COMMISSION REGULATION (EC) No 1122/2000

of 22 May 2000

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 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 (EC) No 1256/97 [2], and in particular Article 7(3) thereof,

Whereas:

(1) Commission Regulation (EEC) No 2237/77 [3], as last amended by Regulation (EEC) No 2940/93 [4], lays down the contents of the farm return to be used.

(2) The data collected for the purposes of the farm return need to take better account of the characteristics of agriculture, the evolution of common agricultural policy and the experience gained in the use of the return since it was introduced.

(3) Council Regulations (EC) No 1251/1999 of 17 May 1999 establishing a support system for producers of certain arable corps [5], as amended by Regulation (EC) No 2704/1999 [6], (EC) No 1252/1999 of 17 May 1999 amending Regulation (EC) No 1868/94 establishing a quota system for the production of potato starch [7], (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal [8], as amended by Commission Regulation (EC) No 907/2000 [9], and (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products [10], laying down the new provisions for the reform of the common agricultural policy affect farmers' receipts, in particular direct aids.

(4) The data collected by means of the farm return must correspond to the definitions given in Council Regulations (EC) No 1257/1999 of 17 May 1999, on support for rural development from the European Agricultural Guidance and Guarantee Fund [11], as regards less-favoured areas and areas with environmental restrictions, and (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds [12], as regards areas eligible to support by Structural Funds.

(5) The farm return must include specific headings allowing the identification of holdings applying organic production methods, within the meaning of Article 6 of Council Regulations (EEC) No 2092/91 of 24 June 1991 on organic production of agricultural products and indications referring thereto on agricultural products and foodstuffs [13], as last amended by Commission Regulation (EC) No 331/2000 [14], and headings for detailed recording of the different categories of animals purchased and sold and information on national selection plans and weighting schemes to improve the weighting scheme used in the calculation of aggregate results.

(6) Developments in information technology should be taken into account in the presentation and transmission of data.

(7) 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

Annexes I and II to Regulation (EEC) No 2237/77 shall be amended in accordance with Annex I hereto.

Annex III to Regulation (EEC) No 2237/77 shall be replaced by Annex II hereto.

Article 2

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

It shall apply with effect from the 2000 accounting year, beginning in the period between 1 January and 1 July 2000 inclusive.

[1] OJ L 109, 23.6.1965, p. 1859/65.
[2] OJ L 174, 2.7.1997, p. 7.
[3] OJ L 263, 17.10.1977, p. 1.
[4] OJ L 265, 26.10.1993, p. 26.
[5] OJ L 160, 26.6.1999, p. 1.
[6] OJ L 327, 21.12.1999, p. 12.
[7] OJ L 160, 26.6.1999, p. 15.
[8] OJ L 160, 26.6.1999, p. 21.
[9] OJ L 105, 3.5.2000, p. 6.
[10] OJ L 160, 26.6.1999, p. 48.
[11] OJ L 160, 26.6.1999, p. 80.
[12] OJ L 161, 26.6.1999, p. 1.
[13] OJ L 198, 22.7.1991, p. 1.
[14] OJ L 48, 19.2.2000, p. 1.

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

Done at Brussels, 22 May 2000.

For the Commission
Franz FISCHLER
Member of the Commission

ANNEX I

Annex I is amended as follows:

1. The text following the heading **'LAYOUT OF FARM RETURN'** is replaced by the following text:

'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 information media. These serial numbers are systematically indicated, even for positions which will never be filled in (e.g. Table K, column area for product 162 "Cow's milk"). The unallotted numbers are available for later use and should be filled in with zero.'

2. Table A is replaced by the following table:

'A. GENERAL INFORMATION ON THE HOLDING

Heading No and description	Serial No
1. Number of holding	
— division	1
— subdivision	2
— serial No of holding	3
2. Information on computer records	
— number of records per holding	4
— sequence number of record	5
— number of 10-data groups	6
"unused"	7-19
3. National sampling and weighting factors	
"unused"	20
"unused"	21
"unused"	22
"unused"	23-30
4. Location of holding	31
5. Category of holding	
— organic farming	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
6. Dates of closure of accounts and creation of the information medium	
— date of closure of accounts	37
— date of creation of the information medium	38
7. Less-favoured area	39
8. Irrigated UAA	40
9. Altitude	41

Heading No and description	Serial No
10. Other particulars concerning the holding	
— days grazing on mountain or other pastures not included in the UAA	42
— total area under shelter	43
— structural Funds Area	44
— areas with environmental restrictions	45
"Unused"	46-47'

3. Table J is replaced by the following table:

'J. GRANTS AND SUBSIDIES

Full details must be supplied

Heading No	Description	Code (1)	Amount
112	Grants and subsidies except those on costs and purchase of animals	—	408
113	Of which:		
	20 "open" codes corresponding to the categories defined in Annex II	409 …	to 448
114	Grants and subsidies on costs	—	449
115	Of which:		
	10 "open" codes corresponding to the headings for the costs in question (headings 59 to 89)	450 …	to 469
116	Grants and subsidies on the purchase of animals	—	470
117	Of which:		
	5 "open" codes corresponding to the headings for the categories of animals purchased (headings 51 to 58)	471 …	to 480
118	Total		481
119	"Unused"	—	482
	Differences from previous accounting years	—	483

(1) Enter the heading for the categories of animals, products, costs or direct aids concerned.'

4. Table K is replaced by the following table:

'K. PRODUCTION (excluding animals) (headings 120 to 375)

Product (heading)	Type of crop (code)	Missing data (code)	Area	Production for the accounting year	Opening valuation	Sales	Farm-house 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 No = 487 + (10 × number of products entered).'

5. Table M is replaced by the following table:

'M. DIRECT PAYMENTS FOR ARABLE CROPS AND BEEF — under Council Regulations (EC) No 1251/1999 and (EC) No 1254/1999 (headings 601 to 650 and 700 to 769)

Product or product combination (heading) (1)	(2)	(3)	Number of basic units for payments (4)	Total aid (5)	Reference amount (6)	(7)	(8)	(9)	(10)
xxx	unused	unused				unused'			

6. The following Table N is added:

'N. DETAILS OF PURCHASES AND SALES OF LIVESTOCK

Category of livestock (heading) (1)	(2)	(3)	Number of animals purchased (4)	Value of purchases (5)	Number of animals sold (6)	Values of sales (7)	(8)	(9)	(10)
Xxx	unused	unused					unused'		

Annex II is amended as follows:

1. The section headed 'I. GENERAL DEFINITIONS AND INSTRUCTIONS' is replaced by the following text:

'I. GENERAL DEFINITIONS AND INSTRUCTIONS

(a) The data on the farm return should relate to a single agricultural holding and to a single accounting year of 12 consecutive months.

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

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

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

(c) Data given in a farm return are to be taken from accounts consisting of entries made systematically and regularly throughout the accounting year.

(d) The accountancy data are expressed in money terms:

— either without VAT,

— or with VAT in the circumstances mentioned below (see 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 (see headings 112 to 119).

(f) The data in a farm return should be given in the following units and with the following degrees of accuracy:

— values: values in euro or in national monetary units without decimal points. However, for national currencies where the unit represents a low relative value compared to the euro, 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,

— 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,

— areas: in ares, except in the case of mushrooms which will be expressed in square metres of total cropped area,

— average livestock numbers: to 1 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 2 decimal places.

Fixed positions (see 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, transactions relating to quotas and other prescribed rights entered in Table L, direct aids entered in Table M and details of purchases and sales of livestock entered in Table N, zeros should be filled in for the positions where there is nothing to be indicated.

(g) After being checked, the information medium containing the accountancy data of the farm return is to be sent under confidential cover by the liaison agency to the European Commission, Directorate-General for Agriculture, Unit for Analysis of the Situation of Agricultural Holdings.'

2. The section headed 'II. DEFINITIONS AND INSTRUCTIONS IN RESPECT OF INDIVIDUAL ITEMS IN THE FARM RETURN' is amended as follows:

(a) The text headed 'A. General information' is replaced by the following text:

'A. **GENERAL INFORMATION ON THE HOLDING**

1. **Holding number**

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

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 may be considered as a new holding. In this case a new number is to be assigned to it. A change in the type of farming practised on the holding does not call for a new number. Where confusion with any other returning holding might result from the holding keeping the number if 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.

The holding number comprises three groups of indications as follows:

Serial No 1 — Division: a code number is to be given, corresponding to the code set in Annex I to Commission Regulation (EEC) No 1859/82 (OJ L 205, 13.7.1982, p. 5).

Serial No 2 — Subdivision: a code number is to be given.

The subdivisions chosen should be based on the common system of classification of the regions, referred to as the "nomenclature of territorial statistical units (NUTS)" established by the Statistical Office of the European Communities in cooperation with the national institutes for statistics.

In any case, the Member State concerned will transmit to the Commission a table indicating, for each subdivision code used, the corresponding NUTS regions, as well as the corresponding region for which specific values of standard gross margin are calculated.

Serial No 3 — Serial number of the holding.

2. **Particulars concerning computer records**

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.

3. **National sampling and weighting factors**

Serial No 20 —:

Serial No 21 —:

Serial No 22 —:

4. **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.

5. **Category of holding**

Serial No 32 — Organic farming: an indication is to be given whether the holding applies organic production methods, within the meaning of Council Regulation (EEC) No 2092/91, in particular Article 6 thereof. The following code numbers are to be used:

1 = the holding does not apply organic production methods;

2 = the holding applies only organic production methods;

3 = the holding is converting to organic production methods or applies both organic and other production methods.

Serial No 33: Holding category code (in accordance with Annex II to Commission Decision 85/377/EEC (OJ L 220, 17.8.1985, p. 1) at the time of selection for the accounting year in question.

Serial No 34: Classification code in accordance with the abovementioned Decision on the basis of the accountancy data for the year in question.

Serial No 35: Economic size-class code of holding (in accordance with Annex III to Decision 85/377/EEC) at the time of selection to accounting year in question.

Serial No 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.

6. **Dates of closure of accounts and creation of the information medium**

Serial No 37 — Date of closure of the accounting year: for example 30.6.2000 or 31.12.2000.

Serial No 38 — Date of creation of the information medium: for example 15.8.2001.

7. **Less-favoured area**

An indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in an area covered by provisions of Articles 18 to 20 of Regulation (EC) No 1257/1999. The following code numbers are to be used:

1 = the majority of the utilised agricultural area of the holding is not situated in a less-favoured area, within the meaning of Articles 18 to 20 of Regulation (EC) No 1257/1999;

2 = the majority of the utilised agricultural area of the holding is situated in a less-favoured area, within the meaning of Articles 19 to 20 of Regulation (EC) No 1257/1999;

3 = the majority of the utilised agricultural area of the holding is situated in a mountainous area within the meaning of Article 18 of Regulation (EC) No 1257/1999;

4 = the areas are so small and numerous in these member states that the information is not significant.

8. **Irrigated UAA**

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

9. **Altitude**

The altitude should be indicated by the corresponding code number:

1 = the major part of the holding is located at < 300 m;

2 = the major part of the holding is located at 300 to 600 m;

3 = the major part of the holding is located at > 600 m;

4 = data not available.

10. **Other particulars concerning the holding**

Serial number 42 — 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.

The LSU grazing day is a unit equivalent to one day's grazing by one dairy cow, or one bovine animal or one horse more than two years old. The grazing days for cattle and horses less than two-years old, goats and sheep are converted into grazing days per LSU by applying the coefficients 0,5, 0,2 and 0,15 respectively.

Serial number 43 — 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 "multistorey" greenhouses the surface area is counted only once.

Serial number 44 — Structural Funds Area: an indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in an area covered by provisions of Articles 3, 4 or 6 of Council Regulation (EC) No 1260/1999. The following code numbers are to be used:

5 = the majority of the utilised agricultural area of the holding is not situated in an Objective 1 or Objective 2 area or in an area eligible to transitional support, within the meaning of Regulation (EC) No 1260/1999, in particular Articles 3, 4 and 6 thereof;

6 = the majority of the utilised agricultural area of the holding is situated in an Objective 1 area, within the meaning of Regulation (EC) No 1260/1999, in particular Article 3 thereof;

7 = the majority of the utilised agricultural area of the holding is situated in an Objective 2 area, within the meaning of Regulation (EC) No 1260/1999, in particular Article 4 thereof;

8 = the majority of the utilised agricultural area of the holding is situated in an area eligible to transitional support, within the meaning of Article 6 of Regulation (EC) No 1260/1999.

Serial number 45 — Area with environmental restrictions: an indication is to be given of whether the majority of the utilised agricultural area of the holding is situated in an area covered by provisions of Article 16 of Regulation (EC) No 1257/1999. The following code numbers are to be used:

1 = the majority of the utilised agricultural area of the holding is not situated in an area with environmental restrictions, within the meaning of Article 16 of Regulation (EC) No 1257/1999;

2 = the majority of the utilised agricultural area of the holding is situated in an area with environmental restrictions, within the meaning of Article 16 of Regulation (EC) No 1257/1999.'

(b) The text headed 'J. Grants and subsidies' is replaced by the following text:

'J. **GRANTS AND SUBSIDIES**

The grants and subsidies to be entered under headings 112 to 118 are those which have been granted from public funds, excluding grants and subsidies in respect of investments entered under headings 94 to 103.

112. **Grants and subsidies except those on costs and purchase of animals**

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 and subheadings), and other aid received or due, except that on costs and purchase of animals. All entries must refer to livestock, surface areas and products from the holding corresponding to the activities during the accounting year.

113. **Of which: details of the total in heading 112**

1. Categories of livestock (headings 22 to 50) excluding cattle subsidies in code 700 below.

2. Products (headings 120 to 313 and subheadings) excluding payments in code 600 below.

3. Specific codes indicated in the following list:

— code 600 refers to the total of area payments for producers of certain arable crops, based on Regulation (EC) No 1251/1999, including area payments for set aside. This total amount and the details are to be registered also in Table M,

— code 700 refers to the total of direct payments in the common organisation of the market in beef and veal, based on Regulation (EC) No 1254/1999. This total amount and the details are to be registered also in Table M,

— code 800 refers to direct aids to agricultural production methods designed to protect the environment and maintain the countryside,

— code 810 refers to payments paid to farmers who are subject to restrictions on agricultural use in areas with environmental restrictions (Regulation (EC) No 1257/1999, Article 16),

— code 820 refers to compensatory allowances in less-favoured areas (Regulation (EC) No 1257/1999, Article 14),

— code 900 refers to support granted for the afforestation of agricultural land,

— code 910 refers to other support to forestry,

— code 951 refers to grants and subsidies to animal production not included in the codes presented above,

— code 952 refers to grants and subsidies to crops not included in the codes presented above,

— code 953 refers to grants and subsidies to rural development not included in the codes presented above,

— code 998 includes disaster payments, compensation from public authorities for loss of production or means of production. (For private insurance compensation Table F and heading 181 in Table K are used),

— code 999 includes grants and subsidies of exceptional character (e.g. agrimonetary compensation). Taking into account their exceptional character, these payments are registered on cash basis,

— codes 1052 and 2052 refer to compensations for the cessation of milk production. Annual payments are to be registered under 1052, lump-sum payments under 2052,

— code 950 is to be used for general subsidies that cannot be allocated to any activity (i.e. not under any of the above codes).

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 cost category (headings 59 to 92)

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 livestock category (headings 51 to 58)

118. **Total**

Sum of headings 112, 114 and 116.'

(c) The text headed 'K. Production excluding animals' is replaced by the following text:

'K. **PRODUCTION (excluding livestock)**

Certain product headings are subdivided into subheadings. In such cases information for columns 4 to 10 should be given under both subheadings and the parent heading. In this case the aggregate of the subheadings is entered into the parent heading.

Separate entries should be made for crops grown on set-aside in conformity with the Regulation (EC) No 1251/1999. Separate entries should be applied also if the same crop is cultivated both with irrigation and without irrigation.

Data for standing crops on land normally rented for less than one year should be made under the relevant heading with the exception of the area, which should not be entered. If the renting is repeated, also the area can be entered.

Cereals

Cereals for use as silage are not included in the products listed below under headings 120 to 128. They are to be entered under headings 326 "Forage maize" and 327 "Other silage cereals". Millet, triticale, buckwheat and sorghum (except fodder sorghum) are included under heading 128 "Other cereals". Fodder sorghum is to be included under heading 145 "Other fodder plants".

Seeds are included in headings 120 to 128.

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

129. Protein crops

All protein crops grown for their seed, including seed and mixtures of dry pulses with cereals. Not included are legumes harvested green, e.g. alfalfa, which are to be entered under heading 145 "Other forage crops", oil protein crops, (e.g. soya), which are to be entered under heading 132 "Herbaceous oil seed crops", and leguminous crops grown as vegetables which are to be entered under headings 136, 137 or 138.

Subheadings of heading 129 (Protein crops):

360. Peas, field beans and sweet lupins

361. Lentils, chick peas and vetches

330. Other protein crops

130. Potatoes (including early potatoes and seed)

Subheadings of heading 130 (Potatoes):

Details are to be entered if they are available in the holding's accounts.

362. Potatoes for starch

363. Other potatoes

131. Sugar beet (excluding seed)

132. Herbaceous oil seed crops (including seed)

Subheadings of heading 132 (Herbaceous oil seed crops):

331. Rape

332. Sunflower

333. Soya

364. Flax other than fibre flax (if data are available in the holding's accounts)

334. Other (including flax other than fibre flax, if not recorded under subheading 364, castor-oil plant, safflower, sesame, groundnut, mustard, poppy and other oil seed crops)

133. Hops (excluding seed)

134. Tobacco (excluding seed).

Subheadings of heading 134 (Tobacco):

Subheadings correspond to groups of tobacco varieties, as defined by Council Regulation (EEC) No 2075/92 (OJ L 215, 30.7.1992, p. 70), on the common organisation of the market in raw tobacco, in particular Article 2 thereof. Details are to be entered if they are available in the holding's accounts.

365. Flue-cured (varieties included: Virginia, Virginia D and hybrids thereof and Bright)

366. Light air-cured (varieties included: Burley, Badischer Burley and hybrids thereof, and Maryland)

367. Dark air-cured (varieties included: Badischer Geudertheimer, Pereg, Korso, Paraguay and hybrids thereof, Dragon Vert and hybrids thereof, Philippin, Petit Grammont (Flobecq), Semois, Appelterre, Nijkerk, Misionero and hybrids thereof, Rio Grande and hybrids thereof, Forchheimer Havanna Iic, Nostrano del Brenta, Resistente 142, Goyano, Hybrids of Geudertheimer, Beneventano, Brasile Selvaggio and similar varieties, fermented Burley and Havanna)

368. Fire-cured (varieties included: Kentucky and hybrids thereof, Moro di Cori and Salento)

369. Sun-cured (varieties included: Xanthi-Yaka, Perustitza, Samsun, Erzegovina and similar varieties, Myrodata, Smyrnis, Trapezous and Phi I, Kaba Koulak (non-classic), Tsebelia and Mavra)

370. Basmas (varieties included: Basmas)

371. Katerini (varieties included: Katerini and similar varieties)

372. Kaba-Koulak (classic) (varieties included: Elassona, Myrodata Agrinion and Zichnomyrodata)

135. Other industrial crops (excluding seed)

Also includes cotton or sugar cane, fibre flax and hemp

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

373. Fibre flax (if data are available in the holding's accounts)

374. Hemp (if data are available in the holding's accounts)

348. Other industrial crops (includes also fibre flax and hemp, if not recorded under headings 373 and 374)

Vegetables and non-perennial fruit

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

137. Fresh vegetables, melons and strawberries grown in market gardens in the open: 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 and sweet corn

138. Fresh vegetables, melons, strawberries under shelter (including pineapple and sweet corn): crops grown under shelter (greenhouses, permanent frames, heated plastic tunnels) during the whole or greater part of the growing season. Crops grown in unheated plastic tunnels, under cloches or portable frames are not considered as crops under shelter. In the case of a multistorey greenhouse, only the basic area is counted.

Subheadings of headings 136, 137 and 138 (Vegetables and non-perennial fruit):

Products are entered under the 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

375. Sweetcorn (if data are available in the holding's accounts)

338. Vegetables grown for their fruit or their flowers, other than tomatoes (marrows and courgettes, aubergines, gherkins, globe artichokes sweet peppers, etc.). Also sweetcorn, if not recorded under subheading 375

339. Vegetables grown for their roots, bulbs or tubers (except potatoes)

340. Leguminous vegetables (peas, beans, etc., except lentils and chickpeas)

341. Fruit of non-perennial plants (strawberries, melons, watermelons, pineapples, etc.)

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

Flowers and ornamental plants

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

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

Subheadings of headings 140 and 141 (Flowers and ornamental plants):

342. Flower-bulbs, corms and tubers

343. Cut flowers and flower buds

344. Flowering plants and ornamental plants

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 annual or multiannual feed crops grown in the crop rotation and which occupy the same land for less than five years, excluding grass crops

Subheadings of heading 145 (Other fodder plants):

326. Fodder maize

327. Other silage cereals

328. Other fodder plants

146. Fallow land: land under a system of rotation, whether worked or otherwise, not giving any harvest during the whole accounting year. Land set aside to comply with Regulation (EC) No 1251/1999, and not cultivated, is also to be entered. Includes also set-aside with green cover. Set-aside land cropped with allowed non-food crop in conformity with Regulation (EC) No 1251/1999 is to be entered under the relevant crop heading, with "type of crop" code 8 or 9.

147. Temporary grass: grass sown on arable land and given over to green fodder crop for less than five years; areas with less than one year included. 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 or abovementioned subheadings

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

150. Meadows and permanent pastures: utilised 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 fertiliser 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 fertiliser and not cultivated

152. Fruit and berry orchards

Also includes tropical and subtropical fruit; including bananas but not permanent crops grown under shelter shown under heading 156

Subheadings of 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: Apples, pears, etc., excluding raisins (subheading 291) and table grapes (subheading 285)

350. Stone fruit: Plums, peaches, apricots, cherries, etc., excluding table olives (subheading 281)

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.

153. Citrus fruit orchards

Subheadings of heading 153 (Citrus fruit orchards):

354. Oranges

355. Tangerines, mandarins, clementines and similar small fruit

356. Lemons

357. Other citrus fruit

154. Olive groves

Subheadings of 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

155. Vines

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, lees)

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, bamboo, salix etc.)

159. Growth of young plantations valued on the basis of the cost of input (only plantations which have not yet reached full production are taken into account)

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

161. By-products of crops (excluding by-products of vines and olive groves)

Subheadings of heading 161 (By-products of crops):

Details are to be entered if they are available in the accounts.

299. Straw

300. Sugar beet tops

301. Other by-products

Animal products

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.)

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

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

Subheadings of heading 171 (Contract rearing):

Details are to be entered if they are available in the holding's accounts.

307. Cattle under contract

308. Sheep and/or goats under contract

309. Pigs under contract

310. Poultry under contract

311. Other animals under contract

Forestry

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 taken into account 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, pineresin, etc.)

Other products

172. Receipts from the occasional letting of fodder areas and agistment

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 the previous accounting year: amounts received during the year relating to previous accounting years which were not included 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 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 anything in particular or deducted from costs, etc.

182. Other areas and their production

Heading 182 covers all other areas, e.g. the kitchen garden, the ground occupied by buildings, roads, stockyard, ponds, etc.

183. Total: sum of the headings 120 to 182 and 313

However, the sum of areas does not include areas used for successive crops and mushrooms. Thus the sum of areas represents the total area of the holding.

COLUMNS OF TABLE K

Products (column 1)

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

Type of crop (column 2)

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

Code 0: This code is to be used in the case of livestock products, processed products, stocks and by-products.

A. *Field-scale crops*

(including fresh vegetables, melons and strawberries grown in the open in rotation with agricultural crops; excluding crops grown on land set aside according to Regulation (EC) No 1251/1999)

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 in conformity to Regulation (EC) No 1251/1999*

Code 8: Non-irrigated crops on land set aside

Code 9: Irrigated crops on land set aside

Missing data (column 3)

Code 0: Code 0 is entered when no data are missing.

Code 1: Code 1 should be entered, when the area covered by a crop is not given (see 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 2: Code 2 should be entered for the crops under contract, when because of the conditions of sale actual production cannot be stated (column 5).

Code 3: Code 3 should be entered, when because of the conditions of sale actual production cannot be stated and the crops are not under contract.

Code 4: Code 4 should be entered, when area and actual production are missing.

Code 8: Code 8 should be entered in the case of product code 146, where area is set-aside as a measure to comply with Regulation (EC) No 1251/1999, and is not cultivated (possible green cover included).

Area (column 4)

Area is to be given in ares (100 ares = 1 hectare), except in the case of land used for mushroom growing (heading 139) which is given in square 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 some processed products (headings 160 and 288). 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), 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. Example: if radishes and then leeks are grown on a single area of 1 hectare of market garden in the open, the basic area to be entered under heading 137 would be 1 hectare and the cropped area would be twice 1 hectare, to be entered respectively under headings 339 and 336. 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 (see 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 stock (storage) at the beginning of the accounting year, excluding livestock. The products should be valued at farm-gate 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 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 (see 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 farm-gate 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 farm-gate prices on the day of valuation.

Farm use (column 10)

The farm-gate value of the holding's products in stock (storage) at the beginning of the accounting year and/or produced during the year, used as input on the holding during the year. This includes:

— animal feed:

the farm-gate 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 farm-gate selling price,

— seeds:

the farm-gate value of saleable farm products used as seed for crops during the accounting year.'

(d) The text headed 'M. Compensation for arable crops' is replaced by the following text:

'M. **DIRECT PAYMENTS FOR ARABLE CROPS AND BEEF — under Regulations (EC) No 1251/1999 and No 1254/1999 (headings 601 to 650 and 700 to 769)**

600. **Area payments under Regulation (EC) No 1251/1999**

The total of area payments is also to be entered in Table J, with code 600. It also includes area payments for set aside.

Details of heading 600:

Headings 621 to 631 are to be entered for irrigated crops only when these are specially treated in the national regionalisation plan. In such a case, the areas and payments are to be excluded from headings 601 to 611. It irrigated areas are not separately treated in the national regionalisation plan, they are included under headings 601 to 611.

601. Area payments for non-irrigated land

Sum of headings 602 to 611:

The various subheadings should be completed, at least, when the Member State has provided in its regionalisation plan for a different compensation scheme (as regards reference yields, amount of unit aid, total eligible area) in respect of different eligible crops.

602. Area payments for cereals

603. Area payments for oilseed crops

604. Area payments for protein crops

605. Area payments for silage cereals

606. Area payments for grain maize

607. Area payments for silage maize

608. Supplement to area payments for durum wheat in traditional production areas or special aid for durum wheat as described in Article 5(4) of Regulation (EC) No 1251/1999.

609. Area payments for other arable crops

611. Area payments for grass silage

621. Area payments for irrigated land

Sum of headings 622 to 629:

The various subheadings should be completed, at least, when the Member State has provided in its regionalisation plan for a different compensation scheme (as regards reference yields, amount of unit aid, total eligible area) in respect of different eligible crops.

622. Area payments for irrigated cereals

623. Area payments for irrigated oilseed crops.

624. Area payments for irrigated protein crops

625. Area payments for irrigated silage cereals

626. Area payments for irrigated grain maize

627. Area payments for irrigated silage maize

628. Supplement to area payments for irrigated durum wheat in traditional production areas or special aid as described for in Article 5(4) of Regulation (EC) No 1251/1999

629. Area payments for other irrigated arable crops

650. Area payments for set-aside

700. **Direct payments to beef production under Regulation (EC) No 1254/1999**

The total of direct payments to beef is also to be entered in Table J, with code 700.

The following table indicates headings for all types of direct payments to beef, according to Regulation (EC) No 1254/1999, but delivery of some details concerning "number of basic units" and "total aid" is optional. Concerning additional payments created in Regulation (EC) No 1254/1999, it is important to avoid double recording. Therefore:

— top-up of suckler-cow premium should be recorded under heading 764, only if it is not already entered under heading 731,

— top-up of slaugher premium should be recorded under heading 762, only if it is not already entered under heading 742,

— additional payments to male bovine animals should be recorded under heading 763, only if they are not already entered under headings 710 to 715.

Headings	Number of basic units	Total aid
700 Total beef payments (sum of headings 710, 720, 730, 740, 750, 760)	—	Compulsory
710 Special premium (sum of headings 711, 715)	Compulsory	Compulsory
711 Special premium for bulls	Compulsory	Compulsory
715 Special premium for steers	Compulsory	Compulsory
720 Deseasonalisation premium	Compulsory	Compulsory
730 Suckler-cow premium (sum of headings 731, 735)	—	Compulsory
731 Suckler-cow premium for suckler cows and heifers, total (or sum of headings 732, 733)	Compulsory	Compulsory
732 Suckler-cow premium for suckler cows	Optional	Optional
733 Suckler-cow premium for heifers	Optional	Optional
735 Suckler-cow premium: additional national premium	Compulsory	Compulsory
740 Slaughter premium (sum of headings 741, 742)	—	Compulsory
741 Slaughter premium: one to seven months	Optional	Compulsory
742 Slaughter premium: eight months and over	Compulsory	Compulsory
750 Extensification payment, total (sum of headings 751 and 753)	Compulsory	Compulsory
751 Extensification premium for male bovines and suckler cows	Optional	Optional
753 Extensification premium for dairy cows	Optional	Optional
760 Additional payments (national envelope) (sum of headings 761 and 769)	—	Compulsory
761 Headage payments, total (or sum of headings 762, 763, 764, 765, 766)	—	Compulsory
762 Top-up of slaughter premium for cattle of eight months and over	Optional	Optional
763 Male bovine animals	Optional	Optional
764 Top-up of suckler-cow premium	Optional	Optional
765 Dairy cows	Optional	Optional
766 Heifers	Optional	Optional
769 Area payments	Optional	Compulsory

COLUMNS OF TABLE M

Product or product combination (column 1)

(column 2). Unused

(column 3). Unused

Number of basic units for payments (column 4).

For the headings 600 to 650 and 769, the area in ares should be indicated in respect of which aid is payable to the producer. For the headings 710 to 766 the number of payments should be entered.

Total aid (column 5)

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

Reference amount (column 6)

For the headings 601 to 650, the crop reference 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 7 to 10). Unused.'

(e) The following text is added:

'N. **DETAILS OF PURCHASES AND SALES OF LIVESTOCK**

Categories of livestock are to be indicated using code numbers 22 to 50, corresponding to headings for the same categories of livestock used in Table D. If data are not available for all categories, aggregates of them can be used.

The subtotals of purchases and sales per animal species (equines, cattle, sheep, goats, pigs, poultry, other animals) are to be entered in Table E.

COLUMNS OF TABLE N

Category of livestock (column 1), corresponding to headings used in Table D.

(column 2). Unused

(column 3). Unused

Number of animals purchased, in heads (column 4)

Livestock purchases (column 5)

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).

Number of animals sold, in heads (column 6).

Livestock sales (column 7)

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

(columns 8 to 10). Unused.'

ANNEX II

'ANNEX III

PRESENTATION OF ACCOUNTANCY DATA: TECHNICAL SPECIFICATIONS

1. **Device characteristics**

Device Types	Specificities
1,44/2,88 MB floppy disks	Compression recommended
CD-rom (WORM)	
E-mail	Official e-mail address of the service of the Commission responsible for the management of the farm accountancy data network Compression recommended
RICA website	Official website of the service of the Commission responsible for the management of the farm accountancy data network Compression recommended
4 mm cartridge	DDS-1, DDS-2
8 mm cartridge	Type "exabyte"

Only ZIP compression will be accepted.

Other forms of data delivery may be agreed between the liaison agency of each Member State and the service of the Commission responsible for the management of the farm accountancy data network.

2. **Presentation of a file**

1. An exchange protocol must be provided by the liaison agency. It should describe the technical characteristics of the device type used for data exchange and of the file transmitted via that device.

2. A device contains only one file.

3. A file may contain fixed-length or variable-length records.

4. All data relating to a holding are supplied in one record.

5. An agricultural holding is represented by a maximum of 1 987 data, of which: 487 are fixed filed data (see Annex I), followed by a variable number of 10-data groups. This number of groups is indicated in Table A of the farm return.

6. Each datum (cell or field) must be expressed as an integer figure according to the formats indicated in the following table:

Format	Length of the datum	Other characteristics
Binary format	Fixed length of four bytes (32 bits)	Signed integer binary format (Big-Endian/Most Significant Byte Left or Little-Endian/Most Significant Byte Right, format compliant with IEEE Standards)
Text format	Fixed length of ten or higher (according to the exchange protocol)	ASCII characters Padding character must be equal to a space Negative figures must be prefixed by a minus sign ("–") No thousand separator

Format	Length of the datum	Other characteristics
	Variable length	Data separator character may be equal to a space, a comma (,) or a semicolon (;) Additional end of record character(s) <Line Feed character> or <Carriage Return and line Feed characters> must be provided Negative figures must be prefixed by a minus sign ("–") No thousands separator'