

COMMISSION  
OF THE EUROPEAN COMMUNITIES

The farm accountancy  
data network



# HANDBOOK

OF LEGISLATION  
INSTRUCTIONS  
NOTES FOR GUIDANCE

Commission of the European Communities

Directorate-General for Agriculture

Directorate A: General matters

Division VI/A-3: Analysis of the situation of agricultural holdings

Fourth edition, revised and adapted

Brussels, January 1983

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FOURTH EDITION - JANUARY 1983

**SECTION I**  
**FOREWORD AND CONTENTS**

**An operation of the scale of the farm accountancy data network relies on close collaboration between the Member States and Commission staff. May this handbook be a tribute to all those people who are in any way involved in this joint effort.**

F O R E W O R D

The Farm Accountancy Data Network (FADN), of the European Community was first established in 1965 in the six original Member States, then, after the 1973 enlargement, also in the United Kingdom, Ireland and Denmark and, in 1981, also in Greece.

The aim of the network is to collect from agricultural holdings accountancy data needed for the determination of incomes and a business analysis of the holdings. The results are used in particular in the Commission report "The Agricultural Situation in the Community" and for the annual fixing of Community prices for agricultural products.

At the beginning of 1983 the network included about 40 000 returning holdings, and it is planned that by 1985 it should extend to nearly 45 000 holdings in the ten Member States.

This Handbook contains all the Community legislation governing the Farm Accountancy Data Network of the European Community (FADN). It is the 4th revised edition and is in a new format. This text contains the amendments and adjustments made since the 3rd edition (1 January 1981).

The purpose of this handbook is to provide a working document for those involved in collecting the data and using the results of the FADN, rather than as a reference to the legislation. Therefore as well as the texts of the legislation and instructions the Handbook contains information about the organization and operation of the FADN.

\*

\* \*

CONTENTS

PART

- I. Foreword
- II. The Legislation
- III. The Farm Return
- IV. The Community Typology for Agricultural Holdings
- V. Miscellaneous information



European Communities – Commission

**The farm accountancy data network  
Handbook of legislation – instructions – notes for guidance  
Fourth edition, January 1983**

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This handbook contains all the legal instruments governing at Community level the operation of the EEC farm accountancy data network (FADN). It is a fourth revised edition, with adapted presentation. The texts include all amendments and adjustments made since the third edition, up to 1 January 1981.

The handbook is not so much designed as a work of legal reference but rather as a working document to serve all those concerned with the network and those who use the statistics.

The handbook also contains, in addition to the Community instruments, information on the organization and operation of the FADN.

The handbook may only be sold complete

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A D D E N D U M

Since going to press, there have been a number of changes to the FADN Regulations (Section II):

- \* Commission Regulation (EEC) No 1915/83 of 13 July 1983 on certain detailed implementing rules concerning the keeping of accounts for the purpose of determining the incomes of agricultural holdings,

This Regulation (1) repeals and replaces Regulation No 184/66/EEC, page II/21.

- \* Commission Regulation (EEC) No 13/84 of 4 January 1984 supplementing Regulation (EEC) No 1859/82 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings,

This Regulation (2) supplements Regulation No 1859/82/EEC, page II/19 - Italy, 1983 accounting year.

- \* Commission Regulation (EEC) No 25/84 of 5 January 1984 fixing the standard fee per farm return for the 1984 accounting year for the purposes of the Farm Accountancy Data Network (3).

These changes will be included in an updated version of the Handbook.

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(1) OJ L 190 of 14.7.1983  
(2) OJ L 3 of 5.1.1984  
(3) OJ L 4 of 6.1.1984

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**SECTION II**  
**THE LEGISLATION**

An operation of the scale of the farm accountancy data network relies on close collaboration between the Member States and Commission staff. May this handbook be a tribute to all those people who are in any way involved in this joint effort.

A. BASIC LEGISLATION (PART II)

1. Creation of the Farm Accountancy Data Network

List of instruments in force at 1 January 1983

- Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community.

OJ No 109, 23.06.1965

amended by :

- . Regulation (EEC) No 2835/72 of 29.12.1972

OJ No L 298, 31.12.1972

- . Council Decision of 1 January 1973 adjusting the instruments concerning the accession of the new Member States to the European Communities.

OJ No L 2, 01.01.1973

- . Regulation (EEC) No 2910/73 of 23.10.1973

OJ No L 299, 27.10.1973

- . Council Regulation (EEC) No 2143/81 of 27 July 1981

OJ No L 210, 30.07.1981

2. Selection of returning holdings

- Regulation (EEC) No 1859/82 of 12 July 1982 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings.

This Regulation repeals Regulations No 91/66/EEC of 29 June 1966 (OJ No L 21, 4.07.1966) and the Regulations amending it.

OJ No L 205, 13.07.1982

3. Collection, verification and forwarding of accountancy data

- Commission Regulation No 184/66/EEC of 21 November 1966 concerning the collection, verification and forwarding of accountancy data obtained for the purpose of determining incomes of agricultural holdings.

OJ No L 213, 23.11.1966



amended by :

- . Regulation (EEC) No 747/68 of 20.06.1968  
OJ No L 140, 22.06.1968
- . Regulation (EEC) No 2780/72 of 22.12.1972  
OJ No L 292, 29.12.1972
- . Regulation (EEC) No 1906/74 of 22.07.1974  
OJ No L 201, 23.07.1974
- . Regulation (EEC) No 2985/75 of 14.11.1975  
OJ No L 296, 15.11.1975
- . Regulation (EEC) No 1651/77 of 22.07.1977  
OJ No L 184, 23.07.1977
- . Regulation (EEC) No 1598/79 of 26.07.1979  
OJ No L 189, 27.07.1979
- . Regulation (EEC) No 1268/80 of 23.05.1980  
OJ No L 129, 24.05.1980
- . Regulation (EEC) No 2076/81 of 22.07.1981  
OJ No L 203, 23.07.1981
- . Regulation (EEC) No 1860/82 of 12.07.1982  
OJ No L 205, 13.07.1982

B. OTHER LEGISLATION

1. The Farm Return (the relevant Regulations are not included in Part II, but in Part III dealing specifically with the Farm Return)

- Commission Regulation (EEC) No 2237/77 of 23 September 1977 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings.

OJ No L 263, 17.10.1977

amended by :

- . Regulation (EEC) No 600/79 of 29.03.1979  
OJ No L 78, 30.03.1979
- . Regulation (EEC) No 3272/82 of 06.12.1982  
OJ No L 347, 07.12.1982

2. The Community typology for agricultural holdings (This Decision is not included in Part II but forms Part IV of the Handbook)

- Commission Decision 78/463/EEC of 7 April 1978 establishing a Community typology for agricultural holdings.

OJ No L 148, 05.06.1978

3. The keeping of accounts in connection with the modernization of farms (See Part II)

- Council Directive 72/159/EEC of 17 April 1972 on the modernization of farms.

OJ No L 96, 23.04.1972

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Comprehensive list of legislation - notes

1. The number of the Official Journal of the European Communities in which the original text of the instrument was published is indicated at the top of each page.
2. Subsequent amendments, additions and corrigenda are inserted into the texts concerned between inverted commas. Alphabetical reference (e.g. (A)) is made to the amending legislation.

The main recitals of amending legislation are inserted within the recitals of the original instrument and referred to alphabetically.

The amending instruments do not appear in extenso.

3. Original legislation containing implementing rules, which are the basis of later instruments, have been given reference(s) in roman numerals to those subsequent acts. These are inserted alongside the appropriate rule.
4. Instruments referred to in brackets [ ] introduced amendments which were themselves subsequently amended.
5. Occasionally explanatory notes, which are not part of the legal text, have been added at the foot of the page. These are identified by asterisks. (\*)

## REGULATION No 79/65/EEC OF THE COUNCIL

of 15 June 1965

setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community

(OJ No 109 of 23 June 1965, p. 1859/65)

THE COUNCIL OF THE EUROPEAN ECONOMIC COMMUNITY,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 43 thereof;

Having regard to the proposal from the Commission;

Having regard to the Opinion of the European Parliament <sup>(1)</sup>;

Whereas the development of the common agricultural policy requires that there should be available objective and relevant information on incomes in the various categories of agricultural holding and on the business operation of holdings coming within categories which call for special attention at Community level;

Whereas the accounts of agricultural holdings constitute the basic source of essential data for any assessment of incomes on agricultural holdings or study of their business operation;

Whereas the data collected must be obtained from agricultural holdings specially and suitably selected in accordance with common rules and must be based on verifiable facts; whereas such data must reflect technical, economic and social conditions on the holdings involved, be taken from individual holdings, be available as quickly as possible, be based on uniform definitions, be presented in a common form and be usable at all times and in full detail by the Commission;

Whereas these objectives can be attained only by means of a Community network for the collection of farm accountancy data, based on the farm accountancy offices existing in each Member State, enjoying the confidence of the parties concerned and relying on their voluntary participation;

"Whereas the field of survey of the data network must comprise all the agricultural holdings of a certain economic size, irrespective of any outside work the operator may engage in;" <sup>(A)</sup>

Whereas the complexity, both at Community and at Member State level, of the work involved in creating a Community network for the collection of farm accountancy data is such that the setting up of the accounting system must proceed gradually, thus entailing for the first few years a limited field of survey;

"Whereas all the returning holdings surveyed in the Member States for the purposes of recording farm incomes in order to provide guidelines for agricultural policies should belong to the Community data network and the number of returning holdings must be increased accordingly; whereas this number must be able to develop within certain limits and in particular on the basis of developments in the field of agriculture and the information requirements of the common agricultural policy;" <sup>(A)</sup>

Whereas in selecting agricultural holdings and analysing and evaluating the data collected it is necessary to refer to data derived from other sources;

"Whereas in order to obtain accounting results that are sufficiently homogeneous at Community level, the returning holdings should be distributed among the various divisions and the various categories of holdings on the basis of a stratification of the field of survey based on the Community typology of agricultural holdings as established by Decision 78/463/EEC <sup>(2)</sup>;" <sup>(A)</sup>

"Whereas returning holdings must be selected in accordance with the rules laid down in the context of a selection plan aimed at obtaining a representative accounting sample of the field of survey;"

<sup>(1)</sup> OJ No 157, 30.10.1963, p. 2653/63.

<sup>(2)</sup> OJ No L 148, 5. 6. 1978, p. 1.

(A) "Whereas, in view of experience gained, it is desirable that the main decisions concerning the selection of returning holdings, particularly the establishment of the selection plan, should be adopted at national level; whereas, consequently, it is at that level that a body should be made responsible for this task; whereas those Member States which have several divisions should, however, be free to maintain regional committees ;"

"Whereas the national liaison agency must play a key role in the management of the data network; whereas, to this end, it should be entrusted with new duties ;"

"Whereas experience shows that it is no longer desirable to make provision for supplementary terms to be included in the contract to be concluded between the Member State and the accountancy offices ;"

"Whereas the divisions of the data network must, as far as possible, be identical with those used for the presentation of other regional data that are essential in order to provide guidelines for the common agricultural policy; whereas, in this respect, the Annex to Regulation No 79/65/EEC should be amended,"

Whereas farmers must be given an assurance that their accounts and all other individual details obtained in implementation of this Regulation will not be used for taxation purposes or divulged by persons participating

or having participated in the Community farm accountancy data network;

Whereas, in order that it may satisfy itself as to the objectivity and relevance of the data collected, the Commission must be in a position to obtain all necessary details concerning the manner in which the bodies entrusted with the selection of agricultural holdings and the accountancy offices participating in the Community farm accountancy data network discharge their duties and, if necessary, to send experts to work on the spot with the collaboration of the competent national authorities;

Whereas, to facilitate implementation of the provisions envisaged, a procedure should be provided for whereby the Member States and the Commission may co-operate closely within a Community committee;

Whereas after the Community farm accountancy data network has been in operation for a few years the Commission will be in a position to report on experience gained and to propose any necessary amendments to this Regulation;

HAS ADOPTED THIS REGULATION:

CHAPTER 1

Creation of a farm accountancy data network for the European Economic Community

Article 1

1. To meet the needs of the common agricultural policy, there shall be set up a Community network for the collection of farm accountancy data, hereinafter called the 'data network'.

2. The purpose of the data network shall be to collect the accountancy data needed for, in particular:

- (a) an annual determination of incomes on agricultural holdings coming within the field of survey defined in Article 4; and
- (b) a business analysis of agricultural holdings.

(A) 3. 'The data obtained pursuant to this Regulation shall, in particular, serve primarily as the basis for the drawing up of reports by the Commission on the situation of agriculture and of agricultural markets as well as on farm incomes in the Community; the reports are to be submitted annually to the Council and the European Parliament, in particular for the annual fixing of prices of agricultural produce.'

Article 2

For the purposes of this Regulation:

(a) 'operator' means the natural person responsible for the day-to-day management of an agricultural holding;

(B) (b) "Category of holding" means a group of agricultural holdings which belong to the same categories as regards type of farming and economic size as defined in the Community typology for agricultural holdings established by Decision 78/463/EEC';

(A) R. (EEC) 2910/73

(B) R. (EEC) 2143/81

R. (EEC) 2910/73. Act concerning the conditions of accession of the Hellenic Republic and the adjustments to the Treaties (OJ No L 291 of 19.11.1979).

(c) 'returning holding' means any agricultural holding making returns for the purposes of the data network;

(d) 'division' means the territory of a Member State, or any part thereof as delimited with a view to the selection or returning holdings; a list of such divisions appears in the Annex to the Regulation.

(e) 'accountancy data' means any technical, financial or economic data relating to an agricultural holding derived from accounts consisting of entries made systematically and regularly throughout the accounting year.

CHAPTER II

Determination of incomes on agricultural holdings

Article 3

The provisions of this Chapter concern the collection of accountancy data for the purpose of making an annual determination of incomes on agricultural holdings.

Article 4

1. The field of survey referred to in Article 1 (2) (a) shall cover the agricultural holdings having an economic size equal to or greater than a threshold expressed in European size units (ESU) as defined by Decision 78/463/EEC. (B)

2. To qualify as a returning holding, an agricultural holding shall:

- (a) have an economic size equal to or greater than a threshold to be determined in accordance with paragraph 1;
- (b) be farmed by a person willing and able to keep farm accounts and willing to allow the accountancy data from his holding to be made available to the Commission; (I)

(I) Dec. 78/463/EEC  
R. (EEC) 702/76

(c) be representative, together with the other holdings and at the level of each division, of the field of survey.

3. The maximum number of returning holdings shall be 45 000.

4. Detailed rules for the application of this Article, in particular the threshold for the economic size of holdings and the number of returning holdings per division, shall be adopted in accordance with the procedure laid down in Article 19.'

I

A

*Article 5*

1. Each Member State shall, before 1 February 1982, set up a national committee for the data network, hereinafter called "National Committee".

2. The National Committee shall be responsible for the selection of returning holdings. To this end, its duties shall, in particular, include approval of:

- (a) the plan for the selection of returning holdings, specifying in particular the distribution of returning holdings per category of holding and the detailed rules for selecting the said holdings;
- (b) the report on the implementation of the plan for the selection of returning holdings.

3. The chairman of the National Committee shall be appointed by the Member State from among the members of this Committee.

The National Committee shall take its decisions unanimously; in the event of unanimity not being achieved, decisions shall be taken by an authority appointed by the Member State.

4. Member States which have several divisions may, for each of the divisions under their jurisdiction, set up a regional committee of the data network, hereinafter called "Regional Committee".

The Regional Committee shall in particular have the duty of cooperating with the liaison agency referred to in Article 6 in selecting the returning holdings.

I

R. (EEC) 1859/82

R. 91/66/EEC	R. (EEC) 910/76
R. 349/67/EEC	R. (EEC) 3003/76
R. (EEC) 1696/68	R. (EEC) 2855/77
R. (EEC) 1697/68	R. (EEC) 3019/78
R. (EEC) 2615/74	R. (EEC) 383/81
R. (EEC) 2686/75	

A

R. (EEC) 2143/81

5. Detailed rules for the application of this Article shall be adopted pursuant to the procedure laid down in Article 19.'

II

*Article 6*

B

1. Each Member State shall appoint a liaison agency whose duties shall be:

(a) to inform the National Committee, the Regional Committees and the accountancy offices of the detailed rules of application concerning them and to ensure that those rules are properly implemented;

(b) to draw up and submit to the National Committee for its approval, and thereafter to forward to the Commission:

- the plan for the selection of returning holdings, which plan shall be drawn up on the basis of the most recent statistical data, presented in accordance with the Community typology of agricultural holdings,
- the report on the implementation of the plan for the selection of returning holdings;

(c) to compile:

- the list of returning holdings,
- the list of the accountancy offices willing and able to complete farm returns in accordance with the terms of the contracts provided for in Articles 9 and 14;

(d) to assemble the farm returns sent to it by the accountancy offices and to verify on the basis of a common inspection programme that they have been duly completed;

(e) to forward the duly completed farm returns to the Commission immediately after verification;

(f) to transmit to the National Committee, the Regional Committees and the accountancy offices the requests for information mentioned in Article 16 and to forward the relevant answers to the Commission.

2. The detailed rules for the application of this Article shall be adopted in accordance with the procedure laid down in Article 19.'

III

II

R. (EEC) 1859/82

R. 91/66/EEC	R. (EEC) 1697/68
R. (EEC) 1696/68	R. (EEC) 3019/78

B

R. (EEC) 2143/81

III

R. 184/66/EEC  
R. (EEC) 747/68  
R. (EEC) 1859/82

*Article 7*

1. Each returning holding shall be the subject of an individual and anonymous farm return.
2. The accountancy data provided by each farm return must be such that it is possible:
  - to characterise the accounting holding by reference to the main elements of its factors of production;
  - to assess the income of the holding in its various forms;
  - to test by means of spot-checks the veracity of the information given.
3. The type of accountancy data to be given in a farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure laid down in Article 19.

Ⓢ

*Article 8*

A farmer whose holding is selected as a returning holding shall choose from a list compiled for the purpose by the liaison agency an accountancy office willing to complete the return for his holding in accordance with the terms of the contract provided for in Article 9.

*Article 9*

1. A contract shall be concluded annually on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided in Article 8. Under this contract the accountancy office will undertake, in consideration of a standard fee, to complete farm returns in a manner consistent with the provisions of Article 7.

Ⓢ

2. The terms of this contract, which must be uniform in all Member States, shall be determined in accordance with the procedure laid down in Article 19.

Ⓢ

3. Where the duties of an accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

- 
- Ⓢ R. (EEC) 2237/77  
R. (EEC) 600/79  
R. (EEC) 3272/82
  - Ⓢ R. (EEC) 184/66  
R. (EEC) 1860/82

CHAPTER III

Collection of accountancy data for the purpose of a business analysis of agricultural holdings

*Article 10*

The provisions of this Chapter concern the collection of accountancy data for the purpose of a business analysis of agricultural holdings.

*Article 11*

There shall be determined in accordance with the procedure laid down in Article 19:

- the subjects of the analyses mentioned in Article 1 (2) (b);
- detailed rules concerning the selection and number of returning holdings, these being established according to the objectives of each particular analysis.

*Article 12*

1. Each returning holding selected in accordance with the second indent of Article 11 shall be subject of a special farm return, which shall be individual to that holding and anonymous. This farm return shall include the accountancy data required under Article 7 (2) and all such further accountancy items and details as each particular analysis may require.

2. The type of accountancy data to be given in a special farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure laid down in Article 19.

3. Special farm returns shall be completed by the various accountancy offices chosen as provided in Article 13.

*Article 13*

A farmer whose holding is selected in accordance with the second indent of Article 11 shall choose from a list compiled for the purpose by the liaison agency an accountancy office willing to complete the special return for his holding in accordance with the terms of the contract provided for in Article 14.



*Article 14*

1. A contract shall be concluded on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided in Article 13. Under this contract the accountancy office will undertake, in consideration of a standard fee, to complete special farm returns in a manner consistent with the provisions of Article 12.

2. The terms of this contract, which must be uniform in all Member States, shall be determined in accordance with the procedure laid down in Article 19.

The supplementary terms which may be included in this contract by Member States shall be determined in accordance with the same procedure.

3. Where the duties of an accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

## CHAPTER IV

## General provisions

*Article 15*

1. It shall be prohibited to use for taxation purposes any individual accountancy data or other individual details obtained in implementation of this Regulation.

2. It shall be prohibited for any person participating or having participated in the data network to divulge any individual accountancy data or any other individual details of which knowledge was acquired in the exercise of his duties or otherwise incidentally to such exercise.

3. Member States shall take all appropriate measures to penalise infringement of the provisions of paragraph 2.

*Article 16*

(A) 1. The National Committee, the Regional Committees, the liaison agency and the accountancy offices shall be bound, within their respective areas of responsibility, to furnish the Commission with any information which the latter may request of them regarding the discharge of their duties under this Regulation.

(A) R. (EEC) 2143/81

(B) Act concerning the conditions of accession of the Mellenic Republic and the adjustments to the Treaties (OJ No L 291 of 19.11.1979, p. 64).

Such requests for information made to the National Committee, the Regional Committees or to the accountancy offices and the relevant answers shall be forwarded in writing through the liaison agency.

2. If the information supplied is inadequate or if such information fails to arrive in good time, the Commission may, with the collaboration of the liaison agency, send experts to work on the spot.

*Article 17*

There is hereby set up a Community Committee for the Farm Accountancy Data Network, hereinafter called the 'Community Committee'.

*Article 18*

1. The Community Committee shall consist of representatives of the Member States and of the Commission. Each Member State shall be represented on the Community Committee by not more than five officials.

The Chairman of the Community Committee shall be a representative of the Commission.

2. Where the procedure laid down in Article 19 is applied, the votes of Member States shall be weighted as provided in Article 148 (2) of the Treaty. The Chairman shall not vote.

*Article 19*

1. Where the procedure laid down in this Article is to be followed, matters shall be referred to the Community Committee by the Chairman, either on his own initiative or at the request of the representative of a Member State.

2. The representative of the Commission shall submit a draft of the measures to be adopted. The Community Committee shall deliver its opinion on such measures within a time limit set by the Chairman having regard to the urgency of the matter. Opinions shall be delivered by a majority of "forty five" votes. (B)

3. The Commission shall adopt measures which shall apply immediately. However, if these measures are not in accordance with the opinion of the Community Committee, they shall forthwith be communi-

cated by the Commission to the Council. In that event the Commission may defer application of the measures which it has adopted for not more than one month from the date of such communication.

The Council, acting by a qualified majority, may take a different decision within one month.

(A) *Article 20*

1. The Community Committee shall be consulted :

- (a) for the purpose of verifying that the plans for the selection of returning holdings are in conformity with the provisions of Article 4 ;
- (b) for the purpose of analyzing and evaluating the weighted annual results furnished by the data network, having regard in particular to data deriving from other sources *inter alia* from farm accounts and statistics generally and from national accounts.

2. The Community Committee may examine any other matter raised by its chairman, either on his own initiative or at the request of a representative of a Member State.

It shall examine each year, in October, the trend of farm incomes in the Community, referring in particular to the updated results of the data network.

It shall be kept regularly informed of the working of the data network.'

*Article 21*

The Chairman shall convene the meetings of the Community Committee.

Secretarial services for the Community Committee shall be provided by the Commission.

The Community Committee shall draw up its own rules of procedure.

*Article 22*

1. Appropriations to cover those costs of the data network attributable specifically to payment of fees to accountancy offices in consideration of their performance of the duties referred to in Articles 9 and 14 shall be included in the Community budget, in the Commission section.

'2. Costs in respect of the setting up and operation of the National Committee, Regional Committees and liaison agencies shall not be included in the Community budget.'

*Article 23*

Before 1 January 1990 the Commission shall submit to the Council a full report on the operation of the data network, together with any proposal for amending this Regulation.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 15 June 1965.

*For the Council*

*The President*

M. COUVE de MURVILLE

**(A)** 'ANNEX**List of divisions referred to in Article 2 (d) \****Germany*

1. Schleswig-Holstein
2. Hamburg
3. Niedersachsen
4. Bremen
5. Nordrhein-Westfalen
6. Hessen
7. Rheinland-Pfalz
8. Baden-Württemberg
9. Bayern
10. Saarland
11. Berlin

*France*

1. Île de France
2. Champagne-Ardenne
3. Picardie
4. Haute-Normandie
5. Centre
6. Basse-Normandie
7. Bourgogne
8. Nord-Pas de Calais
9. Lorraine
10. Alsace
11. Franche-Comté
12. Pays de la Loire
13. Bretagne
14. Poitou-Charentes
15. Aquitaine
16. Midi-Pyrénées
17. Limousin
18. Rhône-Alpes
19. Auvergne
20. Languedoc-Roussillon
21. Provence-Alpes-Côte d'Azur
22. Corse

*Italy*

1. Piemonte
2. Valle d'Aosta
3. Lombardia
4. Alto Adige
5. Trentino
6. Veneto
7. Friuli — Venezia Giulia
8. Liguria
9. Emilia — Romagna

---

**(A)** R. (EEC) 2143/81**(\*)** See map of FADN divisions in Part V.

10. Toscana
11. Umbria
12. Marche
13. Lazio
14. Abruzzi
15. Molise
16. Campania
17. Puglia
18. Basilicata
19. Calabria
20. Sicilia
21. Sardegna

*Belgium*

Constitutes a single division

*Luxembourg*

Constitutes a single division

*Netherlands*

Constitutes a single division

*Denmark*

Constitutes a single division

*Ireland*

Constitutes a single division

*United Kingdom*

1. England — north region
2. England — east region
3. England — west region
4. Wales
5. Scotland
6. Northern Ireland

*Greece*

1. Μακεδονία — Θράκη
2. Ήπειρος — Πελοπόννησος — Νήσοι  
Ίονίου,
3. Θεσσαλία,
4. Στερεά Έλλάς — Νήσοι Αιγαίου —  
Κρήτη.

## COMMISSION REGULATION (EEC) No 1859/82

of 12 July 1982

concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings

(OJ No L 205 of 13 July 1982, p. 5)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community<sup>(1)</sup>, as last amended by Council Regulation (EEC) No 2143/81<sup>(2)</sup>, and in particular Articles 4 (4), 5 (5) and 6 (2) thereof,

Whereas returning holdings must be selected in a uniform manner in each division and whereas to that end detailed rules should be laid down to implement the relevant provisions of Regulation No 79/65/EEC;

Whereas in the light of the latest amendments to Regulation No 79/65/EEC and of experience acquired since 1965 the detailed rules for the selection of returning holdings should be completely revised; whereas, accordingly, Commission Regulation No 91/66/EEC<sup>(3)</sup>, should be repealed and replaced by a new Regulation;

Whereas the holdings to be studied in connection with the farm accountancy data network fall within the field of survey of the structure surveys and of Community or national censuses of agricultural holdings;

Whereas the data available for the purposes of drawing up selection plans for the '1982' and subsequent accounting years and the difference in the agricultural situation as between the different Member States require that thresholds of economic size which vary by Member State, and even in some cases by division, be adopted for that year;

Whereas experience shows that operation of the data network is facilitated if the number of returning holdings selected per division is allowed to vary within certain limits on condition that the total number of holdings per Member State is complied with;

Whereas the selection plan must include a minimum number of elements enabling its validity in relation to

the objectives of the farm accountancy data network to be assessed;

Whereas the selection plan must be drawn up prior to the beginning of the corresponding accounting year so that it can be approved before being used for the selection of returning holdings;

Whereas the report on the implementation of the selection plan for returning holdings must cover the different aspects of the plan's implementation with a view in particular to identifying any adjustments which may be necessary for subsequent accounting years and whereas the report must also take account of the use of certain data from the plan for the purposes of the weighting to be given to the accountancy data;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Community Committee on the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

*Article 1*

For the purposes of this Regulation 'agricultural holding' means a farm business as defined in the context of the Community agricultural surveys and censuses.

*Article 2*

For the '1982' accounting year — a period of 12 consecutive months beginning between 1 January and 1 July 1982 — and for subsequent accounting years, the threshold of economic size as referred to in Article 4 of Regulation No 79/65/EEC shall be as follows:

- 6 ESU in Belgium and the Netherlands,
- 4 ESU in Germany, France, Luxembourg, Denmark, and the United Kingdom (not including Northern Ireland),
- 2 ESU in Ireland and Northern Ireland,
- 1 ESU in Italy and Greece.

<sup>(1)</sup> OJ No 109, 23. 6. 1965, p. 1859/65.

<sup>(2)</sup> OJ No L 210, 30. 7. 1981, p. 1.

<sup>(3)</sup> OJ No 121, 4. 7. 1966, p. 2249/66.

*Article 3*

The number of returning holdings per division shall be as shown in Annex I.

The number of returning holdings to be selected in each division may differ from that shown in Annex I by up to 20 % in either direction provided that this does not entail a reduction in the total number of returning holdings per Member State.

*Article 4*

The plan for the selection of returning holdings must ensure the representativeness of the returning holdings as a whole.

It shall include :

(a) the elements on which it is based, namely :

- particulars of the statistical reference sources,
- the procedures for stratifying the field of survey in accordance with the Community typology of holdings, taking account, where appropriate, of additional national criteria,
- the procedures for determining the selection rate chosen for each stratum.
- the procedures for the selection of returning holdings,
- the procedures for the possible later updating of the selection plan,
- the probable period of validity of the selecting plan ;

(b) the breakdown of holdings in the field of survey classified in accordance with the Community typology of holdings (corresponding at least to the principal types) and the number of returning holdings to be selected for each of the strata adopted.

*Article 5*

The selection plan shall be forwarded to the Commission not later than two months before the beginning of the first accounting year to which it relates.

The procedures and time limits for communicating adjustments to the selection plan to the Commission shall be the same as for the forwarding of the plan itself.

*Article 6*

The report on the implementation of the selection plan for returning holdings shall include :

1. The breakdown of the selected returning holdings by category of holding ;
2. comments on the analysis of discrepancies recorded between the selection plan and the returning holdings selected, on the guidelines to be employed, in improving the selection for the subsequent accounting year, and on the precautions to be taken in weighting the accounting data.

The implementation report shall be submitted in accordance with the model set out in Annex II. It shall be forwarded to the Commission within 6 months of the beginning of the accounting year.

*Article 7*

Regulation No 91/66/EEC is hereby repealed.

*Article 8*

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

It shall be applicable as from the accounting year 1982.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12 July 1982.

*For the Commission*  
Poul DALSGER  
*Member of the Commission*

## ANNEX I

## Number of returning holdings by division

Reference Number	Name of division	Number of returning holdings (accounting year '1982' onwards)
	<b>GERMANY</b>	
010	Schleswig-Holstein	500
020	Hamburg	40
030	Niedersachsen	800
040	Bremen	—
050	Nordrhein-Westfalen	660
060	Hessen	370
070	Rheinland-Pfalz	480
080	Baden-Württemberg	620
090	Bayern	960
100	Saarland	70
110	Berlin	—
	<b>Total Germany</b>	<b>4 500</b>
	<b>FRANCE</b>	
121	Île-de-France	95
131	Champagne-Ardenne	260
132	Picardie	230
133	Haute-Normandie	145
134	Centre	350
135	Basse-Normandie	215
136	Bourgogne	285
141	Nord — Pas-de-Calais	305
151	Lorraine	215
152	Alsace	160
153	Franche-Comté	200
162	Pays de la Loire	440
163	Bretagne	475
164	Poitou-Charentes	325
182	Aquitaine	425
183	Midi-Pyrénées	430
184	Limousin	195
192	Rhône-Alpes	360
193	Auvergne	320
201	Languedoc-Roussillon	340
203	Provence — Alpes — Côte d'Azur	270
204	Corse	60
	<b>Total France</b>	<b>6 100</b>

Reference number	Name of division	Number of returning holdings			
		Accounting year			
		1982	1983	1984	1985 onwards
	<b>ITALY</b>				
221	Valle d'Aosta	70			
222	Piemonte	940			
230	Lombardia	950			
241	Trentino	150			
242	Alto Adige	150			
243	Veneto	900			
244	Friuli-Venezia Giulia	250			
250	Liguria	350			
260	Emilia-Romagna	900			
270	Toscana	900			
281	Marche	450			
282	Umbria	400			
291	Lazio	650			
292	Abruzzo	450			
301	Molise	140			
302	Campania	950			
303	Calabria	700			
311	Puglia	800			
312	Basilicata	350			
320	Sicilia	950			
330	Sardegna	600			
	<b>Total : Italy</b>	<b>12 000</b>	<b>14 000</b>	<b>16 000</b>	<b>18 000</b>

Reference number	Name of division	Number of returning holdings (accounting year 1982 onwards)
340	<b>BELGIUM</b>	1 000
350	<b>LUXEMBOURG</b>	300
360	<b>NETHERLANDS</b>	1 500
370	<b>DENMARK</b>	2 000
380	<b>IRELAND</b>	1 300
	<b>UNITED KINGDOM</b>	
411	England — North Region	420
412	England — East Region	650
413	England — West Region	430
421	Wales	300
431	Scotland	380
441	Northern Ireland	320
	<b>Total : United Kingdom</b>	<b>2 500</b>

Reference number	Name of division	Number of returning holdings			
		Accounting year			
		1982	1983	1984	1985 onwards
	<b>GREECE</b>				
450	Makedonia — Thraki	1 510	2 070	2 380	2 480
460	Ipiros — Peloponnissos — Nissi Ioniou	1 120	1 530	1 760	1 840
470	Thessalia	560	770	900	930
480	Stereia Ellas — Nissi Egeaeou — Kriti	1 210	1 630	1 860	1 950
	<b>Total : Greece</b>	<b>4 400</b>	<b>6 000</b>	<b>6 900</b>	<b>7 200</b>



*ANNEX II*

**REPORT ON THE IMPLEMENTATION OF THE SELECTION PLAN FOR RETURNING HOLDINGS**

**1. Table for presenting the selection of returning holdings**

Division :

Accounting year : 19 ..

Category of holding <sup>(1)</sup>		Number of holdings in the field of survey <sup>(2)</sup> ( > .... ESU)	Number of returning holdings selected	Number of holdings represented by one returning holding
OTE	ESU			
(a)		(b)	(c)	(b) / (c)
Total				
Number of new returning holdings in relation to the selection for the preceding accounting year				

(<sup>1</sup>) Show the category of holding according to the Community typology. The principal types constitute the minimal basis for the stratification of the field of survey. The categories of holdings can be regrouped according to the selection plan.

(<sup>2</sup>) Indicate the date of the survey or the census used for defining the field of observation.

**2. Comments :**

Done at ....., on ..... 19 ..

*For the National Committee  
The President*



**REGULATION No 184/66/EEC OF THE COMMISSION****of 21 November 1966****concerning the collection, verification and forwarding of accountancy data obtained for the purpose of determining incomes of agricultural holdings****(OJ No 213 of 23 November 1966, p. 3637/66)**

THE COMMISSION OF THE EUROPEAN ECONOMIC COMMUNITY,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community, and in particular Articles 6 and 9 thereof;

Whereas a contract is to be concluded annually between the competent authority designated by each Member State and each of the accountancy offices chosen as provided in Regulation No 79/65/EEC, whereby the accountancy office undertakes to fulfil all obligations devolving upon it pursuant to that Regulation;

Whereas the terms of such contract, which must be uniform in all Member States, together with those which may be added by Member States, must be laid down by a Community procedure;

Whereas such terms must deal with the reciprocal obligation of the contracting parties, and in particular with the time limits to be observed and with the amount and conditions of payment of the fixed remuneration for accountancy offices;

Whereas the time limit for the forwarding of farm returns must be such as to give the accountancy offices and liaison agencies time to carry out their tasks in a satisfactory manner and in such a way as to place the farm returns at the disposal of the Commission as they are verified by the liaison agency;

Whereas the time limit for the forwarding of returns should be calculated from the end of the accounting year to which they relate;

Whereas, in order that annual submission of the results provided by the data network should not occur too long after the first farm returns have been forwarded to the Commission, the period of the year during which an accounting year may close should be limited;

Whereas, to be regarded as having been duly completed a farm return must contain data which are factually correct and recorded and presented in accordance with the provisions of Commission Regulation No 118/66/EEC of 29 July 1966 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings ;

Whereas the Community must bear the cost of payment of accountancy offices' standard fees, its liability being determined on the basis of the number of farm returns duly completed and forwarded within the prescribed time limits;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Community Committee for the Farm Accountancy Data Network;

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The terms of the contract provided for in Article 9 (1) of Regulation No 79/65/EEC, which, in accordance with the first subparagraph of paragraph 2 of that Article, are to be uniform in all Member States, shall be as set out in Part 1 of the Annex hereto.

2. The supplementary terms which may be included in this contract by Member States by virtue of the second paragraph of Article 9 (2) of Regulation No 79/65/EEC shall be as set out in Part II of the Annex.

Article 2

(A) 'All the farm returns shall, after verification of their contents by the liaison agency, be forwarded confidentially by the latter to the Commission at the latest nine months after the end of the accounting year to which they refer.'

Where this time limit of nine months allows the liaison agency to forward all the farm returns for which it is responsible later than 31 December following the end of the accounting year, the liaison agency in question shall forward to the Commission between 15 and 31 December all the duly completed farm returns which it has; the rest of the farm returns shall be sent to the Commission subsequently, within the time limit.'

Article 3

The closing date for any accounting year, which shall consist of twelve consecutive months, shall fall within the period from 31 December to 30 June inclusive.

Article 4

A farm return shall be regarded as having been duly completed where:

- its contents are factually correct, and
- (A) — the data contained therein have been recorded and are presented in accordance with the provisions of Regulation (EEC) No 2237/77.'

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 21 November 1966.

Article 5

'The Commission shall pay to the Member State concerned, in respect of each duly completed farm return forwarded to it within the time limit prescribed in Article 2, the sum of:

- 50 EUA for the 1978 accounting year,
- 54 EUA for the 1979 accounting year,
- 58 EUA for the 1980 accounting year.'
- (A) — 61 EUA for the 1981 accounting year.'
- (B) — 67 ECU for the 1982 accounting year.'
- (C) — 73 ECU for the 1983 accounting year.'
- (D)

'Payment of this sum shall be made not later than six months after the Commission has received the farm returns.'

'From the 1983 accounting year, this sum shall be paid in two instalments:

- a payment, on account, of 50 % of the fee for the number of returning holdings laid down in Annex I to Regulation (EEC) No 1859/82 at the beginning of each Member State's accounting year,
- the remainder, to be calculated by multiplying the standard fee by the number of duly completed farm returns forwarded to the Commission and subtracting the abovementioned payment on account, shall be paid within six months of the receipt of the farm returns by the Commission.'

Article 6

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

For the Commission

The President

Walter HALLSTEIN

(A) R. (EEC) 1598/79

R. (EEC) 747/68
R. (EEC) 1906/74
R. (EEC) 2985/75
R. (EEC) 1651/77

B R. (EEC) 1268/80

C R. (EEC) 2076/81

D R. (EEC) 1860/82

ANNEX

Terms of the contract provided for in Article 9 of Regulation No 79/65/EEC

between .....\* of the first part, and .....\*\* of the second part, hereinafter called the accountancy office.

It is agreed as follows:

PART I

Uniform terms for all Member States

Article 1

\* The accountancy office undertakes to complete, in accordance with the facts and in accordance with the provisions of Regulation No 118/66/EEC, for the accounting year from .../.../... to .../.../...,<sup>1</sup> farm returns for the .....<sup>2</sup> returning holdings listed in the Annex, to be submitted in the form .....<sup>3</sup> (a)

Article 2

The accountancy office undertakes to send to .....<sup>4</sup> .....<sup>5</sup> duly completed farm returns as and when completed, and in any event not later than .....<sup>6</sup> after the end of the accounting year.' (a)

Article 3

The accountancy office undertakes, during the accounting year and until the expiry of a period of four years after the end of such accounting year:

- to supply in good time to .....<sup>\*\*\*</sup> all information which the latter may request of it regarding the discharge of its duties under this contract;
- to fulfil the obligations devolving upon it pursuant to Article 16 of Regulation No 79/65/EEC and to facilitate the task of any expert sent pursuant to paragraph 2 of that Article to work on the spot.

\* Name and address of the competent authority designated by the Member State as provided in Article 9 (1) of Regulation No 79/65/EEC.
\*\* Name, address and number of accountancy office.
\*\*\* Name of the liaison agency.

<sup>1</sup> Opening and closing dates of the accounting year.
<sup>2</sup> Number of holdings.

\* Insert as appropriate:
'as set out in Annex I to Regulation No 118/66/EEC'
'of punched cards'
'of magnetic tapes'.

\* Name and address of the liaison agency.
Where farm returns are to be submitted in the form set out in Annex I to Regulation No 118/66/EEC, insert the following words:
... (a) copies, one of which shall be the original, of (the letter (a) indicates the number of copies).
Number of months.' (a)

(a) Regulation (EEC) No 747/68 of the Commission, 20.6.1968 (JO No L 140, 22.6.1968 p. 13).

(b) Deleted by regulation mentioned below (a).

\* Regulation No 118/66/EEC was repealed and replaced by Regulation (EEC) No 2237/77 (see Part III).

Article 4

The accountancy office shall receive, for each farm return duly completed and sent in within the time limit laid down in Article 2, a standard fee of .....<sup>1</sup>.

Article n<sup>2</sup>

Article (n + 1)<sup>3</sup>

The Contracting parties undertake to comply with the obligations laid down in Article 15 (1) and (2) of Regulation No 79/65/EEC.

Article (n + 2)<sup>3</sup>

The following are annexed to this contract:

- the list of accountancy holdings in respect of which .....<sup>4</sup> is responsible for completing returns;
- Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community;
- \* Commission Regulation No 118/66/EEC of 29 July 1966, on the form of farm return to be used for the purpose of determining incomes of agricultural holdings.

Done at .....<sup>5</sup>, on .....

Signature of the Parties:

For .....<sup>6</sup>, For the Accountancy Office:

PART II

Supplementary terms for individual Member States



\* Regulation No 118/66/EEC was repealed and replaced by Regulation (EEC) No 2237/77 (see Part III).

\*\* Part II of the Annex concerning supplementary terms of contracts has been deleted following the amendment to the basic FADN Regulation (79/65/EEC) contained in Article 9 of Regulation (EEC) No 2143/81 (see page II/11).

3. Acts concerning the Farm Accountancy Data Network  
 Directive 72/159/EEC  
 of 17 April 1972  
 on the modernization of farms  
 (Extracts)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 42 and 43 thereof;  
 .../...

Whereas the keeping of accounts is essential to a correct assesment of the financial and economic situation of farms, and in particular of those undergoing modernization; whereas a financial incentive may encourage the keeping of accounts;  
 .../...

HAS ADOPTED THIS DIRECTIVE :  
 .../...

Article 1

Member States may, acting in accordance with the general provisions to be adopted hereafter by the Council under the procedure laid down in Article 43 of the Treaty :

- vary according to region the amount of the financial incentives provided for in the first sub-paragraph of Article 8 (2), and, within the limits set out therein, those provided for in Articles 10, 11 and 12 and also those provided for in Article 13;
- refrain from applying in certain regions all or some of the measures provided for in Articles 8, 10, 11, 12 and 13.  
 .../...

Article 2

For the purposes of this Directive, a farm shall be considered suitable for development where :

1. the farmer :  
 .../...

- (c) undertakes that from the start of the development plan he will keep accounts as defined in Article 11;  
 .../...

Article 11

1. Member States shall introduce a system of incentives to encourage the keeping of accounts on farms.

Where, in a Member State more than 70 % of farms operated by way of main occupation already keep accounts satisfying the provisions of paragraph 2, that Member State shall not be obliged to introduce such a system.

The system shall involve granting to farms whose main occupation is farming, and who apply therefore, an aid of 450 units of account <sup>(\*)</sup>, spread over at least the first four years during which management accounts are kept on their farms.

<sup>(\*)</sup> Following periodic adjustments (the latest being Regulation (EEC) No 187/83 of 26 January 1983) this value is 812 ECU as from 1 January 1983.

2. The keeping of accounts shall:

a) comprise:

- the preparation of annual opening and closing valuations;
- the systematic and regular recording over the accounting year of the various transactions in cash or in kind concerning the farm business;

b) conclude with the presentation each year of:

- a description of the general characteristics of the farm business, and in particular of the factors of production employed;
- a detailed balance sheet (assets and liabilities) and trading account (expenditure and income);
- the necessary data, including in particular the earned income per man-work unit and the farmer's income, for assessing the efficiency of the management of the farm business as a whole and the profitability of the main enterprises of the business.

3. Where a farm is chosen by the authorities appointed by Member States for the collection of accountancy data for purposes of information and scientific study, in particular within the framework of the EEC accountancy data network, and the farmer is in receipt of aid as provided for in paragraph 1, he must undertake to make available to those authorities, under conditions of anonymity, the accountancy data relating to his farm.  
.../...

#### Article 15

The measures provided for by this Directive constitute common measures within the meaning of Article 6(1) of Regulation (EEC) No. 729/70.

#### Article 16

The estimated time required for carrying out the common measures is ten years.

#### Article 19

1. The expenditure incurred by Member States for the purposes of any measure taken .... under Articles ....., 11, shall be eligible for assistance from the Guidance Section of the EAGGF.  
.../...

3. The Guidance Section of the EAGGF shall refund 25 % of the eligible expenditure to Member States.  
.../...

#### Article 24

Member States may lay down additional conditions as regards the implementation of the measures of aid provided for in this Directive.

European Communities – Commission

**The farm accountancy data network  
Handbook of legislation – instructions – notes for guidance  
Fourth edition, January 1983**

Luxembourg: Office for Official Publications of the European Communities

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The handbook consists of five sections

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COMMISSION  
OF THE EUROPEAN COMMUNITIES

The farm accountancy  
data network



# HANDBOOK

OF LEGISLATION  
INSTRUCTIONS  
NOTES FOR GUIDANCE

**SECTION III**  
THE FARM RETURN

Commission of the European Communities

Directorate-General for Agriculture

Directorate A: General matters

Division VI/A-3: Analysis of the situation of agricultural holdings

Fourth edition, revised and adapted

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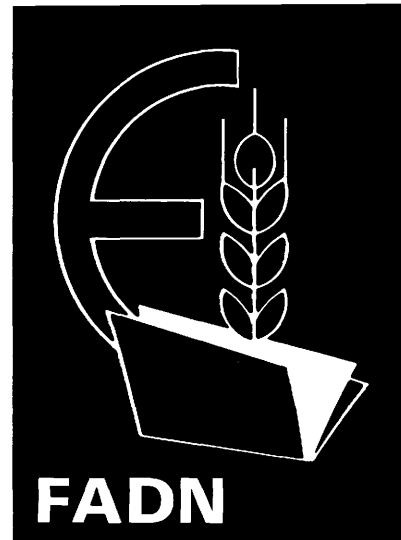
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5-21

COMMISSION  
OF THE EUROPEAN COMMUNITIES

The farm accountancy  
data network



# HANDBOOK

OF LEGISLATION  
INSTRUCTIONS  
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FOURTH EDITION - JANUARY 1983

**SECTION III**  
**THE FARM RETURN**

**An operation of the scale of the farm accountancy data network relies on close collaboration between the Member States and Commission staff. May this handbook be a tribute to all those people who are in any way involved in this joint effort.**

THE FARM RETURN

1. Accountancy data for holdings participating in the FADN are recorded on individual farm returns. The accounting items required and their presentation are laid down in Commission Regulation (EEC) No 2237/77.
2. Annex I contains the layout of the farm return and the list of codes.
3. Annex II contains the definitions and instructions thereto.
4. Supplementary notes for guidance have been drawn up by the staff of the Commission of the European Communities with the assistance of the Community Committee on the Farm Accountancy Data Network.

These notes supplement the Regulations concerning the Farm Accountancy Data Network and are intended for the bodies concerned with the Network, in particular the liaison agencies and accountancy offices.

The notes for guidance are opposite the relevant provisions in Annex II of the Regulation to which they refer.

Headings to which notes apply are marked "C" in the left hand margin (1).

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(1) For key to other symbols used, see Part II, page II/6.

COMMISSION REGULATION (EEC) No 2237/77

of 23 September 1977

amending Regulation No 118/66/EEC on the form of farm return to be used for the purpose of determining incomes of agricultural holdings

(JO No L 263 of 17 October 1977, p. 1)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

so as to make the accountancy data more comparable and to adapt them to the developing needs of the common agricultural policy;

Having regard to the Treaty establishing the European Economic Community,

Whereas the opportunity should be taken to improve the processing of the accountancy data; whereas to this end magnetic tape should be adopted as the medium for these data;

Having regard to Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community, as last amended by Regulation (EEC) No 2910/73, and in particular Article 7 thereof,

Whereas for some holdings there may be difficulties in completing particular headings due to the absence of the relevant data in these holdings' accounts; whereas, consequently, for as long as these difficulties persist, arrangements should be made to prevent any risk of misinterpretation in the event of these particular headings not being completed;

Whereas Regulation No 118/66/EEC of the Commission of 29 July 1966 (\*), as last amended by Regulation (EEC) No 3565/73, specified the items to be included in the farm return to be used in determining the incomes of agricultural holdings;

Whereas, to minimize the disadvantages accruing from adjustments to the farm return, the new provisions should be applied in all Member States with effect from one and the same accounting year; whereas it is nonetheless desirable, in view of the difficulties which certain Member States may encounter in making these adjustments within a single year, to make provision for those Member States to postpone the application of the new provisions for one accounting year;

Whereas the type, definitions and presentation of accountancy data collected by means of the farm return with a view to determining the incomes of agricultural holdings should be identical, irrespective of the characteristics of the holdings surveyed;

Whereas it is now time for the 10 years' experience of the farm accountancy data network to be applied to revise the provisions concerning the farm return

Whereas the measures laid down in this Regulation are in accordance with the opinion of the Community Committee for the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

*Article 1*

The type of accountancy data to be given in a farm return shall be as laid down in Annex I. The relevant definitions and instructions shall be as laid down in Annex II. The accountancy data shall be presented in the form laid down in Annex III.

*Article 2*

This Regulation shall apply for the first time to the accountancy data of the 1978 accounting year, beginning during the period between 1 January 1978 and 1 July 1978.

*Article 3*

Regulation No 118/66/EEC is hereby repealed. It shall apply in its entirety to the accountancy data of the accounting years preceding those mentioned in Article 2, whatever the date on which these data are transmitted to the Commission.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 September 1977.

*For the Commission*

Finn GUNDELACH

*Vice-President*

Ⓐ R. (EEC) 600/79

Ⓑ Act concerning the conditions of accession of the Maltese Republic and the adjustments to the Treaties (OJ No 291 of 19.11.1979, p. 88).

Ⓐ 'However, these provisions shall apply for the first time in France and Ireland to the accounting data of the 1979 accounting year, and in Italy to the accounting data of the 1980 accounting year. The 1979 and 1980 accounting years shall begin respectively during the periods from 1 January to 1 July 1979 and from 1 January to 1 July 1980.'

Ⓑ 'These provisions shall first apply in Greece to the accounting data for the 1981 accounting year, beginning during the period between 1 January 1981 and 1 July 1981.'



## ANNEX I

## LAYOUT OF FARM RETURN

For each heading and column of the tables in this Annex it is necessary to refer to the definitions and instructions as laid down in Annex II. The numbers in the columns of these tables (numbers in small print) are serial numbers of data in the magnetic tapes <sup>(1)</sup>. The unallotted numbers are available for later use and should be filled in with zeros.

## A. GENERAL INFORMATION

Heading number and description	Serial number
1. Number of holding	
— District	1
— Sub-district	2
— Serial number of holding	3
2. Information on computer records	
— Number of records per holding	4
— Sequence number of record	5
— Number of 10-data groups concerning production. (excluding animals)	6
— 'Unallotted'	7-30
3. Location of holding	31
4. Category of holding	
— Type of farming	32
— Specialization	33
— 'Unallotted'	34
— Size group	35
— 'Unallotted'	36
5. Date of closure of accounts	37
— 'Unallotted'	38
6. Less favoured area	39
7. Irrigated USA	40
8. Altitude	41
9. Days grazing on mountain or other pastures not included in the UAA	42
— 'Unallotted'	43-47

<sup>(1)</sup> These serial numbers are systematically indicated, even for positions which will never be filled in (e.g. table K, column area for product 162 'Cows' milk').

## B. TYPE OF OCCUPATION

Heading number and description	Serial number
10. UAA in owner occupation	48
11. Rented UAA	49
12. UAA in share cropping	50

## C. LABOUR

Heading number and description	Code (1)	Year of birth (2)	Number of annual units (3)	Annual time worked (hours) (4)
<b>A. Regular unpaid labour</b>				
13. Holder/manager	51	52	53	54
	55	56	57	58
14. Holder/not manager	59	60	61	62
	63	64	65	66
15. Manager/not holder	67	68	69	70
	Number of persons			
16. Spouse(s) of holder(s)	71	—	72	73
17. Others	74	—	75	76
<b>B. 18. Casual unpaid labour</b>				
	—	—	—	77
<b>C. Regular paid labour</b>				
19. Manager	—	78	79	80
20. Others	—	—	81	82
<b>D. 21. Paid casual labour</b>				
	—	—	—	83

## D. NUMBER AND VALUE OF LIVESTOCK

Heading number and description	Opening valuation		Closing valuation		Average number (5)
	Number (1)	Value (2)	Number (3)	Value (4)	
22. Equines	86	87	88	89	90
23. Calves for fattening	91	92	93	94	95
24. Other cattle under one year	96	97	98	99	100
25. Male cattle from one to less than two years	101	102	103	104	105
26. Female cattle from one to less than two years	106	107	108	109	110
27. Male cattle of two years or more	111	112	113	114	115
28. Breeding heifers	116	117	118	119	120
29. Heifers for fattening	121	122	123	124	125

## D. NUMBER AND VALUE OF LIVESTOCK (cont'd)

Heading number and description	Opening valuation		Closing valuation		Average number (5)
	Number (1)	Value (2)	Number (3)	Value (4)	
30. Dairy cows	126	127	128	129	130
31. Cull dairy cows	131	132	133	134	135
32. Other cows	136	137	138	139	140
33. Buffaloes under one year	141	142	143	144	145
34. Buffaloes from one to less than two years	146	147	148	149	150
35. Female buffaloes from one to less than two years	151	152	153	154	155
36. Buffaloes of two years or more	156	157	158	159	160
37. Female buffaloes of two years or more, not having calved	161	162	163	164	165
38. Female buffaloes having calved	166	167	168	169	170
39. Other female buffaloes of two years or more	171	172	173	174	175
40. Ewes	176	177	178	179	180
41. Other sheep	181	182	183	184	185
42. Goats	186	187	188	189	190
43. Piglets	191	192	193	194	195
44. Breeding sows	196	197	198	199	200
45. Pigs for fattening	201	202	203	204	205
46. Other pigs	206	207	208	209	210
47. Table chickens	211	212	213	214	215
48. Laying hens	216	217	218	219	220
49. Other poultry	221	222	223	224	225
50. Other animals	—	227	—	229	—

## E. LIVESTOCK PURCHASES AND SALES

Heading number and description	Purchases of animals (1)	Sales of animals (2)	Farmhouse consumption and benefits in kind (3)
51. Equines	231	232	233
52. Cattle	234	235	236
53. Buffaloes	237	238	239
54. Sheep	240	241	242
55. Goats	243	244	245
56. Pigs	246	247	248
57. Poultry	249	250	251
58. Other animals	252	253	254

## F. COSTS

Heading number and description	Serial number
<b>Labour and machinery costs</b>	
59. Wages and social security	259
60. Contract work	260
61. Current upkeep of machinery and equipment	261
62. Motor fuels and lubricants	262
63. Car expenses	263
<b>Specific livestock costs</b>	
<i>Feedingstuffs purchased for:</i>	
<i>Grazing stock (equines, cattle, sheep, goats)</i>	
64. Concentrated feedingstuffs	264
65. Coarse fodder	265
66. Pigs	266
67. Poultry and other small animals	267
<i>Farm-produced feedingstuffs used on farm:</i>	
68. <i>Grazing stock</i> (horses, cattle, sheep, goats)	268
69. Pigs	269
70. Poultry and other small animals	270
71. Other specific livestock costs	271
<b>Specific crop costs</b>	
72. Seeds and seedlings purchased	272
73. Seeds and seedlings produced and used on the farm	273
74. Fertilizers and soil improvers	274
75. Crop protection products	275
76. Other specific crop costs	276
77. Specific forestry costs	277
<b>Farming overheads</b>	
78. Current upkeep of land improvements and buildings	278
79. Electricity	279
80. Heating fuels	280
81. Water	281
82. Insurance	282
83. Taxes and other dues	283
84. Other farming overheads	284

## F. COSTS (cont'd)

Heading number and description	Serial number
<b>Land charges</b>	
85. Rent paid	285
86. Rental value	286
87. Insurance for farm buildings	287
88. Taxes on land and buildings	288
<b>Interest paid</b>	
89. Interest and financial charges paid of which relating to:	289
90. Loans for land and buildings	290
91. Of which: for purchase of land	291
92. Loans for working capital and creditors	292
93. Total	293

## G. LAND AND BUILDINGS, DEADSTOCK AND CIRCULATING CAPITAL

Heading number and description	Acquisition value		Opening valuation	Investments		Sales	Depreciation	Closing valuation
	Before deduction of subsidies	Subsidies		Before deduction of subsidies	Subsidies			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
94. Agricultural land and buildings	294	295	296	297	298	299	300	301
of which:								
95. Agricultural land	302	303	304	305	306	307	308	309
96. Permanent crops	310	311	312	313	314	315	316	317
97. Land improvements	318	319	320	321	322	323	324	325
98. Farm buildings	326	327	328	329	330	331	332	333
99. Acquisition costs	334	335	336	337	338	339	340	341
100. Forest land including standing timber	342	343	344	345	346	347	348	349
101. Machinery and equipment	350	351	352	353	354	355	356	357
102. Circulating capital	358	359	360	361	362	363	364	365
103. Total	366	367	368	369	370	371	372	373

## H. DEBTS

Heading number and description	Opening valuation				Closing valuation			
	Total	Of which for			Total	Of which for		
		Land and buildings		Working capital		Land and buildings		Working capital
		Total	Of which land			Total	Of which land	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
104. Long- and medium-term loans	374	375	376	377	378	379	380	381
105. Short-term loans and creditors	382	383	384	385	386	387	388	389
106. Total	390	391	392	393	394	395	396	397

## I. VALUE ADDED TAX (VAT)

Heading number and description	Serial number
107. VAT system	400
Subdivision of the VAT system	401
108. VAT on sales	402
109. VAT on purchases	403
110. VAT on investments	404
111. VAT refunded by tax authorities	405

## J. GRANTS AND SUBSIDIES

Heading number and description	Code ( <sup>4</sup> )	Amount
112. Grants and subsidies on animals and products	—	408
113. Of which: 20 'open' codes corresponding to the codes for the categories of animals (headings 51 to 58) and products (headings 120 to 311) in question	409 ...	to ... 448
114. Grants and subsidies on costs	—	449
115. Of which: 10 'open' codes corresponding to the codes for the costs in question (headings 59 to 92)	450 ...	to ... 469
116. Grants and subsidies on the purchase of animals	—	470
117. Of which: 5 'open' codes corresponding to the codes for the categories of animals purchased (headings 51 to 58)	471 ...	to ... 480
118. Total	—	481
119. Of which: grants and subsidies for disasters	—	482

(<sup>4</sup>) Enter the heading numbers for the categories of animals, products and costs concerned.

## K. PRODUCTION (excluding animals) (headings 120 to 311)

Product (code)	Type of crop (code)	Missing data (code)	Area	Production for the accounting year	Opening valuation	Sales	Farmhouse consumption and benefits in kind	Closing valuation	Farm use
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>488</b>	<b>489</b>	<b>490</b>	<b>491</b>	<b>492</b>	<b>493</b>	<b>494</b>	<b>495</b>	<b>496</b>	<b>497</b>
498	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	( <sup>1</sup> )

(<sup>1</sup>) Last serial number = 487 + (10 × number of products entered).



## ANNEX II

## DEFINITIONS AND INSTRUCTIONS IN RESPECT OF THE FARM RETURN

## I. General definitions and instructions

- (a) The data on the farm return should relate to a single agricultural holding and to a single accounting year of 12 consecutive months.
- (b) Data in the farm return concern exclusively the agricultural holding. These data refer to activities of the holding itself and if appropriate to both forestry and tourism connected with the farm. Nothing connected with any non-farming activities of the holder or of his family, or with any pension, private accounts, property extraneous to the agricultural holding, personal taxation, private insurance, etc., is to be taken into account in preparing the farm returns.

When the holding's production resources (paid or unpaid labour, machinery or equipment) are used to increase fixed assets (construction or major repairs of machinery, construction, major repairs or even demolition of buildings, planting or felling of fruit trees), the corresponding costs — or an estimate thereof — are not to be included in the working costs of the holding. In any case, labour costs and hours worked to produce fixed assets are to be excluded from both costs and data on labour. In exceptional cases, if certain costs (other than labour costs) used to produce fixed assets cannot be calculated separately (e.g. use of the holding's tractor) and if these expenses are then included under costs, an estimate of all these costs used to produce fixed assets is to be entered in heading 181 (Other products and receipts).

In any case, the value of the fixed assets produced is to be assessed on the basis of their cost (including the value of the paid and/or unpaid labour) and must be added to the value of the fixed assets given under headings 94 to 101.

- (c) Data given in a farm return are to be taken from accounts consisting of entries made systematically and regularly throughout the accounting year.
- (d) The accountancy data are expressed in money terms:
- either without VAT,
  - or with VAT in the circumstances mentioned below (cf. headings 107 to 111).
- (e) The accountancy data in money terms are expressed without grants and subsidies. Grants and subsidies are understood to be all forms of direct aid from public funds which have resulted in a specific receipt (cf. headings 112 to 119).
- (f) The data in a farm return should be given in the following units and with the following degrees of accuracy:
- values: in monetary units without decimal points, except values in lire, which will be expressed in hundreds of lire,
  - physical quantities: in quintals ( $q = 100 \text{ kg}$ ) except in the case of eggs, which will be expressed in thousands,
  - areas: in ares,
  - average livestock numbers: to one decimal place, except for poultry, which are to be given in whole numbers,
  - labour units: to two decimal places.

Fixed positions (cf. tables A to J of Annex I) where nothing is to be indicated should be filled in with zeros. For the products entered in table K, zeros should be filled in for the positions where there is nothing to be indicated.

- (g) After being checked, the computer media containing the accountancy data of the farm return are to be sent under confidential cover by the liaison agency to the Commission of the European Communities, Directorate-General for Agriculture, Division for Analysis of the Situation of Agricultural Holdings.

ADDITIONAL INSTRUCTIONS CONCERNING THE FARM RETURN

(incorporating Annex II to Commission Regulation (EEC) No 2237/77)

## II. DEFINITIONS AND INSTRUCTIONS IN RESPECT OF INDIVIDUAL ITEMS IN THE FARM RETURN

### A. GENERAL INFORMATION

#### 1. Holding number

A number is assigned to each returning holding when it is selected for the first time. The holding retains this number permanently for the duration of its inclusion in the accountancy network <sup>(1)</sup>. A number once assigned is never allotted to another holding.

The holding number comprises three groups of indications as follows:

- ⊛ — division code (see Annex III to Regulation No 91/66/EEC),
- subdivision code; the subdivisions chosen should at least make it possible to identify holdings situated in regions taken into consideration to implement Council Directive 72/159/EEC on the modernization of farms (a list of subdivisions giving names and codes is to be sent to the Commission),
- serial number of holding.

#### 2. Particulars concerning computer records

Since the accountancy data of a holding can fill one or more computer records (see Annex III, paragraph C (2)), the total number of records used for each holding and the sequence number of each record should be given. The data corresponding to the first five serial numbers constitute the label of a holding. They are repeated at the top of each record. The sixth datum of each holding gives the number of indivisible 10-data groups, each of which corresponds to a line of production (excluding animals).

#### 3. Location of the holding

The number given is that of the most appropriate basic geographical unit (preferably the parish) in which the holding is located.

A map of these units with their numbers is to be sent to the Commission. Any significant changes to the boundaries of these geographical units should be brought to the attention of the Commission.

#### ⊠ 4. Category of holding

- ⊛⊛ Code of the holding category (cf. Annex II to Commission Regulation No 91/66/EEC) in which the holding has been placed at the time of selection for the accounting year under consideration.

#### ⊠ 5. Date of closure of accounts

Date of closure of the accounting year, e.g. 30. 4. 75 or 31. 12. 75.

#### ⊠ 6. Less-favoured area

An indication is to be given of whether the majority of the agricultural area of the holding is situated in an area covered by Council Directive 75/268/EEC on mountain and hill farming and farming in certain less-favoured areas <sup>(1)</sup>.

- 1 = the majority of the agricultural area of the holding is not situated in the areas in question,
- 2 = the majority of the agricultural area of the holding is situated in less-favoured areas within the meaning of Article 3 (4) and (5) of Directive 75/268/EEC,

<sup>(1)</sup> However, where the holding undergoes a fundamental change, and in particular where this change is the result of a subdivision into two separate holdings or of a merger with another holding, it is to be considered as a new holding; in this case a new number is to be assigned to it. A change in the type of farming practised on the holding does not call for a new number. Where confusion with any other returning holding might result from the holding keeping the number it has (e.g. when new regional subdivisions are created), the number should be changed. A table showing the equivalence of old and new numbers is then to be forwarded to the Commission.

⊛ Replaced by Annex I to Regulation (EEC) No 1859/82.

⊛⊛ This Annex was repealed by Regulation (EEC) No 3019/78. Subsequently Regulation No 91/66/EEC was replaced by Regulation (EEC) No 1859/82 which refers to the Community typology (Annexes II and III to Decision 78/463/EEC - see pages IV/29 and IV/39).

⊠ Regulation (EEC) No 3272/82.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 2 "THE CONTROL PROGRAM"

Numbers of tests to be bypassed should be indicated in positions 7 to 16 of the magnetic tape (see RI/CC 695).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 4 "CATEGORY OF HOLDING"

Category of holding should be indicated on the farm return as follows :

- a) Where holdings have been selected on the basis of the old typology (Reg. No 91/66/EEC), category of holding should be indicated in accordance with Regulation (EEC) No 2237/77, i.e.:
  - position 32 : type of farming (3 digits)
  - position 33 : specialization (where applicable)
  - position 35 : size category (5 categories).
  
- b) Where the holdings have been selected on the basis of the new typology (Decision 78/463/EEC), category of holding should be indicated as follows :
  - position 32 : 0 (indicating that the new typology has been used)
  - position 33 : (4-digit code for type of farming, i.e. :
    - 2 figures + 2 zeros where principal type of farming only used
    - 3 figures + 1 zero where the particular type of farming used
    - 4 figures where a subdivision of the particular type of farming specified
  - position 35 : size category (6 categories).
  
- c) Member States classifying holdings according to data given on the farm return and wishing the result of their classification to be compared with the result obtained by the Commission, should indicate their own code as follows :
  - position 34 : 4-digit code for type of farming (where necessary completed by zeros as indicated in subparagraph (b) above)
  - position 36 : size category (6 categories).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 5 "DATE OF CLOSURE OF ACCOUNTS"

- 1. As a step towards harmonization, the date of closure of accounts (heading 5) should be indicated by six digits, from left to right : -
  - a) two digits for the day (e.g: 01, 15, 30)
  - b) two digits for the month (e.g: 01, 06, 12)
  - c) two digits for the year, i.e. the last two digits of the corresponding year.

2. Date of the magnetic tape

To distinguish between different versions of the magnetic tapes for a single year (i.e. provisional and final versions), enter date of tape creation in position 38.

(A) "3 = the majority of the agricultural area of the holding is situated in mountain areas within the meaning of Article 3 (3) of Directive 75/268/EEC,"

"4 = Code 4 is to be used in Member States where such areas are so small and numerous that the information is not significant."

7. Irrigated UAA

Utilized agricultural area other than under glass, actually irrigated during the year with fixed or movable equipment, whatever the process used (sprinklers, flooding).

8. Altitude

The altitude should be indicated by the corresponding code number:

- 1 = the major part of the holding is located at < 300 m,
- 2 = the major part of the holding is located at 300 to 600 m,
- 3 = the major part of the holding is located at > 600 m,
- 4 = data not available.

9. Grazing on mountain or other pasture not included in the UAA

Number (whole) of LSU grazing days by farm animals on land not included in the UAA <sup>(1)</sup>.

B. TYPE OF OCCUPANCY OF UAA

C

10. UAA in owner occupation

Utilized agricultural area (arable land, grassland and permanent pasture, permanent crops) of which the farmer is the owner, tenant for life or lease holder and/or UAA held on similar terms.

C

11. Rented UAA

Utilized agricultural area (arable land, grassland and permanent pasture, permanent crops) worked by a person other than the owner, tenant for life or leaseholder, holding a tenancy on the said area (the rent is payable in cash and/or in kind; being generally fixed in advance, it does not normally vary with the farming results) and/or utilized agricultural area held on similar terms of tenure. Rented area does not include land the harvest of which is bought as a standing crop or which is rented for a period of less than one year <sup>(2)</sup>.

C

12. UAA in share cropping

Utilized agricultural area (arable land, grassland and permanent pasture, permanent crops) farmed jointly by the grantor and the share cropper on the basis of a share-cropping agreement and/or utilized agricultural area farmed on similar terms.

<sup>(1)</sup> The LSU grazing day is a unit equivalent to one day's grazing by one dairy cow, or one bovine animal or one horse more than two years old. The grazing days for cattle and horses less than two years old, goats and sheep are converted into grazing days per LSU by applying the coefficients 0.5, 0.2 and 0.15 respectively.

<sup>(2)</sup> The sums paid for the purchase of standing crops or for the rental of land for less than one year should be given under headings 65 to 67 (purchased feedingstuffs) in the case of grassland or fodder crops and under heading 76 (other specific crop costs) in the case of marketable crops (products which are usually marketed). Marketable crops bought standing or coming from land rented for a period of less than one year should be given without specifying the area in question (cf. instructions concerning area, column 4, table K).

(A)

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 10, 11 AND 12 "TYPE OF OCCUPATION"

1. Headings 10 (UAA in owner occupation) 11 (rented UAA) and 12 (UAA in share-cropping) concern only the utilized agricultural area. This includes arable land, meadows and permanent pastures, rough grazing and permanent crops. As a result, the sum of headings 10, 11 and 12 should be equal to heading 183 (total area) less headings 173 (woodland) and 182 (other areas) (see Section K, p. III/56). The UAA therefore includes land leased to third parties ready for sowing (heading 149) but not land rented from a third party for less than one year (see notes concerning column 3 of table K, page III/74).
  
2. In the case of a holding held in common the UAA owned by two or more partners and worked without a tenancy or share-cropping agreement should be indicated in heading 10 (UAA in owner occupation).  
UAA owned by two or more partners and worked under a tenancy agreement should be indicated in heading 11 (rented UAA).  
UAA owned by two or more partners and farmed jointly by the grantors and share-cropper(s) on the basis of a share-cropping agreement should be shown in heading 12 (UAA in share-cropping).
  
3. Transfer of land and/or buildings in owner occupation to a farming group

The acquisition of shares in a farming group is to be treated as a private transaction. It is therefore not included in the farm return. Where, during the accounting year, a farmer transfers land and buildings owned by him to a farming group in return for shares, while continuing to farm his land, and the total area of the farm remains the same, the UAA should be indicated for the accounting year as either in owner occupation or rented, according to which applies for the majority of the time. The headings "rent paid" (85) and "rental value of land and buildings in owner occupation" (86) should be completed accordingly.

C

## C. LABOUR

By labour is meant all persons who have been engaged on work on the farm during the accounting year <sup>(1)</sup> (see hereafter). However, this does not include persons who have done this work on behalf of another person or undertaking (agricultural contract work, of which the costs appear under farm costs).

The following categories of labour are to be distinguished:

**A. Regular unpaid labour**

Unpaid labour or labour which receives less remuneration (in cash or in kind) than the amount normally paid for the services rendered <sup>(2)</sup> and which during the accounting year participated (outside normal holidays) for at least a whole day of each week in the work of the holding <sup>(3)</sup>:

The following are subcategories:

13. *Holder/manager* <sup>(4)</sup> <sup>(5)</sup>

Person who assumes economic and legal responsibility for the holding and undertakes its day-to-day management.

14. *Holder/not manager* <sup>(5)</sup>

Person who assumes economic and legal responsibility for the holding without undertaking its day-to-day management.

15. *Manager/not holder* <sup>(5)</sup>

Person who undertakes day-to-day management of the holding without assumption of economic and legal responsibility for it.

16. *Spouse(s) of holder(s)* <sup>(6)</sup>

17. *Other regular unpaid labour* <sup>(6)</sup>

Regular unpaid labour not included in the preceding headings.

<sup>(1)</sup> In the case of mutual assistance between holdings, where this assistance consists of an exchange of work, the assistance received being equivalent in principle to the assistance given, the time worked by the farm labour and any related wages are specified in the farm return.

Sometimes assistance received is offset by assistance of another kind (e.g. aid received in the form of work is offset by the supply of machinery). When the exchange of services is on a limited scale, nothing is indicated in the farm return (in the above example, the aid received is not shown under labour; machinery costs, however, include the costs of making the equipment available).

In exceptional cases, when the exchange of services is on a large scale, the procedure is one of the following:

(a) assistance received in the form of work is offset by a service of another kind (e.g. the supply of machinery): working time received is recorded as paid farm work (heading 20 or 21, depending on whether the labour is employed on the farm on a regular basis or otherwise); the value of the assistance given is recorded both as production under the corresponding heading (in this example: heading 177: 'Contract work for others, including hiring out of equipment') and as a cost (under heading 59 'Wages and social security');

(b) assistance given in the form of work is offset by services of a different kind (e.g. the supply of machinery): in this situation the working time provided and any related wages are left out of consideration; the value of the service received is recorded as an input under the corresponding heading (in this example: heading 60 'Contract work and machinery hire').

<sup>(2)</sup> Such payment should not appear in farm costs.

<sup>(3)</sup> A person employed regularly but who, for special reasons, has been engaged on the farm only for a limited period in the accounting year is nevertheless entered (for the number of hours actually worked) as regular labour.

The following cases or similar ones may arise:

(a) special production conditions on the farm for which labour is not required throughout the year: e.g. olive or vine holdings, and farms specializing in the seasonal fattening of animals or in the production of fruit and vegetables in the open;

(b) absence from work other than for normal holidays, e.g. military service, illness, accident, maternity, extended leave, etc.;

(c) joining or leaving the holding;

(d) total cessation of work on the holding due to accidental causes (flood, fire, etc.).

<sup>(4)</sup> In the case of share cropping the share cropper is indicated as holder/manager.

<sup>(5)</sup> The function performed is indicated by a code number in column (1), i.e.:

1 = holder/manager,  
2 = holder/not manager,  
3 = manager/not holder

In the case of an incorporated holding (legal person) the code number is 9.

When the function is performed by several persons (e.g. two brothers, father and son, ...) each one is recorded in decreasing order of responsibility; in the event of equal responsibility, decreasing order of age is used. Thus the data concerning the person assuming the greatest responsibility are recorded in positions 51 to 54; those concerning the person next in responsibility in positions 55 to 58, etc.

<sup>(6)</sup> The number of persons in this labour category should be indicated (column 1). Where there are several holders, there may be more than one spouse.

ADDITIONAL INSTRUCTIONS CONCERNING TABLE C "LABOUR"

Persons undertaking the day-to-day management of only one activity of the holding (e.g. foremen) should be entered in the sub-category "other labour" (heading 17 in the case of unpaid labour, heading 20 for paid labour).

When holdings are operated as companies, but day-to-day management is carried out by persons classified as unpaid labour, these should be given code 9 in column (1). If management is exercised by two or more persons, these are to be shown in decreasing order of responsibility; where two or more persons hold positions of equal responsibility, they are to be entered in decreasing order of age.



**B. 18. Casual and seasonal unpaid labour**

Unpaid labour which has not worked regularly on the holding during the accounting year is aggregated under this heading.

**C. Regular paid labour**

Labour paid (in cash and/or in kind) on the normal scale for services rendered and which during the accounting year (excluding normal holidays) worked for at least one whole day per week for the holding.

The following subcategories are to be shown:

**19. Farm manager**

Salaried person undertaking the day-to-day management of the holding.

**20. Others**

All regular paid labour (excepting the holding's salaried manager) is aggregated under this heading.

**D. 21. Casual and seasonal paid labour**

Paid labour which did not regularly work on the holding during the accounting year (including piece workers) is aggregated under this heading.

Each heading includes the following data:

**Year of birth (column 2)**

The year of birth should be given only for the holder(s) and/or manager(s) (categories 13 to 15 and 19) using the last two figures of the year.

**C Total work force: number of annual units (column 3)**

The total work force regularly employed is expressed in numbers of annual units. A person who spends his entire annual working time employed on the holding (a full-time worker) represents one 'annual unit', even if his actual working time exceeds the normal annual working time in the region under consideration and on the same type of holding. A person who does not work the whole year on the holding represents a fraction of an 'annual unit'.

The 'annual unit' of each such person is obtained by dividing his actual annual working time by the normal annual working time of a full-time worker in the region under consideration and on the same type of holding <sup>(1)</sup>.

**Time worked (column 4)**

Time worked should be indicated in hours. It should refer to the time actually devoted to the work of the holding <sup>(1)</sup>.

The time worked by piece-work labour is estimated by dividing the total amount paid for the work by the hourly wage of a worker employed on a time basis

<sup>(1)</sup> When a person is incapable of performing normal duties (as done by a worker in the prime of life) — for example because of disablement — the total for such a person is adjusted by the appropriate fraction; the working time given should correspond to the hours which would have been taken by a fit person to do the work.

ADDITIONAL INSTRUCTIONS CONCERNING THE COLUMN "NUMBER OF ANNUAL WORK UNITS"

The total work force (number of annual work units) and time worked by each person are not to be reduced unless the work actually done is appreciably less than normal for a fit person (for the same region and type of holding).

**Work on an agricultural holding**

Work on the holding includes all the work of organization, supervision and execution, both manual and administrative, done in connection with the normal running of the holding, e.g.:

- organization and management (farm sales and purchases, bookkeeping, etc.);
- field work (ploughing, sowing, harvesting, orchard maintenance, etc.);
- livestock husbandry (feed preparation, feeding of animals, milking, care of livestock, etc.);
- storage, market preparation and processing on the farm (ensiling, threshing, packing, etc.);
- maintenance work on buildings, machinery, equipment, hedges, ditches, etc.;
- transport for and carried out by the labour of the holding;
- other work directly connected with farm work:
  - forestry work (on woodland included in the agricultural holding),
  - work concerning tourism (maintenance of camping, sport or recreation grounds, riding facilities, letting of cottages, etc.) where these are ancillary to and overlap with the work of the holding to such an extent that it is in practice impossible to dissociate the tourism activities from the normal agricultural work of the holding (1),
  - contract work for others where this is occasional and done with farm equipment (payment for this is included in the production of the holding).

The following are not included in the work of the holding:

- work to produce fixed assets (construction or major repairs of buildings or machinery, planting of orchards, demolition of buildings, felling of fruit trees, etc.),
- work performed for the household of the holder or manager,
- special activities such as attendance at professional meetings, business travel, visits to markets other than to purchase items for or to sell items for the holding, etc.

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## D. NUMBER AND VALUE OF LIVESTOCK

The following categories of stock should be distinguished:

22. EQUINES (all ages)
  - Included are race- and riding horses
23. CALVES FOR FATTENING
  - Calves for fattening usually slaughtered before the age of five months.
24. OTHER CATTLE LESS THAN ONE YEAR OLD
25. MALE CATTLE FROM ONE TO LESS THAN TWO YEARS OLD
26. FEMALE CATTLE FROM ONE TO LESS THAN TWO YEARS OLD
  - Excluding female bovine animals which have calved
27. MALE CATTLE TWO YEARS OLD OR MORE

(1) In this case the earnings and inputs relating to tourism are included under products (cf. heading 179) and farm inputs respectively.

ADDITIONAL INSTRUCTIONS CONCERNING TABLE D: "NUMBER AND VALUE OF LIVESTOCK"

Male breeding animals are not itemised separately in the definitions and instructions for the number and value of livestock.

They are to be entered according to category, in the columns for the relevant heading :

- 22. Equines
- 24. Other cattle under one year
- 25. Male cattle from one to less than two years
- 27. Male cattle of two years or more
- 34. Buffaloes from one to less than two years
- 36. Buffaloes of two years or more
- 41. Other sheep
- 42. Goats
- 46. Other pigs
- 48. Laying hens
- 49. Other poultry
- 50. Other animals.

28. BREEDING HEIFERS

Female bovine animals two years old or more which have not yet calved and are intended for breeding.

29. HEIFERS FOR FATTENING

Female bovine animals two years old or more which have not yet calved and which are not intended for breeding.

30. DAIRY COWS

Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for milk production for human consumption or processing as dairy products.

31. CULL DAIRY COWS

Dairy cows after their final lactation.

32. OTHER COWS

1. Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for production of calves and whose milk is not used for human consumption or processing as dairy products;
2. Cows for work;
3. Cull cows (whether or not fattened before slaughter).

33. BUFFALOES LESS THAN ONE YEAR OLD

34. BUFFALOES FROM ONE TO LESS THAN TWO YEARS OLD

35. FEMALE BUFFALOES FROM ONE TO LESS THAN TWO YEARS OLD

Excluding female buffaloes having calved.

36. BUFFALOES TWO YEARS OLD OR MORE

37. FEMALE BUFFALOES TWO YEARS OLD OR MORE NOT HAVING CALVED

Female buffaloes two years old or more intended for milk production but not having yet calved.

38. FEMALE BUFFALOES HAVING CALVED

Female buffaloes having calved (including those less than two years old) intended for milk production.

39. OTHER FEMALE BUFFALOES TWO YEARS OLD OR MORE

Female buffaloes two years old or more not listed above.

40. EWES

Ewes one year old or more intended for breeding.

41. OTHER SHEEP

Sheep of all ages excluding ewes.

42. GOATS (all ages)

43. PIGLETS

Piglets of less than 20 kg live weight.



## 44. BREEDING SOWS

Breeding sows of 50 kg or more excluding cull sows (cf. heading 46 'Other pigs').

## 45. PIGS FOR FATTENING

Pigs for fattening of 20 kg live weight or more, excluding cull sows and boars (cf. heading 46 'Other pigs').

## 46. OTHER PIGS

Pigs of 20 kg live weight or more excluding breeding sows (cf. heading 44) and pigs for fattening (cf. heading 45).

47. TABLE CHICKENS <sup>(1)</sup>

Excluding laying hens and cull hens.

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48. LAYING HENS <sup>(1)</sup>

Including pullets, laying hens and cull hens. Pullets are young hens which have not yet begun to lay.

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49. OTHER POULTRY (ducks, turkeys, geese, guinea fowl) <sup>(1)</sup>

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## 50. OTHER ANIMALS

The following data are given for each category of animals:

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**Opening valuation** (columns 1 and 2)

--- *Number* (column 1)

Number of livestock belonging to the holding at the beginning of the accounting year, whether or not they are on the holding at that time.

--- *Value* (column 2)

Value of livestock belonging to the holding at the opening of the accounting year, determined on the basis of prices obtaining at that time.

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**Closing valuation** (columns 3 and 4)

--- *Number* (column 3)

Number of livestock belonging to the holding at the end of the accounting year, whether or not they are on the holding at that time.

--- *Value* (column 4)

Value of livestock belonging to the holding at the end of the accounting year, determined on the basis of prices obtaining at that time.

**Average number** (column 5)

The average number is expressed to one decimal place, except for poultry where whole numbers should be given. Each unit refers to the presence of one animal on the holding for one year. Animals are counted in proportion to the length of time they have been on the holding during the year.

The average number is determined either by means of periodical inventories or by the recording of arrivals and departures. It includes all animals present on the holding, including animals raised or fattened under contract <sup>(2)</sup> and animals taken or given into agistment for the period of the year during which they are present on the holding.

<sup>(1)</sup> Not including chicks.

<sup>(2)</sup> Animals not belonging to the holding, which are raised or fattened there in such a manner that the activity merely constitutes a service rendered by the holder, who does not assume the financial risk normally associated with the rearing or fattening of such animals.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 47, 48 AND 49 (POULTRY) AND 50

Since chicks are not included in the data under headings 47 (table chickens), 48 (laying hens) and 49 (other poultry), they are included in heading 50 (other animals). Consequently the average number and numbers at valuations are not returned. Only the total value is entered in the opening and closing valuation columns.

ADDITIONAL INSTRUCTIONS CONCERNING THE COLUMNS "OPENING VALUATION" AND "CLOSING VALUATION"

Totals of animals in the opening and closing valuation columns of Table D should be whole numbers.



I LIVESTOCK PURCHASES AND SALES
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The following categories of animals are specified:

- 51. Equines
- 52. Cattle
- 53. Buffaloes
- 54. Sheep
- 55. Goats
- 56. Pigs
- |   |
|---|
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 57. Poultry
- |   |
|---|
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 58. Other animals

The following data are given for each category of animal:

**Livestock purchases (column 1)**

Total livestock purchases during the accounting year (including purchasing costs). The related grants and subsidies are not deducted from the total of these purchases, but are specified under heading 116 (see instructions regarding this heading).

**Livestock sales (column 2)**

Total livestock sales during the accounting year. The related grants and subsidies are not included in the sales total, but are specified under heading 112 (see instructions regarding this heading). When the marketing costs, if any, are known they are not deducted from the sales total, but are given under heading 71 ('Other specific livestock costs').

**Farmhouse consumption and benefits in kind (column 3)**

Value of the livestock consumed by the farm household or used for benefits in kind during the accounting year, assessed at the ex-farm price.

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F. COSTS
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Farm costs (in cash and in kind) relate to the 'consumption' of productive resources (including farm use) of the output of the farm during the accounting year or to the 'consumption' of those resources during the accounting year. When certain expenditure relates partly to private use and partly to farm costs (e.g. electricity, water, heating fuels and engine fuels, etc.) only the latter part should be included in the farm return. The proportion of the expenditure on private cars corresponding to their use for farm purposes should also be included.

In calculating costs relating to the output of the accounting year the purchases and farm use during the year should be adjusted for valuation changes (including changes in cultivations). For each item the total of costs paid for and the value of the farm use should be shown separately. The costs relating to 'consumption' of capital assets are represented by depreciation <sup>(1)</sup>, hence expenditure on acquisition of capital assets should not be treated as a farm cost. Expenditure on cost items compensated during the accounting year or later (e.g. repairs to a tractor as a result of an accident covered by an insurance

<sup>(1)</sup> For instructions on depreciation see headings 94 to 103.

ADDITIONAL INSTRUCTIONS CONCERNING TABLE E : "LIVESTOCK PURCHASES AND SALES",  
HEADINGS 57 "POULTRY" AND 58 "OTHER ANIMALS"

- Regulation (EEC) No 2237/77 does not separately itemise eggs for hatching. The amount spent on eggs for hatching should be entered in table E (livestock purchases and sales) of the farm return in column 1 of heading 57 (poultry).
- Purchases of chicks should also be indicated against heading 57 (poultry). In exceptional cases where chicks purchased appear in the closing valuation (i.e. chicks purchased just before the end of the accounting year), the corresponding amount should also be entered against heading 58 (other animals).

ADDITIONAL INSTRUCTIONS CONCERNING TABLE F "COSTS"

1. Variations in the value of crops in the ground and stocks

Where the costs indicated in the farm return relate to consumption of inputs and production during the accounting year, changes in stocks (including costs accruing to growing crops) have already been taken into consideration and therefore do not need to be entered separately. On the other hand, where the costs indicated are for the total consumption of inputs during the accounting year but do not correspond to production during that year, changes in stocks (including costs accruing to growing crops) should be indicated under heading 102 (circulating capital) in the investments column (position 361 and where appropriate 362).

2. Costs, production and inputs relating to kitchen gardens and rough grazing

Kitchen gardens do not form part of the Utilized Agricultural Area of holdings but are regarded as part of the holder's household. Any related data (labour, materials, costs and production) should not be shown in the farm return. If certain expenses relate both to the agricultural holding and to the kitchen garden (e.g. fertilizers), the part of these expenses related to the kitchen garden should be estimated and subtracted from the amount to be charged to the holding.

Since rough grazing is included in the UAA, all data relating thereto should be given in the farm return.

policy or by a third party liability) should not be entered as farm costs, and the corresponding receipts should not be included in the farm's accounts.

Receipts from resale of purchased supplies are to be deducted from corresponding inputs.

Grants and subsidies related to costs are not deducted from the corresponding cost items but are entered under heading 114 (cf. instructions regarding that heading) <sup>(1)</sup>.

Costs also include any expenditure on purchases relating to each cost item.

Costs are classified as follows:

#### 59. Wages and social security costs for paid labour

This item includes the following:

- salaries and wages actually paid in cash to wage earners irrespective of the basis of remuneration (piece work or by the hour), with deduction of any social allowances paid to the holder as employer to offset the payment of a salary which does not correspond to actual work done (example: absence from work due to an accident, vocational training, etc.),
- salaries and wages in kind (e.g. lodging, board, housing, farm produce, etc.),
- bonuses for productivity or qualifications, gifts, gratuities, share of profits,
- other expenditure associated with labour (recruitment expenses),
- social security payments incumbent upon the employer and those paid by him on behalf of and instead of the employee,
- occupational accident insurance.

The holder's personal social security charges and insurance and those of unpaid labour should not be regarded as farm costs.

The amounts received by unpaid workers (which by definition are lower than a normal wage — see definition of unpaid labour) should not appear in the farm return.

Allowances (in cash or in kind) paid to retired paid workers no longer employed on the holding should not be entered under this item but under the heading 'Other farming overheads'.

#### 60. Contract work and machinery hire

This item includes the following:

- total expenditure in respect of work on the farm carried out by agricultural contractors. The sum generally includes payment for the use of equipment and personnel and, depending on the work, the cost of the materials employed (e.g. crop-protection products); when the amount in question is known, it is deducted from the item 'Contract operations' and entered under the corresponding code number (e.g. crop protection products),
- cost of hiring or leasing machines driven or used by the farm's labour.

#### 61. Current upkeep of machinery and equipment

Cost of upkeep of machinery and equipment and of minor repairs not affecting the market value of the appliances (payment of mechanic, cost of replacement parts, etc.).

This code number includes purchases of minor equipment, the cost of saddlery and horse shoeing, the purchase of tyres, forcing frames, protective clothing for insanitary work, detergents for the

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<sup>(1)</sup> Investment grants and subsidies are shown under headings 94 to 103.



cleaning of equipment in general <sup>(1)</sup>, and the proportion of the cost of private cars corresponding to their use for farm purposes (see also heading 63).

Major repairs which increase the value of equipment, compared with its value before repairs, are not included under this heading (see also instructions on depreciation below).

#### 62. Motor fuels and lubricants

This heading also includes the proportion of fuel and lubricant costs for private cars corresponding to their use for farm purposes (see also heading 63 below).

Where petroleum products are employed both as motor fuels and as heating fuels, the total sum is divided into two headings:

- 62. 'Motor fuels and lubricants',
- 80. 'Heating fuels'.

#### 63. Car expenses

Where the farm proportion of expenditure on private cars is calculated arbitrarily (e.g. a fixed amount per km), these costs are indicated under this heading.

#### Feedingstuffs

Feedingstuffs are divided into those purchased and those produced and used on the farm.

The purchased feedingstuffs include mineral licks, milk products (bought or returned to the farm) and products for the preservation and storage of feedingstuffs, as well as the expenditure on agistment, on the use of common pasture and grazing land not included in the UAA and on renting forage land not included in the UAA. Purchased litter and straw are also included with purchased feedingstuffs.

Feedingstuffs purchased for grazing stock are subdivided into concentrated feedingstuffs <sup>(2)</sup> and coarse fodder (including agistments and expenditure on the use of common pastures, grazing land and forage land not included in the UAA, and purchased litter and straw) <sup>(3)</sup>.

Feedingstuffs produced and used on the farm include saleable farm products used as feedingstuffs (including milk and milk products but excluding milk suckled by calves, which is not taken into account). Litter and straw produced on the holding are only included if they are a saleable product in the region and year in question.

The following breakdown is to be given:

#### Purchased feedingstuffs for:

*Grazing stock* (equines, cattle, sheep, goats)

#### 64. Concentrated feedingstuffs

#### 65. Coarse fodder

#### 66. Pigs

#### 67. Poultry and other small animals

#### Farm-produced feedingstuffs used on farms for:

#### 68. *Grazing stock* (equines, cattle, sheep, goats)

<sup>(1)</sup> Detergents used for cleaning livestock equipment (e.g. milking machines) are entered under heading 71 (other specific livestock costs).

<sup>(2)</sup> The heading 'Concentrated feedingstuffs' includes in particular oilcakes, compound feeds, cereals, dried grass, dried sugar beet pulp, fish and meat meal, milk and dairy products, minerals and products for the preservation and storage of such feedingstuffs.

<sup>(3)</sup> Expenditure on work carried out by agricultural contractors for the production of coarse fodder, e.g. silage, is entered under heading 60 'Contract work'.



69. *Pigs*

70. *Poultry and other small animals*

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71. **Other specific livestock costs**

All expenditure relating directly to livestock production for which there is no separate provision in the other cost headings: veterinary fees, medicines, stud fees, artificial insemination, castration, milk tests, subscription and registration in herdbooks, detergents for cleaning livestock equipment (e.g. milking machines) <sup>(1)</sup>, packing materials for livestock products and supplies for processing of livestock products, costs of storage and market preparation of livestock products of the farm done outside the farm, cost of marketing the livestock products of the farm, occasional purchases, complementary to the production of the holding, of animal products (e.g. milk) processed on the holding, etc.

72. **Seeds and seedlings purchased**

All purchased seeds and seedlings, including bulbs, corms and tubers. The costs of young trees and bushes for a new plantation represent an investment and should appear either under heading 96 'Permanent crops' or under heading 100 'Forest land'. However the costs of young trees and bushes for a minor replanting operation are to be considered costs for the accounting year and are to be indicated under the present heading except for those relating to forests linked to the agricultural holding which are to be entered under heading 77 'Specific forestry costs'.

73. **Seeds and seedlings produced and used on the farm**

All seeds and seedlings (including bulbs, corms and tubers) produced and used on the farm.

74. **Fertilizers and soil improvers <sup>(1)</sup>**

All purchased fertilizers and soil improvers (e.g. lime) including compost, peat and manure (excluding manure produced on the holding).

75. **Crop protection products <sup>(2)</sup>**

All material for the protection of crops and plants against pests and diseases, predators, bad weather, etc. (insecticides, fungicides, herbicides, poisoned baits, bird scarers, anti-hail shells, frost protection, etc.). If the crop protection operations are carried out by a contractor and if the cost of the protection materials used is not separately known, the total should be entered under heading 60 'Contract work'

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76. **Other specific crop costs (including permanent meadows and grassland)**

All costs having a direct connection with crop production for which there is no separate provision in the other cost headings: packing and binding materials, string and rope, cost of soil analysis, crop competition costs, plastic coverings (e.g. for strawberry growing), supplies for the preservation and processing of crops, storage and market preparation of crops done outside the farm, cost of marketing the crop products of the farm, sums paid for the purchase of marketable standing crops or to rent land for a period of less than one year to grow marketable crops, occasional purchases, complementary to the production of the holding, of crop products (e.g. grapes), processed on the holding, etc.

<sup>(1)</sup> Detergents used for cleaning equipment in general are given under heading 61 'Current upkeep of machinery and equipment'.

<sup>(2)</sup> Fertilizers and soil improvers as well as protective materials used for forests forming part of the agricultural holding are to be entered under heading 77 'Specific forestry costs'.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 71 "OTHER SPECIFIC LIVESTOCK COSTS"

The legislative provisions do not give explicit instructions on how to treat payments for rental of buildings for less than one year.

However, "other specific livestock costs" include the off-farm costs of storage and market preparation of livestock and livestock products.

Consequently, the amount paid for renting a building(s) for less than one year should be entered under heading 71 when the buildings are used to house animals and/or store products used in connection therewith (e.g. fodder).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 76 : "OTHER SPECIFIC CROP COSTS"

The legislative provisions do not give explicit instructions on how to treat payments for rental of buildings for less than one year.

However, "other specific crop costs" include the off-farm costs of storage and market preparation of crops. Consequently, the amount paid for renting a building(s) for less than one year should be indicated under heading 76 when the buildings are used for marketable crops, (e.g. storage of cereals).



**77. Specific forestry costs**

Fertilizers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanization are not included; these are shown under the appropriate cost headings.

**78. Current upkeep of land improvements and buildings**

Maintenance (tenant-type) of buildings and land improvements including greenhouses, frames and supports. The purchase of building materials for the current upkeep of buildings should be entered under this heading <sup>(1)</sup>.

The cost of major repairs to buildings which increases their value (major maintenance) is not included under this heading, even if the cost of such work is borne by the tenant (see instructions concerning rent paid, heading 85). These costs are shown in heading 98 'Farm buildings'.

**79. Electricity**

Consumption of electricity for all farm purposes.

**80. Heating fuels**

Consumption of heating fuels for all farm purposes including the heating of glasshouses.

**81. Water**

Cost of connection to the mains and consumption of water for all farm purposes including irrigation. (The costs of using farm-owned water equipment are to be entered in the appropriate headings: depreciation of machinery and equipment, current upkeep of machinery and equipment, motor fuels, electricity).

**82. Insurance**

All insurance premiums covering farm risks, such as the holder's third-party liability, fire, flood, insurance against death of livestock and damage to crops, etc., except insurance premiums covering accidents at work shown under heading 59 and insurance premiums concerning the farm buildings in owner occupation which in the case of tenant farming are normally paid by the landlord. The latter premiums (if necessary estimated) are shown under heading 87.

**C****83. Farm taxes and other dues**

All taxes and other dues relating to the farm, including those levied in connection with environmental protection measures, but excluding VAT and those levied on land, buildings or labour. The personal taxes of the holder are not to be counted as farm costs.

**C****84. Other farming overheads**

All other farming costs not mentioned under the preceding headings (accountants' fees, secretarial services and office expenses, telephone charges, miscellaneous contributions and subscriptions, etc.).

**C****85. Rent paid**

Rent paid (in cash or in kind) for rented land and buildings. This heading covers costs which are paid by the tenant on behalf of and in lieu of the owner (e.g. land tax and depreciation in respect of major repairs whose cost is borne by the tenant) and which cannot be recovered by the tenant. Only the farm business part of the rental value of the tenant's farmhouse (when this is covered by the rent) is included.

**C****86. Rental value of land and buildings in owner-occupation or share cropping**

Amount of rent currently paid for comparable land (including buildings, plantations and woodland), including only the farm business part of the rental value of the dwellinghouse.

<sup>(1)</sup> The purchase of building materials for new investments should be entered in the 'investments' column of headings 94 'Agricultural land and farm buildings', 97 'Land improvements' and/or 98 'Farm buildings'.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 83 : "FARM TAXES AND OTHER DUES"

Regulation (EEC) No 2237/77 does not state how to enter the amount of co-responsibility levy on milk in the farm return.

As far as the data available in the accounts will permit, the amount of the co-responsibility levy on milk should be deducted from the value of sales of milk and/or milk products. Otherwise, the amount should be entered in heading 83: farm taxes and other dues.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS :

- 83 "FARM TAXES AND OTHER DUES"
- 85 "RENT PAID"
- 88 "TAXES AND OTHER CHARGES ON LAND AND BUILDINGS"

The instructions for heading 88 (taxes and other charges on land and buildings) indicate that this heading concerns taxes, dues and other charges falling only on the ownership of land and farm buildings in owner occupation or covered by share-cropping agreements. Where it has been agreed between an owner and tenant that the latter pays taxes on land and buildings on behalf of the owner, the amount is considered as part of the rent paid and should be shown under heading 85 (rent paid).

Where farm land or buildings are not held in owner-occupation or under share-cropping agreements, heading 88 (taxes and other charges on land and buildings) should not be filled in. Where a holding is partly in owner-occupation and partly rented, this heading concerns only the part in owner-occupation.

All taxes (including tithes) on the use of farm land, whether worked by the owner or tenant, are to be shown under heading 83 (farm taxes and other dues).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 84 "OTHER FARMING OVERHEADS"

The legislative provisions do not give explicit instructions on how to deal with the amount paid for renting a building for less than one year.

The amount paid for renting a building for less than one year should be entered under heading 84 when the buildings are used for both livestock farming and marketable crops and/or for general purposes.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 85 "RENT PAID" AND 86 "RENTAL VALUE"Transfer of land and/or buildings in owner-occupation to a farming group

The acquisition of shares in a farming group is to be treated as a private transaction and is therefore not included in the farm return.

Where, during the accounting year, a farmer transfers land and buildings owned by him to a farming group in return for shares, while continuing to work his land, and the total area of the farm remains the same, the UAA should be indicated for the accounting year as either in owner occupation or rented, according to whichever applies for the majority of the time. The headings "rent paid" (85) or "rental value of land and buildings in owner-occupation" (86) should be completed accordingly.

The rental value of any buildings belonging to the holder but situated on rented land is also included in the heading. If not otherwise laid down, the rental value of these buildings is determined on the basis of actual costs (depreciation and interest, taxes and insurance).

**87. Insurance premiums for farm buildings**

Insurance premiums (fire, flood, etc.) for the buildings in owner occupation, which in the case of tenant farming are normally paid by the landlord. If all insurances are covered by a single policy, the part of the premiums relating to the holding's buildings is to be estimated.

**88. Taxes and other charges on land and buildings**

Taxes, rates and other charges payable in respect of the ownership of farmland and buildings in owner-occupation and share-cropping.

**C**

**89. Interest and financial charges paid**

Interest and financial charges on borrowed capital (loans) obtained for farm purposes <sup>(1)</sup>.

If the data are available in the farm accounts, the following details should also be supplied.

**90. Interest and financial charges paid on loans obtained for the purchase of land and buildings <sup>(1)</sup>**

**91. Of which: Interest and financial charges paid on loans obtained for the purchase of land <sup>(1)</sup>**

**92. Interest and financial charges paid on loans obtained to finance working capital (livestock, dead-stock and circulating capital) and to creditors <sup>(1)</sup>.**

**93. Total**

Total of headings 59 to 89.

**G. LAND AND BUILDINGS, DEADSTOCK AND CIRCULATING CAPITAL**

The following breakdown is required:

**94. Agricultural land and farm buildings**

Total of headings 95 to 99 below. Headings 95, 97, 98 and 99 are to be completed where the relevant data are available in the accounts.

**C**

**95. Agricultural land**

Agricultural land in owner-occupation <sup>(2)</sup>.

**C**

**96. Permanent crops**

All plantations (excluding woods and forests) belonging to the holder irrespective of type of occupancy of the land.

**97. Improvements to land**

Improvements to land (for example: fencing, drainage installations) belonging to the holder irrespective of the type of occupancy of the land <sup>(2)</sup>.

<sup>(1)</sup> Where this information is not available in the farm accounts the figure 1 is entered in the space in question.

<sup>(2)</sup> Where this information is not available in the farm accounts, the figure 1 is entered in the space in question. Even if this is the case the corresponding data should be included with the data under heading 94. The corresponding amount under headings 97, 98 and possibly 99 is to be depreciated.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 89 "INTEREST AND FINANCIAL CHARGES PAID"

The delegations agreed at the 91st meeting of the Community Committee of the FADN, held on 24 February 1982, to supply at least the total interest and financial charges paid (position 289) with effect from the "1980" accounting year.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 95 "AGRICULTURAL LAND" AND 96 "PERMANENT CROPS"

1. Heading 96 (Permanent crops) relates only to permanent crops belonging to the holder, irrespective of the type of occupancy of the land. The value of the land concerned, provided that it is farmed in owner-occupation and that information is available in the accounts, is included under heading 95 (Agricultural land).

The value of permanent crops belonging to the holder and the value of land under permanent crops, if in owner-occupation, is also included under heading 94 (Agricultural land and farm buildings).

2. The value of permanent crops not yet in production should be entered in Table K, heading 159, "closing valuation" column. It should also be included in Table G, heading 96 "permanent crops", "investment" column (position 313).

**98. Farm buildings**

Buildings belonging to the holder whatever the type of occupancy of the land <sup>(1)</sup>.

**99. Acquisition costs**

Solicitor's fees, registration fees, etc. relating to the acquisition of agricultural land or farm buildings <sup>(1)</sup>.

**100. Forest land including standing timber**

Forest land in owner occupation included in the agricultural holding, including the corresponding acquisition costs.

**C****101. Machinery and equipment**

Tractors, motor cultivators, lorries, vans, cars <sup>(2)</sup>, major and minor farming equipment.

**C****102. Circulating capital**

Circulating capital consists of the following:

- (a) stocks,
  - products of the holding and supplies in store;
- (b) other circulating capital;
  - value of cultivations (limited to the value of fertilizers, soil improvers, seeds and seedlings used for the growing crop, excluding seedlings for permanent crops),
  - holdings of agricultural shares (shares in cooperative or other organizations whose services are used by the holding);
  - sundry debtors;
    - amounts receivable in the short-term in respect of sales of produce or fixed assets or the provision of services,
    - sums paid in advance for goods and services,
  - cash balances (in hand, at the bank, in postal giro account) necessary for running the holding.

Interest received on bank accounts should be entered under heading 178.

Where it is not possible to determine the exact amount of circulating capital, a global assessment can be made. This may consist of an estimate of the average capital invested in the production process, allowance being made for the duration of the investment. In this case the totals of circulating capital at the opening valuation and at closing valuation are the same.

**103. Total**

Total of headings 94, 100, 101 and 102.

The following data should be indicated under each heading:

**C****Acquisition value (columns 1 and 2)**

The acquisition value should be stated where depreciation is determined on the basis of this value i.e. the sum paid at the time of purchasing the asset in question. Where the acquisition of the asset has given rise to a grant or subsidy, the purchase cost is entered in column 1 before deducting the grant or subsidy received, and the amount of the grant or subsidy in column 2.

**Opening valuation (column 3)**

Value of goods on the day of valuation. For goods subject to depreciation (including any major repairs already effected) the accounting value is determined according to the period of depreciation still to run. The accounting value is calculated on the same basis as depreciation, i.e.:

<sup>(1)</sup> Where this information is not available in the farm accounts, the figure 1 is entered in the space in question. Even if this is the case the corresponding data should be included with the data under heading 94. The corresponding amount under headings 97, 98 and possibly 99 is to be depreciated.

<sup>(2)</sup> See also below 'value at opening valuation'.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 101 "MACHINERY AND EQUIPMENT"

1. The grants and subsidies entered in the farm return are those towards specific inputs and production during the accounting year, except those given in column 2 of Table G which concern the prior acquisition of capital goods and which were therefore received before the beginning of the accounting year.

Columns 1 and 2 of Table G are to be completed only where depreciation is calculated on the basis of acquisition value (historic cost).

Grants received during the accounting year (n) on the purchase of goods or equipment during the accounting year (n - 1) should therefore be entered in column 5 of Table G of the return for the accounting year (n) even if there has been no investment in deadstock during this accounting year (i.e. amount entered in column 4).

In the case of a holding on which depreciation is calculated on the basis of acquisition value, grants and subsidies should also be included in column 2 of Table G.

2. Acquisition value of machinery and equipment

In Member States in which depreciation is calculated on the basis of acquisition value, the purchase price of machines fully depreciated at the opening valuation should be omitted from the column "acquisition value" of Table G.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 102 "CIRCULATING CAPITAL"

Where the circulating capital is determined by an assessment of the various components making up the capital, all of these, including cash balances necessary for running the holding, should be included. Where the cash balances also include private capital, the part of the cash balances necessary for running the holding (and the interest received thereon) should be estimated according to the particular circumstances of the holding (type of farming, production methods, date of assessment).

- either the replacement value <sup>(1)</sup>,
- or the acquisition value.

Land is valued on the basis of prices (net of acquisition costs) applying in the region for non-rented land of similar situation and quality sold for agricultural purposes (valuations made on the transfer of property between relatives are not taken into account in determining the value) <sup>(2)</sup>.

Where the costs of private cars used for farming purposes are divided between headings 61 (current upkeep of equipment) and 62 (fuels and lubricants), the farm business share of the value of the cars is included under deadstock. However, if the cost of use of private cars for farming purposes is calculated arbitrarily (cf. heading 63) private cars are not to be included under deadstock.

**C**

**Investments (columns 4 and 5)**

Total expenditure on purchases, major repairs and the production of fixed assets during the accounting year. Where grants and subsidies have been received in respect of these investments, the amount expended before deducting the said grants and subsidies is entered in column 4 and the amount of the grants and subsidies in column 5.

Purchases of minor items of machinery and equipment as well as of young trees and bushes for a minor replanting operation do not appear in these columns but are included in the costs for the accounting year (cf. heading 61 'Current upkeep of machinery and equipment', heading 72 'Seeds and seedlings purchased', heading 77 'Specific forestry costs').

When payment is made on fixed interest debenture bonds, these are assessed on the basis of their cash value.

**Sales (column 6)**

Total sales of assets during the accounting year.

**C**

**Depreciation (column 7)**

The depreciation to be shown is the actual amount of depreciation over the accounting year as shown in the accounts. It may be determined (depending on the Member State) on the basis of either:

- (a) the replacement value (i.e. the value at current prices of a similar asset); or
- (b) the acquisition value.

Where the latter method is applied, the purchase value is to be entered in columns 1 and 2 (cf. instructions on these columns).

**Depreciation of plantations**

The cost of young trees and bushes for a new plantation represents a capital asset subject to depreciation.

Only plantations which are the property of the holder (irrespective of the type of occupancy of the land) are subject to depreciation.

The following rates of linear depreciation are given for guidance only:

Plantations	<i>Annual rate of depreciation (%)</i>		
Apple	low standard	< 750 trees/ha,	7
		750 to 1 500 trees/ha	8
	medium standard	> 1 500 trees/ha	10
		tall standard	
			4

<sup>(1)</sup> The replacement value (purchase price of a similar asset at current prices) can be determined either on the basis of current prices or on the basis of the prices index (general or specific) for the assets in question (machinery, buildings, etc.).

<sup>(2)</sup> In Germany and Ireland land is assessed on the basis of its value for agricultural purposes. This value is given in the farm return. The liaison agencies concerned inform the Commission of the method used to value the land in the various divisions and of any statistical data available on the corresponding market values.

ADDITIONAL INSTRUCTIONS CONCERNING THE COLUMN "INVESTMENTS"

If there are grants and subsidies received during the accounting year, for financing investment but not linked to a specific investment, these should be included only in the total of subsidies on investments, i.e. heading 103, column 5 of Table G.

In these cases a check on the addition of the total subsidies on investments will not be possible, therefore it must be indicated that test 26.13 is not to be applied.

ADDITIONAL INSTRUCTIONS CONCERNING THE COLUMN "DEPRECIATION"

Where depreciation is calculated on the basis of acquisition value, grants and subsidies received at the time of purchase should be deducted before depreciation is calculated.

On the other hand, where depreciation is based on the replacement cost method, the cost before deduction of subsidies must be used as the basis.



		<i>Annual rate of depreciation (%)</i>
Pear	low standard	6
	medium standard	5
	tall standard	4
Quince		6
Cherry	low standard	7
	medium standard	6
	tall standard	5
Plum	low standard	10
	medium standard	7
	tall standard	5
Apricot	medium standard	7
Peach	low standard	12
	medium standard	10
Walnut	low standard	4
	medium standard	4
	tall standard	4
Hazel	medium standard	7
Almond	medium standard	4
Gooseberry	bush	12
Currant	bush	12
Fig	medium standard	5
Prickly pear	medium standard	4
Persimmon	medium standard	10
Vine	large size	7
	medium size	6
	small size	5
Olive	low standard	5
	tall standard	2
Citrus		4
Raspberry		15
Blackberry		15
Artichokes		20
Asparagus		20
Strawberry		30
Rhubarb		8

**Depreciation of farm buildings, fixed equipment and land improvements**

Depreciation of buildings, fixed equipment (including glasshouses and frames) and land improvements belonging to the holder, irrespective of the type of occupancy of the land.

The following rates of linear depreciation are given for guidance only.



Buildings and fixed equipment	Annual rate of depreciation (%)
Timber	5
Timber on solid foundation	4
Permanent	2
Glasshouses	7.5
Frames	10
Heating installations	7.5

#### Depreciation of machinery and equipment

Machinery and equipment subject to depreciation is defined as that having a value when new greater than about 100 EUA <sup>(1)</sup>. The depreciation of minor equipment of lower value should not be calculated; purchases of such equipment are to be treated directly as costs for the accounting year (heading 61 'Current upkeep of machinery and equipment').

Major repairs which effectively increase the value of the machinery and equipment compared to their value before repair, are also included under this heading, either as an integral part of the machinery or equipment depreciation, which, as appropriate, will be adjusted to take account of the extended life (due to the repairs) of the item in question or by spreading the cost of the major repairs over several successive years.

The amount of annual depreciation may be calculated according to the linear or diminishing balance method.

The rate of depreciation is determined by various factors, which depend for the most part on the particular conditions of the region and of the production in question (amount of use in each year) but also on technical progress. In view of the resulting differences in depreciation from one region to another, and even from one holding to another, accountancy offices may choose rates for each item of machinery or equipment appropriate to the region or holding, the aim being to keep as closely as possible to the actual depreciation in value of the machinery.

The following rates of depreciation are given for guidance:

Machinery and equipment	Annual rate of depreciation (%)	
	Linear	Diminishing balance
Cars, lorries, vans and other self-propelled transport equipment	15	32
Tractors, motor cultivators and self-propelled machinery	12.5	26
Tractor-drawn equipment	7.5	17
Animal-drawn equipment	5	12
Other machinery and equipment and installations	7.5	17

#### Closing valuation (column 8)

Accounting value of assets at the closing valuation.

<sup>(1)</sup> About DM 300; FF 550; Lit 100 000; Fl 350; Bfrs/Lfrs 5 000; Dkr 750; £ 60. - " Dra 6.000." <sup>(A)</sup>

<sup>(A)</sup> Act concerning the conditions of accession of the Hellenic Republic and the adjustments to the Treaties (OJ No L 291 of 19.11.1979, p. 127).



C

## H. DEBTS

The amounts indicated should relate only to amounts still outstanding i.e. loans contracted minus the repayments already made. Loans in the form of fixed interest debenture bonds are valued at their cash value.

Loans are indicated according to duration, i.e.:

## 104. Long- and medium-term loans

Loans in respect of the holding for a duration of one year and over <sup>(1)</sup>.

## 105. Short-term loans and creditors

Loans in respect of the holding for less than one year, debts and outstanding payments <sup>(1)</sup>.

## 106. Total

Total of headings 104 and 105 <sup>(1)</sup>.

If data are available in the farm accounts, the loans should be subdivided according to the purpose of the loan, i.e.:

- loans for land and buildings (columns 2 and 6) <sup>(1)</sup>,
  - of which: loans for the purchase of land (columns 3 and 7) <sup>(1)</sup>;
- loans for working capital (columns 4 and 8) <sup>(1)</sup>.

The sum of these items makes up the amounts shown in columns 1 (= columns 2 + 4) and 5 (= columns 6 + 8).

## I. VALUE ADDED TAX (VAT)

Data in monetary terms in the farm return are expressed according to the Member State concerned:

- either exclusive of VAT; this method should be applied for all holdings subject to the normal system,
- or inclusive of VAT. The Member States in which this method is used should provide annually, with the computer media containing the year's accounting data, a list of VAT rates applied during the year for each item of the farm return.

The following details on VAT should be provided:

(a) for each holding:

## 107. VAT system

The VAT system (serial number 400) to which the holding is subject is shown by the code number in the following list:

	<i>Code No</i>
GERMANY	
Pauschlierender Betrieb	1
Optierender Betrieb	2
Getränke erzeugender Betrieb	3
Betrieb mit Kleinumsatz	4

<sup>(1)</sup> Where this information is not available in the farm accounts the figure 1 is entered in the space in question.

ADDITIONAL INSTRUCTIONS CONCERNING TABLE H "DEBTS"

At the 91st meeting of the Community Committee of the FADN on 24 February 1982 all the delegations agreed to supply a minimum of the following data as from the "1980" accounting year :

Heading	Total opening valuation	Total closing valuation
104. Long-term and medium-term loans	374	378
105. Short-term loans and creditors	382	386
106. Total	390	394

	<i>Code No.</i>
<b>BELGIUM</b>	
Régime normal	
— obligatoire	1
— sur option	2
Régime agricole	3
<b>FRANCE</b>	
TVA sur option avec autorisation pour animaux vivants	2
Remboursement forfaitaire	3
<i>Subdivision of the VAT system (serial number 401) (1)</i>	
Sans TVA obligatoire sur activités connexes	0
Avec TVA obligatoire sur activités connexes	1
<b>ITALY</b>	
Regime speciale agricolo	
— di esonero	1
— ordinario	2
Regime normale	3
<b>LUXEMBOURG</b>	
Régime normal	
— obligatoire	1
— sur option	2
Régime forfaitaire de l'agriculture	3
<b>NETHERLANDS</b>	
Algemene regeling	
— verplicht	1
— op aanvraag	2
Landbouwregeling	3
<b>DENMARK</b>	
Moms	1
<b>IRELAND</b>	
Exempt	1
<b>UNITED KINGDOM</b>	
Exempt	1
Registered	2
<b>Greece</b>	
Without VAT	

(b) for holdings subject to the agricultural system (or similar systems (2)) and returning values in money terms without VAT, and for holdings subject to the normal system in Member States where VAT on products includes compensation of a different nature (e.g. compensation for currency revaluation):

**C** 108. VAT on sales

VAT collected during the accounting year on products sold.

(1) For the other countries this position (serial number 401) is unallotted.

(2) Such a system is one which aims to give overall compensation for the VAT paid on the purchase of goods and services at current prices and on investments. Consequently the compensation is not necessarily made in full each year for every holding.

**A** Act concerning the conditions of accession of the Hellenic Republic and the adjustments to the Treaties (OJ No 291 of 19.11.1979, p. 127).

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 108 TO 111 "VAT"

In the case of holdings subject to the normal VAT system in Member States (where the VAT on products contains no elements other than compensation for VAT paid on purchases of current goods and services and investments) nothing should be indicated in headings 108 to 111 of Table I.



- C** 109. **VAT on purchases**  
 VAT paid during the accounting year on the current purchase of goods and services.  
 In Italy this heading also includes VAT paid to the fiscal authorities in application of the *pro rata* criterion for products in the second part of the Italian list of agricultural products.
- C** 110. **VAT on investments**  
 VAT paid during the accounting year on the purchase of capital goods (investments) (excluding non-deductible VAT in the case of holdings subject to the normal system during the transitional period) <sup>(1)</sup>.
- C** 111. **VAT refunded by the tax authorities**  
 Amount of reimbursement.

**C** J. GRANTS AND SUBSIDIES

The grants and subsidies to be entered under headings 112 to 119 are those which have been granted from public funds and have resulted in a specific receipt, excluding grants and subsidies in respect of investments entered under headings 94 to 103

- 112. Grants and subsidies on animals and products**  
 Amount of the grants and subsidies for the animals and products listed under headings 51 to 58 and 120 to 311, including those received in the course of the accounting year but relating to earlier years.
- 113. Of which: details of the total for heading 112 according to categories of animals (headings 51 to 58) and products (headings 120 to 311) where relevant data are available in the accounts.**
- 114. Grants and subsidies on costs**  
 Amount of the grants and subsidies in respect of costs (headings 59 to 92).
- 115. Of which: details of the total for heading 114 according to the type of costs (headings 59 to 92) where relevant data are available in the accounts.**
- 116. Grants and subsidies on the purchase of animals**  
 Amount of the grants and subsidies for the purchase of animals (column 1 of headings 51 to 58).
- 117. Of which: details of the total for heading 116, according to categories of animals (headings 51 to 58) where relevant data are available in the accounts.**
- 118. Total**  
 Sum of headings 112, 114 and 116.
- 119. Of which: grants and subsidies for disasters**  
 Total of special grants and subsidies payable directly to the farmer following agricultural disasters and already included in heading 118.

<sup>(1)</sup> This non-deductible VAT is included in the value of the investment.

ADDITIONAL INSTRUCTIONS CONCERNING TABLE J "GRANTS AND SUBSIDIES"1. Reminder of the provisions laid down in other headings

Cash amounts in the accountancy data are expressed without grants and subsidies. Grants and subsidies means all forms of direct aid from public funds which can be attributed to specific items (cf. headings 112 to 119).

- Grants and subsidies received for products during the accounting year are not included in total sales but entered under heading 112.
- Grants and subsidies relating to sales of animals during the accounting year are not included in the value of sales, but entered in heading 112.
- Grants and subsidies on cost items are not deducted from the amounts of such purchases but are entered in heading 114.
- Grants and subsidies for the purchase of animals during the accounting year are not deducted from the amount of such purchases; they are entered in heading 116.
- Grants and subsidies on investments during the accounting year are entered in column 5 of Table G.
- Grants and subsidies relating to previous accounting years are entered in headings 112 to 119 or, where appropriate, 94 to 103 in the case of grants and subsidies on investments.

2. General comments

The general instructions on the treatment of grants and subsidies indicate that all amounts are exclusive of grants and subsidies, i.e. grants and subsidies on sales are not included in total sales and grants and subsidies on purchases are not deducted from total purchases.



(continued on p. III/55)

ADDITIONAL INSTRUCTIONS CONCERNING TABLE J "GRANTS AND SUBSIDIES" (CONTINUED)

The grants and subsidies entered in the farm return are those with a specific receipt during the accounting year, excluding those given in column 2 of Table G which concern the acquisition of investment goods in the past and which were therefore received before the beginning of the accounting year.

This column and column 1 of Table G are to be completed only where depreciation is calculated on the basis of acquisition value (historic cost).

Grants and subsidies received for products no longer produced on the holding during the accounting year in question are to be entered under heading 112 (grants and subsidies on animals and products), for example, the premiums for the slaughter of dairy cows and for the non-marketing of milk should be entered under heading 112 and, if the data are available in the accounts, under 113 using code 52.

For determining the heading under which the amount of a grant or subsidy should be entered, a distinction may be made between the following two categories :

a) grants and subsidies designed to increase certain income items or to offset certain expenditure items

These should be entered under heading 112 where they serve to increase income, heading 114 where they offset certain costs and heading 116 where their purpose is to reduce the amount spent on purchasing livestock.

Where corresponding details are available in the accounts, they should be entered under the appropriate headings (113, 115 and 117).

b) Non-specific premiums and subsidies

The amounts of non-specific premiums and subsidies should be indicated only under heading 112.

3. Interest subsidies

Where the value of interest subsidies is included under heading 114 of Table J "Amount of grants and subsidies in respect of costs", it must be recorded in heading 115 using code 89, as a detail of heading 114. This amount must be known for the correct calculation of labour income. The total interest paid must of course be indicated under heading 89.

K. PRODUCTION (excluding animals)
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Data on production should be supplied on each of the following:

- |  |   |                 |
|--|---|-----------------|
| <ul style="list-style-type: none"> <li>120. Common wheat and spelt</li> <li>121. Durum wheat</li> <li>122. Rye (including meslin)</li> <li>123. Barley</li> <li>124. Oats</li> <li>125. Summer cereal mixes</li> <li>126. Grain maize (including humid grain maize)</li> </ul> | } | including seeds |
|--|---|-----------------|
- 127. Rice
  - 128. Other cereals
  - 129. Dry pulses (including seed and mixtures of dry pulses with cereals)
  - 130. Potatoes (including early potatoes and seed)
  - C 131. Sugar beet (excluding seed)
  - 132. Herbaceous oil seed crops (including seed)
  - 133. Hops (excluding seed)
  - 134. Tobacco (excluding seed)
  - 135. Other industrial crops (excluding seed) <sup>(1)</sup>
  - 136. Field scale fresh vegetables, melons and strawberries grown in the open: crops grown in rotation with agricultural crops <sup>(2)</sup>
  - C 137. Fresh vegetables, melons and strawberries grown in market gardens in the open (basic area): crops grown with other horticultural crops and under a short rotation system with almost continuous occupation of the land and with several harvests per year <sup>(2)</sup>
  - C 138. Fresh vegetables, melons, strawberries under glass (basic area): crops grown under shelter during the whole or greater part of the growing season (greenhouses, permanent frames, heated plastic tunnels; in the case of a multi-storey greenhouse, only the basic area is counted). Crops grown in unheated plastic tunnels, under cloches or portable frames are not considered as crops under glass <sup>(2)</sup>
  - 139. Mushrooms: the total area under successive crops (basic area × number of complete harvests) should be given in square metres. This area is not included in the total (heading 183).
  - C 140. flowers and ornamental plants grown in the open (excluding nurseries) (basic area) <sup>(3)</sup>
  - C 141. Flowers and ornamental plants grown under glass <sup>(3)</sup> (basic area)
  - 142. Grass seeds (grasses and forage legumes)
  - 143. Other seeds (horticultural seed, seed and seedlings on arable land, excluding cereals, dry pulses, potatoes, oilseed plants and grass seeds).
  - C 144. Fodder roots and brassicas (mangolds, swedes, fodder carrots and fodder turnips, half-sugar mangolds, other fodder roots and brassicas) (excluding seeds)
  - C 145. Other fodder plants: all green fodder crops grown in the crop rotation and which occupy the same land for less than five years (annual or multiannual feed crops, excluding temporary grass)

<sup>(1)</sup> See headings 184 and 185.

<sup>(2)</sup> See headings 186 to 231.

<sup>(3)</sup> See headings 232 to 243.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 131 "SUGAR BEET"

Sugar beet tops should be entered under heading 300. Products returned to the farm (pulp) should be included in the sum of sugar beet sales; they should also be included in costs : dried pulp under heading 64 (concentrated feeding stuffs); fresh pulp under heading 65 (coarse fodder). When the pulp is not returned to the farm but sold to the sugar beet factory its value should be included only in the value of beet sales.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS :137. "FRESH VEGETABLES GROWN IN THE OPEN"138. "FRESH VEGETABLES GROWN UNDER GLASS"140. "FLOWERS AND ORNAMENTAL PLANTS GROWN IN THE OPEN"141. "FLOWERS AND ORNAMENTAL PLANTS GROWN UNDER GLASS"

1. Successive use, during a single accounting year, of the same area for growing fresh vegetables, melons or strawberries and for growing flowers and ornamental plants

Only the basic area (and other data relating thereto) should be shown in headings 137, 138, 140 and 141. Where the area is used successively during a single accounting year for crops of fresh vegetables, melons or strawberries and for crops of flowers and/or ornamental plants, it is entered in heading 137 or 138 when fresh vegetables, melons or strawberries are the main crop (cf. definition of main crop) or in heading 140 or 141 when flowers and/or ornamental plants are the main crop.

The details (where available in the accounts) should be shown in headings 186 to 243. The sum of each column for those details should be equal to the sum of the corresponding columns for headings 136, 137, 138, 140 and 141, except area (col. 4), which in the detailed headings is shown as the area actually devoted to each crop.

2. Production of flower bulbs should be included in heading 140 (flowers and ornamental plants grown in the open).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 143 "HORTICULTURAL SEEDS AND SEEDLINGS"

This heading covers horticultural seed crops (vegetables and flowers) whether grown under glass, in the open or on a field scale.

Horticultural seedlings are included under heading E/19 of the Farm Structure Survey, which corresponds to heading 143 "other seed" of table K in the farm return. As the Structure Survey definition includes the production of seeds and seedlings for sale, excluding cereal, rice, pulses, potatoes and oilseed plants, horticultural seed and also seedlings should be entered in heading 143 of table K in the farm return.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS :144 "FODDER ROOTS AND BRASSICAS"145. "OTHER FODDER PLANTS"

Forage kale should be included under heading 144 (fodder roots and brassicas). All fodder plants not listed under heading 144 should be indicated under heading 145 (other fodder plants), including areas used for production of grass for less than one year.

146. Fallows: land under a system of rotation, whether worked or otherwise, not giving any harvest during the whole accounting year
- C** 147. Temporary grass: grass sown on arable land and given over for less than five years to green fodder crops. The total for sales of hay and/or grass coming from this area is to be given under this heading
148. Other arable crops not included in headings 120 to 147
149. Land leased to others ready for sowing, including land made available to employees as a benefit in kind
- C** 150. Meadows and permanent pastures: utilized agricultural area, not cultivated under a system of rotation but permanently assigned (for five years or more) to the production of green forage crops whether sown or wild, generally dressed with fertilizer and cultivated. The total for sales of hay and/or grass coming from this area is to be given under this heading
- C** 151. Rough grazing: poor pastures including scrubland, generally not dressed with fertilizer and not cultivated
- C** 152. Fruit and berry orchards <sup>(1)</sup>
- C** 153. Citrus fruit orchards <sup>(2)</sup>
- C** 154. Olive groves <sup>(3)</sup>
- C** 155. Vines <sup>(4)</sup>
- C** 156. Permanent crops grown under glass
- A** **C** 157. 'Nurseries: including vine nurseries; excluding tree nurseries in forests which serve the holding's needs.'
- C** 158. Other permanent crops (osier, rushes, bamboos, etc.)
- C** 159. Growth of young plantations valued on the basis of the cost of inputs (only plantations which have not yet reached full production are considered)
- C** 160. Products processed from crops not separately mentioned <sup>(5)</sup>
161. By-products of crops <sup>(6)</sup>

<sup>(1)</sup> See headings 244 to 274.

<sup>(2)</sup> See headings 275 to 280.

<sup>(3)</sup> See headings 281 to 284.

<sup>(4)</sup> See headings 285 to 291.

<sup>(5)</sup> See headings 292 to 298.

<sup>(6)</sup> See headings 299 to 306.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS :

147 "TEMPORARY GRASS"

150 "MEADOWS AND PERMANENT PASTURES"

Actual production and sales of fodder crops

Regulation (EEC) No 2237/77 does not specify the products for which actual production is to be indicated.

As regards sales the regulation specifies :

- for the heading "temporary grass" the total sales of forage coming from this area;
- for the heading "meadows and permanent pastures" total sales of forage coming from this area.

Production for the accounting year (column 5 of table K) should be completed only for products which are regularly marketed. For other products no entry should be made in column 5 of table K and code 0 (= not applicable) should be shown in column 3 (missing data). Where fodder crops have been sold the amount received should be entered in column 7 (sales) of table K for the product heading in question.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 152 TO 159

1. Permanent crops grown under glass

The data relating to permanent crops are to be indicated under the corresponding heading according to the type of crop, i.e. headings 152 to 155, 157 or 158 and, if the data are available in the accounts, headings 244 to 291. However, when these crops are grown under glass, corresponding data are to be indicated solely under heading 156, "permanent crops grown under glass".

2. Area and growth of permanent crops not yet in production

Heading 159 refers to the same permanent crops as those subject to depreciation listed in the instructions concerning the depreciation of permanent crops (cf. Table G, "depreciation" heading of Regulation (EEC) No 2237/77, p. III/42).

The area of permanent crops not yet in full production as well as any relevant data (production, sales, etc.) other than the estimated value of the growing crop are to be given under the headings for the crop in question (headings 152 to 158). The figure for value of growing crops is to be given in Table K, heading 159, in the "closing valuation" column. It should also be given in Table G under heading 96 "permanent crops", in the "investments" column (position 313).



- 162. Cows' milk
- 163. Products of cows' milk
- 164. Buffalo milk
- 165. Products of buffalo milk
- 166. Wool
- 167. Sheep's milk and products thereof
- 168. Goats' milk and products thereof
- 169. Hens' eggs
- 170. Other animal products (manure sold, stud fees, eggs other than hens' eggs, etc.)
- 171. Contract rearing: amount of receipts for contract rearing corresponding principally to payment for services rendered and where the holder does not assume the economic risk normally involved in rearing or fattening these animals (7)
- 172. Occasional letting of fodder areas and agistment

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(7) See headings 307 to 311

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS :162 "COWS' MILK"163 "PRODUCTS OF COWS' MILK"- Indication of the actual production of cows' milk

The quantity of liquid milk produced should be entered regardless of the form in which it is either sold, consumed on the farm or used for benefits in kind or for farmhouse production (cream, butter, cheese, etc.) Milk suckled by calves is not included in production.

Under heading 162 "cows' milk" in Table K, column 5, should be indicated the quantity of milk (in units of 100 kg) sold, used or consumed on the farm and in the same column under heading 163 "products of cows' milk" the quantity (in units of 100 kg) of milk processed into milk products on the farm.

Thus physical production corresponds to the value of production for each of the headings.

- The amount of the co-responsibility levy on milk

Regulation (EEC) No 2237/77 does not contain any instructions as to how the amount of co-responsibility levy on milk should be indicated in the farm return.

If data are available in the accounts, the amount of co-responsibility levy should be deducted from the value of sales of milk and/or milk products. Otherwise, the amount should be entered under heading 83 "taxes and other dues".

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 171 "CONTRACT REARING"

Livestock enterprises, including livestock owned by the farmer but raised under contract, are not to be considered as contract rearing under Regulation (EEC) No 2237/77. Consequently, the heading "contract rearing" should not be completed in such cases.

173. Woodland land: area covered by woods and forests, including nurseries located in the forest as well as poplar plantations. Isolated trees, spinneys and avenues are not included as woodland, their areas being included with the land surrounding them. Woodland is considered if managed by the holder, if maintained by the holding's labour with the holding's equipment and/or if the products it yields are used on the agricultural holding
174. Sales of felled timber: value of sales of timber including farm use during the accounting year
175. Sales of standing timber: value of sales of standing timber during the accounting year
176. Other forestry products: value of sales of forestry products other than timber (cork, pine resin, etc.)
177. Contract work for others, including the hiring out of equipment
178. Interest on liquid assets necessary for running the holding in the bank account of the holder. This heading is not filled in if the circulating capital is determined arbitrarily (see also instructions on circulating capital, heading 102)
179. Tourism: in certain cases where tourism overlaps agricultural activity on the holding to such an extent that in practice it is impossible to distinguish them, and where as a result the relevant costs and labour are included in the corresponding headings, the receipts of this activity are included in this section. They include rent from tourists (camping sites, cottages, riding facilities, hunting, fishing, etc.)
180. Receipts relating to previous accounting years: amounts received during the year relating to previous accounting years which were not included in the debtors of those accounting years (grants and subsidies relating to previous accounting years should be indicated under headings 112 to 119, or where appropriate 94 to 103 in the case of grants and subsidies in respect of investments)
181. Other products and receipts: products and receipts not listed above: rental value of employees' housing (assessed on the basis of relevant costs); production of fixed assets (estimated value for all costs of production of fixed assets treated as current farm costs; see paragraph (b) of 'General definitions and instructions'; compensation received which cannot be attributed to particular products or deducted from costs, etc.
182. Other areas; all other areas, e.g. the kitchen garden, the ground occupied by buildings, roads, stock yard, ponds, etc.
183. Total: sum of the above headings; however, the sum of areas does not include areas used for follow-on crops or mushrooms. Thus the sum of areas represents the total area of the holding.

Headings 135, 136, 137, 138, 140, 141, 152, 153, 154, 155, 160, 161, 171 should be given as follows if the corresponding data are available in the accounts. Only the most important data are given separately; less important products are combined under the corresponding 'Other' headings (headings 185, 231, 237, 242, 274, 284, 291, 298, 306, 311)

**Details of heading 135:**

184. Medicinal plants, condiments, aromatics and spices, caraway, canary seed, saffron, sweet sorghum, broom millet (excluding seed)
185. Other industrial products (excluding seed)

**Details of headings 136, 137, 138:**

186. Cabbages for human consumption
187. Brussels sprouts
188. Cauliflower
189. Kohlrabi
190. Broccoli



191. Beetroot (red beet)
192. Leaf beet
193. Carrots
194. Parsnips
195. Salsify, scorzonera
196. Celery, celeriac
197. Parsley
198. Fennel
199. Leeks
200. Garlic and shallots
201. Chives
202. Onions
203. Salad lettuces (cabbage and cos)
204. Corn salad
205. Endive
206. Spinach
207. Orach
208. Green peas
209. Green beans
210. Broad beans
211. Asparagus
212. Blanched (salad) chicory
213. Wild chicory
214. Globe artichokes
215. Cardoon
216. Cucumbers
217. Gherkins
218. Rhubarb
219. Aubergines
220. Sweet peppers
221. Watermelons
222. Pumpkins
223. Marrows and courgettes
224. Horseradish
225. Turnips and swedes of all types for human consumption
226. Radishes
227. Watercress
228. Tomatoes
229. Melons
230. Strawberries
231. Other fresh vegetables



Details of headings 140, 141:
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- 232. Tulip bulbs
- 233. Narcissus bulbs
- 234. Gladiolus bulbs
- 235. Hyacinth bulbs
- 236. Lily bulbs
- 237. Other flower bulbs, corms and tubers
- 238. Roses (cut flowers)
- 239. Carnations (cut flowers)
- 240. Chrysanthemums (cut flowers)
- 241. Tulips (cut flowers)
- 242. Other cut flowers and ornamental plants
- 243. Potted ornamental plants

Details of heading 152:
-------------------------

- 244. Apples other than for cider (tall standard tree)
- 245. Apples other than for cider (low standard tree)
- 246. Cider apples
- 247. Pears other than for perry (tall standard tree)
- 248. Pears other than for perry (low standard tree)
- 249. Perry pears
- 250. Quinces
- 251. Cherries
- 252. Plums (including damsons, greengages, mirabelles)
- 253. Apricots
- 254. Peaches
- 255. Walnuts
- 256. Hazelnuts
- 257. Almonds
- 258. Sweet chestnuts
- 259. Pistachios
- 260. Red and white currants
- 261. Blackcurrants
- 262. Raspberries
- 263. Gooseberries
- 264. Blackberries
- 265. Mulberries
- 266. Figs
- 267. Medlars
- 268. Persimmons
- 269. Carobs
- 270. Sorb-apples
- 271. Pomegranates





- 272. Pine kernels
- 273. Prickly pears
- 274. Other fruit

**Details of heading 153:**

- 275. Oranges
- 276. Tangerines and mandarins
- 277. Lemons
- 278. Citrons, cumquats
- 279. Limes
- 280. Bergamots

**Details of heading 154:**

- 281. Table olives
- 282. Olives for oil production
- 283. Olive oil
- 284. Other olive products

**Details of heading 155:**

- 285. Table grapes
- 286. Grapes for wine making (wine of designated origin)
- 287. Grapes for wine making (ordinary wine)
- 288. Grape must
- 289. Quality wine (wine of designated origin)
- 290. Table wine (ordinary wine)
- 291. Other viticultural products

**Details of heading 160:**

- 292. Alcohol from agricultural products
- 293. Other processed agricultural products
- 294. Processed horticultural products
- 295. Fruit spirits
- 296. Cider and perry
- 297. Other processed fruit products
- 298. Other processed products

**Details of heading 161:**

- 299. Straw
- 300. Beet tops
- 301. Other agricultural by-products
- 302. Horticultural by-products
- 303. Fruit by-products
- 304. Vine by-products
- 305. Olive by-products
- 306. Other by-products

**C**

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 300 "BEET TOPS"

Heading 300 is intended only for sugar beet tops. Beet pulp returned to the farm should be included both in the value of sugar beet sales and in costs under heading 64 (concentrated feeding stuffs) for dry pulp or heading 65 (coarse fodder) for fresh pulp. When the pulp is sold to the sugar factory and not returned to the farm the value should be included only in the value of beet sales.

**Details of heading 171:**

- 307. Cattle under contract
- 308. Sheep under contract
- 309. Pigs under contract
- 310. Poultry under contract
- 311. Other animals under contract

**Products (column 1)**

Products should be indicated in the increasing order of the numbers given above.

**Type of crop (column 2)**

The following are the types of crops and the corresponding codes:

— *Field-scale crops* (including fresh vegetables, melons and strawberries grown in the open in rotation with agricultural crops):

- code 1 = main crop
- code 2 = combined crop
- code 3 = follow-on crop (catch crop)

— *Market-gardening and floricultural crops grown in the open:*

- code 4 = { fresh vegetables, melons and strawberries grown in market gardens in the open (see heading 137)  
open grown flowers and ornamental plants (see heading 140)

— *Crops under glass:*

- code 5 = { fresh vegetables, melons and strawberries under glass (see heading 138)  
flowers and ornamental plants under glass (see heading 141)
- code 0 = not applicable (examples: livestock products, processed products and by-products).

**Main crops**

Main crops comprise:

- single crops, i.e. crops which are the only ones grown on a given area during the accounting year,
- mixed crops: crops sown, cultivated and harvested together and producing a mixture as the final product,
- of the crops grown successively in the course of the accounting year on a given area, that crop having the greatest value, or if values are equal, the crop which remains longest in the ground.

**Combined crops**

Crops growing for some time together on the same land and each normally producing a distinct harvest in the course of the accounting year. The total area is divided between these crops in proportion to the area actually occupied by each.

**Follow-on crop (catch crop)**

Crops grown in succession during the accounting year on a given area and not regarded as main crops.

**C****Missing data (column 3)**

When the area covered by a crop is not given (cf. column 4), for example in the case of sales of products of marketable crops purchased as standing crops or coming from land rented for a period of less than one year and in the case of production obtained by processing purchased animal or crop products, code 1 should be entered in this column.

ADDITIONAL INSTRUCTIONS CONCERNING COLUMN 3 "MISSING DATA"1. Stocks at the beginning and end of the accounting year which have not been produced during that accounting year

Code 4 should be entered in column 3 of Table K for products for which stocks exist at the beginning (and possibly at the end) of the accounting year but were not produced during the accounting year and for which there are no data in the current farm return.

2. Absence of physical production data for livestock products

As for crop products, where the method of selling is such that physical production of livestock products cannot be recorded quantitatively, code 2 for production under contract and code 3 for other cases should be entered in column 3 of Table K. The code 0 (not applicable) should be entered when production for the accounting year has been shown.

When because of the conditions of sale actual production cannot be stated in quintals (column 5), for example in the case of sales of standing crops and of crops under contract, code 2 should be entered in this column for the crops under contract and code 3 in the other cases.

Where both the abovementioned data (area and actual production in quintals) are missing, code 4 should be entered.

Code 0 (not applicable) is entered when no data are missing.

C

#### Area (column 4)

Area is to be given in ares (100 ares = 1 hectare) except in the case of land used for mushroom growing (total area of successive crops) which is given in square metres. The latter area is not included in the total area (heading 18.3).

The area for each crop product is given in this column except in the case of by-products of crop products (headings 161 and 299 to 306) and processed products (headings 160, 283, 284, 288 to 291, 292 to 298). The products obtained by processing purchased crops and the products of marketable crops purchased as standing crops or coming from land rented for a period of less than one year are given without indicating the area (code 1 should be entered in column 3 'Missing data').

For the details on fresh vegetables, melons and strawberries (headings 186 to 231) grown in market-gardens in the open or under glass and for the details on flowers and ornamental plants (headings 232 to 243) grown in the open or under glass, the area actually used for the crop (cropped area) is given <sup>(1)</sup>. If this information is not available in the accounts of the holding, code 1 should be entered in column 3 'Missing data'.

C

#### Production for the accounting year (column 5)

The quantities of animal products and crops produced during the accounting year (excluding any losses in the field and at the farm). These quantities are indicated for the principal products of the holding (except by-products).

These quantities should be indicated in quintals (100 kg) except in the case of eggs, which are given in thousands. In the case of milk, the quantity of liquid milk is indicated regardless of the form in which it is sold, consumed on the farm or used for benefits in kind or for farm purposes (cream, butter, cheese, etc.). Milk suckled by calves is not included in the production.

When, because of the conditions of sale, actual production in quintals cannot be determined (cf. sales of standing crops and crops under contract) code 2 should be entered in column 3 'Missing data' for the crops under contract and code 3 in the other cases.

#### Opening valuation (column 6)

The value of products in store at the start of the accounting year, excluding livestock. The products should be valued at farmgate prices on the day of valuation.

#### Sales (column 7)

Total value of sales (whether or not the proceeds have been received during the accounting year) of products in stock at the start of the accounting year or harvested during the year.

The total for products sold includes the value of products returned to the farm (skimmed milk, pulp, etc.). The latter value is also entered under farm costs.

Any compensation payments (e.g. insurance payments for hail damage) during the accounting year are to be added to the total for sales of the products concerned wherever they can be allocated to the production of such products; otherwise they are entered under heading 181 'Other products and receipts'.

Grants and subsidies received for products during the accounting year are not included in the total for sales; they are entered under heading 112 (cf. instructions on this heading). When marketing costs, if any, are known, they are not deducted from the sales total, but are given under heading 71 'Other specific livestock costs' or 76 'Other specific crop costs'.

<sup>(1)</sup> Example: if radishes, then lettuces and then leeks are grown on a single area of 1 ha of market garden in the open, the basic area to be entered under heading 137 would be 1 ha; the cropped area would be three times 1 ha, to be entered respectively under headings 226, 203 and 199.

ADDITIONAL INSTRUCTIONS CONCERNING COLUMN 4 "AREA"Crops grown partly within and partly outside land included in the UAA of the holding

- Rented area does not include land on which the standing crop is bought or which is rented for less than one year. Production of cash crops (whether or not processed) bought as a standing crop or grown on land rented for less than one year should be entered without specifying the crop area.
- When a crop is grown both on land within the UAA of the holding and on land outside the holding (i.e. land rented for a period of less than a year, purchase of standing crop), this crop is recorded under 2 headings, i.e.:
  - a) one entry for that part of the crop grown on UAA within the holding;
  - b) one entry concerning that part of the crop grown on land outside the holding. This should be a code 1 in column 3 of Table K.

However, when the data concerning columns 5 to 10 of Table K cannot be divided according to the two locations (land within or outside the UAA of the holding), the entire production is put in a single entry. (Code 1 should be put in column 3 of Table K (missing data) and the UAA of the crop in column 4 (area).

ADDITIONAL INSTRUCTIONS CONCERNING COLUMN 5 "PRODUCTION FOR THE ACCOUNTING YEAR"

Production for the accounting year (column 5 of Table K) is entered only for marketable ("regularly marketed") products. For other products nothing should be indicated in column 5 of Table K and code 0 (= not applicable) entered in column 3 (missing data).

**Farmhouse consumption and benefits in kind (column 8)**

Products consumed by the holder's household (including products from the holding used for the preparation of meals for holidaymakers) and/or used for payments in kind for goods and services (including remuneration in kind). The products in question are valued at farmgate prices.

**Closing valuation (column 9)**

The value of products in stock (storage) at the end of the accounting year, excluding livestock. Products should be valued at farmgate prices on valuation day.

**Farm use (column 10)**

The farmgate value of the holding's products in stock (storage) at the opening of the accounting year and/or produced during the year, used as inputs on the holding during the year. This includes:

- *animal feed*: the farmgate value of the holding's saleable products (products which are currently marketable) used during the year as animal feed. The holding's straw used on the farm (as fodder and bedding) is valued only when it is a saleable product in the region and for the year under consideration. Milk suckled by calves is not included under farm use.
  - *seeds*: the farmgate value of saleable farm products used as seed for crops during the accounting year.
-





## ANNEX III

## PRESENTATION OF ACCOUNTANCY DATA ON MAGNETIC TAPES

## A. Magnetic tape characteristics

1. Nine tracks and 6 250, 1 600 or 800 BPI density.
2. Lower limit for inter-block gaps is 0.65 in. or 15.2 mm (standard value).
3. Each datum is a word of 32 binary bits. The first bit on the left determines the sign:
  - it is zero for positive numbers; in this case the succeeding 31 bits give the value in 'true' binary notation,
  - it is one for negative numbers; in this case the succeeding 31 bits give the value in 'twos complement' notation.

## B. Presentation of a file

1. A magnetic tape contains only one file.
2. A file contains only fixed-length records.
3. Record blocking is permissible up to the maximum accepted by computer system limitations.
4. A file is created with a standard OS/IBM 360 or 370 system label, or without any system label. In the latter case, it begins and ends with a standard OS/IBM 360 or 370 tape mark. In the case of a standard label, RECFM is VS, VBS, F, FB or U.
5. The last record of a return may be a normal length record, but the first datum A1 is set to 999, the succeeding data being meaningless.
6. A magnetic tape is supplied with the following information labelled on the magnetic tape casing:
  - (a) in the case of a standard system label: the DSNAME, the VOLUME (SER) and RECFM; in other cases: country, accounting year and a delivery sequence number, if any;
  - (b) the record length in bytes <sup>(1)</sup> or LRECL;
  - (c) the block lengths in bytes <sup>(1)</sup> or BLKSIZE;
  - (d) the number of tracks and the density.



## C. Content of records concerning an agricultural holding

1. An agricultural holding is represented by a maximum of 1 377 data, of which:
  - 487 are fixed field data (cf. Annex I), followed by a variable number of 10-data groups.
  - This number of groups is indicated by the sixth fixed datum.
2. All data relating to a holding are supplied on the same file,
  - either in one 1 377-word fixed-length record with at most 89 groups of variable data.
  - or in a maximum of five fixed-length records of 279 words completed in full, except the last one which as appropriate is filled with zeros, and with a maximum of 88 groups of variable data (see table below).
3. The first datum of a holding initiates a new record. The end of an unused field in the last record relative to a holding is filled with zeros.

<sup>(1)</sup> One byte equals eight bits.

Additional instructions :Indication of the date of the creation of magnetic tapes

In order to distinguish provisional and final versions of accountancy data for a single accounting year, the tape creation date should be entered in position 38 of Table A "General information".

Form of records

Number of records per holding (fourth datum)	Record sequence number (fifth datum)	Content of records						Record length			
		Holding label		Fixed data field		Variable number of 10-data groups		Trailing zeros	Total data per record	In bits	In bytes
		Number	Addresses of data	Number	Addresses	Number	Addresses				

One record per holding

1	1	5	1 to 5	482	6 to 487	$89 \times 10 = 890$	488 to 1 377	—	1 377	44 064	5 508
---	---	---	--------	-----	----------	----------------------	--------------	---	-------	--------	-------

More than one record per holding

5 max.	1	5	1 to 5	274	6 to 279	—	—	—	279	8 928	1 116
	2			208	280 to 487	$(6 \times 10 = 60) + 6$ <sup>(*)</sup>	488 to 553	—			
	3			—	—	$4 + (27 \times 10)$	554 to 827	—			
	4			—	—	$(27 \times 10) + 4$ <sup>(*)</sup>	828 to 1 101	—			
	5			—	—	$6 + (26 \times 10)$	1 102 to 1 367	8			

(\*) Data belonging to a 10-data group, overlapping two successive records, or if it is the last record for a holding, field filled in with zeros.

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**Handbook of legislation – instructions – notes for guidance**  
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The farm accountancy  
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# **HANDBOOK**

**OF LEGISLATION  
INSTRUCTIONS  
NOTES FOR GUIDANCE**

## **SECTION IV**

**THE COMMUNITY TYPOLOGY  
FOR AGRICULTURAL HOLDINGS**

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Directorate-General for Agriculture

Directorate A: General matters

Division VI/A-3: Analysis of the situation of agricultural holdings

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OF THE EUROPEAN COMMUNITIES

The farm accountancy  
data network



# HANDBOOK

OF LEGISLATION  
INSTRUCTIONS  
NOTES FOR GUIDANCE

FOURTH EDITION - JANUARY 1983

## **SECTION IV**

### **THE COMMUNITY TYPOLOGY FOR AGRICULTURAL HOLDINGS**

An operation of the scale of the farm accountancy data network relies on close collaboration between the Member States and Commission staff. May this handbook be a tribute to all those people who are in any way involved in this joint effort.



INTRODUCTION

1. The Community typology for agricultural holdings was established by Commission Decision 78/463/EEC. It has two elements :
  - a classification of holdings by type of farming,
  - a classification of holdings by economic size.
2. These two elements are determined on the basis of the standard gross margin (SGM) defined for the various crop and livestock items. The standard gross margin is the standard value of production (principal and secondary products) less the standard value of certain direct costs (variable specific costs). These are:
  - for crop products: seeds and seedlings, fertilizers, crop protection products, others
  - for livestock products: livestock purchases, feeding stuffs and forage costs, others.

The SGM is the amount remaining to cover indirect costs (land charges, interest on capital, depreciation of buildings and equipment, remuneration of paid labour) and provide the return for the labour and management of the farmer and non-salaried labour.

3. Annex I to Decision 78/463/EEC specifies the SGMs for each region and item and the rules for their application.

Annex II specifies the classification of holdings by type of farming : general scheme, definition of types and equivalence of headings between the Community structure surveys and the FADN.

Annex III defines the European size unit (ESU) and the size classes of holdings.

## COMMISSION DECISION 78/463/EEC

of 7 April 1978

establishing a Community typology for agricultural holdings

(J0 No L 148 of 5 June 1978. p. 1)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Council Decision of 4 December 1962 on the coordination of policies on the structure of agriculture <sup>(1)</sup>, and in particular Article 4 thereof,

Having regard to Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community <sup>(2)</sup>, as last amended by Regulation (EEC) No 2910/73 <sup>(3)</sup>, and in particular Article 4 thereof,

Having regard to Council Regulation No 70/66/EEC of 14 June 1966 organizing a basic survey as part of a programme of surveys on the structure of agricultural holdings <sup>(4)</sup>, as last amended by Regulation No 35/67/EEC <sup>(5)</sup>, and in particular Article 12 thereof,

Having regard to Council Directive 75/108/EEC of 20 January 1975 on the organization of a structures survey for 1975 as part of the programme of surveys on the structure of agricultural holdings <sup>(6)</sup>, and in particular Article 8 thereof,

Having regard to Council Regulation (EEC) No 3228/76 of 21 December 1976 on the organization of a survey on the structure of agricultural holdings for 1977 <sup>(7)</sup>, and in particular Article 6 (1) thereof,

Having regard to Council Regulation (EEC) No 218/78 of 19 December 1977 on the organization of a survey on the structure of agricultural holdings for 1979/1980 <sup>(8)</sup>, and in particular Article 7 thereof,

Whereas there are a large number of agricultural holdings in the Community of many different types and the analysis of their situation therefore necessitates the use of an appropriate Community typology;

Whereas this typology should be based on economic criteria concerning the two basic characteristics of the farm namely, its type of farming and its size;

<sup>(1)</sup> OJ No 136, 17. 12. 1962, p. 2892/62.

<sup>(2)</sup> OJ No 109, 23. 6. 1965, p. 1859/65.

<sup>(3)</sup> OJ No L 299, 27. 10. 1973, p. 1.

<sup>(4)</sup> OJ No 112, 24. 6. 1966, p. 2065/66.

<sup>(5)</sup> OJ No 33, 24. 2. 1967, p. 524/67.

<sup>(6)</sup> OJ No L 42, 15. 2. 1975, p. 21.

<sup>(7)</sup> OJ No L 366, 31. 12. 1976, p. 1.

<sup>(8)</sup> OJ No L 35, 4. 2. 1978, p. 1.

Whereas the gross margin concept is, in the present state of knowledge, the most suitable for the purpose and can be determined in a standardized form in each region for each farm enterprise;

Whereas the typology in question should be available so that it may be applied both to data from Community surveys on farm structure or statistical censuses and to data from the farm accountancy data network; whereas it should therefore constitute a common denominator enabling these two sources of information to complement each other;

Whereas this typology should allow the formation of groups of agricultural holdings to be combined or broken down variously according to the analytical requirements, while preserving the necessary coherence between the different levels of classification;

Whereas this typology should be capable of being modified where necessary, in particular in the light of experience and in response to changes in information needs;

Whereas the Standing Committee on Agricultural Structures has been consulted on the measures provided for in this Decision and the measures are in accordance with the opinion of the Community Committee for the Farm Accountancy Data Network of the EEC and the opinion of the Standing Committee for Agricultural Statistics,

HAS ADOPTED THIS DECISION

#### *Article 1*

For the purposes of this Decision:

- (a) 'Community typology for agricultural holdings' (hereinafter called 'typology') shall mean a uniform classification of farms in the Community based on the type of farming and on the economic size of the holding, so arranged that homogeneous groups of holdings can be assembled in a greater or lesser degree of aggregation.

The type of farming and the economic size of the holding shall be determined on the basis of the standard gross margin.

- (b) 'Type of farming' shall mean the system of production of a holding determined by the relative contribution of the different enterprises of the said holding to the total standard gross margin of the holding. Depending on the amount of detail re-

quired, the types of farming shall be divided into two categories: 'principal' and 'particular'.

- (c) 'Economic size of the holding' shall mean the total standard gross margin of the holding; this shall correspond to the sum of the standard gross margins of each of the different enterprises of the holding and shall be expressed as a Community unit of measure.
- (d) 'Standard gross margin' shall mean the balance between the standard value of production and the standard value of certain direct costs; this balance expressed for each region shall be determined and applied to each enterprise, either per hectare of agricultural area utilized in the case of crops or per animal in the case of livestock.

#### *Article 2*

1. The standard gross margins shall be as set out in Annex I.
2. The classes for the type of farming shall be as set out in Annex II.
3. The classes for the economic size of the holding shall be as set out in Annex III.

#### *Article 3*

1. The typology shall be designed to meet in particular the information needs of the common agricultural policy.
2. The typology shall be applied whenever due reference is made to this Decision; in each case the degree of aggregation and of detail required shall be specified.
3. The principal applications of the typology shall be in the collection and presentation of data by type of farming and size group, particularly in connection with Community statistical surveys and censuses and the EEC farm accountancy data network.

#### *Article 4*

Before 31 December 1980, the Commission, in cooperation with the Member States, shall undertake a full review of the typology taking particular account of experience acquired in applying this Decision and of any new Community needs.

Following this review, this Decision shall be amended as necessary.

Done at Brussels, 7 April 1978.

*Article 5*

This Decision is addressed to the Member States.

*For the Commission*

Finn GUNDELACH

*Vice-President*

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## ANNEX I

**STANDARD GROSS MARGINS  
FOR THE COMMUNITY TYPOLOGY OF AGRICULTURAL HOLDINGS**

**A. Standard gross margins**

The standard gross margins (SGM) which are set out hereafter are expressed in European units of account (average value for 1972 to 1974 or 1972/73 to 1974/75 <sup>(1)</sup>). They relate to each heading, crop (hectares) or livestock (head <sup>(2)</sup>), of the list of characteristics of the 1975 farm structure survey <sup>(3)</sup>.

The SGM are regionalized at the level of, in Germany 32 'Regierungsbezirke' (Hamburg, Bremen and Berlin constitute a single region), in France the 22 'régions de programme', in Italy the 52 survey districts <sup>(4)</sup>, in the United Kingdom the six divisions of the farm accountancy data network <sup>(5)</sup>, for Ireland and Denmark there are two regions; the SGM for Belgium, for the Netherlands and for Luxembourg are not regionalized; "the SGM for Greece are regionalized at the level of 15 nomos groupes".

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<sup>(1)</sup> Conversion rate into national currencies: 1 EUA for 1972 to 1974 or 1972/73 to 1974/75 = DM 3-30936, FF 5-61631, Lit 714-426, Fl 3-40829, Lfrs/Bfrs 47-1022, £ (I) 0-486493, £ (E) 0-505836, Dkr 7-36069. "35.3081 drachmas".

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<sup>(2)</sup> For poultry: in hundreds of head.

<sup>(3)</sup> For France there are six additional values as follows:

(1) oil seeds and textile plants; (2) tobacco and hops; (3) other industrial plants; (4) quality wine; (5) table wine; (6) table grapes.

<sup>(4)</sup> Trentino-Alto Adige corresponds to two districts (Trento, Bolzano) whose SGM are identical.

<sup>(5)</sup> For certain headings there is a second SGM value suitable for use in handicapped areas (given in brackets).

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## DEUTSCHLAND

(ERE/UCE/EUA)

	Schleswig-Holstein	Hannover	Hildesheim	Lüneburg	Stade	Osnabrück	Aurich	Braunschweig
E/01	417	383	401	357	382	333	437	432
E/02	0	0	0	0	0	0	0	0
E/03	255	280	315	263	264	253	235	326
E/04	322	312	345	277	283	287	330	367
E/05	319	308	339	284	289	276	300	359
E/06	237	278	226	222	291	305	296	183
E/07	0	0	0	0	0	0	0	0
E/08	256	264	282	242	254	253	260	292
E/09	288	278	278	281	274	280	274	275
E/10	692	707	669	893	845	732	734	669
E/11	655	691	755	659	659	683	788	730
E/12	170	102	90	79	152	162	141	90
E/13	351	293	298	304	320	291	326	292
E/14 A	1 320	1 561	1 561	1 471	1 561	1 561	1 561	1 904
E/14 B	4 835	4 835	4 835	4 835	4 835	4 835	4 835	4 835
E/15	39 283	39 283	39 283	39 283	39 283	39 283	39 283	39 283
E/16	8 864	8 864	8 864	8 864	8 864	8 864	8 864	8 864
E/17	118 855	118 855	118 855	118 855	118 855	118 855	118 855	118 855
E/18	144	195	133	167	231	258	177	123
E/19	1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209
E/20	604	604	604	604	604	604	604	604
G/01	94	81	85	73	110	96	99	88
H/01	1 309	1 188	1 188	1 158	1 511	1 209	1 108	1 158
H/02	0	0	0	0	0	0	0	0
H/03	0	0	0	0	0	0	0	0
H/04	0	0	0	0	0	0	0	0
H/05	9 569	11 080	11 080	11 080	11 080	11 080	11 080	11 080
H/06	604	604	604	604	604	604	604	604
H/07	9 065	9 065	9 065	9 065	9 065	9 065	9 065	9 065
K/01	60	60	60	60	60	60	60	60
K/02	110	110	110	110	110	110	110	110
K/03	115	115	115	115	115	115	115	115
K/04	92	92	92	92	92	92	92	92
K/05	114	114	114	114	114	114	114	114
K/06	94	94	94	94	94	94	94	94
K/07	411	422	418	412	407	420	421	415
K/08	26	30	30	30	30	30	30	30
K/09 (*)	17	17	17	17	17	17	17	17
K/10	15	15	15	15	15	15	15	15
K/11	34	34	34	34	34	34	34	34
K/12	169	161	161	161	169	167	167	161
K/13	34	34	34	34	34	34	34	34
K/14	21	21	21	21	21	21	21	21
K/15	206	221	221	221	208	192	218	218
K/16	133	133	133	133	133	82	133	133

(\*) Informationsnettet = 15 (se fodnote (\*), bilag I B, stk. 5).

(\*) INLB = 15 (siehe Fußnote (\*), Anhang I B Abschnitt 5).

(\*) FADN = 15 (see footnote (\*), Annex I B (5)).

(\*) RICA = 15 (voir note de bas de page (\*), annexe I B point 5).

(\*) RICA = 15 (vedi nota a piè di pagina (\*), allegato I B, punto 5).

(\*) ILB = 15 (zie voetmoot (\*), bijlage I B, punt 5).

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The above eight "Regierungsbezirke" (national administrative divisions) of the FADN division O30 - Niedersachsen were merged into four new "Regierungsbezirke" in 1979. The eight series of SGMs have been replaced by four series for the new "Regierungsbezirke".

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## DEUTSCHLAND (Fortsetzung)

(ERE/UCE/EUA)

	Oldenburg	Düsseldorf	Köln	Münster	Detmold	Arnsberg	Darmstadt	Kassel
E/01	354	380	434	357	368	375	366	369
E/02	0	0	0	0	0	0	0	0
E/03	268	320	363	286	305	304	284	296
E/04	292	345	375	325	324	328	324	331
E/05	293	305	305	285	310	276	254	274
E/06	264	352	303	351	296	299	308	256
E/07	0	0	0	0	0	0	0	0
E/08	245	276	269	267	271	252	259	269
E/09	273	310	272	284	281	271	250	246
E/10	819	906	838	823	796	749	795	751
E/11	785	784	871	607	661	679	841	680
E/12	195	197	191	155	187	155	228	232
E/13	324	303	332	296	284	267	288	287
E/14 A	1 471	1 984	2 135	1 642	1 642	1 773	2 689	2 075
E/14 B	4 835	5 741	5 741	5 137	4 835	5 137	5 137	5 137
E/15	39 283	52 377	54 391	42 304	39 283	43 311	43 311	43 311
E/16	8 864	11 885	12 490	9 468	8 864	9 468	9 468	9 468
E/17	118 855	152 094	156 123	124 898	118 855	126 913	125 906	124 898
E/18	206	132	129	164	176	104	151	161
E/19	1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209
E/20	604	604	604	604	604	604	604	604
G/01	96	83	92	69	79	73	68	71
H/01	1 158	1 481	1 783	1 209	1 158	1 209	1 440	1 209
H/02	0	0	0	0	0	0	0	0
H/03	0	0	0	0	0	0	0	0
H/04	0	2 015	2 518	0	0	0	2 921	2 115
H/05	11 080	13 094	13 094	11 080	11 080	12 591	12 087	11 583
H/06	604	604	604	604	604	604	604	604
H/07	9 065	9 065	9 065	9 065	9 065	9 065	9 065	9 065
K/01	60	60	60	60	60	60	60	60
K/02	110	115	115	110	110	115	119	117
K/03	115	126	126	116	115	126	131	131
K/04	92	98	98	92	92	98	101	98
K/05	114	123	123	114	114	123	127	126
K/06	94	98	98	95	94	98	102	98
K/07	415	424	416	413	412	395	371	388
K/08	30	34	34	34	34	34	36	36
K/09 (*)	17	17	17	17	17	17	17	17
K/10	15	15	15	15	15	15	15	15
K/11	34	45	45	38	37	40	40	39
K/12	167	175	175	171	167	170	151	158
K/13	34	45	45	38	37	40	40	39
K/14	21	26	26	21	21	24	21	21
K/15	192	287	287	254	260	269	255	261
K/16	82	156	156	106	106	133	133	133

(\*) Informationsnettet = 15 (se fodnote (\*), bilag I B, stk. 5).

(\*) INLB = 15 (siehe Fußnote (\*), Anhang I B Abschnitt 5).

(\*) FADN = 15 (see footnote (\*), Annex I (B) (5)).

(\*) RICA = 15 (voir note de bas de page (\*), annexe I B point 5).

(\*) RICA = 15 (vedi nota a piè di pagina (\*), allegato I B, punto 5).

(\*) ILB = 15 (zie voetmoot (\*), bijlage I B, punt 5).

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As from 1979 the "Regierungsbezirk" Giessen in the FADN division 060 - Hessen is divided into two regions "Kassel" and "Giessen".

## DEUTSCHLAND (Fortsetzung)

(ERE/UCE/EUA)

	Koblenz	Trier	Rheinl.-Pfalz	Stuttgart	Karlsruhe	Freiburg	Tübingen	Oberbayern
E/01	347	310	357	347	345	343	341	366
E/02	0	0	0	0	0	0	0	0
E/03	280	261	308	270	271	252	274	268
E/04	314	294	324	329	327	310	302	322
E/05	273	261	272	333	319	296	309	273
E/06	322	312	326	359	328	335	314	317
E/07	0	0	0	0	0	0	0	0
E/08	257	249	262	292	287	282	282	267
E/09	270	270	271	253	258	259	258	290
E/10	735	743	747	827	790	887	786	674
E/11	895	857	918	955	887	901	910	960
E/12	145	135	161	341	328	325	385	130
E/13	428	458	3 092	725	2 176	1 813	1 370	2 166
E/14 A	2 377	1 773	2 961	1 471	2 568	1 964	1 178	1 471
E/14 B	5 741	5 137	5 741	5 741	5 741	5 741	5 137	5 137
E/15	43 311	43 311	43 311	49 355	49 355	49 355	39 283	42 304
E/16	9 468	9 468	9 468	10 979	10 979	10 979	9 468	9 468
E/17	127 920	124 898	124 898	143 029	143 029	143 029	124 898	127 920
E/18	127	102	145	197	164	168	188	193
E/19	1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209
E/20	604	604	604	604	604	604	604	604
G/01	63	63	66	102	86	79	105	87
H/01	1 511	1 460	1 561	1 380	1 471	1 642	1 360	987
H/02	0	0	0	0	0	0	0	0
H/03	0	0	0	0	0	0	0	0
H/04	2 619	3 223	2 720	3 425	2 921	4 029	2 518	0
H/05	12 087	12 087	14 102	13 598	13 598	13 598	12 591	12 591
H/06	604	604	604	604	604	604	604	604
H/07	9 065	9 065	9 065	9 065	9 065	9 065	9 065	9 065
K/01	60	60	60	60	60	60	60	60
K/02	117	115	115	122	122	122	122	122
K/03	128	128	128	138	138	138	138	138
K/04	98	98	98	108	105	105	108	108
K/05	123	123	123	133	133	133	133	133
K/06	99	99	99	110	107	107	110	110
K/07	377	392	369	358	356	330	367	396
K/08	37	37	37	37	37	37	37	37
K/09 (*)	17	17	17	17	17	17	17	17
K/10	15	15	15	15	15	15	15	15
K/11	39	39	38	37	37	37	36	36
K/12	165	165	165	179	179	179	172	162
K/13	39	39	38	37	37	37	36	36
K/14	24	24	24	21	21	24	21	21
K/15	264	264	264	183	183	204	160	133
K/16	133	133	133	133	133	133	133	133

(\*) Informationsnettet = 15 (se fodnote <sup>(1)</sup>, bilag I, B, stk. 5).(\*) INLB = 15 (siehe Fußnote <sup>(1)</sup>, Anhang I B, Abschnitt 5).(\*) FADN = 15 (see footnote <sup>(1)</sup>, Annex I (B) (5)).(\*) RICA = 15 (voir note de bas de page <sup>(1)</sup>, annexe I B point 5).(\*) RICA = 15 (vedi nota a piè di pagina <sup>(1)</sup>, allegato I B, punto 5).(\*) ILB = 15 (zie voetmoot <sup>(1)</sup>, bijlage I B, punt 5).



## DEUTSCHLAND (Fortsetzung)

	(ERE/UCE/EUA)							
	Niederbayern	Oberpfalz	Oberfranken	Mittelfranken	Unterfranken	Schwaben	Saarland	Hamburg, Bremen, Berlin
E/01	367	367	353	391	427	357	342	344
E/02	0	0	0	0	0	0	0	0
E/03	260	285	268	275	313	287	309	276
E/04	320	318	302	334	367	322	323	307
E/05	268	263	244	264	294	279	264	269
E/06	371	321	282	287	306	314	282	318
E/07	0	0	0	0	0	0	0	0
E/08	264	265	252	269	290	277	263	260
E/09	287	284	286	277	286	294	305	267
E/10	605	635	629	600	625	667	889	824
E/11	989	889	822	876	953	957	804	616
E/12	163	75	90	111	148	167	55	121
E/13	2 478	242	272	2 025	272	272	302	453
E/14 A	1 471	1 471	1 471	1 622	1 773	1 169	1 672	2 770
E/14 B	4 835	4 835	4 835	4 835	5 137	4 835	5 741	6 748
E/15	39 283	39 283	39 283	39 283	39 283	39 283	49 355	59 428
E/16	8 864	8 864	8 864	8 864	8 864	8 864	10 979	12 490
E/17	118 855	118 855	118 855	118 855	118 855	118 855	146 050	156 123
E/18	184	162	148	172	172	217	118	154
E/19	1 209	1 209	1 209	1 209	1 209	1 209	1 209	1 209
E/20	604	604	604	604	604	604	604	604
G/01	82	84	71	87	86	101	69	76
H/01	856	856	856	1 078	1 289	856	1 501	1 662
H/02	0	0	0	0	0	0	0	0
H/03	0	0	0	0	0	0	0	0
H/04	0	0	1 611	1 813	2 720	0	3 122	0
H/05	11 583	11 583	11 583	11 583	11 583	11 583	13 094	14 102
H/06	604	604	604	604	604	604	604	604
H/07	9 065	9 065	9 065	9 065	9 065	9 065	9 065	9 065
K/01	60	60	60	60	60	60	60	60
K/02	119	119	119	119	119	119	117	117
K/03	133	133	133	133	133	133	128	125
K/04	105	105	105	105	105	105	98	97
K/05	128	128	128	128	128	128	123	121
K/06	107	107	107	107	107	107	98	98
K/07	329	325	337	331	317	381	402	438
K/08	37	37	37	37	37	37	37	31
K/09 (*)	17	17	17	17	17	17	17	17
K/10	15	15	15	15	15	15	15	15
K/11	35	35	34	34	35	36	40	43
K/12	160	152	152	152	152	160	160	162
K/13	35	35	34	34	35	36	40	43
K/14	18	18	18	18	18	18	26	26
K/15	106	128	128	128	137	128	288	290
K/16	133	133	133	133	133	133	106	133

(\*) Informationsnummer = 15 (se fodnote (1), bilag I, B, stk. 5).

(\*) INLB = 15 (siehe Fußnote (1), Anhang I B Abschnitt 5).

(\*) FADN = 15 (see footnote (1), Annex I (B) (5)).

(\*) RICA = 15 (voir note de bas de page (1), annexe I B point 5).

(\*) RICA = 15 (vedi nota a piè di pagina (1), allegato I B, punto 5).

(\*) ILB = 15 (zie voetmoot (1), bijlage I B, punt 5).

## FRANCE

(ERE/UCE/EUA)

	Ile-de-France	Champagne	Picardie	Haute-Normandie	Centre	Basse-Normandie	Bourgogne
E/01	438	378	428	414	399	353	332
E/02	562	453	327	462	562	371	305
E/03	192	291	258	147	171	145	199
E/04	356	298	332	314	280	270	264
E/05	256	215	258	252	179	204	180
E/06	406	333	330	285	288	249	270
E/07	443	443	443	443	443	443	443
E/08	273	225	287	278	193	246	216
E/09	716	536	825	428	552	356	407
E/10	1 290	671	898	1 290	836	960	1 166
E/11	596	607	568	579	534	540	557
E/12	86	86	86	86	86	86	86
E/13	0	0	0	0	0	0	0
E/14 A	2 304	4 159	957	2 656	2 304	2 656	2 011
E/14 B	6 697	12 095	2 781	7 719	6 698	7 719	5 846
E/15	56 015	56 015	56 015	56 015	56 015	56 015	56 015
E/16	42 334	42 334	42 334	42 334	42 334	42 334	42 334
E/17	105 616	105 616	105 616	105 616	105 616	105 616	105 616
E/18	79	79	79	79	79	79	79
E/19	3 108	3 108	3 108	3 108	3 108	3 108	3 108
E/20	214	214	214	214	214	214	214
G/01	78	78	78	78	78	78	78
H/01	3 118	1 865	5 395	2 323	1 773	5 502	2 155
H/02	715	715	715	715	715	715	715
H/03	136	136	136	136	136	136	136
H/04	0	0	0	0	0	0	0
H/05	7 300	7 300	7 300	7 300	7 300	7 300	7 300
H/06	890	890	890	890	890	890	890
H/07	0	0	0	0	0	0	0
K/01	41	41	41	41	41	41	41
K/02	121	87	97	83	106	87	108
K/03	151	104	111	97	115	112	114
K/04	124	77	83	72	95	82	105
K/05	113	114	114	116	115	116	113
K/06	95	84	85	83	89	82	86
K/07	411	346	377	349	370	346	372
K/08	228	179	186	174	195	206	208
K/09	16	16	18	31	29	27	30
K/10	54	54	54	38	49	54	38
K/11	30	30	30	30	30	30	30
K/12	182	182	182	182	182	182	182
K/13	30	30	30	30	30	30	30
K/14	65	65	65	65	65	65	65
K/15	120	120	120	120	120	120	120
K/16	142	142	142	142	142	142	142
(1) (*)	451	374	445	636	396	607	370
(2) (*)	3 155	2 776	3 470	3 155	3 123	3 155	2 366
(3) (*)	583	404	449	449	449	359	404
(4) (*)	3 455	7 953	6 780	956	1 717	956	4 368
(5) (*)	698	979	970	614	623	614	801
(6) (*)	988	988	988	988	988	988	988

(\*) Se fodnote (3), bilag I, A.

(\*) Siehe Fußnote (3), Anhang I A.

(\*) See footnote (3), Annex I (A).

(\*) Voir note de bas de page (3), annexe I A.

(\*) Vedi nota a piè di pagina (3), allegato I A.

(\*) Zie voetnoot (3), bijlage I A.

## FRANCE (suite)

(ERE/UCE/EUA)

	Nord	Lorraine	Alsace	Franche-Comté	Pays de la Loire	Bretagne	Poitou-Charente
E/01	424	297	322	290	325	290	318
E/02	479	292	414	349	397	349	331
E/03	294	178	218	194	166	145	123
E/04	338	246	262	249	212	228	225
E/05	294	180	208	179	191	184	166
E/06	279	246	327	270	270	312	264
E/07	443	443	443	443	443	443	443
E/08	330	221	241	230	241	234	198
E/09	727	402	418	314	515	665	500
E/10	1 280	949	826	1 373	929	1 166	764
E/11	495	501	619	562	562	562	422
E/12	86	86	86	86	86	86	86
E/13	0	0	0	0	0	0	0
E/14 A	2 226	5 787	1 504	5 858	2 441	1 426	1 426
E/14 B	6 470	17 027	4 370	17 027	7 095	4 143	4 108
E/15	56 015	56 015	56 015	56 015	56 015	56 015	56 015
E/16	42 334	42 334	42 334	42 334	42 334	42 334	42 334
E/17	105 616	105 616	105 616	105 616	105 616	105 616	105 616
E/18	79	79	79	79	79	79	79
E/19	3 108	3 108	3 108	3 108	3 108	3 108	3 108
E/20	214	214	214	214	214	214	214
G/01	78	78	78	78	78	78	78
H/01	3 653	1 452	1 207	2 201	2 583	3 240	1 620
H/02	715	715	715	715	715	715	715
H/03	136	136	136	136	136	136	136
H/04	0	0	0	0	0	0	0
H/05	7 300	7 300	7 300	7 300	7 300	7 300	7 300
H/06	890	890	890	890	890	890	890
H/07	0	0	0	0	0	0	0
K/01	41	41	41	41	41	41	41
K/02	77	81	95	74	108	84	101
K/03	97	96	112	96	75	97	117
K/04	72	72	78	70	74	71	95
K/05	114	113	112	114	115	113	113
K/06	84	83	84	85	90	86	95
K/07	358	342	383	353	353	356	350
K/08	174	173	177	171	170	171	185
K/09	20	13	24	20	27	33	21
K/10	54	54	54	54	60	54	87
K/11	30	30	30	30	30	30	30
K/12	182	182	182	182	182	182	182
K/13	30	30	30	30	30	30	30
K/14	65	65	65	65	65	65	65
K/15	120	120	120	120	120	120	120
K/16	142	142	142	142	142	142	142
(1) (*)	508	383	406	443	387	409	323
(2) (*)	2 839	2 524	3 597	2 366	3 060	3 155	2 966
(3) (*)	408	359	404	359	449	449	673
(4) (*)	956	956	3 436	1 326	1 021	956	1 412
(5) (*)	614	890	1 193	686	908	614	1 398
(6) (*)	988	988	988	988	988	988	988

(\*) Se fodnote (2), bilag I, A.

(\*) Siehe Fußnote (2), Anhang I A.

(\*) See footnote (2), Annex I (A).

(\*) Voir note de bas de page (2), annexe I A.

(\*) Vedi nota a piè di pagina (2), allegato I A.

(\*) Zie voetmoot (2), bijlage I A.

## FRANCE (suite)

(ERE/UCE/EUA)

	Aquitaine	Midi-Pyrénées	Limousin	Rhône-Alpes	Auvergne	Languedoc	Provence-Côte-d'Azur	Corse
E/01	262	262	226	276	301	215	244	131
E/02	323	388	283	362	392	296	331	262
E/03	140	128	124	124	144	119	137	97
E/04	204	199	183	212	225	157	199	154
E/05	149	136	125	147	136	129	121	127
E/06	327	270	279	288	330	239	312	315
E/07	443	443	443	443	443	443	443	443
E/08	175	178	187	178	212	246	275	159
E/09	299	510	314	474	325	407	314	340
E/10	1 022	1 053	846	1 011	970	1 053	1 424	1 125
E/11	366	337	337	562	619	337	337	337
E/12	86	86	86	86	86	86	86	86
E/13	0	0	0	0	0	0	0	0
E/14 A	2 636	2 773	7 147	2 734	6 015	1 719	1 426	1 484
E/14 B	7 662	8 060	20 773	7 946	20 886	4 995	4 143	4 320
E/15	56 015	56 015	56 015	56 015	56 015	56 015	56 015	56 015
E/16	42 334	42 334	42 334	42 334	42 334	42 334	42 334	42 334
E/17	105 616	105 616	105 616	105 616	105 616	105 616	105 616	105 616
E/18	79	79	79	79	79	79	79	79
E/19	3 108	3 108	3 108	3 108	3 108	3 108	3 108	3 108
E/20	214	214	214	214	214	214	214	214
G/01	78	78	78	78	78	78	78	78
H/01	1 819	1 314	2 782	1 192	1 223	1 284	1 437	489
H/02	715	715	715	715	715	715	715	715
H/03	136	136	136	136	136	136	136	136
H/04	0	0	0	0	0	0	0	0
H/05	7 300	7 300	7 300	7 300	7 300	7 300	7 300	7 300
H/06	890	890	890	890	890	890	890	890
H/07	0	0	0	0	0	0	0	0
K/01	41	41	41	41	41	41	41	41
K/02	97	92	125	100	85	83	122	122
K/03	106	116	102	126	94	101	119	119
K/04	98	95	94	100	92	86	106	106
K/05	116	115	114	113	113	113	113	113
K/06	85	84	81	86	83	84	82	82
K/07	359	365	351	377	373	344	360	360
K/08	209	201	203	201	199	189	212	212
K/09	19	24	33	23	30	17	14	18
K/10	38	49	38	54	49	38	38	38
K/11	30	30	30	30	30	30	30	30
K/12	182	182	182	182	182	182	182	182
K/13	30	30	30	30	30	30	30	30
K/14	65	65	65	65	65	65	65	65
K/15	120	120	120	120	120	120	120	120
K/16	142	142	142	142	142	142	142	142
(1) (*)	326	412	404	352	396	349	409	301
(2) (*)	3 250	2 650	2 966	3 502	3 060	2 429	2 524	2 524
(3) (*)	404	292	359	561	359	538	314	314
(4) (*)	1 264	956	956	2 673	956	1 391	1 586	1 195
(5) (*)	730	614	614	953	864	935	712	1 353
(6) (*)	988	988	988	988	988	988	988	988

(\*) Se fodnote (\*), bilag I, A.

(\*) Siehe Fußnote (\*), Anhang I A.

(\*) See footnote (\*), Annex I (A).

(\*) Voir note de bas de page (\*), annexe I A.

(\*) Vedi nota a piè di pagina (\*), allegato I A.

(\*) Zie voetmoot (\*), bijlage I A.

## ITALIA

(ERE/UCE/EUA)

	Piemonte montagna	Piemonte collina	Piemonte pianura	Valle d'Aosta montagna	Lombardia montagna	Lombardia collina	Lombardia pianura	Trent.-Alto Adige montagna
E/01	247	327	366	247	241	343	446	247
E/02	311	389	555	311	311	341	543	311
E/03	175	206	225	175	210	297	299	201
E/04	236	265	293	236	267	330	340	118
E/05	163	210	211	163	221	251	250	162
E/06	337	415	394	358	244	355	538	416
E/07	0	427	524	0	0	427	523	0
E/08	135	214	214	135	135	214	214	135
E/09	370	402	337	370	370	402	337	430
E/10	851	1 339	2 146	1 021	726	1 052	1 530	1 650
E/11	512	633	743	512	512	634	768	512
E/12	190	310	411	181	154	278	416	197
E/13	2 179	2 179	291	2 179	2 179	2 179	539	2 179
E/14 A	2 211	2 931	2 931	2 262	943	943	1 186	1 075
E/14 B	3 761	5 453	6 077	3 761	1 697	2 087	2 607	2 046
E/15	17 310	17 310	17 310	17 310	17 310	17 310	17 310	17 310
E/16	13 500	13 500	21 300	13 500	13 500	13 500	21 300	13 500
E/17	66 000	66 000	74 500	66 000	66 000	66 000	74 500	66 000
E/18	190	310	411	181	154	278	416	197
E/19	2 620	2 620	3 276	2 620	2 620	2 620	3 276	2 620
E/20	0	0	0	0	0	0	0	0
G/01	95	167	240	74	53	115	318	97
H/01	491	1 895	2 195	1 244	1 726	2 340	1 883	2 032
H/02	0	0	0	0	0	0	0	0
H/03	360	275	277	360	360	366	277	548
H/04	637	1 046	994	629	620	1 202	282	842
H/05	4 201	4 201	5 600	4 201	4 201	4 201	5 600	4 201
H/06	0	0	0	0	0	0	0	0
H/07	0	0	0	0	0	0	0	0
K/01	99	54	54	99	64	64	64	64
K/02	110	91	91	103	126	121	121	152
K/03	109	108	108	155	66	86	86	28
K/04	86	90	90	69	67	94	94	6
K/05	163	163	163	163	163	163	163	163
K/06	119	90	90	119	87	94	94	49
K/07	213	305	282	231	289	302	465	194
K/08	127	196	193	127	127	211	208	127
K/09	43	43	51	43	43	43	51	43
K/10	43	43	51	43	43	43	51	43
K/11	55	55	55	55	44	44	44	52
K/12	203	203	203	203	224	224	224	101
K/13	55	55	55	55	44	44	44	52
K/14	40	40	40	40	37	37	37	29
K/15	234	234	234	234	234	234	234	499
K/16	40	40	40	40	37	37	37	29

## ITALIA (seguito)

(ERE/UCE/EUA)

	Veneto montagna	Veneto collina	Veneto pianura	Friuli- Ven. G. montagna	Friuli- Ven. G. collina	Friuli- Ven. G. pianura	Liguria montagna	Liguria collina
E/01	278	364	437	247	331	377	234	231
E/02	311	341	646	311	341	646	311	341
E/03	257	362	363	257	367	429	265	206
E/04	258	359	440	293	385	372	199	257
E/05	279	347	391	279	343	413	293	264
E/06	334	398	509	449	456	520	312	253
E/07	0	427	589	0	427	569	0	427
E/08	135	214	214	135	214	214	135	214
E/09	370	402	337	256	120	251	370	402
E/10	1 189	1 401	2 351	1 789	1 803	2 103	1 335	1 157
E/11	512	585	680	512	585	573	512	633
E/12	194	250	307	177	219	246	192	283
E/13	2 179	2 179	2 083	425	425	426	2 179	2 179
E/14 A	1 055	1 191	2 398	654	596	1 876	1 182	2 970
E/14 B	1 902	1 947	4 741	1 560	3 170	2 498	2 128	5 772
E/15	17 310	17 310	17 310	17 310	17 310	17 310	17 310	17 310
E/16	13 500	13 500	21 300	13 500	13 500	21 300	13 500	13 500
E/17	66 000	66 000	74 500	66 000	66 000	74 500	66 000	66 000
E/18	194	250	307	177	219	246	192	283
E/19	2 620	2 620	3 276	2 620	2 620	3 276	2 620	2 620
E/20	0	0	0	0	0	0	0	0
G/01	58	102	169	49	91	170	73	184
H/01	1 863	3 101	2 755	1 859	2 361	2 687	674	2 597
H/02	0	0	0	0	0	0	0	0
H/03	360	275	277	360	275	277	266	682
H/04	340	1 004	601	262	975	713	757	743
H/05	4 201	4 201	5 600	4 201	4 201	5 600	4 201	4 201
H/06	0	0	0	0	0	0	0	0
H/07	0	0	0	0	0	0	0	0
K/01	60	60	60	66	66	66	24	30
K/02	134	134	134	135	121	121	111	122
K/03	44	95	95	44	102	102	122	121
K/04	32	72	72	32	74	74	92	44
K/05	163	163	163	163	163	163	163	163
K/06	83	72	72	83	74	74	117	44
K/07	198	230	251	198	231	252	213	237
K/08	127	200	197	127	201	198	127	196
K/09	43	43	51	43	43	51	43	43
K/10	43	43	51	43	43	51	43	43
K/11	53	53	53	52	52	52	51	51
K/12	87	87	87	92	92	92	198	196
K/13	53	53	53	52	52	52	51	51
K/14	29	29	29	39	39	39	33	33
K/15	499	499	499	499	499	499	273	273
K/16	29	29	29	39	39	39	33	33

## ITALIA (seguito)

(ERE/UCE/EUA)

	Emilia-Rom. montagna	Emilia-Rom. collina	Emilia-Rom. pianura	Toscana montagna	Toscana collina	Toscana pianura	Umbria montagna	Umbria collina
E/01	235	328	455	216	290	323	219	289
E/02	316	367	550	328	398	489	420	385
E/03	190	209	279	166	181	261	149	207
E/04	239	284	387	196	248	333	171	218
E/05	184	217	310	214	237	295	166	196
E/06	311	408	524	415	480	493	384	473
E/07	0	427	634	0	427	566	0	0
E/08	135	408	408	135	214	214	335	407
E/09	370	402	337	186	201	238	186	228
E/10	1 112	1 730	1 325	795	994	2 086	433	515
E/11	341	785	774	635	808	774	509	566
E/12	167	285	343	128	144	207	86	138
E/13	2 179	2 179	595	992	992	494	2 232	1 803
E/14 A	1 230	1 390	2 072	2 394	1 305	2 529	1 018	1 222
E/14 B	2 194	3 078	4 630	4 282	3 814	4 656	1 788	1 788
E/15	17 310	17 310	17 310	17 310	17 310	17 310	19 220	19 220
E/16	13 500	13 500	21 300	13 500	13 500	21 300	13 500	13 500
E/17	66 000	66 000	74 500	66 000	66 000	74 500	66 000	66 000
E/18	167	285	343	128	144	207	86	138
E/19	2 620	2 620	3 276	2 620	2 620	3 276	2 620	2 620
E/20	0	0	0	0	0	0	0	0
G/01	48	113	218	45	73	143	40	63
H/01	491	1 297	2 053	491	2 233	2 212	491	2 233
H/02	0	0	0	0	0	0	0	0
H/03	360	484	480	428	769	600	287	329
H/04	300	1 016	1 397	482	941	1 384	261	284
H/05	4 201	4 201	5 600	4 201	4 201	5 600	4 201	4 201
H/06	0	0	0	0	0	0	0	0
H/07	0	0	0	0	0	0	0	0
K/01	51	51	51	55	55	55	39	53
K/02	165	183	183	163	172	169	189	219
K/03	70	106	106	42	121	121	64	124
K/04	51	67	67	32	72	72	71	78
K/05	163	163	163	163	163	163	163	163
K/06	96	67	67	81	72	72	138	78
K/07	248	297	411	222	315	367	234	323
K/08	127	216	213	127	208	205	130	198
K/09 <sup>(1)</sup>	45	45	51	31	31	32	28	28
K/10	45	45	51	31	31	32	28	28
K/11	32	32	32	30	30	30	50	50
K/12	174	174	174	149	149	149	238	238
K/13	32	32	32	30	30	30	50	50
K/14	33	33	33	40	40	40	38	38
K/15	192	192	192	222	222	222	207	207
K/16	33	33	33	40	40	40	38	38

## ITALIA (seguito)

(ERE/UCE/EUA)

	Marche montagna	Marche collina	Lazio montagna	Lazio collina	Lazio pianura	Abruzzi montagna	Abruzzi collina	Molise montagna
E/01	232	358	221	256	406	198	315	206
E/02	379	473	353	411	493	262	313	261
E/03	234	207	155	241	230	155	207	142
E/04	239	308	303	303	299	222	261	175
E/05	221	238	160	217	265	171	257	223
E/06	196	471	210	244	578	198	319	279
E/07	0	0	0	0	567	0	0	0
E/08	335	375	335	375	375	335	375	335
E/09	288	378	201	259	403	392	462	327
E/10	913	810	593	742	1 049	1 099	769	353
E/11	534	621	404	908	736	985	525	404
E/12	90	138	99	141	177	107	135	62
E/13	407	630	2 824	2 824	3 168	1 868	1 868	271
E/14 A	609	1 458	1 796	1 906	2 602	2 680	2 210	1 036
E/14 B	1 813	3 206	3 560	4 503	6 029	7 666	3 764	1 956
E/15	19 220	19 220	19 220	19 220	19 220	19 220	19 220	21 570
E/16	13 500	13 500	13 500	13 500	21 300	13 500	13 500	13 500
E/17	66 000	66 000	66 000	66 000	74 500	66 000	66 000	66 000
E/18	90	138	99	141	177	107	135	62
E/19	2 620	2 620	2 620	2 620	3 276	2 620	2 620	2 620
E/20	0	0	0	0	0	0	0	0
G/01	40	63	41	57	137	32	48	22
H/01	491	2 233	491	648	1 454	346	2 246	241
H/02	0	0	1 414	1 509	827	0	0	1 414
H/03	503	503	226	360	359	487	473	463
H/04	489	763	407	920	969	556	1 102	374
H/05	4 201	4 201	4 201	4 201	5 600	4 201	4 201	4 201
H/06	0	0	0	0	0	0	0	0
H/07	0	0	0	0	0	0	0	0
K/01	59	59	54	54	54	35	46	31
K/02	189	220	134	138	138	157	108	182
K/03	75	128	33	116	116	90	130	71
K/04	71	78	35	81	81	68	106	45
K/05	163	163	163	163	163	163	163	163
K/06	138	78	99	81	81	146	106	74
K/07	234	325	230	242	259	175	237	167
K/08	130	198	127	196	193	130	198	130
K/09	30	30	32	32	33	26	26	26
K/10	30	30	32	32	33	26	26	26
K/11	50	50	39	39	39	32	32	72
K/12	238	238	197	197	197	196	196	135
K/13	50	50	39	39	39	32	32	72
K/14	38	38	43	43	43	43	43	45
K/15	238	238	213	213	213	225	225	296
K/16	38	38	43	43	43	43	43	45



## ITALIA (seguito)

(ERE/UCE/EUA)

	Molise collina	Campania montagna	Campania collina	Campania pianura	Puglia montagna	Puglia collina	Puglia pianura	Basilicata montagna
E/01	261	200	206	349	208	115	137	77
E/02	357	259	267	441	285	329	314	163
E/03	118	135	149	230	142	118	104	142
E/04	209	181	191	361	235	192	137	94
E/05	240	287	242	309	265	241	205	109
E/06	133	134	160	478	124	136	197	84
E/07	427	0	0	567	0	427	567	0
E/08	375	335	375	375	335	375	375	335
E/09	314	285	414	826	130	237	237	130
E/10	559	1 056	1 431	1 772	658	641	645	335
E/11	579	332	427	659	404	506	693	404
E/12	78	102	158	273	84	106	153	85
E/13	271	1 961	2 559	4 139	271	271	1 759	271
E/14 A	1 999	1 950	2 107	3 941	877	2 029	2 790	911
E/14 B	4 002	4 146	4 662	6 438	1 874	4 464	7 207	1 785
E/15	21 570	19 220	19 220	21 570	21 570	21 570	21 570	21 570
E/16	13 500	13 500	13 500	21 300	13 500	13 500	21 300	13 500
E/17	66 000	66 000	66 000	74 500	66 000	66 000	74 500	66 000
E/18	78	102	158	273	84	106	153	85
E/19	2 620	2 620	2 620	3 276	2 620	2 620	3 276	2 620
E/20	0	0	0	0	0	0	0	0
G/01	33	43	57	152	46	46	56	31
H/01	1 130	1 133	1 054	1 863	241	171	286	241
H/02	1 509	1 414	1 509	2 409	1 872	1 479	1 198	1 872
H/03	463	320	462	470	255	366	506	282
H/04	419	686	856	594	662	867	1 074	472
H/05	4 201	4 201	4 201	5 600	4 201	4 201	5 600	4 201
H/06	0	0	0	0	0	0	0	0
H/07	0	0	0	0	0	0	0	0
K/01	42	56	56	56	22	46	46	17
K/02	165	146	138	138	158	158	157	146
K/03	114	66	105	105	73	107	107	73
K/04	85	35	73	73	57	66	66	60
K/05	163	163	163	163	163	163	163	163
K/06	85	64	73	73	106	66	66	109
K/07	220	182	296	410	209	272	316	195
K/08	198	127	213	210	127	187	184	128
K/09	26	18	18	35	19	19	17	18
K/10	26	18	18	35	19	19	17	18
K/11	72	52	52	52	72	72	72	69
K/12	135	144	144	144	127	127	127	127
K/13	72	52	52	52	72	72	72	69
K/14	45	40	40	40	44	44	44	43
K/15	296	170	170	170	192	192	192	192
K/16	45	40	40	40	44	44	44	43

## ITALIA (seguito)

(ERE/UCE/EUA)

	Basilicata collina	Basilicata pianura	Calabria montagna	Calabria collina	Calabria pianura	Sicilia montagna	Sicilia collina	Sicilia pianura
E/01	184	293	113	167	212	144	127	188
E/02	261	364	242	271	343	281	317	318
E/03	118	104	142	118	104	144	118	104
E/04	208	270	120	130	152	136	136	142
E/05	250	300	153	147	184	140	141	145
E/06	146	258	149	133	271	70	216	394
E/07	0	567	0	0	400	0	0	567
E/08	375	375	335	375	375	335	375	375
E/09	237	237	180	261	149	130	130	130
E/10	425	645	1 131	1 025	1 088	1 049	1 962	2 058
E/11	689	794	404	609	693	404	880	812
E/12	105	151	112	190	196	55	77	111
E/13	271	1 759	271	271	1 759	271	271	271
E/14 A	1 670	2 338	1 036	1 036	1 264	1 362	1 348	1 348
E/14 B	3 836	7 207	2 124	2 297	2 783	2 826	3 369	6 708
E/15	21 570	21 570	21 570	21 570	21 570	21 570	21 570	26 910
E/16	13 500	21 300	13 500	13 500	21 300	13 500	13 500	21 300
E/17	66 000	74 500	66 000	66 000	74 500	66 000	66 000	74 500
E/18	105	151	112	190	196	55	77	111
E/19	2 620	3 276	2 620	2 620	3 276	2 620	2 620	3 276
E/20	0	0	0	0	0	0	0	0
G/01	42	50	27	47	110	22	25	28
H/01	641	756	241	2 252	2 238	326	298	504
H/02	1 479	734	1 414	1 479	1 380	1 872	2 395	2 725
H/03	340	536	755	570	1 076	371	455	670
H/04	515	1 074	431	533	1 131	635	925	981
H/05	4 201	5 600	4 201	4 201	5 600	4 201	4 201	5 600
H/06	0	0	0	0	0	0	0	0
H/07	0	0	0	0	0	0	0	0
K/01	47	47	53	53	53	15	45	45
K/02	158	157	148	140	140	130	135	133
K/03	106	105	65	118	118	67	93	95
K/04	66	65	39	89	89	41	110	110
K/05	163	163	163	163	163	163	163	163
K/06	66	65	70	89	89	117	110	110
K/07	242	300	184	299	377	186	265	306
K/08	188	184	130	191	185	138	193	193
K/09	18	17	18	18	35	17	17	17
K/10	18	17	18	18	35	17	17	17
K/11	69	69	72	72	72	79	79	79
K/12	127	127	144	144	144	117	117	117
K/13	69	69	83	83	83	79	79	79
K/14	43	43	43	43	43	37	37	37
K/15	192	217	170	170	170	198	198	198
K/16	43	43	43	43	43	37	37	37

	ITALIA ( <i>seguito</i> )			NEDERLAND (ERE/UCE/EUA)	BELGIË BELGIQUE (ERE/UCE/EUA)	LUXEMBOURG (ERE/UCE/EUA)
	Sardegna montagna	Sardegna collina	(ERE/UCE/EUA) Sardegna pianura			
E/01	78	140	266	511	504	281
E/02	203	239	262	0	0	0
E/03	142	118	104	407	349	254
E/04	156	156	156	446	421	252
E/05	166	167	167	429	351	217
E/06	70	266	606	446	386	326
E/07	0	0	488	0	0	0
E/08	335	375	375	0	351	216
E/09	252	252	324	560	636	265
E/10	1 437	1 241	1 489	998	1 255	1 385
E/11	404	880	812	972	779	637
E/12	63	101	126	731	762	500
E/13	271	271	1 759	538	1 076	715
E/14 A	2 735	2 735	3 980	682	1 094	1 274
E/14 B	4 771	5 757	5 425	2 727	2 850	4 246
E/15	21 570	21 570	21 570	31 707	48 878	42 461
E/16	13 500	13 500	21 300	5 041	20 428	10 615
E/17	66 000	66 000	74 500	52 966	82 478	106 152
E/18	63	101	126	633	486	400
E/19	2 620	2 620	3 276	974	1 444	1 274
E/20	0	0	0	538	421	234
G/01	29	41	50	280	306	200
H/01	171	343	1 100	1 980	2 177	1 911
H/02	1 872	1 559	1 726	0	0	0
H/03	138	246	307	0	0	0
H/04	258	360	581	0	0	3 227
H/05	4 201	4 201	5 600	16 389	8 791	11 677
H/06	0	0	0	1 980	2 177	1 911
H/07	0	0	0	31 707	38 154	8 492
K/01	69	69	69	146	106	74
K/02	124	133	133	156	107	115
K/03	148	128	128	156	87	127
K/04	129	94	94	156	116	106
K/05	163	163	163	230	132	127
K/06	131	94	94	156	149	106
K/07	148	255	291	455	305	343
K/08	138	204	204	146	162	106
K/09	18	18	17	35	18	15
K/10	18	18	17	0	18	15
K/11	39	39	39	26	28	22
K/12	211	237	244	185	176	153
K/13	39	39	39	26	28	22
K/14	34	34	34	51	44	25
K/15	177	177	177	190	111	180
K/16	34	34	34	268	284	106

## UNITED KINGDOM

(ERE/UCE/EUA)

	Northern Ireland	Scotland	England North	Wales	England West	England East
E/01	380	380	380	309	380	380
E/02	0	0	0	0	0	0
E/03	198	198	198	198	198	198
E/04	297	365 (262)	297	297	297	297
E/05	209 (192)	306 (192)	279 (192)	209 (192)	279 (192)	279 (192)
E/06	257	257	257	257	257	257
E/07	0	0	0	0	0	0
E/08	235	227	285	285	285	285
E/09	571	571	571	571	571	571
E/10	878	1 031	949	744	949	949
E/11	0	0	576	482	482	482
E/12	0	0	0	0	0	0
E/13	247	247	247	247	247	247
E/14 A	1 611	830	1 056	1 611	1 611	1 056
E/14 B	3 163	1 878	2 293	2 305	2 511	2 293
E/15	11 862	17 792	11 862	11 862	11 862	17 792
E/16	11 862	11 862	11 862	11 862	11 862	11 862
E/17	49 423	49 423	49 423	49 423	49 423	49 423
E/18	0	0	0	0	0	0
E/19	466	466	466	466	466	466
E/20	292	292	292	292	292	292
G/01	0	0	0	0	0	0
H/01	892	1 265	2 637	2 637	1 852	2 637
H/02	0	0	0	0	0	0
H/03	0	0	0	0	0	0
H/04	4 573	4 573	4 573	4 573	4 573	4 573
H/05	7 328	7 328	7 328	7 328	7 328	7 328
H/06	0	0	0	0	0	0
H/07	122 174	122 174	122 174	122 174	122 174	122 174
K/01	166	166	166	166	166	166
K/02	6 (10)	6 (10)	6 (10)	6 (10)	6 (10)	6 (10)
K/03	52	113	113	113	113	113
K/04	56	113	113	113	113	113
K/05	43	43	43	43	43	43
K/06	66	66	66	66	66	66
K/07	241	260	241	241	260	241
K/08	89 (102)	91 (118)	112 (108)	112 (108)	112 (108)	112 (108)
K/09	11 (8) (*)	6 (9) (**)	7 (5) (***)	7 (5) (***)	7 (5) (***)	7 (5) (***)
K/10	70	70	70	70	70	70
K/11	17	17	17	17	17	17
K/12	123	123	123	123	123	123
K/13	14	19	19	19	19	19
K/14	40	88	88	88	88	88
K/15	170	170	170	170	170	170
K/16	52	323	323	323	323	323

(\*) Informationsnettet = 15 (9)  
 (\*\*\*) Informationsnettet = 6 (11) } (se fodnote (\*), bilag I, B, stk. 5).  
 (\*\*\*) Informationsnettet = 9 (6)

(\*) INLB = 15 (9)  
 (\*\*\*) INLB = 6 (11) } (siehe Fußnote (\*), Anhang I B Abschnitt 5).  
 (\*\*\*) INLB = 9 (6)

(\*) FADN = 15 (9)  
 (\*\*\*) FADN = 6 (11) } (see footnote (\*), Annex I (B) (5)).  
 (\*\*\*) FADN = 9 (6)

(\*) RICA = 15 (9)  
 (\*\*\*) RICA = 6 (11) } (voir note de bas de page (\*), annexe I B point 5).  
 (\*\*\*) RICA = 9 (6)

(\*) RICA = 15 (9)  
 (\*\*\*) RICA = 6 (11) } (vedi nota a pie di pagina (\*), allegato I B, punto 5).  
 (\*\*\*) RICA = 9 (6)

(\*) ILB = 15 (9)  
 (\*\*\*) ILB = 6 (11) } (zie voetnoot (\*), bijlage I B, punt 5).  
 (\*\*\*) ILB = 9 (6)

## IRELAND

(ERE/UCE/EUA)

	Munster Leinster	Ulster Connacht
E/01	311	311
E/02	0	0
E/03	0	0
E/04	259	236
E/05	223	185
E/06	0	0
E/07	0	0
E/08	0	0
E/09	358	358
E/10	496	525
E/11	385	333
E/12	0	0
E/13	303	303
E/14 A	494	494
E/14 B	1 780	1 780
E/15	34 181	34 181
E/16	1 973	1 973
E/17	0	0
E/18	0	0
E/19	0	0
E/20	0	0
G/01	0	0
H/01	1 391	1 391
H/02	0	0
H/03	0	0
H/04	0	0
H/05	14 724	14 724
H/06	0	0
H/07	0	0
K/01	94	94
K/02	44	44
K/03	76	76
K/04	73	73
K/05	97	97
K/06	65	65
K/07	217	184
K/08	82	82
K/09	11	11
K/10	0	0
K/11	9	9
K/12	147	147
K/13	18	18
K/14	70	70
K/15	147	147
K/16	341	341

## DANMARK

(ERE/UCE/EUA)

	Øerne	Jylland
	456	424
	0	0
	364	294
	398	333
	377	309
	0	0
	0	0
	357	278
	323	259
	837	773
	712	527
	712	527
	404	341
	648	648
	3 455	3 455
	48 818	48 818
	4 393	4 393
	61 045	61 045
	225	225
	513	450
	398	333
	75	75
	1 078	1 078
	0	0
	0	0
	0	0
	4 393	4 393
	1 078	1 078
	48 818	48 818
	93	93
	78	78
	78	78
	78	78
	78	78
	78	78
	368	368
	83	83
	9	9
	0	0
	22	22
	112	112
	22	22
	33	33
	116	116
	66	66

## ΕΛΛΑΔΑ

(ERE / UCE / EUA / EAM)

(A)	N. Έβρου N. Ροδόπης N. Ξάνθης	N. Καβάλας N. Δράμας N. Σερρών	N. Χαλκιδικής N. Κιλίκης N. Πέλλης N. Θεσσαλονίκης N. Ήμαθίας N. Πιερίας	N. Φλωρίνης N. Καστοριάς N. Κοζάνης N. Γρεβενών	N. Ίωαννίνων N. Θεσπρωτίας N. Άρτης	N. Κερκύρας N. Πρεβέζης N. Λευκάδας	N. Αίτωλοακαρ- νανίας N. Κεφαλληνίας	N. Κορινθίας N. Άχαΐας N. Ήλείας N. Ζακύνθου
E/01	153	187	136	125	89	111	183	119
E/02	150	147	135	168	0	92	129	120
E/03	0	0	0	0	0	0	0	0
E/04	160	173	129	132	70	76	182	110
E/05	0	93	100	72	95	119	93	99
E/06	286	353	348	153	242	276	221	183
E/07	0	754	1 046	0	365	0	626	0
E/08	0	0	78	89	98	92	0	0
E/09	243	468	545	647	127	189	302	406
E/10	831	931	758	812	414	652	513	936
E/11	1 198	1 137	1 079	809	0	0	0	0
E/12	0	0	0	0	0	0	0	0
E/13	889	1 413	1 248	2 214	752	600	1 342	694
E/14 A	1 369	1 909	1 214	2 091	1 766	1 665	2 007	3 057
E/14 B	2 092	1 990	2 022	0	4 358	882	1 602	5 272
E/15	0	12 876	9 585	0	0	3 674	3 674	13 041
E/16	3 342	0	3 342	0	0	0	0	10 842
E/17	0	0	48 683	0	0	0	0	0
E/18	436	508	527	370	259	505	337	326
E/19	0	0	0	0	0	0	0	0
E/20	920	1 843	752	934	0	0	0	0
G/01	0	0	0	0	0	0	0	0
H/01	824	1 748	1 011	1 628	1 787	1 787	550	916
H/02	0	0	0	0	701	886	707	832
H/03	855	283	118	0	646	259	225	410
H/04	366	2 436	789	397	743	639	509	764
H/05	0	0	11 189	0	0	0	28 674	28 674
H/06	0	0	0	0	0	0	0	0
H/07	0	0	0	0	0	0	0	0
K/01	0	0	0	0	0	0	0	0
K/02	39	39	0	0	83	0	0	0
K/03	35	53	34	35	57	7	57	9
K/04	24	35	28	28	54	11	49	78
K/05	0	0	0	0	0	0	0	0
K/06	0	0	0	0	0	0	0	0
K/07	68	27	56	54	108	74	61	88
K/08	37	33	55	50	71	127	37	77
K/09	15	15	10	6	19	25	10	16
K/10	16	13	9	14	14	27	10	21
K/11	0	0	0	0	0	0	0	0
K/12	0	0	0	0	0	0	0	0
K/13	407	279	118	0	212	327	720	307
K/14	0	85	80	0	121	110	152	234
K/15	0	137	107	0	326	0	216	240
K/16	0	0	45	0	0	0	0	0

## ΕΛΛΑΔΑ (συνέχεια)

(ERE / UCE / EUA / EAM)

	N. Άρκαδίας N. Αργολίδος N. Λακωνίας N. Μεσσηνίας	N. Λαρίσης N. Μαγνησίας N. Φθιώτιδος	N. Τρικάλων N. Καρδίτσας N. Εύρωτανας	N. Φωκίδος N. Βοιωτίας N. Άττικής N. Πειραιώς N. Εύβοιας	N. Λέσβου N. Χίου N. Σάμου N. Κυκλάδων N. Δωδεκανήσου	N. Χανίων N. Ρεθύμνης	N. Ήρακλείου N. Λασηθίου
E/01	88	152	130	125	104	114	224
E/02	78	188	156	153	142	0	226
E/03	0	0	0	0	0	0	0
E/04	72	148	161	111	116	122	154
E/05	67	104	104	89	133	160	175
E/06	143	129	255	342	17	0	0
E/07	560	624	0	0	0	0	0
E/08	0	0	81	0	0	91	0
E/09	127	414	633	277	267	378	363
E/10	661	815	608	681	874	279	869
E/11	0	793	941	0	0	0	0
E/12	0	0	0	0	0	0	0
E/13	954	905	1 651	686	617	837	0
E/14 A	1 897	1 281	1 500	1 918	890	1 184	4 425
E/14 B	3 062	0	1 662	1 921	1 764	2 135	2 135
E/15	9 300	0	7 637	7 193	27 377	13 795	3 830
E/16	0	45 668	0	11 428	0	0	0
E/17	0	146 990	0	39 218	0	0	26 946
E/18	508	458	449	595	320	265	306
E/19	0	0	0	0	0	0	0
E/20	0	668	772	1 523	649	379	866
G/01	0	0	0	0	0	0	0
H/01	568	665	707	689	464	1 243	118
H/02	870	446	0	1 313	1 289	1 162	1 052
H/03	278	153	29	161	416	456	251
H/04	527	491	665	476	338	986	688
H/05	28 674	30 198	0	44 234	0	37 543	0
H/06	0	0	0	0	1 636	0	0
H/07	0	0	0	0	0	0	0
K/01	0	0	0	0	0	0	0
K/02	87	0	85	0	47	83	108
K/03	72	54	70	43	101	47	67
K/04	78	31	73	22	69	50	28
K/05	0	0	0	0	0	0	0
K/06	0	0	0	0	0	0	0
K/07	56	121	92	96	57	113	113
K/08	33	64	40	40	84	59	20
K/09	20	19	15	17	21	20	14
K/10	18	12	14	13	23	33	19
K/11	0	0	0	0	0	0	0
K/12	0	0	0	0	0	0	0
K/13	400	381	939	510	230	361	310
K/14	181	114	262	158	192	103	164
K/15	352	180	221	174	150	76	76
K/16	0	661	661	8	0	0	0

### B. Method of using standard gross margins

1. The SGM set out in A are used in the context of the Community typology for agricultural holdings to determine the type of farming and the size class appropriate to each holding considered.
2. The SGM which are applied to each holding are those for the region in which the holding is situated.
3. The SGM relating to crops are used to multiply the appropriate crop area expressed in hectares.
4. The application of the SGM for fodder crops (E/12: forage roots and tubers, E/18: forage plants, G/01: pasture and meadow) is as follows:

- (a) The SGM of fodder crops are normally zero, the variable costs of fodder being deducted when calculating the SGM of grazing livestock.
- (b) If there are no grazing livestock on the holding, fodder crops are treated in the same way as other crops. The appropriate SGM given under A is applied.  
This provision applies also in the case of Dutch holdings when the ratio between the SGM for fodder crops and the SGM for grazing livestock (K/01 to K/10) is higher than 2 and, in the case of French holdings, higher than 1.
- (c) For Danish holdings fodder crops are also taken into account when there is a surplus <sup>(1)</sup> or deficit <sup>(2)</sup> of fodder. In the case of Belgian holdings they are also taken into account, but only when there is a fodder surplus <sup>(1)</sup>.
- (d) For these two countries, the existence of a fodder surplus, or of a fodder deficit in the case of Danish holdings, is determined as follows:

The relationship between grazing livestock and fodder crops is established by weighting the numbers of livestock on each holding according to the weights set out in Table 1 below and the areas of fodder crops by the weights set out in Table 2 below.

The resulting weighted grazing livestock figure is then divided by the weighted figure for the fodder crops; the ratio (R) derived from this calculation is then compared with a lower threshold <sup>(3)</sup> and, in the case of Danish holdings, with an upper threshold <sup>(4)</sup>. If (R) is above the lower threshold and, for Denmark, below the upper threshold, the situation is considered 'normal' and fodder crops are not taken into account when calculating the Standard Gross Margin of the holding. If, on the other hand, (R) is below the lower threshold or, for Denmark, is above the upper threshold, there is a surplus or deficit of fodder and the following procedures are applied:

— In the case of a surplus of fodder, only a part of the SGM for all fodder crops is taken into account. This part (x) is calculated according to the following formula:  $x = \frac{a - R}{a}$

where:

a = 0.5 in Denmark and 2.5 (national average) in Belgium.

The result is allocated to the different types of farming as indicated in Annex II (B) and added to the SGM for the other enterprises in order to determine the SGM of the holding.

In this it is assumed that fodder crops have been used by the holding's livestock in the following order of priority:

G/01 (pasture and meadow), E/18 (forage plants), and E/12 (forage roots and tubers).

<sup>(1)</sup> Less than 0.5 } see paragraph (d).  
<sup>(2)</sup> More than 1.7 }  
<sup>(3)</sup> Lower threshold = 0.5.  
<sup>(4)</sup> Upper threshold = 1.7.



*Example (Denmark):* If (R) is 0.4, the part to be taken into account is:

$$\frac{0.5 - 0.4}{0.5} = 1/5$$

If the SGM for fodder crops on the holding is: E/12 = 500, E/18 = 6 000, G/01 = 3 500 (total = 10 000), then 1/5 of 10 000, i.e. 2 000, is added to the SGM of the holding according to the following division: 500 for E/12 then the balance, i.e. 1 500 for E/18.

- In the case of Danish holdings with a fodder deficit the SGM for each category of grazing livestock on such holdings is reduced according to the following formula:

$$\frac{R - 1.7}{R} (b - c),$$

where: b is the appropriate SGM given in A,  
c is the appropriate SGM in Table 3 below.

*Example:* If for a Danish holding the ratio (R) is 3, the proportion to be taken into account is:

$$\frac{3 - 1.7}{3} = 0.43$$

For category K/07 (dairy cows), the normal SGM being 368 and the SGM from Table 3 being 238, the SGM to be applied in the case of this holding for this category of livestock is:

$$368 - 0.43 (368 - 238) = 312$$

5. The SGM relating to livestock are used to multiply the appropriate number of animals, expressed in terms of heads (for poultry (K/14, K/15, K/16) in terms of 100 head) <sup>(1)</sup>. Piglets (K/11) are taken into account only when no breeding sows (K/12) are on the holding.
6. The SGM given in Table 3 below apply to grazing livestock on Danish and French holdings which do not produce fodder (E/12 + E/18 + G/01 = 0) <sup>(2)</sup>.
7. When for a given holding the area of each crop on the one hand and the number of heads for each category of livestock on the other hand have been converted into SGM using the procedure set out above, two operations allow the holding to be classified, i.e.:
  - the addition of the SGM for each enterprise in order to obtain the total SGM of the holding, this criterion being used to determine its size,
  - the division of each of the SGM for the different principal and/or particular types by the total SGM of the holding in order to determine its type of farming.

<sup>(1)</sup> For certain livestock enterprises and for certain countries, the SGM vary according to whether they apply to the data from the structure survey or to data from the farm accountancy data network. In such cases, the SGM is shown with an asterisk; the value which applies to data from the structure survey is given in the tables of Annex I (A); the value which applies to data from the farm accountancy data network is given at the bottom of the tables.

<sup>(2)</sup> This provision applies also to French holdings where the ratio between the SGM for fodder and the SGM for grazing livestock (K/01 to K/10) is below 0.1.

TABLE 1  
WEIGHTING FOR DIFFERENT TYPES OF GRAZING LIVESTOCK

	Belgium	Denmark
K/01 Equidae	0·8	1 690
K/02 Cattle (up to one year)	0·2	365
K/03 Cattle male (one year to two years)	0·1	1 460
K/04 Cattle female (one year to two years)	0·5	1 460
K/05 Cattle male (two years and over)	0·3	1 825
K/06 Heifers (two years and over)	0·9	1 825
K/07 Dairy cows	1·1	2 740
K/08 Other cows	0·9	2 740
K/09 Sheep	0·1	400
K/10 Goats	0·1	—

TABLE 2  
WEIGHTING FOR DIFFERENT TYPES OF FODDER CROPS

	Belgium	Denmark
E/12 Forage roots and tubers	1	8 800
E/18 Forage plants	1	6 740
G/01 Permanent pasture and meadow	1	3 500

TABLE 3  
STANDARD GROSS MARGINS FOR GRAZING LIVESTOCK TO BE APPLIED  
WHEN NO FODDER IS GROWN ON THE HOLDING

(EUA)

	France	Denmark
K/01 Equidae	41	13
K/02 Cattle (up to one year)	46	61
K/03 Cattle male (one to two years)	59	9
K/04 Cattle female (one to two years)	34	9
K/05 Cattle male (two years and over)	48	4
K/06 Heifers (two years and over)	20	4
K/07 Dairy cows	282	238
K/08 Other cows	103	9
K/09 Sheep	13	1
K/10 Goats	38	—

## ANNEX II

## CLASSIFICATION OF AGRICULTURAL HOLDINGS BY TYPE OF FARMING

## A. GENERAL SCHEME

(*)	General types	Principal types Code Heading	Particular types Code Heading
(1) Field crops		11 Cereals	<ul style="list-style-type: none"> <li>111 Cereals, excluding rice</li> <li>112 Rice</li> <li>113 Cereals, including rice</li> </ul>
		12 Field crops, other	<ul style="list-style-type: none"> <li>121 Roots</li> <li>122 Cereals and roots</li> <li>123 Field crops, various (*)</li> </ul>
(2) Horticulture		21 Horticulture	<ul style="list-style-type: none"> <li>211 Market garden vegetables, open air</li> <li>212 Market garden vegetables, under glass</li> <li>213 Market garden vegetables, open air/under glass</li> <li>214 Flowers, open air</li> <li>215 Flowers, under glass</li> <li>216 Flowers, open air/under glass</li> <li>217 Horticulture, various (**)</li> </ul>
(3) Permanent crops		31 Vineyards	<ul style="list-style-type: none"> <li>310 Vineyards, unspecified (**)</li> <li>311 Quality wine</li> <li>312 Table wine</li> <li>313 Table grapes</li> <li>314 Vineyards, mixed</li> </ul>
		32 Fruit/permanent crops, other	<ul style="list-style-type: none"> <li>321 Fruit, excluding citrus</li> <li>322 Citrus</li> <li>323 Olives</li> <li>324 Permanent crops, various</li> </ul>
(4) Grazing livestock		41 Cattle, dairying	<ul style="list-style-type: none"> <li>411 Specialized dairying</li> <li>412 Dairying, other</li> </ul>
		42 Cattle, rearing/fattening	<ul style="list-style-type: none"> <li>421 Cattle, rearing/fattening, suckling</li> <li>422 Cattle, rearing/fattening, other</li> </ul>
		43 Cattle, mixed	<ul style="list-style-type: none"> <li>431 Dairying with cattle rearing/fattening</li> <li>432 Cattle rearing/fattening with dairying</li> </ul>
		44 Grazing livestock, other	<ul style="list-style-type: none"> <li>441 Sheep</li> <li>442 Cattle and sheep</li> <li>443 Grazing livestock, various</li> </ul>

(\*) Heading 123 'Field crops, various' is subdivided as follows if specifically required:

123 Field crops, various  $\left\{ \begin{array}{l} 1231 \text{ Open field vegetables,} \\ 1232 \text{ Field crops, various, other.} \end{array} \right.$

(\*\*) Heading 217 'Horticulture, various' is subdivided as follows if specifically required:

217 Horticulture, various  $\left\{ \begin{array}{l} 2171 \text{ Market garden vegetables, flowers, open air,} \\ 2172 \text{ Market garden vegetables, flowers, under glass,} \\ 2173 \text{ Mushrooms,} \\ 2174 \text{ Horticulture, mixed.} \end{array} \right.$

(\*) The figures in brackets are not in the Decision text but are in current use in the typology distributions.

(\*\*) Type 310 is used when no classification is possible under 311, 312, 313 or 314.

Principal types		Particular types	
Code	Heading	Code	Heading
Pigs and poultry	51 Pigs	511	Pigs, rearing
		512	Pigs, fattening
		513	Pigs, mixed
	52 Pigs and poultry, other	521	Laying hens
		522	Table fowl
523		Pigs and poultry, combined	
524		Pigs and poultry, various	
Mixed cropping	61 Horticulture and permanent crops	611	Horticulture and permanent crops
	62 Mixed cropping, other	621	Field crops and horticulture
		622	Field crops and vineyards
		623	Field crops and fruit/permanent crops, other
		624	Partially dominant field crops
625	Partially dominant horticulture or permanent crops		
Mixed livestock	71 Partially dominant grazing livestock	711	Partially dominant dairying
		712	Partially dominant grazing livestock other than dairying
	72 Mixed livestock, other	721	Pigs and poultry and dairying
		722	Pigs and poultry and grazing livestock other than dairying
		723	Partially dominant pigs and poultry
Crops — livestock	81 Field crops and grazing livestock	811	Field crops with dairying
		812	Dairying with field crops
		813	Field crops with grazing livestock other than dairying
		814	Grazing livestock other than dairying with field crops
	82 Crops — livestock, other	821	Field crops and pigs and poultry
822		Crops — livestock, various	

## B. DEFINITION OF TYPES

The types of farming are defined by two features:

- (a) the composition of the headings concerned; these headings relate to the list of characteristics surveyed in the 1975 structure survey; they are indicated by using the codes in the Annex to Directive 75/108/EEC <sup>(1)</sup> <sup>(2)</sup>;
- (b) the thresholds determine the class limits; unless otherwise indicated, these thresholds are expressed as fractions of the total SGM of the holding (1/10, 1/4, 1/3, 2/3).

Holdings are considered to belong to:

- a 'bipolar' category where the activities corresponding to each of two types, of two groupings of types or of a type and a grouping of types contribute between one and two thirds of the total SGM of the holding,
- a 'partially dominant' category where the activities corresponding to one of the following poles — field crops, horticulture, permanent crops, grazing livestock, or pigs and poultry — account for between one and two thirds of the total SGM of the holding, the other such poles accounting for at most one third.

Code	Heading	Composition and SGM thresholds
<b>1. Principal types</b>		
11	Cereals	$(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08) > 2/3$
12	Field crops, other	$(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) > 2/3$ ; $(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08) \leq 2/3$
21	Horticulture	$(E/14b + E/15 + E/16 + E/17) > 2/3$
31	Vineyards	$H/04 > 2/3$
32	Fruit/permanent crops, other	$(H/01 + H/02 + H/03 + H/04 + H/05 + H/06 + H/07) > 2/3$ ; $H/04 \leq 2/3$
41	Cattle, dairying	$(K/02 + K/04 + K/06 + K/07) > 2/3$ ; $K/07 > 2/3$ ( $K/02 + K/04 + K/06 + K/07$ )
42	Cattle, rearing/fattening	$(K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08) > 2/3$ ; $K/07 \leq 1/10$
43	Cattle, mixed	$(K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08) > 2/3$ ; $K/07 > 1/10$ ; excluding holdings in class 41
44	Grazing livestock, other	$(G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) > 2/3$ ; $(K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08) \leq 2/3$
51	Pigs	$(K/11 + K/12 + K/13) > 2/3$
52	Pigs and poultry, other	$(K/11 + K/12 + K/13 + K/14 + K/15 + K/16) > 2/3$ ; $(K/11 + K/12 + K/13) \leq 2/3$
61	Horticulture and permanent crops	<i>Bipolar</i> : $1/3 < (E/14b + E/15 + E/16 + E/17) \leq 2/3$ ; $1/3 < (H/01 + H/02 + H/03 + H/04 + H/05 + H/06 + H/07) \leq 2/3$
62	Mixed cropping, other	<i>Bipolars</i> : $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (E/14b + E/15 + E/16 + E/17)$ or $(H/01 + H/02 + H/03 + H/04 + H/05 + H/06 + H/07) \leq 2/3$

<sup>(1)</sup> A correspondence table between these headings and the headings of the FADN farm return is given in Annex II (C).  
When holdings are classified using the characteristics of the Community farm structure surveys of 1966, 1970, 1977 or 1979/80, the headings of the appropriate questionnaires are used after being matched to those of the 1975 structure survey.

<sup>(2)</sup> The characteristics E/12, E/18, G/01 and K/11 are used only under certain conditions (see Annex I (B)).

62 (cont'd)	<i>Partially dominant</i> : $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20)$ or $(E/14b + E/15 + E/16 + E/17)$ or $(H/01 + H/02 + H/03 + H/04 + H/05 + H/06 + H/07) \leq 2/3$ ; no other pole $> 1/3$
71 Partially dominant grazing livestock	$1/3 < (G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \leq 2/3$ ; no other pole $> 1/3$
72 Mixed livestock, other	<i>Bipolar</i> : $1/3 < (G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \leq 2/3$ ; $1/3 < (K/11 + K/12 + K/13 + K/14 + K/15 + K/16) \leq 2/3$ <i>Partially dominant</i> : $1/3 < (K/11 + K/12 + K/13 + K/14 + K/15 + K/16) \leq 2/3$ ; no other pole $> 1/3$
81 Field crops and grazing livestock	<i>Bipolar</i> : $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \leq 2/3$
82 Crops — livestock, other	All types of holdings not covered above

## 2. Particular types

111 Cereals, excluding rice	$(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/08) > 2/3$
112 Rice	$E/07 > 2/3$
113 Cereals, including rice	$(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08) > 2/3$ ; $E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/08) \leq 2/3$ ; $E/07 \leq 2/3$
121 Roots	$(E/10 + E/11 + E/12) > 2/3$
122 Cereals and roots	<i>Bipolar</i> : $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08) \leq 2/3$ ; $1/3 < (E/10 + E/11 + E/12) \leq 2/3$
123 Field crops, various (*)	$(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) > 2/3$ ; excluding in classes 11, 121 and 122
211 Market garden vegetables, open air	$E/14b > 2/3$
212 Market garden vegetables, under glass	$E/15 > 2/3$
213 Market garden vegetables, open air/under glass	$(E/14b + E/15) > 2/3$ ; $E/14b \leq 2/3$ ; $E/15 \leq 2/3$
214 Flowers, open air	$E/16 > 2/3$
215 Flowers, under glass	$E/17 > 2/3$
216 Flowers, open air/under glass	$(E/16 + E/17) > 2/3$ ; $E/16 \leq 2/3$ ; $E/17 \leq 2/3$
217 Horticulture, various (**)	$(E/14b + E/15 + E/16 + E/17) > 2/3$ ; $E/14b \leq 2/3$ ; $E/15 \leq 2/3$ ; $(E/14b + E/15) \leq 2/3$ ; $E/16 \leq 2/3$ ; $E/17 \leq 2/3$ ; $(E/16 + E/17) \leq 2/3$

(\*) 1231 Open field vegetables  $E/14a > 2/3$ .

1232 Field crops, various, other  $(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) > 2/3$ ; excluding holdings in classes 11, 121, 122 and 1231.

(\*\*) 2171 Market garden vegetables, flowers, open air  $(E/14b + E/16) > 2/3$ ;  $(E/14b + E/15) \leq 2/3$ ;  $(E/16 + E/17) \leq 2/3$ .

2172 Market garden vegetables, flowers, under glass  $(E/15 + E/17) > 2/3$ ;  $(E/14b + E/15) \leq 2/3$ ;  $(E/16 + E/17) \leq 2/3$ .

2173 Mushrooms. SGM Mushrooms  $> 2/3$ . Mushrooms have not been collected separately in the 1975 structure survey. For the Netherlands however an SGM for mushrooms of 2.192 EUA/100 square metres of bed is applied when the corresponding basic data are available; in this case mushrooms are also taken into account, in classes 21 and 217.

2174 Horticulture, mixed  $(E/14b + E/15 + E/16 + E/17 + \text{mushrooms}) > 2/3$ ; excluding holdings in classes 211, 212, 213, 214, 215, 216, 2171, 2172 and 2173.

311 Quality wine (***)	$H/04/a > 2/3$
312 Table wine (***)	$H/04/b > 2/3$
313 Table grapes (***)	$H/04/c > 2/3$
314 Vineyards, mixed (***)	$(H/04/a + H/04/b + H/04/c) > 2/3$ ; $H/04/a \leq 2/3$ ; $H/04/b \leq 2/3$ ; $H/04/c \leq 2/3$
321 Fruit, excluding citrus	$H/01 > 2/3$
322 Citrus	$H/02 > 2/3$
323 Olives	$H/03 > 2/3$
324 Permanent crops, various	$(H/01 + H/02 + H/03 + H/04 + H/05 + H/06 + H/07) > 2/3$ ; $H/01 \leq 2/3$ ; $H/02 \leq 2/3$ ; $H/03 \leq 2/3$ ; $H/04 \leq 2/3$
411 Specialized dairying	$K/07 > 2/3$
412 Dairying, other	$(K/02 + K/04 + K/06 + K/07) > 2/3$ ; $K/07 \leq 2/3$ ; $K/07 > 2/3$ ( $K/02 + K/04 + K/06 + K/07$ )
421 Cattle, rearing/fattening, suckling	$(K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08) > 2/3$ ; $K/07 \leq 1/10$ ; $K/08 > 1/3$
422 Cattle, rearing/fattening, other	$(K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08) > 2/3$ ; $K/07 \leq 1/10$ ; $K/08 \leq 1/3$
431 Dairying with cattle rearing/fattening	$(K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08) > 2/3$ ; $K/07 > 1/4$ ; excluding holdings in class 41
432 Cattle rearing/fattening with dairying	$(K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08) > 2/3$ ; $1/10 < K/07 \leq 1/4$
441 Sheep	$K/09 > 2/3$
442 Cattle and sheep	<i>Bipolar</i> : $1/3 < (K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08) \leq 2/3$ ; $1/3 < K/09 \leq 2/3$
443 Grazing livestock, various	$(G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) > 2/3$ ; excluding holdings in classes 41, 42, 43, 441 and 442
511 Pigs, rearing	$K/12 > 2/3$
512 Pigs, fattening	$(K/11 + K/13) > 2/3$
513 Pigs, mixed	$(K/11 + K/12 + K/13) > 2/3$ ; $K/12 \leq 2/3$ ; $(K/11 + K/13) \leq 2/3$
521 Laying hens	$K/15 > 2/3$
522 Table fowl	$K/14 + K/16 > 2/3$
523 Pigs and poultry, combined	<i>Bipolar</i> : $1/3 < (K/11 + K/12 + K/13) \leq 2/3$ ; $1/3 < (K/14 + K/15 + K/16) \leq 2/3$
524 Pigs and poultry, various	$(K/11 + K/12 + K/13 + K/14 + K/15 + K/16) > 2/3$ ; excluding holdings in classes 51, 521, 522 and 523
611 Horticulture and permanent crops	<i>Bipolar</i> : $1/3 < (E/14b + E/15 + E/16 + E/17) \leq 2/3$ ; $1/3 < (H/01 + H/02 + H/03 + H/04 + H/05 + H/06 + H/07) \leq 2/3$
621 Field crops and horticulture	<i>Bipolar</i> : $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (E/14b + E/15 + E/16 + E/17) \leq 2/3$
622 Field crops and vineyards	<i>Bipolar</i> : $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < H/04 \leq 2/3$

(\*\*\*) The subdivision of heading H/04 (vineyards) into three subheadings: H/04/a (quality wine), H/04/b (table wine) and H/04/c (table grapes) has not been provided for in the 1975 structure survey. It will however be taken into account in the countries where such subdivision is practised.

623 Field crops and fruit/permanent crops, other	<i>Bipolar:</i> $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (H/01 + H/02 + H/03 + H/04 + H/05 + H/06 + H/07) \leq 2/3$ ; $H/04 \leq 1/3$
624 Partially dominant field crops	$1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; no other pole $> 1/3$
625 Partially dominant horticulture or permanent crops	$1/3 < (E/14b + E/15 + E/16 + E/17)$ or $(H/01 + H/02 + H/03 + H/04 + H/05 + H/06 + H/07) \leq 2/3$ ; no other pole $> 1/3$
711 Partially dominant dairying	$1/3 < (K/02 + K/04 + K/06 + K/07) \leq 2/3$ ; $K/07 > 2/3$ ( $K/02 + K/04 + K/06 + K/07$ ); $(G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \leq 2/3$ ; no other pole $> 1/3$
712 Partially dominant grazing livestock other than dairying	$1/3 < (G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \leq 2/3$ ; excluding holdings in class 711; no other pole $> 1/3$
721 Pigs and poultry and dairying	<i>Bipolar:</i> $1/3 < (K/02 + K/04 + K/06 + K/07) \leq 2/3$ ; $K/07 > 2/3$ ( $K/02 + K/04 + K/06 + K/07$ ); $1/3 < (K/11 + K/12 + K/13 + K/14 + K/15 + K/16) \leq 2/3$
722 Pigs and poultry and grazing livestock other than dairying	<i>Bipolar:</i> $1/3 < (G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \leq 2/3$ ; $1/3 < (K/11 + K/12 + K/13 + K/14 + K/15 + K/16) \leq 2/3$ ; excluding holdings in class 721
723 Partially dominant pigs and poultry	$1/3 < (K/11 + K/12 + K/13 + K/14 + K/15 + K/16) \leq 2/3$ ; no other pole $> 1/3$
811 Field crops with dairying	<i>Bipolar:</i> $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (K/02 + K/04 + K/06 + K/07) \leq 2/3$ ; $K/07 > 2/3$ ( $K/02 + K/04 + K/06 + K/07$ ); $(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) > (K/02 + K/04 + K/06 + K/07)$
812 Dairying with field crops	<i>Bipolar:</i> $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (K/02 + K/04 + K/06 + K/07) \leq 2/3$ ; $K/07 > 2/3$ ( $K/02 + K/04 + K/06 + K/07$ ); $(K/02 + K/04 + K/06 + K/07) \geq (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20)$
813 Field crops with grazing livestock other than dairying	<i>Bipolar:</i> $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \leq 2/3$ ; $(E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) > (G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10)$ ; excluding holdings in classes 811 and 812
814 Grazing livestock other than dairying with field crops	<i>Bipolar:</i> $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \leq 2/3$ ; $(G/01 + K/01 + K/02 + K/03 + K/04 + K/05 + K/06 + K/07 + K/08 + K/09 + K/10) \geq (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20)$ ; excluding holdings in classes 811 and 812
821 Field crops and pigs and poultry	<i>Bipolar:</i> $1/3 < (E/01 + E/02 + E/03 + E/04 + E/05 + E/06 + E/07 + E/08 + E/09 + E/10 + E/11 + E/12 + E/13 + E/14a + E/18 + E/19 + E/20) \leq 2/3$ ; $1/3 < (K/11 + K/12 + K/13 + K/14 + K/15 + K/16) \leq 2/3$
822 Crops — livestock, various	All types of holdings not covered above



**C. CORRESPONDENCE BETWEEN THE HEADINGS OF THE LIST  
OF CHARACTERISTICS OF THE 1975 STRUCTURE SURVEY  
AND THE FADN FARM RETURN**

The following table gives opposite each heading of the list of characteristics of the 1975 farm structure survey the equivalent headings of the EEC farm return of the FADN (1966 and 1978 versions) for use when applying the typology.

Equivalent headings for the application of SGM		
List of characteristics, structure survey, 1975 (Directive 75/108/EEC)	Farm accountancy data network	
	Current farm return (Regulation No 118/66/EEC)	New farm return (Regulation (EEC) No 2237/77)
<b>I. Crops</b>		
E/01 Common wheat and spelt	111. Common wheat and spelt	120. Common wheat and spelt
E/02 Durum wheat	112. Durum wheat	121. Durum wheat
E/03 Rye	113. Rye	122. Rye
E/04 Barley	114. Barley	123. Barley
E/05 Oats	115. Oats 116. Mixed corn	124. Oats 125. Summer cereal mixes
E/06 Grain maize	117. Maize	126. Grain maize
E/07 Rice	118. Rice	127. Rice
E/08 Other cereals	119. Other cereals	128. Other cereals
E/09 Dried vegetables	121. Dry pulses	129. Dry pulses
E/10 Potatoes	131. Potatoes	130. Potatoes
E/11 Sugar beet	132. Sugar beet	131. Sugar beet
E/12 Forage roots and tubers	133. Other roots and tubers	144. Fodder roots and brassicas
E/13 Industrial plants	141. Castor bean 142. Colza 143. Other oilseed plants 144. Hemp 145. Flax 146. Other fibre plants 151. Hops 152. Tobacco	132. Herbaceous oil seed crops 133. Hops 134. Tobacco 135. Other industrial crops

E/13 Industrial plants (cont'd)	153. Roasting chicory 154. Medicinal plants, aromatics and spices; mustard, caraway, canary-seed, saffron, sweet sorghum, broom millet	
E/14a Fresh vegetables, melons, strawberries: open field	200.1. Horticultural crops: field scale crop; except classes 211, 212 and 213	136. Field scale fresh vegetables, melons and strawberries grown in the open
E/14b Fresh vegetables, melons, strawberries: market gardening	200.2. Horticultural crops: intensive outdoor horticultural crop; except classes 211, 212 and 213	137. Fresh vegetables, melons and strawberries grown in market gardens in the open
E/15 Fresh vegetables, melons, strawberries: under glass	200.3. Horticultural crops: glass-house crop; except classes 211, 212 and 213	138. Fresh vegetables, melons and strawberries under glass
E/16 Flowers and ornamental plants (excluding seedlings): outdoor	211.2. Flower bulbs and tubers: outdoor 212.2. Flowers and ornamental plants: outdoor	140. Flowers and ornamental plants grown in the open (excluding nurseries)
E/17 Flowers and ornamental plants (excluding seedlings): under glass	211.3. Flower bulbs and tubers: under glass 212.3. Flowers and ornamental plants: under glass	141. Flowers and ornamental plants grown under glass
E/18 Forage plants	Forage crops on arable land (including row crops)	145. Other fodder plants 147. Temporary grass
E/19 Horticultural seeds and other arable land seeds or plants	155. Seed crops 213. Vegetable and flower seeds	142. Grass seeds 143. Other seeds
E/20 Other arable land crops	156. Other arable crops	148. Other arable crops not included in headings 120 to 147 149
G/01 Pasture and meadow including mountain pastures	Permanent pasture	150. Meadows and permanent pastures 151. Rough grazing
H/01 Fruit and berry plantations	Fruit crops: 300.1 to 322.1 and 329.1 to 399.1	152. Fruit and berry orchards
H/02 Citrus plantations	323.1. Oranges 324.1. Tangerines and mandarins 325.1. Lemons 326.1. Citrons, cumquats 327.1. Limes 328.1. Bergamots	153. Citrus fruit orchards
H/03 Olive plantations	501. Olives for eating 502. Olives for production of oil	154. Olive groves
H/04 Vineyards	401.1. Table grapes 402.1. Wine grapes	155. Vines

\*149 "Land leased to others ready for sowing" receives the same SGM as product code 148.

H/05 Nurseries	403.1. Vine nursery products and root stock 601. Nursery products, other than vine nursery products	157. Nurseries
H/06 Other permanent crops	602. Osier, rushes, bamboos 603. Poplars 699. Other permanent crops	158. Other permanent crops
H/07 Permanent crops under glass	301.3. to 403.3. Fruit crops and vine products under glass	156. Permanent crops grown under glass
	Mushrooms	139. Mushrooms

## II. Livestock

K/01 Equidae	F/1 Draught horses F/2 Other horses, under two years old F/3 Other horses, two years old and over F/4 Mules, hinnies F/5 Asses	22. Equines (all ages)
K/02 Bovine animals, under one year old	F/6 Cattle for fattening, under one year old F/7 Cattle for breeding, under one year old	23. Calves for fattening 24. Other cattle, under one year old 33. Buffaloes, under one year old
K/03 Male bovine animals, over one but under two years old	F/8 Cattle for fattening, over one but under two years old	25. Male cattle, over one but under two years old 34. Buffaloes, over one but under two years old
K/04 Female bovine animals, over one but under two years old	F/9 Cattle for breeding, over one but under two years old	26. Female cattle, over one but under two years old 35. Female buffaloes, over one but under two years old
K/05 Male bovine animals, two years old and over	F/14 Cattle for work only, two years old and over F/15 Cattle for fattening, two years old and over F/16 Bulls for service, two years old and over	27. Male cattle, two years old and over 36. Buffaloes, two years old and over
K/06 Heifers, two years old and over	F/10 Heifers, two years old and over	28. Breeding heifers 29. Heifers for fattening 37. Female buffaloes, two years old and over, not having calved
K/07 Dairy cows	F/11 Cows, exclusively for milking	30. Dairy cows 31. Cull dairy cows 38. Female buffaloes, having calved

K/08 Other cows	F/12 Nurse cows F/13 Milk and draught cows	32. Other cows: 1. female bovine animals, having calved (including those less than two years old) which are kept exclusively or principally for production of calves 2. cows for work 3. cull cows 39. Other female buffaloes, two years old and over
	F/17 Buffaloes	
K/09 Sheep (all ages)	F/18 Sheep, under one year old F/19 Sheep, one year old and over	40. Ewes 41. Other sheep
K/10 Goats (all ages)	F/20 Goats, under one year old F/21 Goats, one year old and over	42. Goats (all ages)
K/11 Piglets	F/22 Piglets	43. Piglets
K/12 Breeding sows	F/25 Sows and gilts	44. Breeding sows
K/13 Other pigs	F/23 Store pigs F/24 Pigs for fattening F/26 Boars	45. Pigs for fattening 46. Other pigs
K/14 Broilers	F/29 Table fowls	47. Table chickens
K/15 Laying hens	F/27 Chicks, cockerels and pullets F/28 Hens and cocks	48. Laying hens
K/16 Other poultry	F/30 Other poultry	49. Other poultry
		50. Other animals

## ANNEX III

## CLASSIFICATION OF AGRICULTURAL HOLDINGS BY SIZE

1. The agricultural holding's size is expressed in terms of European size units (ESU).  
One ESU corresponds to 1 000 EUA (average value 1972 to 1974) of standard gross margin.
2. The holdings are classified by the following size classes:

(*)	Class
(1)	less than 2 ESU
(2)	from 2 to less than 4 ESU
(3)	from 4 to less than 8 ESU
(4)	from 8 to less than 16 ESU
(5)	from 16 to less than 40 ESU
(6)	equal to or greater than 40 ESU

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(\*) The figures in brackets are not in the Decision text but are in current use in typology distributions

European Communities — Commission

**The farm accountancy data network  
Handbook of legislation — instructions — notes for guidance  
Fourth edition, January 1983**

Luxembourg: Office for Official Publications of the European Communities

1984 — 178 pp. — 21,0 × 29,7 cm

The handbook consists of five sections

DA, DE, GR, EN, FR, IT, NL

ISBN 92-825-3779-X

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This handbook contains all the legal instruments governing at Community level the operation of the EEC farm accountancy data network (FADN). It is a fourth revised edition, with adapted presentation. The texts include all amendments and adjustments made since the third edition, up to 1 January 1981.

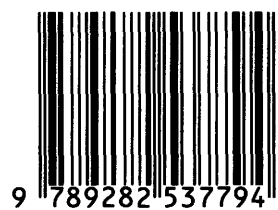
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COMMISSION  
OF THE EUROPEAN COMMUNITIES

The farm accountancy  
data network



# HANDBOOK

## OF LEGISLATION INSTRUCTIONS NOTES FOR GUIDANCE

## SECTION V

### MISCELLANEOUS INFORMATION

#### Contents

- Map of FADN divisions
- Diagram of the organization of the farm accountancy data network
- Community committee on the FADN
- National FADN committees
- Staff of the Commission of the European Communities
- Distribution of FADN results



Commission of the European Communities

Directorate-General for Agriculture

Directorate A: General matters

Division VI/A-3: Analysis of the situation of agricultural holdings

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Brussels, January 1983

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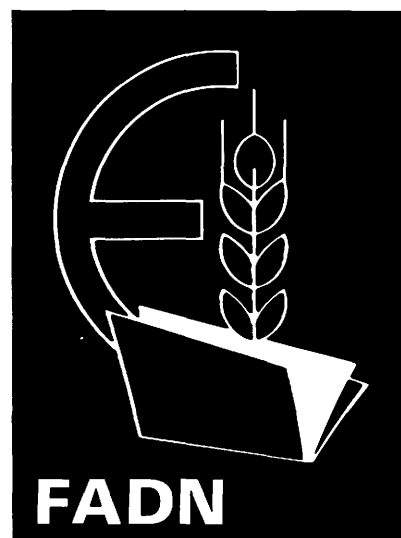
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# HANDBOOK

## OF LEGISLATION INSTRUCTIONS NOTES FOR GUIDANCE

FOURTH EDITION - JANUARY 1983

## SECTION V

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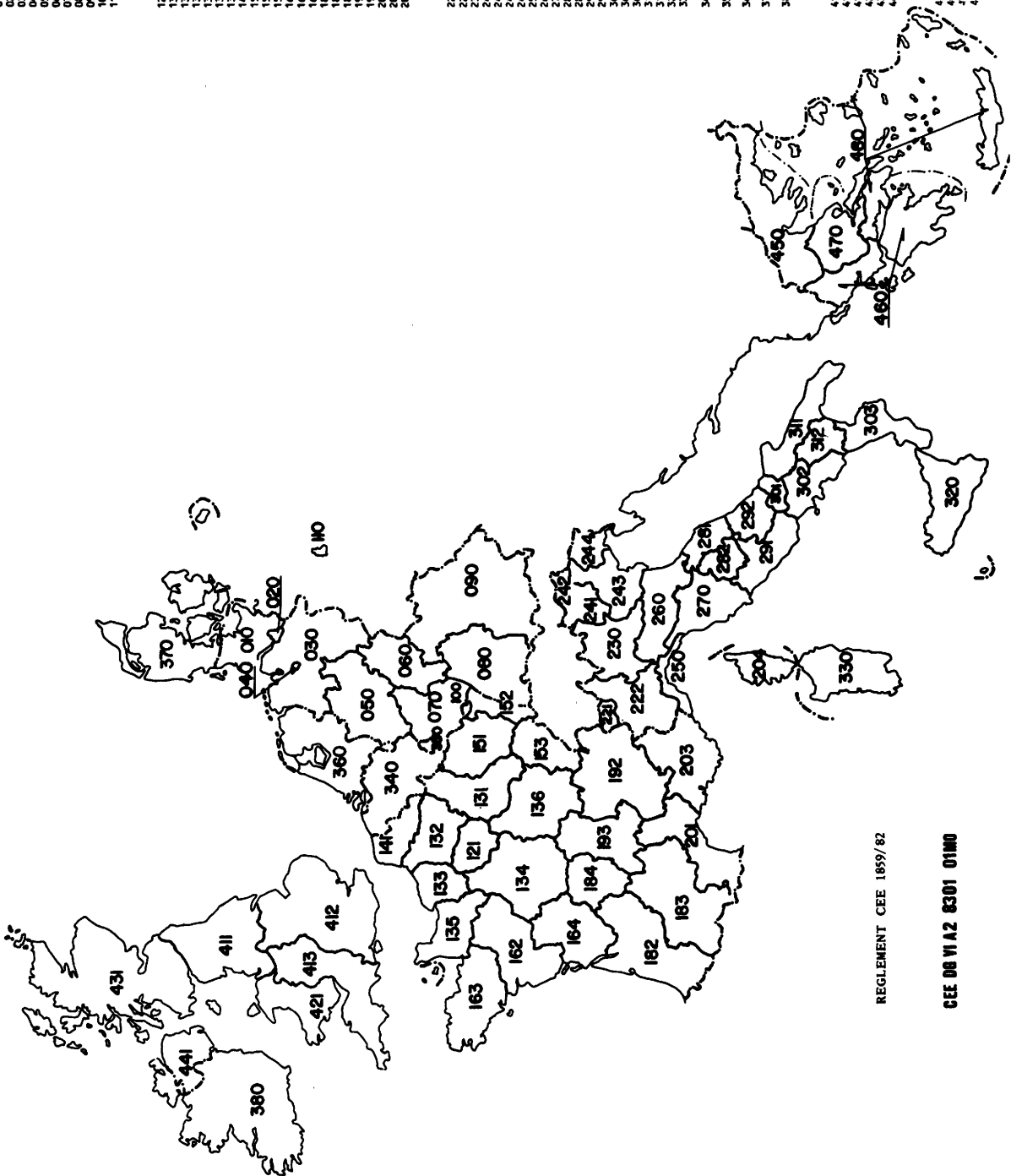
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**An operation of the scale of the farm accountancy data network relies on close collaboration between the Member States and Commission staff. May this handbook be a tribute to all those people who are in any way involved in this joint effort.**

FARM ACCOUNTANCY DATA NETWORK OF THE EEC  
 - DIVISIONS -  
 AS AT 1 JANUARY 1983

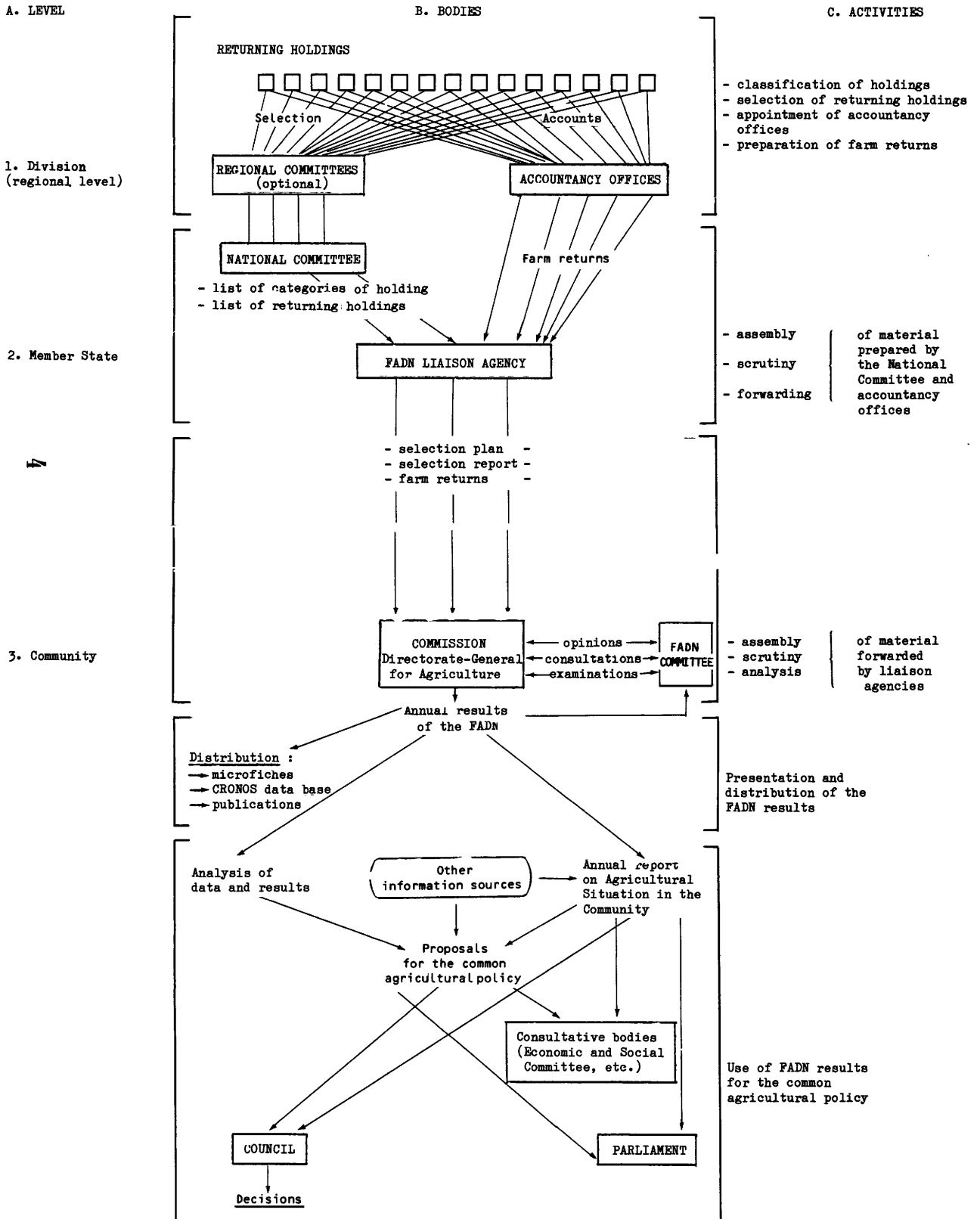
- D.R. DEUTSCHLAND**
- 010 Schleswig-Holstein
- 020 Hamburg
- 030 Niedersachsen
- 040 Bremen
- 050 Nordrhein-Westfalen
- 060 Hessen
- 070 Baden-Württemberg
- 080 Bayern
- 090 Saarland
- 100 Berlin
- 110
- FRANCE**
- 121 Ile-de France
- 131 Champagne-Ardenne
- 132 Picardie
- 133 Haute-Normandie
- 134 Centre
- 135 Basse-Normandie
- 140 Bourgogne
- 141 Bourgogne - de Calais
- 151 Lorraine
- 152 Alsace
- 153 Franche-Comté
- 162 Pays de La Loire
- 163 Bretagne
- 182 Poitou-Charentes
- 183 Aquitaine
- 184 Midi-Pyrénées
- 184 Limousin
- 192 Rhône-Alpes
- 193 Auvergne
- 201 Languedoc-Roussillon
- 202 Provence - Alpes - Côte d'Azur
- 203 Corse
- 204
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- 221 V. d'Aosta
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- 242 Alto-Adige
- 243 Veneto
- 244 Friuli-V. G.
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- 330 Sardegna
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- UNITED KINGDOM**
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- 412 England - East Region
- 413 England - West Region
- 421 Wales
- 431 Scotland
- 441 Northern Ireland
- ΣΥΛΛΑΓΗ ΚΑΤΑΣΤΑΣΕΩΝ**
- 450 Γιαννιτσά - Σηφιάς - Αιγάλεω - Εσπίν - Στερεά Ελλας - Νισσι Εσπερου - Κερί
- 459 Γιαννιτσά - Σηφιάς - Αιγάλεω - Εσπίν - Θεσσαλονίκη - Θράκη
- 460 Βιρσιότι - Νικαυβριότι - Τροία - Λαμία - Ιερίοι - Πελοποννήσος - Νισσι
- 470 Κομοτινί - Θεσσαλία
- 480 Δραπετσών - Σηφιάς - Αιγάλεω - Εσπίν - Στερεά Ελλας - Νισσι Εσπερου - Κερί



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Diagram of the organization of the Farm Accountancy  
Data Network and utilization of results



COMMUNITY COMMITTEE ON THE FARM

ACCOUNTANCY DATA NETWORK

I. OPERATION

The Community Committee on the Farm Accountancy Data Network of the EEC is a Committee of the European Commission established by Articles 17 to 21 of Council Regulation No 79/65/EEC of 15 June 1965 (OJ No 109/1965) (1), and operates on the principles governing the management committees in charge of agricultural markets.

The Community Committee is made up of representatives from all Member States (maximum five officials per Member State) and from the Commission. It is chaired by a representative of the Commission. Secretarial services are provided by Commission staff (2).

Measures concerning the Farm Accountancy Data Network, which the Commission proposes, are submitted to the Community Committee for consideration. The Committee delivers its opinion by a majority of 45 votes out of a total of 63 (3).

The Community Committee is also consulted annually on the selection of returning holdings and scrutiny of accountancy data. It may also examine any matter raised by the Chairman.

The work of the Committee is treated in confidence.

---

(1) See the Articles of the Regulation in part II, p. II/10.

(2) Directorate-General for Agriculture, Directorate A : General matters, Division : Analysis of the situation of agricultural holdings (see p. V/16).

(3) The number of votes for the individual Member States is as follows : Belgium 5, Denmark 3, France 10, Germany 10, Greece 5, Ireland 3, Italy 10, Luxembourg 2, Netherlands 5, United Kingdom 10. The outcome of the voting is "no opinion" if the number of votes cast is between 18 and 45.

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Greece	Ch. Christidis P. Psarréas Ch. Papargiropoulos
2. <u>Commission of the European Communities</u>	Jan Lommez (Chairman) Adrien Ries Eric Snowdon

- (1) The Delegations of Member States may include specialists outside the Committee for certain subjects under discussion.
- (2) Commission representatives who are involved with the work of the Committee may also attend meetings.

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- Le représentant du Président du Centre National des Jeunes agriculteurs (M. CAUBIOS),
- Le représentant du Président de la Confédération Nationale de la Mutualité de la Coopération et du Crédit agricole (M. LAUR).

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List of members not yet available

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Hoofdingenieur-directeur bij het Bestuur van Land-  
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1. Administration of the Farm Accountancy Data Network is the responsibility of :

- the Directorate-General for Agriculture (DG VI)
- Directorate A : General matters
- Division VI/A-3 : Analysis of the situation of agricultural holdings

Rue de la Loi, 200

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2. As at 15 March 1983 the Division included the following officials :

Jan Lommez  
Giulia Poto  
Jacques Vonthron  
Bernard Brookes  
Jens Schaps  
Joseph Léonardy  
Jozef Plas  
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Jacques De Dooy  
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Muriel Werts

Secretariat : Mary S. Brown  
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National specialist seconded to the Division :

Bernard Cloosterin

3. Division D1 "Agricultural accounts and structures" of the Statistical Office of the European Communities (Head of Division : Eric Snowdon) takes part in the work of the FADN on matters concerning agricultural statistics (economic accounts and farm structure).

DISTRIBUTION OF FADN RESULTS

The results of the farm accounts from the ten Member States are available from the following sources:

- microfiches : the microfiches are accompanied by the booklet "The Farm Accountancy Data Network - Results on microfiches" (Brussels - September 1982);
- on CRONOS (the EC statistical data bank) as from 1 July 1983;
- in the annual report "The Agricultural Situation in the Community".

There are also plans to publish summaries of results and other analyses in booklet form.

European Communities – Commission

**The farm accountancy data network  
Handbook of legislation – instructions – notes for guidance  
Fourth edition, January 1983**

Luxembourg: Office for Official Publications of the European Communities

1984 – 178 pp. – 21,0 × 29,7 cm

The handbook consists of five sections

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This handbook contains all the legal instruments governing at Community level the operation of the EEC farm accountancy data network (FADN). It is a fourth revised edition, with adapted presentation. The texts include all amendments and adjustments made since the third edition, up to 1 January 1981.

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