

Farm accountancy data network

HANDBOOK OF LEGISLATION

INSTRUCTIONS

NOTES FOR GUIDANCE

Section III

The farm return



COMMISSION
OF THE EUROPEAN
COMMUNITIES

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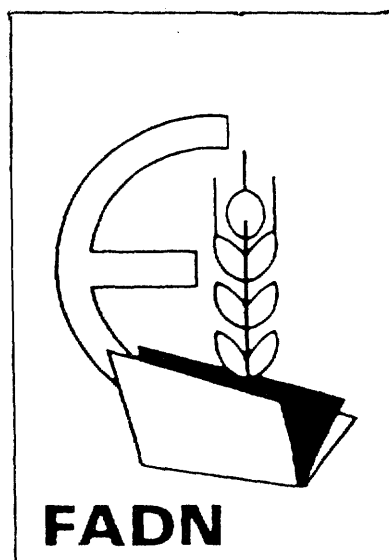
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OF THE EUROPEAN COMMUNITIES

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Document

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SECTION III
THE FARM RETURN

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THE FARM RETURN

1. Accounting data for holdings participating in the FADN are recorded on individual farm returns. The accountancy items required and their presentation are laid down in Commission Regulation (EEC) No 2237/77 and amended by the following regulations or acts :

- regulation (EEC) No 600/79 (O.J. No L 78 of 30.03.1979)
- act concerning the conditions of accession of the Hellenic Republic and the adjustments to the Treaties (O.J. No 291 of 19.11.1979, p. 88)
- regulation (EEC) No 3272/82 (O.J. No L 347 of 07.12.1982, p. 10)
- regulation (EEC) No 3123/85 (O.J. No L 297 of 09.11.1985, p. 14)
- regulation (EEC) No 1986/87 (O.J. No L 188 of 08.07.1987, p. 1).

The subsequent amendments to the text of the regulation (EEC) No 2237/77 since its initial publication, are inserted with alphabetical references (e.g. (A), (B), etc.) to the amending legislation.

2. Annex I of Regulation No 2237/77 contains the layout of the farm return and the list of codes.
3. Annex II contains the definitions and instructions thereof.
4. Additional instructions 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 instructions supplement the Regulation and are intended for the bodies concerned with the Network, in particular with the liaison agencies and accountancy offices.

These instructions are found opposite the relevant provisions in Annex II of the Regulation to which they refer.

Headings to which additional instructions apply are marked C in the left-hand margin.

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,

Having regard to the Treaty establishing the European Economic Community,

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 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 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

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

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;

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, 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 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 Hellenic 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 are serial numbers of data in the magnetic tapes⁽¹⁾. 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
- 'Unalloted'	7-30
3. Location of holding	31
4. Category of holding	
Ⓐ "- 'Unalloted'	32
- Type of farming at the time of selection	33
- Type of farming on the basis of the accountancy data	34
- Economic size class at the time of selection	35
- Economic size class on the basis of the accountancy data"	36
5. Date of closure of accounts	37
Ⓐ "- Date of creation of magnetic tape"	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
Ⓐ "- Total area under shelter	43
- 'Unalloted'	44-47"

(1) 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)
A. Regular unpaid labour				
13. Holder/manager	51 55	52 56	53 57	54 58
14. Holder/not manager	59 63	60 64	61 65	62 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. 18. Casual unpaid labour				
	—	—	—	77
C. Regular paid labour				
19. Manager	—	78	79	80
20. Others	—	—	81	82
D. 21. Paid casual labour				
	—	—	—	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
(A) "33. Beehives	141	142	143	144	145
34. Rabbits, breeding females	146	147	148	149	150
35. 'Unalloted'	151	152	153	154	155
36. 'Unalloted'	156	157	158	159	160
37. 'Unalloted'	161	162	163	164	165
38. Goats, breeding females	166	167	168	169	170
39. Other goats	171	172	173	174	175"
40. Ewes	176	177	178	179	180
41. Other sheep	181	182	183	184	185
(A) "42. 'Unalloted'	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
(A) "53. 'Unalloted'	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
Labour and machinery costs	
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
Specific livestock costs	
<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
Specific crop costs	
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
Farming overheads	
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
Land charges	
85. Rent paid	285
86. Rental value	286
87. Insurance for farm buildings	287
88. Taxes on land and buildings	288
Interest paid	
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	'Unallotted'		Opening valuation	Investments		Sales	Depreciation	Closing valuation
				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

(A) R. (EEC) 1986/87

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 (¹)	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

(¹) 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)
488	489	490	491	492	493	494	495	496	497
498	—	—	—	—	—	—	—	—	—
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	(¹)

(¹) 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 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
- 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 :

- (A) "-- Values : in national monetary units without decimal points. However, for national currencies where the unit represents a low relative value compared to the ECU, it may be agreed between the liaison agency of the Member State in question and the staff of the Commission which manages the Farm Accountancy Data Network, to express the values in hundreds or thousands of national currency units."
- (C)
- (A) - physical quantities : in quintals (q = 100 kg) except in the case of eggs, which will be expressed in thousands "and wine and related products which will be expressed in hectolitres".
- (A) - ares : in ares, "except in the case of mushrooms which will be expressed in square metres of total cropped area".
- (A) "-- Average livestock numbers : to one decimal place, except for poultry and rabbits, which are to be given in whole numbers, and bees which are to be given in number of hives."
- 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 MONETARY UNITS

For Italy, values are given in thousands of lire.

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

I. 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 accounting network⁽¹⁾. A number once assigned is never allotted to another holding.

The holding number comprises three groups of indications as follows :

- (B) - "division code (see Annex I, Regulation (EEC) No 1859/82";
- (B) - subdivision code: the subdivision 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 "or Regulation (EEC) No 797/85 on improving the efficiency of agricultural structures" (a list of subdivisions giving names and codes is to be sent to the Commission);
- serial number of holdings.

(C) 2. Particulars concerning computer records

Since the accounting 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).

(C) 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.

(B) (C) 4. Category of the holding

Position_33 : Holding category code (in accordance with Annex II, Commission Decision 85/377/EEC - O.J. No L 220, 17.8.1985, p. 1) at the time of selection for the accounting year in question

Position_34 : Classification code in accordance with the above-mentioned Decision on the basis of the accountancy data for the year in question

Position_35 : Economic size class code of holding (in accordance with Annex III, Commission Decision 85/377/EEC) at the time of selection for the accounting year in question

Position_36 : Economic size class code of holding in accordance with the above-mentioned Decision on the basis of the accountancy data for the year in question."

(C) 5. Date of closure of accounts

Date of closure of the accounting year, e.g. 30.04.1975 or 31.12.1985.

- (1) 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 may 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.

(B) Regulation (EEC) No 1986/87

ADDITIONAL INSTRUCTIONS CONCERNING HEADING "2 : THE CONTROL PROGRAM"

Number of tests to be bypassed should be indicated in positions 7 to 16 of the magnetic tape.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING "3 : LOCATION OF THE HOLDING"

This information is optional except for those Member States where this information is needed to classify farms.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING "4 : CATEGORY OF HOLDING"

Category of holding should be indicated on the farm return using the typology for agricultural holdings, Commission Decision 85/377/EEC of 07.06.1985 (O.J. No L 220, 17.08.1985).

Category of holding should be indicated with 4 digits as follows :

- positions 33 and 34 : 4-digit code for type of farming, i.e. :
 - 2 figures + 2 zeros where a principal type of farming only is used
 - 3 figures + 1 zero where a particular type of farming is used
 - 4 figures where a subdivision of a particular type of farming is specified
- positions 35 and 36 : Economic size class (9 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, position 37) 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 tape for a single year (i.e. provisional and final versions), enter date of tape creation in position 38.

(A) 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 the Council Directive 75/268/EEC on mountain and hill farming in certain less-favoured areas :

- 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,
- 3) the majority of the agricultural area of the holding is situated in mountainous 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 majority of the holding is located at < 300 m,
- 2) the majority of the holding is located at 300 to 600 m,
- 3) the majority 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⁽¹⁾.

Total area under shelter

(B) "Total area under shelter expressed in ares on which, in principle, crops of type 5 may be grown : i.e. crops 138, 141 and 156 and also crops 143, 285 and 167 of type 5.

"Under shelter" is taken to mean greenhouses, permanent frames and heated tunnels but does not include unheated plastic tunnels, cloches or any other portable frame (see the definition for crops 138, 141 and 156 in Table K).

"Total" area is taken to mean the total land surface area "under shelter", whatever its use (hence including paths). For "multistorey" greenhouses the surface area is counted only once."

(A) Regulation (EEC) No 3272/82

(B) Regulation (EEC) No 1986/87

(1) The LSU grazing day is a unit equivalent to one day's grazing by one dairy cow, 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.

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 lease holder, 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 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⁽¹⁾.

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.

 (1) 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 crops) concerning grassland or forage crops and under heading 76 (other crop specific inputs) concerning 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).

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 utilised 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). The UAA therefore includes land leased to third parties ready for sowing (heading 149) but not rented from a third party for less than one year (see notes concerning column 4 of table K, page III/89).

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 whichever 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 ⁽¹⁾ (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 ⁽²⁾ 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 ⁽³⁾:

The following are subcategories:

13. Holder/manager ⁽⁴⁾ ⁽⁵⁾

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

14. Holder/not manager ⁽⁵⁾

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

15. Manager/not holder ⁽⁵⁾

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) ⁽⁶⁾17. Other regular unpaid labour ⁽⁶⁾

Regular unpaid labour not included in the preceding headings.

⁽¹⁾ 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').

⁽²⁾ Such payment should not appear in farm costs.

⁽³⁾ 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.).

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

⁽⁵⁾ 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.

⁽⁶⁾ 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, they are to be listed 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.

Remark : Positions 84 and 85 are "unalloted".

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 (*).

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 (*).

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

(* 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.

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

ID. 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

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.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING "22: EQUINES"

Includes also donkeys, mules, hinnies etc.

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
- 39. Other goats
- 41. Other sheep
- 46. Other pigs
- 49. Other poultry
- 50. Other animals

- C** 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.
- C** 31. CULL DAIRY COWS
Dairy cows after their final lactation.
- C** 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).
- A** "Headings 23 to 32 also include the corresponding categories of buffaloes and female buffaloes."
- C** "33. BEEHIVES
To be indicated in number of hives
- C** 34. RABBITS, BREEDING FEMALES
35. "UNALLOTTED"
36. "UNALLOTTED"
37. "UNALLOTTED"
- C** 38. GOATS, BREEDING FEMALES
- C** 39. OTHER GOATS
Goats other than breeding females included under heading 38."
40. EWES
Ewes one year old or more intended for breeding
41. OTHER SHEEP
Sheep of all ages excluding ewes
- A** 42. "UNALLOTTED"
43. PIGLETS
Piglets of less than 20 kg live weight

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 30 "DAIRY COWS" - 31 "CULL DAIRY COWS" AND 32 "OTHER COWS"

1. Indicate under heading 30 all cows producing milk, i.e. dairy cows and "mixed cows" from which an appreciable quantity of milk is collected and used for human consumption or processing.
2. Indicate under heading 31 cull dairy cows i.e. dairy cows after their final lactation. The milk production of cull cows is nil.
3. Indicate under heading 32
 - 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 (suckler cows or nurse cows).
 - 2) Cows for work
 - 3) Cows not normally producing milk or from which only a very small quantity of milk is collected and used for human consumption, or from which milk is collected on a casual basis (e.g. less than 500 kg per year per cow).

ADDITIONAL INSTRUCTIONS CONCERNING TABLE D

These instructions apply in cases where the presence of animals, in small numbers, corresponds not to an agricultural activity which is important for the farm's business but to a "leisure activity". More especially concerned are headings 22 "Equines" (e.g. ponies), 33 "Beehives", etc. In such cases and in such cases only, the numbers involved may exceptionally be included under heading 50 "Other animals".

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').

C

46. OTHER PIGS

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

C

47. TABLE CHICKENS (1)

Excluding laying hens and cull hens.

C

48. LAYING HENS (1)

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

C

49. OTHER POULTRY (ducks, turkeys, geese, guinea fowl) (1)

C

50. OTHER ANIMALS

The following data are given for each category of animals:

C

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.

C

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 and rabbits 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 (2) and animals taken or given into agistment for the period of the year during which they are present on the holding.

(1) Not including chicks.

(2) 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 HEADING 46 "OTHER PIGS"

Include "iberian pigs".

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. E. LIVESTOCK PURCHASES AND SALES

The following categories of animals are specified :

- 51. Equines
- (A) 52. Cattle : "Heading 52 also includes sales and purchases of buffaloes"
- 53. "Unalloted"
- 54. Sheep
- 55. Goats
- 56. Pigs
- [C] 57. Poultry
- [C] 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 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 livestock consumed by the farm household or used for benefits in kind during the accounting year, assessed at the ex-farm price.

(A) Regulation (EEC) 1986/87

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).
- Rabbits and beehives are included under heading 58 (other animals).

 I E. COSTS I

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 crops). 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⁽¹⁾, 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 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)⁽²⁾.

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 expenditures 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'.

(1) For instructions on depreciation see headings 94 to 103.

(2) Investment grants and subsidies are shown under headings 94 to 103.

ADDITIONAL INSTRUCTIONS CONCERNING TABLE F "COSIS"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.

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 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 unsanitary work, detergents for the cleaning of equipment in general⁽¹⁾ 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 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.

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⁽²⁾ 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)⁽³⁾.

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.

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

(2) 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 feedingstuffs.

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

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)

69. Pigs

70. Poultry and other small animals

C

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) ⁽¹⁾, 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 ⁽²⁾

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

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

⁽²⁾ 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 the 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).

75. Crop protection products⁽¹⁾

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'.

[C] 76. Other specific crop costs (including 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 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.

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⁽²⁾.

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

79. Electricity

Consumption of electricity for all farm purposes.

80. Heating fuels

Consumption of heating fuels for all farm purposes.

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.

(1) 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).

(2) 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 76 : "OTHER SPECIFIC CROP COSTS"

The legislative provisions do not give explicit instructions on how to treat payments for the 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).

- 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.
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 insurance is covered by a single policy, the part of the premiums relating to the holder's buildings is to be estimated.
- C** 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. "This information is compulsory." If the data are available in the farm accounts, the following details should also be supplied.
- A** 90. **Interest and financial charges paid on loans obtained for the purchase of land and buildings⁽¹⁾**
91. **Of which: interest and financial charges paid on loans obtained for the purchase of land⁽¹⁾**
92. **Interest and financial charges paid on loans obtained to finance working capital (livestock, deadstock and circulating capital) and to creditors⁽¹⁾**
93. **Total**
Total of headings 59 to 89.

(1) Where this information is not available in the farm accounts, figure 1 is entered in the space in question.

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" AND "88. TAXES AND OTHER CHARGES ON LAND AND BUILDINGS"

The instructions of 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 pay 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 time. The headings "rent paid" (85) or "rental value of land and buildings in owner-occupation" (86) should be completed accordingly.

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

1. Interest subsidies are not to be deducted from interest paid but are to be indicated under heading 114 "Grants and subsidies on costs" under code 89.
2. If the value of interest and financial charges paid is nil, and only in this case, indicate 0 under this heading.
3. Exceptionally, if the value of interest and financial charges paid is different from nil and the accounts make it impossible to identify or calculate them, the figure 1 is indicated under this heading. However, as the indication of this value is compulsory and extremely important for the calculation of the income, the use of figure 1 must be restricted to exceptional situations.

! 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 and 99 are to be completed where the relevant data are available in the accounts.

(A)

(C)

95. Agricultural land

Agricultural land in owner-occupation⁽¹⁾.

(C)

96. Permanent crops

All plantations (excluding woods and forests) belonging to the holder irrespective of the type of occupancy of the land. "The heading must be completed and the amounts included therein are subject to depreciation at column 7, position 316."

(A)

(C)

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⁽²⁾.

(C)

98. Farm buildings

Buildings belonging to the holder whatever the type of occupancy of the land. "The heading must be completed and the amounts entered therein are subject to depreciation at column 7, position 332."

(A)

(C)

99. Acquisition costs

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

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⁽²⁾, major and minor farming equipment.

(1) 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.

(2) See below 'value at opening valuation'.

(A) Regulation (EEC) No 1986/87

ADDITIONAL INSTRUCTIONS CONCERNING TABLE G - HEADINGS 95 TO 99

The use of the indication "missing data" (figure 1) must be kept absolutely exceptional. If the farm accounts are not sufficiently detailed in order to separate between land (95) and permanent crops (96), improvements to land (97), buildings (98), acquisition costs (99), etc. indicate a global amount at heading 94. If the value for only one of the headings 95 to 99 is missing, it should be calculated by subtraction. If two or more of the headings 95 to 99 are not available, and only in this case, indicate :

- figure 1 for the missing data
- the available detailed values for the other headings.

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 the 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).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING "97 : IMPROVEMENTS TO LAND"

Include also fixed irrigation equipment.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING "101 : MACHINERY AND EQUIPMENT"

The grants and subsidies entered in the farm return are those taken as a specific receipt during the accounting year.

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).

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 crops (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 cooperatives 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 opening valuation and closing valuation are the same.

103. Total

Total of headings 94, 100, 101 and 102.

The following data should be indicated under each heading :

Opening valuation (column 3)

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

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

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⁽¹⁾).

Where the costs of private cars used for farming purposes are divided between headings 761 (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 the use of private cars for farming purposes is calculated arbitrarily (cf. heading 63), private cars are not to be included under deadstock.

(1) 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.

(A) Regulation (EEC) No 1986/87

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).

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

A The depreciation to be shown is the actual amount of depreciation over the accounting year as shown in the accounts. "It is determined on the basis of the replacement value (i.e. the value at current prices of a similar asset)".

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.

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.

Depreciation of machinery and equipment

Machinery and equipment subject to depreciation is defined as that having a value when new greater than about 100 ECU⁽¹⁾. 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.

Closing valuation

A Accounting value of assets at the closing valuation, "calculated on the basis of the replacement value".

A Regulation (EEC) 1986/87

ADDITIONAL INSTRUCTION CONCERNING THE COLUMN "INVESTMENTS" (col. 4 and 5)

If there are grants and subsidies received during the accounting year, for financing investments 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 of the control program is not to be applied.

ADDITIONAL INSTRUCTION CONCERNING THE COLUMN "DEPRECIATION" (col. 7)

The replacement value before deduction of subsidies must be used as the basis for the calculation of depreciation.

The amounts indicated in column 7 should normally be nil for positions:

308 Agricultural land

364 Circulating capital.

C

I H. DEBIS I

The amounts indicated should relate only to amounts still outstanding i.e. loans contracted minus the repayments already made. Loans in the form of 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⁽¹⁾.

105. Short-term loans and creditors

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

106. Total

Total of headings 104 and 105⁽¹⁾.

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)⁽¹⁾,
of which, loans for the purchase of land (columns 3 and 7)⁽¹⁾
- loans for working capital (columns 4 and 8)⁽¹⁾.

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

(1) Where this information is not available in the farm accounts, figure 1 is entered in the space in question "with the exception, however, of positions 374, 378, 382, 386, 390 and 394 for which the information must be supplied".

A

(A) Regulation (EEC) 1986/87

ADDITIONAL INSTRUCTIONS CONCERNING TABLE "H: DEBIS" -- HEADINGS 104, 105 AND 106, COLUMNS 1 AND 5

Exceptionally, when farm accounts make it impossible to identify or calculate the total of borrowed capital still to be paid at the beginning and end of the accounting year, and only in this case, the figure 1 should be indicated under headings 104, 105 and 106.

1.1. VALUE ADDED TAX (VAT) 1

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

	Code No.
GERMANY	
Pauschlierender Betrieb	1
Optierender Betrieb	2
Getränke erzeugender Betrieb	3
Betrieb mit Kleinumsatz	4
BELGIUM	
Régime normal	
- obligatoire	1
- sur option	2
Régime agricole	3
FRANCE	
TVA sur option avec autorisation pour animaux vivants	2
Remboursement forfaitaire	3
Subdivision of the VAT system (serial number 401) ⁽¹⁾	
Sans TVA obligatoire sur activités connexes	0
Avec TVA obligatoire sur activités connexes	1
ITALY	
Regime speciale agricola	
- di esonero	1
- ordinario	2
Regime normal	3
LUXEMBOURG	
Régime normal	
- obligatoire	1
- sur option	2
Régime forfaitaire de l'agriculture	3

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

ADDITIONAL INSTRUCTIONS CONCERNING TABLE I "VAT"

1.

Member State	D	F	I	B	L	NL	DK	IRL	UK	ELL	ESP	PORT
	0	////	////	////	////	////	////	////	////	////	0	////
	1	A	////	A	N	N	N	A	A	////	N	A
	2	N	N	A	N	N	N	////	N	N	////	N
	3	N	A	N	A	A	A	////	////	////	////	A
	4	N	////	////	////	////	////	////	////	////	////	////

//// = impossible N = normal system A = agricultural system 0 = VAT not applied

a) "Normal system" means the farmer collects the VAT on sales and pays it to the tax authorities. He pays VAT on purchases and recovers it from the tax authorities. In this case all values entered in the return must be exclusive of VAT and headings 108 and 111 must show no VAT (positions 402 to 405).

b) "Agricultural system" means the farmer pays the VAT on purchases. He recovers it either:

- by receiving a refund from the tax authorities (France), or
- by collecting VAT applied to sales at a fixed rate which can vary from one Member State to another. It may be zero for some products.

In this case, the return shows the values without VAT (general rule, see Annex II-1d) and headings 108 to 111 must be completed (positions 402 to 405).

If the entry cannot be made without VAT, headings 108 to 111 must not be completed.

2. 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.

3. In the case of Spain : where two different VAT systems are applied to different branches of activity, position 400 is used to indicate the VAT system applicable to the most important economic activity and position 401 is used to indicate the other one.

NETHERLANDS

Algemene regeling

- verplicht

- op aanvraag

Landbouwregeling

1

2

3

DENMARK

Moms

1

IRELAND

Exempt

"Registered"

1

2"

UNITED KINGDOM

Exempt

Registered

1

2

GREECE

Without VAT

0

SPAIN

"Normal system"

Simplified system

Agricultural system

1

2

3

PORTUGAL

VAT not applicable

"Agricultural system"

Normal system

0"

1

2"

(b) for holdings subject to the agricultural system (or similar systems)(1) 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.

[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 producers 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)(2).

[C] 111. VAT refunded by the tax authorities
Amount of the reimbursement.

(1) 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.

(2) This non-deductible VAT is included in the value of the investment.

[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)

[B] Regulation (EEC) No 3123/85

[C] Regulation (EEC) No 1986/87

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.

ADDITIONAL INSTRUCTIONS CONCERNING TABLE J "GRANTS AND SUBSIDIES"

1. Reminder of the provisions laid down under 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 under 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 under 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 under 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.

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.

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

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 live-stock.

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.

- c) Payments for dairy outgoers

The amounts should be recorded in Table J "Grants and subsidies" in the following manner :

Under heading 112 "Grants and subsidies for animals and products"

The compensation paid to milk producers for ceasing milk production should be included in the amount indicated.

Under heading 113 under code 52 "Cattle"

The amount of the compensation for ceasing milk production should be indicated separately (compulsory information).

In order to differentiate between compensation granted in the form of annual payments and compensation paid as a lump sum, the relevant code should be used :

1052 where compensation is spread over a period of several years and is paid in yearly instalments,

2052 where compensation is paid in one lump sum.

The amounts indicated in headings 112 and 113 should also include those received in the course of the accounting year but relating to earlier years.

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.

Ⓐ 1. K. PRODUCTION (excluding animals) 1

Data on production should be supplied for each of the following :

- Ⓒ 120. Common wheat and spelt)
)
 121. Durum wheat)
)
 122. Rye (including meslin))
) including seeds
 123. Barley)
)
 124. Oats)
)
 125. Summer cereal mixes)
)
 126. Grain maize (including humid grain maize))
)
 127. Rice)
- Ⓒ 128. Other cereals)
129. Dry pulses (including seeds and mixtures of dry pulses with cereals). All protein crops grown for their seed (including seed and mixtures of dry pulses with cereals) : field beans, protein peas, lupins, etc. Not included are legumes harvested green (e.g. lucerne), which are to be entered under heading 145, oil protein crops (e.g. soya), which are to be entered under heading 132, and leguminous crops grown as vegetables, which are to be entered under headings 136, 137 or 138 (details in heading 340). This heading is subdivided into the two subheadings 329 and 330.
130. Potatoes (including early potatoes and seed)
- Ⓒ 131. Sugar beet (excluding seed)
- Ⓒ 132. Herbaceous oil seed crops (including seed). All oil seed and fibre crops (excluding cotton), including seed. This heading is subdivided into the subheadings 331 to 334.
- Ⓒ 133. Hops (excluding seed)
- Ⓒ 134. Tobacco (excluding seed)
135. Other industrial crops (excluding seed). Also includes cotton and sugar cane. The details of this heading are entered under subheadings 345 to 348.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 120 TO 126 AND 128 (CEREALS)Co-responsibility levy for cereals

As a rule, values are indicated after deduction of the co-responsibility levy. This is applicable :

- to cereal sales (table K, col. 7) : net amount received by the farmer is to be indicated.
- to farm use : for both production (table K, col. 10) and costs (table F, farm produced feedingstuffs used on farms, headings 68, 69, 70).
- to valuation of stocks (table K, col. 6 and 9) and table G for the calculation of circulating capital (heading 102).

Exceptionally, if the accounts do not allow an indication of the net amounts after deduction of the levy, and only in this case, the total amounts of the levy should be indicated under heading 83 (taxes and other dues).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 128 "OTHER CEREALS"

Include also millet, triticale, buckwheat and sorghum (but exclude fodder sorghum which is included under heading 145).

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 feedingstuffs), 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.

The quantity of sugar beets produced (col. 5) is indicated in 100 kg of roots without tare or tops.

ADDITIONAL INSTRUCTION CONCERNING HEADING 132 "HERBACEOUS AND SEED CROPS"

Include under this heading herbaceous oil seed and fibre crops : soya, sunflower, castor oil plants, safflower, rape, sesame, groundnuts, mustard, poppy, etc. and fibre crops excluding cotton (which goes under headings 135 and 347).

ADDITIONAL INSTRUCTIONS CONCERNING THE HEADING 133 "HOPS"

The quantity produced (col. 5) should be given in 100 kg of "dried" flowers.

ADDITIONAL INSTRUCTIONS CONCERNING THE HEADING 134 "TOBACCO"

Production for the accounting year (col. 5) should be given by weight (100 kg) of dried leaves or dried leaves equivalent.

136. Field scale fresh vegetables, melons and strawberries grown in the open: crops grown in rotation with agricultural crops - including pineapple.

[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 - including pineapple.

[C] 138. Fresh vegetables, melons, strawberries under shelter (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 multistorey greenhouse, only the basic area is counted). Crops grown in unheated plastic tunnels, under cloches or portable frames are not considered as crops under shelter including pineapple.

Headings 136, 137 and 138 are subdivided into subheadings 335 to 341.

139. Mushrooms : the total area under successive crops (basic area x number of complete harvests) should be given in square meters. This area is not included in the total (heading 183).

[C] 140. Flowers and ornamental plants grown in the open (excluding nurseries) (basic area).

[C] 141. Flowers and ornamental plants grown under shelter (basic area).

Headings 140 and 141 are subdivided into subheadings 342 to 344.

142. Grass seeds (grasses and forage legumes).

[C] 143. Other seeds (horticultural seed, seed and seedlings on arable land, excluding cereals, dry pulses, potatoes, oil seed 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).

[C] 146. Fallows : land under a system of rotation, whether worked or otherwise, not giving any harvest during the whole accounting year.

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

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 under 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 under heading 137 or 138 when fresh vegetables, melons or strawberries are the main crop (cf. definition of main crop) or under heading 140 or 141 when flowers and/or ornamental plants are the main crop.

2. Production of flower bulbs should be included under 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 seeds" 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 oil seed plants, horticultural seed and also seedlings should be entered under heading 143 of table K in the farm return.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 144 "FODDER ROOTS AND BRASSICAS"

Forage kale should be included under heading 144 (fodder roots and brassicas, etc...).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 145 "OTHER FODDER PLANTS"

All fodder plants not listed under heading 144 should be indicated under heading 145, including areas used for production of grass for less than one year.

This concerns plants harvested entirely for feeding livestock such as : fodder maize, fodder sorghum, lucerne, clover, sainfoin, ryegrass, fescue and other herbaceous crops.

ADDITIONAL INSTRUCTION CONCERNING HEADING 146 "FALLOWS"

Fallows may however be used as poor pastures providing a small amount of fodder for extensive animal rearing.

- [C] 147. Temporary grass : grass sown on arable land and given over to green fodder crop for less than five years. The total for sales of hay and/or grass coming from this area is to be indicated under this heading.
148. Other arable crops not included under headings 120 to 147.
149. Land ready for sowing leased to others, including land made available to employees as a benefit in kind.
- [C] 150. Meadows and permanent pastures : utilized agricultural area, not cultivated under a rotation system 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 indicated under this heading.
151. Rough grazing : poor pastures including scrubland, generally not dressed with fertilizer and not cultivated.
- [C] 152. Fruit and berry orchards : also include tropical and sub-tropical fruit; including bananas but not permanent crops grown under shelter shown under heading 156. Heading 152 is subdivided into the subheadings 349 to 353.
- [C] 153. Citrus fruit orchards : heading 153 is subdivided into the subheadings 354 to 357.
- [C] 154. Olive groves : heading 154 is subdivided into the subheadings 281 to 284.
- [C] 155. Vines : heading 155 is subdivided into the subheadings 285 to 291 and 304.
- [C] 156. Permanent crops grown under shelter.
- [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.).
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 : alcohol other than from grapes, cider, perry, processed products, etc.
161. By-products of crops (not including by-products of vines and olive groves). Details of heading 161 are entered under subheadings 299 to 301 if corresponding data are available in the accounts.

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS147 "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 1591. Permanent crops grown under shelter

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 shelter, corresponding data are to be indicated solely under heading 156, "permanent crops grown under shelter".

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/50).

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. Sheep's milk

165. Goats' milk

ADDITIONAL INSTRUCTION CONCERNING HEADINGS "162 COWS' MILK" AND "163 PRODUCTS OF COWS' MILK"

1. Indication of the actual production of cows' milk

Production for the accounting year (column 5) is to be indicated in 100 kg of milk or, for processed products, milk equivalent.

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.

2. Application of the milk quota regime and super levy

Under headings 162 and 163 in Table K of the farm return, the following should be recorded :

- the value of sales (column 7) determined on the basis of the price of the milk before deduction of the super levy;
- the value of farmhouse consumption (column 8) and farm use (column 10) should be assessed at farmgate prices before deduction of the super levy.

For the other provisions concerning the application of the milk quota regime, see heading 312.

3. The amount of the co-responsibility levy on milk

The regulation 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 from milk and/or milk products. Otherwise, the amount should be entered under heading 83 "taxes and other dues".

- 166. Wool

 - 167. Products of sheep's milk
 - 168. Products of goats' milk

 - 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 mainly to payment for services rendered and where the holder does not assume the economic risk normally involved in rearing or fattening these animals.
- Details of heading 171 are entered under subheadings 307 to 311 if corresponding data are available in the accounts.
- 172. Occasional letting of fodder areas and agistment.
 - 173. Woodland area : land 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 holder'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.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 166 "WOOL"

Production for the accounting year (col. 5) is to be given in 100 kg of "raw wool".

ADDITIONAL INSTRUCTIONS CONCERNING HEADINGS 167 "PRODUCTS OF SHEEP'S MILK" AND 168 "PRODUCTS OF GOATS' MILK"

- 1) The production (col. 5) is to be given in 100 kg milk equivalent.
- 2) Mixed cheeses and other mixed milk products

Mixed products are those obtained from using milk from different species of animals, e.g. cheese made half from goats' and half from cows' milk. In such cases, the quantity of milk (given in 100 kg) used for the production is given under the corresponding headings (in the above example : 163 and 168). In order to simplify things, the global value of the product is given under the heading of the species the milk of which represents the highest share in the value of the product (i.e. in practice in most cases goats and sheep - headings 161 or 167).

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 169 "HENS' EGGS"

The production (col. 5) is to be given in 1,000 of eggs.

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. Consequently, the heading "contract rearing" should not be completed in such cases.

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 in the bank account of the holder necessary for running the holding. 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 under 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 debts 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 or fixed assets treated as current farm cost); see paragraph (b) of 'General definitions and instructions'; compensation received which cannot be attributed to anything in particular 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 headings 120 to 182 and 313; however, the sum of areas does not include areas used for follow-up crops or mushrooms. Thus the sum of areas represents the total area of the holding.

312. Milk quota :

- (a) The holding's milk quota (including milk products in milk equivalent) is to be indicated in 100 kg in column 5 "Production for the accounting year".

Where the quota system is to be applied but it is not possible to determine the quota for the individual holding, code 1 is to be indicated in column 5 (for example, in the case of system B where it is not possible to break down the quota fixed by the dairy for the individual holdings).

- (b) The amount should be recorded separately from any other similar amount. It should be indicated on line "312 - Milk quota" in column 7 of "Sales" of Table K.

The amount should correspond to the total super levy payable by the producer during the accounting year if possible, otherwise to the payments made during the accounting year, whatever the year of milk production to which they relate.

Where in the course of the accounting year, no amount is paid by way of super levy, the value 0 should be entered in column 7.

313. Honey and products of bee-keeping : honey, hydromel and other products and by-products of bee-keeping, if possible expressed in quintals (= 100 kg) of honey equivalents.

ADDITIONAL INSTRUCTIONS CONCERNING HEADING 312 "MILK QUOTA"

The quota is fixed for the milk year (1 April - 31 March), which does not correspond to the accounting year.

It is essential that an estimate be made in order to indicate the quantities of milk from the quota corresponding to the accounting year. Such an estimate should be made taking into account the proportion of milk deliveries normally made in the months that are out of phase between the accounting year and the milk year.

However, where the two years coincide fairly closely, e.g. for holdings where the accounting year runs from 1 May to 30 April, the accounting year can be taken as equivalent to the milk year.

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ADDITIONAL INSTRUCTIONS CONCERNING THE SUBHEADINGS AS A WHOLE

1. The subheadings supply the details of the headings, e.g. the details of heading 152 (fruit, etc.) are given under subheadings 349 to 353, listed by major fruit families.
2. The presence of subheadings in Table K (e.g. one of the subheadings numbered 349 to 353) must mean that an entry has been made under the corresponding global heading (e.g. heading 152).
3. Conversely, the presence of a global heading (e.g. 152) means that the details of that heading must be given under the corresponding subheadings (e.g. at least one of the subheadings numbered 349 to 353).
4. However, for subheadings

335 to 341	(vegetables)
342 to 344	(flowers and ornamental plants)
349 to 353	(fruit and berries)

where the activity is of little economic importance for the holding or is so diversified that subdividing it is totally meaningless, and in such cases only, the sums of the columns of the subheadings may be slightly less than entries made under the global heading.

 ! Subheadings of heading 129 "Dry pulses" !

329. Dry pulses for fodder grown as a single crop : peas, field beans, vetches, sweet lupins, etc.
330. Other protein crops

 ! Subheadings of heading 132 "Herbaceous oil seed crops" !

331. Rape
332. Sunflower
333. Soya
334. Other

 ! Subheadings of heading 135 "Other industrial crops" !

345. Medicinal plants, condiments, aromatics and spices, including tea, coffee and coffee chicory
346. Sugar cane
347. Cotton : production for the accounting year (column 5) is to be given by weight (100 kg) of seed cotton, i.e. of unginned fibre
348. Other industrial crops

 ! Subheadings of the headings 136, 137 and 138 !
 ! "Fresh vegetables, melons and strawberries" !

335. Cabbages, cauliflower, broccoli, etc.
336. Leaf vegetables (leek, spinach, lettuce, etc.)
337. Tomatoes
338. Vegetables grown for their fruit or their flowers, other than tomatoes (marrows and courgettes, aubergines, gherkins, globe artichokes, sweet peppers, etc.)
339. Vegetables grown for their roots, bulbs or tubers (except potatoes : heading 130)
340. Leguminous vegetables (peas, beans, etc.)
341. Fruit of non-perennial plants (strawberries, melons, watermelons, pineapples, etc.)

Products are entered under these subheadings whatever their subsequent use (consumption in fresh state, drying, processing, canning, etc.).

ADDITIONAL INSTRUCTIONS CONCERNING SUBHEADING 335 TO 341

Products included in these subheadings (details of headings 136, 137 and 138 "Fresh Vegetables, melons and strawberries).

The following lists are non-restrictive. Products which are not explicitly mentioned therein are to be included in the subheadings on the basis of similarity with the listed products.

			Corres- ponding number of old detailed heading
335	Cabbage and broccoli	- cabbages for human consumption - Brussels sprouts - cauliflower - kohlrabi - broccoli - white cabbages - green cabbages - red cabbages - Savoy cabbages etc.	186 187 188 189 190
336	Leaf vegetables	- leaf beet - celery - parsley - fennel - leeks - chives - salad lettuces - corn salad - curled-leaved endive - escarole - spinach - orach - asparagus - endive - chicory (excluding coffee chicory) - witloof chicory or Belgian chicory) - cardoon and chard - rhubarb - watercress - chervil etc.	192 196 197 198 199 201 203 204 205 205 206 207 211 213 212 215 218 227
337	Tomatoes	Tomatoes	228
338	Vegetables grown for their fruit or flower	- globe artichokes - cucumbers - gherkins - aubergines - sweet peppers - pumpkins - marrows and courgettes - sweet capsicums - giant pumpkins etc.	214 216 217 219 220 222 223
339	Vegetables grown for their roots or bulbs	- beetroot (red beet) - carrots - parsnips - salsify - scorzonera - celeriac - garlic - shallots - onions - horseradish - turnips and swedes of all types for human consumption - radishes - turnips - sweet potatoes - Jerusalem artichokes - swedes etc.	191 193 194 195 195 196 200 200 202 224 225 226
340	Leguminous vegetables	- peas - green beans - broad beans - lentils - chick peas etc.	208 209 210
341	Fruit of non- perennial plants	- water melons - melons - strawberries - pineapples etc.	221 229 230

C

1 Subheadings of headings 140 and 141 "Flowers and ornamental plants" 1

- 342. Flowering bulbs, corms and tubers.
- 343. Cut flowers and flower buds.
- 344. Flowering plants and ornamental plants.

C

1 Subheadings of the heading 152 "Fruit and berry orchards" 1

- 349. Pome fruit (excluding raisins [subheading 291] and table grapes [subheading 285]) : apples, pears, etc.
- 350. Stone fruit (excluding table olives [subheading 281]) : plums, peaches, apricots, cherries, etc.
- 351. Nuts : walnuts, hazelnuts, almonds, chestnuts, etc.
- 352. Small fruit and berries : red and white currants, raspberries, figs, etc. (not including strawberries, melons and pineapples : headings 136, 137 and 138).
- 353. Tropical and sub-tropical fruit : bananas, avocados, mangoes, papayas, etc.

Products are entered into these subheadings whatever their subsequent use (consumption in fresh state, drying, processing, canning, etc.).

ADDITIONAL INSTRUCTIONS CONCERNING SUBHEADINGS 342 TO 344

Products included in these subheadings (details of headings 140 and 141 "Flowers and ornamental plants").
The following lists are non-restrictive. Products which are not explicitly mentioned therein are to be included in the grouped heading on the basis of similarity with the listed products.

			Corres- ponding number of old detailed heading
342	Flower bulbs, corms and tubers	- tulip bulbs - daffodil and narcissus bulbs - gladiolus bulbs - hyacinth bulbs - lily bulbs - other bulbs - other bulbs, tubers, tuberous roots, corms, crowns, live roots, rhizomes, etc.	232 233 234 235 236 237
343	Cut flowers and flower buds	- roses - carnations etc.	238 239 240, 241, 242
344	Flowering plants and ornamental plants	- ornamental plants - potted ornamental plants - potted flowers - bedding flowers, etc.	242 243

ADDITIONAL INSTRUCTIONS CONCERNING SUBHEADINGS 349 TO 353

Products included in these subheadings (details of heading 152 "Fruit and berry orchards").

The following lists are non-restrictive. Products which are not explicitly mentioned therein are to be included in the grouped heading on the basis of similarity with the listed products.

349	Pome fruit	- apples - pears - quinces, etc.	244, 245: 246 247, 248: 249 250
350	Stone fruit	- plums (including mirabelles, damsons, greengages) - cherries - apricots - peaches - nectarines - morello cherries, etc.	252 251 253 254
351	Nuts	- walnuts - hazelnuts - almonds - sweet chestnuts - pistachios - pine kernels, etc.	255 256 257 258 259 272
352	Small fruit and berries	- red and white currants - black currants - raspberries - gooseberries - mulberries - medlars - cranberries - bilberries - pomegranates - figs, etc.	260 261 262 263 264, 265: 267 271 266
353	Tropical and sub- tropical fruit	- bananas - avocados - papayas - mangoes - guavas - litchis - kiwi fruit - passion fruit - kakis - prickly pears - dates - annonas, etc.	268 273

C

Subheadings of the heading 153 "Citrus fruit orchards"

- 354. Oranges
- 355. Tangerines and mandarines, clementines and similar (small fruit)
- 356. Lemons
- 357. Other citrus fruit

C

Subheadings of the heading 154 "Olive groves"

- 281. Table olives
- 282. Olives for oil production (sold in the form of fruit)
- 283. Olive oil
- 284. Other olive products and by-products

ADDITIONAL INSTRUCTIONS CONCERNING SUBHEADINGS 354 TO 357

Products included in the subheadings (details of heading 153 "Citrus fruit orchards").

The following lists are non-restrictive. Products which are not explicitly mentioned therein are to be included in the grouped heading on the basis of similarity with the listed products.

:	:	:	:	:	:
:	:	:	:	:	:Corres- :
:	:	:	:	:	:ponding :
:	:	:	:	:	:number :
:	:	:	:	:	:of old :
:	:	:	:	:	:detailed:
:	:	:	:	:	:heading :
:	:	:	:	:	: : :
:	354	: Oranges	:	- oranges	: 275 :
:	355	: Mandarins, clemen-	:	- mandarins	: 276 :
:	:	: tines and similar	:	- clementines	: : :
:	:	:	:	- tangerines	: : :
:	:	:	:	- satsumas	: : :
:	:	:	:	- wilkings	: : :
:	356	: Lemons	:	- lemons	: 277 :
:	357	: Other citrus fruit	:	- grapefruit	: : :
:	:	:	:	- citrons	: 278 :
:	:	:	:	- chinottes	: 278 :
:	:	:	:	- limes and limettes	: 279 :
:	:	:	:	- bergamots	: 280 :
:	:	:	:	- green lemons	: : :
:	:	:	:	- kumquats	: : :
:	:	:	:	- etc.	: : :

ADDITIONAL INSTRUCTIONS CONCERNING SUBHEADING 281 TO 284

(details of the heading "154 Olive groves")

1. If all the olives produced are sold or used in the form of oil, only heading 283 should be completed; if all olives are sold in the form of fruit, only heading 282 should be completed. If the year's production is divided between "olives for oil production, sold in the form of fruit" (282) and the production/ sales of olive oil (283) care should be taken not to count surface area (column 4) and quantities produced (column 5) twice.
2. Production (col. 5) is to be indicated in 100 kg of fruit for headings 281 and 282 and in 100 kg of oil for heading 283.
3. Columns 6 to 10 of Table K should include
 - value of olives : for table olives (heading 281) and for olives sold in the form of fruit for oil production (heading 282)
 - value of oil : in case of production/sale of olive oil (heading 283)
4. Other products and by-products of olive groves are to be indicated under heading 284.

C

Subheadings of heading 155 "Vines" |

- 285. Table grapes
- 286. Grapes for quality wine (quality wine psr)
- 287. Grapes for table wine and wine other than quality wine
- 288. Miscellaneous products of vines : grape must, juice, brandy, vinegar and others produced on the farm
- 289. Quality wine (quality wine psr)
- 290. Table wine and wine other than quality wine
- 291. Raisins
- 304. Vine by-products (marc, lee ...)

Details of heading 161 |

299. Straw

C

- 300. Beet tops
- 301. Other by-products

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

ADDITIONAL INSTRUCTIONS CONCERNING SUBHEADINGS 286 TO 291

(details of heading 155 "vine")

1. Quantities of wine grapes, grape must or wine (column 5) are to be given in hectolitres of wine. For this, it is recommended that the coefficients fixed by Member States as provided for in Article 12 of Regulation (EEC) No 2102/84 of 13 July 1984 (harvest returns) be used.

2. Definition of quality wine (headings 286 and 289)

Crops of wine grape varieties normally grown for the production of quality wines produced in specific regions (quality wines psr) which comply with the requirements of the Council Regulation (EEC) No 817/70 of 28 April 1970 and the requirements laid down in implementation thereof, as defined by national provisions (OJ No L 99, 05.05.1970, p. 20).

This text corresponds to the definition of the characteristic G04/a "Vineyards normally producing quality wine" in the 1983 Community Structure Survey (Commission Decision 83/461/EEC of 4 July 1983 - OJ No L 251, 12.09.1983, p. 115).

3. Where a Member State does not supply subheadings 285 to 291 as details of heading 155, it will be assumed that all of heading 155 is equivalent to heading 286 (grapes for quality wine).

Where production is divided among grapes, must and wine, care should be taken not to count area (column 4) and quantities produced (column 5) twice.

4. By-products of vines are to be indicated under heading 304 (marc, inferior wine, leaves, lee, etc.).

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 beets and in costs under heading 64 (concentrated feedingstuffs) 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.

COLUMNS OF TABLE K

Products (column 1)

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

Type of crop (column 2)

The following are the types of crops and their 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

Crop 3 = follow-up crop (catch crop)

- Market gardening and floricultural crops grown in the open :

(fresh vegetables, melons and strawberries grown in market

(gardens in the open (see heading 137)

Code 4 = (

(

(open grown flowers and ornamental plants (see heading 140)

- Crops under shelter :

(fresh vegetables, melons and strawberries under shelter (see

(heading 138)

(

Code 5 = (flowers and ornamental plants under shelter (see heading 141)

(

(permanent crops under shelter (see heading 156)

(

(if necessary, also headings 143, 285 and 157

- Irrigated crops :

Code 6 = irrigated main or combined crops

Code 7 = irrigated follow-up crops

These two types of crops are to be indicated in column 2 of Table K if the information is available in the accounts.

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-up_crop_ (catch crop)

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

Irrigated_crops

A crop is regarded as being irrigated when water is normally supplied artificially (by surface, overhead or drip irrigation systems, etc.)

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 marketable crop products 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.

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 above-mentioned 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.

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.

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 meters. The latter area is not included in the total area (heading 183).

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 301) and processed products (headings 160, 283, 284, 288 to 290 and 304). 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 subheadings concerning fresh vegetables, melons and strawberries (335 to 341) grown in market gardens in the open under shelter and for the subheadings concerning flowers and ornamental plants (342 to 344) grown in the open or under shelter, the area actually used for the crop (cropped area) is given⁽¹⁾. If this information is not available in the accounts of the holding, code 1 should be entered in column 3 (missing data).

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 (heading 169), which are given in thousands, and wine and wine-related products (headings 286 to 290), which are expressed in hectolitres. In the case of milk, the quantity of liquid milk is indicated regardless of the form in which it was 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.

(1) **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 339 and 336.

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.
- Products obtained by processing purchased crops and marketable crops purchased as standing crops or coming from land rented for a period less than one year are given without indicating the corresponding 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"

1. In column 5 of Table K the total quantity of crop and livestock products produced in the course of the accounting year is indicated, regardless of whether it is sold, consumed by the farmer's household, stored, or used on the farm or for benefits in kind.
2. Production for the accounting year is entered only for marketable products ("regularly marketed"). For other products nothing should be indicated in column 5 of Table K and code 0 (= not applicable) should be entered in column 3 (missing data).
3. Quantities should be indicated for headings corresponding to one single product or to a rather homogenous group of products. This type of information is meaningless for other headings e.g.:

heading 132	Herbaceous oil seed crops (but quantities are to be indicated for subheadings 331 to 333)
heading 160	products processed from crops
heading 161	by-products of crops
heading 170	Other animal products
headings 171 to 183	
subheading 345	Medicinal plants etc.
subheadings 335, 336 and 338 to 341	
subheadings 342 to 344	
subheadings 349 to 353	
subheading 356	Other citrus fruit
subheading 284	Other olive products and by-products

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".

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.
-



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