

REGULATION (EEC) No 746/68 OF THE COMMISSION

of 20 June 1968

amending and amplifying Regulation No 118/66/EEC on the form of return for the farm accountancy data network

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty setting up the European Economic Community;

Having regard to Council Regulation No 79/65/EEC¹ 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, and in particular Article 7 thereof;

Whereas the number of farm returns justifies the use of appropriate equipment for processing the accountancy data contained therein; whereas this necessitates the transcription of such data onto punched cards or magnetic tapes;

Whereas in certain cases the accountancy data or their constituent items are already recorded on punched cards or magnetic tapes before transmission of the farm return to the Commission;

Whereas, in these circumstances and in order to bring about an improvement of organisation in the data network, provision should be made for farm returns to be submitted in the form of punched cards or magnetic tapes, prepared in accordance with a standard instruction sheet;

Whereas the submission of accountancy data on punched cards or magnetic tapes requires an adap-

tation and extension of the coding system for such data;

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

HAS ADOPTED THIS REGULATION:

Article 1

The following shall be substituted for the sole Article of Commission Regulation No 118/66/EEC² of 29 July 1966 on the form of farm of farm return to be used for the purpose of determining incomes of agricultural holdings:

- '1. The type of accountancy data to be given in a farm return shall be as laid down in Annex I; the relevant definitions and instructions shall be those laid down in Annex II.
2. Farm returns may be submitted:
 - in the form laid down in Annex I; or
 - in the form of punched cards prepared in accordance with the provisions of Annex III; or
 - in the form of magnetic tapes prepared in accordance with the provisions of Annex IV.
3. The coding system to be used for recording items of data not coded in Annex I shall be as set out in Annex V.'

Article 2

1. Annexes III, IV and V appended to this Regulation shall be added to Regulation No 118/66/EEC.

¹ OJ No 109, 23.6.1965, p. 1859/65.

² OJ No 148, 10.8.1966, p. 2701/66.

2. The fourth paragraph of heading E1 in Annex II to Regulation No 118/66/EEC,¹ together with the corresponding footnote, is hereby deleted.

Article 3

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

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

Done at Brussels, 20 June 1968.

For the Commission

The President

Jean REY

¹OJ No 148, 10.8.1966, p. 2714/66.

ANNEX III

REPRESENTATION OF ACCOUNTANCY DATA ON PUNCHED CARDS

1. Punched cards bearing accountancy data should be set out as follows:
 - columns 1 to 9 for the reference number of the holding, the division number as shown in Annex III to Council Regulation No 91/66/EEC¹ being entered in columns 1 and 2;
 - columns 10 and 11 for the card code;
 - the remaining columns will be for the accountancy data;
 - on card 01, columns 12 to 14 will be for the type of farming class number, column 15 for the area class number, column 16 for the labour class number and column 17 for the type of occupancy class number.

The items of the farm return form to which the various sections of each card relate are indicated as follows:

- capital letters refer to the Tables in the form (cf. Annex I);
 - figures before the oblique sign (/) refer to heading code numbers²;
 - figures after the oblique sign (/) refer to column numbers.
2. Entries where a cross (×) is provided for should be transcribed by means of the following code:
 - Table D (columns 1, 2, 4 and 5): 1;
 - Table C (column 2): number of the relevant heading;
 - Table L, entry 27: 'Yes': 1; 'No': 0.
 3. Where a product is cropped in a number of different ways (main crop, combined crop, follow-on crop), there should be a separate card for that product in respect of each type of cropping.

The first of such cards will give, in addition to the code number and the figure for the relevant crop area, the data entered in columns 4 to 16 of Table E; the other card (or cards) will show only the code number and the relevant crop area.
 4. For horticultural products, there will be one card prepared on which both the code number (2 0 0 . . .) and the basic horticultural area will be entered, as well as separate cards for each individual product.

The latter cards will contain, in addition to the relevant code number, the cropped area and the data entered in columns 4 to 16 of Table E.
 5. Where a holding processes the whole of its production of one or more crops (e.g. wine, olive oil, etc.), each such crop will have a card showing only the code number of the unprocessed product and the relevant crop area; there will be a separate card for the processed product containing the code number (see Annex V) and the data shown in columns 4 to 16 of Table E.

Where a holding processes only a part of its production of one or more crops (e.g. grapes and wine, olive oil, etc.), each such crop will have a card showing the code number of the unprocessed product, the total area for the crop and the data in respect of the unprocessed product which appear in columns 4 to 16 of Table E.

There will be a separate card for the processed product containing the code number of the product (see Annex V) and the relevant data shown in columns 4 to 16 of Table E³.
 6. Punched cards should be forwarded together with a list giving:
 - the numbers of the returning holdings whose data appear on the punched cards;
 - for each holding, the information shown in Table K.
 7. Punched cards must be prepared in accordance with the instruction sheet overleaf; where the figures in an entry do not take up all the spaces allocated they should be justified to the right and the unfilled spaces left blank.

¹ OJ No 121, 4 July 1966, p. 2249/66.

² These are not however shown on the instruction sheet:

- in respect of Tables E and G, in which a separate line is provided for each product;
- in respect of Table C, column 2; entries in the column, which will be in the form of a cross only, should be represented by the number of the relevant heading.

³ Where the return is submitted in handwritten or typed form, there are separate lines for crop and processed product.

ANNEX IV

REPRESENTATION OF ACCOUNTANCY DATA ON MAGNETIC TAPES

1. Magnetic tapes will contain the pictures of the punched cards prepared in accordance with the provisions of Annex III.

 2. All the entries for any one farm should be on the same tape.
Entries should be in blocks of ten.
The density of the tape used for conversion of card data may be chosen from among the following IBM standards:
 - for 7-track tapes: 200, 566 or 800 bpi,
 - for 9-track tapes: 800 or 1600 bpi.

 3. Tapes should be forwarded to the Commission together with a list giving:
 - the numbers of the returning holdings whose data appear on the tapes;
 - for each holding, the information shown in Table K.
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ANNEX V

CODING

Whatever the form of presentation chosen (Annex I, Annex III or Annex IV) for returning the farm data prepared in accordance with Annex II, the following coding system must be used:

I. Type of farming code

The coding for type of farming is as follows:

Type of farming code as given in Annex II to Regulation No 91/66/EEC	Code to be used for heading A 4
11 A	111
11 B	112
11 T	110
12	120
13	130
14	140
22 C	223
22 D	224
22 E	225
22 T	220
21	210
23	230
24	240
33 F	336
33 G	337
33 T	330
31	310
32	320
34	340
44 H	448
44 K	449
44 T	440
41	410
42	420
43	430
55	550

II. Family relationship and type of work of persons having worked on the holding during the accounting year

A card is provided for each line in Table D of the farm return form, with the exception of the lines for Totals I and II. The card code should indicate family relationship to the holder as follows:

Card Code

- 10 : Operator
- 11 : Holder's spouse
- 12 : Relative in the ascending line, whether direct or collateral, of holder or spouse (father, mother, grandfather, grandmother, uncle, aunt, etc.)
- 13 : Relative in the descending line, whether direct or collateral, of holder or spouse (child, grandchild, etc.)
- 14 : Brother or sister or their spouse of holder or spouse
- 15 : Other relative of the holder
- 16 : Hired worker (not related to the holder)
- 17 : Paid casual or seasonal worker
- 18 : Total.

Type of work done should be indicated by the use of one of the following code numbers:

- 0 : Operator
- 1 : Non-manual worker (secretary, accountant, etc.)
- 2 : Person employed primarily to drive tractors or other self-propelled vehicles (tractor driver)
- 3 : Person employed primarily to look after livestock
- 4 : Apprentice, trainee
- 5 : Other worker
- 6 : Paid casual or seasonal worker.

III. Crop products

The code number for crop products will consist of five figures.

The first three figures represent the crop.

The fourth figure represents the type of cropping:

- 1 : Main crop
- 2 : Combined crop
- 3 : Follow-up crop
- 4 : Multiple cropping
- 0 : Not applicable (by-product, processed product).

The fifth figure represents the method of cultivation:

- 1 : Field-scale crop
- 2 : Intensive outdoor horticultural crop
- 3 : Glasshouse crop
- 0 : Not applicable (by-product, processed product).

1. Agricultural crops

	<u>Code number^{1 2}</u>
<i>Cereals for grain production³</i>	
Common wheat and spelt	1 1 1 . .
Durum wheat	1 1 2 . .
Rye	1 1 3 . .
Barley	1 1 4 . .
Oats	1 1 5 . .
Mixed corn	1 1 6 . .
Maize	1 1 7 . .
Rice	1 1 8 . .
Other cereals (buckwheat, millet, sorghum)	1 1 9 . .
<i>Dry pulses³</i>	
Dry pulses (peas, chickpeas, beans (haricot, broad and field), lentils, soya beans, mixtures of dry pulses, mixtures of dry pulses and cereals)	1 2 1 . .
<i>Roots and tubers</i>	
Potatoes ⁴	1 3 1 . .
Sugar beet ⁵	1 3 2 . .
Other roots and tubers ⁵ (sweet potatoes, swedes)	1 3 3 . .
<i>Oilseed and fibre plants</i>	
Castor bean ³	1 4 1 . .
Colza ³	1 4 2 . .
Other oilseed plants ³ (rape, poppy-seed, sunflower, sesame, groundnuts)	1 4 3 . .
Hemp ⁵	1 4 4 . .
Flax ⁵	1 4 5 . .
Other fibre plants ⁵ (cotton)	1 4 6 . .
<i>Miscellaneous arable crops⁶</i>	
Hops ⁵	1 5 1 . .
Tobacco ⁵	1 5 2 . .
Roasting chicory ⁵	1 5 3 . .
Medicinal plants, aromatics and spices; mustard, caraway, canary-seed, saffron, sweet sorghum, broom millet ⁵	1 5 4 . .
Seed crops (excluding cereals, dry pulses, potatoes, oilseeds and horticultural seeds)	1 5 5 . .
Other arable crops	1 5 6 . .

¹ 0: Main crop; 2: Combined crop; 3: Follow-on crop; 4: Multiple cropping; 0: Not applicable.

² 1: Field-scale crop; 2: Intensive outdoor horticultural crop; 3: Glasshouse crop; 0: Not applicable.

³ Including seed.

⁴ Including new and seed potatoes.

⁵ Excluding seed.

⁶ Excluding horticultural crops.

2. Horticultural crops

	<u>Code number^{1 2}</u>
Horticultural crops (basic horticultural area)	2 0 0 . .
Flower bulbs and tubers	2 1 1 . .
Flowers and ornamental plants	2 1 2 . .
Vegetable and flower seeds	2 1 3 . .
Cabbages for human consumption	2 2 1 . .
Brussels sprouts	2 2 2 . .
Cauliflower	2 2 3 . .
Kohlrabi	2 2 4 . .
Broccoli	2 2 5 . .
Beetroot (red beet)	2 2 6 . .
Leaf beet	2 2 7 . .
Carrots	2 2 8 . .
Parsnips	2 2 9 . .
Salsify, scorzonera	2 3 0 . .
Celery, celeriac	2 3 1 . .
Parsley	2 3 2 . .
Fennel	2 3 3 . .
Leeks	2 3 4 . .
Garlic and shallot	2 3 5 . .
Chives	2 3 6 . .
Onions	2 3 7 . .
Salad lettuces (cabbage and cos)	2 3 8 . .
Corn salad	2 3 9 . .
Endive	2 4 0 . .
Spinach	2 4 1 . .
Orach	2 4 2 . .
Green peas	2 4 3 . .
Green beans	2 4 4 . .
Broad beans	2 4 5 . .
Asparagus	2 4 6 . .
Blanched (salad) chicory	2 4 7 . .
Wild chicory	2 4 8 . .
Globe artichokes	2 4 9 . .
Cardoon	2 5 0 . .
Cucumbers	2 5 1 . .
Gherkins	2 5 2 . .
Rhubarb	2 5 3 . .
Aubergines	2 5 4 . .
Sweet peppers	2 5 5 . .
Water-melons	2 5 6 . .

¹ 1: Main crop; 2: Combined crop; 3: Follow-on crop; 4: Multiple cropping; 0: Not applicable.

² 1: Field-scale crop; 2: Intensive outdoor horticultural crop; 3: Glasshouse crop; 0: Not applicable.

	Code number ^{1 2}
Pumpkins	2 5 7 . .
Marrows and courgettes	2 5 8 . .
Horse-radish	2 5 9 . .
Turnips of all types	2 6 0 . .
Radishes	2 6 1 . .
Watercress	2 6 2 . .
Tomatoes	2 6 3 . .
Melons	2 6 4 . .
Strawberries	2 6 5 . .
Other fresh vegetables	2 9 9 . .

3. Fruit crops

Apples other than for cider (standard tree)	3 0 1 . .
Apples other than for cider (bush tree)	3 0 2 . .
Cider apples	3 0 3 . .
Pears other than for perry (standard tree)	3 0 4 . .
Pears other than for perry (bush tree)	3 0 5 . .
Perry pears	3 0 6 . .
Quinces	3 0 7 . .
Cherries	3 0 8 . .
Plums ³	3 0 9 . .
Apricots	3 1 0 . .
Peaches	3 1 1 . .
Walnuts	3 1 2 . .
Hazelnuts	3 1 3 . .
Almonds	3 1 4 . .
Sweet chestnuts	3 1 5 . .
Pistachios	3 1 6 . .
Red and white currants	3 1 7 . .
Black currants	3 1 8 . .
Raspberries	3 1 9 . .
Gooseberries	3 2 0 . .
Blackberries	3 2 1 . .
Mulberries	3 2 2 . .
Oranges	3 2 3 . .
Tangerines and mandarins	3 2 4 . .
Lemons	3 2 5 . .
Citrons, cumquats	3 2 6 . .
Limes	3 2 7 . .
Bergamots	3 2 8 . .

¹ 1: Main crop; 2: Combined crop; 3: Follow-on crop; 4: Multiple cropping; 0: Not applicable.

² 1: Field-scale crop; 2: Intensive outdoor horticultural crop; 3: Glasshouse crop; 0: Not applicable.

³ Including damsons, greengages, mirabelles.

	Code number ^{1 2}
Figs	3 2 9 . .
Medlars	3 3 0 . .
Persimmons	3 3 1 . .
Carobs	3 3 2 . .
Sorb-apples	3 3 3 . .
Pomegranates	3 3 4 . .
Pine kernels	3 3 5 . .
Prickly pears	3 3 6 . .
Other fruit	3 9 9 . .
4. Vine products	
Table grapes	4 0 1 . .
Wine grapes	4 0 2 . .
Vine nursery products and root stock	4 0 3 . .
5. Olive growing products	
Olives for eating	5 0 1 . .
Olives for production of oil	5 0 2 . .
6. Other permanent crops	
Nursery products other than vine nursery products ³	6 0 1 . .
Osier, rushes, bamboos	6 0 2 . .
Poplars ⁴	6 0 3 . .
Other permanent crops (mulberry leaves, manna, sumac)	6 9 9 . .
7. Processed products	
Alcohol from agricultural products	7 1 1 0 0
Other processed agricultural products	7 1 9 0 0
Processed horticultural products	7 2 9 0 0
Fruit spirits	7 3 1 0 0
Cider and perry	7 3 2 0 0
Other processed fruit products	7 3 9 0 0
Wine	7 4 1 0 0
Grape must	7 4 2 0 0
Fortified wines (liqueur wines)	7 4 3 0 0
Spirits distilled from wine or grape marc	7 4 4 0 0
Other processed vine products	7 4 9 0 0
Olive oil	7 5 1 0 0
Other processed olive products	7 5 9 0 0
Other processed products	7 9 9 0 0

¹ 1: Main crop; 2: Combined crop; 3: Follow-on crop; 4: Multiple cropping; 0: Not applicable.

² 1: Field-scale crop; 2: Intensive outdoor horticultural crop; 3: Glasshouse crop; 0: Not applicable.

³ Excluding nursery products grown for the farm's own needs.

⁴ Excluding forest poplars.

	<u>Code number^{1 2}</u>
8. By-products	
Straw	8 1 1 0 0
Beet tops	8 1 2 0 0
Other agricultural by-products	8 1 9 0 0
Horticultural by-products	8 2 9 0 0
Fruit by-products	8 3 9 0 0
Vine by-products	8 4 9 0 0
Olive by-products	8 5 9 0 0
Other by-products	8 9 9 0 0

¹ 1: Main crop; 2: Combined crop; 3: Follow-on crop; 4: Multiple cropping; 0: Not applicable.

² 1: Field-scale crop; 2: Intensive outdoor horticultural crop; 3: Glasshouse crop; 0: Not applicable.