COMMISSION REGULATION (EEC) No 2940/93

of 25 October 1993

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 (EEC) 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 3577/90 [2], and in particular Article 7 thereof,

Whereras Commission Regulation (EEC) No 2237/77 [3], as last amended by Commission Regulation (EEC) No 1986/87 [4], specifies the items to be included in the farm return;

Whereas the data collected for the purposes of the farm return must be adapted to take better account of the characteristics of agriculture;

Whereas Council Regulations (EEC) No 1765/92 [5], as last amended by Regulation (EEC) No 1552/93 [6], (EEC) No 2066/92 [7], (EEC) No 2078/92 [8] and (EEC) No 2080/92 [9] laying down the new provisions for the reformn of the Common Agricultural policy affect farmers' receipts, in particular direct aids;

Whereas various amendments have been proposed on the basis of the operation of the farm return since its introduction;

Whereas the actual layout of the farm return should not be changed;

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 included in the farm return, as laid down in Annex I, and the relevant definitions and instructions, as laid down in Annex II to Regulation (EEC) No 2237/77, as amended by Regulation (EEC) No 1986/87, are hereby amended in the manner set out in 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 1994 accounting year, beginning during the period between 1 January and 1 July 1994.

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

Done at Brussels, 25 October 1993.

For the Commission
René STEICHEN
Member of the Commission

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(1) OJ No 109, 23. 6. 1965, p. 1859/65.
(2) OJ No L 353, 17. 12. 1990, p. 23.
(3) OJ No L 263, 17. 10. 1977, p. 1.
(4) OJ No L 188, 8. 7. 1987, p. 1.
(5) OJ No L 181, 1. 7. 1992, p. 12.
(6) OJ No L 154, 25. 6. 1993, p. 19.
(7) OJ No L 215, 30. 7. 1992, p. 49.
(8) OJ No L 215, 30. 7. 1992, p. 85.
(9) OJ No L 215, 30. 7. 1992, p. 96.

ANNEX

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

A. AMENDMENTS TO TABLE A OF ANNEX I

Heading	Description	Serial No Annex I
—	Structural Funds Area	44
—	'Unallotted'	45 to 47

AMENDMENT TO ANNEX II

6. Structural Funds

The area in which the holding is situated is to be indicated in accordance with Council Regulation (EEC) No 2052/88 on the objective of the Structural Funds [1].

Code 1 : Code 1 is entered where the majority of the utilized agricultural area of the holding is not situated in an Objective 1 or 5b area within the meaning of Regulation (EEC) No 2052/88, in particular Article 1 thereof.

Code 2 : Code 2 is to be entered where the majority of the utilized agricultural area of the holding is situated in an Objective 1 area within the meaning of Regulation (EEC) No 2052/88, in particular 1 (1) thereof.

Code 3 is to be enetered where the majority of the utilized agricultral area of the holding is situated in an Objective 5b area within the meaning of Regulation (EEC) No 2052/88, in particular Article 1 (5b) thereof.

B. AMENDMENTS TO TABLE G OF ANNEX I: LAND AND BUILDINGS, DEADSTOCK AND CIRCULATING CAPITAL

Heading	Description	Serial No Annex I
94	Land, buildings and rights	294 to 301
99	Acquisition costs, quotas and other rights	334 to 341

AMENDMENT TO ANNEX II

99. Acquisition costs, quotas and other rights

The comments relating to this heading are to be supplemented as follows :

Transactions relating to the sale and/or of reference quantities of milk and sugar beet and to transfers of prescribed right and obligations, such as the transfer of reference livestock.

C. AMENDMENT TO TABLE J OF ANNEX I :

Grants, subsidies and compensatory payments

Headline	Description	Code [1]	Amount
112	Grants and subsidies on products and animals and direct income aids	—	408
113	Of which : 20 'open' codes corresponding to the codes for the categories of animals (headings 22 to 50) and products (headings 120 to 311) aid question. Direct aids (headings 600, 800 and 900)	409 ... 448	to ..
115	Of which : 10 'open' codes corresponding to the codes for the costs in question (headings 59 to 92)	450 ... 469	to ..
117	Of which : 5 'open' codes corresponding to the codes for the categories of animals purchased (headings 51 to 58)	471 ... 480	to ..
	Differences from previous accounting years	—	483

[1] OJ No L 185, 15. 7. 1988, p. 9.

AMENDMENT TO ANNEX II :

112. Grants and subsidies on products and animals and direct incomes aids.

Amount of grants and subsidies received or for which entitlement is agreed, for the categories of livestock (headings 22 to 50), products (headings 120 to 313), direct aids (headings 600, 800 and 900). All entries must refer to livestock, surface areas and products from the holding during the accounting year.

113. Of which : details of the total in heading 112 according to livestock (heading 22 to 50), products (headings 120 to 313) and direct aids (headings 600, 800 and 900).

Code 800 refers to direct aids to agricultural production methods compatible with the requirements of the protection of the environment and maintenance of the countryside.

Code 900 refers to direct aids paid under the Community aid scheme for forestry measures in agriculture.

Premiums awarded to areas set aside voluntarily, according to Council Regulation (EEC) No 797/85 [1], are to be recorded with product code 146. Premiums awared to areas set aside as a compulsory measure, according to Regulation (EEC) No 1765/92, are to be recorded with product code 146, except areas cultivated with non-food crops, for which the premiums should be entered with the product code of the crop.

115. Of which : details of the total for heading 114 according to cost category (headings 59 to 92).

117. Of which : details of the total for heading 116 according to livestock category (headings 51 to 58).

Serial number 483 : difference from previous accounting years.

Difference from previous accounting years between the amounts of grants and subsidies estimated on the basis of agreed entitlement and the amounts paid.

[1] OJ No L 93, 30. 3. 1985, p. 1.

D. AMENDMENTS TO TABLE K OF ANNEX I: PRODUCTION

The Table K title now reads 'PRODUCTION (excluding livestock) (headings 120 to 357)'

E. AMENDMENTS TO ANNEX I: ADDITION OF TABLE L:

L: Quotas and other rights (heading 401)

Quota or right (heading)	Type of data code		Payments	Receipts	Opening valuation	Depreciation	Closing valuation		Taxes (inc. super levy)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
401	1 = capital 2 = income	un-allotted	code 1 = value of purchases code 2 = payments for use	code 1 = value of sales code 2 = receipts for use	code 1 = value code 2 = unal-lotted	code 1 = value code 2 = unal-lotted	code 1 = value code 2 = unal-lotted	un-allotted	code 1 = unal-lotted code 2 = value

F. AMENDMENTS TO ANNEX I, ADDITION OF TABLE M

M: Compensatory payments for arable crops (headings 601 to 630)

Crop or crop combination (heading)			Area compensated (areas)	Total compensation	Reference yield (kg/ha)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6 × ×	unallotted	unallotted				unallotted	unallotted	unallotted	unallotted

G. AMENDMENTS TO 'GENERAL DEFINITIONS AND INSTRUCTIONS' IN ANNEX II

In (f), last paragraph the second sentence is replaced as follows:

'For the product entered in Table K, transactions relating to quotas and other prescribed rights entered in Table L and direct aids entered in Table M, zeros should be filled in for the positions where there is nothing to be indicated'

H. Amendments to Table K

The part of Annex II relating to Table K is replaced by the following:

K. Production (excluding animals) (Headings 120 to 357)

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

Cereals for use as silage are not included in the products listed below under headings 120 to 128. They are to be entered under heading 145: 'Other fodder plants'.

120. Common wheat and spelt
121. Durum wheat
122. Rye (including meslin)
123. Barley
124. Oats
125. Summer cereal mixes
126. Grain maize (including humid grain maize)
127. Rice
128. Other cereals

} including seeds

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.

Heading 129 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.

Heading 132 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 or sugar cane.

Heading 135 is subdivided into the 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, 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 public tunnels, under cloches or portable fremes 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 × number of complete harvests) should be given in square meters.

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).

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

142. Grass seeds (grasses and forage legumes).

143. Other seeds (horticulture 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).

Heading 145 is subdivided into the subheadings 326 to 328.

146. Fallows : land under a system of rotation, whether worked or otherwise, not giving any harvest during the whole account year. Land set aside voluntarily, in accordance with Council Regulation (EEC) No 797/85, is to be entered under this heading, even if it is cultivated. Land set aside as a compulsory measure to comply with Council Regulation (EEC) No 1765/92, and not cultivated, is also to be entered.

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.

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 saown 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.

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.

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 oin on the basis of the cost of inputs (only plantations which have not yet reached full production are considered).

160. Products processed from crops from the holding not separately mentioned alcohol other than from grapes, cider, perry, or other.

161. By-products of crops (not including by-products of vines and olive groves).

Heading 161 is subdivided into the subheadings 299 to 301. Detailes are to be entered if they are available in the accounts.

162. Cow's milk.

163. Products of cow's milk.

164. Sheep's milk.

165. Goat's 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 mainly to payment for services rendered and where the holder does not assume the economic risk normally involved in rearing of fattening these animals.

Heading 171 is subdivided into the subheadings 307 to 311. Details are to be entered if they are available in the accounts.

172. Receipts from 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 ans 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.

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 of 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 under this heading. They include rent from tourists (camping sites, cottages, riding facilities, hunting, fishing, etc.).

180. Correction of receipts relating to previous accounting year : amounts received during the year relating to previous accounting years which were not including in the debts of those accounting years. Grants, subsidies and direct aids relating to products, animals, surface area, costs and disasters should be entered for the current accounting year under headings 112 to 119, and for previous accounting years the serial number 483.

181. Other products and receipts : products and receipts not listed above : rental value of employees' houding (1), production of fixed assets (2), compensation received which cannot be attributed to anything in particular or deducted from costs, etc.

182. Other areas

Heading 182 covers 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 of mushrooms. Thus the sum of areas represents the total area of the holding.

(1) Assessed on the basis of relevant costs.
(2) Estimated value for all costs of production or fixed assets treated as current farm costs ; see paragraph (b) of 'General definitions and instructions'.

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.

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'

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

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-perrenial plants (strawberries, melons, water melons, pineapples, etc.).

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

342. Flowering bulbs, corms and tubers.

343. Out flowers and flower buds.

344. Flowering plants and ornamental plants.

Subheading of heading 145 'Other fodder plants'

326. Fodder maize.

327. Other silage cereals.

328. Other fodder plants.

Subheadings of the heading 152 'Fruit and berry orchards'

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

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.

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. Olive 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, lee . . .).

Details of heading 161

299. Straw.

300. Beet tops.

301. Other by-products.

Details of heading 171

307. Cattle under contract.

308. Sheep and/or goats 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 their corresponding codes :

A. *Field-scale crops (including fresh vegetables, melons and strawberries grown in the open in rotation with agricuultural crops) (excluding crops grown on land set aside as a compulsory measures) :*

Code 1 : **Non-irrigated 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, the crop which remains longest in the ground.

Code 2 : **Non-irrigated 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.

Code 3 : **Non-irrigated follow-up crop (catch crop)**

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

Code 6 : **Irrigated main or combined crops**

Code 7 : **Irrigated follow-up crops**

A crop is regarded as being irrigated when water is normally supplied artificially.

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

B. *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) and open-grown flowers and ornamental plants (see heading 140).

C. *Crops under shelter*

Code 5

Fresh vegetables, melons and strawberries under shelter (see heading 138), flowers and ornamental plants (annual or perennial) under shelter (see heading 141), permanent crops under shelter (see heading 156). If necessary, also headings 143, 285 and 157.

D. *Crops on land set aside as a compulsory measures according to Regulation (EEC) No 1765/92.*

Code 8 : **Non-irrigated crops on land set aside as a compulsory measure.**

Code 9 : **Irrigated crops on land set aside as a compulsory measure.**

Code 0 : **Not applicable .**

This code is to be used in the case of livestock products, processed products, stocks and by-products.

Missing data (column 3)

Code 0

Code 0 is entered when no data are missing

Code 1

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.

Code 2

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.

Code 3

When because of the conditions of sale actual production cannot be stated in quintals and the crops are not under contract, code 3 should be entered.

Code 4

Where area and actual production in quintals are missing, code 4 should be entered.

Code 5

In the case of product code 146, *voluntary* set-aside is concerned, in accordance with Council Regulation (EEC) No 797/85, and where thte area set-aside corresponds to characteristsics I/06a of the Surveys on the Structure of Agricultural holdings (1): 'Follow land with rotation possibilities'.

Code 6

In the case of product code 146, *voluntary* set-aside is concerned, in accordance with Council Regulation (EEC) No 797/85, and where the area set-aisde corresponds to characteristics 106/b of the Surveys on the Structure of Agricultural holdings: 'Permanent pasture and meadow used as grazing for extensive livestock farming'.

Code 7

In the case of product code 146, *voluntary* set-aside is concerned, in accordance with Council Regulation (EEC) No 797/85 , and where the area set-aside corresponds to characteristics I/06c of the Surveys on the Structure of Agricultural holdings: 'Lentils, chick peas and vetches'.

Code 8

In the case of product code 146, where area is set-aside as a compulsory measure to comply with Regulaiton (EEC) No 1765/92, and is not cultivated.

Area (column 4)

Area is to given in ares (100 ares = 1 hectare) except in the case of land used for mushroom growing (heading 139) which is given in metres. The latter area is not included in the total area (see heading 183).

The area for each crop product is given in this column except in the case of by-products (headings 161, 284, 299 to 301 and 304) and processed products (headings 160, and 288 to 290). The products obtained by processing purchased crops and the products 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 concerned fresh vegetables, melons and strawberries (335 to 341), flowers and ornamental plants (headings 342 to 344), grown in market gardens in the open or under shelter, the area actually used for the crop (cropped area) is given (2). 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.

(1) See Decision 89/651/EEC — (OJ No L 391, 30. 12. 1989, p. 1).
(2) 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.

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 and 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 compensataion 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.

The products concerned are valued at the 'farmgate' selling price.

— *Seeds :*

The farmgate value of saleable farm products used as seed for crops during the accounting year.

I. ADDITION OF TABLE L

Annex II is supplemented by Table L.

L. quotas and other rights

Data are given on quotas and other prescribed rights which include :

401. Milk quota

The holding's milk quota (including milk products in milk equivalent).

The amount of the super levy should be recorded separately from any other similar amount. It corresponds to the total super levy payable by the producer during the accounting year. Where, in the course of the accounting year, no amount is paid by way of super levy, the value 0 should be entered.

COLUMNS OF TABLE L

Quotas or other rights (column 1)

Type of data (column 2)

Code 1: Inventory data for quotas or other rights.

Code 2: Transactions for the leasing of quotas or other rights (in whole or in part).

Missing data (column 3)

Unallotted.

Payments (Column 4)

For Code 1

Amount paid for purchase of quotas or other rights.

For Code 2

Amount paid for leasing or rent of quotas or other rights.

Receipts (column 5)

For Code 1

Amount received for sale of quotas or other rights.

For Code 2

Amount received for renting or leasing quotas or other rights.

Opening valuation (column 6)

For Code 1

The value at opening valuation of the quantities at the holder's own disposal should be recorded, and which has been purchased, excluding the land to which the transactions could have been linked.

For Code 2

Not applicable.

Depreciation (column 7)

For Code 1

If the rights have been depreciated during the accounting year, the amount in question is to be indicated.

For Code 2

Not applicable.

Closing valuation (column 8)

For Code 1

The value at closing valuation of the quantities at the holder's own disposal should be recorded, excluding the land to which the transactions could have been linked.

For Code 2:

Not applicable.

(Column 9)

Unallotted.

Taxes, super levy (column 10)

For Code 1:

Unallotted.

For Code 2:

In the case of milk quotas (heading 401), the super levy payable by the producer in the course of the accounting year is concerned.

J. ADDITION OF TABLE M TO ANNEX II

M. Compensation for arable crops

600. Compensation payments intended for field crops, irrigated and non-irrigated, under the compulsory set aside scheme.

The total of compensatory payment is also to be entered in Table J.

NB: Premiums awared to areas set aside is a compulsory measure, in line with Regulation (EEC) No 1765/92, are to be entered only in Table J.

Details of heading 600

Headings 621 to 630 are to be entered for irrigated crops only when these are specially treated in the national regionalization plan. In such a case, the areas and payments are to be excluded from headings 601 to 610. If irrigated areas are not separately treated in the national regionalization plan, they are included under headings 601 to 610.

601. Compensation paid for land under field crops under the compulsory set-aside scheme.

The various subheadings should be completed where the Member State provided in its regionalization plan for a different compensation scheme in respect of each type of field crop. Where such a distinction is not made, the aggregate of compensation payable to the holder is to be entered solely under the subheadings relating to the crops for which such a plan is to be drawn up.

602. Compensation payment for cereals

603. Compensation payment for oil seed crops

604. Compensation payment for protein crops

605. Compensation payment for silage cereals

606. Compensation payment for grain maize

607. Compensation payment for silage maize

608. Supplement for compensation payments for durum wheat in traditional production areas

609. Other direct aids intended for the holding's field crops

610. Compensation payment for cereals/oil seeds/protein crops which are not distinguished

621. Compensations paid for irrigated arable crop areas which come under compulsory set aside.

The various subheadings should be completed where the Member State provided in its regionalization plan for a different compensation scheme in respect of each type of field crop. Where such a distinction is not made, the aggregate of compensation payable to the holder is to be entered solely under the subheadings relating to the crops for which such a plan is to be drawn up

622. Compensation payment for irrigated cereals

623. Compensation payment for irrigated oil seed crops

624. Compensation payment for irrigated protein crops

625. Compensation payment for irrigated silage cereals

626. Compensation payment for irrigated grain maize

627. Compensation payment for irrigated silage maize

628. Supplement for compensation payments for irrigated durum wheat in traditional production areas

629. Other direct aids intended for the holding's irrigated field crops

630. Compensation payment for irrigated cereals/oil seeds/protein crops which are not distinguished

COLUMNS OF TABLE M

Crop or crop combination (column 1)

Direct aids should be indicated in the increasing order of the heading numbers given above.

(Column 2)

Unallotted.

(Column 3).

Unallotted.

Number of base units for payments (column 4)

For headings 600 to 630, the area in ares should be indicated in respect of which aids are payable to the producer.

Total compensation (column 5)

Total for the aids received or for which entitlement is established during the accounting year.

NB: Premiums awarded for areas set aside as a compulsory measure, in line with Regulation (EEC) No 1765/92, are to be recorded only in Table J.

Reference amount (column 6)

The crop yield (in kilograms per hectare) used for calculating the premiums to be received should be indicated. Where these data are not available in the holding's accounts, they can be inserted by the liaison agencies, using regional data on the basis of the holding's location.

(Columns 5 to 10)

Unallotted.