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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 1986/87

of 7 July 1987

amending Regulation (EEC) No 2237/77 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community (1), as last amended by Regulation (EEC) No 3768/85 (2), and in particular Article 7 thereof,

Whereas Commission Regulation (EEC) No 2237/77 (3), as last amended by Regulation (EEC) No 3123/85 (4), lays down the contents of the farm return to be used;

Whereas the type of data collected with the aid of the farm return must be adjusted to take better account of the characteristics of agriculture in the new Member States and of experience gained in the use of the return since it was introduced;

Whereas changes in the actual structure of the farm return should be avoided;

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

HAS ADOPTED THIS REGULATION:

Article 1

The type of accountancy data specified in the farm return, as laid down in Annex I, and the definitions and instructions relating thereto, as laid down in Annex II to Regulation (EEC) No 2237/77, are hereby amended in accordance with the Annex to this Regulation.

Article 2

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

It shall apply with effect from the 1986 accounting year.

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

Done at Brussels, 7 July 1987.

For the Commission

Frans ANDRIESSEN

Vice-President

(1) OJ No 109, 23. 6. 1965, p. 1859/65.
(2) OJ No L 362, 31. 12. 1985, p. 8.
(3) OJ No L 263, 17. 10. 1977, p. 1.
(4) OJ No L 297, 9. 11. 1985, p. 14.

ANNEX

AMENDMENTS TO ANNEXES I AND II TO REGULATION (EEC) No 2237/77

A. AMENDMENTS TO TABLES A TO I AND TO THE 'GENERAL DEFINITIONS AND INSTRUCTIONS' OF ANNEX II

Table	Heading	Description	Position serial No Annex I	Amendment to Annex I to Regulation (EEC) No 2237/77	Amendment to Annex II to Regulation (EEC) No 2237/77
A. General information	1	Holding number	1 to 3		The second subparagraph is amended as follows: — the first indent is replaced by: '— division code (see Annex I to Commission Regulation (EEC) No 1859/82 (OJ No L 205, 13. 7. 1982, p. 5)' — '... or Council Regulation (EEC) No 797/85 on improving the efficency of agricultural structures' is added to the second indent (OJ No L 93, 30. 3. 1985, p. 1)
	4	Category of holding	32	'Unallotted'	Subparagraph 4 is replaced by the following:
			33	Type of farming at the time of selection	'Position 33: Holding category code (in accordance with Annex II to Commission Decision 85/377/EEC — OJ No L 220, 17. 8. 1985, p. 1) at the time of selection for the accounting year in question
			34	Type farming on the basis of the accountancy data	Position 34: Classification code in accordance with the abovementioned Decision on the basis of the accountancy data for the year in question
			35	Economic size class at the time of selection	Position 35: Economic size class code of holding (in accordance with Annex III to Decision 85/377/EEC) at the time of selection for accounting year in question
			36	Economic size class on the basis of the accountancy data	Position 36: Economic size class code of holding in accordance with the abovementioned Decision on the basis of the accountancy data for the year in question'
	5	—	38	Date of creation of magnetic tape	

Table	Heading	Description	Position serial No Annex I	Amendment to Annex I to Regulation (EEC) No 2237/77	Amendment to Annex II to Regulation (EEC) No 2237/77
A. General information	—	—	43	Total area under shelter	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 157 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 'multi-storey' greenhouses the surface area is counted only once
	—	—	44 to 47	'Unallotted'	
D. Number and value of livestock	23 to 32	(cattle)	91 to 140		The following is added : 'Headings 23 to 32 also include the corresponding categories of buffaloes and female buffaloes'
	33 to 39	(buffaloes)	141 to 175	The headings have been deleted. The numbers of these headings and the corresponding positions are to be used as follows :	
	33		141 to 145	Beehives	Beehives, to be indicated in number of hives
	34		146 to 150	Rabbits, breeding females	Rabbits, breeding females
	35 to 37		151 to 165	'Unallotted'	'Unallotted'
	38		166 to 170	Goats, breeding females	Goats, breeding females
	39		171 to 175	Other goats	Other goats — goats other than breeding females included under heading 38
	42	Goats	186 to 190	'Unallotted'	'Unallotted'
E. Livestock purchases and sales	52	Cattle	234 to 236		The following is added : 'Heading 52 also includes sales and purchases of buffaloes'
	53	Buffaloes	237 to 329	The heading is deleted	The heading is deleted
F. Costs	89	Interest and financial charges paid	289		Footnote (1) to this heading is deleted. 'This information is compulsory' is added to the remarks

Table	Heading	Description	Position serial No Annex I	Amendment to Annex I to Regulation (EEC) No 2237/77	Amendment to Annex II to Regulation (EEC) No 2237/77
G. Land and buildings, deadstock and circulating capital	96	Permanent crops	310 to 317		The following is added to the remarks for this heading : 'The heading must be completed and the amounts included therein are subject to depreciation at column 7, position 316'
	98	Farm buildings	326 to 333		In the remarks for heading 94, the reference to heading 98 is deleted Footnote (1) to heading 98 is deleted and the following is added to the remarks : 'The heading must be completed and the amounts entered therein are subject to depreciation at column 7, position 332'
	Columns 1 and 2	Acquisition value		Columns 1 and 2 are deleted and the corresponding positions are 'unallotted'	The remarks are deleted as well.
	Column 3	Opening valuation			The third sentence of the remark is replaced by the following : 'The accounting value is calculated on the same basis as depreciation ; i.e. the replacement value (1)'
	Column 7	Depreciation			The second sentence of the remarks is replaced by the following : 'It is determined on the basis of the replacement value (i.e. the value new at current prices, of a similar asset)'. The third sentence is deleted
	Column 8	Closing valuation			The remarks are amended as follows : 'Accounting value of assets at the closing valuation, calculated on the basis of the replacement value'.
H. Debts	104	Long- and medium-term loans	374 and 378		The following is added to footnote (1) to these headings : '... with the exception, however, of positions 374, 378, 382, 386, 390 and 394 for which the information must be supplied.'
	105	Short-term loans and creditors	382 and 386		
	106	Total	390 and 394		

Table	Heading	Description	Position serial No Annex I	Amendment to Annex I to Regulation (EEC) No 2237/77	Amendment to Annex II to Regulation (EEC) No 2237/77
I. Value added tax (VAT)	107	VAT system	400		The following is added for Ireland : 'registered 2' The following is added for Portugal : 'agricultural system 1 normal system 2'
Annex II	I. General definitions and instructions : (f) — first indent				The text is amended as follows : '— 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.'
	(f) — second indent				The following is added : '— ... and wine and related products which will be expressed in hectolitres'.
	(f) — third indent				The following is added : '— ... except in the case of mushrooms which will be expressed in square metres of total cropped area'.
	(f) — fourth indent				The text is amended as follows : '— 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'.

B. AMENDMENTS TO TABLE K

The text of Annex II concerning Table K is amended as follows:

K. PRODUCTION (excluding animals)

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

120. Common wheat and spelt
121. Durum wheat
122. Rye (including meslin)
123. Barley
124. Oats
125. Summer cereal mixes

} including seeds

126. Grain maize (including humid grain maize)
127. Rice
128. Other cereals
129. Dry pulses (including seed 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. lucèrne), which are to be entered under 145, oil protein crops (e.g. soya), which are to be entered under 132, and leguminous crops grown as vegetables, which are to be entered under 136, 137 or 138 (details in 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). Including also cotton and sugar cane. The details of this heading are entered under subheadings 345 to 348
136. Field scale fresh vegetables, melons and strawberries grown in the open: crops grown in rotation with agricultural crops — including pineapple
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
138. Fresh vegetables, melons and 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 multi-storey greenhouse, only the basic area is counted). Crops grown in unheated plastic tunnels, under cloches or portable frames are not considered as crops under shelter — including pineapple

The headings 136, 137 and 138 are subdivided into the subheadings 335 to 341

139. Mushrooms: the total area under successive crops (basic area x number of complete harvests) should be given in square metres. This area is not included in the total (heading 183)
140. Flowers and ornamental plants grown in the open (excluding nurseries) (basic area)
141. Flowers and ornamental plants grown under shelter (basic area)

The headings 140 and 141 are subdivided into the subheading 342 to 344

142. Grass seeds (grasses and forage legumes)
143. Other seeds (horticultural seed, seed and seedlings on arable land, excluding cereals, dry pulses, potatoes, oil seed plants and grass seeds)

144. Fodder roots and brassicas (mangolds, swedes, fodder carrots and fodder turnips, half-sugar mangolds, other fodder roots and brassicas) (excluding seeds)

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)

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

147. Temporary grass : grass sown on arable land and given over for less than five years to green fodder crops. The total for sales of hay and/or grass coming from this area is to be given under this heading

148. Other arable crops not included in headings 120 to 147

149. Land leased to others ready for sowing, including land made available to employees as a benefit in kind

150. Meadows and permanent pastures : utilized agricultural area, not cultivated under a system of rotation but permanently assigned (for five years or more) to the production of green forage crops whether sown or wild, generally dressed with fertilizer and cultivated. The total for sales of hay and/or grass coming from this area is to be given under this heading

151. Rough grazing : poor pastures including scrubland, generally not dressed with fertilizer and not cultivated

152. Fruit and berry orchards : include also tropical and sub-tropical fruit, including bananas but not permanent crops grown under shelter shown under heading 156. Heading 152 is subdivided into the subehading 349 to 353

153. Citrus fruit orchards : Heading 153 is subdivided into the subheadings 354 to 357

154. Olive groves : Heading 154 is subdivided into the subheadings 281 to 284

155. Vines : Heading 155 is subdivided into the subheadings 285 to 291 and 304

156. Permanent crops grown under shelter

157. Nurseries : including vine nurseries ; excluding tree nurseries in forests which serve the holding's needs

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)

160. Products processed from crops not separately mentioned : alcohol other than from grapes, cider, perry, processed products ...

161. By-products of crops (not including by-products of vines and olive groves). Details of the heading 161 are entered under 299 to 301 if corresponding data are available in the accounts

162. Cows' milk

163. Products of cows' milk

164. Sheep's milk

165. Goats' milk

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 principally 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 the heading 171 are entered under 307 to 311 if corresponding data are available in the accounts

172. Occasional letting of fodder areas and agistment

173. Woodland land : area covered by woods and forests, including nurseries located in the forest as well as poplar plantations. Isolated trees, spinneys and avenues are not included as woodland, their areas being included with the land surrounding them. Woodland is considered if managed by the holder, if maintained by the holding's labour with the holding's equipment and/or if the products it yields are used on the agricultural holding

174. Sales of felled timber : value of sales of timber including farm use during the accounting year

175. Ales of standing timber : value of sales of standing timber during the accounting year

176. Other forestry products : value of sales of forestry products other than timber (cork, pine resin, etc.)

177. Contract work for others, including the hiring out of equipment

178. Interest on liquid assets necessary for running the holding in the bank account of the holder. This heading is not filled in if the circulating capital is determined arbitrarily (see also instructions on circulating capital, heading 102)

179. Tourism : in certain cases where tourism overlaps agricultural activity on the holding to such an extent that in practice it is impossible to distinguish them, and where as a result the relevant costs and labour are included in the corresponding headings, the receipts of this activity are included in this section. They include rent from tourists (camping sites, cottages, riding facilities, hunting, fishing, etc.)

180. Receipts relating to previous accounting years : amounts received during the year relating to previous accounting years which were not included in the debtors of those accounting years (grants and subsidies relating to previous accounting years should be indicated under headings 112 to 119, or where appropriate 94 to 103 in the case of grants and subsidies in respect of investments)

181. Other products and receipts : products and receipts not listed above : rental value of employees' housing (assessed on the basis of relevant costs) ; production of fixed assets (estimated value for all costs of production of fixed assets treated as current farm costs ; see paragraph (b) of 'General definitions and instructions' ; compensation received which cannot be attributed to particular products or deducted from costs, etc.

182. Other areas ; all other areas, e.g. the kitchen garden, the ground occupied by buildings, roads, stock yard, ponds, etc.

183. Total : sum of the headings 120 to 182 and 313 ; however, the sum of areas does not include areas used for follow-on crops or mushrooms. Thus the sum of areas represents the total area of the holding

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 quotas fixed by the dairy for the individual holdings)

(b) The amount of the superlevy :

— The amount should be recorded separately from any other similar amount. It should be indicated on line 312 'Milk quota' in column 7 'Sales' of Table K

— The amount should correspond to the total superlevy 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 superlevy the value 0 should be entered in column 7

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

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 and 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.)

Subheadings of headings 140 and 141 'Flowers and ornamental plants'

342. Flowering bulbs, corms and tubers

343. Cut flowers and flower buds

344. Flowering plants and ornamental plants

Subheadings of the heading 152 'Fruit and berry orchards'

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 subtropical fruit : bananas, avocados, mangoes, papayas, etc.

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

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

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

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, lie . . .)

Details of heading 161

299. Straw

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

Columns of Table K

Products (column 1)

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

Type of crop (column 2)

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

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

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

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

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

— *Crops under shelter*

code 5 = { fresh vegetables, melons and strawberries und shelter (see heading 138)
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-on 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-on 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.)

Missing data (column 3)

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

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

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

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

Area (column 4)

Area is to be given in areas (100 ares = 1 hectare) except in the case of land used for mushroom growing (total area of successive crops) which is given in square metres. The latter area is not included in the total area (heading 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 301). The products obtained by processing purchased crops and the products of marketable crops purchased as standing crops or coming form 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 on fresh vegetables, melons and strawberries (335 to 341) grown in market-gardens in the open or under shelter and for the subheadings on 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 is sold, consumed on the farm or used for benefits in kind or for farm purposes (cream, butter, cheese, etc.). Milk suckled by calves is not included in the production.

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

Opening valuation (column 6)

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

Sales (column 7)

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

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

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

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

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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(1) Example : if radishes, then lettuces and then leeks are grown on a single area of one hectare of market garden in the open, the basic area to be entered under heading 137 would be one hectare ; the cropped area would be three times one hectare, to be entered respectively under headings 339 and 336.