I

*(Acts whose publication is obligatory)*

# COMMISSION REGULATION (EC) No 1837/2001

## of 10 September 2001

## amending Regulation (EEC) No 2237/77 on the form of farm return

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation No 79/65/EEC of the Council of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community [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 of 23 September 1977 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings [3], as last amended by Regulation (EC) No 1122/2000 [4], lays down the type of accountancy data to be given in the farm return.

(2) It is appropriate to revise and consolidate the provisions of the accountancy data so as to make the data more comparable and to adapt them to the developing needs of the common agricultural policy.

(3) The measures provided for in this Regulation are in accordance with the opinion of the Community Committee of the Farm Accountancy Data Network,

HAS ADOPTED THIS REGULATION:

*Article 1*

Annexes I, II and III to Regulation (EEC) No 2237/77 shall be replaced by Annexes I, II and III 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 2002 accounting year, beginning during the period between 1 January and 1 July 2002.

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

Done at Brussels, 10 September 2001.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

---

[1] OJ 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 127, 27.5.2000, p. 7.

*ANNEX I*

*'ANNEX I*

**LAYOUT OF FARM RETURN**

For each heading and column of the tables in this Annex, it is necessary to refer to the definitions and instructions as laid down in Annex II. The numbers in the columns of these tables are serial numbers of data in the 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 unused numbers are available for later use and should be filled in with zero.

A. GENERAL INFORMATION ON THE HOLDING

| Heading number and description | Serial number |
|---|---|
| 1. Number of holding | |
| — Division | 1 |
| — Subdivision | 2 |
| — Serial number of holding | 3 |
| 2. Information on computer records | |
| — Number of records per holding | 4 |
| — Sequence number of record | 5 |
| — Number of 10-data groups | 6 |
| "Unused" | 7-17 |
| 3. Organisational form of the holding | 18 |
| "Unused" | 19 |
| 4. National sampling and weighting factors | |
| "Unused" | 20 |
| "Unused" | 21 |
| "Unused" | 22 |
| "Unused" | 23-30 |
| 5. Location of holding | 31 |
| 6. 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 |
| 7. 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 |

| Heading number and description | Serial number |
|---|---|
| 8. Less-favoured area | 39 |
| 9. Other particulars concerning the holding | |
| — Irrigated utilised agricultural area (UAA) | 40 |
| — Altitude | 41 |
| — 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 |

B. TYPE OF OCCUPATION

| Heading number and description | Serial number |
|---|---|
| 10. UAA in owner-occupation | 48 |
| 11. Rented UAA | 49 |
| 12. UAA in sharecropping | 50 |

C. LABOUR

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

D. NUMBER AND VALUE OF LIVESTOCK

| Heading number and description | | Opening valuation | | Closing valuation | | Average number (5) |
|---|---|---|---|---|---|---|
| | | Number (1) | Value (2) | Number (3) | Value (4) | |
| 22. | Equines | 86 | 87 | 88 | 89 | 90 |
| 23. | Calves for fattening | 91 | 92 | 93 | 94 | 95 |
| 24. | Other cattle under one year | 96 | 97 | 98 | 99 | 100 |
| 25. | Male cattle from one to less than two years | 101 | 102 | 103 | 104 | 105 |
| 26. | Female cattle from one to less than two years | 106 | 107 | 108 | 109 | 110 |
| 27. | Male cattle of two years or more | 111 | 112 | 113 | 114 | 115 |
| 28. | Breeding heifers | 116 | 117 | 118 | 119 | 120 |
| 29. | Heifers for fattening | 121 | 122 | 123 | 124 | 125 |
| 30. | Dairy cows | 126 | 127 | 128 | 129 | 130 |
| 31. | Cull dairy cows | 131 | 132 | 133 | 134 | 135 |
| 32. | Other cows | 136 | 137 | 138 | 139 | 140 |
| 33. | Beehives | 141 | 142 | 143 | 144 | 145 |
| 34. | Rabbits, breeding females | 146 | 147 | 148 | 149 | 150 |
| 35. | “Unused” | 151 | 152 | 153 | 154 | 155 |
| 36. | “Unused” | 156 | 157 | 158 | 159 | 160 |
| 37. | “Unused” | 161 | 162 | 163 | 164 | 165 |
| 38. | Goats, breeding females | 166 | 167 | 168 | 169 | 170 |
| 39. | Other goats | 171 | 172 | 173 | 174 | 175 |
| 40. | Ewes | 176 | 177 | 178 | 179 | 180 |
| 41. | Other sheep | 181 | 182 | 183 | 184 | 185 |
| 42. | “Unused” | 186 | 187 | 188 | 189 | 190 |
| 43. | Piglets | 191 | 192 | 193 | 194 | 195 |
| 44. | Breeding sows | 196 | 197 | 198 | 199 | 200 |
| 45. | Pigs for fattening | 201 | 202 | 203 | 204 | 205 |
| 46. | Other pigs | 206 | 207 | 208 | 209 | 210 |
| 47. | Table chickens | 211 | 212 | 213 | 214 | 215 |
| 48. | Laying hens | 216 | 217 | 218 | 219 | 220 |
| 49. | Other poultry | 221 | 222 | 223 | 224 | 225 |
| 50. | Other animals | — | 227 | — | 229 | — |

E. LIVESTOCK PURCHASES AND SALES

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

F. COSTS

| Heading number and description | | Serial number |
|---|---|---|
| | **Labour and machinery costs** | |
| 59. | Wages and social security | 259 |
| 60. | Contract work and machinery hire | 260 |
| 61. | Current upkeep of machinery and equipment | 261 |
| 62. | Motor fuels and lubricants | 262 |
| 63. | Car expenses | 263 |
| | **Specific livestock costs** | |
| | *Purchased feedingstuffs:* | |
| 64. | Concentrated feedingstuffs for grazing stock (equines, cattle, sheep, goats) | 264 |
| 65. | Coarse fodder for grazing stock (equines, cattle, sheep, goats) | 265 |
| 66. | Feedingstuffs for pigs | 266 |
| 67. | Feedingstuffs for poultry and other small animals | 267 |
| | *Farm-produced feedingstuffs used on farm for:* | |
| 68. | Grazing stock (equines, cattle, sheep, goats) | 268 |
| 69. | Pigs | 269 |
| 70. | Poultry and other small animals | 270 |
| 71. | Other specific livestock costs | 271 |
| | **Specific crop costs** | |
| 72. | Seeds and seedlings purchased | 272 |
| 73. | Seeds and seedlings produced and used on the farm | 273 |
| 74. | Fertilisers and soil improvers | 274 |
| 75. | Crop protection products | 275 |
| 76. | Other specific crop costs | 276 |
| 77. | Specific forestry costs | 277 |

| | Heading number and description | Serial number |
|---|---|---|
| | **Farming overheads** | |
| 78. | Current upkeep of land improvements and buildings | 278 |
| 79. | Electricity | 279 |
| 80. | Heating fuels | 280 |
| 81. | Water | 281 |
| 82. | Insurance | 282 |
| 83. | Taxes and other dues | 283 |
| 84. | Other farming overheads | 284 |
| | **Land charges** | |
| 85. | Rent paid | 285 |
| 86. | "Unused" | 286 |
| 87. | Insurance for farm buildings | 287 |
| 88. | Taxes on land and buildings | 288 |
| | **Interest paid** | |
| 89. | Interest and financial charges paid, total: | 289 |
| 90. | Interest and financial charges paid on loans for land and buildings | 290 |
| 91. | Of which: for purchase of land | 291 |
| 92. | Interest and financial charges paid on loans for working capital and to creditors | 292 |
| 93. | Total costs | 293 |

G. LAND AND BUILDINGS, DEADSTOCK AND CIRCULATING CAPITAL

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

H. DEBTS

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

I. VALUE ADDED TAX (VAT)

| Heading number and description | Serial number |
|---|---|
| 107. VAT system | 400 |
| Subdivision of the VAT system (Spain, France and Italy) | |
| Headings 108 to 111 are to be filled only when agricultural system or a similar system is applied | 401 |
| 108. VAT on sales | 402 |
| 109. VAT on purchases | 403 |
| 110. VAT on investments | 404 |
| 111. VAT refunded by tax authorities | 405 |

J. GRANTS AND SUBSIDIES

Full details must be supplied

| Heading number | 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 |

| Heading number | Description | Code (1) | Amount |
|---|---|---|---|
| 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 grants and subsidies | — | 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.

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 | Farmhouse consumption and benefits in kind | Closing valuation | Farm use |
|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 488 | 489 | 490 | 491 | 492 | 493 | 494 | 495 | 496 | 497 |
| 498 | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | (1) |

(1) Last serial number = 487 + (10 × number of products entered).

L. QUOTAS AND OTHER RIGHTS

| Quota or right | Type of data code (code) | | Payments (purchase/ leasing, renting) | Receipts (sale/ leasing, renting) | Opening valuation | Depreciation | Closing valuation | Quantity | Taxes (including additional levy) |
|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| xxx | Code 1 = asset-related entries | Unused | Code 1 = value of purchases | Code 1 = value of sales | Code 1 = value | Code 1 = value | Code 1 = value | | Code 2 = value |
| | Code 2 = income-related entries | | Code 2 = payments for use | Code 2 = receipts for use | Code 2 = unused | Code 2 = unused | Code 2 = unused | | |

M. DIRECT PAYMENTS FOR ARABLE CROPS AND BEEF — under Council Regulations (EC) No 1251/1999 [1] and (EC) No 1254/1999 [2] (headings 601 to 650 and 700 to 769)

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

N. DETAILS OF PURCHASES AND SALES OF LIVESTOCK

| Category of livestock (heading) | | | Number of animals purchased | Values of purchases | Number of animals sold | Values of sales | | | |
|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| xxx | Unused | Unused | | | | | Unused | | |

[1] OJ L 160, 26.6.1999, p. 1.
[2] OJ L 160, 26.6.1999, p. 21.'

*ANNEX II*

*'ANNEX II*

**DEFINITIONS AND INSTRUCTIONS IN RESPECT OF THE FARM RETURN**

I. GENERAL DEFINITIONS AND INSTRUCTIONS

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

(b) Data in the farm return concern exclusively the agricultural holding. These data refer to activities of the holding itself and if appropriate to both forestry and tourism connected with the farm. Nothing connected with any non-farming activities of the holder or of his family, or with any pension, inheritance, private bank accounts, property external 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 118).

(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 one decimal place, except for poultry and rabbits, which are to be given in whole numbers, and bees which are to be given in number of hives,

— labour units: to two decimal places.

Fixed positions (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.

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

### 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 it has (e.g. when new regional subdivisions are created), the number should be changed. A table showing the equivalence of old and new numbers is then to be forwarded to the Commission.

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. **Organisational form of the holding**

1 = Individual (family) farms: holdings where the economic result covers the compensation for the unpaid labour input and own capital of the holder/manager and her/his family.

2 = Partnerships: holdings where the economic result covers the compensation for the production factors brought into the holding by several partners, of which at least half participate to the work on the farm as unpaid labour.

3 = Other: holdings with no unpaid labour and other holdings not classified into categories 1 and 2.

4. **National sampling and weighting factors**

*Serial No 20*:

*Serial No 21:*

*Serial No 22:*

5. **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.

6. **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 (OJ L 198, 22.7.1991, p. 1), 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 for 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

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

*Serial No 37 — Date of closure of the accounting year*: e.g. 30.6.2000 or 31.12.2000.

*Serial No 38 — Date of creation of the information medium*: e.g. 15.8.2001.

8. **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 Council Regulation (EC) No 1257/1999 (OJ L 160, 26.6.1999, p. 80). 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.

9. **Other particulars concerning the holding**

*Serial No 40 — 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).

*Serial No 41 — 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.

*Serial No 42 — Grazing on mountain or other pasture not included in the UAA*: Number (whole) of livestock unit (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 No 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 "multi-storey" greenhouses the surface area is counted only once.

*Serial No 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 (OJ L 161, 26.6.1999, p. 1). 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 for 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 for transitional support, within the meaning of Article 6 of Regulation (EC) No 1260/1999.

*Serial No 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. TYPE OF OCCUPANCY OF UAA

Land of holdings held in common by two or more partners should be recorded as owner-occupied, rented or sharecropped according to the arrangement in force between the partners.

### 10. UAA in owner occupation

Utilised agricultural area (arable land, grassland and permanent pasture, permanent crops) of which the farmer is the owner, tenant for life or lease holder and/or UAA held on similar terms. Includes land leased to others ready for sowing (heading 149).

### 11. Rented UAA

Utilised agricultural area (arable land, grassland and permanent pasture, permanent crops) worked by a person other than the owner, tenant for life or leaseholder, holding a tenancy on the said area (the rent is payable in cash and/or in kind; being generally fixed in advance, it does not normally vary with the farming results) and/or utilised agricultural area held on similar terms of tenure.

Rented area does not include land the harvest of which is bought as a standing crop. The sums paid for the purchase of standing crops should be given under headings 65 to 67 (purchased feedingstuffs) in the case of grassland or fodder crops and under heading 76 (other specific crop costs) in the case of marketable crops (products which are usually marketed). Marketable crops bought standing should be given without specifying the area in question (see instructions concerning area, column 4, Table K).

Land rented for less than one year on an occasional basis and the production thereof is treated in a similar way as land the harvest of which is bought as a standing crop.

### 12. UAA in sharecropping

Utilised agricultural area (arable land, grassland and permanent pasture, permanent crops) farmed jointly by the grantor and the sharecropper on the basis of a sharecropping agreement and/or utilised agricultural area farmed on similar terms.

## C. LABOUR

By labour is meant all persons who have been engaged on work on the farm during the accounting year (see hereafter). However, this does not include persons who have done this work on behalf of another person or undertaking (agricultural contract work, of which the costs appear under farm costs under heading 60).

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

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

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

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

The following categories of labour are to be distinguished:

A. ***Regular unpaid labour***

Unpaid labour or labour which receives less remuneration (in cash or in kind) than the amount normally paid for the services rendered (such payment should not appear in farm costs) and which during the accounting year participated (outside normal holidays) for at least a whole day of each week.

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

The following cases or similar ones may arise:

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

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

(c) joining or leaving the holding;

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

The following are subcategories:

13. **Holder/manager**

Person who assumes economic and legal responsibility for the holding and undertakes its day-to-day management. In the case of sharecropping, the sharecropper is indicated as holder/manager.

14. **Holder/not manager**

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

15. **Manager/not holder**

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

16. **Spouse(s) of holder(s)**

17. **Other regular unpaid labour**

Regular unpaid labour not included in the preceding headings. Includes also foreman and submanagers not responsible for management of the whole farm.

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

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

C. ***Regular paid labour***

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

The following subcategories are to be shown:

19. **Farm manager**

Salaried person responsible for the day-to-day management of the holding.

20. **Others**

All regular paid labour (excepting the holding's salaried manager) is aggregated under this heading. Includes also foreman and submanagers not responsible for management of the whole farm.

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

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

**COLUMNS OF TABLE C**

**Functions performed (code)** (column 1, positions 51, 55, 59, 63 and 67)

The function performed is indicated by a code number, i.e.:

1 = holder/manager;

2 = holder/not manager;

3 = manager/not holder.

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

**Number of persons** (column 1, positions 71 and 74)

The number of spouses and the number of persons in the category "Other regular unpaid labour" should be indicated. Where there are several holders, there may be more than one spouse.

**Year of birth** (column 2)

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

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

Regularly employed work force is converted into annual work units. One annual work unit is equivalent to one person working full-time on the holding. One person cannot exceed one work unit equivalent, even if his/her actual working time exceeds the norm for the region and type of holding. A person who does not work the whole year on the holding represents a fraction of an "annual unit". The "annual work unit" of each such person is obtained by dividing his actual annual working time by the normal annual working time of a full-time worker in the region under consideration and on the same type of holding.

In the case of less able workers the annual work unit equivalent should be reduced in proportion of their capacities.

**Time worked** (column 4)

Time worked should be indicated in hours. It should refer to the time actually devoted to the work of the holding. In the case of less able workers the time worked should be reduced in proportion of their capacities

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

**Work on an agricultural holding**

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

— financial organisation and management (farm sales and purchases, bookkeeping, etc.),

— work in the field (ploughing, sowing, harvesting, orchard maintenance, etc.),

— livestock husbandry (feed preparation, feeding of animals, milking, care of livestock, etc.),

— preparation of products for market, storage and processing on the farm,

— maintenance of buildings, machinery, equipment, hedges, ditches, etc.,

— transport for and carried out by the labour of the holding,

— other work directly connected with farm work:

  — forestry work on woodland included in the agricultural holding,

  — work concerning tourism (maintenance of camping, sport or recreation grounds, riding facilities, letting of cottages, etc.) where these are ancillary to and overlap with the work of the holding to such an extent that it is in practice impossible to dissociate the tourism activities from the normal agricultural work of the holding (in this case the earnings and inputs relating to tourism are included under products (see heading 179) and farm inputs respectively),

  — contract work for others where this is occasional and done with farm equipment (payment for this is included in the production of the holding).

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

— work in production of fixed assets (construction or major repairs of buildings or machinery, planting of orchards, demolition of buildings, grubbing up of orchards, etc.),

— work performed for the household of the holder or manager.

## D. **NUMBER AND VALUE OF ANIMALS**

The following categories of stock should be distinguished:

22. EQUINES (all ages)

    Includes also race- and riding horses, donkeys, mules, hinnies etc.

23. CALVES FOR FATTENING

    Calves for fattening usually slaughtered before the age of five months.

24. OTHER CATTLE LESS THAN ONE YEAR OLD

25. MALE CATTLE FROM ONE TO LESS THAN TWO YEARS OLD

26. FEMALE CATTLE FROM ONE TO LESS THAN TWO YEARS OLD

    Excluding female bovine animals which have calved.

27. MALE CATTLE TWO YEARS OLD OR MORE

28. BREEDING HEIFERS

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

29. HEIFERS FOR FATTENING

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

30. DAIRY COWS

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

31. CULL DAIRY COWS

Dairy cows after their final lactation. If data available in the holding's accounts.

32. OTHER COWS

1. Female bovine animals which have calved (including those less than two years old) which are kept exclusively or principally for production of calves and whose milk is not used for human consumption or processing as dairy products.

2. Cows for work.

3. Non-dairy cull cows (whether or not fattened before slaughter).

Headings 23 to 32 also include the corresponding categories of buffaloes and female buffaloes.

33. BEEHIVES, TO BE INDICATED IN NUMBER OF HIVES

34. RABBITS, BREEDING FEMALES

35. to 37. (Unused)

38. GOATS, BREEDING FEMALES

39. OTHER GOATS

Goats other than breeding females.

40. EWES

Ewes one year old or more intended for breeding.

41. OTHER SHEEP

Sheep of all ages excluding ewes.

42. Unused

43. PIGLETS

Piglets of less than 20 kg live weight.

44. BREEDING SOWS

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

45. PIGS FOR FATTENING

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

46. OTHER PIGS

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

47. TABLE CHICKENS

Excluding laying hens and cull hens. Not including chicks.

48. LAYING HENS

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

49. OTHER POULTRY

Includes ducks, turkeys, geese, guinea fowl. Includes breeding females. Not including chicks.

50. OTHER ANIMALS

Valuations only. Includes chicks, rabbits other than breeding females, deer, bison, ostriches, fish. Includes also ponies and other animals used for farm tourism. Excludes products of other animals (see Table K, heading 170).

**COLUMNS OF TABLE D**

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

*Number* (column 1)

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

*Value* (column 2)

Value of livestock belonging to the holding at the opening of the accounting year, determined at current prices.

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

*Number* (column 3)

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

*Value* (column 4)

Value of livestock belonging to the holding at the end of the accounting year, determined at current prices.

**Average number** (column 5)

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

The average number is determined either by means of periodical inventories or by the recording of arrivals and departures. It includes all animals present on the holding, also animals raised or fattened under contract (animals not belonging to the holding, which are raised or fattened there in such a manner that the activity merely constitutes a service rendered by the holder, who does not assume the financial risk normally associated with the rearing or fattening of such animals) and animals taken or given into agistment for the period of the year during which they are present on the holding.

## E. LIVESTOCK PURCHASES AND SALES

The following categories of animals are specified:

51. Equines

52. Cattle

Heading 52 also includes sales and purchases of buffaloes.

53. Unused

54. Sheep

55. Goats

56. Pigs

57. Poultry

Includes also the amount paid for eggs for hatching and purchases of chicks.

58. Other animals

Includes rabbits and beehives.

**COLUMNS OF TABLE E**

**Livestock purchases** (column 1)

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

**Livestock sales** (column 2)

Total livestock sales during the accounting year. The related grants and subsidies are not included in the sales total, but are specified under heading 112 (see instructions regarding this heading).

When the marketing costs, if any, are known they are not deducted from the sales total, but are given under heading 71 ("Other specific livestock costs").

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

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

## F. **COSTS**

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

In calculating costs relating to the output of the accounting year the purchases and farm use during the year should be adjusted for valuation changes (including changes in cultivations). For each item the total of costs paid for and the value of the farm use should be shown separately.

Where the costs indicated are for the total "consumption" of inputs during the accounting year but do not correspond to production during that year, changes in stocks of inputs (including costs accruing to growing crops) should be indicated under heading 102 "circulating capital".

The costs relating to "consumption" of capital assets are represented by depreciation, hence expenditure on acquisition of capital assets should not be treated as a farm cost. For instructions on depreciation see headings 94 to 103.

Expenditure on cost items compensated during the accounting year or later (e.g. repairs to a tractor as a result of an accident covered by an insurance policy or by a third party liability) should not be entered as farm costs, and the corresponding receipts should not be included in the farm's accounts.

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

Grants and subsidies related to costs are not deducted from the corresponding cost items but are entered under heading 114 (see instructions regarding that heading). Investment grants and subsidies are shown under headings 94 to 103.

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

Costs are classified as follows:

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

This item includes the following:

— salaries and wages actually paid in cash to wage earners irrespective of the basis of remuneration (piecework or by the hour), with deduction of any social allowances paid to the holder as employer to offset the payment of a salary which does not correspond to actual work done (e.g. absence from work due to an accident, vocational training, etc.),

— salaries and wages in kind (e.g. lodging, board, housing, farm produce, etc.),

— bonuses for productivity or qualifications, gifts, gratuities, share of profits,

— other expenditure associated with labour (recruitment expenses),

— social security payments incumbent upon the employer and those paid by him on behalf of and instead of the employee,

— occupational accident insurance.

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

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

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

60. **Contract work and machinery hire**

This item includes the following:

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

— cost of hiring or leasing machines driven or used by the farm's labour.

In the case of leased machines operated by the farm's labour, any farm fuel and maintenance costs should be recorded under the relevant heading.

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

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

This code number includes purchases of minor equipment, the cost of saddlery and horse shoeing, the purchase of tyres, forcing frames, protective clothing for insanitary work, detergents for the cleaning of equipment in general, and the proportion of the cost of private cars corresponding to their use for farm purposes (see also heading 63). Detergents used for cleaning livestock equipment (e.g. milking machines) are entered under heading 71 "Other specific livestock costs".

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

62. **Motor fuels and lubricants**

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

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

62. "Motor fuels and lubricants"

80. "Heating fuels".

63. **Car expenses**

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

***Feedingstuffs***

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

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

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

The heading "Concentrated feedingstuffs" includes in particular oilcakes, compound feeds, cereals, dried grass, dried sugar beet pulp, fish and meat meal, milk and dairy products, minerals and products for the preservation and storage of such feedingstuffs.

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

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

The following breakdown is to be given:

***Purchased feedingstuffs for:***

64. **Concentrated feedingstuffs for grazing stock (equines, cattle, sheep, goats)**

65. **Coarse fodder for grazing stock (equines, cattle, sheep, goats)**

66. **Purchased feedingstuffs for pigs**

67. **Purchased feedingstuffs for poultry and other small animals**

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

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

69. **Pigs**

70. **Poultry and other small animals**

71. **Other specific livestock costs**

All expenditure relating directly to livestock production for which there is no separate provision in the other cost headings: veterinary fees, medicines, stud fees, artificial insemination, castration, milk tests, subscription and registration in herdbooks, detergents for cleaning livestock equipment (e.g. milking machines), packing materials for livestock products and supplies for processing of livestock products, costs of storage and market preparation of livestock products of the farm done outside the farm, cost of marketing the livestock products of the farm, occasional purchases, complementary to the production of the holding, of animal products (e.g. milk) processed on the holding, etc. It includes also short-term rent of buildings used to house animals or store products in connection therewith.

72. **Seeds and seedlings purchased**

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

The costs of processing the seeds (sorting, disinfection) are also included under this heading.

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

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

74. **Fertilisers and soil improvers**

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

Fertilisers and soil improvers used for forests forming part of the agricultural holding are to be entered under heading 77 "Specific forestry costs".

75. **Crop protection products**

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

Protective materials used for forests forming part of the agricultural holding are to be entered under heading 77 "Specific forestry costs".

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

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

77. **Specific forestry costs**

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

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

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

The purchase of building materials for new investments should be entered in the "investments" column of headings 94 "Agricultural land and farm buildings", 97 "Land improvements" and/or 98 "Farm buildings".

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

79. **Electricity**

Total consumption of electricity for farm business use.

80. **Heating fuels**

Total consumption of heating fuels for farm business use including the heating of glasshouses.

81. **Water**

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

82. **Insurance**

All insurance premiums covering farm risks, such as the holder's third-party liability, fire, flood, insurance against death of livestock and damage to crops, etc., except insurance premiums covering accidents at work shown under heading 59. It includes insurance premiums for the buildings only if they are not already entered under heading 87.

83. **Farm taxes and other dues**

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

84. **Other farming overheads**

All other farming costs not mentioned under the preceding headings (accountants' fees, secretarial services and office expenses, telephone charges, miscellaneous contributions and subscriptions, etc.). It includes also short-term rent of buildings used both for livestock farming and marketable crops and/or for general purposes.

85. **Rent paid**

Rent paid (in cash or in kind) for rented land, buildings, quotas and other rights for the farm business. This heading covers costs which are paid by the tenant on behalf of and in lieu of the owner (e.g. land tax and depreciation in respect of major repairs whose cost is borne by the tenant) and which cannot be recovered by the tenant. Only the farm business part of farmhouses and other rented buildings should be entered. Leasing costs of quotas not attached to land should also be entered in Table L.

86. Unused

87. **Insurance for farm buildings**

This information is optional.

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

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

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

89. **Interest and financial charges paid, total**

Interest and financial charges on borrowed capital (loans) obtained for farm purposes. This information is compulsory.

Subsidies on interest are not deducted but are entered in Table J under heading 114.

90. **Interest and financial charges paid on loans obtained for the purchase of land and buildings**

This information is optional.

91. **Of which: interest and financial charges paid on loans obtained for the purchase of land**

This information is optional.

92. **Interest and financial charges paid on loans obtained to finance working capital (livestock, deadstock and circulating capital) and to creditors**

This information is optional.

93. **Total costs**

Total of headings 59 to 89.

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

The following breakdown is required:

94. **Agricultural land, farm buildings and rights**

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

95. **Agricultural land**

Agricultural land in owner-occupation.

96. **Permanent crops**

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

Growth of young plantations (permanent crops not yet in full production) should be included in "Investments" (column 4). It should be also entered in Table K, heading 159, "Closing valuation" (column 9).

97. **Land improvements**

Land improvements (e.g. fencing, drainage, fixed irrigation equipment) belonging to the holder irrespective of the type of occupancy of the land. The amounts entered into column 7, position 324, are subject to depreciation.

98. **Farm buildings**

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

99. **Acquisition costs, quotas and other rights**

Solicitor's fees, registration fees, etc. relating to the acquisition of agricultural land or farm buildings. Transactions relating to the sale and/or purchase of reference quantities of milk and sugar beet and to transfers of prescribed rights and obligations, such as the transfer of reference livestock. Quotas/rights are also returned in Table L. Acquisition costs of forest land are excluded.

100. **Forest land including standing timber**

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

101. **Machinery and equipment**

Tractors, motor cultivators, lorries, vans, cars, major and minor farming equipment, including tools exceeding EUR 100 new value.

102. **Circulating capital**

Circulating capital consists of the following:

(a) stocks: products of the holding and supplies in store;

(b) other circulating capital:

— value of cultivations (limited to the value of fertilisers, soil improvers, seeds and seedlings used for the growing crop, excluding seedlings for permanent crops),

— holdings of agricultural shares (shares in cooperative or other organisations whose services are used by the holding),

— receivables:

— amounts receivable in the short term in respect of sales of produce or fixed assets or the provision of services,

— sums paid in advance for goods and services,

— cash balances (in hand, at the bank, in postal giro account) necessary for running the holding.

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

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

103. **Total**

Total of headings 94, 100, 101 and 102.

**COLUMNS OF TABLE G**

**Opening valuation** (column 3)

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

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

Land is valued on the basis of prices (net of acquisition costs) applying in the region for non-rented land of similar situation and quality sold for agricultural purposes (valuations made on the transfer of property between relatives are not taken into account in determining the value). In Germany and Ireland, land is assessed on the basis of its value for agricultural purposes. This value is given in the farm return. The liaison agencies concerned inform the Commission of the method used to value the land in the various divisions and of any statistical data available on the corresponding market values.

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

**Investments** (column 4)

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

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

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

**Investment subsidies** (column 5)

Subsidies received during the accounting year. May include those paid on investments made in previous accounting years.

**Sales** (column 6)

Total sales of assets during the accounting year.

**Depreciation** (column 7)

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

*Depreciation of plantations*

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

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

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

| Plantations | | | Annual rate of depreciation (%) |
|---|---|---|---|
| Apple | Low standard | < 750 trees/ha | 7 |
| | | 750-1 500 trees/ha | 8 |
| | | > 1 500 trees/ha | 10 |
| | Medium standard | | 5 |
| | Tall standard | | 4 |
| Pear | Low standard | | 6 |
| | Medium standard | | 5 |
| | Tall standard | | 4 |
| Quince | | | 6 |
| Cherry | Low standard | | 7 |
| | Medium standard | | 6 |
| | Tall standard | | 5 |
| Plum | Low standard | | 10 |
| | Medium standard | | 7 |
| | Tall standard | | 5 |
| Apricot | Medium standard | | 7 |
| Peach | Low standard | | 12 |
| | Medium standard | | 10 |
| Walnut | Low standard | | 4 |
| | Medium standard | | 4 |
| | Tall standard | | 4 |
| Hazel | Medium standard | | 7 |
| Almond | Medium standard | | 4 |
| Gooseberry | Bush | | 12 |
| Currant | Bush | | 12 |
| Fig | Medium standard | | 5 |
| Prickly pear | Medium standard | | 4 |
| Persimmon | Medium standard | | 10 |
| Vine | Large size | | 7 |
| | Medium size | | 6 |
| | Small size | | 5 |
| Olive | Low standard | | 5 |
| | Tall standard | | 2 |
| Citrus | | | 4 |
| Raspberry | | | 15 |
| Blackberry | | | 15 |
| Artichokes | | | 20 |
| Asparagus | | | 20 |
| Strawberry | | | 30 |
| Rhubarb | | | 8 |

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

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

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

| Buildings and fixed equipment | Annual rate of depreciation (%) |
|---|---|
| Timber | 5 |
| Timber and solid foundation | 4 |
| Permanent | 2 |
| Glasshouses | 7,5 |
| Frames | 10 |
| Heating installations | 7,5 |

*Depreciation of machinery and equipment*

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

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

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

The rate of depreciation is determined by various factors, which depend for the most part on the particular conditions of the region and of the production in question (amount of use in each year) but also on technical progress.

In view of the resulting differences in depreciation from one region to another, and even from one holding to another, accountancy offices may choose rates for each item of machinery or equipment appropriate to the region or holding, the aim being to keep as closely as possible to the actual depreciation in value of the machinery.

The following rates of depreciation are given for guidance:

| Machinery and equipment | Annual rate of depreciation (%) | |
|---|---|---|
| | Linear | Diminishing balance |
| Cars, lorries, vans and other self-propelled transport equipment | 15 | 32 |
| Tractors, motor cultivators and self-propelled machinery | 12,5 | 26 |
| Tractor-drawn equipment | 7,5 | 17 |
| Animal-drawn equipment | 5 | 12 |
| Other machinery and equipment and installations | 7,5 | 17 |

**Closing valuation** (column 8)

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

## H. **DEBTS**

The amounts indicated should relate only to amounts still outstanding i.e. loans contracted minus the repayments already made. Loans in the form of fixed interest debenture bonds are valued at their cash value. Information must be supplied at least for positions 374, 378, 382, 386, 390 and 394.

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

104. **Long- and medium-term loans**

Loans in respect of the holding for a duration of one year and over.

105. **Short-term loans and creditors**

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

106. **Total**

Total of headings 104 and 105.

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

— loans for land and buildings (columns 2 and 6),
of which: loans for the purchase of land (columns 3 and 7),

— loans for working capital (columns 4 and 8).

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

## I. **VALUE ADDED TAX (VAT)**

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

— either exclusive of VAT; this method should be applied for all holdings subject to the normal system,

— or inclusive of VAT. The Member States in which this method is used should provide annually, with the computer media containing the year's accounting data, a list of VAT rates applied during the year for each item of the farm return.

In the case of holdings subject to the normal VAT system nothing should be entered under headings 108 to 111. The same applies if purchases and sales in the farm return are entered with VAT included.

The following details on VAT should be provided:

107. **VAT system**

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

| | Serial No 400 Code |
|---|---|
| GERMANY | |
| Pauschalierender Betrieb | 1 |
| Optierender Betrieb | 2 |
| Getränke erzeugender Betrieb | 3 |
| Betrieb mit Kleinumsatz | 4 |
| BELGIUM | |
| Régime normal obligatoire | 1 |
| Régime normal sur option | 2 |
| Régime agricole | 3 |
| FRANCE | |
| TVA sur option avec autorisation pour animaux vivants | 2 |
| Remboursement forfaitaire | 3 |
| GREECE | |
| Normal system | 1 |
| Agricultural system | 2 |
| ITALY | |
| Regime esonerato | 1 |
| Regime speciale agricolo | 2 |
| Regime normal | 3 |
| LUXEMBOURG | |
| Régime normal obligatoire | 1 |
| Régime normal sur option | 2 |
| Régime forfaitaire de l'agriculture | 3 |
| NETHERLANDS | |
| Algemene regeling verplicht | 1 |
| Algemene regeling op aanvraag | 2 |
| Landbouwregeling | 3 |
| DENMARK | |
| Moms (=normal) | 1 |
| IRELAND | |
| Exempt | 1 |
| Registered (= normal) | 2 |

| | Serial No 400<br>Code |
|---|---|
| UNITED KINGDOM | |
| Exempt | 1 |
| Registered | 2 |
| SPAIN | |
| Normal system | 1 |
| Simplified system | 2 |
| Agricultural system | 3 |
| PORTUGAL | |
| VAT not applicable | 0 |
| Agricultural system | 1 |
| Normal system | 2 |
| AUSTRIA | |
| Pauschalierender Betrieb | 1 |
| FINLAND | |
| Normal system | 1 |
| SWEDEN | |
| Normal system | 1 |

**Subdivision of the VAT system (Spain, France and Italy only)**

| | Serial No 401 |
|---|---|
| SPAIN | |
| | Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding |
| FRANCE | |
| Sans TVA obligatoire sur activités connexes | 0 |
| Avec TVA obligatoire sur activités connexes | 1 |
| ITALY | |
| VAT system for farm tourism ("agriturismo") as secondary activity | |
| Regime speciale agriturismo | 1 |
| Regime normale agriturismo | 2 |

**Headings 108 to 111**

Headings 108 to 111 shall be filled only, if the holding is subject to the agricultural system (or similar systems).

The agricultural system (or similar systems) aims to give overall compensation for the VAT paid on the purchase of goods and services at current prices and on investments. In this case sales and purchases are entered without VAT.

108. **VAT on sales**

VAT collected during the accounting year on products sold.

109. **VAT on purchases**

VAT paid during the accounting year on the current purchase of goods and services. In Italy this heading also includes VAT paid to the fiscal authorities under the pro rata arrangement.

110. **VAT on investments**

VAT paid during the accounting year on the purchase of capital goods (investments).

111. **VAT refunded by the tax authorities**

Amount of reimbursement.

## 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 aids received or due, except those 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 area 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. agri-monetary compensation) Taking into account their exceptional character, these payments are registered on a 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 (= 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 grants and subsidies**

Sum of headings 112, 114 and 116.

## 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 1251/99. Separate entries should be applied also if the same crop is cultivated both with irrigation and without irrigation.

Data for standing crops should be entered under the relevant heading with the exception of area, which should not be entered The same applies for crops from land rented for less than one year on an occasional basis.

### A. CROPS

**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

**Other field crops**

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 fodder plants", 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, chickpeas 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 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, groundnuts, 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 Zychnomyrodata)

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 available in the holding's accounts)

374. Hemp (if data 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 sweetcorn

138. Fresh vegetables, melons, strawberries under shelter (including pineapple and sweetcorn): 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.). Details are to be entered if they are available in the holding's accounts.

335. Cabbages, cauliflower, broccoli, etc.

336. Leaf vegetables (leek, spinach, lettuce, etc.)

337. Tomatoes

375. Sweetcorn (if data 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 meters. 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":*

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

342. Flower-bulbs, corms and tubers

343. Cut flowers and flower buds

344. Flowering plants and ornamental plants

**Seeds**

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)

**Fodder crops and fallow**

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.

**Permanent crops**

152. Fruit and berry orchards

Also includes tropical and sub-tropical 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 inputs (only plantations which have not yet reached full production are taken into account). This amount is also entered under investments (column 4) for heading 96 "Permanent crops" (Table G).

**Other crops products**

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

B. ANIMAL PRODUCTS

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.)

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

C. 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, pine resin, etc.)

D. OTHER PRODUCTS

172. Receipts from 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 previous accounting year: amounts received during the year relating to previous accounting years which were not included in the receivables 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: value of employees' housing included in salaries and wages in kind (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 crops (catch crops)

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 on an occasional basis, 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 on an occasional basis 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 ha of market garden in the open, the basic area to be entered under heading 137 would be 1 ha and the cropped area would be twice 1 ha, 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 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 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 inputs 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.

## L. QUOTAS AND OTHER RIGHTS

The quantity of owned quota should always be entered in column 9.

Enter also quotas originally acquired freely at current market values if they can be traded separately from land. The quotas which cannot be traded separately from associated land are only recorded in Table G.

Some data entries are simultaneously included, individually or as components of aggregates, at other headings in Tables F, G and/or K.

The following headings should be used:

401. Milk

402. Suckler cow premiums

404. Ewe and she-goat premiums

421. Sugar beet

422. Tobacco

423. Starch potatoes

441. Ammonia

442. Organic manure

499. Other

### COLUMNS OF TABLE L

**Quotas or other rights** (column 1)

Heading of the quota or right.

**Type of data** (column 2)

Code 1: Asset related entries: purchases and sales.

Code 2: Income related entries: leasing or renting of quotas.

(Column 3): unused.

**Payments** (column 4)

For code 1 in column 2:

Amount paid for purchase of quotas or other rights.

For code 2 in column 2:

Amount paid for leasing or rent of quotas or other rights. Also included in rent paid under heading 85 "Rent paid" in Table F.

**Receipts** (column 5)

For code 1 in column 2:

Amount received for sale of quotas or other rights.

For code 2 in column 2:

Amount received for renting or leasing quotas or other rights. Also included under heading 181 "Other products and receipts" in Table K.

**Opening valuation** (column 6)

For code 1 in column 2:

The value at opening valuation of the quantities at the holder's own disposal, whether originally acquired freely or purchased, should be recorded at current market values, if the quotas can be traded separately from associated land.

For code 2 in column 2:

Not applicable.

**Depreciation** (column 7)

Depreciation of quotas and other rights may be entered in this column. However any depreciation of quotas and other rights must not be applied in Table G (position 340).

**Closing valuation** (column 8)

For code 1 in column 2:

The value at closing valuation of the quantities at the holder's own disposal, whether originally acquired freely or purchased, should be recorded at current market values if the quotas can be traded separately from associated land.

For code 2 in column 2:

Not applicable.

**Quantity** (column 9)

The units to be used are:

— headings 401, 421 to 442: quintals,

— headings 402 and 404: number of basics units of premia,

— heading 499 no entry.

**Taxes, additional levy** (column 10)

Enter only once, with column 2 = 2.

Heading 401: additional levy on milk due on the production for the accounting year, otherwise the amount paid. Enter "0" if there is quota but no payment.

## M. DIRECT PAYMENTS FOR ARABLE CROPS AND BEEF — under regulations (EC) No 1251/1999 and EC 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 633 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 613. If irrigated areas are not separately treated in the national regionalisation plan, they are included under headings 601 to 613.

601. Area payments for non-irrigated land

Sum of headings 602 to 613.

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

612. Area payments for flax grown for fibre

613. Area payments for hemp grown for fibre

621. Area payments for irrigated land

Sum of headings 622 to 633.

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 in Article 5(4) of Regulation (EC) No 1251/1999

629. Area payments for other irrigated arable crops

632. Area payments for irrigated flax grown for fibre

633. Area payments for irrigated hemp grown for fibre

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 slaughter 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 for payments | Total aid |
|---|---|---|---|
| 700 | Total beef payments<br>(sum of headings 710, 720, 730, 740, 750, 760) | — | Compulsory |
| 710 | Special premium<br>(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<br>(sum of headings 731, 735) | — | Compulsory |
| 731 | Suckler cow premium for suckler cows and heifers, total<br>(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<br>(sum of headings 741, 742) | — | Compulsory |
| 741 | Slaughter premium: 1 to 7 months | Optional | Compulsory |
| 742 | Slaughter premium: 8 months and over | Compulsory | Compulsory |
| 750 | Extensification payment, total<br>(or sum of headings 751 and 753) | Compulsory | Compulsory |
| 751 | Extensification premium for male bovines and suckler cows | Optional | Optional |
| 752 | Extensification premium for dairy cows | Optional | Optional |

| Headings | | Number of basic units for payments | Total aid |
|---|---|---|---|
| 760 | Additional payments (national envelope)<br>(sum of headings 761 and 769) | — | Compulsory |
| 761 | Headage payments, total<br>(or sum of headings 762, 763, 764, 765, 766) | — | Compulsory |
| 762 | Top-up of slaughter premium for cattle of 8 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)

(Columns 2 and 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 aids are payable to the producer. For the headings 710 to 766 the number of payments should be entered.

**Total aid** (column 5)

Total for the aids 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.

## 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.

(Columns 2 and 3): unused.

**Number of animals purchased** (column 4)

Indicated in heads.

**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** (column 6)

Indicated in heads.

**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 III*

*'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 field 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<br>(Big-Endian/Most Significant Byte Left or Little-Endian/Most Significant Byte Right, format compliant to IEEE Standards) |

| Format | Length of the datum | Other characteristics |
|---|---|---|
| Text format | Fixed-length of 10 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 |
| | 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’ |