

10.8.66

OFFICIAL JOURNAL OF THE EUROPEAN COMMUNITIES

2701/66

REGULATION No 118/66/EEC OF THE COMMISSION

of 29 July 1966

on the form of farm return to be used for the purpose of determining incomes of agricultural holdings

THE COMMISSION OF THE EUROPEAN ECONOMIC COMMUNITY,

Having regard to the Treaty establishing 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 data provided by farm returns should be such as to make it possible both to obtain a picture of the real position of the returning holdings as regards the main elements of their factors of production and, by comparing groups of holdings irrespective of their locality or classification, to assess the level of the incomes ascertained;

Whereas, in order that objective, relevant and comparable information on incomes within the various categories of agricultural holding may be obtained, the type of accountancy data to be given in a farm return, the form in which such data are to be presented, and the definitions and instructions relating

thereto, must be identical in all divisions and for all returning holdings;

Whereas if these aims are to be fully attained certain adjustments may be required to the accounting methods currently in use; whereas the farm return form should accordingly be so designed as to facilitate such adjustments; whereas, therefore, entries should temporarily be optional for certain headings and columns;

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:

Sole Article

The type of accountancy data to be given in a farm return and the form in which such data are to be presented shall be as laid down in Annex I; the relevant definitions and instructions shall be those laid down in Annex II.

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

Done at Brussels, 29 July 1966.

For the Commission

The President

Walter HALLSTEIN

¹ OJ No 109, 23.6.1965, p. 1859/65.

ANNEX I

FARM RETURNS

EEC FARM RETURN

Insertion No 1

No/...../..... 5.

L. SHARE-CROPPING (only to be completed where any part of the UAA is share-cropped or held under some equivalent type of occupancy)						
		1	2			
(a) Recapitulation: Output — Costs — Income		Code	Share-cropper	Landlord		
			*	*		
Gross output						
1. Non-forage crops		01				
2. Forage crops		02				
3. Stock farming:		03				
{ Horses, cattle, sheep and goats		04				
{ Pigs		05				
{ Poultry and other small stock		06				
4. Other products		06				
5. Gross output (total)		07				
True costs						
6. Labour of which salaries (share-cropper, Code 09/..... landlord)		08				
7. Machinery		10				
8. Livestock						
80 Feed for horses, cattle, sheep and goats		11				
81 Feed for pigs		12				
82 Feed for poultry and other small stock		13				
83 Miscellaneous livestock costs		14				
9. Crop		15				
10. General		16				
11. Land and buildings		17				
12. Finance charges		18				
13. True costs (total)		19				
Total income of the holding (5-13)		20				
		1	2	3	4	
(b) Valuation data		Code	Value at start of accounting year		Value at end of accounting year	
			share-cropper	landlord	share-cropper	landlord
			*	*	*	*
1. Land and buildings (total)		21				
<i>Farm capital</i>						
2. Livestock		22				
3. Machinery and equipment (deadstock)		23				
4. Circulating capital		24				
Total		25				
5. Creditors (total)		26				
(c) Does the holding form part of a larger holding of the 'fattoria' type.		Code				
(Place a cross (x) in the appropriate box)		27	YES <input type="checkbox"/>		No <input type="checkbox"/>	

ANNEX II

DEFINITIONS AND INSTRUCTIONS IN RESPECT OF FARM RETURNS

I. General definitions and instructions

- (a) The data to be given in a farm return should relate to a single agricultural holding and to a single accounting year of twelve consecutive months.
- (b) The data to be given in a farm return should concern the agricultural holding exclusively: nothing connected with any non-farming activities of the holder¹ or of his family, or with any pension, inheritance, private accounts, property extraneous to the agricultural holding, personal taxation, private insurance, etc., is to be taken into account in preparing the accountancy data.
- (c) Each farm return must be legibly completed and submitted by the accountancy office, under confidential cover, to the liaison agency, which, after verification, will send the original, again under confidential cover, to the Commission of the European Economic Community, Directorate General for Agriculture, 'Reports, Accountancy Data Network'.
- (d) Data given in a farm return are to be taken from accounts consisting of entries made systematically and regularly throughout the accounting year.
- (e) The data in a farm return should be given in the following units and with the following degrees of accuracy:
- values,² in the appropriate national unit of currency, expressed to the nearest such whole unit³;
 - physical quantities, unless otherwise stated, in quintals (1q = 100 kg), to one decimal place;
 - areas, in hectares and acres;
 - labour, in number of persons, to one decimal place;
 - livestock, in numbers of animals, to one decimal place⁴.
- (f) Each farm return must be given a code number,⁵ which should appear on each page of the form in the top right hand corner and will be made up of three separate numbers, referring respectively to:
- the division (number as given in Annex III to Regulation No 91/66/EEC of the Commission),⁶
 - the subdivisions,
 - the holding.

II. Definitions and instructions in respect of the various headings and columns of the farm return form

A. GENERAL CHARACTERISTICS

A, heading 1

Division

From the list in the Annex to Regulation No 79/65/EEC,⁷ give the name of the division in which the holding is situated.

¹ 'Holder' means the person who bears legal and financial responsibility for the operation of the holding, i.e. the person for whose account or in whose name the holding is being farmed.

² Columns giving values (in national units of currency) are marked with an asterisk*.

³ For reasons of data-processing, values given in lire should be expressed in thousands and given to one decimal place.

⁴ For poultry, the number of birds should be given to the nearest whole number.

⁵ This code number should be the same as the reference number of the holding appearing on the list of returning holdings made out by the liaison agency and on the contract concluded with the accountancy office.

⁶ OJ No 121, 4.7.1966, p. 2254/66.

⁷ OJ No 109, 23.6.1965, p. 1864/65.

- A, heading 2 **Subdivision**
Territorial subdivision of a division as delimited by the liaison agency, either by reference to agricultural economic criteria (agricultural regions) or on the basis of administrative divisions (departments, provinces, *Regierungsbezirke*, etc.) with a view to rational organisation of the selection of holdings and the collection of accountancy data. The customary name of the subdivision in which the holding is situated should be given.
- A, heading 3 **Serial number of holding**
Serial number allocated to the returning holding by the liaison agency.
- A, heading 4 **Category number of holding**
Number of category of holding in which the returning holding has been placed.
- A, heading 5 **Accountancy office number**
Give reference number allocated by the liaison agency to the accountancy office responsible for completing the farm return.
- A, heading 6 **Date of closure of accounts**
Indicate last day of accounting year, i.e. the date of closing valuation — e.g. 30.6.66, 31.12.66

B. TOTAL AREA OF HOLDING

The total area of the holding consists of all the areas comprising the holding, whatever their nature, use, or type of occupancy. Land belonging to the holder leased to another person during the accounting year in question should not, however, be included in the total area.

All land having produced at least one crop during the accounting year¹ and all land which has not produced a crop during the accounting year, but which formed part of the holding at the beginning of the year, is to be regarded as forming part of the total area of the holding.

The total area of the holding also includes land the use of which is granted by way of allowance in kind to those working on the holding (see E, heading 4).

- B, heading 1 **Arable land**
The area of arable land consists of the utilised agricultural area² minus the area covered by permanent crops and permanent pasture.
- B, heading 2 **Permanent pasture**
Land forming part of the utilised agricultural area not cultivated under a system of rotation but permanently assigned (for five years or more) to the production of green forage crops, whether sown or wild, maintained or not.
- B, heading 3 **Land under permanent crops (tree and bush crop plantations)**
Crops not forming part of a system of rotation, other than permanent pasture, which remain in the ground for long periods without requiring replanting.
- B, heading 4 **Kitchen garden**
Separate garden area, generally of limited size, in which produce (for example, vegetables, soft fruit, fruit and flowers) is grown primarily for consumption by persons living on the holding.
- B, heading 5 **Non-utilised agricultural area**
Areas not farmed for economic, social or other reasons but which could be used for agricultural purposes with the assistance of the resources normally available on a holding. This covers both areas formerly used as agricultural land and areas not previously farmed³.

¹ Including fallows.

² Kitchen garden is not included in the area of arable land.

³ Fallows are to be entered under arable land.

- B, heading 6** **Woodland**
- Areas covered by woods and forests, including forest poplar plantations and forest-tree nurseries cultivated for the holding's own needs, but excluding poplars grown on agricultural land.
- Forest poplar plantations may be either natural woodland transformed by interplanting or substitution of species into poplar plantations, or they may be recently cleared woodland areas replanted with poplars.
- B, heading 7** **Other areas**
- 'Other areas' are any parts of the total area of the holding not included under one of the preceding headings.
- This heading includes in particular:
- (a) areas not used directly for crop production but nevertheless necessary to the holding, for example: land occupied by buildings and roadways;
- (b) areas which cannot be used for agricultural production, for example:
- quarries, barren land and rock and crag areas,
 - areas under water (ponds, canals, streams, ditches, etc.);
- (c) gardens for amenity purposes (including parks and lawns).
- B, heading 8** **Total**
- Total of headings B 1 to B 7.

C. TYPE OF OCCUPANCY

Type of occupancy refers to the basis on which the holder occupies the property (land and buildings) constituting the holding. Only land farmed (utilised agricultural area) and buildings used by the holder should be taken into account. Any land or buildings leased to any other person, whether as tenant farmer or as share cropper, should not be taken into account in determining the type of occupancy of the holding.

- C, heading 1** **Owner occupation**
- The property (land and buildings) is regarded as being in owner occupation where it is farmed, whether directly or through a paid manager, by the owner, the usufructuary or the holder of an emphyteutic lease.
- C, heading 2** **Tenant farming**
- Tenant farming, is the farming of the property (land and buildings,¹ under tenancy, by a person other than the owner (or usufructuary, or holder of an emphyteutic lease). The rent may be in cash and/or in kind, is fixed in advance and does not vary with the yield of the holding.
- C, heading 3** **Share-cropping**
- Share-cropping is the farming of the property by way of association between the landlord (grantor) and the share-cropper under a share-cropping agreement. Each party contributes to production and the output is divided between them according to the provisions of the law and the terms of their agreement.
- C, heading 4** **Other types of occupancy**
- Types of occupancy other than those mentioned under C 1, C 2 and C 3.
- C, heading 5** **Total**
- Total of headings C 1 to C 4.
- This total must agree with the entry in column 1 of heading E 5 and with the total of headings B 1 to B 3.

¹ Only those areas and buildings actually comprised within the tenancy are to be taken into account.

- C, column 1 *UAA*
Give the utilised agricultural area (UAA) for each type of occupancy to be found on the holding.
- C, column 2 *Main farm buildings*
Indicate type or types of occupancy of the main farm buildings (living quarters excepted) by placing a cross in the appropriate box.

D. LABOUR

The term 'labour' refers to all persons aged fourteen years and over who, during the accounting year, performed work on the holding.

'Work on the holding' means all work, whether of a managerial, supervisory or executive nature, both manual and non-manual, performed in connection with the operation of the holding. Non-farming activities (for example housework, forestry work,¹ work on land improvements or the production of fixed assets² must not be taken into account.

Table D has one line per person. Each person should be described so as to indicate the type of work done by him on the holding: operator, tractor driver, cowman, general labourer, apprentice, etc. Only paid casual and seasonal workers should be grouped together, subdivided according to sex.

- D, heading 1 **Details of the operator should be entered first**
The operator is the person responsible for the day to day management of the holding. He may be the holder, a share-cropper or a paid farm manger.
- D, heading 2 **Family labour³ should be entered next.**
- D, heading 3 **Hired labour should then be entered**
A separate entry should be made for each worker, with the exception of *paid workers* working on a *casual* or *seasonal* basis (grape pickers, beet thinners and pullers, etc.), who should be classed together in two groups only (one for each sex).
- D, columns 1 and 2 *Sex*
The sex of each person should be indicated by placing a cross in column 1 or 2; for casual and seasonal workers give the number of persons only.
- D, column 3 *Year of birth*
The last two figures of the year should be given, e.g. 99, 05, 36 etc.
- D, columns 4 and 5 *Full and part-time labour*
Place a cross in the appropriate column in respect of each person.
- D, column 4 *Full-time labour* comprises persons who, during the relevant accounting year, have worked exclusively on the holding.

The following persons not having worked throughout the year on the holding are also included in this category:
- A. Persons not available for work:
1. Persons absent by reason of holidays, military service, illness, accident or death.
 2. Workers, whether family or hired, having in the course of the year started or ceased finally to work on the holding.
 3. Family workers having in the course of the year attained the age of fourteen and thereafter worked full-time on the holding.

¹ With the exception of work in connection with the upkeep and felling of poplars planted on utilised agricultural area.

² However, where the works involved are of a minor nature they may be regarded as agricultural activities and a corresponding entry for production of fixed assets will be made in the output section (G 17, col. 11).

³ Details of the family relationship to the holder should precede the description of the occupation, for example: brother/tractor driver, son/apprentice.

B. Persons available for work whose labour was not required because of:

4. Complete stoppage of work on the holding due to accidental causes (floods, fire, etc.) or to special conditions of production prevailing on the holding¹.

- D, column 5 *Part-time labour* comprises persons not having worked exclusively on the holding throughout the relevant accounting year other than persons coming within A or B above.
- D, column 6 *Disability*
Assessment of percentage disability in relation to a healthy worker of normal strength (100%) of the same age and sex. Only cases of actual incapacity are to be entered in this column.
- D, columns 7 and 8 *Time worked annually on the holding*
State the time actually spent on farm work during the accounting year (including time spent on work for other persons, but excluding housework); this means all working time spent on work, whether manual, managerial or supervisory, essential to the proper operation of the holding. Working time spent on major repairs to buildings or on building work, or on the production of fixed assets which have not been indicated under miscellaneous products (G, heading 17, col. 11) should not be taken into account.
Working time should be given in whole days (D, column 8) and, optionally, also in hours (D, column 7).
- D, columns 9 and 10 *Wages and salaries paid; imputed remuneration*
- D, column 9 *Wages and salaries paid* include both wages and salaries in cash² and allowances in kind (food, lodging etc.) actually paid during the accounting year in return for work done on the holding.
- D, column 10 *Imputed remuneration* is assessed by calculating the working time spent on the holding by each unpaid worker and applying the current rate of pay corresponding to the particular skills of the worker in question. Completion of this column is optional.
As regards the operator, only manual labour is to be taken into account³.

E. UTILIZED AGRICULTURAL AREA; NON-FORAGE CROPS

- E, heading 1 *Non-forage crops*
The following are regarded as non-forage crops: cereals for the production of grain (whether or not for feed), dry pulses, roots and tubers (with the exception of fodder beet and mangolds and Jerusalem artichokes), oilseed and fibre plants, fresh vegetables, melons, strawberries, ornamental plants and horticultural seeds, seed crops, permanent crops (orchards, citrus and olive groves, vineyards nurseries)⁴.
This heading does not include arable forage crops (see E, heading 2), permanent pasture (see E, heading 3) or fallows (see E, heading 4).
Non-forage crops may include both *main products* (for example: grain sugar beet, fruit, wine) and *by-products*: straw, pea haulm, beet tops⁵.
A list of main products with code numbers is given in annex I to Commission Regulation No 91/66/EEC⁶.

¹ For example: certain cereal monoculture holdings in Sicily.

² Including social security contributions deducted from wages.

³ Work in connection with the running of the holding (managerial) is not taken into account.

⁴ See footnote (2), p. 2715/66.

⁵ By-products should only be mentioned if they have been marketed or are in store at the time of valuation. Wherever possible the value for farm use (consumption by livestock) should be given (col. 15). Beet tops ploughed in and straw burnt need not be indicated.

⁶ The numbers of products 1 to 9 should be preceded in each case by a zero—for example, Wheat: Code 01. The code for each by-product is composed of the figure 1 followed by the code number of the corresponding main product, for example:

wheat	Code No 01
wheat straw	Code No 101
sugar beet	Code No 12
beet, tops	Code No 112

- E, heading 2 **Forage crops on arable land** (including row crops)
- Forage crops grown under a system of rotation and occupying the land for one or more years (for example, vetches, red clover, fodder maize, cereals fed green, fodder beet and mangolds, Jerusalem artichokes, fodder cabbages and kales, ley-crops (grasses and legumes sown pure or mixed) occupying the land for less than five years). Fodder grain and potatoes are not included.
- E, heading 3 *Permanent pasture*
- See heading B 2.
- E, heading 4 **Fallows**
- Fallows comprise all land cultivated under a system of rotation, whether worked or not, not having produced a crop during the accounting year.
- This heading covers:
- (a) bare fallow;
 - (b) land with spontaneous growth. This growth may in certain cases be used by animals or may be ploughed in;
 - (c) land sown to seed solely for the production of green manure.
- The heading 'fallows' may also include land the use of which is granted by way of allowance in kind to persons working on the holding¹. In such cases the rental value of the land concerned should be entered both as a 'miscellaneous product of the holding' (G, heading 17, column 8) and as an 'allowance in kind' (H, heading 1 or 2, column 2). Since such land is treated as part of the UAA, the relevant costs should accordingly be entered under the heading 'land and buildings' in the 'Costs' table (Table H, headings 23 to 26).
- Uncultivated land does not come within the rotation system and should be entered under heading B 5 or B 7.
- E, heading 5 **Utilised agricultural area (UAA)**
- Total of entries in column 1 of headings E 1 to E 4.
- E, column 1 *Main crops*
- The following are to be regarded as main crops:
- single crops, i.e. crops which are the only ones grown on a given area during the accounting year concerned; the total area for each such crop should be given.
Mixed crops are to be regarded as single crops if usually sown, cultivated and harvested together and producing a mixture as the final product;
 - arable crops grown together on the same area of land; the area should be apportioned on a pro rata basis so as to give the actual area occupied by each such crop.
 - a crop grown on the same area of land with another crop, whether successively or together (in this latter case at least one must be a permanent crop), the main crop being that with the highest market value or, if the values are equal, the crop which remains longest in the ground; the other crop or crops are to be regarded as secondary crops.
- In this case, the main crop is regarded as occupying the whole of the area concerned².
- For the purpose of determining whether a permanent crop not yet in production is the main one, it should be treated as though it were already in production.
- The total of main crop and fallow areas will give the utilised agricultural area (UAA).
- E, columns 2 and 3 **Secondary crops**
- Crops, other than main crops, grown and harvested during the accounting year on areas having produced a main crop; short rotation horticultural crops and crops grown under glass should not be included under this heading.

¹ Such land may alternatively be treated as not forming part of the utilised agricultural area (and entered under heading B 5), in which case it will not be entered as an allowance in kind. The corresponding rental value must however be included as a wage or salary payment (in col. 1 of Table H, heading 1 or 2). Since this land is not included in the utilised agricultural area, the relevant costs will not be entered under 'land buildings' in the costs section (Table II, headings 23-26).

² The area devoted to horticulture ('basic horticultural area') should be given as a whole in column 1 as crop. Horticultural crops should be treated as main crops and listed under (a) without indication of the area occupied by each crop, except where such a crop is grown as a secondary crop (whether combined or follow-on) to a general agricultural crop. In such cases the relevant areas should be given in column 2 or in column 3 as appropriate.

E, column 2	<p><i>Combined crops</i> (excluding arable crops grown together).</p> <p>Crops growing for some time together with a main crop on a single area of land, each producing a distinct and separate harvest during the accounting year in question.</p> <p>The figure for the whole of the area in question should be given (this will already have been entered in respect of the corresponding main crop).</p>
E, column 3	<p>Follow-on-crops</p> <p>Crops preceding or following the main crop in the rotation system and producing a harvest during the accounting year. The figure for the whole of the area in question should be given.</p>
E, column 4	<p><i>Total production for the accounting year</i></p> <p>Total crops harvested during the accounting year, expressed in physical quantities and excluding any wastage, whether in the field or at the farm.</p>
E, column 5	<p><i>Opening valuation</i></p> <p>Crops in store should be valued at ex-farm prices.</p> <p>Values given in this column should cover both harvested and growing crops¹.</p>
E, column 6	<p><i>Receipts</i>²</p> <p>Total sums received during the accounting year, whether in cash or through bank or postal cheque accounts.</p>
E, column 7	<p><i>Change in debtors</i>²</p> <p>Changes, as between the opening and closing of the account, in debtors for sums due in respect of produce sold—i.e. produce delivered but not yet paid for.</p>
E, column 8	<p><i>Sales</i></p> <p>Total sales for each crop—i.e. receipts (column 6) adjusted for the change in debtors (column 7)³.</p> <p>Receipts from the resale of supplies purchased should be accounted for under the appropriate headings in the costs section.</p> <p>Any subsidies or bonus payments received should be added to the total for the sales of the crop concerned, in as far as they are directly attributable to such crop; otherwise they should be entered under G. 17.</p>
E, columns 9–11	<p><i>Outgoings in kind</i></p> <p>Outgoings in kind should be valued at ex-farm prices.</p>
E, column 9	<p><i>Farmhouse consumption</i></p> <p>Produce consumed by the holder and members of his family living with him.</p>
E, column 10	<p><i>Allowances in kind</i></p> <p>Produce supplied to employees in return for work on the holding.</p>
E, column 11	<p><i>Other outgoings in kind</i></p> <p>Outgoings in kind other than those listed under columns 9 and 10—for example, rent in kind, meals for tourists, gifts in kind, etc.</p>
E, column 12	<p><i>Closing valuation</i> (see opening valuation, Column 5)⁴.</p>

¹ The ground is treated here as an extension of the storage space of the holding. In most cases growing crops do not vary noticeably from one year to another and generally they need not be included in the valuation.

² Completion of this column is optional.

³ Receipts during the accounting year (cash, to bank account, to postal cheque account) minus debtors at the beginning of the accounting year plus debtors at the end of the accounting year.

⁴ If in cases where growing crops have not been included in the opening valuation a substantial variation is noticeable in consequence, for example, of a radical change in the cropping plan, only the amount of the variation should appear in this column (preceded as appropriate by a plus or a minus sign).

E column 13 *Production of fixed assets*

Where current production resources of the holding (i.e. labour, supplies, machinery) have been used to produce fixed assets (investments) then if the input costs of these items are treated as current operating costs, a corresponding output entry must be made in column 13.

E.g: in the case of the establishment of an apple orchard the cost of the orchard will be entered in column 13 against product No 38 whilst the corresponding labour, fertiliser and machinery costs will be accounted for as operating costs.

The assets so produced are valued solely on the basis of the cost of the production resources utilised.

E, column 14 *Gross output*

Crop gross output is the total value of all crops marketed, provided in kind and stored during the accounting year. Gross output is calculated as follows: (8 + 9 + 10 + 11 + 12 + 13 - 5).

E, columns 15 & 16 *Farm use*

Farm use refers to non-forage crops produced and used by the holding for feed or seed purposes. Produce so used should be valued at ex-farm prices.

E, column 17 *Gross production.*

Gross production is the total value for the accounting year of all crops marketed, provided in kind, stored or used on the farm. Gross production is calculated as follows: (14 + 15 + 16).

F. LIVESTOCK

F, heading 1 **Draught horses**
Horses used for work, of any age.

F, heading 2 **Other horses under two years old**
All horses, for whatever purpose—draught, slaughter, riding, racing—including nursing foals.

F, heading 3 **Other horses two years old and over**
Breeding horses (stallions, brood mares), horses for slaughter, riding or racing.

F, heading 4 **Mules, hinnies**
Animals bred from crossing asses and mares, stallions and she-asses respectively: all ages.

F, heading 5 **Asses**
Asses of all ages.

F, heading 6 **Cattle for fattening under one year old**
All cattle under twelve months kept for fattening.

F, heading 7 **Cattle for breeding under one year old**
All cattle under twelve months kept for breeding.

F, heading 8 **Cattle for fattening, one year old and under two**
All cattle for fattening aged twelve months or over but less than twenty-four months old.

F, heading 9 **Cattle for breeding, one year old and under two**
All cattle for breeding aged 12 months or over but less than twenty-four months old.

F, heading 10 **Heifers**
Cows of two years and over which have not yet calved and are not for fattening.

F, heading 11	Cows exclusively for milking¹ Cows of two years and over which have calved, are reserved for milk production and are normally milked.
F, heading 12	Nurse cows¹ Cows of two years and over which have calved and are not normally milked but suckled by calves.
F, heading 13	Milk and draught cows¹ Cows of two years and over used for draught purposes and for milk production.
F, heading 14	Cattle for work only Cattle of two years and over used for work or intended for work.
F, heading 15	Cattle for fattening All cattle of two years and over kept for fattening.
F, heading 16	Bulls for service Bulls for service of two years and over.
F, heading 17	Buffaloes Bull and cow buffaloes of all ages.
F, heading 18	Sheep, under one year old All sheep of less than twelve months, excluding unweaned lambs.
F, heading 19	Sheep one year old and over All sheep of twelve months and over.
F, heading 20	Goats under one year old All goats of less than twelve months, excluding unweaned lambs.
F, heading 21	Goats one year old and over All goats of twelve months and over.
F, heading 22	Piglets Young pigs of under 20 kg liveweight.
F, heading 23	Store pigs Young pigs of 20 kg and over, intended for fattening on other holdings.
F, heading 24	Pigs for fattening Pigs of all categories (with the exception of stores) of from 20 to 50 kg, and pigs of over 50 kg intended for slaughter.
F, heading 25	Sows and gilts Female breeding pigs or pigs intended for breeding, of liveweight 50 kg and over.
F, heading 26	Boars Male breeding pigs or pigs intended for breeding of liveweight 50 kg and over.

¹ Including cows of less than two years which have already calved.

F, heading 27	Chicks, cockerels and pullets Chicks, cockerels, and pullets for laying.
F, heading 28	Hens and cocks Laying hens; cocks.
F, heading 29	Table fowls Chicken intended for meat (slaughter).
F, heading 30	Other poultry Ducks, turkey, geese, guinea-fowl.
F, column	<i>Average number over accounting year</i> Average livestock numbers over the accounting year should be given in numbers of animals, taken, except in the case of poultry, to one decimal place; each unit will represent one animal actually present on the holding for 365 days. Numbers may be determined either by making periodical stock-taking counts (normally monthly) of the animals and taking the average of the numbers so ascertained, or by keeping a permanent register of arrivals (births, purchases, animals taken into or returning from agistment), departures (sales, deaths, animals placed in or withdrawn from agistment) and transfers (passage from one category to another).

G. FORAGE CROPS; LIVESTOCK AND OTHER PRODUCTS

G, heading 1	Forage crops Fodder beet and mangolds, fodder maize, clover, lucerne, ryegrass, turnips, fodder mixtures, fodder cabbages and kales, hay. Forage products from non-forage crops (for example: barley and maize) should not be included in this item.
G, heading 2	Occasional letting of forage areas; agistment Rent from the occasional leasing out, under non-renewable agreements for periods not exceeding twelve months, of forage areas forming part of the UAA; income from the care, feeding and tending of animals taken into agistment.
G, heading 3	Horses etc. Horses, mules, hinnies, asses.
G, heading 4	Cattle Cattle of all categories, including buffaloes.
G, heading 5	Milk and milk products from cattle¹ 50. Full-cream milk 51. Cream 52. Butter 53. Cheese from full-cream milk 54. Other milk products (whey, skim milk and its derivatives, yoghourt, buttermilk, etc); the product or products should be given in the bracket.
G, heading 6	Sheep Sheep of all categories.

¹ Including buffalo milk and milk products.

G, heading 7	Wool
G, heading 8	Goats Goats of all categories.
G, heading 9	Milk and milk products from sheep and goats Milk and cheese from sheep and goats.
G, heading 10	Other products from the farming of horses, cattle, sheep and goats Show prizes, leather, skins, horsehair, bristles, bones, stud fees, fees for the keep of a bull owned by a co-operative, hiring out of horses, manure, liquid manure, etc.
G, heading 11	Pigs Pigs of all categories.
G, heading 12	Other pig farming products Stud fees, show prizes, etc.
G, heading 13	Hen eggs Eating eggs, hatching eggs
G, heading 14	Chicks, cockerels, pullets, cocks, hens.
G, heading 15	Other poultry and poultry products Ducks, turkeys, geese, guinea fowl, feathers, eggs, etc.
G, heading 16	Other small stock Rabbits, pigeons, reared game, animals bred for fur, fish, snails, silkworms, bees, etc.
G, heading 17	Miscellaneous products of the holding Contract operations, hiring out of machines, cultivation of mushrooms, timber, ¹ leasing of shooting or fishing rights, production of fixed assets, ² the latter being valued at cost. Rental value of accomodation for hired labour (the figure given should be the amount of the relevant costs); rental value of land used free of charge by hired labour ³ . Rental value of the holder's living quarters is not to be included in this item. All data relating to the sale of land, buildings, heavy machinery or shares in co-operatives are excluded.
G, column 1	<i>Total production for the accounting year</i> Total production during accounting year, excluding any wastage at the farm.
G, column 2	<i>Opening valuation</i> Opening valuation of livestock and livestock products should be at ex farm prices ⁴ .
G, column 3	<i>Livestock purchases</i> Total cost of livestock purchases, including hatching eggs.

¹ Only timber from the utilised agricultural area should be entered.

² Excluding permanent crops c.f. E 13.

³ This value to be indicated only if such land is included in the UAA.

⁴ As regards production and breeding stock, incidental fluctuations in prices should be ignored, only normal price trends being taken into account.

- G, column 4 *Receipts*¹
Total sums received during the accounting year, whether in cash or through bank or postal cheque accounts.
- G, column 5 *Change in debtors*¹
Changes, as between the opening and the closing of the account, in debtors for sums due in respect of produce delivered but not yet paid for.
- G, column 6 *Sales*
Value of total sales of miscellaneous, forage and livestock products (column 6)—i.e. receipts (column 4) adjusted for any change in debtors (column 5)².
The value of milk products returned by dairies for feed should not be deducted from milk receipts but treated as feeding-stuff costs.
Receipts from the resale of supplies purchased should be deducted from the corresponding expenditure. Subsidies, bonus payments and any compensation payments received (including compensation under livestock insurance policies) should be included in the sales total for the product in question.
- G, columns 7-9 *Outgoings in kind*
Outgoings in kind should be valued at ex-farm prices.
For definitions and instructions as to the data to be given in columns 7, 8 and 9, see E, columns 9, 10 and 11.
- G, column 10 *Closing valuation*
Closing valuation of livestock and livestock products should be at ex-farm prices. As regards production and breeding stock, incidental price fluctuations should be ignored, only normal price trends being taken into account.
- G, column 11 *Production of fixed assets*
Cf. E, column 13.
This concerns only heading 17.
Example: major repairs to a building, construction of a trailer, etc.
- G, column 12 *Gross output*
Gross output in respect of the products under consideration is the total value of all such products marketed, provided in kind and stored during the accounting year. Gross output is calculated as follows: (6 + 7 + 8 + 9 + 10 + 11 - 2 - 3).
- G, column 13 *Farm use (produce fed to stock)*
Farm use refers to livestock products of the holding fed to its stock. Such products should be valued at ex-farm prices.
No entry for farm use should be made in respect of forage crops.
- G, column 14 *Gross production*
Gross production is the total value for the accounting year of all products marketed, provided in kind, stored or used on the farm. Gross production is calculated as follows (12 + 13).

H. COSTS

True costs and farm use

True costs represents the 'consumption' during the accounting year of production resources acquired by the holding in return for payment, whether in cash or in kind. Such 'consumption'

¹ Completion of this column is optional.

² Receipts during the accounting year minus debtors at the beginning of the accounting year plus debtors at the end of the accounting year.

may occur immediately after the outlay (or in certain cases before the outlay) or much later; fertilisers and animal feeding-stuffs are examples of the first case, depreciation of the second. Only items utilised in the course of the holding's agricultural operations should be taken into account. Expenditure in respect of non-farming activities of the holder or of his family, or expenditure in respect of private consumption by the holder's household (for example, cost of electricity, fuel and motor fuel not used for agricultural production) must not be taken into account. Investments by way of purchases of land, buildings, heavy machinery or shares in co-operatives should not be taken into account¹.

H, headings 1 & 2

Salaries and Wages

These include actual salaries and wages, plus any paid holidays, productivity or other bonuses, gifts, gratuities, or share of profits, irrespective of the workers' skills (specialised or non-specialised), nature of work (manual or managerial) and basis of remuneration (piece work or by time).

Salaries and wages may be in cash or in kind—e.g. meals provided by the holder and miscellaneous perquisites (goods or services provided free of charge to persons working on the holding by way of remuneration: accommodation, use of land or machinery, etc.).

H, heading 1

Salaries

Remuneration paid to employees of the holding not regarded as manual workers. For example, manager, engineer, secretary, permanent accountant.

H, heading 2

Wages

Wages paid to manual workers on the holding, including subsidiary costs—e.g. recruitment expenses (advertising, recruitment of foreign labour, removal expenses etc.).

H, heading 3

Welfare charges

Social insurance, occupational accident insurance, family allowances, old age and retirement pensions, only the share payable by the holding being taken into account.

If contributions legally payable by the employee are borne by the holding, they should be treated as remuneration and should appear in column 1 under heading H 1 or H 2.

This heading should not include any personal insurance of the holder or his family.

H, heading 4

Separate entry for occupational accident insurance

Total charges in respect of occupational accident insurance, already included under heading 3, may, optionally, be entered separately here.

H, heading 5

Contract operations and machinery hire

Expenditure in respect of work on the holding carried out by other persons (other holdings, agricultural contractors)² and in respect of the hire, normally for a limited period,³ of machines without operator or driver (driven or operated by employees of the holding).

H, heading 6

Depreciation of machinery and equipment

The figure for depreciation of machinery and equipment should be the actual depreciation over the accounting year as shown in the accounts.

Depreciation should be shown only in respect of machinery and equipment the value of which when new is in excess of a certain figure (see list below). No depreciation should be allowed for in respect of minor equipment (i.e. equipment not listed). Purchases of these items are to be treated as direct expenditure for the accounting year in question (see heading 7).

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

¹ Where production resources are used to produce agricultural investments (e.g. establishment of orchards, construction of agricultural equipment) the relevant costs should be treated as current operating costs. The assets so produced will be entered at cost as items of output.

² Any mutual assistance by neighbouring farmers subject to offsetting only should not be entered.

³ Expenditure in this heading will include all subsidiary costs relating to the hiring, such as transport or special insurance charges.

progress. In view of the differences in depreciation not only as between one region and another, but also from one holding to another, accountancy offices must be able to choose a depreciation rate for each item of machinery which is appropriate for the region or holding in question, the aim being to keep as closely as possible to the actual depreciation in value of the machine.

The following rates are to be taken merely as guidelines.

No	Machine and Type	Rate of depreciation, expressed as percentage of new value
1	4-wheeled tractor caterpillar tractor implement carrying tractor	10
2	Motor cultivator	10
3	Other single axle self-propelled machines	10
4	Stationary or mobile engines	
	— internal combustion	10
	— steam	7.5
5	Electric motor	5
6	Winch	5
7	Animal-drawn plough	5
8	Tractor-drawn plough	7.5
9	Disc plough	5
10	Cultivator:	
	— animal-drawn	5
	— tractor-drawn	7.5
11	Ordinary harrow:	
	— animal-drawn	5
	— tractor-drawn	7.5
12	Spring tine harrow	5
13	Disc harrow	5
14	Rotary harrow	10
15	Flat roll	5
16	Ridged or Cambridge roller	5
17	Multi-purpose toolbar	5
18	Hoe and mechanical hoe	5
19	Ridger	5
20	Thinner	12.5
21	Water sprinkler equipment	10
22	Irrigation equipment	10
23	Fully mechanised manure spreader	10
24	Manually fed manure spreader	7.5
25	Liquid manure container	5
26	Fertilizer spreader	7.5

¹ It should in theory be possible, taking as a basis published second-hand prices for agricultural tractors and motor cultivators, to establish the actual market price of every such machine. It is therefore recommended that reference be made to published second-hand tractor prices in order to determine the exact figure for depreciation of any tractor from one accounting year to the next.

No	Machine and Type	Rate of depreciation, expressed as percentage of new value
27	Seed drill:	
	— animal-drawn	5
	— tractor-drawn	7.5
	— precision	12.5
28	Planter:	
	— semi-automatic	7.5
	— semi-automatic for potatoes	7.5
	— automatic for potatoes	10
29	Potato dibbling machine	5
30	Sprayer	10
31	Duster	10
32	Animal-drawn mower	5
33	Tractor-drawn mower and cutter bar	7.5
34	Complete forage harvester	12.5
35	Tedder	7.5
36	Forked tedder	5
37	Rake-tedder	7.5
38	Rake	5
39	Pick-up reel	7.5
40	Crop loader	7.5
41	Pick-up baler	7.5
42	Loader	7.5
43	Grab unloader	5
44	Elevator	5
45	Forage blower	5
46	Silage combine	12.5
47	Reaper	10
48	Sheaf loader	10
49	Reaper binder	
	— animal-drawn	5
	— tractor-drawn	5
50	Combine	10
51	Maize harvester	10
52	Potato lifters:	
	— spinner	5
	— hoover	7.5
53	Complete potato-harvester	15
54	Haulm pulveriser	7.5
55	Beet squeezer and topper:	
	— animal-drawn	5
	— tractor-drawn	7.5
56	Complete beet harvester	15

No	Machine and Type	Rate of depreciation, expressed as percentage of new value
57	Beet lifter and topper	7.5
58	Thresher	5
59	Clover huller	5
60	Hay and straw balers	5
61	Grain conveyer	7.5
	Grain blower	5
62	Seed cleaner	7.5
63	Potato grader	7.5
64	Chopper	5
65	Chopper blower	12.5
66	Grain mill	5
67	Hammer mill	5
68	Root cutter and mixer	7.5
69	Washer	7.5
70	Potato steamer	
	— electrically heated	7.5
	— coal heated	10
71	Potato crusher	12.5
72	Milking machine	5
73	Milk coolers and in-churn coolers:	
	— cooler	10
	— in-churn cooler	5
74	Separator	7.5
75	Churn	7.5
76	Press	5
77	Fruit and vegetable sorter and grader	7.5
78	Forage drier	7.5
79	Grain drier	7.5
80	Grain silo	7.5
81	Silos (other than grain silos)	7.5
82	Deep freeze, agricultural refrigerator	5
83	Trailer, metal tyres	5
84	Trailer, pneumatic tyres:	
	— self-unloading	7.5
	— tip-up	7.5
85	Automatic watering trough	5
86	Field pump, wind-pump for pastures	7.5
87	Electric fencing	12.5
88	Installations for daily manure removal:	
	— drawn type	7.5
	— pushing type	10
89	Circular saw	5

No	Machine and Type	Rate of depreciation, expressed as percentage of new value
90	Weighing machine	5
91	Bagging hopper	5
92	Bag hoist	5
93	Grindstone and grinding machine	5
94	Water and liquid manure pump	7.5
95	Electric pumps	7.5
96	Other machinery	10

H, heading 7

Current upkeep of machinery and equipment

Cost of upkeep of machinery and equipment and of minor repairs not producing any increase in market value. Labour charges and cost of spare parts.

This entry includes purchases of minor equipment, sadler's and blacksmith's work and purchases of tyres.

For major repairs producing an increase in market value, only a proportion of the cost is to be included in this item, the rest being spread over subsequent accounting years.

H, heading 8

Fuels and lubricants

All petrol, T.V.O., heavy fuel oil, diesel oil, gas, oils and greases used as fuels or lubricants for the purposes of the holding.

H, headings 9-11.

Feed

- for horses, cattle, sheep and goats;
- for pigs;
- for poultry and other small livestock

(a) *True costs*

All feed purchased for livestock, including beet pulp and skim milk repurchased (entered at the actual repurchase cost) and mineral and vitamin supplements and all costs in connection with the preparation and preservation of feeding-stuffs (steaming, ensiling, etc.).

This entry also includes litter and charges for agistment and for the joint use of pastures or grazing not included in the UAA of the holding.

(b) *Farm use*¹

All produce of the holding fed to livestock on the farm (cereals, milk etc.), with the exception of forage crops falling within item 53 in Annex I to Regulation No 91/66/EEC.

Such products are valued at the annual mean price ex farm; they are included in the gross production of the holding (E, col. 15 and G, col. 13).

H, heading 12

Miscellaneous livestock costs

All expenditure relating directly to livestock production: veterinary and breeding expenses (medicines, disinfectants, stud fees, artificial insemination, hire of stud animals, castration (hatching eggs are not included as they are deducted from output—cf. G, heading 14, col 3)), livestock insurance, milk control, pedigree subscriptions and registration fees, show expenses, packing materials for livestock products, supplies for the processing of products (dairying and cheese making).

¹ For breakdown by category of stock, see H, column 5, post.

- H, heading 13 **Seeds and plants**
- (a) *True costs*
- seeds purchased plus contract charges for the preparation of seeds grown on the holding (sorting, disinfection);
 - purchase of plants (including poplar planting stock for planting on agricultural land but excluding forest planting stock).
- However, in the case of any unusually intensive planting, the cost of purchase of plants should not appear in this entry, for this will be an item of capital expenditure.
- (b) *Farm use*
- Seed, plants etc. grown and used on the holding. These should be valued at ex-farm prices.
- H, heading 14 **Fertilisers and soil ameliorators**
- All substances contributing to the improvement or maintenance of soil fertility and structure.
- All purchased fertilizers, whether synthetic, mineral or organic, the main effect of which derives from one or more fertilizing elements, including combined fertilizers and insecticides and ameliorators (lime, sludge, etc.).
- H, heading 15 **Water for irrigation**
- Charges for connection to water supply (connection charge) and for use thereof (water rates).
- H, heading 16 **Crop protection**
- Chemical, phytosanitary and other products for the protection of crops (insecticides, fungicides, weed killers, poison bait, bird-scarers, anti-hail projectiles, anti-freeze mist, etc.).
- In the case of crop protection work contracted out, where the exact figure for the cost of materials is known this should be deducted from the contract charge. The balance of the charge will be entered under heading H 5. Where the exact figure is not known, the whole charge (machinery, labour, materials) should be entered under heading H 5.
- H, heading 17 **Miscellaneous crop costs**
- Packing and binding materials, soil analysis charges, show expenses, insurance against hail and other crop damage, supplies for the processing of crop products (wine and cider making, production of artificial manure).
- H, heading 18 **Current upkeep of farm buildings, structures and land improvements**
- General (tenant-type) maintenance and repair work the effect of which is to reduce depreciation or at most to maintain the value of buildings and land improvements. The cost of repairs producing an increase in value (major repairs) should not be included in this item.
- H, heading 19 **Electricity, fuels, water**
- electricity;
cost of electricity used for the purposes of the holding (light and power). Electricity used for household purposes should not be entered as an expense against the farm business.
 - fuels;
cost of fuels used for the purposes of the holding (preparation of feeding stuffs, heating) not including the cost of household fuel.
 - water;
cost of water used for the purposes of the holding (drinking by livestock, washing, preparation of feed, etc.) other than for irrigation (cf. item H 15).

- H, heading 20 **Insurance** (other than that entered under heading 3, 12, 17 or 25)
- Public liability insurance and all insurances in respect of the holder's liability, with the exception of personal insurance (life, family insurance, etc.) and of insurances entered under heading 3, 12, 17 or 25.
- H, heading 21 **Taxes and dues chargeable to the business** (other than those covered by heading 24)
- All deductible taxes, dues or other charges (for example, taxes on tractors, carts, engines), with the exception of those levied on land and buildings or on labour.
- The holder's personal taxation (income tax) is not to be regarded as an expense against the business.
- H, heading 22 **Miscellaneous**
- Agricultural explosives, miscellaneous chemical products, refills for fire extinguishers, sundry fees (lawyer, court official, valuer, accountant, surveyor) and subscriptions, cost of documentation, newspapers and magazines, travel on farm business, advertising, cost of maintaining or replacing game and fish stocks,¹ etc.
- H, heading 23 **Depreciation of farm buildings, structures, land improvements and tree and bush crop plantations**
- This heading applies only² to depreciation of buildings, structures, land improvements³ and plantations owned by the occupier. Depreciation of such items should be calculated having regard to their initial cost (revalued if necessary) and probable useful life⁴. The following rates are generally indicated as a guide:
- Rates of depreciation on buildings and structures:
- | | |
|---------------------------------------|----|
| — wooden | 5% |
| — wooden with solid foundations | 4% |
| — of permanent materials ⁵ | 2% |
- H, heading 24 **Taxes on land and buildings and related charges**
- Total taxes, rates and other charges payable in respect of ownership of farm land and buildings in owner occupation.
- H, heading 25 **Fire insurance of farm buildings**
- Fire insurance premiums on farm buildings and structures in owner occupation.
- H, heading 26 **Rent**
- Rent paid in respect of all property rented, whether constituting the whole or part only of the holding. This heading covers all rental payments, whether in cash or in kind, direct or indirect (e.g. life annuity), in respect of land or buildings.
- Any sum paid by the tenant in place of the landlord should be included in this item, for example: property tax, major (landlord-type) repairs, fire insurance of buildings, etc., and also non-depreciable investments in land; in the latter case, if the investment is a major one, it can be spread over several consecutive accounting years.
- H, heading 27 **Bank interest and charges on borrowings⁶**
- Interest, discount, and bank charges in respect of loans contracted solely for farming purposes (purchases of land and equipment, seasonal borrowings).

¹ This latter expenditure (shooting and fishing) should be taken into account only where there is a corresponding entry (leasing of shooting or fishing rights) in the output section (G, heading 17).

² No depreciation calculation is made in respect of land.

³ Land improvements include: fencing, drainage, irrigation works (excluding equipment: pipes, spray nozzles, motor pumps, etc.)

⁴ Where the values are estimated (current use value) at each valuation, the figure for depreciation will be the valuation change from one year to another, taking into account any major repairs.

⁵ Brick, stone, concrete, etc.

⁶ This entry is optional.

H, heading 28	<p>Rental value per hectare of land in owner occupation¹</p> <p>Give the rent which would normally be paid by the holder if he rented the land owned by him².</p>
H, heading 29	<p>Rental value of farm buildings in owner occupation¹</p> <p>Give the rent which would normally be paid by the holder if he rented the farm buildings owned by him.</p>
H, headings 28 & 29	<p>Rental value per hectare of utilised agricultural area of land and buildings in owner occupation (this heading must be completed).</p>
H, heading 30	<p>Rental value of land and buildings in owner occupation¹</p> <p>Total rental value of all land and buildings in owner occupation.</p>
H, column 1	<p><i>Expenditure and depreciation</i></p> <p>This column includes all payments (cash, bank or postal cheque account) made during the accounting year³ plus the totals for depreciation (headings 6 and 23). Entries in this column are optional.</p>
H, column 2	<p><i>Outgoings in kind</i></p> <p>Totals for outgoings in kind (produce, use of property: land, buildings or services), entries being made against the relevant headings. Entries in this column are optional.</p>
H, column 3	<p><i>Valuation change</i></p> <p>To ascertain the true 'consumption' of production resources (raw materials, services, etc.), the expenditure and other outgoings for the accounting year (columns 1 and 2) must be adjusted for any valuation change (column 3).</p> <p>The valuation change comprises:</p> <p>(a) any change in creditors and debtors:</p> <p style="padding-left: 40px;">(expenditure during the accounting year minus creditors at the start of the year plus debtors at the start of the year plus creditors at the end of the year minus debtors at the end of the year);</p> <p style="padding-left: 40px;">together with, in respect of supplies,</p> <p>(b) any valuation change in stocks in store and in the ground (valuation of cultivations).</p> <p>Any increase in value is deducted from expenditure when calculating costs, any decrease being added. Supplies and cultivations are valued at cost.</p> <p>Entries in this column are optional.</p>
H, column 4	<p><i>True Costs</i></p> <p>Totals for true costs are the sums of the figures in columns 1-3.</p>
H, column 5	<p><i>Farm use</i></p> <p>Farm use refers to the output of the holding used by it for feed or seed purposes. No entry for farm use should be made in respect of forage crops. Produce used on the farm should be valued at ex-farm prices.</p> <p>Where the relevant systematic and regular records are not as yet available, the breakdown of farm use of output as feed among the various categories of stock should be made with the direct assistance of the operator.</p>

¹ This entry is optional.

² Rental values should take account of the particular situation of the holding. For example, in the case of a holding where there is only a single parcel of land in owner occupation the value assessed should be on the basis of the rent currently paid for isolated parcels. If on the other hand the areas in owner occupation constitute a relatively large proportion of the area of the holding the basis of assessment will be the rent paid for a complete holding, even though the area in question consist of a number of isolated parcels.

³ Any sums received from the resale of supplies or by way of rebate are deducted from the amount of the corresponding payments.

H, column 6

True costs and farm use

Totals of true costs and farm use—sum of columns 4 and 5.

VALUATION DATA

Land and buildings

I, heading 1

Land and land improvements¹

Agricultural market price of land in owner occupation, taking account of land improvements (permanent fencing, drainage, fixed irrigation works, etc.). The basis to be taken for valuation of land is the price normally paid in the region for agricultural land of the same kind and in the same situation.

I, heading 2

Buildings and structures¹

All buildings or structures for agricultural use, including related installations (services (electricity, water), walls and fences), which are the property of the holder. As regards the farmhouse, only premises directly used for agricultural purposes (dairy, grain storage, offices, staff accommodation) are to be taken into account.

Buildings should be valued by taking the initial value² (construction or purchase price), revalued where appropriate, and deducting depreciation.

I, heading 3

Permanent crops (tree and bush crop plantations)

Total value of orchards and other plantations (excluding woodland), whether already producing or still immature. The value for such plantation is the total amount of investments made up to the time of full production, minus depreciation up to the date of valuation.

Farm capital

I, heading 4

Livestock

Value of stock, at estimated ex-farm prices. For production and breeding stock, incidental fluctuations in prices should be ignored, only normal price trends being taken into account.

I, heading 5

Machinery and equipment (deadstock)

This item is subdivided as follows:

50 Tractors

The category includes, in addition to 4-wheel, caterpillar, and implement carrying tractors, specialised motor vehicles such as jeeps, Unimogs, etc. and road vehicles adapted for use as agricultural tractors.

51 Motor cultivators

Single-axle motor vehicles used in agriculture, horticulture or viticulture.

All private gardening equipment is excluded (e.g. lawn mowers).

52 Major equipment

Equipment of a certain value and in respect of which a depreciation calculation is made (cf. H, heading 6).

53 Minor equipment

All equipment not falling within any of the three preceding categories and in respect of which no depreciation calculation is made.

¹ Separate entries in respect of land and improvements on the one hand and buildings and structures on the other are optional (cols. 1 and 3). Total values must however be shown (cols. 2 and 4).

² Where the initial value of buildings cannot be ascertained, the value should be estimated on the basis of current use (current use value).

The market value of tractors and motor cultivators is usually assessed by reference to periodically published lists of second-hand tractor prices.

The market value of major equipment is calculated by deducting the amount already written off from the purchase price, revalued as appropriate.

For minor equipment the value generally taken is half the new value.

I, heading 6

Circulating capital

Circulating capital consists of the following:

60 *Stocks*¹

Products of the holding and stored supplies.

61 *Other circulating capital*¹;

— Value of cultivations (limited to the value of fertilizer, ameliorators, seed and plants used for the growing crop, and excluding permanent crops);

— holdings of agricultural shares (shares in co-operative groups or other similar bodies whose services are used by the holding);

— sundry debtors:

(a) short-term debts in respect of sales of produce or fixed assets or the provision of services;

(b) sums paid in advance for goods or services;

— cash balances (in hand, at the bank, in postal cheque account).

Since it is seldom possible to determine exactly the amount of such capital, this may be shown in the form of an estimate made on some standard basis — for example 50% of total true costs (total of entries in column 4 of headings H 1–27)².

I, headings 7–9

Creditors¹

Sums owing by the holder in respect of the business.

I, heading 7

Long term loans (ten years and over).

I, heading 8

Medium term loans (one to less than ten years).

I, heading 9

Short term loans (less than one year) and current creditors

(sums due to other persons in respect of the supply of goods or services to the holding, e.g. purchases of fertilizer, contract operations).

I, columns 1–4

*Values at the start (columns 1 and 2) and end of the accounting year (columns 3 and 4)*³.

Values at opening and closing valuation.

J. MISCELLANEOUS INFORMATION

J, heading 1

UAA effectively irrigated

Area effectively irrigated during the accounting year, whether by fixed works or by movable equipment, and by whatever method (sprinkling, flooding).

J, heading 2

Area of heated glass

Basic area (glass area) of all glasshouses, Dutch lights and frames equipped with heating plant.

¹ Optional entry.

² In this case, the figure for circulating capital will represent the average of the two valuations, the opening and closing valuations being the same.

³ Entries in columns 1 and 3 are optional.

- J, heading 3 **Area of cold glass**
Basic area (glass area) of all glasshouses, Dutch lights and frames not equipped with heating plant. The area of cloches, plastic sheeting and other translucent covering for individual plants should also be included.
- J, heading 4 **Average weight of milk cows**
Liveweight of an adult milk cow. If there are cows on the holding of breeds of markedly differing sizes, then the weight given should be that for an animal of the principal breed.
- J, heading 5 **Grazing days on hill or other grazings not included in the UAA**
The purpose of this item is to indicate forage availabilities additional to those of the UAA as such. Only those days on which hill or other non-UAA grazings constituted the principal source of feed for stock should be taken into account; the number of days should be converted into cow grazing days.
Where it is not possible to calculate the number of cow grazing days directly, a cow grazing day may be regarded as the equivalent of a whole day's grazing by:
— one bovine or horse of two years or over (including unweaned animals), or
— two bovines or horses of less than two years, or
— five goats (with or without kids), or
— seven sheep (with or without lambs).
- J, heading 6 **Number of tractors**
Give the number of tractors owned, whether outright or jointly, and used on the holding during the accounting year.
- J, heading 7 **Number of motor cultivators**
Give the number of motor cultivators (including all single-axle self-propelled machines) owned, whether outright or jointly, and used on the holding during the accounting year.
- J, heading 8 **Tractor power**
Give the total horsepower (nominal) of all tractors owned, whether outright or jointly,¹ and used on the holding during the accounting year.
- J, heading 9 **Motor cultivator power**
Give the total horsepower (nominal) of all motor cultivators (including all single-axle self-propelled machines) owned, whether outright or jointly,¹ and used on the holding during the accounting year.
- J, headings 10-13 **Exceptional items of profit or loss**
These are items of profit or loss relating to former accounting years. Thus they constitute accounting adjustments and should be taken into account only if the sums involved are substantial.
They comprise the following²:
J, heading 10 **items relating to previous accounting years:**
costs or output items included in the current year's accounts but relating to former accounting years;
J, heading 11 **sale of stocks:**
differences between estimated values of products at the time of valuation and prices actually realised, where such differences may not properly be included in the current year's accounts;
J, heading 12 **debtors:**
bad debts; debts paid after being written off at a previous valuation;
J, heading 13 **other³.**

¹ The total figure for the horsepower of tractors and motor cultivators owned jointly should be taken, irrespective of the amount of the holder's share.

² Profit items should be indicated by a plus sign (+), losses by a minus (-).

³ Where entries are made against this heading, specific details should be given in the 'Remarks' section (Table K).

K. REMARKS

Table K is intended for concise comments of any kind on:

- the returning holding, particularly as regards any peculiarities which might explain an exceptionally low or high level of income;
- any problems which may have arisen in compiling and verifying the farm return.

Remarks should be dated and should include the name of the body responsible for them (accountancy office, liaison agency).

L. SHARE-CROPPING

Insertion No 1 is to be completed where any part of the utilized agricultural area (UAA) is share-cropped (c.f. definition under heading G 3 or held under some equivalent type of occupancy¹).

L, section (a),
headings 1-13

Output — Costs — Income

Entries against heading 1-13 in section (a) should be the same as those for the corresponding items in Tables E, G (Output) and H (Costs).

L, section (b)
headings 1-5

Valuation data

Entries against headings 1-5 in section (b) should be the same as those in Table I (Valuation data).

L, section (c)

Does the holding form part of a larger holding of the 'fattoria' type?

The purpose of this question is to make it possible to distinguish from share-cropping holdings in general those which are integrated into a larger holding, on which they are dependent for certain production resources and services (fattoria type).

L, columns 1 and 3 Amount of *share-cropper's* share².

L, columns 2 and 4 Amount of *landlord's* share².

¹ Entries in respect of types of occupancy equivalent to share-cropping will appear against heading C 4.

² Columns 1 and 2 when added together should be equal to the total sums entered in respect of the corresponding headings in columns E 14, G 12, H 4, I 2 and I 4.