

COMMISSION OF THE EUROPEAN COMMUNITIES

**The Farm Accountancy  
Data Network**

for the  
**European Economic  
Community**



THE FARM ACCOUNTANCY  
DATA NETWORK  
FOR THE  
EUROPEAN ECONOMIC COMMUNITY

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## **I. FOREWORD**

This document is a second edition of the booklet published in 1969 on the Farm Accountancy Data Network of the European Economic Community.

This second edition contains an entirely new section covering the whole of the instructions and commentaries elaborated by the Services of the Commission of the European Communities, with the assistance of the Community Committee for the Farm Accountancy Data Network.

It has been brought up to date with particular reference to the provisions of regulations adopted by the Council and the Commission from the angle of the enlargement of the European Economic Community on 1 January 1973.

This second edition thus appears at a crucial period in the life of the Network. It comes between a long running-in period of five years, in the setting of a Community limited to six Member States, and a period of development over five more years in an enlarged Community of nine Member States.



## II. THE FARM ACCOUNTANCY DATA NETWORK

1. The EEC farm accountancy *data network* was established by the Council of Ministers of the European Communities.<sup>1</sup>

*The implementing measures* were adopted subsequently by the Commission of the European Communities.

2. *The aim* of the European Economic Community is to obtain comparative information on the situation of farms which will enable it, in particular, to lay down the guidelines for the future development of the common agricultural policy.

The accountancy data obtained will permit the determination annually of the incomes of the different categories of agricultural holding and the analysis of their business operation.

*The method* used consists of the systematic collection of data which are supplied by agricultural holdings specially selected according to Community rules and based on verifiable facts; furthermore, the Community has endeavoured to make sure these data reflect the technical, economic and social conditions obtaining on holdings.

The information thus gained will be used in particular, for drawing up an *annual report* on the situation of agriculture and agricultural markets in the Community.

3. The data network is composed of *several bodies*.<sup>2</sup>

During the early years of the network's operation, 10000 agricultural holdings, known as *returning holdings*, have been included. These holdings are selected by the Regional Committees, which consist of representatives of the administrative authorities, farmers, the accountancy offices and where appropriate, bodies such as those concerned with agricultural economics, agricultural education, advisory services, extension work, statistics and credit.<sup>3</sup>

A *farm return* is drawn up by *accountancy offices*<sup>4</sup> for use by each of the returning holdings.

A *liaison agency*, designated by each of the Member States, collects the farm returns, verifies them and forwards them to the Commission, which then processes the information contained on them. The Commission checks on the validity of the manner in which the returning holdings were selected, and of the information received, in consultation with a *Community Committee*,<sup>5</sup> which is composed of representatives of the Member States and over which the Commission presides.

4. The network's *field of survey* is restricted to holdings that market more than half of their final production and to which the operator devotes more than three-quarters of his annual working hours.

During the early years of the network's operation, its field of survey has been restricted to holdings of more than five hectares in area, except for those where more than half of the final production is made up of one or more of the following items: wine, fruit, vegetables, olive products. For this latter category of holdings, there is no limit as to size.

5. For the purposes of *selecting the holdings*, the territory of the Community has been divided into divisions.<sup>6</sup> In each division the Regional Committee lays down the existing categories of holdings (by reference to the Community scheme of classification described below), classifies the farms according to these categories, and determines how many returning holdings will represent each category (they must number 24 or

<sup>1</sup> Regulation No 79/65/EEC of 15 June 1965 — OJ No 109 of 23 June 1965.

<sup>2</sup> A diagram of how the data network operates is given in Annex 1.

<sup>3</sup> A list of the members of the data network's Regional Committees is to be found in Annex 7.

<sup>4</sup> A list of the accountancy offices participating in the data network is to be found in Annex 8.

<sup>5</sup> A list of the members of the Community Committee and a description of how it functions are given in Annex 5.

<sup>6</sup> A map of the data network's divisions is to be found in Annex 2.



more).<sup>1</sup> The total number of returning holdings to represent each division is decided at Community level; but the number selected for each division may vary within certain limits.

For each category of holding in its division the Regional Committee will select returning holdings that are representative in respect of the type of farming, area, labour force and type of occupancy. The holdings selected must also be operated by farmers who are willing and able to keep accounts and willing to allow the accounting data concerning their holding to be made available to the Commission. Finally, the conditions of production on these holdings, and their location in relation to markets, must be such as are regarded as normal for the division in question.<sup>2</sup>

6. The *scheme of classification* adopted by the Community is based on two main criteria.<sup>3</sup>

First of all, holdings are classified according to the *type of farming* (i.e. according to the structure of their standard gross production, in other words the composition of the total theoretical value of their output, excluding forage for farm use). In this connection holdings are grouped according to five main types [arable cropping; permanent crop production; forage crop production and stock farming dependent on land (horses, cattle, sheep and goats); stock farming not dependent on land (pigs and poultry); no predominant type]. The first four of these five main categories are all subdivided into six or seven subgroups, according to the particular production activity on which each of them concentrates. In all, there are 26 different types of farming.

The farms are then classified by a *dimensional* criterion: that of the utilized agricultural area.<sup>4,5</sup>

This scheme of classification has also been adopted for presenting some of the results of the 1966/67 Community Survey of Farm Structure. The data network has, therefore, a statistical basis perfectly adapted to its needs.

7. The *farm return*,<sup>6</sup> one of which is completed each year for every returning holding, contains information on the following points:

- Area
- Type of occupancy
- Labour force
- Land use
- Livestock numbers
- Output
- Costs
- Valuation data.

This farm return is individual to the holdings and anonymous. Use of the information contained in it for tax purposes is forbidden.

8. The farm accounting costs are borne by the States concerned;<sup>7</sup> the costs of completing the farm return are reimbursed by the Commission in the form of a standard fee of 25 units of account<sup>8</sup> for each return duly completed and forwarded within the prescribed time limits.

<sup>1</sup> If the number of returning holdings for a division is insufficient to enable each category to be represented in the division by at least 24 holdings, the Regional Committee concerned apportions the number of returning holdings among the major categories in the division with a view to ensuring that the greatest possible number of categories is represented, whilst taking into account the numerical distribution of holdings amongst the categories and the need for proper representation of each category.

<sup>2</sup> A map showing the location of the returning holdings is given in Annex 3.

<sup>3</sup> The scheme of classification used is given on page 24 of this document.

<sup>4</sup> There are 5 UAA categories (less than 5 ha; 5 to 10 ha; 10 to 20 ha; 20 to 50 ha; more than 50 ha).

<sup>5</sup> The size of the labour force and the type of occupancy may be taken into consideration as additional classification criteria. There are then three labour force categories, based on the number of man-work units (more than 2 MWU; 2 to 5 MWU; more than 5 MWU) and 5 occupancy-type categories (more than two thirds of the UAA owner-occupied, tenant-farmed, share-cropped or farmed under some other form of single-type occupancy; other types of occupancy).

<sup>6</sup> The nature of the accounting data on the farm return is specified on pages 36-40 of this document, with the different possible ways of presentation of the return appearing on pages 36-40 (form) and 65-70 (punched cards and magnetic tapes).

<sup>7</sup> After the 17.4.1972 accounting aid has to be considered in the context of the Council Regulation No 72/159/EEC concerning the modernization of agricultural holdings.

<sup>8</sup> The Community unit of account (u.a.) is defined in Council Regulation No 129 (OJ, 3.10.1962) as having the value of 0.88867088 grammes of fine gold.

9. The accountancy data network was planned in 1959, and in 1961/62 the services of the Commission, in collaboration with experts from the six Member States, carried out the preparatory work. The network was the subject of a Commission proposal to the Council in 1963, established by the Council in 1965, introduced during 1966 and 1967, and has been functional since 1968. With the publication of the results for the first three accounting years, the network is now, in 1972, entering its productive phase. After the 1st January 1973, the accountancy data network will be extended to include the three new Member States.<sup>1</sup>

*Now* that all the preparatory stages of the data network have been completed, the results of past experience will be utilized in order to perfect its operation.

10. For the farm accountancy data network to operate efficiently, the first prerequisite is active collaboration between all the persons and agencies who are involved in the scheme at all levels (holding, region, country, Community).

The administrative authorities of the Member States, farmer's organizations, a large number of Regional Committees, several hundred accountancy offices, and several thousand agricultural holdings, in collaboration with one another and with the European Community, bear joint responsibility for the success of this Community undertaking, upon which a greater degree and a more rapid achievement of agricultural integration in Europe ultimately depends.

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<sup>1</sup> The present edition contains the texts of the adopted regulations as well as the provisions made in perspective of the enlargement.



### III. COMPILATION OF INSTRUMENTS OF THE COUNCIL AND OF THE COMMISSION OF THE EUROPEAN COMMUNITIES CONCERNING THE FARM ACCOUNTANCY DATA NETWORK

#### 1. *Instructions for use*

This compilation contains the complete text of the Council and Commission instruments concerning the data network. The instruments are listed in the order in which they appeared in the Official Journal of the European Communities. The number of the Official Journal in which the original text was published is indicated at the head of each page. The compilation, however, does not contain the amending instruments; the amendments, corrigenda and additions have been inserted into the texts concerned.

In the basic text a numerical reference is made to the implementing texts at the bottom of the pages concerned. Inverted commas indicate the amendments, corrigenda and additions, and an alphabetical reference to the amending text is also made.

#### 2. *Chronological list*

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 (OJ No 109, 23.6.1965).

Regulation No 91/66/EEC of the Commission of 29 June 1966 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings (OJ No 121, 4.7.1966).

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 (OJ No 148, 10.8.1966).

Regulation No 184/66/EEC of the Commission of 21 November 1966 concerning the collection, verification and forwarding of accountancy data obtained for the purpose of determining incomes of agricultural holdings (OJ No 213, 23.11.1966).

Regulation No 349/67/EEC of the Commission of 25 July 1967 amending the dates and time limits for the forwarding to the Commission of the lists mentioned in Regulation No 91/66/EEC concerning the selection of returning holdings (OJ No 171, 28.7.1967).

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 (OJ No L 140, 22.6.1968).

Corrigendum to Regulation (EEC) No 746/68 of the Commission (OJ No L 168, 18.7.1968).

Regulation (EEC) No 747/68 of the Commission of 20 June 1968 amending Regulation No 184/66/EEC concerning the collection, verification and forwarding of accountancy data obtained for the purpose of determining incomes of agricultural holdings (OJ No L 140, 22.6.1968).

Regulation (EEC) No 1696/68 of the Commission of 28 October 1968 amending Regulation No 91/66/EEC concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings (OJ No L 266, 30.10.1968).

Regulation (EEC) No 1697/68 of the Commission of 28 October 1968 amending Regulation No 91/66/EEC concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings (OJ No L 266, 30.10.1968).

Regulation (EEC) No 1947/68 of the Commission of 2 December 1968 amending Regulation No 118/66/EEC on the form of return for the farm accountancy data network (OJ No L 291, 3.12.1968).

Regulation (EEC) No 2780/72 of the Commission of 22 December 1972 amending Regulation No 184/66/EEC of the Commission of 21 November 1966 concerning the collection, verification and forwarding of accountancy data obtained for the purpose of determining incomes of agricultural holdings (OJ No L 292, 29.12.1972).

Regulation (EEC) No 2781/72 of the Commission of 22 December 1972 amending Regulation No 91/66/EEC of the Commission of 29 June 1966 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings (OJ No L 292, 29.12.1972).

Regulation (EEC) No 2835/72 of the Council of 29 December 1972 amending Council Regulation No 79/65/EEC setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community (OJ No L 298, 31.12.1972).

### 3. Regulations concerning the farm accountancy data network.

#### 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

THE COUNCIL OF THE EUROPEAN ECONOMIC COMMUNITY,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 43 thereof;

Having regard to the proposal from the Commission;

Having regard to the Opinion of the European Parliament<sup>1</sup>;

Whereas the development of the common agricultural policy requires that there should be available objective and relevant information on incomes in the various categories of agricultural holding and on the business operation of holdings coming within categories which call for special attention at Community level;

Whereas the accounts of agricultural holdings constitute the basic source of essential data for any assessment of incomes on agricultural holdings or study of their business operation;

Whereas the data collected must be obtained from agricultural holdings specially and suitably selected in accordance with common rules and must be based on verifiable facts; whereas such data must reflect technical, economic and social conditions on the holdings involved, be taken from individual holdings, be available as quickly as possible, be based on uniform definitions, be presented in a common form and be usable at all times and in full detail by the Commission;

Whereas these objectives can be attained only by means of a Community network for the collection of farm accountancy data, based on the farm accountancy offices existing in each Member State, enjoying the

confidence of the parties concerned and relying on their voluntary participation;

Whereas the complexity, both at Community and at Member State level, of the work involved in creating a Community network for the collection of farm accountancy data is such that the setting up of the accounting system must proceed gradually, thus entailing for the first few years a limited field of survey;

Whereas in selecting agricultural holdings and analysing and evaluating the data collected it is necessary to refer to data derived from other sources;

Whereas farmers must be given an assurance that their accounts and all other individual details obtained in implementation of this Regulation will not be used for taxation purposes or divulged by persons participating or having participated in the Community farm accountancy data network;

Whereas, in order that it may satisfy itself as to the objectivity and relevance of the data collected, the Commission must be in a position to obtain all necessary details concerning the manner in which the bodies entrusted with the selection of agricultural holdings and the accountancy offices participating in the Community farm accountancy data network discharge their duties and, if necessary, to send experts to work on the spot with the collaboration of the competent national authorities;

Whereas, to facilitate implementation of the provisions envisaged, a procedure should be provided for whereby the Member States and the Commission may co-operate closely within a Community committee;

Whereas after the Community farm accountancy data network has been in operation for a few years the Commission will be in a position to report on experience gained and to propose any necessary amendments to this Regulation;

<sup>1</sup> OJ No 157, 30.10.1963, p. 2653/63.

HAS ADOPTED THIS REGULATION:

CHAPTER 1

Creation of a farm accountancy data network for the European Economic Community

*Article 1*

1. To meet the needs of the common agricultural policy, there shall be set up a Community network for the collection of farm accountancy data, hereinafter called the 'data network'.

2. The purpose of the data network shall be to collect the accountancy data needed for, in particular:

- (a) an annual determination of incomes on agricultural holdings coming within the field of survey defined in Article 4; and
- (b) a business analysis of agricultural holdings.

3. The data obtained pursuant to this Regulation shall serve primarily as the basis for annual report by the Commission to the Council on the situation of agriculture and of agricultural markets in the Community.

*Article 2*

For the purposes of this Regulation:

- (a) 'operator' means the natural person responsible for the day-to-day management of an agricultural holding;
- (b) 'category of holding' means a group of agricultural holdings having the same characteristics according to the criteria listed in Article 4 (3) (a);
- (c) 'returning holding' means any agricultural holding making returns for the purposes of the data network;
- (d) 'division' means the territory of a Member State, or any part thereof as delimited with a view to the selection or returning holdings; a list of such divisions appears in the Annex to the Regulation.
- (e) 'accountancy data' means any technical, financial or economic data relating to an agricultural holding derived from accounts consisting of entries made systematically and regularly throughout the accounting year.

CHAPTER II

Determination of incomes on agricultural holdings

*Article 3*

The provisions of this Chapter concern the collection of accountancy data for the purpose of making an annual determination of incomes on agricultural holdings.

*Article 4*

- 1. The field of survey referred to in Article 1 (2) (a) shall cover those agricultural holdings, which:
  - are run as market-oriented holdings, and
  - provide the main occupation of the operator.

- 2. (a) During the first three years of operation of this Regulation, data shall be taken only from those agricultural holdings within the field of survey defined in paragraph 1 having an area exceeding five hectares.

This limitation as to area shall not apply, however, in respect of holdings more than half of whose output consists of one or more of the following products: wine, fruit, vegetables, olive products.

For this period, the number of returning holdings shall be ten thousand.

- (b) Before the end of this period, the Council, acting by a qualified majority on a proposal from the Commission, shall determine the increase to be made in the number of returning holdings for future years and shall lay down a timetable for gradually extending the survey to cover those agricultural holdings within the field of survey which were excluded during the first three years.
- 3. To qualify as a returning holding for the purpose of paragraphs 1 and 2, an agricultural holding shall satisfy the following conditions:
    - (a) the holding must be characteristic of its division as regards:
      - type of farming,
      - area,
      - labour force (numbers and density),
      - type of occupancy;
    - (b) the person farming the holding must be a person willing and able to keep farm accounts and willing to allow the accountancy data from his holding to be made available to the Commission;

- (c) the conditions of production on the holding and its location in relation to markets must be such as to be regarded as normal for the division in question.

4. Detailed rules for the implementation of this Article, laying down in particular the number of returning holdings per division, shall be adopted in accordance with the procedure laid down in Article 19.<sup>1,2</sup>

#### Article 5

1. Each Member State shall, within three months from the date of entry into force of this Regulation, set up for each of its divisions a Committee, hereinafter called 'Regional Committee'.

2. A Regional Committee shall consist of not more than twelve members, representing:

- the administrative authorities,
- farmers,
- farm accountancy offices, and,
- in so far as such exist in the division and their co-operation is necessary, the bodies concerned with agricultural economics, agricultural education and advisory services, agricultural extension work, agricultural statistics and agricultural credit.

3. The Chairman of a Regional Committee shall be appointed by the Member State from among the members of that Committee.

Decisions of a Regional Committee shall be unanimous; where unanimity cannot be reached, decisions shall be taken by an authority designated by the Member State.

A Regional Committee may obtain the assistance of experts.

4. The duties of a Regional Committee shall be:

- (a) to determine the categories of holding to be found in its division and to ascertain the numerical distribution of holdings among the various categories. In so doing it shall base itself principally upon available statistics;
- (b) to fix the number of returning holdings per category, having regard to the distribution pattern referred to in subparagraph (a), the number of

returning holdings fixed for its division as provided in Article 4 (4) and the need for proper representation of each category;

- (c) to select the returning holdings, having regard to the provisions of Article 4 (3) and to its own decisions under subparagraphs (a) and (b) of this paragraph;

- (d) to compile a list of the holdings selected, specifying for each:

- the characteristics justifying its selection and its placing within a given category;
- the accountancy office, chosen as provided in Article 8;

and to send that list to the liaison agency provided for in Article 6.

5. Detailed rules for the implementation of this Article shall be adopted in accordance with the procedure laid down in Article 19.<sup>1,2</sup>

#### Article 6

1. Each Member State shall, within two months following the date of entry into force of this Regulation, appoint a liaison agency.

2. The duties of a liaison agency shall be:

- to inform the Regional Committees and accountancy offices as to the detailed implementing rules concerning them, in order to ensure that such rules are applied in a uniform manner;
- to compile and send to the Commission lists of the accountancy offices willing and able to complete farm returns in accordance with the terms of the contracts provided for in Articles 9 and 14;
- to forward to the Commission the lists of returning holdings compiled by the Regional Committees in accordance with the provisions of Article 5 (4), after verifying that such lists have been properly drawn up;
- to assemble the farm returns sent to it by the accountancy offices and to verify that they have been duly completed;
- to forward the farm returns duly completed to the Commission;
- to pass on to the Regional Committees and to the accounting offices the requests for information mentioned in Article 16 and to forward the relevant answers to the Commission.

<sup>1</sup> Regulation No 91/66/EEC of the Commission, 29.6.1966 (OJ No 121, 4.7.1966, p. 2249).

<sup>2</sup> Article 2 of Regulation No 349/67/EEC of the Commission, 25.7.1967 (OJ No 171, 28.7.1967, p. 1).

3. Detailed rules for the implementation of this Article shall be adopted in accordance with the procedure laid down in Article 19.<sup>1, 2, 3</sup>

#### *Article 7*

1. Each returning holding shall be the subject of an individual and anonymous farm return.
2. The accountancy data provided by each farm return must be such that it is possible:
  - to characterise the accounting holding by reference to the main elements of its factors of production;
  - to assess the income of the holding in its various forms;
  - to test by means of spot-checks the veracity of the information given.
3. 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 shall be determined in accordance with the procedure laid down in Article 19.<sup>4</sup>

#### *Article 8*

A farmer whose holding is selected as a returning holding shall choose from a list compiled for the purpose by the liaison agency an accountancy office willing to complete the return for his holding in accordance with the terms of the contract provided for in Article 9.

#### *Article 9*

1. A contract shall be concluded annually on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided in Article 8. Under this contract the accountancy office will undertake, in consideration of a standard fee, to complete farm returns in a manner consistent with the provisions of Article 7.
2. The terms of this contract, which must be uniform in all Member States, shall be determined in accordance with the procedure laid down in Article 19.<sup>2</sup>

<sup>1</sup> Regulation No 91/66/EEC of the Commission, 29.6.1966 (OJ No 121, 4.7.1966, p. 2249).

<sup>2</sup> Regulation No 184/66/EEC of the Commission, 21.11.1966 (OJ No 213, 23.11.1966, p. 3637).

<sup>3</sup> Article 2 of Regulation No 349/67/EEC of the Commission, 25.7.1967 (OJ No 171, 28.7.1967, p. 1).

<sup>4</sup> Regulation No 118/66/EEC of the Commission, 29.7.1966. (OJ No 148, 10.8.1966, p. 2701).

The supplementary terms which may be included in this contract by Member States shall be determined in accordance with the same procedure.<sup>2</sup>

3. Where the duties of an accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

### CHAPTER III

#### Collection of accountancy data for the purpose of a business analysis of agricultural holdings

##### *Article 10*

The provisions of this Chapter concern the collection of accountancy data for the purpose of a business analysis of agricultural holdings.

##### *Article 11*

There shall be determined in accordance with the procedure laid down in Article 19:

- the subjects of the analyses mentioned in Article 1 (2) (b);
- detailed rules concerning the selection and number of returning holdings, these being established according to the objectives of each particular analysis.

##### *Article 12*

1. Each returning holding selected in accordance with the second indent of Article 11 shall be subject of a special farm return, which shall be individual to that holding and anonymous. This farm return shall include the accountancy data required under Article 7 (2) and all such further accountancy items and details as each particular analysis may require.

2. The type of accountancy data to be given in a special farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure laid down in Article 19.

3. Special farm returns shall be completed by the various accountancy offices chosen as provided in Article 13.

##### *Article 13*

A farmer whose holding is selected in accordance with the second indent of Article 11 shall choose from



a list compiled for the purpose by the liaison agency an accountancy office willing to complete the special return for his holding in accordance with the terms of the contract provided for in Article 14.

#### *Article 14*

1. A contract shall be concluded on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided in Article 13. Under this contract the accountancy office will undertake, in consideration of a standard fee, to complete special farm returns in a manner consistent with the provisions of Article 12.

2. The terms of this contract, which must be uniform in all Member States, shall be determined in accordance with the procedure laid down in Article 19.

The supplementary terms which may be included in this contract by Member States shall be determined in accordance with the same procedure.

3. Where the duties of an accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

### CHAPTER IV

#### General provisions

##### *Article 15*

1. It shall be prohibited to use for taxation purposes any individual accountancy data or other individual details obtained in implementation of this Regulation.

2. It shall be prohibited for any person participating or having participated in the data network to divulge any individual accountancy data or any other individual details of which knowledge was acquired in the exercise of his duties or otherwise incidentally to such exercise.

3. Member States shall take all appropriate measures to penalise infringement of the provisions of paragraph 2.

##### *Article 16*

1. The Regional Committees and accountancy offices shall be bound, within their respective areas of responsibility, to furnish the Commission with all information which the latter may request of them regarding the discharge of their duties in implementation of this Regulation.

Such requests for information and the relevant answers shall be forwarded in writing through the liaison agency.

2. If the information supplied is inadequate or if such information fails to arrive in good time, the Commission may, with the collaboration of the liaison agency, send experts to work on the spot.

##### *Article 17*

There is hereby set up a Community Committee for the Farm Accountancy Data Network, hereinafter called the 'Community Committee'.

##### *Article 18*

1. The Community Committee shall consist of representatives of the Member States and of the Commission. Each Member State shall be represented on the Community Committee by not more than five officials.

The Chairman of the Community Committee shall be a representative of the Commission.

2. Where the procedure laid down in Article 19 is applied, the votes of Member States shall be weighted as provided in Article 148 (2) of the Treaty. The Chairman shall not vote.

##### *Article 19*

1. Where the procedure laid down in this Article is to be followed, matters shall be referred to the Community Committee by the Chairman, either on his own initiative or at the request of the representative of a Member State.

2. The representative of the Commission shall submit a draft of the measures to be adopted. The Community Committee shall deliver its opinion on such measures within a time limit set by the Chairman having regard to the urgency of the matter. Opinions shall be delivered by a majority of 'forty-one' votes (a).

3. The Commission shall adopt measures which shall apply immediately. However, if these measures are not in accordance with the opinion of the Community Committee, they shall forthwith be communicated by the Commission to the Council. In that event the Commission may defer application of the measures which it has adopted for not more than one month from the date of such communication.

The Council, acting by a qualified majority, may take a different decision within one month.

(a) Council Decision of the European Communities of 1 January 1973 adjusting the instruments concerning the accession of the new Member States to the European Communities (OJ No L2, 1.1.1973, p. 1).

*Article 20*

1. The Community Committee shall be consulted:

- (a) for the purpose of verifying that the selection of returning holdings under Article 5 has been carried out in conformity with the provisions of Article 4;
- (b) for the purpose of analysing and evaluating the accountancy data furnished by the data network, while having regard in particular to data deriving *inter alia* from farm accounts and statistics generally and from national accounts.

2. The Community Committee may examine any other question raised by its Chairman, either on his own initiative or at the request of a representative of a Member State.

It shall be kept regularly informed of the working of the data network.

*Article 21*

The Chairman shall convene the meetings of the Community Committee.

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

Done at Brussels, 15 June 1965.

Secretarial services for the Community Committee shall be provided by the Commission.

The Community Committee shall draw up its own rules of procedure.

*Article 22*

1. Appropriations to cover those costs of the data network attributable specifically to payment of fees to accountancy offices in consideration of their performance of the duties referred to in Articles 9 and 14 shall be included in the Community budget, in the Commission section.

2. Costs in respect of the setting up and operation of the Regional Committees and liaison agencies shall not be included in the Community budget.

*Article 23*

Before 1 January 1970 the Commission shall submit to the Council a full report on the operation of the data network, together with any proposal for amending this Regulation.

*For the Council*

*The President*

M. COUVE de MURVILLE

## ANNEX

## List of divisions referred to in Article 2 (d)

- Germany:*
1. Schleswig-Holstein
  2. Niedersachsen
  3. Nordrhein-Westfalen
  4. Hessen
  5. Rheinland-Pfalz
  6. Baden-Württemberg
  7. Bayern
  8. Saarland
  9. Hamburg
  10. Bremen
  11. Berlin
- France:*
1. Nord, Picardie
  2. Basse-Normandie, Haute-Normandie
  3. Bretagne, pays de la Loire, Poitou-Charente
  4. Centre, Région parisienne
  5. Franche-Comté, Champagne, Bourgogne
  6. Lorraine, Alsace
  7. Limousin, Auvergne
  8. Rhône-Alpes
  9. Aquitaine, Midi-Pyrénées
  10. Languedoc, Provence-Côte d'Azur-Corse
- Italy:*
1. Piemonte, Valle d'Aosta
  2. Lombardia
  3. Veneto, Trentino-Alto Adige, Friuli-Venezia Giulia
  4. Liguria
  5. Emilia-Romagna
  6. Toscana
  7. Umbria, Marche
  8. Lazio, Abruzzi
  9. Campania, Calabria, Molise
  10. Puglia, Basilicata
  11. Sicilia
  12. Sardegna
- Belgium:* Constitutes a single division
- Luxembourg:* Constitutes a single division
- Netherlands:* Constitutes a single division
- Denmark:* Constitutes a single division
- Ireland:* Constitutes a single division
- United Kingdom:*
1. Northern Ireland
  2. Scotland
  3. England North Region<sup>1</sup>
  4. Wales
  5. England West Region<sup>2</sup>
  6. England East Region<sup>3</sup> (a)

<sup>1</sup> This Region comprises the following counties: Cumberland, Durham, Northumberland, Westmoreland, Yorkshire (North Riding, East Riding and West Riding), Lancashire.

<sup>2</sup> This Region comprises the following counties: Cheshire, Hereford, Shropshire, Stafford, Warwick, Worcester, Cornwall, Devon, Dorset, Gloucester, Somerset, Wiltshire.

<sup>3</sup> This region comprises the following counties: Bedford, Cambridge and Isle of Ely, Essex, Greater London, Hertford, Huntingdon and

Peterborough, Lincoln (Holland), Norfolk, Suffolk, Berkshire, Buckingham, Hampshire, Isle of Wight, Kent, Oxford, Surrey, Sussex (East and West), Derby, Leicester, Lincoln (Kesteven and Lindsey), Northampton, Nottingham, Rutland.

(a) Regulation (EEC) No 2835/72 of the Council, 29.12.1972 (OJ No L298, 31.12.1972, p. 47).

## REGULATION No 91/66/EEC OF THE COMMISSION

of 29 June 1966

concerning the selection of returning holdings 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/EEC<sup>1</sup> 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 Articles 4, 5 and 6 thereof;

Whereas returning holdings must be selected in a uniform manner in each division and whereas to that end detailed rules should be laid down to implement the relevant provisions of Regulation No 79/65/EEC;

Whereas the classification of holdings prior to the selection of returning holdings must be effected in accordance with a scheme which is identical for all Member States;

Whereas, in the absence of uniform statistics on agricultural holdings in the Community, holdings must be classified on the basis of statistical data as at present available in each Member State; whereas in consequence the scheme of classification must be so drawn as to make it possible for agricultural holdings to be grouped in a limited number of categories;

Whereas the number of returning holdings in each division must be based principally on the number and diversity of the agricultural holdings therein falling within the field of survey;

Whereas by reason of the difficulties inherent in setting up the data network the number of returning holdings chosen in any division during the first three years should be allowed to differ within certain limits from the number of returning holdings laid down for that division;

Whereas, in order to obtain meaningful results for each category of holding, a minimum number of returning holdings per category should be laid down;

Whereas the figure of ten thousand returning holdings laid down in Article 4 (2) (a) of Regulation No 79/65/EEC does not allow for adequate representation of all the categories of holding within the field of survey defined in paragraphs 1 and 2 of that Article; whereas in consequence each Regional Committee, while ensuring that the major categories of holding in the division are represented, should at the same time see to it that as many categories as possible are represented;

Whereas each such Regional Committee should be required to compile a list of the categories of holding to be found in its division, showing clearly the size of each category and the manner in which the returning holdings are distributed among the categories;

Whereas, with a view to their study at Community level, the lists of categories of holding and of returning holdings must be drawn up in a standard form and forwarded to the Commission in good time before the beginning of the accounting year;

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*

For the purposes of this Regulation:

- 'agricultural holding' means a farm business situated within a limited geographical area, operated as a single unit, under a single management and producing products appearing on the list given in Annex 1;

<sup>1</sup> OJ No 109, 23.6.1965, p. 1859/65.

- a holding is to be regarded as market-oriented if normally at least half its output is marketed;
- an agricultural holding is to be regarded as providing the main occupation of the operator if the latter devotes at least three-quarters of his annual working time to the holding.

#### *Article 2*

Each Regional Committee shall, following as closely as possible the scheme of classification set out in Annex II, determine the categories of holding in its division as provided in Article 5 (4) (a) of Regulation No 79/65/EEC.

'The Regional Committee shall determine type of farming by reference to standard gross production. For this purpose it shall apply, both to crop areas (excluding the forage crops listed at item 53 in Annex I) and to livestock numbers (excluding draught animals), the coefficients set out in Annex VII.' (a)

#### *Article 3*

'1. The number of returning holdings per division shall be as shown in Annex III.

The number of returning holdings selected per division may be greater than the number laid down in Annex III but shall not exceed that number by more than 20%.

The number of returning holdings selected per division may be lower than the number laid down in Annex III, but by no more than 10% and provided this does not entail a reduction in the total number of returning holdings laid down per Member State.

2. The number of returning holdings per category of holding shall not be less than twenty four.' (b)

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

Done at Brussels, 29 June 1966.

3. In the event that the number of returning holdings prescribed for a division is insufficient for each of the categories in the division to be represented, the Regional Committee concerned shall apportion the number of returning holdings among the major categories of holding in the division, taking care, while having regard to the provisions of Article 5 (4) (b) of Regulation No 79/65/EEC, to ensure that as many categories as possible are represented.

#### *Article 4*

1. Each Regional Committee shall compile yearly, in the forms shown in Annexes IV and V, a list of categories of holding and a list of returning holdings.

2. The Regional Committee shall send these lists in duplicate to the appropriate liaison agency.

#### *Article 5*

1. Each liaison agency shall compile, in the form shown in Annex VI, a list of accountancy offices. It shall bring this list up to date annually.

2. 'The liaison agency shall each year, not later than two months before the date on which the accounting year is to begin, send to the Commission a copy of each of the lists mentioned in Article 4 and in paragraph 1 of this Article.

However, such of the lists referred to in the preceding subparagraph as relate to an accounting year beginning on 1 January 1968 shall be sent to the Commission before 1 October 1967' (c).

#### *Article 6*

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

*For the Commission*

*The President*

Walter HALLSTEIN

(a) Regulation (EEC) No 1696/68 of the Commission, 28.10.1968 (OJ No L266, 30.10.1968, p. 4).

(b) Regulation (EEC) No 1697/68 of the Commission, 28.10.1968 (OJ No L266, 30.10.1968, p. 7).

(c) Regulation No 349/67/EEC of the Commission, 25.7.1967 (OJ No 171, 28.7.1967, p. 1).

## ANNEX I

## List of products

- (a) *Cereals for grain production*<sup>1</sup>
1. Common wheat and spelt
  2. Durum wheat
  3. Rye
  4. Barley
  5. Oats
  6. Mixed corn
  7. Maize
  8. Rice
  9. Other cereals (buckwheat, millet, sorghum)
- (b) *Dry pulses*<sup>1</sup>
10. Dry pulses (peas, chickpeas, beans (haricot, broad and field), lentils, soya beans, mixtures of dry pulses, mixtures of dry pulses and cereals)
- (c) *Roots and tubers*
11. Potatoes<sup>2</sup>
  12. Sugar beet<sup>3</sup>
  13. Other root crops and tubers<sup>3</sup> (sweet potatoes, swedes)
- (d) *Oilseed and fibre plants*
14. Castor beans<sup>1</sup>
  15. Colza<sup>1</sup>
  16. Other oilseed plants<sup>1</sup> (rape, poppy-seed, sunflower, sesame, groundnuts)
  17. Hemp<sup>3</sup>
  18. Flax<sup>3</sup>
  19. Other fibre plants<sup>3</sup> (cotton)
- (e) *Miscellaneous arable crops*<sup>4</sup>
20. Hops<sup>3</sup>
  21. Tobacco<sup>3</sup>
  22. Roasting chicory<sup>3</sup>
  23. Medicinal plants, aromatics and spices; mustard, caraway, canary-seed, saffron, sweet sorghum, broom millet<sup>3</sup>
  24. Seed crops (excluding cereals, dry pulses, potatoes, oilseeds and horticultural seeds)
  25. Other arable crops

<sup>1</sup> Including seed.

<sup>2</sup> Including new and seed potatoes.

<sup>3</sup> Excluding seed.

<sup>4</sup> Excluding horticultural crops: cf. (f) and (g).

- (f) *Fresh vegetables, melons, strawberries*
26. Field-scale tomatoes
  27. Other fresh field-scale vegetables<sup>1</sup>
  28. Tomatoes grown as an intensive outdoor horticultural crop
  29. Other fresh vegetables grown as intensive outdoor horticultural crops<sup>1</sup>
  30. Outdoor melons
  31. Outdoor strawberries
  32. Tomatoes grown under glass
  33. Other vegetables, melons and strawberries grown under glass<sup>1</sup>
- (g) *Ornamental plants, horticultural seeds*
34. Outdoor flower bulbs and tubers
  35. Outdoor flowers and ornamental plants
  36. Outdoor vegetable and flower seeds
  37. Ornamental plants and horticultural seeds grown under glass
- (h) *Fruit*
38. Apples, pears and quinces
  39. Stone fruits (cherries, plums, apricots, peaches, damsons, greengages, mirabelles)
  40. Nuts (walnuts, hazelnuts, almonds, sweet chestnuts, pistachios)
  41. Berries (red and white currants, raspberries, gooseberries, blackcurrants, mulberries)
  42. Citrus fruits (oranges, tangerines and mandarins, lemons, citrons, cumquats, bergamots, limes)
  43. Other fruits (figs, medlars, prickly pears, persimmons, pomegranates, carobs, pine kernels)
  44. Permanent crops under glass (table grapes, peaches)
- (i) *Vine products*
45. Wine grapes and wine
  46. Table grapes
  47. Vine nursery products and root stock
- (j) *Olive growing products*
48. Olive products (olives, olive oil)

<sup>1</sup> Cabbages for human consumption, Brussels sprouts, cauliflower, kohlrabi, broccoli, beetroot and leaf beet, carrots, parsnips, salsify, scorzonera, celery, celeriac, parsley, fennel, leeks, garlic, chives, onions, salad lettuces (cabbage and cos), corn salad, endive, spinach, orach, green peas, green beans, broad beans, asparagus, blanched (salad) chicory, wild chicory, globe artichokes, cardoon, cucumbers, gherkins, rhubarb, aubergines, sweet peppers, melons, watermelons, pumpkins, marrows and courgettes, horseradish, turnips, radishes, watercress.

(k) *Other permanent crops*

- 49. Nursery products other than vine nursery products<sup>1</sup>
- 50. Osier, rushes, bamboos
- 51. Poplars<sup>2</sup>
- 52. Other permanent outdoor crops (mulberry leaves, manna, sumac)

(l) *Forage crops*

- 53. Forage crops (fodder beet and mangolds, fodder peas, lupins, fodder carrots, turnips, Jerusalem artichokes, vetches, fodder cabbages and kales, grass, silage, hay)

(m) *Horses etc.*

- 54. Horses, asses, mules, hinnies

(n) *Cattle farming products*

- 55. Cattle (oxen, bulls, cows, heifers, calves, buffalo)
- 56. Cows' milk
- 57. Milk products (butter, cream, cheese, yoghourt)
- 58. Buffalo milk and products thereof

(o) *Sheep and goat farming products*

- 59. Sheep
- 60. Goats
- 61. Ewe and goat milk and products thereof
- 62. Wool
- 63. Other sheep and goat farming products

(p) *Pig farming products*

- 64. Pigs
- 65. Other pig farming products

(q) *Products of poultry farming and of other small stock farming*

- 66. Hen eggs
- 67. Chicks, cockerels, pullets, cocks, hens
- 68. Other poultry and products thereof (ducks, turkeys, geese, guineafowl, feathers, eggs)
- 69. Other small livestock and products thereof (rabbits, pigeons, reared game, animals bred for fur, cocoons, bees, honey)

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<sup>1</sup> Excluding forest-tree nursery products for the holding's own needs.

<sup>2</sup> Excluding forest poplars.



## ANNEX II

## Classification of holdings

## A. By type of farming

Main type	Specific type	CODE	Characteristics of category <sup>1</sup>
I. Arable (excluding forage crops)	concentrating on	general agriculture (A)	11 A 111
		horticulture (vegetables and flowers) (B)	11 B 112
		general agriculture and horticulture (A and B)	11 T 110
	combined with	permanent crops	12 120
stock farming dependent on the land		13 130	
stock farming independent of the land		14 140	
II. Permanent crop production	concentrating on	fruit (C)	22 C 223
		vines (D)	22 D 224
		olives (E)	22 E 225
		two or more of these specific types (C, D or E)	22 T 220
	combined with	arable cropping	21 210
stock farming dependent on the land		23 230	
stock farming independent of the land		24 240	
III. Forage crop production and stock farming dependent on the land (horses, cattle, sheep, goats)	concentrating on	cattle (F)	33 F 336
		sheep and goats (G)	33 G 337
		cattle, sheep and goats (F and G)	33 T 330
	combined with	arable cropping	31 310
		permanent crops	32 320
stock farming independent of the land		34 340	
IV. Stock farming independent of the land (pigs; poultry (including other small livestock))	concentrating on	pigs (H)	44 H 448
		poultry (K)	44 K 449
		pigs and poultry (H and K)	44 T 440
	combined with	arable cropping	41 410
		permanent crops	42 420
stock farming dependent on the land		43 430	
V. No predominant type		55 550	neither I, nor II, nor III, nor IV > 1/3

<sup>1</sup> Roman numerals indicate main type of farming; letters indicate specific type; fractions, which refer to the proportion of standard gross production, represent class boundaries. The symbol "<" means "less than"; "≤" means "less than or equal to"; ">" means "greater than". (a)

(a) Regulation (EEC) No 1696/68 of the Commission, 28.10.1968 (OJ No L266, 30.10.1968, p. 4).

## B. By area

(Utilised agricultural area)

Code	Characteristics of category
1	< 5 ha UAA
2	5-10 ha UAA
3	10-20 ha UAA
4	20-50 ha UAA
5	≥ 50 ha UAA

C. By size of labour force<sup>1</sup>

(Man — work units)

Code	Characteristics of category
0	Classification not applied
1	< 2 MWU/holding
2	2-5 MWU/holding
3	≥ 5 MWU/holding

D. By type of occupancy<sup>1</sup>

Code	Characteristics of category
0	Classification not applied
1	(a) <i>Single-type occupancy</i> Owner occupation (two-thirds or more of UAA in owner occupation)
2	Tenant farming (two-thirds or more of UAA tenant farmed)
3	Share-cropping (two-thirds or more of UAA share-cropped)
4	Other single-type occupancy (two-thirds or more of UAA in other single-type occupancy)
5	(b) <i>Mixed occupancy</i> All cases not included under any of the above headings

<sup>1</sup> Classifications to be used only where they enable holdings of the same type of farming and area class to be subdivided so as to show clear distinctions in income conditions and type of business.

## ANNEX III

## Number of returning holdings by division

Ref No	Name of division	No of returning holdings		
	GERMANY			
01	Schleswig-Holstein		110	
02	Niedersachsen		360	
03	Nordrhein-Westfalen		260	
04	Hessen		150	
05	Rheinland-Pfalz		150	
06	Baden-Württemberg		310	
07	Bayern		640	
08	Saarland		20	
09	Hamburg		—	
10	Bremen		—	
11	Berlin		—	
	Total Germany		2000	
	FRANCE			
12	Nord, Picardie		180	
13	Basse-Normandie, Haute-Normandie		210	
14	Bretagne, pays de la Loire, Poitou-Charente		680	
15	Centre, Région parisienne		250	
16	Franche-Comté, Champagne, Bourgogne		320	
17	Lorraine, Alsace		140	
18	Limousin, Auvergne		260	
19	Rhône-Alpes		240	
20	Aquitaine, Midi-Pyrénées		480	
21	Languedoc, Provence-Côte d'Azur-Corse		240	
	Total France		3000	
		Accounting year		
		•	1968	1969
	ITALY			
22	Piemonte, Valle d'Aosta	•	215	275
23	Lombardia	•	210	270
24	Veneto, Trentino-Alto Adige, Friuli-Venezia Giulia	•	340	430
25	Liguria	•	70	90
26	Emilia-Romagna	•	250	320
27	Toscana	•	200	250
28	Umbria, Marche	•	175	220
29	Lazio, Abruzzi	•	235	300
30	Campania, Calabria, Molise	•	360	460
31	Puglia, Basilicata	•	285	365
32	Sicilia	•	275	350
33	Sardegna	•	135	170
	Total Italy	•(a)	2750	3500
34	BELGIUM	Total	550	
35	LUXEMBOURG	Total	50	
36	NETHERLANDS	Total	900	

(a) Deleted by Regulation No 349/67 of the Commission, 25.7.1967 (OJ No 171, 28.7.1967, p. 2).

Reference No	Name of division	Number of returning holdings
37	DENMARK	Total 1450
38	IRELAND	Total 550
	UNITED KINGDOM	—
39	Northern Ireland	200
40	Scotland	250
41	England North Region	200
42	Wales	200
43	England West Region	325
44	England East Region	425
		—
		Total 1600 (a)

(a) Regulation (EEC) No 2781/72 of the Commission 22.12.1972 (OJ No L292, 29.12.1972, p. 27).

ANNEX IV

Categories of holding existing in the division, numerical distribution of holdings and number of returning holdings per category

Division .....

Accounting year 19...../19.....

No <sup>1</sup>	Category of holding				Number of holdings in the division <sup>2</sup>	Number of returning holdings envisaged
	Type of farming (code)	Area (code)	Labour (code)	Type of occupancy (code)		
1	/	/	/	/		
2	/	/	/	/		
3	/	/	/	/		
4	/	/	/	/		
5	/	/	/	/		
6	/	/	/	/		
7	/	/	/	/		
8	/	/	/	/		
9	/	/	/	/		
10	/	/	/	/		
11	/	/	/	/		
12	/	/	/	/		
13	/	/	/	/		
14	/	/	/	/		
15	/	/	/	/		
16	/	/	/	/		
17	/	/	/	/		
18	/	/	/	/		
19	/	/	/	/		
20	/	/	/	/		

..... (place) ..... (date)

For the Regional Committee

..... (Chairman)

<sup>1</sup> Categories should be listed in order of size.  
<sup>2</sup> Estimated figures should be entered in brackets.





## ANNEX VII

## Community coefficients to be applied in determining type of farming

<i>Crops and livestock</i>	<i>Unit</i>	<i>Coefficient</i>
I. CROPS		
Wheat	1 ha	1.00
Rye	1 ha	0.90
Barley	1 ha	0.85
Oats	1 ha	0.73
Maize	1 ha	1.00
Rice	1 ha	1.59
Other cereals	1 ha	0.82
Dry pulses	1 ha	0.67
Potatoes	1 ha	2.27
Sugar beet	1 ha	2.27
Other roots and tubers	1 ha	1.45
Oilseed plants	1 ha	1.09
Fibre plants	1 ha	1.36
Hops	1 ha	13.60
Tobacco	1 ha	6.36
Other industrial crops	1 ha	4.45
Fresh vegetables, melons, strawberries:		
— field-scale crop	1 ha	4.55
— intensive outdoor horticultural crop	1 ha	9.09
— glasshouse crop	1 ha	36.00
Flowers and ornamental plants:		
— outdoor grown	1 ha	55.00
— under glass	1 ha	164.00
Horticultural seeds	1 ha	16.80
Other seed crops	1 ha	1.36
Other arable crops	1 ha	1.00
Fallows	1 ha	0.00
Orchards	1 ha	7.09
Citrus fruit groves	1 ha	5.27
Olive groves	1 ha	1.27
Vines	1 ha	2.73
Berry crops	1 ha	4.18
Nurseries	1 ha	10.40
Other permanent crops	1 ha	0.34
Permanent crops under glass	1 ha	51.00



## II. LIVESTOCK

	Unit	Coefficient
<i>Horses etc.:</i>		
draught horses		*
other horses under 2 years old	} 1 horse <sup>1</sup>	0.55
other horses 2 years old and over		
mules, hinnies		*
asses		*
<i>Cattle under 1 year:</i>		
for fattening	} 1 animal <sup>1</sup>	0.44
for breeding		
<i>Cattle 1 year old and under 2:</i>		
for fattening	1 animal <sup>1</sup>	0.58
for breeding	1 animal <sup>1</sup>	0.48
<i>Cattle 2 years old and over:</i>		
heifers	1 heifer <sup>1</sup>	0.48
cows exclusively for the production of milk	} 1 cow <sup>1</sup>	1.26
nurse cows		
milk and draught cows	1 cow <sup>1</sup>	0.57
cattle for work only		*
cattle for fattening	1 animal <sup>1</sup>	0.58
bulls for service	1 bull <sup>1</sup>	1.09
buffalo	1 buffalo <sup>1</sup>	0.68
<i>Sheep:</i>		
under 1 year old	} 10 sheep <sup>1</sup>	0.85
1 year old and over		
<i>Goats:</i>		
under 1 year old	} 10 goats <sup>1</sup>	1.00
1 year old and over		
<i>Pigs:</i>		
piglets		**
store pigs	} 1 pig <sup>1</sup>	0.50
pigs for fattening		
sows and gilts	1 sow or gilt <sup>1</sup>	0.85
boars	1 boar <sup>1</sup>	0.55
<i>Poultry:</i>		
chicks, cockerels and pullets		***
hens and cocks	100 hens <sup>1</sup>	2.57
table fowls	100 fowls <sup>1</sup>	1.05
other poultry	100 other <sup>1</sup> poultry	1.32

\* Not taken into account in determining standard gross production.

\*\* The coefficient for sows and gilts takes piglets into account.

\*\*\* Not taken into account.

<sup>1</sup> Present on holding over twelve-month period. (a)

(a) Regulation (EEC) No 1696/68 of the Commission, 28.10.1968 (OJ No L266, 30.10.1968, p. 4).

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/EEC<sup>1</sup> 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;

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<sup>1</sup> OJ No 109, 23.6.1965, p. 1859/65.

HAS ADOPTED THIS REGULATION:

*Sole Article*

'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.' (a)

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

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(a) Regulation (EEC) No 746/68 of the Commission 20.6.1968, (OJ No L140 20.6.1968, p. 1).

*ANNEX I*

**FARM RETURNS**





F. LIVESTOCK			G. FORAGE CROPS; LIVESTOCK AND OTHER PRODUCTS																
	Code	Average number over accounting year	Code	Total production for the accounting year	Opening valuation	3	4	5	6	7			10	11	12	13	14		
										Outgoings in kind								Closing valuation	Production of fixed assets
						Live-stock purchases	Re-ceipts	Change in debtors	Sales (4±5)	Farm-house consumption	Allow-ances in kind	Other out-goings in kind							
						*	*	±	*	*	*	*	*	*	*	*	*	*	
<b>Horses etc.</b>			<b>Forage crops</b>																
1. Draught horses	01		1. Forage crops	01															
2. Other horses under 2 yrs old	02		2. Occasional letting of forage areas: agistment	02															
3. Other horses 2 yrs old and over	03		<b>Horses, cattle, sheep and goats</b>																
4. Mules, ninnies	04		3. Horses etc.	03															
5. Asses	05		4. Cattle	04															
<b>Cattle</b>			5. Milk and milk products from cattle																
<i>under 1 year old</i>			50. Full-cream milk	05															
6. for fattening	06		51. Cream	06															
7. for breeding	07		52. Butter	07															
<i>1 year old and under 2</i>			53. Cheese from full-cream milk	08															
8. for fattening	08		54. Other milk products (...)	09															
9. for breeding	09		6. Sheep	10															
<i>2 years old and over</i>			7. Wool	11															
10. Heifers	10		8. Goats	12															
11. Cows exclusively for milking	11		9. Milk and milk products from sheep and goats	13															
12. Nurse cows	12		10. Other products from the farming of horses, cattle, sheep or goats	14															
13. Milk and draught cows	13		<b>Pigs</b>																
14. Cattle for work only	14		11. Pigs	15															
15. Cattle for fattening	15		12. Other pig farming products	16															
16. Bulls for service	16		<b>Poultry and other small stock</b>																
17. Buffaloes	17		13. Hen eggs	17															
<b>Sheep</b>			14. Chicks, cockerels, pullets, cocks and hens	18															
18. under 1 year old	18		15. Other poultry and poultry products	19															
19. 1 year old and over	19		16. Other small stock	20															
<b>Goats</b>			17. Miscellaneous products of the holding	21															
20. Under 1 year old	20		Total			22													
21. 1 year old and over	21																		
<b>Pigs</b>																			
22. Piglets	22																		
23. Store pigs	23																		
24. Pigs for fattening	24																		
25. Sows and gilts	25																		
26. Boars	26																		
<b>Poultry</b>																			
27. Chicks, cockerels and pullets	27																		
28. Hens and cocks	28																		
29. Table fowls	29																		
30. Other poultry	30																		







## 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 holder<sup>1</sup> 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,<sup>2</sup> in the appropriate national unit of currency, expressed to the nearest such whole unit<sup>3</sup>;
  - 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 place<sup>4</sup>.
- (f) Each farm return must be given a code number,<sup>5</sup> 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),<sup>6</sup>
  - 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,<sup>7</sup> give the name of the division in which the holding is situated.

<sup>1</sup> '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.

<sup>2</sup> Columns giving values (in national units of currency) are marked with an asterisk\*.

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

<sup>4</sup> For poultry, the number of birds should be given to the nearest whole number.

<sup>5</sup> 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.

<sup>6</sup> OJ No 121, 4.7.1966, p. 2254/66.

<sup>7</sup> OJ No 109, 23.6.1965, p. 1864/65.

\* The division in question is at present known as: 'Analysis of the situation of agricultural holdings'.

- 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 year<sup>1</sup> 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 area<sup>2</sup> 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 farmed<sup>3</sup>.

<sup>1</sup> Including fallows.

<sup>2</sup> Kitchen garden is not included in the area of arable land.

<sup>3</sup> 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,<sup>1</sup> 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.

<sup>1</sup> 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,<sup>1</sup> work on land improvements or the production of fixed assets<sup>2</sup> must not be taken into account.

'Table D has one line per person. Each person should be described so as to indicate his family relationship with the holder and the type of work done by him on the holding. Only paid casual and seasonal workers should be grouped together, subdivided according to sex.

Family relationship and type of work done should be indicated on the farm return, the form of which is laid down in Annex 1, by the appropriate code number as shown in Annex V, Part II for example, in the case of the son of the holder working as tractor driver the code number 132 will be entered on the relevant line, while for a cowman not related to the holder the number 163 will be entered' (a)

- 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 manager.
- D, heading 2            Family labour<sup>3</sup> (b) 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.

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

<sup>2</sup> 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).

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

(a) Regulation (EEC) No 1947/68 of the Commission, 2.12.1968 (OJ No L 291, 3.12.1968, p. 6).

(b) Deleted by (EEC) Regulation No 1947/68 of the Commission, 2.12.1968 (OJ No L 291, 3.12.1968, p. 6).

3. Family workers having in the course of the year attained the age of fourteen and thereafter worked full-time on the holding.

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 holding<sup>1</sup>.

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 cash<sup>2</sup> 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 account<sup>3</sup>.

**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)<sup>4</sup>.  
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 tops<sup>5</sup>.  
'A list of main products with code numbers is given in annex I to Commission Regulation No 91/66/EEC'<sup>6</sup> (a).

<sup>1</sup> For example: certain cereal monoculture holdings in Sicily.  
<sup>2</sup> Including social security contributions deducted from wages.  
<sup>3</sup> Work in connection with the running of the holding (managerial) is not taken into account.  
<sup>4</sup> See footnote (2), p. 2715/66.  
<sup>5</sup> 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.  
<sup>6</sup> (a).

(a) Deleted by Regulation (EEC) No 746/68 of the Commission 20.6.1968 (OJ No 140, 22.6.1968, p. 1).

- 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 holding<sup>1</sup>. 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 concerned<sup>2</sup>.
- 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.

<sup>1</sup> 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).

<sup>2</sup> 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><b>Follow-on-crops</b></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 crops<sup>1</sup>.</p>
E, column 6	<p><i>Receipts</i><sup>2</sup></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><sup>2</sup></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)<sup>3</sup>.</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)<sup>4</sup>.</p>

<sup>1</sup> 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.

<sup>2</sup> Completion of this column is optional.

<sup>3</sup> 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.

<sup>4</sup> 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 milking<sup>1</sup>**  
Cows of two years and over which have calved, are reserved for milk production and are normally milked.
- F, heading 12      **Nurse cows<sup>1</sup>**  
Cows of two years and over which have calved and are not normally milked but suckled by calves.
- F, heading 13      **Milk and draught cows<sup>1</sup>**  
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.

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<sup>1</sup> Including cows of less than two years which have already calved.

F, heading 27	<b>Chicks, cockerels and pullets</b> Chicks, cockerels, and pullets for laying.
F, heading 28	<b>Hens and cocks</b> Laying hens; cocks.
F, heading 29	<b>Table fowls</b> Chicken intended for meat (slaughter).
F, heading 30	<b>Other poultry</b> 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	<b>Forage crops</b> 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	<b>Occasional letting of forage areas; agistment</b> 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	<b>Horses etc.</b> Horses, mules, hinnies, asses.
G, heading 4	<b>Cattle</b> Cattle of all categories, including buffaloes.
G, heading 5	<b>Milk and milk products from cattle<sup>1</sup></b> 50. Full-cream milk 51. Cream 52. Butter 53. Cheese from full-cream milk 54. Other milk products (whey, skim milk and its derivatives, yoghurt, buttermilk, etc); the product or products should be given in the bracket.
G, heading 6	<b>Sheep</b> Sheep of all categories.

<sup>1</sup> Including buffalo milk and milk products.

G, heading 7	<b>Wool</b>
G, heading 8	<b>Goats</b> Goats of all categories.
G, heading 9	<b>Milk and milk products from sheep and goats</b> Milk and cheese from sheep and goats.
G, heading 10	<b>Other products from the farming of horses, cattle, sheep and goats</b> 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	<b>Pigs</b> Pigs of all categories.
G, heading 12	<b>Other pig farming products</b> Stud fees, show prizes, etc.
G, heading 13	<b>Hen eggs</b> Eating eggs, hatching eggs
G, heading 14	<b>Chicks, cockerels, pullets, cocks, hens.</b>
G, heading 15	<b>Other poultry and poultry products</b> Ducks, turkeys, geese, guinea fowl, feathers, eggs, etc.
G, heading 16	<b>Other small stock</b> Rabbits, pigeons, reared game, animals bred for fur, fish, snails, silkworms, bees, etc.
G, heading 17	<b>Miscellaneous products of the holding</b> Contract operations, hiring out of machines, cultivation of mushrooms, timber, <sup>1</sup> leasing of shooting or fishing rights, production of fixed assets, <sup>2</sup> the latter being valued at cost.  Rental value of accommodation 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 <sup>3</sup> . 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 <sup>4</sup> .
G, column 3	<i>Livestock purchases</i> Total cost of livestock purchases, including hatching eggs.

<sup>1</sup> Only timber from the utilised agricultural area should be entered.

<sup>2</sup> Excluding permanent crops c.f. E 13.

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

<sup>4</sup> 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*<sup>1</sup>  
Total sums received during the accounting year, whether in cash or through bank or postal cheque accounts.
- G, column 5      *Change in debtors*<sup>1</sup>  
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)<sup>2</sup>.  
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'

<sup>1</sup> Completion of this column is optional.

<sup>2</sup> 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 account<sup>1</sup>.

- 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)<sup>2</sup> and in respect of the hire, normally for a limited period,<sup>3</sup> 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

<sup>1</sup> 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.

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

<sup>3</sup> 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

<sup>1</sup> 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 — tractor-drawn — precision	5 7·5 12·5
28	Planter: — semi-automatic — semi-automatic for potatoes — automatic for potatoes	7·5 7·5 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	12·7
47	Reaper	10
48	Sheaf loader	10
49	Reaper binder — animal-drawn — tractor-drawn	5 5
50	Combine	10
51	Maize harvester	10
52	Potato lifters: — spinner — hoover	5 7·5
53	Complete potato-harvester	15
54	Haulm pulveriser	7·5
55	Beet squeezer and topper: — animal-drawn — tractor-drawn	5 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*<sup>1</sup>

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).

<sup>1</sup> 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,<sup>1</sup> etc.
- H, heading 23      **Depreciation of farm buildings, structures, land improvements and tree and bush crop plantations**
- This heading applies only<sup>2</sup> to depreciation of buildings, structures, land improvements<sup>3</sup> 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 life<sup>4</sup>. 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 <sup>5</sup> | 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 borrowings<sup>6</sup>**
- Interest, discount, and bank charges in respect of loans contracted solely for farming purposes (purchases of land and equipment, seasonal borrowings).

<sup>1</sup> 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).

<sup>2</sup> No depreciation calculation is made in respect of land.

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

<sup>4</sup> 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.

<sup>5</sup> Brick, stone, concrete, etc.

<sup>6</sup> This entry is optional.

- H, heading 28      **Rental value per hectare of land in owner occupation<sup>1</sup>**  
Give the rent which would normally be paid by the holder if he rented the land owned by him<sup>2</sup>.
- H, heading 29      **Rental value of farm buildings in owner occupation<sup>1</sup>**  
Give the rent which would normally be paid by the holder if he rented the farm buildings owned by him.
- H, headings 28 & 29      **Rental value per hectare of utilised agricultural area of land and buildings in owner occupation**  
(this heading must be completed).
- H, heading 30      **Rental value of land and buildings in owner occupation<sup>1</sup>**  
Total rental value of all land and buildings in owner occupation.
- H, column 1      *Expenditure and depreciation*  
This column includes all payments (cash, bank or postal cheque account) made during the accounting year<sup>3</sup> plus the totals for depreciation (headings 6 and 23). Entries in this column are optional.
- H, column 2      *Outgoings in kind*  
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.
- H, column 3      *Valuation change*  
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).  
The valuation change comprises:  
(a) any change in creditors and debtors:  
(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);  
together with, in respect of supplies,  
(b) any valuation change in stocks in store and in the ground (valuation of cultivations).  
Any increase in value is deducted from expenditure when calculating costs, any decrease being added. Supplies and cultivations are valued at cost.  
Entries in this column are optional.
- H, column 4      *True Costs*  
Totals for true costs are the sums of the figures in columns 1-3.
- H, column 5      *Farm use*  
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.  
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.

<sup>1</sup> This entry is optional.

<sup>2</sup> 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.

<sup>3</sup> 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 improvements*<sup>1</sup>  
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 structures*<sup>1</sup>  
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 value<sup>2</sup> (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.

<sup>1</sup> 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).

<sup>2</sup> 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<sup>1</sup>

Products of the holding and stored supplies.

##### 61 Other circulating capital<sup>1</sup>;

— 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)<sup>2</sup>.

I, headings 7–9

#### Creditors<sup>1</sup>

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)<sup>3</sup>.*

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.

<sup>1</sup> Optional entry.

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

<sup>3</sup> 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,<sup>1</sup> 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,<sup>1</sup> 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 following<sup>2</sup>:
- 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      **other<sup>3</sup>.**

<sup>1</sup> 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.

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

<sup>3</sup> 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 occupancy<sup>1</sup>).

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* share<sup>2</sup>.

L, columns 2 and 4 Amount of *landlord's* share<sup>2</sup>.

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

<sup>2</sup> 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.

*'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/EEC<sup>1</sup> 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 numbers<sup>2</sup>;
  - 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 E<sup>3</sup>.
  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.

<sup>1</sup> OJ No 121, 4 July 1966, p. 2249/66.

<sup>2</sup> 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.

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

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." (a)

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(a) Regulation (EEC) No 746/68 of the Commission, 20.6.1968 (OJ No L 140, 22.6.1968, p. 1).







*'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.' (a).

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(a) Regulation (EEC) No 746/68 of the Commission, 20.6.1968 (OJ No L 140, 22.6.1968, p. 1).

## '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' (a)
- 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<sup>1 2</sup></u>
<i>Cereals for grain production<sup>3</sup></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 pulses<sup>3</sup></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 <sup>4</sup>	1 3 1 . .
Sugar beet <sup>5</sup>	1 3 2 . .
Other roots and tubers <sup>5</sup> (sweet potatoes, swedes)	1 3 3 . .
 <i>Oilseed and fibre plants</i>	
Castor bean <sup>3</sup>	1 4 1 . .
Colza <sup>3</sup>	1 4 2 . .
Other oilseed plants <sup>3</sup> (rape, poppy-seed, sunflower, sesame, groundnuts)	1 4 3 . .
Hemp <sup>5</sup>	1 4 4 . .
Flax <sup>5</sup>	1 4 5 . .
Other fibre plants <sup>5</sup> (cotton)	1 4 6 . .
 <i>Miscellaneous arable crops<sup>6</sup></i>	
Hops <sup>5</sup>	1 5 1 . .
Tobacco <sup>5</sup>	1 5 2 . .
Roasting chicory <sup>5</sup>	1 5 3 . .
Medicinal plants, aromatics and spices; mustard, caraway, canary-seed, saffron, sweet sorghum, broom millet <sup>5</sup>	1 5 4 . .
Seed crops (excluding cereals, dry pulses, potatoes, oilseeds and horticultural seeds)	1 5 5 . .
Other arable crops	1 5 6 . .

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

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

<sup>3</sup> Including seed.

<sup>4</sup> Including new and seed potatoes.

<sup>5</sup> Excluding seed.

<sup>6</sup> Excluding horticultural crops.

## 2. Horticultural crops

	<u>Code number<sup>1 2</sup></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 . .

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

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

	<u>Code number<sup>1 2</sup></u>
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 . .
<b>3. Fruit crops</b>	
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 <sup>3</sup>	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 . .

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

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

<sup>3</sup> Including damsons, greengages, mirabelles.

	<u>Code number<sup>1 2</sup></u>
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 <sup>3</sup>	6 0 1 . .
Osier, rushes, bamboos	6 0 2 . .
Poplars <sup>4</sup>	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

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

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

<sup>3</sup> Excluding nursery products grown for the farm's own needs.

<sup>4</sup> Excluding forest poplars.

Code number<sup>1 2</sup>**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 <sup>(a)</sup>

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

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

(a) Regulation (EEC) No 746/68 of the Commission, 20.6.68 (OJ No L 140, 22.6.1968, p. 1).



## REGULATION No 184/66/EEC OF THE COMMISSION

of 21 November 1966

concerning the collection, verification and forwarding of accountancy data obtained 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/EEC<sup>1</sup> 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 Articles 6 and 9 thereof;

Whereas a contract is to be concluded annually between the competent authority designated by each Member State and each of the accountancy offices chosen as provided in Regulation No 79/65/EEC, whereby the accountancy office undertakes to fulfil all obligations devolving upon it pursuant to that Regulation;

Whereas the terms of such contract, which must be uniform in all Member States, together with those which may be added by Member States, must be laid down by a Community procedure;

Whereas such terms must deal with the reciprocal obligation of the contracting parties, and in particular with the time limits to be observed and with the amount and conditions of payment of the fixed remuneration for accountancy offices;

Whereas the time limit for the forwarding of farm returns must be such as to give the accountancy offices and liaison agencies time to carry out their tasks in a satisfactory manner and in such a way as to place the farm returns at the disposal of the Commission as they are verified by the liaison agency;

Whereas the time limit for the forwarding of returns should be calculated from the end of the accounting year to which they relate;

Whereas, in order that annual submission of the results provided by the data network should not occur too long after the first farm returns have been forwarded to the Commission, the period of the year during which an accounting year may close should be limited;

Whereas, to be regarded as having been duly completed a farm return must contain data which are factually correct and recorded and presented in accordance with the provisions of Commission Regulation No 118/66/EEC of 29 July 1966 on the form of farm return to be used for the purpose of determining incomes of agricultural holdings<sup>2</sup>;

Whereas the Community must bear the cost of payment of accountancy offices' standard fees, its liability being determined on the basis of the number of farm returns duly completed and forwarded within the prescribed time limits;

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*

1. The terms of the contract provided for in Article 9 (1) of Regulation No 79/65/EEC, which, in accordance with the first subparagraph of paragraph 2 of that Article, are to be uniform in all Member States, shall be as set out in Part 1 of the Annex hereto.

<sup>1</sup> OJ No 109, 23.6.1965, p. 1859/65.

<sup>2</sup> OJ No 148, 10.8.1966, p. 2701/66.



2. The supplementary terms which may be included in this contract by Member States by virtue of the second paragraph of Article 9 (2) of Regulation No 79/65/EEC shall be as set out in Part II of the Annex.

*Article 2*

'Farm returns, submitted in any of the forms provided for in paragraph 2 of the sole Article of Regulation No 118/66/EEC, shall be sent to the Commission under registered confidential cover as they are verified, and in any event not later than six months after the end of the accounting year to which each relates.

Where farm returns are submitted in the form provided for in Annex 1 to Regulation No 118/66/EEC, the original copy shall be sent to the Commission.' (a)

*Article 3*

The closing date for any accounting year, which shall consist of twelve consecutive months, shall fall within the period from 31 December to 30 June inclusive.

*Article 4*

A farm return shall be regarded as having been duly completed where:

- its contents are factually correct, and
- the data contained therein have been recorded and are presented in accordance with the provisions of Regulation No 118/66/EEC.

*Article 5*

1. The Commission shall pay to the Member State concerned, in respect of each duly completed farm return forwarded to it within the time limit prescribed in Article 2, the sum of 25 units of account.

2. Payment of this sum shall be made not later than twelve months after the end of the accounting year to which the farm returns relate.

*Article 6*

This Regulation shall enter into force on 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, 21 November 1966.

*For the Commission*

*The President*

Walter HALLSTEIN

(a) Regulation (EEC) No 747/68 of the Commission, 20.6.68 (OJ No L 140, 22.6.68, p. 13).

ANNEX

Terms of the contract provided for in Article 9 of Regulation No 79/65/EEC

between .....\* of the first part,  
and .....\*\* of the second part,  
hereinafter called the accountancy office.

It is agreed as follows:

PART I

Uniform terms for all Member States

Article 1

'The accountancy office undertakes to complete, in accordance with the facts and in accordance with the provisions of Regulation No 118/66/EEC, for the accounting year from .../.../... to .../.../...,<sup>1</sup> farm returns for the .....<sup>2</sup> returning holdings listed in the Annex, to be submitted in the form .....<sup>3</sup>' (a)

Article 2

'The accountancy office undertakes to send to .....<sup>4</sup> .....<sup>5</sup> duly completed farm returns as and when completed, and in any event not later than .....<sup>6</sup> after the end of the accounting year.' (a)

Article 3

The accountancy office undertakes, during the accounting year and until the expiry of a period of four years after the end of such accounting year:

- to supply in good time to .....\*\*\* all information which the latter may request of it regarding the discharge of its duties under this contract;
- to fulfil the obligations devolving upon it pursuant to Article 16 of Regulation No 79/65/EEC and to facilitate the task of any expert sent pursuant to paragraph 2 of that Article to work on the spot.

\* Name and address of the competent authority designated by the Member State as provided in Article 9 (1) of Regulation No 79/65/EEC.

\*\* Name, address and number of accountancy office.  
'.....' (b).

\*\*\* Name of the liaison agency.

<sup>1</sup> 'Opening and closing dates of the accounting year.

<sup>2</sup> Number of holdings.

<sup>3</sup> Insert as appropriate:  
'as set out in Annex 1 to Regulation No 118/66/EEC'  
'of punched cards'  
'of magnetic tapes'.

<sup>4</sup> Name and address of the liaison agency.

<sup>5</sup> Where farm returns are to be submitted in the form set out in Annex 1 to Regulation No 118/66/EEC, insert the following words:  
'... (a) copies, one of which shall be the original, of (the letter (a) indicates the number of copies).'

<sup>6</sup> Number of months.' (a)

(a) Regulation (EEC) No 747/68 of the Commission, 20.6.1968 (OJ No L 140, 22.6.1968, p. 13, 14).  
(b) Deleted by regulation mentioned below (a).

*Article 4*

The accountancy office shall receive, for each farm return duly completed and sent in within the time limit laid down in Article 2, a standard fee of .....<sup>1</sup>.

*Article n<sup>2</sup>**Article (n + 1)<sup>3</sup>*

The Contracting parties undertake to comply with the obligations laid down in Article 15 (1) and (2) of Regulation No 79/65/EEC.

*Article (n + 2)<sup>3</sup>*

The following are annexed to this contract:

- the list of accountancy holdings in respect of which .....<sup>4</sup> is responsible for completing returns;
- Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community;
- Commission Regulation No 118/66/EEC of 29 July 1966, on the form of farm return to be used for the purpose of determining incomes of agricultural holdings.

Done at .....<sup>5</sup>,

on .....

Signature of the Parties:

For .....<sup>6</sup>,

For the Accountancy Office:

## PART II

## Supplementary terms for individual Member States

## GERMANY

*Article 1 (additional paragraph)*

'Headings H 4, H 27, H 30 and Columns H 1, H 2, H 3, and headings I 1, I 2, I 60, I 61, I 7, I 8 and I 9 of the farm return are to be completed.' (a)

*Article 2 (additional paragraph)*

The accountancy office shall at the same time send a copy of each farm return to the other Contracting Party.

<sup>1</sup> Amount in national currency corresponding to 25 units of account.

<sup>2</sup> Cf. Part II: Supplementary terms for individual Member States.

<sup>3</sup> Articles (n + 1) and (n + 2) will be numbered respectively 5 and 6 in contracts concluded in Belgium, Italy, Luxembourg and the Netherlands; in contracts concluded in Germany and France they will be numbered 6 and 7.

<sup>4</sup> Name of accountancy office.

<sup>5</sup> Headquarters of the competent authority designated by the Member State.

<sup>6</sup> Name of the competent authority designated by the Member State.

(a) Regulation (EEC) No 747/68 of the Commission, 20.6.1968 (OJ No L 140, 22.6.1968, p. 14).

*Article 3, first indent (additional sentence)*

It has a like obligation towards the other Contracting Party.

*Article 4 (additional paragraph)*

Payment shall be due thirteen months after the end of the accounting year to which the return relates.

*Article n<sup>1</sup>*

The right to payment under Article 4 shall remain where, following an objection concerning a farm return sent as provided in Article 2, a new farm return is duly completed in respect of the same holding and sent in not later than five months after the end of the accounting year in question, in two copies, one of which shall be the original, to the Federal Minister for Food, Agriculture and Forests, and in one copy to the other Contracting Party.

## BELGIUM

*Article 1 (additional paragraph)*

Heading H 30 and Columns D 7 and D 10 on the farm return form are to be completed. The other optional headings and columns of the form need not be completed.

*Article 4 (additional paragraph)*

The Ministry of Agriculture will pay such standard fees after receipt and verification by the *Institut économique agricole* of all farm returns sent in within the time limit laid down in Article 2.

## FRANCE

*Article 1 (additional paragraph)*

Headings H 27, I 7, I 8, and I 9 and Column H 2 on the farm return form are to be completed. The other optional headings and columns of the form need not be completed.

*Article 2 (additional paragraph)*

The accountancy office shall at the same time send two copies of each return to the *Service régional de statistique agricole* .....<sup>2</sup>

*Article 2a*

Any farm return which is not duly completed shall be sent back to the accountancy office, which shall make the necessary entries or corrections therein and return it within a time limit to be fixed in each case.

*Article 3, first indent (additional sentence)*

It has a like obligation towards the *Service régional de statistique agricole* referred to in the second paragraph of Article 2.

<sup>1</sup> This Article will bear the number 5.

<sup>2</sup> Address of the *Service régional de statistique agricole* within whose area the accountancy office is situated.

*Article n<sup>1</sup>*

The terms on which payment will be made by the Ministry of Agriculture of sums due under this contract and the circumstances in which the said contract may be terminated, together with any stipulations necessary regarding the lodging of a deposit or the payment of stamp duties and registration fees, shall be regulated by the rules governing *Marchés publics de l'état*, and in particular Articles 45, 125, 178, 179 and 180 of the *Code des marchés publics* and Article 1004 of the *Code général des impôts*.

## ITALY

*Article 4 (additional paragraph)*

Such standard fees shall be paid within twelve months following the end of the accounting year to which the returns relate.

## LUXEMBOURG

*Article 4 (additional paragraph)*

The Ministry of Agriculture and Viticulture will pay such standard fees after receipt and verification of the farm returns. Such fees will be paid in accordance with State accountancy procedure.

## NETHERLANDS

*Article 1 (additional paragraph)*

Heading H 30 and Column D 10 on the farm return form are to be completed.

## DENMARK

*Article 1 (additional paragraph)*

Headings H 27, I 7 to 9 and columns D 7, D 10, I 1 and I 3 of the farm return form are to be completed. The other optional headings and columns of the farm return need not be completed.

## IRELAND

*Article 1 (additional paragraph)*

Headings H 27, H 28, H 29, H 30, I 7, I 8, I 9 and columns D 7, D 10, E 6, G 4, H 2, I 1 and I 3 of the farm return form are to be completed. The other optional headings and columns of the farm return need not be completed.

## UNITED KINGDOM

*Article 1 (additional paragraph)*

Column D 10 of the farm return form is to be completed. The other optional headings and columns need not be completed.' (a)

<sup>1</sup> This Article will bear the number 5.

(a) Regulation EEC No 2780/72 of the Commission, 22.12.1972 (OJ No L 292, 29.12.1972, p. 26).





REGULATION No 349/67/EEC OF THE COMMISSION  
of 25 July 1967

amending the dates and time limits for the forwarding to the Commission of the lists mentioned in Regulation No 91/66/EEC concerning the selection of returning holdings

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 79/65/EEC<sup>1</sup> 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 Articles 4 and 6 thereof;

Whereas the time limit laid down for forwarding the lists referred to in Article 4 and Article 5 (1) of Commission Regulation No 91/66/EEC<sup>2</sup> of 29 June 1966 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings, as fixed in Article 5 (2), subparagraph 1, thereof, has proved in practice to leave the Commission insufficient time before the beginning of the accounting year to examine the lists in question and to consult the Community Committee on the lists of returning holdings;

Whereas certain Member States, comprising a considerable number of divisions, have found themselves faced with insuperable difficulties in sending the lists referred to in Articles 4 and 5 (1) of Regulation No 91/66/EEC within the time allowed; whereas it is therefore necessary to postpone the date for the first transmission of the lists in question and that for the first opening of accounts;

Whereas the postponement of these dates should be such as to give the Member States concerned time enough for the preliminary technical work in the selection of returning holdings to be completed

properly, without, however, calling into question the work in progress in other Member States;

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 Article 5 (2) of Regulation No 91/66/EEC:

‘The liaison agency shall each year, not later than two months before the date on which the accounting year is to begin, send to the Commission a copy of each of the lists mentioned in Article 4 and in paragraph 1 of this Article.

However, such of the lists referred to in the preceding subparagraph as relate to an accounting year beginning on 1 January 1968 shall be sent to the Commission before 1 October 1967.’

*Article 2*

The lists referred to in Articles 4 and 5 of Regulation No 91/66/EEC and the farm returns referred to in Article 7 of Regulation No 79/65/EEC shall be sent to the Commission for the first time in respect of accounting years beginning in the period 1 January 1968 to 1 July 1968.

Member States may nevertheless send such lists and farm returns to the Commission in respect of accounting years having begun in the period 1 January 1967 to 1 July 1967. In this case the provisions of the Regulations adopted in implementation of Regulation No 79/65/EEC shall apply.

<sup>1</sup> OJ No 109, 23.6.1965, p. 1859/65.

<sup>2</sup> OJ No 121, 4.7.1966, p. 2249/66.



*Article 3*

The column in Annex III to Regulation No 91/66/EEC relating to the accounting year 1967 shall be deleted.

*Article 4*

This Regulation shall enter into force on 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, 25 July 1967.

*For the Commission*

*The President*

Jean REY

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REGULATION (EEC) No 2835/72 OF THE COUNCIL  
of 29 December 1972

amending Council Regulation No 79/65/EEC setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty<sup>1</sup> concerning the accession of new Member States to the European Economic Community and to the European Atomic Energy Community signed on 22 January 1972, and in particular Article 153 of the Act annexed thereto:

Having regard to the proposal from the Commission;

Whereas, under Article 30 of the Act, Council Regulation No 79/65/EEC<sup>2</sup> 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 must be adapted in conformity with the guidelines set out in Annex II to the Act; whereas the number of holdings in the last subparagraph of Article 4 (2) of that Regulation should therefore be increased and the divisions of the new Member States should be added to the list of divisions set out in the Annex thereto;

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

Done at Brussels, 29 December 1972.

HAS ADOPTED THIS REGULATION:

*Article 1*

With effect from 1 January 1973 the number of returning holdings to which Regulation No 79/65/EEC is applicable shall be 13 600.

*Article 2*

*Article 3*

This Regulation shall enter into force on 1 January 1973.

*For the Council*  
*The President*  
P. LARDINOIS

<sup>1</sup> OJ No L 73, 27.3.1972, p. 5.

<sup>2</sup> OJ No 109, 23.6.1965, p. 1859/65.



#### **IV. COMPLEMENTARY INSTRUCTIONS**

The instructions contained in this chapter have been prepared by the Services of the Commission of the European Communities with the assistance of the Community Committee of the Farm Accountancy Data Network of the EEC.

These instructions complete the regulations concerning the farm accountancy data network and should be considered as amplification of these regulations by the authorities of the data network, particularly, the liaison agencies, the Regional Committees and the accountancy offices.



## A. SELECTION OF RETURNING HOLDINGS

### I. SELECTION OF RETURNING HOLDINGS FOR PURPOSE OF ESTABLISHING INCOMES ON AGRICULTURAL HOLDINGS

1. Regulation No 79/65/EEC establishing a network for the collection of accountancy data on the incomes and business operations of agricultural holdings in the European Economic Community sets two objectives for assembling the accountancy data:

- (a) the determination of incomes on agricultural holdings,
- (b) the business analysis of agricultural holdings.

2. In order progressively to bring into operation the information network, starting with the most urgent objective, the Commission, with the agreement of the Member States, considered that priority should be given to operating the data network for purposes of establishing incomes.

3. Both chronologically, and from the point of view of the personnel involved, the operation of the data network involves two distinct fields of activity, i.e.

- selection of returning holdings (Regional Committees)
- collection of accountancy data (Accountancy Offices).

This document is concerned essentially with the selection of returning holdings.

4. The selection of returning holdings involves various types of interventions:<sup>1</sup>

– *by the Commission, following the opinions of the Community Committee:*

- drafting of terms of application for Articles 4, 5 and 6 of Regulation No 79/65/EEC; in particular the number of returning holdings per division;

– *by the Liaison Agencies*

- informing Regional Committees as to the terms of application concerning them,
- establishing the list of accountancy offices and transmitting this to the Commission,
- transmitting to the Commission lists of categories of holdings,

- verifying and transmitting to the Commission lists of returning holdings;

– *by the Regional Committees:*

- determining what categories of holdings exist in the division,
- establishing the numerical distribution of farm holdings as between the categories thus determined,
- determining the number of returning holdings per category of holding,
- establishing the list of categories of holdings from these data, and transmitting this to the Liaison Agency,
- selecting the returning holdings,
- establishing the list of returning holdings, and transmitting the same to the Liaison Agency;

– *by the Commission, following consultation with the Community Committee:*

- verifying that the selection has been carried out in conformity with existing provisions and regulations.

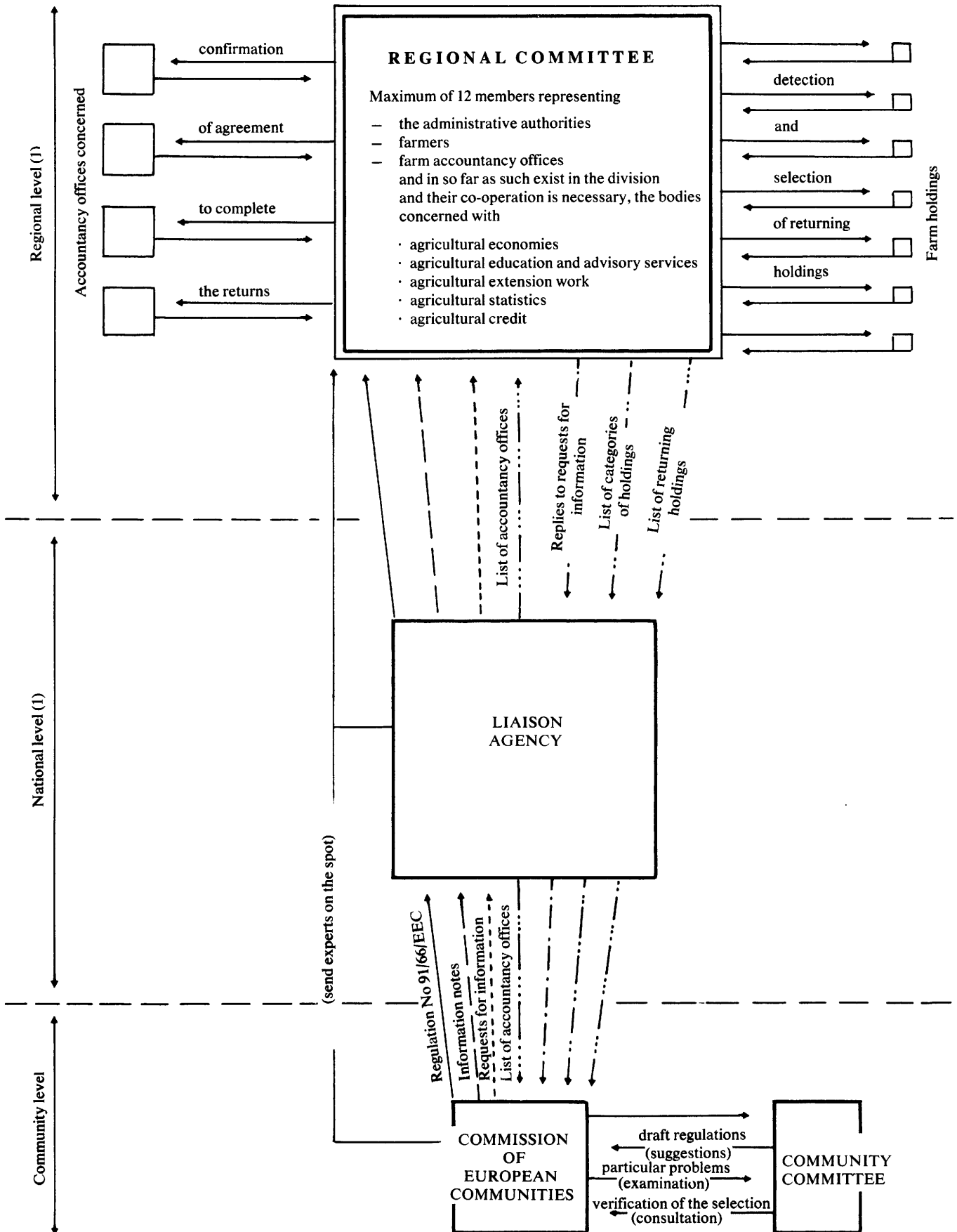
5. Following the approval of the Community Committee of 29 June 1966, the Commission adopted the implementing regulation (Regulation No 91/66/EEC). [Publication in the Official Journal of the European Communities, No 121 (9th year), 4 July 1966]. This Regulation was subsequently amended by Regulation No 349/67/EEC of the Commission of 25.7.1967 (OJ No 171, 28.7.1967), and thereafter by (EEC) Regulations Nos 1696/68 and 1697/68 of the Commission of 28.10.1968 (OJ No L 266. 30.10.1968).

Intervention by the Liaison Agencies, concerned with forwarding and verifying information, does not call for any special provisions nor any particular comment.

Intervention by the Regional Committees as envisaged in Article 5 of Regulation No 79/66/EEC, the terms of application of which are covered by Regulation No 91/66/EEC, demands, on the other hand, both introductory and explanatory comment, by way of

<sup>1</sup> See diagram on next page.

Annex - Diagrammatic scheme relating to the selection of returning holdings



(1) There is no distinction between national and regional levels for Belgium, Luxembourg, the Netherlands, Denmark and Ireland.

ensuring that the provisions drawn up may be interpreted without equivocation.

6. Regulation No 91/66/EEC contains no terms of application in fact other than the following operations:

- determination of the categories of holdings contained in the division,
- determination of the number of returning holdings to be placed in each category of holding,
- establishment of the list of categories of holdings,
- establishment of the list of returning holdings.

7. The following instructions are intended to give to the Regional Committees suitable guidance to which they should conform in all ways possible.

8. In the light of experience gained and with the development of community farm statistics, it will be possible, after adjustments if necessary, to transpose these instructions into a complementary implementing regulation.

#### Fundamental Definitions

9. Article 1 of Regulation No 91/66/EEC gives the following definition of an agricultural holding: 'agricultural holding means a farm business situated within a limited geographical area, operated as a single unit and under a single management and producing products appearing on the list given in Annex I'. This

wine	(products 45 to 47)	} as defined in Annex I of Regulation No 91/66/EEC
fruit	(products 38 to 44)	
vegetables	(products 26 to 33)	
olive products	(product 48)	

#### Determination of categories of holdings existing within the division and establishment of the corresponding numerical distribution of returning holdings.

11. According to Articles 2 and 4 of Regulation No 79/65/EEC, a category of holdings means a group of agricultural holdings having the same characteristics in respect of:

- (a) type of farming
- (b) area
- (c) labour (numbers and density)
- (d) type of occupancy.

In Annex II of Regulation No 91/66/EEC, there is a schematic representation of the way in which these

Annex (to Regulation No 91/66/EEC) contains a list of what are deemed to be agricultural products.

The expression 'within a limited geographical area' is understood to mean that every section of the holding is at such a distance from the farmstead that it can be worked by the labour and equipment based at the farm.

10. The field of survey is defined in Article 4 of Regulation No 79/65/EEC. Elucidation of this is provided in Article 1 of Regulation No 91/66/EEC. According to these two regulations, the field of survey includes agricultural holdings that:

- (a) are operated with a view to the sale of their produce. This condition is fulfilled when normally at least half its output (gross output) is marketed;
- (b) constitute the basis of the main occupation of the operator, i.e. when he devotes at least three-quarters of his annual working time on the holding;
- (c) during the first three operating years of the data network, data shall be taken only from those agricultural holdings within the field of survey so defined, having an area exceeding five hectares;
- (d) are not subject to the above area proviso because more than half of the output consists of one or more of the following products:

criteria should be applied. The principles of the classification are outlined hereunder.

12. *The type of farming* may be defined as a general characteristic of the production process of an agricultural holding. Classification under this heading is thus designed to group together holdings of like production processes, i.e. in the first instance those holdings that are operationally orientated towards the same products. The classification criterion selected should therefore reflect primarily the composition of the overall product range involved. What has therefore been selected as a common denominator is the value of products.

The most appropriate criterion in these circumstances for characterising the type of farming is the structure of the standard gross production (standard value of



products obtained, with the exception of forage crops<sup>1</sup> where these are consumed at source).

This criterion is adequate in that it:

- expresses not only the composition of production, but also contains elements helpful in explaining the production process;
- may be calculated from physical data, on land utilization and livestock numbers, of the sort generally available in existing statistics.

13. The classification system singles out four main types of farming, three of which represent the various modes of land utilization, and one of production not dependent on land utilization.

Just as an agricultural holding is definable in terms of products, so these main types are equally defined according to products, as follows:

**Main-type I:** *Arable* (excluding forage crops). This main type covers arable cultivations the production of which can be marketed. It concerns products 1 to 37

in Annex I to Regulation No 91/66/EEC.

**Main-type II:** *Permanent crop production*. This main type covers production of permanent crops. It concerns products 38 to 52 in Annex I to Regulation No 91/66/EEC.

**Main-type III:** *Forage crop production and stock farming dependent on the land* (horses, cattle, sheep and goats). This main type relates to production of items for sale<sup>1</sup> from forage cultivation, and from horses, cattle, sheep and goats; products under items 53 to 63 of Annex I to Regulation No 91/66/EEC.

**Main-type IV:** *Stock farming independent of the land* (pigs and poultry, including other small livestock). This covers stock-rearing activities for which land utilization is not essential: products 64 to 69 in Annex I to Regulation 91/66/EEC.

These main types are in turn subdivided into specific types, as follows:

A. general agriculture (products 1 to 25)	{	Main-type I
B. horticulture (products 26 to 37)		
C. fruit (products 38 to 44)	{	Main-type II
D. vines (products 45 to 47)		
E. olives (product 48)		
F. cattle (products 55 to 58)	{	Main-type III
G. sheep and goat (products 59 to 63)		
H. pigs (products 64 and 65)	{	Main-type IV
K. poultry (products 66 to 69)		

N.B.: Specific types are not taken into account (see below) unless they account for more than half of gross production, and products 49 to 54 are not taken into account here.

14. Classification according to the type of farming produces the following three patterns:

- (a) where a farm's production is orientated almost exclusively towards one main type;
- (b) where production is orientated towards a variety of main types, at least one of which predominates;
- (c) where production is orientated towards a variety of main types, none of which predominates.

15. The type of farming is indicated either descriptively (as in the left-hand section of Table A in Annex II of Regulation No 91/66/EEC) or by a numerical code.

The code number is determined as follows:

- (a) If production is oriented almost exclusively towards one main type, (accounting for over 2/3 of gross production), the (arabic) number of the main type in question is stated twice.

Moreover, if a specific type accounts for more than half of gross production, this type is indicated by the (capital) letters noted in Paragraph 13.

If no specific type covers half of gross production, the letter T is inserted.

<sup>1</sup> Products as listed under No 53 in the product list appended to Annex I of Regulation No 91/66/EEC.

<sup>1</sup> Production of forage crops serves generally as an intermediate stage in production of horses, cattle, sheep and goats; in this respect it is taken into account under animal products, such that only forage crops placed directly on the open market are considered here.

- (b) If production is orientated towards a variety of main types, at least one of which predominates (this (these) accounting for at least 1/3 of gross production) this is indicated by the numbers corresponding to the two most important main types, in order of importance.
- (c) If production is orientated towards a variety of main types, none of which predominates (i.e. none covers more than 1/3 of gross production), the figure 5 is twice stated, as 55.

16. The criterion of *area* is approached as in Table B of Annex II to Regulation No 91/66/EEC. The area under consideration – U.A.A., or Utilised Agricultural Area – comprises the total area of arable land (including fallow), permanent pasture and permanent crops.

17. The criterion *labour force* within certain limitations, is often already determined by the foregoing criteria. When this is the case, the criterion, only applied to eliminate extreme (non-characteristic) holdings, is indicated using the numerical code 0.

However, if this criterion makes it possible to distinguish between holdings of the same type of farming and area sub-groups, through differences in income conditions and type of business, this is taken into account as in Table C of Annex II to Regulation 91/66/EEC.

The unit selected for applying these provisions is the M.W.U. – Man Work Unit – which represents an adult person in full possession of his physical abilities (fit), working for one complete year.

18. The *type of occupancy* criterion is only called upon where this renders possible differentiation between sub-groups of holdings brought together in the above classifying operations. When this happens, the 'type of occupancy', criterion is applied as under the system given in Table D of Annex II to Regulation 91/66/EEC. When it does not apply, the code number 0 is inserted.

19. Precise application of the classification system to all farm holdings for each division is only possible if adequate statistical data are available. In the absence of such data, only estimates may be drawn in the determination of categories of existing holdings and their corresponding numerical distribution. The indications are that, as far as is humanly possible, these estimates should be based on available statistical data, interpreting these as needs dictate. This is why Article 2 of Regulation No 91/66/EEC employs the phrase 'shall endeavour . . .'

#### Determination of the number of returning holdings per category of holding

20. When allocating returning holdings between the categories of holding, account should be taken, in conformity with the provisions of Regulation No 79/65/EEC, Article 5§4 (b), of:

- the numerical distribution of farm holdings as between the categories within the division;
- the number of returning holdings per division. This figure is given in Annex III to Regulation No 91/66/EEC;
- the requisite representative nature for category of holding. On this point, Article 3§2 of Regulation No 91/66/EEC has fixed a minimum number of 24 farms per category. No maximum number of returning holdings per category is laid down, but since the system should represent the largest possible number of holdings, and hence as many categories as possible, no categories should be allowed to take in too many returning holdings, when it would be possible to represent more categories with the same number of returning holdings.

21. The following example shows one of a number of possible formulae for determining the number of returning holdings per category of holding, and one which takes account both the numerical distribution of holdings and the minimum number per category (solution C):

Order of importance	Category of holdings (Code)		Number of holdings	Number of returning holdings per category of holding		
	Type of farming	Area		A	B	C
1	31	3	4.000	48	24	42
2	31	4	2.500	30	24	30
3	43	3	1.500	18	24	24
4	43	2	1.000	12	24	24
5	11 A	4	500	6	24	-
6	33 F	4	400	5	-	-
7	44 H	2	100	1	-	-
			10.000	120	120	120

If we only take account of the distribution of holdings, the number of 120 returning holdings within the division breaks down as in column A.

If we wish to represent the largest possible number of farms, and take account only of the minimum number allowable per category, we achieve the breakdown in column B. A solution answering both these demands is offered in column C; this solution meets the provisions of Article 3, Paragraph 3 of Regulation No 91/66/EEC, and is preferable to the previous two.

22. In determining the number of returning holders per category of farm, the more heterogeneous within a category the holdings become, the closer we approach to solution "A". The more homogeneous the holdings become within their category in terms of the various factors likely to influence income, the closer we move to solution "B".

#### Selection proper of returning holdings

23. The number of returning holdings per category of holding having been defined as above, the Regional Committee proceeds to the selection proper of returning holdings.

24. When performing this operation, the Regional Committee must in every case:

- (a) verify that each holding properly answers the set criteria (land, number of livestock, area, labour, type of occupancy);
- (b) verify that each holding operates in normal conditions for the division, in terms of production and geographical relation to markets;

(c) ensure that farmers are willing to collaborate;

(d) obtain confirmation of the agreement of the accountancy offices chosen by farmers to complete their returns;

Most of these functions require a direct visit, during which the data mentioned under point (a), and which should also be cited in the list of returning holdings (Annex V of Regulation No 91/66/EEC), can be collected.

25. For purposes of categorising a holding by the type of farming, data collected must be translated into appropriate terms. Often, this may pose no problems, e.g. in a holding where almost all the area is given over to horticulture, the holding must obviously be placed in category IIB. Where various activities relating to different types of farming are carried out on a holding, a simple calculation can provide the solution. Where however, there is an element of doubt, data on land utilization and livestock numbers can be converted through the use of coefficients. These coefficients express the ratio between standard production per unit (hectare or beast) for the various products and standard production of a hectare of wheat. Annex VII of Regulation No 91/66/EEC shows the coefficients that should be applied for various production activities.

The following example indicates the method of calculation to be applied. The holding in question is assumed to have 6.5 ha of wheat, 4 ha of potatoes, 10 ha of grass, with 15 dairy cows, 5 other head of cattle, 2 sows and 15 pigs.

The calculation runs as follows:

	Area or Number of Head	Coefficient	Total
Main-type I			
wheat	6.5 ha	1.00	6.50
potatoes	4 ha	2.27	9.08
			15.58
Main-type II	-	-	-
Main-type III			
dairy cows	15	1.26	18.90
beef cattle under 1 year	3	0.44	1.32
beef cattle 1-2 years, fatstock	2	0.48	0.96
			21.18
Main-type IV			
sows	2	0.85	1.70
pigs	15	0.50	7.50
			9.20
Total			45.96

Main-type III is the most important, but it does not exceed 2/3 of gross production; nevertheless it is over 1/3 of the same; next comes Main-type I.

This holding therefore fits into category 31.

Assuming then that neither the labour nor the type of occupancy criteria can be used to refine the classification of the holding, its numerical coding will be No 31/4/0/0.

## II. MAP SHOWING DISTRIBUTION OF RETURNING HOLDINGS

1. So that a map may be drawn up each year to show the distribution of the Community's information network, the Liaison Agencies are invited to submit to the Commission:

- either a grid reference map showing the territory for which they are responsible, or each of the divisions falling within the same; this map to be drawn in accordance with the instructions under 2) and sent to the Commission within fifteen days after the submission of the list of returning holdings, or, all necessary data to enable such a map to be drawn, as indicated under 3), this data to be sent at the same time as the list of returning holdings.

2. The map should be drawn under the following terms of reference:

- Scale should be large enough for the holding to be easily discernible.
- The basic map should be a blank, showing only the boundaries of the divisions and sub-divisions, as well as any major rivers.
- Each returning holding should be shown according to its main type of farming, through the use of the following symbols:

- Main-type I (circle)
- ◻ Main-type II (square resting on its side)

- ◊ Main-type III (square standing on a point)
- △ Main-type IV (equilateral triangle with one side horizontal and one angle at the apex)
- ▽ Main-type V (equilateral triangle with one side horizontal and one angle at the base)

These symbols are blacked in, and all must have the same area<sup>1</sup>.

- The symbol for each returning holding is indicated on the map at the point (commune) corresponding to its location.
- The minimum space between two symbols must be equal to the length of the square.

Information to be supplied in lieu of a map is as follows:

- for each holding; the name of the commune and that of the administrative body immediately responsible<sup>2</sup>.
- alternatively, for each commune involved and named, together with some indication of the administrative body immediately responsible;<sup>2</sup> the number of returning holdings as distributed according to their main type of farming.

<sup>1</sup> When the side of the square = 1, diameter of the circle should = 1.1 and the side of the triangle = 1.5.

<sup>2</sup> E.g.: Kreis for Germany, province for Belgium.

## III NUMBERING OF RETURNING HOLDINGS

A number is assigned to each returning holding when it is selected for the first time. This number comprises three groups of figures:

- figures denoting the division (from 01 to 44),
- figures denoting the sub-division,
- figures denoting the serial number of the holding.

A returning holding retains its number permanently. This may be altered only in the event of a new regional sub-division involving modification of the sub-division

## Informing the Commission

26. The Commission of the European Communities is informed as to progress made by the Regional Committees through the Liaison Agencies. This information is furnished in identical form, regardless of who constitutes the Committees.

The Regional Committees fill in the lists of categories of holdings and lists of returning holdings according to the formats outlined in Annexes IV and V to Regulation No 91/66/EEC. These lists should be forwarded in duplicate to the Liaison Agency within the time limits laid down.

coding. This involves the adaptation to the new sub-division of the second and possibly the third group of figures; such alterations are immediately notifiable to the departments of the data network at regional, national and community level. A tabulation of new numbers against old is issued.

When a holding ceases to be a part of the accounting network, the number designated to it may not be transferred to another holding. If the holding in question should return to participate in the data network, it retains its initial number.

**IV - INFORMATION TO BE ADDED TO THE LIST OF RETURNING HOLDINGS  
FOR THE PURPOSES OF YEAR-BY-YEAR DETERMINATION OF THE STRUCTURAL  
DEVELOPMENT OF THE ACCOUNTING SAMPLE ACCORDING TO THE  
LENGTH OF TIME THAT RETURNING HOLDINGS HAVE FORMED PART OF THE DATA  
NETWORK**

To enable the liaison agencies and the Commission year by year, to determine the structural evolution of the accounting sample, Regional Committees should add to the list of holdings as envisaged in Annex V of Regulation No 91/66/EEC, a table providing a breakdown of returning holdings according to seniority in the network.

This table should be laid out as follows:

**Structure of the sample of returning holdings according to seniority in the network.**

Accounting year: 19.. (19../..)

Division No...

Accounting year when first selected	Number of returning holdings selected for the first time during the particular year	%	
		Number of remaining holdings as a percentage of the total number of holdings selected for the first time during the particular year	Total number of returning holdings in the sample. 19.. (19../..) = 100
1968 (1968/69)			
1969 (1969/70)			
1970 (1970/71)			
1971 (1971/72)			
1972 (1972/73)			
1973 (1973/74)			
1974 (1974/75)			
TOTAL			100

**B. COLLECTION, PRESENTATION, VERIFICATION AND TRANSMISSION OF ACCOUNTANCY DATA**

**1. DEFINITIONS AND INSTRUCTIONS IN RESPECT OF THE FARM RETURN FOR THE PURPOSE OF DETERMINING INCOMES**

(Amplification of Commission Regulation No 118/66/EEC)

Commission Regulation No 118/66/EEC concerning the farm return for the purpose of determining incomes on agricultural holdings, contains in annex II the definitions and instructions relating to the accountancy data of the farm return.

These definitions and instructions, in keeping to the essential aspects, were not able to anticipate all the special cases liable to occur in practice which might face the accountancy offices. They can in addition give rise to different interpretations on some points.

In order to ensure the indispensable comparability of the accountancy data, a uniform solution in such cases must be sought and applied.

For this reason, the accountancy offices are invited, each time an explicit answer cannot be found in questions concerning the method of collecting or presenting accounting data in the text of Regulation No 118/66/EEC, to refer the matter to the liaison agency of its country. The latter will inform the services of the Commission which, with the aid of the Community Committee of the information network, will work out appropriate solutions which may be applied throughout the Community. These solutions will be made known to the accountancy offices as they are worked out.

A first series of questions raised by certain delegations and relating in particular to specific problems, have here been subjected to an examination the conclusions of which are recorded below.

Should the occasion arise, this document will be amplified by notes of the same type in which the accountancy offices will find the necessary details in reply to the questions which they have asked.

## 1. Labour

(Annex II, section II D of Regulation No 118/66/EEC of the Commission).

### (a) Full and part-time labour

(D. columns 4 and 5).

Persons who, during the accounting period,<sup>1</sup> have not been gainfully employed outside the holding are considered as having 'worked exclusively on the holding'.

Persons who, during the accounting period<sup>1</sup> have been gainfully employed outside the holding are considered as 'not having worked exclusively on the holding'.

### (b) Time worked annually on the holding

(D columns 7 and 8).

The time worked annually on the holding is determined taking into account all activities (managerial or supervisory, intellectual and manual labour) essential to the proper operation of the holding.

Time spent on work not directly connected with the running of the holding (e.g. participation in the board meetings of a cooperative, participation in study tours or courses) is not to be taken into account in the determination of working time spent on the holding.

The working time of piece workers is determined by working out the relationship between the total sum of the wages of the workers in question and the daily wage or hourly wage of a normal worker engaged on an hourly basis: this working time is given in whole days (column 8) and if necessary in hours (column 7).

Both farmers and their accountants should pay particular attention to the recording of the working time of each worker on the holding.

#### – Unit of measurement of working time

The hour of work represents the most suitable unit of measurement of working time on the holding. It would consequently be convenient if column D.7 (optional column) of the farm return, intended for hourly data on working time, were systematically completed.

Accountancy offices which proceed to measure and inscribe working time in hours will experience no difficulty in doing this. Those on the other hand who inscribe the work in days of not strictly defined duration will have to collect periodically,<sup>2</sup> supplementary data on the actual duration (in hours) of the working days in order to complete column D.7.

#### – Contract operations<sup>3</sup>.

The only 'contract operations' to be taken into account in the determination of annual working time spent on the holding is that which involves, in addition to the labour force of the holding, the machinery, equipment or draught animals of the holding<sup>4</sup>.

Receipts from this work are taken into account in the accounting in conformity with the instructions figuring in regulation no. 118/66/EEC (G, heading 17).

#### – Mutual aid between holdings

Mutual aid between holdings consists by definition in an exchange of work. Because of this, aid received corresponds in principle to aid given. In this case only the working time supplied by the labour force of the accounting farm is to be inscribed in the farm return.

<sup>1</sup> In the case of full-time workers who, for reasons beyond their control (c.f. definitions D column 4§§A and B) were unable to work the entire year, especially workers who took up or left work on the holding during the accounting period (D column 4§A point 2), only working time in the period during which the worker in question was actually on the staff of the holding is to be taken into account.

<sup>2</sup> The interval at which such intermediate data is to be collected is to be determined in particular as a function of the possibilities of variation of daily working time.

<sup>3</sup> Work undertaken as mutual aid between holdings is not considered as contract work in the context of this heading.

<sup>4</sup> 'Machinery and equipment of the holding' means machinery and equipment principally intended for working on the holding. This machinery and equipment is taken into account in the determination of valuation data figuring in I headings 50 to 53 columns 2 and 4.

**2. Utilised agricultural area; non-forage crops)**

(Annex II, section II E of Commission Regulation No 118/66/EEC).

(a) *Entry of horticultural products and the products of fruit crops in the farm return*

Horticultural products and fruit are to be entered separately in E of the farm return when they play an important role in the holding, in particular, where its production amounts to or exceeds 10 per cent of the gross output of the holding in question; other horticultural products and fruit being grouped respectively under the headings 'other fresh vegetables' and 'other fruits'.

(b) *Definition of the expressions "crops grown under glass", 'outdoor market-garden crops' and 'field crops' (E. columns 2 and 3)*

Under glass crops are crops grown exclusively or during the greatest part of their vegetative cycle under shelter, that is under glass, plastic sheeting or any other transparent material impermeable to water (glass houses, frames, tunnels, cloches).

Outdoor crops include:

- outdoor market garden crops, characterised by rapid rotation with almost continuous occupation of the area and the obtaining of several harvests a year;

- field crops, grown within the framework of normal agricultural use of land.

(c) *Entry of the area of crops of fresh vegetables, melons and strawberries grown out of doors and under glass*

Footnote 2 page 2715 of the OJ<sup>1</sup> (Regulation No. 118/66/EEC) is to be interpreted as follows:

The basic area of crops of fresh vegetables, melons and strawberries in outdoor market garden crops is given in toto in column 1 (principal crops) on a line to be labelled 'outdoor market garden crops'; that of crops of fresh vegetables, melons and strawberries under glass is given in toto in column 1 on a line to be labelled 'vegetables under glass'. The crops in question are then enumerated according to the nomenclature of horticultural products, with indication in column 1 of the area occupied by each of them (area developed).

If radishes, followed by lettuces, followed by leeks (cf. the following example) have been cultivated on a single area of 1 ha, the basic area to be inscribed will be 1 ha, the area developed will be three times 1 ha. The area developed is not to be taken into account when adding up the figures in column 1.

<sup>1</sup> page 45 of this booklet.

*Example:*

E. Utilized agricultural area non-forage crops	Code	Principal crops ha a	1	2	3	4	5
<b>1. Non-forage crops</b>							
(a) Main products							
- Outdoor market garden crops . . . . .	20012	1,00	-	-	-	-	
· Radishes . . . . .	26142	1,00	-	-			
· Lettuces . . . . .	23842	1,00	-	-			
· Leeks . . . . .	23442	1,00	-	-			
- Vegetables under glass	20013	1,25	-	-	-	-	
· Lettuces . . . . .	23843	0,50	-	-			
· Gherkins . . . . .	25243	0,25	-	-			
· Tomatoes . . . . .	26343	0,50	-	-			
· Other fresh vegetables	29943	0,50	-	-			

(d) *Entry of quantities of horticultural products and fruit harvested* (E. column 4).

Irrespective of the unit currently in use for the measurement of the quantities of horticultural products or fruit (cases, pieces, bunches, etc.), the production of vegetables and fruits harvested during the accounting year is to be given in quintals in column E 4 of the farm return.

(e) *Receipts* (E. column 6)<sup>1</sup>.

The agricultural produce occasionally bought by one holding and subsequently sold in the same state (without processing), is not taken into account in the costs of the holding in question, it is deducted at its purchase price when determining receipts to be taken into account for the calculation of gross output and gross production.

**3. Indication in the farm return of accountancy data relating to production carried out under particular conditions (production under contract . . . )<sup>2</sup>**

(Annex II, section II E and G of Regulation No. 118/66/EEC of the Commission and Annex V, section III of the same Regulation).

In some cases the conditions of production under contract are such that the value of a certain number of corresponding accountancy data which should appear in the farm return, is not known.

Such cases occur, for example, in the physical production of crops in the accounting year where the contracts contain provisions for payment by the hectare whatever the quantities produced.

Equally concerning livestock production, some contractual provisions can be such that certain data are beyond the knowledge of the farmer and his accountant, for example, the purchase of animal feedingstuffs as well as the data which should appear in the columns "production for the accounting year", 'livestock purchases' and 'closing valuation' in table G.

To show that the absence of data in the farm return is the result of such instances (production under contract), the following procedure is adopted:

(a) The last figure of the code number for arable produce grown under contract is:

- 6 for field crops
- 7 for outdoor market-garden crops
- 8 for crops under glass.

(b) When animal products are totally or partially produced under contract, the corresponding code number which appears in the farm return is code 65 (15 + 50).

<sup>1</sup> The definition of receipts is the same for column G.4.

<sup>2</sup> provisions applicable as from the 1970 (1970/71) accounting year

(c) When the conditions of production or marketing make it impossible to know the quantities produced, the figure 1 is written in the columns reserved for production for the accounting year (E column 4, G column 1).

For the farm returns presented in the form of punched cards or magnetic tapes, the figure 1 is to be entered in the last position on the right of the area reserved for the columns in question (position 27 for cards 21 and position 20 for cards 35).

When land ready for sowing is put at the disposal of a contractor by the farmer, the corresponding data are entered on the line 'other produce of arable land' (code 156 . . .).

In all cases mentioned above, the data concerning acreage, receipts, number of stock . . . . are entered in the farm return, in the places reserved to them.

**4. Indications in the farm return of bonuses for the slaughter of dairy cows and grubbing of fruit trees**

(Annex II section II E, G and K of Regulation No 118/66/EEC of the Commission).

This note concerns the indication of slaughter bonuses for dairy cows and bonuses for the grubbing of fruit trees received during the accounting year and granted by virtue of the common agricultural policy.

The present instructions will apply as from the accounting year 1971 or 1971/72.

Concerning the indication of bonuses and subsidies in the farm return, Regulation No 118/66/EEC states in the instructions in respect of E. column 8: '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'.

The result of these instructions is that the slaughter bonuses for dairy cows are to be indicated in G. under heading code 04 'Cattle' and the grubbing bonuses for fruit trees in E. under the heading corresponding to the type of trees in question.

However, the totals of slaughter bonuses for dairy cows and grubbing bonuses for fruit trees received during an accounting year are not always connected with the production of this period. For this reason the totals in question are also to be specified in Table K, of the farm return using the following codes:

- code K 10 : total of slaughter bonuses for dairy cows
- code K 11 : total of grubbing bonuses for fruit trees.

When the farm return is submitted in the form of punchcards or magnetic tapes, the information which is to appear in K is recorded on a card 39 according to the following model:

- position 1 to 9 : number of the holding
- position 10 to 11 : card code = 39



position 12 to 18 : total of slaughter bonuses for dairy cows

position 19 to 25 : total of grubbing bonuses for fruit trees.

### 5. Costs

(Annex II, section II H of Commission Regulation No 118/66/EEC)

#### (a) Apportionment of certain costs

The following items are to be considered under these headings:

#### H. 5 'Contract operation and machinery hire'

Expenditure on the storage and packing of agricultural produce outside the holding.

#### H. 13 'Seeds and plants'

Corms, bulbs, tubers, young trees and shrubs.

#### H. 14 'Fertilisers and ameloriators'

Compost, peat.

#### H. 17 'Miscellaneous crop costs'

Pots, stakes, matting, straw, plastic film, rent for hives for the pollinating of flowers, expenditure on heating glass houses.

#### H. 18 'Current upkeep of farm buildings, structures and land improvement'

Current upkeep of glass houses, frames and supports.<sup>1</sup>

#### H. 22 'Miscellaneous'

Telephone and postal charges.

#### H. 23 'Depreciation of farm buildings, structures, land improvement and tree and bush crop plantations'

Depreciation of glass houses, frames, heating installations.<sup>1</sup> The following rates of depreciation are given as an indication:

– glass houses	7.5%
– frames	10%
– heating installations	7.5%

#### H. 25 'Fire insurance of farm buildings'

Hail insurance and insurance of glass houses and frames.

#### (b) Rates of depreciation of outdoor plantations (H. heading 23)

Whereas rates of depreciation in respect of buildings and structures are indicated in Regulation No 118/66/EEC, so far as outdoor plantations are concerned the rates of depreciation are shown below, while awaiting incorporation at the next opportunity in Regulation No 118/66/EEC.

These rates, like those already included in Regulation No 118/66/EEC, are merely guidelines.

<sup>1</sup> Frames and glass houses (including heating installations) do not constitute buildings, but structures of a special character which can be classified as holding installations.

Plantations		Rates of depreciation (%)	
Apple tree	low standard	< 750 trees/ha	7
		750-1 500 trees/ha	8
		> 1 500 trees/ha	10
	medium standard		5
		tall standard	4
Pear tree	low standard		6
		medium standard	5
		tall standard	4
Quince tree			6
Cherry tree	low standard		7
		medium standard	6
		tall standard	5
Plum tree	low standard		10
		medium standard	7
		tall standard	5
Apricot tree	medium standard		7
Peach tree	low standard		12
		medium standard	10

Plantations		Rates of depreciation (%)
Walnut tree	low standard	4*
	medium standard	4
	tall standard	4
Hazel tree	medium standard	7
Almond tree	medium standard	4
Gooseberry	bush	12
Currant	bush	12
Fig tree	medium standard	5
Prickly pear	medium standard	4
Persimmon	medium standard	10
Vine	large size	7
	medium size	6
	small size	5
Olive tree	low standard	5
	tall standard	2
Citrus trees		4
Raspberry bushes		15
Blackberries		15
Artichokes		20
Asparagus		20
Strawberries		30
Rhubarb		8

## 6. Valuation data

(Annex II, section II. I of Commission Regulation No 118/66/EEC). The evaluation of land assets (land, buildings, plantations) calls for some specifications as to the type of tenure and the nature of certain assets to be taken into account in the valuation estimates (I. heading 1 to 3, columns 1 to 4).

### – Land and land improvements

The definitions and instructions contained in Regulation No 118/66/EEC indicate that this heading is intended to contain the 'agricultural market price of the land in owner occupation'.

In the case of share cropping however it is foreseen that the value of land, belonging as much to the lessor as to the share cropper, is indicated under the heading (L(b)1), it is elsewhere specified that this value corresponds to that indicated under the headings (I 1, 2 and 3).

Consequently, the land to be taken into account in the estimation of land valuation is not only that farmed in owner occupation as such, but also in share cropping.

The same applies to land farmed under 'other types of occupancy' when these are related to owner occupation or share cropping.

On the other hand, land farmed under tenant farming or farmed according to 'other types of occupancy' related to tenant farming are not taken into account in the valuation assessment.

### – Buildings and structures

#### • All buildings and structures

The conditions indicated above also apply to buildings and structures (I heading 2).<sup>1</sup>

#### • Living quarters

Regulation No 118/66/EEC stipulates that 'only that part of the living quarters which is directly used for agricultural purposes is to be taken into consideration', 'staff accommodation' is quoted as an example.

Here staff means 'wage earning staff'.

However, in the case of share cropping, the living quarters of the share cropper and his family must be the subject of a valuation assessment. The value in question is not however indicated under (I. heading 2), but mentioned separately in table (K – remarks) and preceded by the code number 'I. 021'.

<sup>1</sup> Heading 12 also includes frames and glass houses (including heating installations).

Maintenance and depreciation costs in respect of the living quarters of the share cropper are then given respectively under H. 18 and H. 23; the sum in question also features in the products of the holding (G. heading 17).

Included in insertion 'L' of the farm return, these costs are listed under 'costs' to the lessor (L(a) 10 and 11) and 'products' of the share cropper (L(a)4).

The value of the land and buildings listed in insertion L(b)1 includes, as well as the value mentioned under headings (I. 2), the value of the living quarters of the share cropper.

— *Permanent crops* (tree and bush crop plantations)

Regulation No 118/66/EEC indicates (I, heading 3) that 'the total value of permanent crops (tree and bush crop plantations) is to be taken into consideration in the valuation'.

Thus all plantations<sup>1</sup> must be included, except those which form an integral part of a land asset farmed by a tenant (land bearing trees) or farmed under 'other types of occupancy' related to tenant farming.

Consequently, permanent crops (tree and bush crop plantations) to be taken into account in the valuation are those in owner occupation, in share cropping and in 'other types of occupation' related to owner occupation or share cropping.

### 7. Miscellaneous information

(Annex II, section II J of Regulation No 118/66/EEC of the Commission).

*Area under glass* (J. headings 2 and 3)

The area under glass also includes the basic area of glasshouses, greenhouses, frames and tunnels, covered with waterproof sheets of plastic material or other translucent material.

<sup>1</sup> including rosebushes, lilac trees and ornamental plants.

### 8. Indication of VAT in the farm return

(Annex I and Annex II, sections II E, G, H, I of Regulation No 118/66/EEC of the Commission).

Regulation No 118/66/EEC relating to the farm return for the purpose of determining incomes on agricultural holdings was adopted in 1966. It was, therefore, unable to take account of the VAT applied since then in certain member States.

In order to take this new element into account in the farm return, given the effect it can have on revenue, the Services of the Commission designed, in liaison with the Community Committee of the farm accountancy data network some instructions for the accountancy offices. These instructions are applicable to Germany, France and the Netherlands as from the accounting period 1969 (1969/70). For the other Member States, these instructions are valid as soon as VAT is applied to agriculture.

Given that the VAT systems at present in force are different from one country to another, that these systems are presently in a stage of evolution and have not yet been standardised throughout all the Member States of the Community, the present information note will be sufficient while awaiting a final regulation the adjustment of which can be based on the results of experience acquired.

In the meantime, having regard to the fact that no heading in the farm return, such as those which appear in the Annex to Regulation No 118/66/EEC, is appropriate to accommodate the accountancy data related to VAT, these data will all be presented by means of a special insertion in the farm return; this insertion is at the disposal of the accountancy offices.

The recording of VAT in the farm return is subject to the following instructions:

A. The totals to be indicated in E, G, H and I of the farm return are to be expressed "exclusive of VAT"<sup>1</sup>.

B. The following information is to be indicated in inset No 2.

**Entry 1** : The VAT regime to which the holdings is subject; for this purpose, the following codes will be used:

<sup>1</sup> Without prejudice to any exceptions mentioned hereafter.

<i>Germany</i>	<i>Code Number</i>
Pauschalierender Betrieb	001
Optierender Betrieb	002
Getränke erzeugender Betrieb	003
Betrieb mit Kleinumsatz	004

<i>Belgium</i>	<i>Code Number</i>	
Régime normal		
– obligatoire	101	
– sur option	102	
Régime agricole	103	
<hr style="width: 100%; border: 0.5px solid black;"/>		
<i>France</i>	<b>without obligatory VAT on connected activities</b>	<b>with obligatory VAT on connected activities</b>
<hr style="width: 100%; border: 0.5px solid black;"/>		
TVA sur option sans autorisation pour animaux vivants	210	211
TVA sur option avec autorisation pour animaux vivants	220	221
Remboursement forfaitaire	230	231
<hr style="width: 100%; border: 0.5px solid black;"/>		
<i>Italy</i>		
Regime speciale agricolo		
– di esonero	301	
– semplificato	302	
– ordinario	303	
Regime normale	304	
<hr style="width: 100%; border: 0.5px solid black;"/>		
<i>Luxembourg</i>		
Régime normal		
-- obligatoire	401	
– sur option	402	
Régime forfaitaire de l'agriculture	403	
<hr style="width: 100%; border: 0.5px solid black;"/>		
<i>The Netherlands</i>		
Algemene regeling		
– verplicht	501	
– op aanvraag	502	
Landbouwregeling	503	
<hr style="width: 100%; border: 0.5px solid black;"/>		
<i>Denmark</i>		
Moms	601	
<hr style="width: 100%; border: 0.5px solid black;"/>		
<i>Ireland</i>		
Exempt	701	
<hr style="width: 100%; border: 0.5px solid black;"/>		
<i>United Kingdom</i>		
Exempt	801	
Registered	802	

**Entry 2** : VAT on sales (E and G)

This entry comprises VAT on sales of agricultural products, services and benefits.

*In Germany*, this entry does not include the complementary VAT on drinks (holdings subject to regimes coded 003).

*In France*, this entry does not concern holdings subject to regimes coded 230 or 231; this entry includes receipts received during the accounting year.

**Entry 3** : VAT on purchases (H and G)

This entry includes VAT on purchases of goods and services as well as of animals.

VAT corresponding to purchases of capital goods is not included in this entry.<sup>1</sup>

*In Belgium*, this entry does not include VAT on the purchase of animals which are considered for purposes of VAT as capital goods; this is shown under entries 4 and 5.

*In the Netherlands*, this entry includes VAT in respect of actual expenditures (H column 4) and purchases of animals (G column 3).

**Entry 4** : Total of deductible VAT in respect of purchases of capital goods.<sup>2</sup>**Entry 5** : Total of non-deductible VAT in respect of purchases of capital goods.<sup>2</sup>**Entry 6** : Total of VAT refunded by the taxation authorities.<sup>3</sup>

*In France*, this entry includes for holdings subject to regimes coded 230 or 231 the amount of fixed sum repayment.

**Entry 7** : Total of VAT paid to the taxation authorities.<sup>3</sup>

*In Germany*, this entry includes, for holdings subject to régimes coded 003 or 004, the complementary VAT on drinks or VAT paid by the holdings with low turnover respectively.

C. When the farm return is presented in the form fixed in Annex I of Regulation No 118/66/EEC (written or typed return), the information mentioned above is to be indicated in inset No 2 of the example below.

D. When the farm return is presented in one of the forms fixed in Annexes III and IV of Regulation No 118/66/EEC (punched cards or magnetic tapes), the following pattern is to be used:

Positions 1 to 9 : number of the holding  
 Positions 10 to 11 : card code = 66  
 Positions 12 to 14 : M entry 1  
 Positions 15 to 20 : M entry 2  
 Positions 21 to 26 : M entry 3  
 Positions 27 to 32 : M entry 4  
 Positions 33 to 38 : M entry 5  
 Positions 39 to 44 : M entry 6  
 Positions 45 to 50 : M entry 7

<sup>1</sup> The share of non-deductible VAT is included in the value of the capital goods in question, except in France where it comes solely under entry 5 below; depreciation of the value of these items is taken into account in H headings 6 and 23.

<sup>2</sup> This entry will not be made in Italy and in the Netherlands.

<sup>3</sup> This entry will not be made in the Netherlands.

## FARM RETURN FORM EEC

Inset No. 2

N°

..... / ..... / .....

FARM RETURN FORM EEC		
M. Value Added Tax	Code	Code Number
1. VAT regime of the holding	1	.....
		<i>Total</i>
2. VAT on sales	2	.....
3. VAT on purchases	3	.....
4. Deductible VAT on fixed assets	4	.....
5. Non-deductible VAT on fixed assets	5	.....
6. VAT refunded by the taxation authority	6	.....
7. VAT paid to the taxation authority	7	.....

## II. SYSTEMATIC CHECKING OF THE CONTENTS OF THE FARM RETURNS

(Annex II section 1c of Regulation No 118/66/EEC of the Commission)

The services of the Commission will initiate a systematic checking of the contents of the farm returns as soon as they are received. The checking includes two types of tests: tests of veracity and tests of coherence.

### 1. Plausibility tests

(a) There will be checks that yields for crops and livestock as well as the prices of the produce are within the bounds of probability; for example:

- yields and prices of wheat, beet, etc....
- yields for milch cows, laying hens, etc....
- price of milk, butter, eggs, etc....

(b) There will be checks that the relationship between certain costs and the corresponding

means of production are within the bounds of probability; for example:

- Costs of feeding stuffs for pigs per pig

H. heading 10 col. 4 and 5

F. total of headings 23 to 26

- Rent paid per ha U.A.A. in tenant farming

H. heading 26 col. 4

C. heading 2 col. 1

- Land charges (less rent) per ha U.A.A. in owner occupation

H. heading 23 + 24 + 25 col. 4

C. heading 1 col. 1

- Salaries, wages and social security contribution per paid working day

H. heading 1 + (2+3) col. 4

Total of days in D. col. 8 in respect of wages paid

- Depreciation of machines and implements in relation to capital (dead stock)

H. entry 6 col. 4  
I. entry 5 col. 2

- Current upkeep of machinery and implements in relation to capital (dead stock)

H. heading 7 col. 4  
I. heading 5 col. 2

- Costs of water for irrigation per ha of the area actually irrigated

H. heading 15 col. 4  
J. heading 1

- Number of days worked per worker

Total of D. headings 1 to 3 col. 8  
Total of D. headings 1 to 3 col. 1 and 2

- (c) The data appearing in E. col. 5 will be compared with G col. 2 (opening valuation) on the one hand, and the data of the same holding appearing in E. col. 12 with G. col. 10 (closing valuation) in respect of the preceding accounting year on the other hand.

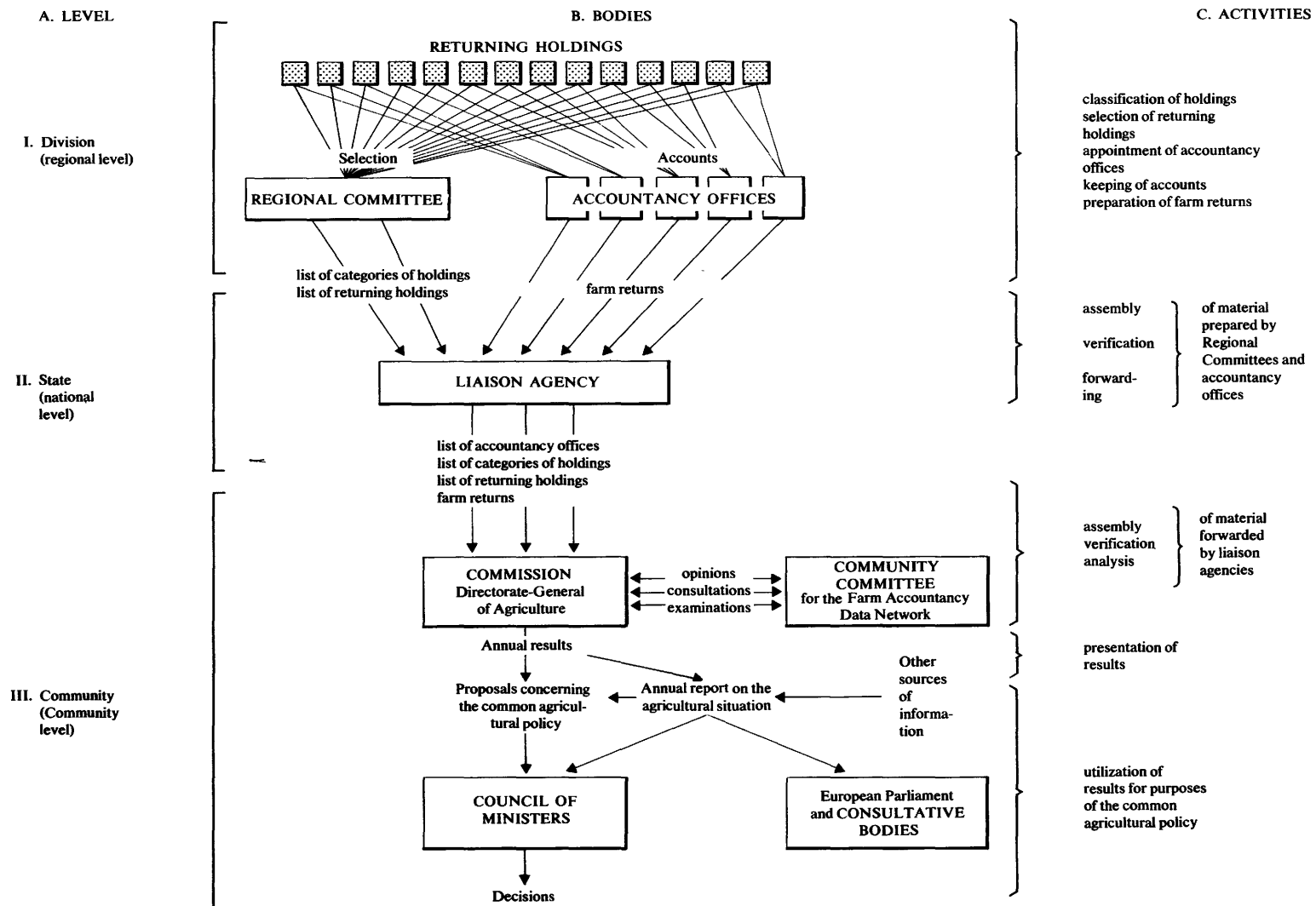
## 2. Tests of coherence

- (a) Checking of totals in D. (col. 7, 8, 9, 10) E., G., H., I.
- (b) Contents of B headings 1 + 2 + 3 (ha U.A.A.) = contents of E. heading 5 col. 1.
- (c) An entry in C. heading 2 col. 1 (area of tenant farming) = an entry in H. heading 26 col. 4 (amount of rent).
- (d) An entry in C. heading 1 col. 1 (area in owner occupation) = an entry in H. headings 28 + 29 (rental value per ha) = an entry in I heading 2 col. 2 and col. 4 (value at start or end of accounting year in land and building assets).
- (e) An entry in C. heading 3 col. 1 (area in share-cropping) = entry in L.
- (f) An entry in D. col. 9 (wages paid) = an entry in H. heading 1 col. 4 or H. heading 2 col. 4 (salaries and wages).
- (g) An entry in F. heading 1 to 5 (horses etc.) = an entry in G. heading 3 (horses etc...).
- (h) An entry in F. heading 6 to 17 (cattle) = an entry in G. heading 4 (cattle).
- (i) An entry in F. heading 18 or 19 (sheep) = an entry in G heading 6 (sheep).
- (j) An entry in F. heading 20 or 21 (goats) = an entry in G heading 8 (goats).
- (k) An entry in G heading 5 (50 to 54) (milk and milk products) col. 1 = an entry in F heading 11 or 13 (dairy cows).
- (l) An entry in G. heading 7 col. 1 (wool) = an entry in F. heading 19 (sheep 1 year and over).
- (m) An entry in G. heading 9 col. 1 (milk and milk products from sheep and goats) = an entry in F. heading 19 (sheep 1 year and over) or in F. heading 21 (goats 1 year and over).
- (n) An entry in F. headings 22 to 26 (pigs) = an entry in G. heading 11 (pigs) = an entry in H. heading 10 col. 4 and 5 (feed for pigs).
- (o) An entry in F. headings 27 to 30 (poultry) = an entry in G. heading 14 (chicks, pullets, cocks and hens) = an entry in H. heading 11 col. 4 or 5 (feed for poultry and other small livestock).
- (p) An entry in F. headings 11 to 13 (milk cows) = an entry in J heading 4 (mean weight of milk cows).
- (q) An entry in H; heading 15 col. 4 (water for irrigation) = an entry in Table J. heading 1 (U.A.A. actually irrigated).
- (r) An entry in I. heading 5(50) col. 2 or col. 4 (value at opening or closing of accounting year for tractors) = an entry in J. heading 6 (tractors) = an entry in J. heading 8 (tractor power) = an entry in H heading 8 col. 4 (fuels and lubricants).
- (s) An entry in I. heading 5(51) col. 2 or col. 4 (value at opening or closing of accounting year of motor cultivators) = an entry in J. heading 7 (motor cultivators) = an entry in J. heading 9 (motor cultivator power) = an entry in H. heading 8 col. 4 (fuels and lubricants).
- (t) An entry in E. col. 15 or in G col. 13 (Farm use: produce fed to stock) = an entry in H. headings 9 to 11 col. 5 (farm use).
- (u) An entry in E. col. 10 or in G col. 8 (allowances in kind) = an entry in H heading 1 or (2 + 3) (salaries and wages).

**V. ANNEXES**

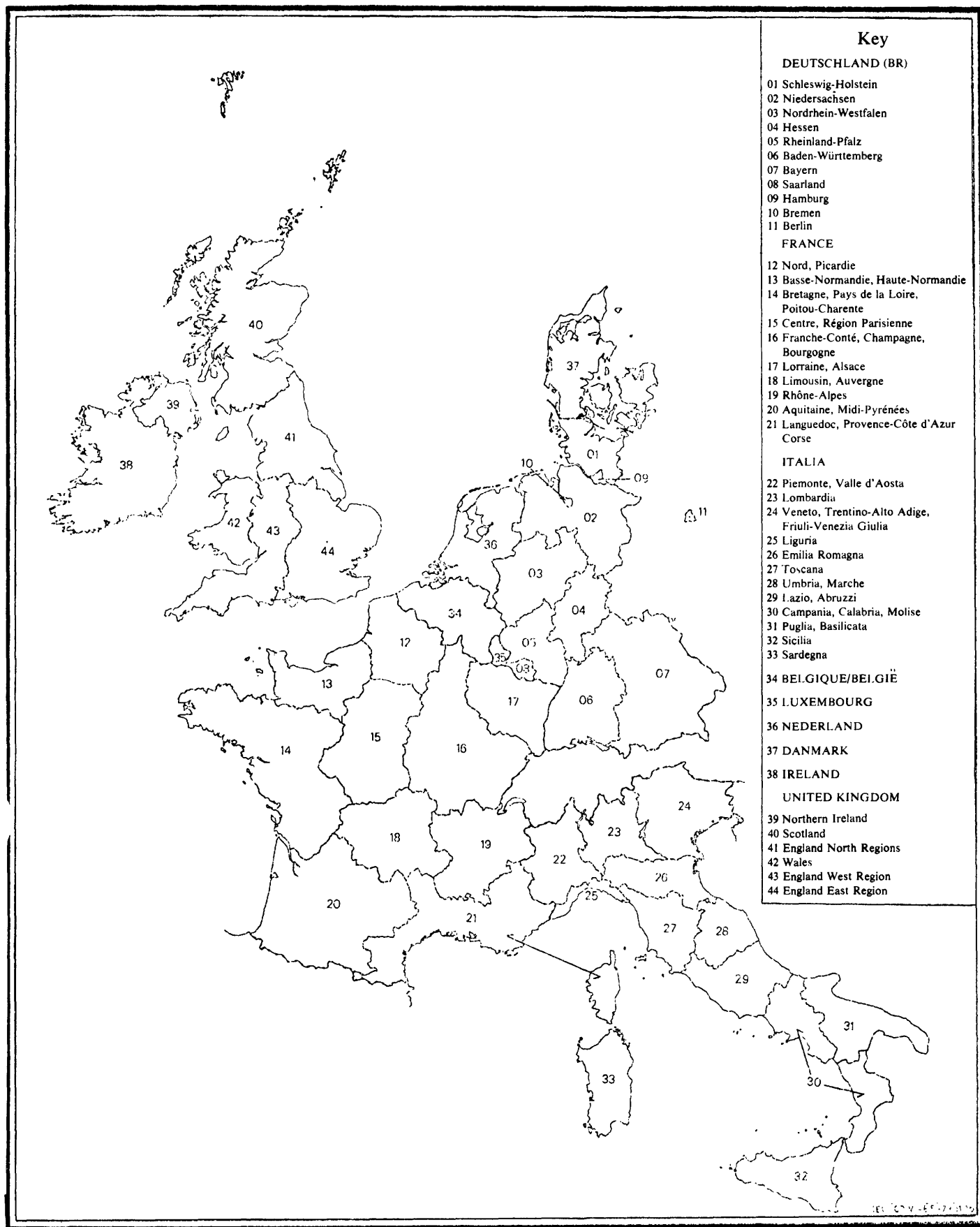




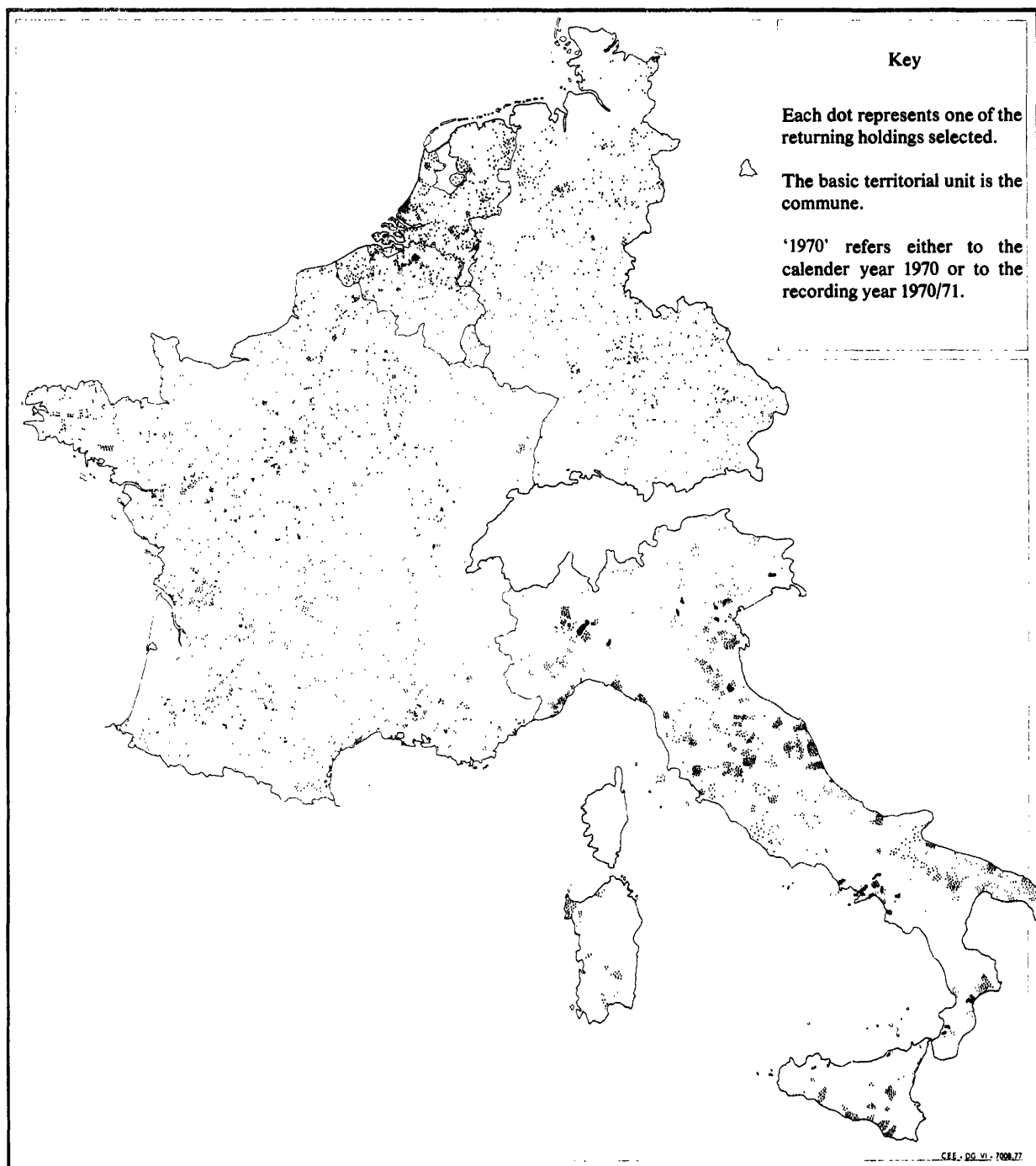


Annex 1 - Diagram of operation of the Farm Accountancy Data Network

Annex 2 – Map showing the divisions of the Farm Accountancy Data Network



Annex 3 – Map showing the distribution of returning holdings selected for the “1970” accounting year



**Annex 4 – Distribution of the returning holdings selected for the 1970 accounting year according to the category of holding and division**

Category numbers	Division numbers															
	01	02	03	04	05	06	07	08	12	13	14	15	16	17	18	19
11 A/2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
11 A/3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
11 A/4	—	—	—	—	—	—	—	—	23	—	—	29	22	—	—	—
11 A/5	—	—	—	—	—	—	—	—	28	—	—	73	26	—	—	—
11 B/1	—	—	—	—	—	—	—	—	—	—	27	—	24	—	—	—
12 /1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
12 /2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
12 /3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
13 /1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
13 /2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
13 /3	—	—	—	—	—	29	30	—	—	—	30	—	—	—	—	—
13 /4	—	38	23	—	—	—	31	—	36	—	29	35	26	—	—	—
13 /5	25	28	—	—	—	—	—	—	26	—	—	30	26	—	—	—
I	25	66	23	—	—	29	61	—	113	—	86	167	124	—	—	—
22 C/1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
22 C/2	—	—	—	—	—	—	—	—	—	—	—	24	—	—	—	41
22 C/3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
22 C/4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
22 D/1	—	—	—	—	—	—	—	—	—	—	—	—	26	25	—	—
22 D/2	—	—	—	—	—	—	—	—	—	—	30	—	—	—	—	30
22 D/3	—	—	—	—	—	—	—	—	—	—	25	—	—	—	—	—
22 D/4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
22 D/5	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
22 E/1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
22 E/2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
22 E/3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
21 /1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
21 /2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
21 /3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
21 /4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
23 /1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
23 /2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
23 /3	—	—	—	—	—	—	—	—	—	—	24	—	—	—	—	—
23 /4	—	—	—	—	—	—	—	—	—	—	26	—	—	—	—	—
II	—	—	—	—	—	—	—	—	—	—	105	24	26	25	—	71
33 F/2	—	—	—	—	—	—	32	—	—	—	29	—	—	—	—	44
33 F/3	—	30	50	—	26	48	151	—	21	26	69	—	26	—	47	46
33 F/4	25	41	—	—	—	—	59	—	—	39	109	—	51	25	64	32
33 F/5	—	—	—	—	—	—	—	—	—	27	26	—	25	23	30	—
33 G/4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
33 G/5	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
33 T/3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
33 T/4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	20	—
31 /2	—	—	—	—	—	25	28	—	—	—	28	—	—	—	—	—
31 /3	—	31	59	40	34	62	108	—	25	—	56	—	27	24	25	38
31 /4	26	49	—	30	46	32	59	24	26	23	88	30	40	24	27	—
31 /5	—	23	—	—	—	—	—	—	—	21	—	29	25	26	26	—
32 /2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
32 /3	—	—	—	—	—	—	—	—	—	—	28	—	—	—	—	—
34 /2	—	—	—	—	—	35	26	—	—	—	—	—	—	—	—	—
34 /3	25	37	72	49	45	87	108	—	—	23	32	—	—	—	24	—
34 /4	25	43	36	30	26	26	26	—	—	30	33	—	24	—	—	—
III	101	254	217	149	177	315	597	24	72	189	498	59	218	122	263	160
44 H/2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
44 H/4	—	—	—	—	—	—	—	—	—	—	24	—	—	—	—	—
44 K/3	—	—	—	—	—	—	—	—	—	—	27	—	—	—	—	—
41 /3	—	—	—	—	—	—	27	—	—	—	—	—	—	—	—	—
41 /4	—	26	—	—	—	—	—	—	—	—	—	—	—	—	—	—
43 /2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
43 /3	—	43	60	30	—	28	51	—	—	—	28	—	—	—	—	—
43 /4	—	43	—	—	—	—	—	—	—	—	27	—	—	—	—	—
IV	—	112	60	30	—	28	78	—	—	—	106	—	—	—	—	—
55 /2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55 /3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55 /4	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
V	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	126	432	300	179	177	372	736	24	185	189	795	250	368	147	263	231

20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	01 – 36
-	-	-	-	-	-	28	-	-	-	26	-	-	-	-	-	-	54
-	-	25	-	-	-	-	-	-	-	-	30	-	-	-	-	32	87
-	-	-	-	-	-	-	-	-	-	-	42	-	-	-	-	122	263
-	-	24	-	-	-	-	-	-	-	-	24	-	-	-	-	-	175
-	27	-	-	24	24	-	-	-	48	57	42	48	36	50	-	123	530
-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	30
-	-	-	-	-	-	-	24	-	-	-	-	24	-	-	-	-	48
-	-	-	-	-	-	-	24	-	-	-	-	24	-	-	-	-	48
-	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-	26
-	-	-	24	24	-	27	36	65	37	35	-	-	-	-	-	-	248
26	-	-	24	24	-	28	30	58	-	-	-	24	24	-	-	-	327
30	-	-	24	-	-	-	24	24	-	-	-	-	-	30	-	-	350
-	-	-	24	-	-	-	24	-	-	-	-	24	-	-	-	-	207
56	52	49	96	72	54	83	162	147	85	144	138	144	60	80	-	277	2393
-	26	24	-	53	-	-	-	-	24	140	-	60	-	30	-	-	357
-	27	-	-	-	-	33	-	-	-	-	36	36	-	-	-	27	224
30	26	-	-	-	-	-	-	-	-	-	-	24	-	-	-	-	80
-	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
-	-	30	-	34	-	-	-	-	66	38	60	54	24	-	-	-	357
30	27	24	29	-	-	-	-	-	-	-	30	42	24	-	-	-	266
-	25	-	24	-	-	-	-	-	-	-	24	36	-	-	-	-	134
-	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
-	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
-	-	-	-	-	-	-	-	-	25	30	-	-	-	-	-	-	55
-	-	-	-	-	-	-	-	-	-	24	42	-	-	-	-	-	66
-	-	-	-	-	-	-	-	-	-	36	42	-	-	-	-	-	36
-	-	-	-	-	29	-	-	-	27	46	24	-	-	-	-	-	126
-	-	-	-	-	-	29	36	24	-	-	-	24	-	-	-	-	113
21	-	-	-	-	-	30	28	-	-	-	-	-	-	-	-	-	79
29	-	-	-	-	-	-	24	-	-	-	-	-	-	-	-	-	53
-	-	-	-	24	-	-	-	-	-	-	27	-	-	-	-	-	51
-	-	30	-	24	-	26	-	-	-	-	-	-	-	-	-	-	80
-	-	-	-	24	-	-	-	-	-	-	-	-	-	-	-	-	48
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
110	215	108	53	159	29	118	88	24	142	305	252	276	48	30	-	27	2235
24	-	47	40	74	24	32	-	-	40	29	-	-	-	58	-	110	583
36	-	30	35	48	-	34	-	-	35	25	-	-	-	90	-	200	1073
28	25	24	28	-	-	-	-	-	26	-	-	-	-	50	36	180	842
-	-	24	24	-	-	-	-	-	-	-	-	-	-	-	-	-	179
-	26	-	-	-	-	-	-	-	-	-	-	-	37	-	-	-	63
25	-	-	-	-	-	-	-	-	-	-	-	-	53	-	-	-	78
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
28	-	24	24	57	-	-	24	-	31	41	-	-	-	-	-	-	310
44	-	-	24	34	-	52	24	-	-	-	24	-	-	60	-	29	820
49	-	-	-	-	-	26	-	-	-	-	24	-	-	45	24	36	728
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150
-	-	24	-	36	-	26	-	-	-	-	-	-	-	-	-	-	86
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
-	-	-	-	24	-	-	-	-	-	-	-	-	-	34	-	41	160
28	-	-	-	-	-	-	-	-	-	-	-	-	-	45	-	65	640
33	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	-	362
362	51	173	175	273	24	170	48	-	132	95	48	-	90	412	60	661	6189
-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	30	60
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	-	41	73
-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	44	314
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70
-	-	-	-	-	-	-	-	-	-	-	-	-	-	92	-	115	621
-	-	-	-	-	-	-	-	39	-	-	-	-	-	-	-	-	39
-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	30
-	-	-	-	-	-	-	-	24	-	-	-	-	-	-	-	-	24
-	-	-	-	-	-	-	-	-	93	-	-	-	-	-	-	-	93
528	318	330	324	504	107	371	298	264	359	544	438	420	198	614	60	1080	11531

**Annex 5 – The Community Committee of the Farm Accountancy Data Network**

**I. COMPOSITION**

**A. MEMBERS**

*1. Delegations of the Member States*

*Germany*

H. Müller  
F. Pfähler  
E. Fleischhauer

*France*

P. Rimkine  
J.P. Behmoiras  
R. Carles  
P. Tertian

*Italy*

U. Pesce  
G. Guerrieri  
M. Possagno  
E. Turbati

*Belgium*

W. Vertriest  
C. Brancart  
B. Cloosterin

*Luxembourg*

F. Dernelen  
G. Schmit

*The Netherlands*

C.M. Hupkes  
J.A. Kuperus  
H. van Bork  
M. van der Heijde  
J. van Wijk

*Denmark*

K. Rasmussen  
H. Trautner  
T. Due Pedersen  
G. Elten  
P. Melgaard

*Ireland*

E.A. Attwood  
P. McCann  
P. Mangan  
J. Heavey  
F.A. Embleton

*United Kingdom*

G. Sharp  
A.M. Cowland  
J.A. Evans  
F. McIntosh  
G.W. Furness

**2. COMMISSION OF THE EUROPEAN  
COMMUNITIES<sup>2</sup>**

Cl. Baillet (*Chairman*)  
R. Craps  
S. Louwes

**B. SECRETARIAT<sup>3</sup>**

H. Walvoort

<sup>1</sup> The delegations of the Member States may include other experts, depending on the subject being dealt with.

<sup>2</sup> Advisors to and representatives of the Commission who have a direct interest in the Committee's work also attend the meetings, depending on the matters being dealt with.

<sup>3</sup> Participating in the work of the Secretariat. Mrs. Hirschberg, Miss Buts, Messrs. de Zuccato, Léonardy, Plas, Werner, Zeugmann.

## II. OPERATION

The Community Committee for the Farm Accountancy Data Network that was established within the Commission by a decision of the Council of Ministers of the European Communities operates on the same principles as those that govern the running of the Management Committees in charge of agricultural markets.

The Community Committee is composed of representatives of the Member States (no more than five for each one) and of the Commission. The meetings of the Committee are presided over by a representative of the Commission, and its secretarial services are performed by the Commission.<sup>1</sup>

Measures that the Commission, in accordance with its functions, is contemplating taking within the context of the accountancy data network are submitted to

the Community Committee for discussion. A majority of 41 votes is required for Community approval of such measures.<sup>2</sup>

The Community Committee is also consulted each year about the selection of returning holdings, and for initial examination of the accounting data.

Furthermore, it may look into any other matter raised by the chairman.

The Community Committee has drawn up its own rules of procedure, and its work is of a confidential nature.

The Community Committee met for the 35th time at the end of 1972; most of its meetings have been held in Brussels.

---

<sup>1</sup> Directorate-General for Agriculture. Directorate "Agricultural Economics and Structure".

<sup>2</sup> Division "Analysis of the Situation of Agricultural Holdings". Each country has the following number of votes: Belgium 5, Denmark 3, Germany 10, France 10, Ireland 3, Italy 10, Luxembourg 2, Netherlands 5, United-Kingdom 10.



**Annex 6 – Liaison Agencies of the Farm Accountancy Data Network**

<i>GERMANY</i>	Der Bundesminister für Ernährung, Landwirtschaft und Forsten 53. Bonn
<i>FRANCE</i>	Ministère de l'Agriculture Direction des Études et des Affaires Générales Secrétariat Permanent du Comité de Direction du Réseau d'information comptable agricole 78, rue de Varenne Paris (7e)
<i>ITALY</i>	Istituto Nazionale di Economia Agraria 36, Via Barberini Roma
<i>BELGIUM</i>	Ministère de l'Agriculture Institut Économique Agricole 18, Boulevard de Berlaimont 1000 Bruxelles
<i>LUXEMBOURG</i>	Ministère de l'Agriculture et de la Viticulture Service d'Économie Rurale 132, Boulevard de la Pétrusse Luxembourg
<i>THE NETHERLANDS</i>	Ministerie van Landbouw en Visserij Directie Agrarische Productie, Verwerking en Afzet 1e v.d. Boschstraat, 4 's-Gravenhage
<i>DENMARK</i>	Det landøkonomiske Driftsbureau Valby Langgade 19, 2500 Valby
<i>IRELAND</i>	Central Statistics Office St. Stephen's Green House Earlsfort Terrace Dublin 2
<i>UNITED KINGDOM</i>	Ministry of Agriculture Fisheries and Food Economics Division I 3 Whitehall Place London SW1

**Annex 7 – Members of the Regional Committees of the Farm Accountancy Data Network<sup>1</sup>**

**1. SCHLESWIG-HOLSTEIN**

Reg. Volksw. Direktor Schwartz	Ministerium für Ernährung, Landwirtschaft und Forsten des Landes Schleswig-Holstein
Ministerialrat Dr. Kliphahn	Ministerium für Ernährung, Landwirtschaft und Forsten des Landes Schleswig-Holstein
Oberlandwirtschaftsrat Dr. Cnotka	Landwirtschaftskammer Schleswig-Holstein, Kiel
Dipl. Landw. Schröder	Bauernverband Schleswig-Holstein
Geschäftsführer Dr. Vollrath	Landwirtschaftlicher Buchführungsverband für Schleswig-Holstein und Hamburg, Kiel
Landesverb. Vors. Stender	Hauptverband der Landw. Buchstellen und Sachverständigen e.V., Kiel
U. Harders jun.	Inhaber einer landwirtschaftlichen Buchstelle, Krempe/Holstein
Reg. Landw. Direktor Dr. Mohr	Statistisches Landesamt für Schleswig-Holstein, Kiel

**2. NIEDERSACHSEN**

Ltd. Ministerialrat Dr. Pffingsten	Niedersächsisches Ministerium für Ernährung, Landwirtschaft und Forsten, Hannover
Landw. Direktor Wilde	Landwirtschaftskammer Hannover
Landw. Direktor Dr. Machens	Landwirtschaftskammer Weser-Ems in Oldenburg
Dipl. Landw. von Trotha	Landesverband des Niedersächsischen Landvolks e.V., Hannover
H. Brandes	Landesverband Niedersachsen/Weser-Ems im Hauptverband Landwirtschaftlicher Buchstellen und Sachverständigen e.V., Hannover

**3. NORDRHEIN-WESTFALEN**

Ministerialrat Dr. Panse	Ministerium für Ernährung, Landwirtschaft und Forsten des Landes Nordrhein-Westfalen, Düsseldorf
Ltd. Landw. Direktor Dr. Klünter	Landwirtschaftskammer Rheinland, Bonn
Ltd. Landw. Direktor Prof. Dr. Jungehülsing	Landwirtschaftskammer Westfalen-Lippe, Münster
Kreislandwirt Müller	Rheinischer Landwirtschaftsverband e.V., Bonn
Dr. F. von Hülst	Westfälisch-Lippischer Landwirtschaftsverband e.V., Münster
W. Engelbertz	Silbecke, Post Rölleken
Dipl. Landw. F. Potthoff	Holzhausen-Sylbach/Lippe
Buchstellenleiter J. Lulf	Moers

<sup>1</sup> *Composition of the Committees at the time of the selection of returning holdings for the fifth accounting year. The name of the chairmen of the Committee concerned is at the head of each list.*

- |  |  |
|--|--|
| Vizepräsident W. Wilden                  | Kümpelerhof bei Hennef (Sieg)  |
| Reg. Direktor Bickenbach                 | Statistisches Landesamt Nordrhein-Westfalen, Düsseldorf  |
| Landwirtschaftsrat<br>Dr. Schultes       | Oberfinanzdirektion Düsseldorf   |
| Dipl. Landw. Niemann                     | Oberfinanzdirektion Münster  |
| <b>4. HESSEN</b>                         |  |
| Landwirtschaftsrat z.A.<br>Dr. Menzinger | Hessisches Ministerium für Landwirtschaft und Umwelt, Wiesbaden  |
| Stud. Direktor Kratz                     | Hessisches Landesamt für Landwirtschaft  |
| Amtsrat Steinmann                        | Hessisches Landesamt für Landwirtschaft  |
| Dr. Diefenbacher                         | Hessischer Bauernverband, Frankfurt/Main   |
| Rechtsanwalt Häuser                      | als Vorsitzender des Hauptverbandes der Landw. Buchstellen und Sachverständigen e.V. - Landesfachgruppe Hessen -, Kassel |
| <b>5. RHEINLAND-PFALZ</b>                |  |
| Oberlandwirtschaftsrat Nötzold           | Ministerium für Landwirtschaft, Weinbau und Umweltschutz, Mainz  |
| Oberlandwirtschaftsrat Loos              | Landwirtschaftskammer Rheinland-Pfalz, 655 Bad Kreuznach   |
| Dipl. Landw. Ritzerfeld                  | Bauern- und Winzerverband Rheinland-Nassau e.V., Koblenz   |
| Dipl. Landw. Heuser                      | Inhaber einer Buchstelle, Mainz  |
| <b>6. BADEN-WÜRTTEMBERG</b>              |  |
| Ministerialrat Stehle                    | Ministerium für Ernährung, Landwirtschaft und Forsten Baden-Württemberg, Stuttgart                                       |
| Dipl. Landw. Angele                      | Ringschnait Kr. Biberach, Landesbauernverband für Südwürttemberg und Hohenzollern e.V.                                   |
| Dipl. Landw. Dr. Gutman                  | Freiburg,<br>Bad. Landw. Hauptverband e.V.   |
| Dipl. Landw. Müller                      | Stuttgart,<br>Bauernverband Württemberg-Baden e.V.   |
| Dr. Schneckenburger                      | Ravensburg, Vorsitzender des Landw. Hauptverbandes für Buchstellen und Sachverständige e.V. - Südwest                    |
| <b>7. BAYERN</b>                         |  |
| Ministerialrat Prof. Dr. Keymer          | Bayerisches Staatsministerium für Ernährung, Landwirtschaft und Forsten, München   |
| Direktor Dr. Münsterer                   | Bayerischer Bauernverband, Generalsekretariat, München   |
| Dipl. Kaufmann Möhring                   | Direktor der Bayerischen Landesbuchstelle-Rev. und Steuerberatungsges.m.b.H. für Landwirtschaft und Gewerbe, München     |
| Reg. Direktor Dr. Lehmann                | Bayerisches Statistisches Landesamt, München   |
| <b>8. SAARLAND</b>                       |  |
| Oberlandwirtschaftsrat<br>Dr. Roschach   | Ministerium für Wirtschaft, Verkehr und Landwirtschaft, Saarbrücken  |
| Kreisgeschäftsführer<br>G. Staffeld      | Bauernverband Saar e.V., Saarbrücken   |
| Buchstellenleiterin<br>Frau Zita Eich    | Landwirtschaftskammer für das Saarland, Saarbrücken  |

At present, returning holdings are not chosen for the divisions 9 (Hamburg), 10 (Bremen) and 11 (Berlin).

## 12. *NORD, PICARDIE*

Nistri	Directeur régional de l'Institut national de la statistique et des études économiques (I.N.S.E.E.) à Lille (Nord)
Régnier	Ingénieur du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Amiens (Somme)
Carles	Chargé de recherche à l'I.N.R.A. – Laboratoire d'Economie Rurale de Grignon
Thouin	Chef du service régional de statistique agricole à Beauvais (Oise)
Berthe	Directeur de la Caisse régionale de crédit agricole mutuel (C.R.C.A.M.) de l'Oise à Beauvais
Mennessier	Exploitant à Tiernu par Marle (Aisne), membre de la Chambre d'agriculture de l'Aisne
Moisard	Exploitant à Languevoisin p/Nesles (Somme), membre du Conseil d'administration de la Fédération départementale des Syndicats d'Exploitants agricoles (F.D.S.E.A.), président du Centre de gestion de la Somme
Villain	Exploitant à Bécordel p/Albert (Somme), administrateur du Centre national des Jeunes Agriculteurs (C.N.J.A.), président du Centre régional des Jeunes Agriculteurs (C.R.J.A.)

## 13. *BASSE-NORMANDIE, HAUTE-NORMANDIE*

Le Fillatre	Directeur régional de l'I.N.S.E.E. à Rouen (Seine-Maritime)
Charles	Chef du service régional de statistique agricole à Caen (Calvados)
Tertian	Chargé de mission à l'I.N.S.E.E.
Pommier	Ingénieur du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Caen
du Douet de Graille	Exploitant à Bernières p/Nointot (Seine-Maritime), président de la Chambre d'Agriculture de la Seine-Maritime
Lechat	Exploitant à Curey (Manche), président du Centre départemental des Jeunes Agriculteurs (C.D.J.A.) de la Manche
Lefèbvre	Exploitant à Carpiquet (Calvados), membre du Conseil d'administration de la Fédération nationale des Syndicats d'exploitants agricoles (F.N.S.E.A.), président du Centre de gestion du Calvados et de l'Association normande d'économie rurale agricole (A.N.E.R.A.), président-délégué de l'Institut national de gestion et d'économie rurale (I.G.E.R.)
Vivien	Exploitant à Laigle (Orne), président de la C.R.C.A.M. de l'Orne

## 14. *BRETAGNE, PAYS DE LA LOIRE, POITOU-CHARENTE*

Foraste	Directeur régional de l'I.N.S.E.E. à Rennes (Ille-et-Vilaine)
Brunet	Chef du service régional de statistique agricole à Rennes
Tertian	Chargé de mission à l'I.N.S.E.E.

Veyssiere	Ingénieur du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Nantes (Loire-Atlantique)
Bourgeois	Exploitant à Champagne (Maine-et-Loire), administrateur du C.N.J.A.
de Grissac	Directeur de la C.R.C.A.M. de Loire Atlantique à Nantes
de Kerret	Exploitant à la Forêt-en-Languidoc (Morbihan), président de la Chambre d'Agriculture du Morbihan, administrateur du Centre de gestion du Morbihan
Marchive	Exploitant à Vars (Charente), vice-président de la F.D.S.E.A., administrateur du Centre de gestion de la Charente, administrateur de l'I.G.E.R.

#### 15. CENTRE, RÉGION PARISIENNE

Mignet	Directeur régional de l'I.N.S.E.E. à Orléans (Loiret)
Carles	Chargé de recherche à l'I.N.R.A. — Laboratoire d'Economie Rurale de Grignon
Fourquie	Ingénieur du Génie rural, des Eaux et des Forêts, direction générale des études et des affaires générales au Ministère de l'Agriculture
Gros	Chef du service régional de statistique agricole à Orléans
Cochet	Administrateur du Centre de gestion du Loir-et-Cher, membre de la Chambre d'Agriculture du Loir-et-Cher à Blois
Dromigny	Exploitant à La Croix-en-Brie (Seine-et-Marne), membre du bureau du C.N.J.A.
Follet	Exploitant à Magny-en-Vexin (Val-d'Oise), membre du Conseil d'Administration de l'Union des Syndicats d'exploitants agricoles du Val-d'Oise
Paulhac	Exploitant à Sancoins (Cher), président de la C.R.C.A.M. du Cher à Bourges, membre du Conseil d'Administration de l'I.G.E.R.

#### 16. FRANCHE-COMTÉ, CHAMPAGNE, BOURGOGNE

Cadiou	Directeur régional de l'I.N.S.E.E. à Dijon (Côte-d'Or)
Berne	Chef du service régional de statistique agricole à Dijon
Parisot	Ingénieur en chef du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Vesoul (Haute-Saône)
Carles	Chargé de recherche à l'I.N.R.A. — Laboratoire d'Economie Rurale de Grignon
Dejust	Exploitant à Auxerre (Yonne), président de la C.R.C.A.M. de l'Yonne
Flandre	Exploitant à Reithel (Ardennes), Président du C.D.J.A. des Ardennes, président du C.R.J.A. de Champagne, administrateur du C.N.J.A.
Neeser	Exploitant à Faux-Fresnay (Marne), président de la F.D.S.E.A., administrateur du Centre de gestion de la Marne, administrateur de l'I.G.E.R.
Sordel	Exploitant à Châtillon-sur-Seine (Côte-d'Or), président de la Chambre d'Agriculture de la Côte d'Or

17. *LORRAINE, ALSACE*

Jankeliowitch	Directeur régional de l'I.N.S.E.E. à Nancy (Meurthe-et-Moselle)
Cornet	Ingénieur du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Metz (Moselle)
Schneider	Chef du service régional de statistique agricole à Metz
Carles	Chargé de recherche à l'I.N.R.A. — Laboratoire d'Economie Rurale de Grignon
Kuhn	Directeur de la Fédération Bas-Rhinoise de la Coopération agricole à Strasbourg (Bas-Rhin)
Peltre	Administrateur du Centre de gestion de la Moselle à Metz, Président de la Chambre d'Agriculture de la Moselle
Perroy	Exploitant à Mulhouse-Dornach (Haut-Rhin), secrétaire général du C.D.J.A. du Haut-Rhin
de Preval	Exploitant à Amance (Meurthe-et-Moselle), administrateur de la F.D.S.E.A.

18. *LIMOUSIN, AUVERGNE*

Neyret	Directeur régional de l'I.N.S.E.E. à Clermont-Ferrand (Puy-de-Dôme)
Debras	Chef du service régional de statistique agricole à Clermont-Ferrand
Tertian	Chargé de mission à l'I.N.S.E.E.
Rougerie	Ingénieur du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Limoges (Haute-Vienne)
Barry	Président de la Chambre d'agriculture de la Corrèze
Gaumer	Exploitant à Parsac (Creuse), président du C.D.J.A. de la Creuse, président du C.R.J.A. du Limousin, membre du bureau du C.N.J.A.
Paran	Exploitant à Loubaresse (Cantal), président de la F.D.S.E.A. du Cantal, président du Centre de gestion du Cantal
Pilandon	Secrétaire général de la Fédération Bourbonnaise de la coopération agricole à Moulins (Allier)

19. *RHÔNE-ALPES*

Soubie	Directeur régional de l'I.N.S.E.E. à Lyon (Rhône)
Rosel	Chef du service régional de statistique agricole à Lyon
Tertian	Chargé de mission à l'I.N.S.E.E.
Burle	Ingénieur en chef du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Lyon
Bertrand	Président de la Fédération régionale du Sud-Est de la révision des coopératives à Lyon
Collet	Président de la Chambre d'agriculture de la Loire à Saint-Étienne
Didier	Exploitant à Gillonnay (Isère), membre du Conseil d'administration de la F.D.S.E.A., président du Centre d'économie rurale de la région du Sud-Est
Louis	Exploitant à Saint-Fortunat (Ardèche), président du C.D.J.A. de l'Ardèche, administrateur du C.N.J.A.

20. *AQUITAINE, MIDI PYRÉNÉES*

Caffot	Directeur régional de l'I.N.S.E.E. à Toulouse (Haute-Garonne)
Cordier	Chef du service régional de statistique agricole à Toulouse
Tertian	Chargé de mission à l'I.N.S.E.E.
Gounelle	Ingénieur du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Toulouse
Cazale	Exploitant à Hagetaubin (Basses-Pyrénées), administrateur du Centre de gestion des Basses-Pyrénées, administrateur de l'I.G.E.R., membre du Conseil d'Administration de la F.D.S.E.A.
Delboulbes	Exploitant à Saint-Nicolas de la Grave (Tarn-et-Garonne), président du C.D.J.A. du Tarn-et-Garonne
Desbarats	Président de la Chambre d'Agriculture du Gers à Auch
Laur	Exploitant à La Primaube (Aveyron), président de la Mutualité sociale agricole de l'Aveyron à Rodez

21. *LANGUEDOC, PROVENCE-CÔTE D'AZUR-CORSE*

Collet	Directeur régional de l'I.N.S.E.E. à Montpellier (Hérault)
Cassagne	Ingénieur du Génie rural, des Eaux et des Forêts, chef d'atelier régional d'études économiques à Montpellier
Tertian	Chargé de mission à l'I.N.S.E.E.
Werey	Chef du service régional de statistique agricole à Perpignan (Pyrénées-Orientales)
Bousquet	Exploitant à Jonquières (Hérault), président du C.D.J.A. de l'Hérault, membre du bureau du C.N.J.A.
Camo	Exploitant à Saint-Feliu-d'Amont (Pyrénées-Orientales), vice-président-délégué de la F.D.S.E.A., président du Bureau agricole de gestion, d'études économiques et de conjoncture
Jacquin	Exploitant à Mandelieu (Alpes-Maritimes), président de la C.R.C.A.M. des Alpes-Maritimes
Pellegrin	Président de la chambre d'Agriculture des Bouches-du-Rhône à Aix-en-Provence

22. *PIEMONTE, VALLE D'AOSTA*

<b>E. Negretti</b>	capo dell'Ispettorato agrario compartimentale per il Piemonte
<b>I. Reggio</b>	rappresentante della Regione autonoma della Valle d'Aosta
<b>P. Monti</b>	rappresentante del Consorzio di bonifica della Baraggia Vercellese
<b>E. Calizzano</b>	rappresentante della Camera di commercio, industria, artigianato e agricoltura di Asti
<b>V. Pietrasanta</b>	rappresentante della Camera di commercio, industria, artigianato e agricoltura di Cuneo
<b>P. Balzardi</b>	rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
<b>G.R. Bermond</b>	rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti

- A. Rosso rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- G. Pallavicini esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- A. Panerai docente in scienze economiche agricole
- G. Pent esperto in materia di credito agrario
23. *LOMBARDIA*
- A. D'Alanno capo dell'Ispettorato agrario compartimentale per la Lombardia
- U. Norsa rappresentante dei Consorzi riuniti di bonifica integrale del Mantovano
- G. Nassa rappresentante del Consorzio speciale di bonifica dell'agro bresciano fra Mella e Chiese
- O. Bernardelli rappresentante della Camera di commercio, industria, artigianato e agricoltura di Mantova
- N. Pisoni rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- D. Scaglioni rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- A. Gualazzi rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- U. Cerdelli esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- C. Bonato docente in scienze economiche agricole
- A. Zanelli esperto in materia di credito agrario
24. *VENETO, TRENTINO-ALTO ADIGE, FRIULI-VENEZIA GIULIA*
- G. Piccoli capo dell'Ispettorato agrario compartimentale per il Veneto
- L. Moretti rappresentante della Regione Friuli-Venezia Giulia
- A. Curzel rappresentante dell'Ente nazionale per le Tre Venezie
- F. Foschi rappresentante della Camera di commercio, industria, artigianato e agricoltura di Udine
- S. Sölva rappresentante dell'Unione delle Camere di commercio, industria, artigianato e agricoltura della Regione Trentino-Alto Adige
- M. Casolino rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- J. Siviero rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- D. Marchiori rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- D. Agostini esperto in materia di contabilità agricola in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria



- O. Passerini Glazel docente in scienze economiche agricole  
 S. Cognetti De Martiis esperto in materia di credito agrario
25. *LIGURIA*
- A. Modena capo dell'Ispettorato agrario compartimentale per la Liguria  
 G. Filippi rappresentante del Consorzio di bonifica ed irrigazione del canale cunense  
 G. Gabello rappresentante della Camera di commercio, industria, artigianato e agricoltura di Imperia  
 L. Campi rappresentante della Camera di commercio, industria, artigianato e agricoltura di Savona  
 F. Beneducci rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti  
 E. Ferrero rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti  
 G. Nobbio rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana  
 E. Turbati esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria  
 A. Panattoni docente in scienze economiche agricole  
 M. Geremia esperto in materia di credito agrario
26. *EMILIA-ROMAGNA*
- G. Stupazzoni capo dell'Ispettorato agrario compartimentale per l'Emilia  
 L. Mazzaferro rappresentante dell'Ente Delta Padano, ente di sviluppo  
 G. Capuzzo rappresentante del Consorzio della grande bonificazione ferrarese  
 P. Bondesan rappresentante della Camera di commercio, industria, artigianato e agricoltura di Ferrara  
 C. A. Jaffei rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti  
 A. Cerea rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana  
 M. Vecchi rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana  
 E. Di Cocco esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria  
 L. Perdisa docente in scienze economiche agricole  
 A. Dalleria esperto in materia di credito agrario
27. *TOSCANA*
- G. Cavalli capo dell'Ispettorato agrario compartimentale per la Toscana  
 M. Razzoli rappresentante dell'Ente Maremma, ente di sviluppo in Toscana e Lazio  
 G. Soldan rappresentante dell'Ente autonomo irrigazione Val di Chiana

- R. Pallini rappresentante della Camera di commercio, industria, artigianato ed agricoltura di Grosseto
- S. Ortolani rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- G. Coda Nunziante rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- S. Bernardini rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- E. Giorgi esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- I. Capecchi esperto in materia di credito agrario
28. *UMBRIA, MARCHE*
- G. Rutili capo dell'Ispettorato agrario compartimentale per l'Umbria
- L. Marchetti capo dell'Ispettorato agrario compartimentale per le Marche
- F. Calvani rappresentante della Camera di commercio, industria, artigianato e agricoltura di Macerata
- G. Farina rappresentante del Consorzio di bonifica del Trasimeno
- M. Vitali Rosati rappresentante del Consorzio di bonifica della Valle del Tenna
- G. Angeletti rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- G. Busardò rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- A. Fasola Bologna rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- C. Cassano esperto in materia di contabilità agricola in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- G. Guerrieri docente in scienze economiche agricole
- O. Ciafardini esperto in materia di credito agrario
29. *LAZIO, ABRUZZI*
- G. Sciumbata capo dell'Ispettorato agrario compartimentale per il Lazio
- Z. Tomassini capo dell'Ispettorato agrario compartimentale per l'Abruzzo
- S. Valobra rappresentante dell'Ente Maremma, ente di sviluppo in Toscana e Lazio
- G. Santilli rappresentante dell'Ente Fucino, ente di sviluppo in Abruzzo
- G. Aliprandi rappresentante del Consorzio di bonifica dell'agro romano
- G. Aguzzi rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- G. Morini rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- B. Della Chiesa rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana

- V. Piagnani esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- R. Cianferoni docente in scienze economiche agricole
- B. Bellisario esperto in materia di credito agrario

### 30. *CAMPANIA, CALABRIA, MOLISE*

- A. Piazza capo dell'Ispettorato agrario compartimentale per la Campania
- F. Barontini capo dell'Ispettorato agrario compartimentale per la Calabria
- P. Accarrino capo dell'Ispettorato agrario compartimentale per il Molise
- P. Morselli rappresentante dell'Ente di sviluppo in Campania
- F. Caputo rappresentante dell'Opera Sila, ente di sviluppo in Calabria
- S. Paparella rappresentante dell'Ente di sviluppo in Puglia, Lucania e Molise
- A. Lobianco rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- M. Guadagno rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- A. Diana rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- F. Platzer esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- M. Rossi-Doria docente in scienze economiche agricole
- G. Calò esperto in materia di credito agrario

### 31. *PUGLIA, BASILICATA*

- N. D'Amati capo dell'Ispettorato agrario compartimentale per la Puglia
- V. Valicenti capo dell'Ispettorato agrario compartimentale per la Lucania
- S. Paparella rappresentante dell'Ente di sviluppo in Puglia, Lucania e Molise
- G. Rotella rappresentante del Consorzio di bonifica della Capitanata
- C. Cavalli rappresentante della Camera di commercio, industria, artigianato e agricoltura di Foggia
- L. Pugliese rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- L. Rubino rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- N. De Tintis rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- S. Garofalo esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- F. Sansone esperto in materia di credito agrario

### 32. *SICILIA*

- S. Schicchi capo dell'Ispettorato regionale dell'agricoltura per la Sicilia
- P. Badalucco rappresentante della Regione siciliana

- P. Cucinotti rappresentante dell'Ente di sviluppo agricolo
- A. De Stefani rappresentante dell'Istituto regionale della vite e del vino di Palermo
- L. Leonardi rappresentante del Consorzio di bonifica della Piana di Catania
- L. Di Stefano rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- S. Pignino rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- G. Panvini rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- V. Patuelli esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- C. Schifani docente in scienze economiche agricole
- F. Morici esperto in materia di credito agrario
33. *SARDEGNA*
- G. Falcomer capo dell'Ispettorato agrario compartimentale per la Sardegna
- S. Clemente rappresentante della Regione della Sardegna
- A. Carboni rappresentante dell'ETFAS, ente di sviluppo in Sardegna
- P. Castiglia rappresentante del Banco di Sardegna
- G. Murgia rappresentante della Camera di commercio, industria, artigianato e agricoltura di Nuoro
- A. Sanna rappresentante delle aziende agricole, designato dalla Confederazione nazionale dei coltivatori diretti
- F. Serra rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- N. Arru Bartoli rappresentante delle aziende agricole, designato dalla Confederazione generale dell'agricoltura italiana
- U. Carrera esperto in materia di contabilità agricola, in rappresentanza degli uffici contabili agricoli, designato dall'Istituto nazionale di economia agraria
- E. Pampaloni docente in scienze economiche agricole
34. *BELGIQUE/BELGIË*
- R. Kinget Directeur Général au Ministère de l'Agriculture  
Directeur-Generaal bij het Ministerie van Landbouw
- L. Ferrin Chef de Département à l'Institut Economique Agricole  
Hoofd van Departement bij het Landbouweconomisch Instituut
- J. De Boeck Ingénieur en chef-directeur à l'Administration de l'Agriculture et de l'Horticulture  
Hoofdingenieur-directeur bij het Bestuur van Land- en Tuinbouw
- W. Vertriest Chef de section à l'Institut Economique Agricole  
Hoofd van een afdeling bij het Landbouweconomisch Instituut
- C. Tambuyzer Chef de travaux à l'Institut Economique Agricole  
Werkleider bij het Landbouweconomisch Instituut

A. Villers	Chef de section à l'Institut Economique Agricole Hoofd van een afdeling bij het Landbouweconomisch Instituut
M. van Calster	Chef de service à l'Alliance agricole belge Dienstchef bij de "Alliance agricole belge"
M. Lhoas	Attaché au Service économique de la Fédération nationale des Unions professionnelles agricoles de Belgique Attaché au Service économique de la Fédération nationale des Unions professionnelles agricoles de Belgique
W. van Trappen	Conseiller principal au Boerenbond belge Hoofdconsulent bij de Belgische Boerenbond

35. *LUXEMBOURG*

F. Derneden	chargé d'études 1er en rang au Service d'Economie rurale, Ministère de l'Agriculture et de la Viticulture
A. Majerus	chargé d'études 1er en rang au Service d'Économie rurale
R. Kayl	chargé d'études au Service d'Économie rurale
N. Crochet	agriculteur à Roodt/Rédange
Fr. Schmit	agriculteur à Medernach
Fr. Klein	préposé du service de la comptabilité agricole fonctionnant auprès de la Centrale paysanne

36. *NEDERLAND*

A. de Zeeuw	Ministerie van Landbouw en Visserij
C. M. Hupkes	Ministerie van Landbouw en Visserij
N. Slot	Ministerie van Landbouw en Visserij
W.G.M. Hallmans	Landbouwschap
B. Veltman	Landbouwschap
A. Jolink	Directeur Landbouwboekhoudbureau
P.S. Marinussen	Directeur Landbouwboekhoudbureau
G.W. v. Logtestijn	Directeur Landbouwboekhoudbureau
J.A. Kuperus	Landbouw Economisch Instituut
J. v. Wijk	Centraal Bureau voor de Statistiek

37. *DANMARK*

Poul la Cour Møller	Gårdejer; formand Bispegården, Ketting 6440 Augustenborg De samvirkende danske Landboforeninger
M. Th. Kjær	Forstander Kalø Landboskole 8410 Rønne De samvirkende danske Husmandsforeninger
C. Christensen	Gårdejer Ryttergården 3730 Neksø Andelsudvalget

- |                             |   |
|-----------------------------|---|
| Helge Clausen               | Kreditkassedirektør<br>Anker Heegårdsgade 4<br>1572 København V.<br>Det kgl. danske Landhusholdningsselskab |
| Aage Lück                   | Kontorchef<br>Anker Heegårdsgade 2<br>1572 København V.<br>Erhvervsrådet for Gartneri og Frugtavl           |
| Erik Kristensen             | Professor<br>Den kgl. Veterinær- og Landbohøjskole  |
| H. Borger Borgersen         | Konsulent<br>Nørrebro 199<br>5900 Rudkøbing<br>Økonomikonsulenternes Forening                               |
| Erik Grib                   | Sekretær<br>Danmarks Statistik  |
| K. Rasmussen                | Ekspeditionssekretær<br>Landbrugsministeriet<br>2. afdeling   |
| <br>                        |   |
| 38. <i>IRELAND</i>          |   |
| E.A. Attwood                | Department of Agriculture and Fisheries   |
| P. McCann                   | Department of Agriculture and Fisheries   |
| P. Mangan                   | Department of Agriculture and Fisheries   |
| J. Richards Orpen           | Irish Farmers' Association  |
| D. Murphy                   | Irish Creamery Milk Suppliers' Association  |
| J. Heavey                   | An Foras Talúntais (Agricultural Institute)   |
| F.A. Embleton               | Central Statistics Office   |
| P. Donnelly                 | General Council of Committees of Agriculture  |
| <br>                        |   |
| 39. <i>NORTHERN IRELAND</i> |   |
| H.G. Shemilt                | Chairman  |
| R. Morrow                   | Ulster Farmers Union  |
| G.W. Furness                | Ministry of Agriculture for Northern Ireland  |
| <br>                        |   |
| 40. <i>SCOTLAND</i>         |   |
| O.J. Beilby                 | Chairman  |
| J.A. Inverarity             | National Farmers Union for Scotland   |
| J. Lefeley                  | National Farmers Union for Scotland   |
| R.F. Lord                   | East of Scotland College of Agriculture   |
| M.E. Daw                    | North of Scotland College of Agriculture  |
| J. Clark                    | West of Scotland College of Agriculture   |
| F. McIntosh                 | Department of Agriculture for Scotland  |
| J.M. Dunn                   | Department of Agriculture for Scotland  |

41. *ENGLAND NORTH*

G. Sharp	Chairman
T. Boden	National Farmers Union
J. Malcolm	National Farmers Union
S. Robson	Newcastle University
A.G. Jeffrey	Leeds University
J.P. McInerney	Manchester University
A.M. Cowland	Ministry of Agriculture Fisheries and Food
D.A. Wood	Ministry of Agriculture Fisheries and Food
E. Foakes (Secretary)	Ministry of Agriculture Fisheries and Food

42. *WALES*

J.A. Evans	Chairman
I. Davies	National Farmers Union
J. Malcolm	National Farmers Union
W.D. Jones	University College of Wales
D.B. Garner	University College of Wales
E. Foakes (Secretary)	Ministry of Agriculture Fisheries and Food
J.B. Williams (Secretary)	Ministry of Agriculture Fisheries and Food (Wales)

43. *ENGLAND WEST*

G. Sharp	Chairman
T. Boden	National Farmers Union
J. Malcolm	National Farmers Union
J.P. McInerney	Manchester University
R.C. Broughton	Bristol University
G.D.D. Davies	Exeter University
S.T. Morris	Exeter University
A.M. Cowland	Ministry of Agriculture Fisheries and Food
D.A. Wood	Ministry of Agriculture Fisheries and Food
E. Foakes (Secretary)	Ministry of Agriculture Fisheries and Food

44. *ENGLAND EAST*

G. Sharp	Chairman
T. Boden	National Farmers Union
J. Malcolm	National Farmers Union
H.W.T. Kerr	Nottingham University
A.H. Scott	Cambridge University
W.L. Hinton	Cambridge University
J.A.H. Nicholson	Wye College (University of London)
A.K. Giles	Reading University
A.M. Cowland	Ministry of Agriculture Fisheries and Food
D.A. Wood	Ministry of Agriculture Fisheries and Food
E. Foakes (Secretary)	Ministry of Agriculture Fisheries and Food

**Annex 8 – Accountancy Offices participating in the Farm Accountancy Data Network<sup>1, 2</sup>**

**1. SCHLESWIG-HOLSTEIN**

Landwirtschaftlicher Buchführungsverband für Schleswig-Holstein und Hamburg <i>Kiel</i>	01/3/001
Landwirtschaftliche Buch- und Beratungsstelle <i>Kiel</i>	01/3/002
Uve Harders jun., Steuerbevollmächtigter <i>Krempe/Holstein</i>	01/3/003

**2. NIEDERSACHSEN**

Emsländische Bauernbuchstelle, Reg. Rat a.D. Hans-Hugo Daniels <i>Freren/Kreis Lingen/Ems</i>	02/3/001
Landw. Buchstelle Varel, Karl Janssen, Steuerbevollmächtigter <i>Varel</i>	02/3/002
Landw. Buchstelle Dr. jur. Böckelmann, Steuerbevollmächtigter <i>Lönigen</i>	02/3/003
Genossenschafts-Treuhand-Gesellschaft, Buchstelle <i>Oldenburg i.O.</i>	02/3/004
Osnabrücker Landw. Buchstelle, Gerhard Möller, Steuerbevollmächtigter <i>Osnabrück</i>	02/3/005
Landw. Buchstelle H. Töben u. Dr. Erhard Töben <i>Leer (Ostfr.)</i>	02/3/006
Landw. Buchstelle Joseph Albrecht, Fachanwalt für Steuerrecht <i>Wittmund</i>	02/3/007
Landw. Buchstelle Hans R. Stöter, Steuerbevollmächtigter <i>Emden</i>	02/3/008

<sup>1</sup> These offices are to be found on the list of accountancy offices drawn up by the liaison agencies for the first accounting year.

<sup>2</sup> The code number of six figures opposite the name and address of each accountancy office, taken in order, indicate the following:

(a) 2 figures for the division.

(b) 1 figure for the category of accountancy office.

1 – administrative service

2 – farmers organisation service

3 – private accountancy office

(c) 3 figures for the accountancy office.



Landw. Buchstelle e.V. <i>Melle</i>	02/3/009
Landw. Buchstelle Bohmte, <i>Bohmte</i>	02/3/010
Landw. Buchstelle Aurich, Horst Nolte, Steuerbevollmächtigter <i>Aurich</i>	02/3/011
Curt Reck, Steuerbevollmächtigter <i>Nordenham</i>	02/3/0013
Hermann Boomgaarden, Steuerbevollmächtigter <i>Nordenham</i>	02/3/0014
Alfred Schnepel, Steuerbevollmächtigter <i>Norden</i>	02/3/0015
Landw. Buschstelle Vereinigung des Emsländ. Landvolkes e.V., <i>Lingen/Ems</i>	02/2/0017
Gerd Gerdesmeyer, Steuerbevollmächtigter <i>Vechta</i>	02/3/0019
Landw. Buchstelle Bad Gandersheim <i>Bad Gandersheim</i>	02/2/030
Landw. Buchstelle Ernst Baxmann <i>Helmstedt</i>	02/3/031
Landw. Buchstelle Georg Bergemann <i>Braunschweig</i>	02/3/032
Buchstelle Gerhard Born <i>Wolfenbüttel</i>	02/3/033
Landw. Buchstelle Heinrich Brandes <i>Hannover</i>	02/3/034
Landw. Buchstelle Ludwig Brönnecke <i>Hildesheim</i>	02/3/035
Landw. Buchstelle Egon Burike <i>Holzminden</i>	02/3/036
Landw. Buchstelle Hans Frenkel <i>Wolfenbüttel</i>	02/3/037
Landw. Buchstelle Dr. Gemmeke <i>Hannover</i>	02/3/038
Landw. Buchstelle Harald Grafe <i>Springe/Deister</i>	02/3/039
Landw. Buchstelle Hermann Grote <i>Hameln/Weser</i>	02/3/040
Nordwestdeutsche Buchführungs- und Steuerberatungs GmbH, Alfred Haupt <i>Hannover</i>	02/2/041
Landw. Buchstelle Armin Helmich <i>Wittingen</i>	02/3/042
Landw. Buchstelle Hildesheim e.V. <i>Hildesheim</i>	02/2/043

Landw. Buchstelle Ülzen Wilhelm und Dieter Holl <i>Ülzen</i>	02/3/044
Landw. Buchstelle Heinrich Klotz <i>Bockenem</i>	02/3/045
Landw. Buchstelle Heinz Koster <i>Achim, Bez. Bremen</i>	02/3/046
Landw. Buchstelle Krull-Brandes <i>Nienburg Weser</i>	02/3/047
Landw. Buchstelle Walter Lange <i>Hameln Weser</i>	02/3/048
Landw. Buchstelle Lüneburg e.V. <i>Lüneburg</i>	02/2/049
Rechtsanwalt A. Maecker, Fachanwalt für Steuerrecht <i>Celle</i>	02/3/050
Landw. Buchstelle E. Ossmann u. Dr. G. Fricke <i>Göttingen</i>	02/3/051
Landw. Buchstelle Gustav Adolf Riebold <i>Alfeld Leine</i>	02/3/052
Landw. Buchstelle Otto Rieger <i>Burgdorf Hann.</i>	02/2/053
Landw. Buchstelle Salzgitter e.V. <i>Salzgitter-Bad</i>	02/2/054
Landw. Buchstelle Georg Scharck <i>Alfeld L.</i>	02/3/055
Landw. Buchstelle K. H. Schiefler <i>Braunschweig</i>	02/3/056
Buchstelle H. Schmidt-Ellerlage <i>Neustadt a Rbge</i>	02/3/057
Landw. Buchstelle Gottfried Seidel <i>Stade</i>	02/3/058
Landw. Buchstelle Manfred Semmann <i>Gifhorn</i>	02/3/059
Landw. Buchstelle Wilhelm Sölter <i>Schöppenstedt</i>	02/3/060
Landw. Buchstelle Hans-Gerd Steffen <i>Alfeld Leine</i>	02/3/061
Landw. Buchstelle Robert Stute <i>Dannenberg Elbe</i>	02/3/062
Buchstelle W. Thielker <i>Sulingen</i>	02/3/063
Landw. Verein Visselhövede <i>Visselhövede</i>	02/2/064
Landw. Buchstelle <b>Wesermünde-Bremervörde, Steuerberatungs GmbH</b> <i>Bremerhaven-G.</i>	02/2/065
Verband des Nieders. Landvolkes e.V., Geschäftsstelle Zeven <i>Zeven, Bez. Bremen</i>	02/2/066

Landw. Buchstelle Otto Dewitz 3338 <i>Schöningen, Wilhelmstraße 35</i>	02/3/067
Buchstelle Kurt Ebelt 3011 <i>Bermerode, Nachmittagsweg 2</i>	02/3/068
Buchstelle Horst Gallus 3140 <i>Lüneburg, Bei der Johanniskirche 6</i>	02/3/069
Buchstelle Werner Haller 3182 <i>Vorsfelde, Lange Str. 33</i>	02/3/070
Landw. Buchstelle Hameln (LBO) 325 <i>Hameln, Hafenstr. 6</i>	02/2/071
Buchstelle Horst Müller 3150 <i>Peine, Breite Str. 60</i>	02/3/072
Landw. Buchstelle Helmut Prüser 2134 <i>Sottrum, Lindenstr. 199</i>	02/3/073
Landw. Buchstelle Dr. Raehs 3150 <i>Peine, Am Markt 2</i>	02/3/074
Buchstelle Gerhard Schapheer 2148 <i>Zeven, Rhalandstr. 50</i>	02/3/075
Verband des Nieders. Landvolks Kreisverband Verden 3090 <i>Verden, Obere Str. 59</i>	02/2/076
Landw. Buchstelle Wesermünde-Bremervörde Steuerberatungs-GmbH. 2140 <i>Bremervörde, Neue Str. 22</i>	02/2/077
Landberatung Beratungsring Walsrode 3030 <i>Walsrode, Moorstr. 74</i>	02/2/078
Landw. Buchstelle Herbert Mügge 3250 <i>Hameln, Weberstr. 30</i>	02/3/079
Landw. Buchstelle Heinrich Sermond 3338 <i>Schöningen, Niedernstr. 15</i>	02/3/080
Landw. Buchstelle Ernst Schneidewind 2155 <i>Jork 139 Bez. Hamburg</i>	02/3/081
Buchstelle Otto Köneke 3100 <i>Celle, Bremer Weg 65</i>	02/3/082
Buchstelle Ernst Klenz 3338 <i>Schöningen, Niedernstr. 15</i>	02/3/083
<b>3. <i>NORDRHEIN-WESTFALEN</i></b>	
Landw. Buchstelle Bonn GmbH <i>Bonn</i>	03/3/001
Landw. Buchstelle Niederrhein, J. Lülff <i>Moers</i>	03/3/002
Landw. Buchstelle Dr. Born <i>Rheydt</i>	03/3/003

Landw. Buchstelle Dipl. rer. pol. W. Guntermann <i>Diiren</i>	03/3/004
Landw. Buchführungsorganisation <i>Bonn</i>	03/3/005
Landw. Buchstelle Clemens Berg <i>Vorstüb. Neuss</i>	03/3/006
Landw. Buchstelle <i>Aachen</i>	03/3/007
Landw. Buchstelle des Berg. Landes <i>Mettmann</i>	03/3/008
Landw. Buchstelle E. Zimmermann <i>Köln</i>	03/3/009
Landw. Buchführungs-Organisation Zweigstelle Mettmann <i>Mettmann</i>	03/3/010
Landw. Buchstelle H. Neikes <i>Jüchen</i>	03/3/011
Landwirtschaftl. Buchstelle e.V. <i>Beckum</i>	03/2/051
Landw. Buchstelle f.d. Industriegebiet <i>Dortmund</i>	03/2/058
Landw. Buchstelle Sauerland e.V. <i>Eslohe</i>	03/2/059
Landw. Buchstelle e.V. <i>Herford</i>	03/2/060
Landw. Buchführungsgenossenschaft <i>Lage/Lippe</i>	03/2/061
Landw. Buchstelle H. Witte <i>Lippstadt</i>	03/3/062
Landw. Buchstelle Münsterland <i>Minster (Westf.)</i>	03/3/063
Landw. Buchstelle Mittel-Ems <i>Rheine</i>	03/2/066
Landw. Buchstelle <i>Soest</i>	03/2/067
Landw. Buchstelle Hellweg <i>Unna</i>	03/2/069
Landw. Buchstelle A. Wasmuth <i>Warburg</i>	03/3/070
Landw. Buchstelle <i>Warendorf</i>	03/2/071
4. <b>HESSEN</b>	
LBH Landesbuchstelle Hessen, 6 6000 Frankfurt/Main	04/3/001
Landw. Buchstelle Georg und Lutz Häusler, Steuerberater 3500 Kassel	04/3/002

Jänsch, Norbert, Steuerbevollmächtigter <i>3500 Kassel</i>	04/3/003
Landw. Buchstelle Annelotte Engelke, Steuerbevollm. <i>3588 Homberg/Bez. Kassel</i>	04/3/004
Landw. Buchstelle Werner Seehawer, Steuerbevollm. <i>3540 Korbach</i>	04/3/005
Landw. Buchstelle Hugo Faber, Steuerbevollm. <i>3588 Homberg/Bez. Kassel</i>	04/3/006
Landw. Buchstelle A. Waßmuth-Siewert, Steuerbevollm. <i>3530 Warburg</i>	04/3/007
Landw. Buchstelle Eleonore Oßmann - Dr. G. Fricke, Steuerbevollm. <i>3400 Göttingen</i>	04/3/008
Bohnenstengel, Heinz, Steuerbevollm. <i>3500 Kassel</i>	04/3/009
Rücker, Rudolf - Dr. Gerhard Jores, Steuerbevollm. <i>6100 Darmstadt</i>	04/3/013
Buchstelle für Gartenbau und verwandte Betriebe GmbH. <i>6000 Frankfurt/Main</i>	04/3/015
Weil, Eugen, Steuerbevollm. <i>6233 Kelkheim/Taunus</i>	04/3/016
Deutsche Buch- und Betriebs- (DBB) GmbH. <i>6380 Bad Homburg vor der Höhe</i>	04/3/017
Neumann, Johannes, Steuerbevollm. <i>6100 Darmstadt</i>	04/3/018
Christ, Conrad, Steuerbevollm. <i>6000 Frankfurt/Main</i>	04/3/019
Kreisbauernverband Hofgeismar e. V., Buchstelle <i>3520 Hofgeismar</i>	04/2/021
Kreisbauernverband Wolfhagen e. V., Buchstelle <i>3547 Wolfhagen</i>	04/2/022
Kreisbauernverband Fritzlar-Homberg e.V., Buchstelle <i>3580 Fritzlar</i>	04/2/023
Kreisbauernverband Hersfeld e. V., Buchstelle <i>6430 Bad Hersfeld</i>	04/2/024
Wöhlert, Adelheid, Bücher führende Stelle <i>3500 Kassel</i>	04/3/025
<b>5. RHEINLAND-PFALZ</b>	
Buchstelle der Landw. Kammer Rheinland-Nassau <i>Koblenz</i>	05/2/001
Buchstelle Kläsges, Steuerbevollmächtigter <i>Plascheid</i>	05/3/002
Buchstelle Heuser <i>Mainz</i>	05/3/003
Landw. Hauptbuchstelle <i>Kaiserslautern</i>	05/3/005
Pfälz. Bauern- u. Winzerschaft <i>Kaiserslautern</i>	05/2/006

6. **BADEN-WÜRTTEMBERG**

Landw. Buchführungsstelle GmbH <i>Stuttgart</i>	06/3/001
Verein buchführender Landwirte <i>Stuttgart</i>	06/3/002
Heidelberger Landbuchgesellschaft mbH <i>Heidelberg</i>	06/3/003
Frau Herta Nagel, Steuerbevollmächtigte <i>Neureut-Heide</i>	06/3/004
Landw. Buchstelle Dr. A. Frey <i>Karlsruhe-Waldstadt</i>	06/3/005
Landw. Buch- und Beratungsstelle Dipl. Ing. Harteck <i>Freiburg</i>	06/3/006
Landw. Buchstelle für Testbetriebe nach dem Landw. Gesetz <i>Ravensburg</i>	06/3/007

7. **BAYERN**

Bayer. Landesbuchstelle <i>München</i>	
Zentrale	07/3/001
Büro <i>Ansbach</i>	07/3/002
Büro <i>Augsburg</i>	07/3/003
Büro <i>Bayreuth</i>	07/3/004
Büro <i>Freising</i>	07/3/005
Büro <i>Ingolstadt</i>	07/3/006
Büro <i>Landshut</i>	07/3/007
Büro <i>München</i>	07/3/008
Büro <i>Regensburg</i>	07/3/009
Büro <i>Traunstein</i>	07/3/010
Büro <i>Weiden</i>	07/3/011
Büro <i>Würzburg</i>	07/3/012
Büro <i>Kempten</i>	07/3/013
Büro <i>Passau</i>	07/3/014
Büro <i>Straubing</i>	07/3/015
Wiland Lohse <i>Hof/S.</i>	07/3/016

8. **SAARLAND**

Landwirtschaftskammer für das Saarland, Buchstelle Saarbrücken <i>Saarbrücken</i>	08/2/001
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At present, returning holdings are not chosen for the divisions 9 (Hamburg) 10 (Bremen) and 11 (Berlin)

12. *NORD, PICARDIE*

Association pour la Gestion et l'Économie rurale du Nord <i>Bavay</i>	12/2/001
Centre d'Économie rurale et de Gestion <i>Lille</i>	12/2/002
Centre Départemental d'Économie rurale et de Comptabilité agricole <i>Arras</i>	12/2/003
Centre de Gestion et d'Économie rurale <i>Arras</i>	12/2/004
Centre Départemental de Gestion et d'Économie rurale <i>Laon</i>	12/2/101
Office Central de Comptabilité agricole <i>Soissons</i>	12/2/102
Centre de Gestion, de Comptabilité et d'Économie rurale <i>Beauvais</i>	12/2/103
Centre Départemental d'Économie rurale et de Gestion <i>Amiens</i>	12/2/104

13. *BASSE-NORMANDIE, HAUTE-NORMANDIE*

Centre Départemental de Gestion des Exploitations agricoles <i>Evreux</i>	13/2/001
Centre d'Économie rurale de Haute-Normandie <i>Bihorel</i>	13/2/002
Centre de Gestion et d'Économie rurale <i>Caen</i>	13/2/101
Centre de Gestion des Exploitants agricoles <i>Saint-Lo</i>	13/2/102
Centre de Gestion et d'Économie rurale <i>Alençon</i>	13/2/103

14. *BRETAGNE, PAYS DE LA LOIRE, POITOU-CHARENTE*

Centre de Gestion et d'Économie rurale <i>Saint-Brieuc</i>	14/2/001
Centre de Comptabilité et d'Économie rurale <i>Landerneau</i>	14/2/002
Centre d'Économie rurale et de Gestion <i>Rennes</i>	14/2/003
Centre de Comptabilité et d'Économie rurale <i>Vannes</i>	14/2/004
Centre de Gestion et d'Économie rurale <i>Nantes</i>	14/2/101
Centre de Gestion et d'Études économiques <i>Angers</i>	14/2/102
Centre de Comptabilité et d'Économie rurale <i>Laval</i>	14/2/103

Société d'Économie rurale <i>Le Mans</i>	14/2/104
Centre d'Économie rurale et de Gestion <i>La Roche s/Yon</i>	14/2/105
Centre d'Économie rurale et de Gestion <i>Angoulême</i>	14/2/201
Centre Départemental de Gestion des Exploitations agricoles <i>La Rochelle</i>	14/2/202
Service de Gestion, Chambre d'Agriculture <i>Niort</i>	14/2/203
Centre de Comptabilité et d'Économie rurale <i>Poitiers</i>	14/2/204
15. <b>CENTRE, RÉGION PARISIENNE</b>	
Centre Départemental de Gestion des Exploitations agricoles <i>Melun</i>	15/2/001
Service de Gestion, Chambre d'Agriculture de Seine-et-Oise <i>Versailles</i>	15/2/002
Office de Comptabilité agricole et Centre d'Économie rurale des Agriculteurs <i>Bourges</i>	15/2/101
Centre Agricole de Gestion <i>Chartres</i>	15/2/102
Association Départementale de Comptabilité et de Gestion <i>Châteauroux</i>	15/2/103
Centre de Gestion et d'Économie rurale <i>Tours</i>	15/2/104
Centre de Comptabilité agricole et de Gestion <i>Blois</i>	15/2/105
Centre de Comptabilité et d'Économie rurale <i>Orléans</i>	15/2/106
Société Expertise comptable fiduciaire de France <i>Chartres</i>	15/3/107
16. <b>FRANCHE-COMTÉ, CHAMPAGNE, BOURGOGNE</b>	
Centre d'Économie rurale et de Gestion <i>Charleville</i>	16/2/001
Centre de Gestion et d'Économie rurale <i>Troyes</i>	16/2/002
Centre d'Économie rurale et de Gestion des Exploitations agricoles <i>Châlons-sur-Marne</i>	16/2/003
Centre de Comptabilité et d'Économie rurale <i>Chaumont</i>	16/2/004
Centre de Gestion et d'Économie rurale <i>Besançon</i>	16/2/101
Association d'Économie rurale du Jura <i>Lons-le-Saunier</i>	16/2/102



Centre de Gestion et d'Économie rurale <i>Vesoul</i>	16/2/103
Centre d'Économie rurale et de Comptabilité agricole <i>Belfort</i>	16/2/104
Centre de Gestion et d'Économie rurale <i>Dijon</i>	16/2/201
Centre d'Économie rurale et de Gestion <i>Nevers</i>	16/2/202
Centre de Gestion et d'Économie rurale <b><i>Mâcon</i></b>	16/2/203
Centre d'Économie rurale et de Gestion <i>Auxerre</i>	16/2/204
 17. <i>LORRAINE, ALSACE</i>	
Centre d'Économie rurale et de Gestion des Exploitations agricoles <i>Nancy</i>	17/2/001
Centre d'Économie rurale et de Gestion <i>Verdun</i>	17/2/002
Centre de Gestion et d'Économie rurale <i>Metz</i>	17/2/003
Centre de Comptabilité et d'Économie rurale <i>Epinal</i>	17/2/004
Centre d'Économie rurale du Bas-Rhin <i>Strasbourg</i>	17/2/101
Centre d'Économie rurale <i>Colmar</i>	17/2/102
 18. <i>LIMOUSIN, AUVERGNE</i>	
Centre de Gestion et d'Économie rurale <i>Tulle</i>	18/2/001
Centre de Comptabilité agricole et d'Économie rurale <i>Lepaud</i>	18/2/002
Service Économique de la Chambre d'Agriculture de la Haute-Vienne <i>Limoges</i>	18/2/003
Centre d'Économie rurale et de Gestion des exploitations du Bourbonnais <i>Moulins</i>	18/2/101
Centre de Comptabilité et d'Économie rurale <i>Aurillac</i>	18/2/102
Centre d'Économie rurale <i>Le Puy</i>	18/2/103
<b>Centre d'Économie rurale d'Auvergne</b> <b><i>Pont-du-Château</i></b>	18/2/104
 19. <i>RHÔNE-ALPES</i>	
Centre d'Économie rurale <i>Bourg-en-Bresse</i>	19/2/001
Centre de Gestion et d'Économie rurale <i>Privas</i>	19/2/002

Service Économique de la Chambre d'Agriculture <i>Valence</i>	19/2/003
Centre Départemental de Gestion des Exploitations agricoles <i>Grenoble</i>	19/2/004
Centre de Gestion des Exploitations agricoles <i>St. Étienne</i>	19/2/005
Centre de Gestion et d'Économie rurale <i>Lyon</i>	19/2/006
Centre de Comptabilité, de Gestion et d'Économie rurale <i>Chambery</i>	19/2/007
<b>Centre de Comptabilité, de Gestion et d'Économie rurale</b> <i>Annecy</i>	19/2/008
20. <b>AQUITAINE, MIDI-PYRÉNÉES</b>	
Centre de Gestion et d'Économie rurale <i>Foix</i>	20/2/001
Office de Gestion et de Statistique agricole <i>Rodez</i>	20/2/002
Centre de Gestion et d'Économie rurale <i>Toulouse</i>	20/2/003
Centre d'Économie rurale et de Gestion <i>Auch</i>	20/2/004
Centre de Gestion et d'Économie rurale <i>Cahors</i>	20/2/005
Centre de Comptabilité et d'Économie rurale <i>Tarbes</i>	20/2/006
Centre départemental de Gestion et d'Économie rurale <i>Albi</i>	20/2/007
Centre de Comptabilité et d'Économie rurale <i>Montauban</i>	20/2/008
Centre de Gestion et d'Économie rurale <i>Bordeaux</i>	20/2/101
Centre de Gestion des exploitations agricoles <i>Dax</i>	20/2/102
Centre de Comptabilité et d'Économie rurale <b><i>Villeneuve-sur-Lot</i></b>	20/2/103
Association Départementale d'Économie rurale et de Gestion <i>Pau</i>	20/2/104
Service d'utilité agricole, Chambre d'Agriculture de la Dordogne <i>Périgueux</i>	20/2/105
21. <b>LANGUEDOC, PROVENCE-CÔTE D'AZUR-CORSE</b>	
Centre de Comptabilité et d'Économie rurale <i>Manosque</i>	21/2/001
Centre de Comptabilité et d'Économie rurale <i>Gap</i>	21/2/002

Centre Provençal de Comptabilité et d'Économie rurale <b>Salon-de-Provence</b>	21/2/003
Centre de Comptabilité et d'Économie rurale <i>Draguignan</i>	21/2/004
Centre d'Économie rurale et de Gestion <i>Avignon</i>	21/2/005
Service de Gestion, Chambre d'Agriculture <b>Aix-en-Provence</b>	21/2/006
Service de Gestion, Chambre d'Agriculture <i>Nice</i>	21/2/007
Centre de Gestion et d'Économie rurale <b>Carcassonne</b>	21/2/101
Centre de Comptabilité et d'Économie rurale <i>Nîmes</i>	21/2/102
Centre de Gestion et de Comptabilité agricole <i>Montpellier</i>	21/2/103
Centre d'Économie rurale <i>Mende</i>	21/2/104
Bureau agricole de Gestion, d'Études Économiques et de Conjonctures <b>Saint-Feliu-d'Amont</b>	21/2/105
22. <b>PIEMONTE, VALLE D'AOSTA</b>	
I.N.E.A., Ufficio di contabilità agraria per il Piemonte e la Valle d'Aosta <i>Torino</i>	22/1/001
23. <b>LOMBARDIA</b>	
I.N.E.A., Ufficio di contabilità agraria per la Lombardia <i>Milano</i>	23/1/001
24. <b>VENETO, TRENINO-ALTO ADIGE, FRIULI-VENEZIA GIULIA</b>	
I.N.E.A., Ufficio di contabilità agraria per il Veneto, il Trentino-Alto Adige ed il Friuli-Venezia Giulia <i>Padova</i>	24/1/101
25. <b>LIGURIA</b>	
I.N.E.A., Ufficio di contabilità agraria per la Liguria <i>Savona</i>	25/1/001
26. <b>EMILIA-ROMAGNA</b>	
I.N.E.A., Ufficio di contabilità agraria per l'Emilia-Romagna <i>Bologna</i>	26/1/001
27. <b>TOSCANA</b>	
I.N.E.A., Ufficio di contabilità agraria per la Toscana <i>Firenze</i>	27/1/001
28. <b>UMBRIA, MARCHE</b>	
I.N.E.A., Ufficio di contabilità agraria per l'Umbria e le Marche <i>Perugia</i>	28/1/001

29. **LAZIO, ABRUZZI**  
 I.N.E.A., Ufficio di contabilità agraria per il Lazio 29/1/001  
*Roma*  
 I.N.E.A., Ufficio di contabilità agraria per gli Abruzzi e il Molise 29/1/002  
*Pescara*
30. **CAMPANIA, CALABRIA, MOLISE<sup>1</sup>**  
 I.N.E.A., Ufficio di contabilità agraria per la Campania e la Calabria 30/1/001  
*Portici (Napoli)*
31. **PUGLIA, BASILICATA**  
 I.N.E.A., Ufficio di contabilità agraria per la Puglia e la Basilicata 31/1/001  
*Bari*
32. **SICILIA**  
 I.N.E.A., Ufficio di contabilità agraria per la Sicilia, Facoltà di Agraria 32/1/001  
*Palermo*
33. **SARDEGNA**  
 I.N.E.A., Ufficio di contabilità agraria per la Sardegna 33/1/001  
*Cagliari*
34. **BELGIQUE/BELGIË**  
 Institut Economique Agricole, Section «Analyses comptables et financières» 34/1/001  
*Bruxelles*  
 Landbouweconomisch Instituut, Afdeling "Boekhoudkundige en financiële analyses"  
*Brussel*
35. **LUXEMBOURG**  
 Centrale paysanne luxembourgeoise, Service de la Comptabilité agricole 35/2/001  
*Luxembourg*  
 Ministère de l'Agriculture et de la Viticulture, Service d'Économie rurale, Section: Comptabilité agricole 35/1/002  
*Luxembourg*
36. **NEDERLAND**  
 Landbouw Economisch Instituut 36/1/001  
*Den Haag*
37. **DANMARK**  
 Landboforeningerne 37/1/000  
 Husmandsforeningerne 37/2/000
38. **IRELAND**  
 Farm Management Dept. The Agricultural Institute 38/1/001  
 Dublin 4.

<sup>1</sup> The Molise region falls within the competence of the accountancy office at Pescara.

39. *NORTHERN IRELAND*

Ministry of Agriculture for Northern Ireland  
*Belfast* 39/1/014

40. *Scotland*

East of Scotland Agricultural College  
*Edinburgh* 40/2/011

West of Scotland, Agricultural College  
*Glasgow* 40/2/012

North of Scotland College of Agriculture  
*Aberdeen* 40/2/013

41. *ENGLAND NORTH REGION*

Newcastle University  
*Newcastle* 41/2/001

Leeds University  
*Leeds* 41/2/002

Manchester University  
*Manchester* 41/2/003

42. *WALES*

University College of Wales  
*Aberystwyth* 42/2/010

43. *ENGLAND WEST REGION*

Manchester University  
*Manchester* 43/2/003

Bristol University  
*Bristol* 43/2/008

Exeter University  
*Exeter* 43/2/009

44. *ENGLAND EAST REGION*

Nottingham University  
*Nottingham* 44/2/004

Cambridge University  
*Cambridge* 44/2/005

Wye College  
*Ashford Kent* 44/2/006

Reading University  
*Reading* 44/2/007

