



EUROPEAN COMMISSION  
AGRICULTURE AND RURAL DEVELOPMENT DIRECTORATE-GENERAL

Directorate L. Economic analysis, perspectives and evaluations  
**L.3. Microeconomic analysis of EU agricultural holdings**

Brussels, February 2012

**RI/CC 1256 rev. 7**

Original **EN**

## **COMMUNITY COMMITTEE FOR THE FARM ACCOUNTANCY DATA NETWORK**

### **Farm Return Data Definitions**

**Accounting year 2011**

Based on Commission Regulation (EC) No 868/2008 of 3 September 2008 on the form of the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings

As amended by the Commission Regulation (EC) No 781/2009 of 27 August 2009

**February 2012**

# INDEX

<b>1. LEGISLATION</b> .....	<b>4</b>
1.1. LEGISLATION AND FADN DOCUMENTS .....	4
1.1.1. Farm Return Legislation.....	4
1.1.2. Other FADN Legislation.....	4
1.1.3. FADN Committee documents .....	4
1.1.4. Other legislation related to the farm return .....	4
<b>2. FARM RETURN TABLES</b> .....	<b>6</b>
2.1. TABLE A GENERAL INFORMATION.....	8
2.2. TABLE B TYPE OF OCCUPATION .....	12
2.3. TABLE C LABOUR.....	13
2.3.1. Table C – General instructions.....	13
2.3.2. Table C – Heading definitions.....	14
2.3.3. Table C – column 3: Annual work units .....	15
2.3.4. Table C – column 4: Annual time worked (hours).....	15
2.4. TABLE D NUMBER AND VALUE OF LIVESTOCK .....	16
2.4.1. Table D – Columns.....	18
2.5. TABLE E LIVESTOCK PURCHASES AND SALES .....	19
2.5.1. Table E – General instructions.....	19
2.5.2. Table E – Columns .....	19
2.6. TABLE F COSTS .....	20
2.6.1. Table F – General instructions.....	20
2.6.2. Table F –Headings and descriptions .....	21
2.7. TABLE G LAND AND BUILDINGS, DEADSTOCK, CIRCULATING CAPITAL .....	28
2.7.1. Table G – General instructions .....	28
2.7.2. Table G – Headings and descriptions.....	28
2.7.3. Table G – Columns.....	30
2.8. TABLE H DEBTS .....	33
2.8.1. Table H – General instructions .....	33
2.8.2. Table H – Headings and descriptions.....	33
2.9. TABLE I VALUE ADDED TAX (VAT).....	34
2.9.1. Table I – General instructions.....	34
2.9.2. Table I –Types of VAT system.....	34
2.9.3. Table I –Headings and descriptions .....	35
2.9.4. VAT system per Member State.....	35
2.10. TABLE J GRANTS AND SUBSIDIES.....	37
2.10.1. Table J – General instructions .....	37
2.10.2. Table J – Headings and descriptions.....	38
2.10.3. Details of heading 113.....	40
2.11. TABLE K PRODUCTION (EXCLUDING LIVESTOCK) .....	43
2.11.1. Table K – Heading definitions.....	43
2.11.2. Table K – Columns .....	53
2.11.3. Table K – column 1: Products.....	53
2.11.4. Table K – column 2: Type of crop .....	54
2.11.5. Table K – column 3: Missing data.....	55
2.11.6. Table K – column 4: Area.....	55
2.11.7. Table K – column 5: Production .....	56
2.11.8. Table K – column 6: Opening valuation.....	56
2.11.9. Table K – column 7: Sales.....	56
2.11.10. Table K – column 8: Farmhouse consumption .....	56
2.11.11. Table K – column 9: Closing valuation.....	56
2.11.12. Table K – column 10: Farm use .....	57
2.12. TABLE L QUOTAS AND OTHER RIGHTS.....	58
2.12.1. Table L – General instructions .....	58
2.12.2. Table L – Columns.....	58
2.12.3. Table L – column 2: Type of data code .....	59
2.12.4. How to record milk quotas .....	61
2.13. TABLE M SELECTED DIRECT PAYMENTS UNDER COUNCIL REGULATION (EC) No 73/2009.....	62
2.13.1. Table M – General instructions.....	62
2.13.2. Table M – Columns.....	62

2.13.3.	<i>Table M SELECTED DIRECT PAYMENTS under Council Regulation (EC) No 73/2009 [*] (headings 600 to 680 and 700 to 742)</i> .....	63
2.14.	TABLE N DETAILS OF PURCHASE AND SALES OF LIVESCTOCK .....	64

## 1. LEGISLATION

### 1.1. LEGISLATION AND FADN DOCUMENTS

These data definitions are based on EU legislation governing the farm return of the Farm Accountancy Data Network of the European Union (FADN) and on the supplementary instructions of the Community Committee documents. Other useful legislation concerning the common agricultural policy is also included.

This manual does not include the data format specifications ► R. (EC) 1837/2001 (Annex III).

#### 1.1.1. Farm Return Legislation

**Commission Regulation (EC) No 868/2008 of 3 September 2008 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings** (OJ L 237, 4.9.2008, p. 18.).

- Annex I: LAYOUT OF FARM RETURN
- Annex II: DEFINITIONS AND INSTRUCTIONS IN RESPECT OF THE FARM RETURN

**Commission Regulation (EC) No 781/2009 of 27 August 2009 amending Regulation (EC) No 868/2008 on farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings** (OJ L 226, 28.8.2009, p. 8–15) introduced changes to Annex

#### 1.1.2. Other FADN Legislation

**Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community** (OJ L 328, 15.12.2009, p. 27–38)

**Commission Regulation (EEC) No 1859/82** (OJ L 205, 13.7.1982, p. 5) successively amended. Concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings.

**Commission Regulation (EC) No 1242/2008** (OJ L 335, 13.12.2008, p. 3–24) successively amended. Establishing a Community typology for agricultural holdings.

**Commission Decision (EC) 2000/115** (OJ L 38, 12.2.2000, p. 1) successively amended. Relating to the definitions of the characteristics, the list of agricultural products, the exceptions to the definitions and the regions and districts regarding the surveys on the structure of agricultural holdings.

#### 1.1.3. FADN Committee documents

**RI/CC update** (EN) Instructions for the registration of the 2010 Complementary National Direct Payments (CNDP)

**RI/CC 1547** (EN) Instructions for registering Rural Development measures 2007-2013 in FADN

#### 1.1.4. Other legislation related to the farm return

##### 1.1.4.1. Council Regulations

**Council Regulation (EC) No 1782/2003** (OJ L 270, 21.10.2003, p.1) amended by several regulations. CAP reform: Common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending several Regulations.

**Council Regulation (EC) No 73/2009** of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003 (OJ L 30, 31.1.2009, p. 16).

**Council Regulation (EC) No 1698/2005** of 20 September 2005 (OJ L 277, 21.10.2005, p. 1) on support for rural development by the European Agricultural Fund for Rural Development (EAFRD).

**Council Regulation (EC) No 1083/2006** of 11 July 2006 (OJ L 210, 31.7.2006, p. 25) laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999.

#### 1.1.4.2. Commission Regulations

**Commission Regulation (EC) No 817/2004** (OJ L 153, 30.4.2004, p. 30–81) successively amended.. Laying down detailed rules for the application of Council Regulation (EC) No 1257/1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF)

**Commission Regulation (EC) No 1973/2004** (OJ L 345, 20.11.2004, p. 1–84) successively amended. Laying down detailed rules for the application of Council Regulation (EC) No 1782/2003 as regards the support schemes provided for in Titles IV and IVa of that Regulation and the use of land set aside for the production of raw materials

**Commission Regulation (EC) No 639/2009** (OJ L 191, 23.7.2009, p. 17–25). Laying down detailed rules for the implementation of Council Regulation (EC) No 73/2009 as regards specific support

**Commission Regulation (EC) No 795/2004** (OJ L 141, 30.4.2004, p.1) successively amended. Detailed rules for the implementation of the Single Payment Scheme (SPS).

**Commission Regulation (EC) No 796/2004** (OJ L 141, 30.4.2004, p.18) successively amended. Detailed rules for the implementation of cross-compliance, modulation and the integrated administration and control system for direct support schemes under the common agricultural policy.

## 2. FARM RETURN TABLES

### GENERAL DEFINITIONS AND INSTRUCTIONS

1. The data should relate to a single agricultural holding for a period of 12 consecutive months (**the accounting year**). The dates of this period must be agreed between the Member State and the Commission Services. Its beginning is to be between the 1<sup>st</sup> of January and the 1<sup>st</sup> of July.
2. Data in the farm return concern **exclusively** the **agricultural holding**. These data refer to activities of the holding itself, including forestry and farm tourism if they are managed as part of the holding. Non-farming activities of the holder and his family are not included (pensions, private bank accounts, properties external to the agricultural holding, personal taxation, private insurances, inheritances, etc).
3. All data relating to the 'profit and loss account' should correspond to the production in the accounting year. Costs recorded are those used in the year's production, even if the inputs were not purchased during the accounting year.
4. Values are normally to be expressed not including VAT, except in special circumstances (see ► table I).
5. Values are normally to be expressed without any grants and/or subsidies (see ► table J).
6. Concerning grants and subsidies:
  - In table G the grants and subsidies to be entered are those received during the accounting year, including those received for investments made in previous accounting years.
  - In table J are recorded:
    - All direct payments concerning production, areas or livestock related to the current accounting year, even if not yet received.
    - For rural development payments, only the amounts received during the accounting year except from LFA payments. Member states should record these payments to the accounting year they correspond to when this is possible
  - In table M, the direct payments recorded are related to areas or livestock present during the current accounting year, even if not yet received.
7. Each of the tables from A to N of the farm return comprise rows (named 'headings') and columns. Serial numbers are assigned to individual data locations inside tables. Any row, column, and serial number reference may be used.
8. **Just integer numbers** can be entered in this farm return. The following units must be used:
  - **Monetary values:** In EURO or national currency.
  - **Physical quantities:** in quintals (q = 100 kg), except wine and related products (hectolitres), eggs (thousands) and crop reference yields in ► table M (kg/ha).
  - **Areas** (► tables B and K): in ares (1 hectare = 100 ares), except mushrooms (square metres of total harvested area).
  - **Number of livestock:** see ► tables D and N.
  - **Annual work** (labour input ► table C): multiplied by 100.
9. Missing data code '0' is always to be entered:
  - For fixed positions of the farm return (► tables A to J) where nothing is indicated.
  - For each heading returned (► tables K to N) where nothing is indicated.
10. Labour and other resources used to increase, repair or replace the holding's fixed assets (like construction and major repairs of machinery, construction and major repairs or even demolition of buildings, planting or felling of fruit trees) are to be recorded only as investment (production of fixed assets ► table G) and excluded from current inputs or costs in ► tables C and/or F.
11. Land rented for less than one year on a regular basis (i.e. the agreement is normally renewed from year to year) is included in the UAA of the holding (see ► tables B, K).
12. More specific information and instructions about the farm return tables can be found in <http://ec.europa.eu/agriculture/rica/faq.cfm> (Frequent Asked Questions – FAQ).

## 2.1. Table A GENERAL INFORMATION

Heading number and description	Serial number		Notes
<b>1 Number of holding</b>	<b>Division</b>	1	A permanent and unique number is to be assigned to each holding at the first selection.
	<b>Sub-division</b>	2	If there is subdivision, merger or any other fundamental change in a holding, it may be considered as a new holding and assigned a new number. A change in type of farming is not considered enough for assigning a new number.
	<b>Serial number</b>	3	A number already entered is not to be assigned to another holding. If the regional boundaries change, new holding numbers should be assigned and an equivalence table of new and old holding numbers supplied by the Liaison Agency.  Subdivision should be based on the common system of classification of the regions, referred to as 'Nomenclature of Territorial Statistics Units' (NUTS) established by the Statistical Office of the EU.
<b>2 Information on computer records and accounting office</b>		4-5	Unused
	<b>No. of 10 - data item groups (tables K, L, M, N)</b>	6	Serial number 6 is the number of indivisible 10-data groups, which correspond to headings used in ► tables K, L, M or N.
	<b>Number of the accounting office</b>	17	
<b>3 Organisational form of the holding</b>		18	<u>Organisational form:</u> these code numbers are to be used:  1 = <i>Individual (family) farms</i> : holdings where the economic result covers the compensation for the unpaid labour input and own capital of the holder/manager and her/his family.  2 = <i>Partnerships</i> : holdings where the economic result covers the compensation for the production factors brought into the holding by several partners, of which at least half participate to the work on the farm as unpaid labour.  3 = <i>Other</i> : holdings not classified into categories 1 or 2.
<b>4 National sampling and weighting factors</b>	<b>National weight of the farm calculated by the Member State</b>	20	Provide the "national weight" used even if the national FADN sample is wider and if the stratification applied or the typology are different. The national weight of the farm calculated by the MS should be multiplied by 100.
		21-22	Not in use

Heading number and description	Serial number		Notes
<b>5 Location of holding</b>		31	A code for the finest geographical unit (preferably parish or municipality) in which the holding is located. A key map with the codes is to be sent to the Commission Services. Significant changes in boundaries should be notified.
<b>6 Category of holding</b>	<b>Organic farming</b>	32	<i>Organic farming</i> : these code numbers are to be used (► Regulation (EEC) No 2092/1991): 1 = the holding <i>does not</i> apply organic production methods. 2 = the holding applies <i>only</i> organic production methods. 3 = the holding <i>is converting</i> to organic production methods or applies both organic and other production methods.
	<b>Type of farming at selection</b>	33	<i>3-digit code for type of farming (TF)</i>
	<b>Type of farming – calculated</b>	34	The type of farming is to be according to the Community Typology Regulation (► Commission Regulation (EC) No 1242/2008).
	<b>Economic size class at selection</b>	35	<i>Economic size class</i> : codes 1 to 14 are to be used, according to the Community Typology Regulation (► Commission Regulation (EC) No 1242/2008).
<b>Economic size class - calculated</b>	36		
<b>7 Closure of accounts</b>	<b>Date of end of accounting year</b>	37	<i>Date format</i> : DDMMYYYY. <i>Date of creation of data set</i> helps to distinguish between different versions of the same year's data. The end of the accounting year has to be between the 1 <sup>st</sup> of July and the 31 <sup>st</sup> of December.
	<b>Date of creation of data set</b>	38	
<b>8 Less-favoured area</b>		39	Codes indicating the location of the <i>majority</i> of the UAA of the holding in an area covered by provisions of Art. 18 to 20 of Regulation (EC) No 1257/1999 (corresponding to Art. 50 of Regulation (EC) No 1698/2005): 1 = <i>not</i> in less-favoured areas (i.e. in 'normal' areas). 2 = in less-favoured <i>not mountain</i> areas ► Art. 19 and 20 of Regulation (EC) No 1257/1999 (corresponding to 50(3) a & b of the Regulation No 1698/2005). 3 = in less-favoured <i>mountain</i> areas ► Art. 18 of Regulation (EC) No 1257/1999 (corresponding to Art. 50(2) of the Regulation No 1698/2005). 4 = <i>no significant areas</i> in the member state or region.



Heading number and description	Serial number		Notes
<b>9 Other particulars concerning the holding</b>	Irrigated utilised agricultural area (UAA)	40	UAA (excluding areas under glass) irrigated with fixed or mobile equipment during the accounting year. Irrigation may be by any means (including sprinklers and flooding). As for UAA, any area should be recorded only once, even if repeatedly cropped (► table K, column 2 – 'Type of crop').
	Altitude	41	Codes indicating the location of the <i>majority</i> of the UAA of the holding: 1 = at less than 300 metres; 2 = at from 300 to 600 m. 3 = at above 600 m. 4 = data not available.
	Days grazing on mountain or other pastures not included in the UAA	42	Whole number of livestock unit (LU) grazing days by farm animals on land (mountain or other pasture) outside the UAA. The LU should be calculated using standard coefficients (► RI/CC 882 last revision).
	Total area under shelter	43	Expressed in ares on which, in principle, crops of type 5 may be grown: i.e. crops 138, 141 and 156 and also crops 143, 139, 285 and 157 of type 5.  "Under shelter" means greenhouses, permanent frames and accessible tunnels but does not include not accessible plastic tunnels, cloches or any other portable frame (see the definition for crops 138, 141 and 156 in Table K).  "Total" area means the total land surface area "under shelter", whatever its use (hence including paths). For "multi-storey" greenhouses the surface area is counted only once."
	Structural Funds Area	44	6 = the majority of the utilised agricultural area of the holding is situated in a Convergence objective area, within the meaning of Regulation (EC) No 1083/2006, in particular Article 5 thereof;  7 = the majority of the utilised agricultural area of the holding is situated in a Regional competitiveness and employment objective area, within the meaning of Regulation (EC) No 1083/2006, in particular Article 6 thereof;  8 = the majority of the utilised agricultural area of the holding is situated in an area eligible for transitional support, within the meaning of Article 8 of Regulation (EC) No 1083/2006

Heading number and description	Serial number		Notes
	Areas with environmental restrictions	45	<p>Codes indicating the location of the <i>majority</i> of the UAA of the holding (► Regulation (EC) No 1698/2005, Art. 38):</p> <p>1 = the majority of the utilised agricultural area of the holding is <i>not</i> situated in an area eligible for Natura 2000 payments or payments linked to Directive 2000/60/EC.</p> <p>2 = the majority of the utilised agricultural area of the holding is <i>situated</i> in an area eligible for Natura 2000 payments or payments linked to Directive 2000/60/EC.</p>
	Other gainful activities directly related to the holding	46	<p>To be provided as a percentage band indicating the share of turnover coming from the other gainful activities directly related to the holding in the total farm turnover. The following code numbers are to be used:</p> <p>1. = <math>\geq 0</math> to <math>\leq 10</math> %</p> <p>2. = <math>&gt; 10</math> % to <math>\leq 50</math> %</p> <p>3. = <math>&gt; 50</math> % to <math>&lt; 100</math> % "</p>
	"Unused"	47	

## 2.2. Table B TYPE OF OCCUPATION

Utilised Agricultural Area (UAA) = heading 183 (total area: col. 4, table K) – heading 173 (woodland area: col. 4, table K) – heading 182 (other area: col. 4, table K)

Heading number and description	Serial number	Notes	
<b>10 UAA in owner-occupation</b>	48	<p>Land of which the holder is owner, lifelong tenant or leaseholder.</p> <p><b>Includes</b> land leased to others for sowing (► table K, heading 149).</p> <p>UAA in owner occupation implies value of land (to be entered in ► table G, heading 95).</p>	
<b>11 Rented UAA</b>	49	<p>Land not belonging to the holding (that means, not satisfying the conditions of owner-occupation in heading 10), for which a fixed rent is paid in cash or kind.</p> <p>Rented UAA usually implies the recording of 'rent paid' (► table F, heading 85).</p> <p><b>Excludes:</b></p> <ul style="list-style-type: none"> <li>• Land on which the harvest is bought as a standing crop.</li> <li>• Land rented for less than one year on an occasional basis. However, if the renting is renewed from year to year this area can also be included in Table B.</li> </ul>	
<b>12 Share-cropped UAA</b>	50	<p>Land farmed jointly by the grantor and the sharecropper on the basis of a sharecropping agreement, or under similar terms.</p> <p>Share-cropped UAA implies value of land (► table G, heading 95).</p>	

## 2.3. Table C LABOUR

### 2.3.1. Table C – General instructions

Recording of all labour, paid and unpaid **excluding:**

- Labour used on work under contract which has contributed to the production on the farm during the accounting year (to be recorded under ► table F, heading 60 – 'Contract work and machinery hire').
- Labour used in the production, replacement or major repairs of fixed assets.

Paid labour is regarded as a farm input (► table F, heading 59). Unpaid labour is considered to be part of the farms own resources and the income is returned to them. All labour which is not part of the farms own resources should be valued and recorded as paid labour.

Heading number and description			Serial number				
			(1) Code 'function performed' or No. persons	(2) Year of birth (last 2 digits)	(3) Number of Annual Work Units (AWU) (x 100)	(4) Annual time worked (hours)	
Unpaid	Regular	13 Holder/manager	Enter code 1/2/3	51	52	53	54
		14 Holder/not manager		55	56	57	58
		15 Manager/not holder		59	60	61	62
				63	64	65	66
				67	68	69	70
	16 Spouse(s) of holder(s)	Enter number of persons	71		72	73	
	17 Other		74		75	76	
Casual	18 Unpaid casual				77		
Paid	Regular	19 Manager		78	79	80	
		20 Other			81	82	
	Casual	21 Paid casual				83	

2.3.2. Table C – Heading definitions

Table C - Heading definitions							
Unpaid	Persons working on the farm who do not receive a salary (or who receive less remuneration than the amount normally paid for the services rendered) but are rewarded through the economic result of the farm business.	Regular	Persons who have worked for at least a <u>whole day of each week</u> (outside normal holidays) on the holding.  Number of AWU of a regularly employed person can be less than 1.	13 Holder/manager	Individuals are recorded in descending order of (1) responsibility and (2) age	Person who assumes economic and legal responsibility for the holding and undertakes its day-to-day management. In the case of share cropping, the share-cropper is indicated as holder/manager.	Type of labour code = 1
				14 Holder/not manager		Person(s) who assumes economic and legal responsibility <i>without</i> undertaking day-to-day management of the holding.	Type of labour code = 2
				15 Manager/not holder		Person who undertakes day-to-day management of the holding without assumption of economic and legal responsibility for it.	Type of labour code = 3
				16 Spouse(s)		Spouse(s) of holder(s). In the case of several holders there may be more than one spouse.	The aggregate labour input (AWU and hours) of these persons is entered.
				17 Other		Includes foreman and sub-managers not responsible for management of the whole farm.	
				Casual			18 Unpaid casual and seasonal labour
Paid	Persons working on the farm who receive a salary (wages or payment in kind) on the normal scale for the services rendered.	Regular	Persons who have worked for at least a whole day of each week (excluding vacations) on the holding.	19 Manager	Person(s) responsible for the day-to-day management of the holding.	The aggregate labour input (AWU and hours) of these persons is entered.	
				20 Other	Includes foreman and sub-managers not responsible for management of the whole farm.		
		Casual		21 Paid casual and seasonal labour	Aggregate number of paid hours of the persons who have not <i>regularly</i> worked on the holding during the accounting year. Includes piece workers.		

### 2.3.3. *Table C – column 3: Annual work units*

Regularly employed labour is converted into Annual Work Units (AWU).

One AWU is equivalent to one person working full-time on the holding. A single person cannot exceed 1 AWU equivalent, even if his actual working time exceeds the norm for the region and type of holding.

For persons employed for less than the whole year on the holding, the fraction of AWU is calculated as:

$$\frac{\text{Hours worked}}{\text{Hours per AWU for the region/type of holding}}$$

In the case of less able workers the AWU equivalent should be reduced in proportion to their capacities

### 2.3.4. *Table C – column 4: Annual time worked (hours)*

Time worked is to be indicated in hours and refers to the time devoted to the work on the holding. Work on the holding includes all manual, administrative, executive and supervisory activities done in connection with the normal running of the holding, **including**:

- Financial organisation and management.
- Work in the field.
- Livestock husbandry.
- Preparation of products for market, storage and processing on the farm.
- Maintenance of buildings, machinery, equipment and land.
- Transport for the holding carried out by the labour force of the holding.
- Forestry work on woodland included in the agricultural holding and return in ► table K.
- Work concerning farm tourism connected to the holding and return in ► table K.
- Occasional contract work for others done with farm equipment (if the payment is included in the holding's output).

Work on the holding **does not include**:

- Work in production of fixed assets (building and machinery construction and repairs, planting of orchards, demolition of buildings, grubbing up of orchards, etc).
- Work for the holder's or manager's household.

The time equivalent casual work as paid on a piece basis is estimated by dividing the total wage for work done by hourly wage of a time worker.

## 2.4. Table D NUMBER AND VALUE OF LIVESTOCK

The animals which are not owned by the farmer but are raised or fattened *under contract* (► table K, heading 171) are also entered in this table, but **only** the average number (► column 5).

Heading number and description		Serial numbers				
		Opening valuation		Closing valuation		Average number (x10)*
		Number (1)	Value (2)	Number (3)	Value (4)	(5)
22 Equines	<b>Includes</b> race and riding horses, donkeys, mules, hinnies and stud animals. <b>Excludes</b> ponies for farm tourism (► heading 50).	86	87	88	89	90
23 Calves for fattening	Calves usually slaughtered for veal meat at the age of about six months.	91	92	93	94	95
24 Other cattle < 12 months		96	97	98	99	100
25 Male cattle 12–24 months		101	102	103	104	105
26 Female cattle 12–24 months	<b>Excluding</b> females which have already calved.	106	107	108	109	110
27 Male cattle over 24 months	<b>Includes</b> bulls for breeding.	111	112	113	114	115
28 Breeding heifers	Female bovines of two years or more intended for breeding, which have not yet calved.	116	117	118	119	120
29 Heifers for fattening	Female bovines of two years or more, <u>not</u> intended for breeding, which have not yet calved.	121	122	123	124	125
30 Dairy cows	Female bovines which have calved (including those less than two years old) and are exclusively or principally kept to produce milk for human consumption or for processing into dairy products. <b>Includes</b> dual purpose cows.	126	127	128	129	130
31 Cull dairy cows	Dairy cows after their final lactation. <i>Optional information</i>	131	132	133	134	135
32 Other cows	<ul style="list-style-type: none"> <li>• Female bovine animals which have calved (including those less than two years old), and are exclusively or principally kept for production of calves (suckler cows).</li> <li>• Cows for work.</li> <li>• Non-dairy cull cows (whether or not fattened before slaughter).</li> </ul> <b>Does not include</b> dual purpose cows (► heading 30).	136	137	138	139	140

Table D (continued)		Opening valuation		Closing valuation		Average number (x10)*
		Number (1)	Value (2)	Number (3)	Value (4)	(5)
Heading number and description		Number (1)	Value (2)	Number (3)	Value (4)	(5)
33 Bees	Enter number of occupied hives kept for the production of honey (see ► column 5). Each colony (swarm) of bees is recorded as one hive.	141	142	143	144	145
34 Rabbits (breeding females)	Enter number of heads. <b>Excludes</b> rabbits other than breeding females (► heading 50, valuations only).	146	147	148	149	150
38 Goat (breeding females)		166	167	168	169	170
39 Other goats	Goats other than breeding females. <b>Includes</b> males for breeding.	171	172	173	174	175
40 Ewes	Female sheep one year old or more intended for breeding.	176	177	178	179	180
41 Other sheep	Sheep which are <u>not</u> under heading 40. <b>Includes</b> rams for breeding	181	182	183	184	185
43 Piglets	Pigs of less than 20 kg live weight.	191	192	193	194	195
44 Breeding sows	Breeding sows of 50 kg or more, <b>excluding</b> cull sows (► heading 46)	196	197	198	199	200
45 Pigs for fattening	Pigs for fattening of 20 kg or more, <b>excluding</b> boars and cull sows (► heading 46).	201	202	203	204	205
46 Other pigs	Pigs of 20 kg or more not included under headings 44 and 45. <b>Includes</b> boars and cull sows.	206	207	208	209	210
47 Table chickens	<b>Excluding</b> cull hens, laying hens (► heading 49) and chicks (► heading 50).	211	212	213	214	215
48 Laying hens	<b>Including</b> pullets (young hens not yet in lay), laying hens and cull hens.	216	217	218	219	220
49 Other poultry	<b>Includes</b> ducks, turkeys, geese, ostriches, guinea fowl and breeding males. <b>Excludes</b> chicks (► heading 50)	221	222	223	224	225
50 Other animals	<b>Includes</b> chicks, rabbits (other than breeding females), deer, bison, fish, ponies and other animals used for farm tourism. <b>Excludes</b> products of other animals (► table K, heading 170). Valuations only.		227		229	

\* Except for poultry and rabbits for which the average number is recorded in heads



2.4.1. Table D – Columns

Table D - Columns				
Opening valuation		Closing valuation		(5) Average number
(1) Number	(2) Value	(3) Number	(4) Value	

**(1) Number**

Number of livestock *belonging* to the holding at the opening of the accounting year, whether present or not on the holding.

**(2) Value**

At current prices

**(3) Number**

Number of livestock *belonging* to the holding at the end of the accounting year, whether present or not on the holding.

**(4) Value**

At current prices

**(5) Average number**

Enter number of heads expressed with one decimal x10, **except** for poultry and rabbits (► headings 34, 47, 48 and 49) where the number of heads should be recorded. For bees (► heading 33) the number of occupied hives should be entered.

*One head of livestock = the presence of one animal on the holding for one year.* Animals present for less than one year are assigned the relevant fraction of a head.

The average number can be determined either by means of periodical inventories or by the recording of arrivals and departures.

The animals raised or fattened under contract (► table K, heading 171) and the animals under pension regime are included for the period of the year during which they are present on the holding. Only Average Number is recorded but not Opening or Closing Valuation (► columns 1 to 4).

## 2.5. Table E LIVESTOCK PURCHASES AND SALES

### 2.5.1. Table E – General instructions

The animals which are not owned by the farmer but are raised or fattened under contract (► table K, heading 171) are not included in this table but in ► table D, column 5.

The details of purchases and sales per category of livestock are to be entered in ► Table N.

Heading and description		(1) Purchases	(2) Sales	(3) Farmhouse consumption
51	Equines	231	232	233
52	Cattle	234	235	236
	Includes buffaloes.			
54	Sheep	240	241	242
55	Goats	243	244	245
56	Pigs	246	247	248
57	Poultry	249	250	251
	Includes eggs for hatching.			
	Chicks sold and purchased should be entered.			
58	Other animals	252	253	254
	Includes rabbits and beehives.			

### 2.5.2. Table E – Columns

Table E - Columns		
(1) Purchases	(2) Sales	(3) Farmhouse consumption

#### (1) Purchases

Includes transaction costs.

Direct payments are not deducted (to be also recorded in ► table J, heading 117).

#### (2) Sales

Marketing costs are not deducted but also entered in ► table F, heading 71 – 'Other specific livestock costs'.

Direct payments are not added (to be also recorded in ► table J, heading 113).

#### (3) Farmhouse consumption

Value of animals consumed by the farm household or given out as benefits in kind (valued at farm gate prices).

## 2.6. Table F COSTS

### 2.6.1. Table F – General instructions

Value of all non-capital inputs (except unpaid labour ► table C) used in the production of non-capital products during the accounting year. Items are recorded at current values.

#### **Farm costs relate to:**

- The 'consumption' of productive resources corresponding to the output of the farm during the accounting year.
- The 'consumption' of those resources during the accounting year.

If the costs do not correspond to the accounting year production, changes in stocks of inputs (including costs accruing to growing crops) should be indicated under ► table G, heading 102 – 'Circulating capital'.

When certain expenditure relates partly to private use and partly to farm costs (e.g. electricity, water, heating fuels and engine fuels, expenditure on private cars, etc.) only the proportion of the expenditure corresponding to the use for farm purposes should be included in the farm return.

#### **Includes:**

- Farm use and inputs received as payments in kind, valued at on-farm input prices.
- Expenditure on cost items.

#### **Excludes** (if necessary by estimation):

- Inputs used to increase, repair or replace the holding's fixed assets which are considered as 'Investment' (production of fixed assets ► table G) – except for the costs of 'Growth of young plantations'.
- Consumption of capital assets ('Depreciation') and/or Acquisition of capital (► table G, headings 94 to 103).
- Costs of production for private consumption (e.g. inputs for kitchen gardens).
- Expenditure on cost items *compensated during the accounting year* (e.g. a tractor repairs covered by an insurance policy the same year).

Direct payments on farm costs are not deducted but also entered in ► table J, heading 115 – 'Grants and subsidies on costs'.

For the purposes of this Table, the following definitions shall apply:

**Leasing:** contract granting the use or the occupation of a property or a good during a specified period with a purchase option. During the leasing period a payment is done regularly. It can also include certain services (for example, maintenance or insurance). In case of leased assets the value of the asset is introduced in table G after it is fully paid with a residual value. The leasing cost is to be entered in ► table F, heading 60 – 'Contract work'.

**Renting/hiring:** contract granting the use or the occupation of a property or a good under a rental agreement.

2.6.2. Table F –Headings and descriptions

<b>Table F – General overview</b>			
<b>Heading number and description</b>			<b>Serial number</b>
Labour and machinery		<b>59. Wages and social security</b>	259
		<b>60. Contract work</b>	260
		<b>61. Current upkeep of machinery and equipment</b>	261
		<b>62. Motor fuels and lubricants</b>	262
		<b>63. Car expenses</b>	263
Specific livestock	<i>Purchased feedingstuffs</i>	<b>64. Concentrated feedingstuffs for grazing stock</b>	264
		<b>65. Coarse fodder for grazing stock</b>	265
		<b>66. Feedingstuffs for pigs</b>	266
		<b>67. Feedingstuffs for poultry and other small animals</b>	267
	<i>Feedingstuffs produced on the farm</i>	<b>68. Feedingstuffs for grazing stock</b>	268
		<b>69. Feedingstuffs for pigs</b>	269
		<b>70. Feedingstuffs for poultry and other small animals</b>	270
	<b>71. Other specific livestock costs</b>	271	
Specific crop		<b>72. Seeds and seedlings purchased</b>	272
		<b>73. Seeds and seedlings produced and used on the farm</b>	273
		<b>74. Fertilisers and soil improvers</b>	274
		<b>75. Crop protection products</b>	275
		<b>76. Other specific crop costs</b>	276
		<b>77. Specific forestry costs</b>	277
Farming overheads		<b>78. Upkeep of land improvements and buildings</b>	278
		<b>79. Electricity</b>	279
		<b>80. Heating fuels</b>	280
		<b>81. Water</b>	281
		<b>82. Insurance</b>	282
		<b>83. Taxes and other dues</b>	283
	<b>84. Other farming overheads</b>	284	
Land charges		<b>85. Rent paid</b>	285
		<b>86. of which: rent paid for land</b>	286
		<b>87. Insurance for farm buildings</b>	287
		<b>88. Taxes on land and buildings</b>	288
Interest paid		<b>89. Interest and financial charges, total</b>	289
		<b>90. On loans for land and buildings</b>	290
		<b>91. of which: on loans for land purchase</b>	291
		<b>92. On loans for working capital and creditors</b>	292
<i>Sum of headings 59 to 89</i>		<b>93. Total costs</b>	293

2.6.2.1. Labour and machinery

<b>Table F - Labour and machinery</b>	
<b>59 Wages paid and social security costs</b>	<p>All payments to employees (► table C) in return for work done, <b>including</b>:</p> <ul style="list-style-type: none"> <li>• Cash equivalent of payments in kind (e.g. rent, meals and lodging, farm products).</li> <li>• Productivity bonuses and profit share-outs.</li> <li>• Recruitment expenses.</li> <li>• Employee social security contributions and taxes on employment.</li> <li>• Accident insurance for employees.</li> </ul> <p><b>Excludes:</b></p> <ul style="list-style-type: none"> <li>• Holder's and employer's (including partners) social security and insurance costs which are <u>not</u> recorded here or elsewhere in the farm return (they are regarded as being taken out of the financial return of the holding).</li> <li>• The amounts which could receive the unpaid workers (see definition ► table C). They should not appear in the farm return.</li> <li>• The allowances (in cash or in kind) paid to retired paid workers no longer employed on the holding. To be recorded under ► heading F84 'Other farming overheads'.</li> </ul>
<b>60 Contract work and machinery hire</b>	<ul style="list-style-type: none"> <li>• This item includes the following: <ul style="list-style-type: none"> <li>• Total expenditure in respect of work on the farm carried out by agricultural contractors. This generally includes the cost of the use of equipment (including fuel) and the work. In case the cost of the materials employed other than fuel (i.e. crop protection products, fertilisers and seeds) is also included in the contract, the cost of these materials should be excluded. This amount (if necessary by estimation) should be entered under the corresponding cost item (e.g. pesticides to be recorded under heading 75 'Crop protection products').</li> <li>• Cost of hiring machines operated by the farm's labour. The fuel costs related to the use of the rented machinery, should be recorded under heading 62 'Motor fuels and lubricants',</li> <li>• Cost of leasing machines operated by the farm's labour. The fuel and maintenance costs of leased machines should be recorded under the relevant headings (headings 61 'Current upkeep of machinery and equipment' and 62 'Motor fuels and lubricants').</li> </ul> </li> </ul>
<b>61 Current upkeep of machinery and equipment</b>	<p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>• Cost of upkeep and minor repairs of machinery and equipments.</li> <li>• Costs and purchase of small equipment, forcing frames, tyres, protective clothing, proportion of the cost of private cars corresponding to their use for farm purposes and detergents for general cleaning (those used for livestock cleaning are to be entered under ► heading F71 – 'Other specific livestock costs'; those used for crops are to be entered under ► F76 – 'Other specific crop costs').</li> </ul> <p><b>Excludes:</b></p> <ul style="list-style-type: none"> <li>• Major repairs or conversions which increase the value of machinery and/or equipment. They are considered as investments and entered in ► table G.</li> </ul>
<b>62 Motor fuels and lubricants</b>	<p><b>Includes</b> the proportion of use for business of private cars (by estimation if necessary).</p> <p><b>Excludes</b> heating fuel (to be entered in ► heading F80).</p> <p>When heating fuel is used both as motor fuel and heating fuel, the sum should be divided into two headings: F62 – 'Motor fuels and lubricants' and F80 – 'Heating fuels'.</p>
<b>63 Car expenses</b>	<p>Costs of the share for business use of private cars (by estimation if necessary). Concerns cars that are not in the list of fixed assets.</p>

2.6.2.2. Specific livestock costs

<b>Table F - Specific livestock costs</b>		
<p><b>Feedingstuffs includes:</b></p> <p>Oilcake, compound feed, cereals, dried grass, dried sugar beet pulp (recorded as concentrated), fresh sugar beet pulp (recorded as coarse fodder), fishmeal, milk and dairy products, minerals.</p> <p>The recording of specific livestock costs implies presence of livestock in ► table D.</p>	<p><u>Purchased feedingstuffs:</u></p> <p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>• Feedingstuffs purchased as standing crops (grass and fodder plants).</li> <li>• Cost of use of pasture land not included in the UAA (short-term land rental) as for example, common land.</li> <li>• Purchased litter and straw for bedding.</li> <li>• Additives for storage and preservation.</li> <li>• Costs of agistment.</li> </ul>	<p><b>64 concentrated feedingstuffs for grazing livestock (equines, cattle, sheep, goats)</b></p> <p><b>65 coarse fodder for grazing livestock</b></p> <p><b>66 feedingstuffs for pigs</b></p> <p><b>67 feedingstuffs for poultry and other small animals</b></p>
	<p><u>Feedingstuffs produced on the farm:</u></p> <p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>• Marketable farm products used as feedingstuffs, valued at on-farm cost.</li> <li>• Forage crops when marketable. To be also returned in ► table K, column 10 – 'Farm use'.</li> <li>• The value of litter and straw produced on the holding when they are marketable in the region and year in question.</li> </ul> <p>The costs of products produced on the farm should correspond with farm use (► table K, column 10).</p>	<p><b>68 feedingstuffs for grazing livestock (equines, cattle, sheep, goats)</b></p> <p><b>69 feedingstuffs for pigs</b></p> <p><b>70 feedingstuffs for poultry and other small animals</b></p>
<p><b>71 Other specific livestock costs</b></p>	<p>All costs having direct connection with livestock production and not already covered in ► headings 64 to 70.</p> <ul style="list-style-type: none"> <li>• Veterinary and stud fees.</li> <li>• Medicines.</li> <li>• Artificial insemination.</li> <li>• Castration.</li> <li>• Milk tests.</li> <li>• Herd book subscription and registration.</li> <li>• Products for cleaning livestock equipment (e. g milking machines).</li> <li>• Packing and processing materials.</li> <li>• Horse shoeing, costs of storage and preparation for market of livestock products.</li> <li>• Short-term rent of buildings to house animals or store products in relation with them.</li> </ul>	

### 2.6.2.3. Specific crop costs

<b>Table F - Specific crop costs</b>	
<b>72 Seeds and seedlings: purchased</b>	Seeds produced in the farm are also to be registered in ► table K, column 10 – 'Farm use'.
<b>73 Seeds and seedlings: farm produced</b>	<p><b><u>Includes:</u></b></p> <p>Bulbs, corms, tubers and seed preparation costs (sorting, disinfection) and the costs of processing the seeds (sorting, disinfection).</p> <p><b><u>Excludes:</u></b></p> <ul style="list-style-type: none"> <li>• Costs of young trees and bushes for new plantations. To be considered as 'Investment' and to be entered in ► table G, heading 96 or 100, column 4.</li> <li>• Costs of young forest trees and bushes for a minor replanting operation. To be entered as 'Specific forestry costs' (► table F, heading 77).</li> </ul>
<b>74 Fertilizers and soil improvers</b>	<p><b><u>Includes:</u></b></p> <p>All purchased fertilizers and soil improvers including lime, compost, peat and manure.</p> <p><b><u>Excludes:</u></b></p> <ul style="list-style-type: none"> <li>• Manure produced on the holding.</li> <li>• Fertilizer and soil improvers used for forests (to be entered under ► table F, heading 77, 'Specific forestry costs').</li> </ul>
<b>75 Crop protection products</b>	<p><b><u>Includes:</u></b></p> <p>All materials used for the protection of crops and plants against pests, diseases and bad weather (insecticides, fungicides, herbicides, poisoned baits, bird scarers, anti-hail shelters, frost protection).</p> <p>If the crop protection operations are carried out by a contractor and it is not possible to know separately the costs of protection materials, the total value should be entered as 'Contract work and machinery hire' (► table F, heading 60).</p> <p><b><u>Excludes:</u></b></p> <p>Protective materials used for forest (to be entered under ► heading F77 – 'Specific forestry costs').</p>
<b>76 Other specific crop costs</b>	<p>All costs having direct connection with crop production and not already covered in ► headings F72 to F75.</p> <ul style="list-style-type: none"> <li>• Packing and binding materials, string and rope, soil analysis, plastic coverings (e. g. for silage and strawberries), materials for the crop storage.</li> <li>• Storage and market preparation of crops also done outside the farm.</li> <li>• Supplies for the preservation and processing of crops.</li> <li>• Cost of marketing the crop products.</li> <li>• Purchase of standing crops for sale.</li> <li>• Short-term rent of buildings and/or land used for processing and marketing crops.</li> <li>• Occasional purchases of crop products processed on the holding and complementary to its production (e.g. grapes).</li> </ul>

Table F - Specific crop costs	
<b>77 Specific forestry costs</b>	<p><b><u>Includes:</u></b> Costs of fertilizers, protective materials and crop protection products.</p> <p><b><u>Excludes:</u></b></p> <ul style="list-style-type: none"> <li>• Costs of labour, machinery and contract work. To be entered with the agricultural costs under the appropriate ► heading F59 to F62.</li> <li>• Costs of forest plants. Included as 'Investment' in ► table G, heading 100, column 4 – 'Forest land including standing timber'.</li> </ul>

#### 2.6.2.4. Farming overheads

Table F - Farming overheads	
<b>78 Upkeep of land improvements and buildings</b>	<p>Maintenance of buildings (minor repairs) and land improvements financed by the holder (including greenhouses and horticultural frames).</p> <p><b><u>Includes:</u></b> purchase of necessary building materials, also felled timber used for maintenance (included also in ► table K, heading 174 – 'Sales of felled timber').</p> <p><b><u>Excludes:</u></b></p> <ul style="list-style-type: none"> <li>• The purchase of building materials for new investments. To be entered as 'Investment' in ► table G, headings 94 – 'Agricultural land and farm buildings', 97 – 'Land improvements' and/ or 98 – 'Farm buildings', column 4.</li> <li>• Investment costs (including major repairs which increase the value of buildings), even if the cost of such work is made by tenant. To be entered under the correspondent heading in ► table G, column 4 – 'Investments'.</li> </ul>
<b>79 Electricity</b>	Total consumption for farm business use.
<b>80 Heating fuels</b>	Total consumption for farm business use. Firewood included (also entered in ► table K, heading 174, column 10 – 'Farm use').
<b>81 Water</b>	<p><b><u>Includes:</u></b> Cost of connection to the mains and consumption of water for all farm purposes, including irrigation.</p> <p><b><u>Excludes:</u></b> Costs of using irrigation equipment. To be recorded under ► heading F61 – 'Current upkeep of machinery and equipment', ► heading F62 – 'Motor fuels and lubricants', ► heading F79 – 'Electricity' and ► table G, heading 101,– 'Machinery and equipment', column 7 – 'Depreciation'.</p>
<b>82 Insurance</b>	<p><b><u>Includes:</u></b> All premiums covering farm risks (third-party liability, fire, flood, loss of crops and livestock). Includes also machinery insurance.</p> <p><b><u>Excludes:</u></b> Employee accident insurance (to be recorded in ► heading F59 – 'Wages paid and social security costs').</p> <p>N.B. Insurances paid by the holder for farm buildings can be entered under this heading if they are not already in ► heading F87 – 'Insurances for farm buildings' (optional).</p>



Table F - Farming overheads	
<b>83 Farm taxes</b>	<p><b><u>Includes:</u></b></p> <ul style="list-style-type: none"> <li>• Taxes and other dues relating to the farm business.</li> <li>• Environmental taxes and additional levy on milk.</li> </ul> <p><b><u>Excludes:</u></b></p> <ul style="list-style-type: none"> <li>• VAT (► table I).</li> <li>• Taxes on land and buildings (to be recorded in ► heading F88 – 'Taxes and other charges on land and buildings').</li> <li>• Taxes on hired labour (to be recorded in ► heading F59 – 'Wages paid and social security costs').</li> <li>• Direct income tax, which is not recorded at all in the farm return.</li> </ul>
<b>84 Other farming overheads</b>	All other farm costs not covered by preceding headings (e.g. non-specific short-term renting of land/buildings, accountants' fees, secretarial services, office expenses, telephone charges, subscriptions).

#### 2.6.2.5. Charges on land, quotas and other rights, and buildings

Table F – Charges on land, quotas and other rights, and buildings	
<b>85 Rent paid</b>	<p><b><u>Includes:</u></b></p> <ul style="list-style-type: none"> <li>• Rent paid, including in kind, for land, buildings, quotas and other rights for the farm business. If necessary, an estimate of the business share of farmhouses and other rented buildings should be entered.</li> <li>• Taxes (e. g. land tax) which are paid by the tenant on behalf of the owner.</li> </ul> <p>The rented land should also be entered under ► table B, heading 11 – 'Rented UAA'. Rental and leasing costs of quotas not attached to land are also to be entered in ► table L, column 4 – 'Payments' with the code 2 in 'Type of data'.</p> <p><b><u>Excludes:</u></b></p> <ul style="list-style-type: none"> <li>• Cost of short-term land rental for use of pasture land not included in the UAA. To be registered in ► headings F64 to F67 – 'Purchased feedstuffings'.</li> <li>• Cost of short-term renting of buildings to house animals or store products in relation with them. To be registered in ► heading F71 – 'Other specific livestock costs'.</li> <li>• Cost of short-term renting of buildings and/or land used for processing and marketing crops. To be registered in ► heading F76 – 'Other specific crop costs'.</li> <li>• Cost of non-specific short-term renting of land/buildings. To be registered in ► headings F84 – 'Other farming overheads'.</li> </ul>
<b>86. Of which: rent paid for land</b>	Includes only the rent paid for land.
<b>87 Insurance for farm buildings</b>	<p><b><u>Includes:</u></b></p> <p>Insurance premiums (e.g. fire, flood) for the buildings in owner-occupation, which in the case of tenant farming are normally paid by the landlord.</p> <p>In the case of insurance payments covering buildings shared by several holdings, the holding share is to be estimated.</p> <p>If all the insurances are covered by a single policy, the farm business share is to be estimated.</p> <p style="text-align: right;"><i>This information is optional</i></p>

Table F – Charges on land, quotas and other rights, and buildings	
<b>88 Taxes and other charges on land and buildings</b>	<p><b><u>Includes:</u></b> Taxes, rates and other dues paid in relation to the ownership or use of farmland, woodland and buildings in owner-occupation and sharecropping.</p> <p><b><u>Excludes:</u></b> Taxes (e. g. land tax) which are paid by the tenant on behalf of the owner (to be entered under ► table F, heading 85 – 'Rent paid').</p>

2.6.2.6. Interest paid

Table F - Interest paid		
<b>89 Interest and financial charges, total</b>	<p>Interest and financial charges on loans for the farm business. The subsidies on interest are not deducted and are entered in ► table J, heading 115 – 'Grants and subsidies on costs'. <i>Heading 89 = Sum of headings 90 and 92.</i> The presence of short- or long-term debts in ► table H implies recording of interest paid.</p>	
<b><u>of which on:</u></b>	<b>90 Loans for purchase of land and buildings</b>	<i>These details are to be entered if the data are available in the farm accounts</i>
	<b>91 Of which: loans for purchase of land</b>	
	<b>92 Loans to finance working capital (livestock, deadstock, circulating capital) and to creditors</b>	

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

### 2.7.1. Table G – General instructions

Includes **production, replacement or major repairs** of any fixed assets by the farms own resources valued on a cost basis (including the value of the paid and/or unpaid labour).

See the comments in the beginning of ► table C and F and specifically in ► table F, headings 61 – 'Current upkeep of machinery and equipment', 72 and 73 – 'Seeds and seedlings', 77 – ' Specific forestry costs' and 78 – 'Upkeep of land improvements and buildings'.

### 2.7.2. Table G – Headings and descriptions

Heading number and description		Serial numbers					
		(3)	(4)	(5)	(6)	(7)	(8)
		Opening Valuation	Investment		Sales	Depreciation	Closing valuation
Before deduction of subsidies	Subsidies						
<b>94 Agricultural land, buildings and rights</b>		296	297	298	299	300	301
<b>of which</b>	95 Agricultural land	304	305	306	307	308	309
	96 Permanent crops	312	313	314	315	316	317
	97 Land improvements	320	321	322	323	324	325
	98 Farm buildings	328	329	330	331	332	333
	99 Acquisition costs, quotas and other rights	336	337	338	339	340	341
<b>100 Forest land including standing timber</b>		344	345	346	347	348	349
<b>101 Machinery and equipment</b>		352	353	354	355	356	357
<b>102 Circulating capital</b>		360	361	362	363	364	365
<b>103 Total</b>		368	369	370	371	372	373

N.B. The positions 294-295, 302-303, 310-311, 318-319, 326-327, 334-335, 342-343, 350-351, 358-359 and 366-367 (columns 1 and 2) as well as positions 308 and 364 are not in use.

Table G – headings and description		
<b>94 Agricultural land, buildings and rights</b>		<i>Sum of headings 95 to 99</i>
<i>Details of heading 94.</i>	<b>95 Agricultural land</b>	<p><b><u>Includes:</u></b></p> <ul style="list-style-type: none"> <li>• Agricultural land in owner occupation.</li> <li>• Quotas/rights attached to land ('Quantity' is to be recorded in ► table L – 'Quotas and other rights').</li> </ul> <p>The value of the ground occupied by buildings or unproductive areas (e. g. in case of pig husbandry, kitchen gardens, roads, ponds) is also to be included under this heading (see information in ► table K, heading 182).</p> <p>When UAA in owner occupation is included in ► table B, value of land should be entered here.</p> <p><b><u>Excludes</u></b> acquisition costs (to be recorded in ► heading 99 – 'Acquisition costs, quotas and other rights').</p> <p>There is no depreciation for agricultural land.</p>
	<b>96 Permanent crops</b>	<p><b><u>Includes</u></b> all plantations owned.</p> <p>Young plantations (not yet in full production) are valued at the Opening and Closing Valuation in the same way than the rest of permanent crops. The young plantations growth is included only as an 'Investment' (column 4) and is also entered in the 'Closing valuation' of ► table K, heading 159 – 'Growth of young plantations'.</p> <p><b><u>Excludes</u></b> value of land (to be recorded in ► heading 95) and woods and forest (to be recorded in ► heading 100, – 'Forest land').</p>
	<b>97 Land improvements</b>	<p>All done improvements (e.g. fencing, drainage, fixed irrigation equipment). The amounts entered are subject to depreciation at column 7, position 324.</p>
	<b>98 Farm buildings</b>	<p>All buildings owned. Costs for unfinished buildings are to be accounted every year as 'Investments' (not as a lump sum after the building is ready).</p> <p>The heading must be completed and the amounts entered are subject to depreciation at column 7, position 332.</p>
	<b>99 Acquisition costs, quotas and other rights</b>	<p><b><u>Includes:</u></b></p> <ul style="list-style-type: none"> <li>• Solicitors' and registration fees.</li> <li>• Transfer costs of quotas/rights.</li> <li>• Values, purchase and sales of quotas/rights not attached to land.</li> <li>• Quotas/rights, if traded separately from land, acquired free of charge (a value estimation is to be done).</li> <li>• Acquisition costs in relation to agricultural land and/or agricultural buildings</li> </ul> <p><b><u>Excludes:</u></b></p> <ul style="list-style-type: none"> <li>• Values, purchase and sales of quotas/rights attached to land (to be recorded in ► heading 95, – 'Agricultural land').</li> <li>• Acquisition costs in relation to forest land (to be recorded in ► heading 100, – 'Forest land').</li> </ul> <p>The quotas are also to be entered in ► table L – 'Quotas and other rights'.</p> <p>Depreciation should <i>not</i> be applied to quotas in ► table G, but may be entered in ► table L, column 7.</p>
<i>Headings 95, 97, 99 are to be completed if the data are available in the farms accounts</i>		

Table G – headings and description (continue)	
100 Forest land	In owner occupation. Includes standing timber and acquisition costs. Plants for new plantations should be accounted as 'Investment' (column 4).  There is no depreciation for forest land but some depreciation could be entered for 'forest land improvements' under code 348.
101 Machinery and equipment	<b><u>Includes:</u></b> <ul style="list-style-type: none"> <li>• Tractors, lorries, vans, cars (excluding private use) and farm implements.</li> <li>• Tools exceeding €300 when new.</li> </ul> <b><u>Excludes</u></b> fixed irrigation equipment (to be recorded in ► heading 97 – 'Land improvements').
102 Circulating capital	Value of stored products (also recorded in the 'Opening and Closing Valuation' in ► table K), inputs and ongoing production. <b><u>Includes:</u></b> <ul style="list-style-type: none"> <li>• <b>Stocks: products of the holding and supplies in store.</b></li> <li>• Value of cultivations not yet harvested (e. g. winter corn), limited to the value of fertilisers, soil improvers, seeds and seedlings for the growing crop.</li> <li>• Shares in cooperative or other organizations whose services are used by the holding.</li> <li>• Amounts receivable in the short term.</li> <li>• Sums paid in advance for goods and services.</li> <li>• Cash balances (in hand and in the bank).</li> </ul> <b><u>Excludes:</u></b> <ul style="list-style-type: none"> <li>• Interest received on bank accounts (to be recorded in ► table K, heading 178 – 'Interest on liquid assets').</li> <li>• Seeds and seedlings for permanent crops,</li> </ul> When it is not possible to determine the exact amount of circulating capital, a global assessment based in the share of actual expenditure (sum of costs ► table F, headings 59 to 82, 84 and 87) on current production can be made. This value is the same at both Opening and Closing valuations.
103 Total	<i>Sum of headings 94, 100, 101, 102</i>

### 2.7.3. Table G – Columns

#### (3) Opening valuation

Opening valuation is the value of goods at the beginning of the accounting year. For the farms present in the sample also in the previous year, the opening valuation should be equal to the closing valuation of the previous year. For new farms in the sample, the opening valuation is calculated as follows:

- For assets which are not subject to depreciation, it is equal to the replacement value
- For assets subject to depreciation it is determined according to the period of depreciation still to run and on the basis of the replacement value (including any major repairs already done).

The **replacement value** is equal to the purchase price of a similar new asset at current prices. It can be also estimated on the basis of price indexes (general or specific) for the assets in question (machinery, buildings, etc.).

Land is valued on the basis of prices (net of acquisition costs) applying in the region for non-rented land of similar situation and quality sold for agricultural purposes (valuations made on the transfer of property between relatives are not taken into account in determining the value). Where the costs of private cars used for farming purposes are

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

#### **(4) Investments**

Before deduction of any subsidy.

**Includes** total expenditure on purchases, major repairs and own production of fixed assets and growth of young plantations.

**Excludes:**

- Minor repairs and small equipment (to be recorded in ► table F, heading 61 – 'Current upkeep of machinery and equipment').
- Seedlings of non-permanent crops (to be recorded in ► table F, heading 72 – 'Seeds and seedlings purchased').
- Young forest trees for a minor replanting operation (to be recorded in ► table F, heading 77 – 'Specific forestry costs').

#### **(5) Investment subsidies**

Subsidies received during the accounting year. May include those paid on investments made in previous accounting years. The granted direct payments related to Measure Article 20(b)(i), Article 26 'Modernisation of agricultural holdings'; Measure Article 20(b)(ii), Article 27 'Improvement of the economic value of forests' and Measure Article 20(b)(v), Article 30 'Agriculture and forestry infrastructure' of ► Council Regulation (EC) No 1698/2005 are to be entered in this column under the appropriate heading.

#### **(6) Sales**

Sales are to be registered according to the selling price. The differences between selling prices and Opening Valuation in the case of assets subject to depreciation should be corrected as:

- Recalculating the 'Depreciation' in ► column 7 on the basis of selling price and registering the difference as correction of depreciation. This solution would be the ideal but it is difficult to apply (presence of negative numbers, farms participating only recently in FADN...).
- Do not taking into account these differences neither in the calculation of 'Depreciation' in ► column 7 nor in ► table K, heading 181 – 'Other products and receipts'.

In case of disaster (e.g. fire, accident), writing off of fixed assets should be considered as a sale. The selling price should be the indemnity from the insurance company (zero if the asset was not insured). Public compensation for disasters is not to be entered here, but in ► table J, heading 113 (see code 998).

#### **(7) Depreciation**

The depreciation to register is the actual amount of depreciation over the accounting year. It is determined on the basis of the replacement value (i.e. replacement value at the end of the accounting year, multiplied by the depreciation rate). The major repairs increasing effectively assets value are also to be taken into account.

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

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

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

##### *Depreciation of plantations*

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

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

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

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

##### *Depreciation of machinery and equipment*

Machinery and equipment subject to depreciation are defined as that having a value exceeding EUR 300 when new. The depreciation of minor equipment of lower value should not be calculated; purchases of such equipment are to be treated directly as costs for the accounting year (heading 61 'Current upkeep of machinery and equipment').

**(8) Closing valuation**

Closing valuation is the value of assets at the end of the accounting year. It is calculated on the basis of the replacement value at that time and the period of depreciation still to run.

**2.8. Table H DEBTS**

*2.8.1. Table H – General instructions*

- Only those parts of loans still outstanding are to be recorded as debts (loans contracted minus the repayment already made). Loans taken as fixed interest debenture bonds are valued at cash value. Other debts (debts to employees, to the owners of the company, public debts, etc.) are also to be entered.
- Loans are entered according to duration.
- At least, total long-medium-term and short-term debts at Opening (column 1) and Closing (column 5) valuation are to be entered.
- If data are available in the farm accounts, the loans should be subdivided according to the purpose of the loan: loans for 'Land and buildings' (columns 2 and 6), of which loans for the 'Purchase of land' (columns 3 and 7) and loans for 'Other assets' (columns 4 and 8).

*2.8.2. Table H – Headings and descriptions*

Headings and description		Serial numbers							
		Opening valuation				Closing valuation			
		Total	Of which for			Total	Of which for		
			Land and buildings		Other assets		Land and buildings		Other assets
(1)	Total	Of which land	(4)	(5)		Total	Of which land	(8)	
(2)	(3)	(6)	(7)						
<b>104 Long- and medium-term loans</b>	Loans of at least one year's duration.	374	375	376	377	378	379	380	381
<b>105 Short-term loans and creditors</b>	Loans of less than one year's duration, outstanding cash payments.	382	383	384	385	386	387	388	389
<b>106 Total</b>		390	391	392	393	394	395	396	397



## 2.9. Table I VALUE ADDED TAX (VAT)

### 2.9.1. Table I – General instructions

Monetary values in the farm return **should be exclusive of VAT**. This is always the case for the 'normal' VAT system (in practice the majority of cases) and for 'agricultural systems'. The types of VAT systems are detailed below.

This table is used:

- To record the VAT system(s) applied to the farm. More than one VAT system may apply in a single farm account (see ► serial number 401).
- To record relevant VAT payments and receipts where the normal system is not applied.

Recording of VAT payments and receipts concerns the transactions during the accounting year. There is no recording of VAT on second hand assets sales.

### 2.9.2. Table I – Types of VAT system

Table I – Types of VAT system		
Types of VAT system (► heading 107)	<b>A. Normal (excluding VAT)</b>	VAT collected on sales and paid on purchases are paid and recovered respectively from the VAT authority. All entries in the farm return are excluding VAT.  As the VAT is considered to be balanced, the only entry in this table is the VAT system (► heading 107).
	<b>B. Agricultural with lump sum repayment</b>	VAT is paid on purchases but not recovered on sales. Instead, the farmer receives an overall compensation from the VAT authority.  In order to assess any net gain or loss to the farm, the VAT on purchases (► heading 109), the VAT on investments (► heading 110) and VAT refunded by the VAT authority as a lump sum payment (► heading 111) are recorded.  Sales and purchases are recorded without VAT.
	<b>C. Agricultural with fixed rate reimbursement on sales</b>	VAT is paid on purchases and the farmer recovers a fixed rate share of VAT on sales.  In order to assess any net gain or loss to the farm, the VAT on purchases (► heading 109), the VAT on investments (► heading 110) and the VAT share received on sales (► heading 108) are recorded.  Sales and purchases are recorded without VAT.
	<b>D. VAT on sales and purchases not separately identifiable</b>	Purchases and sales in the farm return are entered <i>with</i> VAT included. There are no entries under headings 108 to 111. The only entry in this table is the VAT system (► heading 107).

2.9.3. Table I – Headings and descriptions

Heading number and description		Serial number
<b>107</b>	<b>VAT system</b> (see ► VAT system per Member State)	400
	<i>Sub-division (Hungary, Poland, Spain, France and Italy only)</i>	401
<b>108</b>	<b>VAT on sales</b>	VAT collected on products sold.
<b>109</b>	<b>VAT on purchases</b>	VAT paid on the current purchase of goods and services. For Italy, include VAT paid to the tax authority under the pro rata arrangement.
<b>110</b>	<b>VAT on investments</b>	VAT paid on the purchase of assets (investments).
<b>111</b>	<b>VAT reimbursed by the authorities</b>	Amount of reimbursement.

2.9.4. VAT system per Member State

Table I – Heading 107 (VAT system), Serial number 400			
Country	VAT system and code	Country	VAT system and code
<b>Belgium</b>	1 Régime normal obligatoire (= normal) 2 Régime normal sur option 3 Régime agricole	<b>Hungary</b>	1 Normal 2 Agricultural
<b>Bulgaria</b>	1 Exempt 2 Registered	<b>Malta</b>	1 Normal
<b>Czech Republic</b>	1 Registered	<b>Luxemburg</b>	1 Régime normal obligatoire 2 Régime normal sur option 3 Régime forfaitaire de l'agriculture
<b>Denmark</b>	1 Moms (= normal)	<b>Netherlands</b>	1 Algemene regeling verplicht 2 Algemene regeling op aanvraag 3 Landbouwregeling
<b>Germany</b>	1 Pauschalierender Betrieb = agricultural 2 Optierender Betrieb 3 Getränke erzeugender Betrieb 4 Betrieb mit Kleinumsatz	<b>Austria</b>	1 Pauschalierender Betrieb = agricultural 2 Optierender Betrieb
<b>Estonia</b>	1 Normal 2 Special	<b>Poland</b>	1 Normal 2 Agricultural
<b>Greece</b>	1 Normal system 2 Agricultural system	<b>Portugal</b>	1 Agricultural system 2 Normal system
<b>Spain</b>	1 Normal system 2 Simplified system 3 Agricultural system	<b>Romania</b>	1 Normal 2 Special 3 Small holdings
<b>France</b>	2 TVA sur option avec autorisation pour animaux vivants 3 Remboursement forfaitaire	<b>Slovenia</b>	1 Normal 2 Agricultural
<b>Ireland</b>	1 Agricultural 2 Registered (= normal)	<b>Slovakia</b>	1 Registered 2 Exempt
<b>Italy</b>	1 Regime esonerato 2 Regime speciale agricolo 3 Regime normale	<b>Finland</b>	1 Normal system
<b>Cyprus</b>	1 Normal 2 Agricultural 3 VAT not applicable	<b>Sweden</b>	1 Normal system
<b>Latvia</b>	1 Normal 2 Agricultural	<b>U. K</b>	1 Exempt 2 Registered (= normal)
<b>Lithuania</b>	1 Normal 2 Special		

<b>Table I – Heading 107 (VAT system), serial number 401</b>	
<b>Spain</b>	Enter VAT system code (those use for serial number 400) for minority system where two systems are in force on the farm.
<b>France</b>	0 <i>Sans TVA obligatoire sur activités connexés.</i> 1 <i>Avec TVA obligatoire sur activités connexés.</i>
<b>Italy</b>	VAT system for farm tourism ('agriturismo') as secondary activity: 1 <i>regime special agriturismo</i> 2 <i>regime normale agriturismo</i>
<b>Hungary</b>	Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding.
<b>Poland</b>	Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding.

## 2.10. Table J GRANTS and SUBSIDIES

### 2.10.1. Table J – General instructions

Table J covers direct payments from public funds, National and EU (pillar 1 and 2).

#### **Includes:**

- Direct National or EU payments decoupled or based on area or animal production (part of them are also detailed in ► table M).
- Direct payments related to Rural Development.
- Direct payments related to Art. 68 of Council Regulation (EC) No 73/2009.
- Direct payments on costs (to be recorded in ► heading 115) and on livestock purchases (to be recorded in ► heading 117).
- Other direct payments.

An exhaustive list of direct payments (except those on costs and animal purchases) and the legislation related to them is shown in ► 'Details of heading 113'.

**Excludes** direct payments coming from public funds for investment in land, plants, machinery and equipment (to be recorded in ► table G, column 5– 'Subsidies').

All direct payments recorded **concerning production, areas or livestock** (therefore excluding Rural Development payments see hereunder) are related to the **current accounting year, even if not yet received**. If necessary, these amounts can be estimated on the basis of crop areas, livestock, entitlements and/or production. The difference between estimated subsidies and subsidies paid for previous accounting year(s) should be recorded under ► heading 119, serial number 483. There may be more than one payment for an item for the same accounting year.

For **Rural Development** Payments, **only the amounts actually received** during the accounting year should be entered except from LFA payments that should be registered to the relevant accounting year when possible.

**Data entered under detailed headings are mutually exclusive and entered only once**. Note that in table J are to be **detailed** only the direct payments **not already included in the subheadings** of ► table M, headings 600, 670, 680, 700. The **total amount** is **also** to be recorded in table J of the above mentioned headings but the details are only entered in ► table M.

For example the coupled payments for "rice" are entered in ► table J, heading 113 with subsidy code 127 or the "nuts payments" are also entered in ► table J, heading 113 but with subsidy code 351

See also information in ► table M.

2.10.2. Table J – Headings and descriptions

Heading and description		Serial number	
		Code	Amount
<b>112</b>	<b>Grants and subsidies <u>except</u> those on costs and purchase of animals</b>		408
	<b>113 Detail of grants and subsidies <u>except</u> those on costs and purchase of animals</b> <ul style="list-style-type: none"> <li>• Each subsidy comprises 2 data entries: <ul style="list-style-type: none"> <li>(i) Subsidy code. <ul style="list-style-type: none"> <li>• Main headings of table M</li> <li>• Codes of table D</li> <li>• Codes of table K</li> <li>• Specific codes (see ► 'Details of heading 113').</li> </ul> </li> <li>(ii) Amount of subsidy. <ul style="list-style-type: none"> <li>• Total amounts of direct payments recorded in ► table M are included in ► table J, heading 113 – 'Detail of grants and subsidies <u>except</u> those on costs and purchase of animals' with the subsidy codes 600, 670, 680, 700 and 770 (see ► 'table J – General instructions').</li> <li>• Maximum 20 subsidies can be recorded.</li> </ul> </li> </ul> </li> </ul>	409	410
		411	412
		413	414
		415	416
		417	418
		419	420
		421	422
		423	424
		425	426
		427	428
		429	430
		431	432
		433	434
		435	436
		437	438
		439	440
		441	442
	443	444	
	445	446	
	447	448	
<b>114</b>	<b>Grants and subsidies <u>on costs</u> (not included investments in land, plant, machinery and equipment (to be recorded in ► table G))</b>		449
	<b>115 Detail of subsidies on costs</b> <ul style="list-style-type: none"> <li>• There has to be correspondence between codes of 'Grants and subsidies on costs' and the cost items used in ► table F 'Costs'. (Cost item codes to be used: 59-82, 84, 85, 87 and 89. Do not use detailed codes 90, 91, 92 in order to avoid double counting).</li> <li>• <b>Specific code 928</b> refers to support based on Article 68(1) point (d) of Regulation (EC) No 73/2009: Member States may grant specific support to farmers in the form of contributions to crop, animal and plant insurance premiums in accordance with the conditions set out in Article 70 of Regulation (EC) No 73/2009 (crop, animal, and plant insurance)</li> <li>• The support for the setting up of young farmers (Measure Article 20(a)(ii), Article 22 of Council Regulation N°1698/2005), when it is given in the form of an interest rate subsidy, should be recorded in ► Table J, heading 115 – code J89 'Subsidies on interest paid'.</li> <li>• Maximum 10 subsidies can be recorded.</li> </ul>	450	451
		452	453
		454	455
		456	457
		458	459
		460	461
		462	463
		464	465
		466	467
		468	469
<b>116</b>	<b>Grants and subsidies <u>on the purchase of animals</u></b>		470
	<b>117 Detail of subsidies on livestock purchases</b> <ul style="list-style-type: none"> <li>• There has to be correspondence between codes of subsidies and codes used in ► table E – 'Livestock purchases and sales'. (Category of livestock codes to be used: 51, 52, 54-58).</li> <li>• Maximum 5 subsidies can be recorded.</li> </ul>	471	472
		473	474
		475	476
		477	478
		479	480
<b>118</b>	<b>Total (sum headings 112, 114, 116)</b>		481

<b>119 Differences from previous accounting year(s)</b> <i>Difference between estimated subsidies and subsidies paid for previous accounting year(s), if it is not already recorded.</i>	483
---	-----

N.B. Position 482 is not in use

2.10.3. Details of heading 113

2.10.3.1. Direct EU decoupled payments or based on area and animal production under Council Regulation (EC) No 73/2009 (also recorded in detail in ► table M).

<b>Table J - Detail of heading 113 (Grants and subsidies <u>except</u> those on costs and purchase of animals)</b> (► see also RI/CC 1314)	
<b>Grants and subsidies</b>	<b>Code</b>
Categories of livestock (codes 22 to 50 corresponding to the respective headings in Table D) excluding cattle subsidies in code 700 below	Codes ► table D
Products (codes 120 to 314 corresponding to headings or subheadings in Table K) excluding the protein crop premium in code 600 and payments in codes 670 and 680 below. The payments should be entered only once (whether under the appropriate heading or subheading) in order to avoid double counting.	Codes ► table K
Specific codes indicated in the following list:	
Refers to the protein crop premium, based on Regulation (EC) No 73/2009. This amount is to be registered also in ► table M	600
Single payment scheme, based on Regulation (EC) No 73/2009. This total amount and the details are to be registered also in ► table M	670
Single area payment scheme, based on Regulation (EC) No 73/2009. This total amount is to be registered also in ► table M	680
The total of direct payments for beef and veal, based on Regulation (EC) No 73/2009. This total amount and the details are to be registered also in ► table M	700

2.10.3.2. Direct payments related to Rural Development

<b>Table J - Detail of heading 113 (Grants and subsidies <u>except</u> those on costs and purchase of animals)</b> (► see also RI/CC 1314)	
<b>Grants and subsidies</b>	<b>Code</b>
Agri-environment and animal welfare payments (Council Regulation (EC) No 1698/2005, Measure Article 36(a)(iv), Article 39 'Agri-environment payments' and Measure Article 36(a)(v), Article 40 'Animal welfare payments').	800
Natura 2000 payments (► Council Regulation (EC) No 1698/2005, Measure Article 36(a)(iii), Article 38 'Natura 2000 payments and payments linked to Directive 2000/60/EC').	810
Natural handicap payments in mountain areas and payments in other areas with handicaps (► Council Regulation (EC) No 1698/2005, Measure Article 36(a)(ii), Article 37 'Natural handicap payments in mountain areas and payments in other areas with handicaps').	820
Support provided for meeting standards (► Council Regulation (EC) No 1698/2005, Measure Article 20(c)(i), Article 31 'Meeting standards based on Community legislation').	830
Support for the costs of using advisory services (► Council Regulation (EC) No 1698/2005, Measure Article 20(a)(iv), Article 24 'Use of advisory services').	835
Support for the participation of farmers in food quality schemes (► Council Regulation (EC) No 1698/2005, Measure Article 20(c)(ii), Article 32 'Participation of farmers in food quality schemes').	840
Support granted for the first afforestation of agricultural land (► Council Regulation (EC) No 1698/2005, Measure Article 36(b)(i), Article 43 'First afforestation of agricultural land').	900
Other support to forestry (► Council Regulation (EC) No 1698/2005, Measure Article 36(b)(iv), Article 46 'Natura 2000 payments': Measure Article 36(b)(v), Article 47 'Forest-environment payments' or Measure Article 36(b)(vi), Article 48 'Restoring forestry potential and introducing prevention actions').	910
Support to the dairy sector, based on Article 68 of Regulation (EC) No 73/2009 or Article 69 of	921

Regulation 1782/2003.	
Support to the beef sector, based on Article 68 of Regulation (EC) No 73/2009 or Article 69 of Regulation 1782/2003.	922
Support the sheep and goat sector, based Article 68 of Regulation (EC) No 73/2009 or Article 69 of Regulation 1782/2003.	923
Support to the rice sector, based on Article 68 of Regulation (EC) No 73/2009 or Article 69 of Regulation 1782/2003.	924
Support to other crops, based on Article 68 of Regulation (EC) No 73/2009 or Article 69 of Regulation 1782/2003.	925
Support to other animals, based on Article 68 of Regulation (EC) No 73/2009 or Article 69 of Regulation 1782/2003.	926
Other support based on Article 68 of Regulation (EC) No 73/2009 or Article 69 of Regulation 1782/2003 which is not covered by Codes 921 to 926 or 928 ( <b>code 928 is used as a detail of the heading J115</b> )	927



### 2.10.3.3. Other direct payments

<b>Table J - Detail of heading 113 (Grants and subsidies <u>except</u> those on costs and purchase of animals)</b> (▶ see also RI/CC 1314)	
<b>Grants and subsidies</b>	<b>Code</b>
Grants and subsidies to animal production not included in the codes presented above	951
Grants and subsidies to crops not included in the codes presented above	952
Grants and subsidies to rural development not included in the codes presented above, <b><u>Includes</u></b> the other Rural Development measures of ▶ Council Regulation (EC) No 1698/2005 not already mentioned in the codes above, e.g.: <ul style="list-style-type: none"> <li>▪ the support for vocational training and information actions (Measure Article 20(a)(i), Article 21 of ▶ Council Regulation (EC) No 1698/2005),</li> <li>▪ the support for the setting up of young farmers (Measure Article 20(a)(ii), Article 22 of ▶ Council Regulation (EC) No 1698/2005) also when it is given in the form of a single premium,</li> <li>▪ Etc.</li> </ul> <b><u>Excludes:</u></b> <ul style="list-style-type: none"> <li>• the support for the setting up of young farmers (Measure Article 20(a)(ii), Article 22 of Council Regulation N°1698/2005) when it is given in the form of an interest rate subsidy (to be recorded in ▶ Table J, heading 89 Subsidies on interest paid.</li> <li>• The support for modernisation of agricultural holdings (Measure Article 20(b)(i), Article 26 of ▶ Council Regulation (EC) No 1698/2005), for improvement of the economic value of forests (Measure Article 20(b)(ii), Article 27), for agriculture and forestry infrastructure (Measure Article 20(b)(v), Article 30), (to be recorded in ▶ Table G, column 5 – 'Subsidies' under the appropriate heading of the investment).</li> </ul>	953
Disaster payments, compensation from public authorities for loss of production or means of production. (For private insurance compensation heading 181 in Table K is used),	998
Grants and subsidies of exceptional character (e.g. agri-monetary compensation). Taking into account their exceptional character, these payments are registered on a cash basis,	999
Compensations for the cessation of milk production. Annual payments are to be registered under 1052, lump sum payments under 2052,	1052 and 2052
General subsidies that cannot be allocated to any activity or cannot be registered under any of the above codes."	950

## 2.11. Table K PRODUCTION (excluding livestock)

### 2.11.1. Table K – Heading definitions

#### 2.11.1.1. Crops

Separate entries should be applied if the same crop is cultivated both with irrigation and without irrigation.

Table K – headings and description		
Heading / sub-heading: (I) <u>Crops</u>		Notes
<i>Cereals</i>		
120 Common wheat and spelt	Includes seeds	<p><b>Excludes</b> cereals and maize harvested green for animal feed (including silage). They are to be recorded under ► heading 145 - 'Other fodder plants' and its respective ► subheadings 326 - 'Fodder maize' and 327 - 'Other silage cereals'.</p> <p><b>Includes</b> also millet, triticale, buckwheat and sorghum (except fodder sorghum, included under ► heading 145 - 'Other fodder plants', ► subheading 327 - 'Other silage cereals').</p>
121 Durum wheat		
122 Rye (including meslin)		
123 Barley		
124 Oats		
125 Summer cereal mixes		
126 Grain maize		
127 Rice		
128 Other cereals		
<i>Other fields crops</i>		
129 Dry pulses	Includes seeds	<p>All protein crops grown for their seed, including seed and mixtures of dry pulses with cereals.</p> <p><b>Excludes:</b></p> <ul style="list-style-type: none"> <li>• Legumes harvested green (e.g. lucerne) (to be recorded in ► heading 145 - 'Other fodder plants').</li> <li>• Oil protein crops (e.g. soya) (to be recorded in ► heading 132 - 'Herbaceous oil seeds crops').</li> <li>• Leguminous crops grown as vegetables (to be recorded in ► headings 136, 137 or 138).</li> </ul>
360 Peas, field beans and sweet lupins		
361 Lentils, chick peas and vetches		
330 Other protein crops		
130 Potatoes	Includes propagation material	<b>Includes</b> early and seed potatoes.
362 Potatoes for starch		<i>To be entered if details available in the holding's accounts</i>
363 Other potatoes		
131 Sugar beet	Excludes seeds and seedlings	<p>The quantity is to be entered net of tops. Sugar beet tops are to be entered under ► heading 300 - 'Sugar beet tops'.</p> <p>The value of beet pulp should be included in the sum of sugar beet sales and also as cost (in ► table F, headings 64 or 65) if used like feedingstuff in the farm.</p>

Table K – headings and description		
Heading / sub-heading: <b>(I) Crops</b>	Notes	
<b>132 Herbaceous oil seeds crops</b>	Includes seeds and seedlings	Oilseed rape, sunflower, soya, castor oil, safflower, sesame, groundnuts, mustard, poppy and other oil seed and fibre crops. <b>Excludes</b> cotton (to be recorded in ► heading 135, subheading 347 – 'Cotton').
<i>331 Oilseed rape</i>		
<i>332 Sunflower</i>		
<i>333 Soya</i>		
<i>364 Flax other than fibre flax</i>		To be entered if details available in the holding's accounts
<i>334 Other</i>		Including flax other than fibre flax, if not recorded under ► subheading 364.
<b>133 Hops</b>	Excludes seeds and seedlings (to be recorded in ► heading 143 – 'Other seeds').	Production is defined as the quantity of dried flowers.
<b>134 Tobacco</b>		Production is defined as the quantity of dried leaves or dried leaf equivalent.
<i>365 Flue-cured</i>		Tobacco dried in ovens with controlled air circulation, temperature and humidity (Virginia, Virginia D and hybrids thereof and Bright)
<i>366 Light air-cured</i>		Tobacco dried in the air under cover. (Burley, Badischer Burley and hybrids thereof, and Maryland)
<i>367 Dark air-cured</i>		Tobacco dried in the air under cover, fermented before being marketed (Badischer Geudertheimer, Pereg, Korso, Paraguay and hybrids thereof, Dragon Vert and hybrids thereof, Philippin, Petit Grammont (Flobecq), Semois, Appelterre, Nijkerk, Misionero and hybrids thereof, Rio Grande and hybrids thereof, Forchheimer Havanna Iic, Nostrano del Brenta, Resistente 142, Goyano, Hybrids of Geudertheimer, Beneventano, Brasile Selvaggio and similar varieties, Fermented Burley and Havanna)
<i>368 Fire-cured</i>		Tobacco dried by fire. (Kentucky and hybrids thereof, Moro di Cori and Salento)
<i>369 Sun-cured</i>		Tobacco dried in the sun. (Xanthi-Yaka, Perustitza, Samsun, Erzegovina and similar varieties, Myrodata Smyrnis, Trapezous and Phi I, Kaba Koulak (non-classic), Tsebelia and Mavra)
<i>370 Basmas</i>		Basmas
<i>371 Katerini</i>		Katerini
<i>372 Kaba-Koulak (classic)</i>		Kaba-Koulak (classic) and similar (Elassona, Myrodata Agrinion and Zychomyrodata)
<b>135 Other industrial crops</b>	Excludes seeds and seedlings (to be recorded in ► heading 143 – 'Other seeds').	
<i>345 Medicinal and aromatic plants, condiments and spices</i>		Including tea, coffee and coffee chicory.
<i>346 Sugar cane</i>		
<i>347 Cotton</i>		Production (column 5) is to be recorded in 100 kg of unginned fibre.

Table K – headings and description			
Heading / sub-heading: <b>(I) Crops</b>		Notes	
373 <i>Fibre flax</i>			<i>To be entered if details available in the holding's accounts</i>
374 <i>Hemp</i>			<i>To be entered if details available in the holding's accounts</i>
348 <i>Other</i>			Includes also fibre flax and hemp, if not recorded under ► headings 373 and 374.
<b>Vegetables and non-perennial fruits</b>			
136 <i>Open ground field scale</i>	Fresh vegetables, melons, strawberries (including pineapple and sweetcorn)	<p>Rules for data recording described in ► 'Type of crop code', column 2 are to be used carefully.</p> <p>Enter the <b>basic area</b> (see ► column 4).</p>	Crops grown in rotation with field scale crops.
137 <i>Open ground market garden</i>			Crops grown under short rotation with other horticultural crops, with almost continuous occupation of the land and several harvests per year.
138 <i>Under shelter</i>			<p>Crops grown under shelter (greenhouses, permanent frames, accessible plastic tunnels) during the whole or greater part of the growing season.</p> <p>Crops grown in <i>not accessible</i> plastic tunnels, under cloches or portable frames are not considered as crops under shelter, but as open ground (► headings 136 and 137).</p> <p>In the case of multi-storey greenhouses, only the basic area is counted.</p>
335 <i>Cabbages, cauliflower, broccoli</i>	Sub-headings of headings 136, 137, 138 Enter products irrespective of their final form.	To be entered if details available in the holding's accounts	
336 <i>Leeks, spinach, lettuce</i>			
337 <i>Tomatoes</i>			
375 <i>Sweet corn</i>			
338 <i>Vegetables grown for fruit or flowers (not tomatoes)</i>			Marrows, courgettes, aubergines, gherkins, globe artichokes, sweet peppers. <b>Includes</b> also sweet corn if not recorded under ► heading 375.
339 <i>Vegetables grown for roots, bulbs or tubers (except potatoes)</i>			Potatoes are to be recorded under ► heading 130.
340 <i>Legume vegetables</i>			<b>Includes</b> peas and beans. <b>Excludes</b> lentils, chick peas (to be recorded under ► subheading 361).
341 <i>Fruits of non-perennial plants</i>			Strawberries, melons, water melons, pineapples.

Table K – headings and description		
Heading / sub-heading: <b>(I) Crops</b>		Notes
<b>139 Mushrooms</b>	Area: total area of all successive crops (= basic area x number of complete harvests) in square meters.  Example: if the farm has 200 m <sup>2</sup> for cultivating mushrooms and 4 complete harvests during the year, the area to be entered should be 800 m <sup>2</sup> .  Not included in the UAA of the holding.	
<b>Flowers and ornamental plants</b>		
<b>140 Flowers and ornamental plants grown in the open</b>	Rules for data recording described in ► 'Type of crop code', column 2 are to be used carefully.	<b>Includes</b> production of flower bulbs. <b>Excludes</b> nurseries (to be entered in ► heading 157).
<b>141 Flowers and ornamental plants grown under shelter</b>	Enter the <b>basic area</b> (see ► column 4).	Quantity is not necessary (see ► column 5).
<b>342 Flower bulbs, corms and tubers.</b>	<b>Subheadings related to headings 140 and 141</b> <i>To be entered if details available in the holding's accounts</i>	
<b>343 Cut flowers and flower buds</b>		
<b>344 Flowering and ornamental plants.</b>		
<b>Seeds</b>		
<b>142 Grass seed</b>	<b>Includes</b> seedlings and forage legume seed.	
<b>143 Other seed</b>	<b>Includes:</b> <ul style="list-style-type: none"> <li>Seed of vegetables, flowers, horticultural plants and arable crops, but not seed of cereals, dry pulses, potatoes, grass and oilseed crops (see the comments in the corresponding headings).</li> <li>Seedlings and propagation material.</li> </ul>	
<b>Fodder crops and fallow</b>		
<b>144 Fodder roots and brassicas</b>	<b>Includes:</b> Mangolds, swedes, fodder carrots, fodder turnips, forage kale, half-sugar mangolds, other fodder roots and brassicas. <b>Excludes</b> seed crops.	<ul style="list-style-type: none"> <li>The value of forage sold off the farm is to be indicated under 'Sales' (column 7).</li> <li>The value of forage used as feedingstuffs for livestock can be indicated when marketable under 'Farm use' (column 10). This amount is also to be entered as costs of feedingstuffs produced on the farm (see ► table F)</li> </ul>
<b>145 Other fodder plants</b>	<b>Includes</b> all fodder crops not already recorded under ► heading 144, harvested green for fodder (including silage crops) and grown for less than 5 years. <b>Excludes</b> temporary grass (► heading 147).	
<b>326 Fodder maize</b>		

Table K – headings and description	
Heading / sub-heading: (I) <u>Crops</u>	Notes
327 <i>Other silage cereals</i>	<b>Includes</b> fodder sorghum. See also the comments about cereals in ► headings 120 to 128.
328 <i>Other fodder plants</i>	Lucerne and other fodder plants
146 <b>Fallows and set aside</b>	<b>Includes:</b>  Fallow land: Includes all arable land included in the crop rotation system, whether worked or not, but with no intention to produce a harvest for the duration of a crop year. Additionally it comprises all areas of arable land maintained in good agricultural and environmental conditions as set out in Article 6 of Council Regulation (EC) No 73/2009 if there was no intention to produce a harvest for the duration of a crop year. . Entries should be under ► column 2, 'Type of crop' – code 1 and under ► column 3, 'Missing data' –code 3.
315 <i>Fallow land without any subsidies</i>	
316 <i>Fallow land subject to the payment of subsidies</i>	
147 <b>Temporary grass</b>	Grassland grown for less than 5 years on arable land. <b>Includes</b> areas grown for less than one year and the production of hay and/or silage from these areas (see also instructions in ► headings 150 and 151).
148 <b>Other arable crops</b>	<b>Includes</b> all crops not included under ► headings 120 to 147 and their subheadings. <b>Excludes</b> permanent crops (to be recorded under ► headings 152 and 159).
149 <b>Land ready for sowing, leased to third parties</b>	<b>Includes</b> land offered to employees as a benefit in kind. The amount of leasing rent should be entered in column 7 (sales).
150 <b>Permanent pasture</b>	Grassland grown for 5 years or more on cultivated land.
151 <b>Rough grazing</b>	Generally uncultivated and not-fertilised land, including scrub, used as poor quality pasture.  <ul style="list-style-type: none"> <li>• The value of hay and/or grass sold off the farm is to be indicated under 'Sales' (column 7).</li> <li>• The value of hay and/or grass used as feedingstuffs for livestock can be indicated when marketable under 'Farm use' (column 10). This amount is also to be entered as costs of feedingstuffs produced on the farm (► table F).</li> </ul>
314 <b>Permanent grassland no longer used for production purposes and eligible for direct payments</b>	Areas of permanent grassland and meadows no longer used for production purposes which, in line with Regulation (EC) No 73/2009 are maintained in good agricultural and environmental condition and are eligible for financial support. Only area is to be recorded.

Table K – headings and description		
Heading / sub-heading: <b>(I) Crops</b>	Notes	
<i>Permanent crops</i>		
<b>152 Fruit and berry orchards</b>	<p><b>Includes</b> tropical and sub-tropical fruit and bananas.</p> <p><b>Excludes</b> permanents crops grown under shelter (to be recorded in ► heading 156).</p>	
<b>349 Pome fruit</b>	<i>Enter products irrespective of their final form or use.</i>	<b>Includes</b> apples, pears, and quinces.
<b>350 Stone fruit</b>		<b>Includes</b> plums, peaches, apricots, cherries. <b>Excludes</b> table olives (to be recorded in ► heading 154).
<b>351 Nuts</b>		<b>Includes</b> walnuts, hazelnuts, almonds, chestnuts.
<b>352 Small fruit and berries</b>		<p><b>Includes</b> red currants, black currants, white currants, gooseberries, raspberries, figs.</p> <p><b>Excludes</b> strawberries, melons and pineapples (to be recorded in ► headings 136, 137 or 138).</p>
<b>353 Tropical and sub-tropical fruit</b>		<b>Includes</b> bananas, avocados, mangoes, papayas.
<b>153 Citrus fruit orchards</b>		
<b>354 Oranges</b>		
<b>355 Tangerines, mandarines, clementines</b>	<b>Includes</b> similar small fruit.	
<b>356 Lemons</b>		
<b>357 Other citrus fruit</b>		
<b>154 Olive groves</b>	When appropriate, production and area should be split between the different sub-headings. <b>Areas (column 4) and production (column 5) are not to be double counted in the main heading. No figure for production should be provided in the main heading as with olives and olive oil different products are recorded in the sub-headings.</b>	
<b>281 Table olives</b>	Enter the <u>quantity of olives (fruit)</u> under 'Production' (column 5).	
<b>282 Olives for olive oil</b>		Olive grown sold for oil production but sold as fruit.
<b>283 Olive oil</b>	Enter the <u>quantity of oil</u> under 'Production' (column 5).	
<b>284 Olive by-products</b>		
<b>Excludes crops grown under shelter (to be recorded in ► heading 156). For young plantations see also ► heading 159.</b>		

Table K – headings and description	
Heading / sub-heading: (I) <u>Crops</u>	Notes
155 Vines	Areas (column 4) and production (column 5) are not to be doubled counted in the main heading. Production is to be entered in quintals.
285 Table grapes	Production is to be entered in quintals
286 Grapes for quality wine with protected designation of origin (PDO)	Production is to be entered as hectolitres or equivalent hectolitres of wine (see ► 'Production', column 5).
292 Grapes for quality wine with protected geographical indication (PGI)	
293 Grapes for other wines	
288 Miscellaneous vine products <i>Grape must, juice, brandy, vinegar and other products, only if produced on the holding.</i>	
289 Quality wine with protected designation of origin (PDO)	
294 Quality wine with protected geographical indication (PGI)	
295 Other wines	
291 Raisins	
304 Vine by-products	Marc, lees, leaves.
156 Permanent crops grown under shelter	See ► 'Type of crop' (column 2).
157 Nurseries	<p><b>Includes</b> vine nurseries.</p> <p>For nurseries no entry should be made in column 5 (production). Instead, missing data code 3 should be used because it is not feasible to indicate production. However, Opening valuation, sales and Closing valuation should be recorded.</p> <p><b>Excludes</b> tree nurseries in forests for farmhouse consumption (to be entered in ► heading 173 – 'Woodland area').</p>
158 Other permanent crops	Other permanent crops (osier, rushes, bamboo, salix, Christmas trees, etc.)
159 Growth of young plantations	<p>Enter only the value of the growth of young plantations not yet in full production in column 9 (closing valuation). The growth is valued on the basis of the costs of the inputs used (recorded in ► table F). This amount is also entered under 'Investments' for 'Permanent crops' (► table G, heading 96, column 4). The purchases of bushes, young trees and seedlings (of permanent crops) are considered to be investment and therefore <b>only</b> entered in ► table G.</p> <p>All other data (area, production, sales) concerning these crops are to be entered under the headings for the particular crop (► headings 152 to 158).</p>

Excludes crops grown under shelter (to be recorded in ► heading 156). For young plantations see also ► heading 159.



Table K – headings and description		
Heading / sub-heading:	Notes	
(I) <u>Crops</u>		
<i>Other crops products</i>		
<b>160 Processed products from crops from the holding and not separately mentioned</b>	<b>Includes</b> alcohol produced other than from grapes, cider, perry, flour and soured vegetables. To be entered only 'Sales' (column 7).	
<b>161 Crop by-products</b>	<b>Excludes</b> vine by-products (to be entered in ► subheading 304) and olive by-products (to be entered in ► subheading 284).	
<i>299 Straw</i>	Straw used as bedding is to be recorded under 'Farm use' (column 10).	<i>To be entered if the details are available in the holding's accounts</i>
<i>300 Sugar beet tops</i>	See ► heading 131 (sugar beet).	
<i>301 Other by-products</i>		

## 2.11.1.2. Animal products

Heading / sub-heading: (II) Animal products	Notes	
162 Cows' milk		<b>Includes</b> milk from buffalos. <b>Excludes</b> milk suckled by calves.
163 Products of cows' milk	<p>Enter production as liquid milk equivalent in quintals regardless of the form of the final product (cheese, butter...).</p> <p>Sales and valuations are before deduction of any super-levy (to be recorded in ►table L, heading 401, column 10).</p>	<p><b>Includes</b> only products from milk processed on the farm.</p> <p>Production is given as quantity of milk equivalent. Milk used for cheese or butter is not to be included in ►heading 162 – 'Cow's milk'.</p> <p>In cases of cheeses made from mixtures of cows' and sheep/goat's milk, data for the milk equivalent should be entered under the product forming the major share (►headings 163, 167 or 168).</p>
164 Sheep's milk	See notes in ►headings 162 and 163.	
165 Goats' milk	See notes in ►headings 162 and 163.	
166 Wool	Production is the quantity of raw wool.	
167 Products of sheep's milk	Production is given as quantity of milk equivalent. Cheeses from milk mixtures (see ►heading 163).	
168 Products of goat's milk		
169 Hens' eggs	Production is to be given in thousands of eggs. <b>Includes</b> eggs for hatching.	
313 Honey and products of bee-keeping	Honey, hydromel and other bee-keeping products. Enter quantities as 100 kg honey equivalent.	
170 Other animal products	Manure for sale, stud fees received, eggs other than hens'.	
171 Contract rearing	<p>Enter receipts (equivalent value of services rendered) from contract rearing (in which the holder does not assume the economic risk in rearing or fattening animals).</p> <p>Rearing and/or fattening under contract of livestock <i>owned</i> by the farmer are not considered as 'Contract rearing'.</p> <p>Under contract animals are not to be included in the ►table D – 'Opening or Closing Valuation' (►columns 1 to 4). The annual 'Average number of animals' reared under contract is to be entered in ►table D, column 5. See also the general instructions in ►table D.</p>	
307 Cattle under contract	<i>To be entered if details available in the holding's accounts</i>	
308 Sheep and/or goats under contract		
309 Pigs under contract		
310 Poultry under contract		
311 Other animals under contract		

### 2.11.1.3.Forestry

Heading (III) Forestry	Notes
<b>173 Woodland area</b>	Forest and woodland. <b>Includes</b> poplar plantations and nurseries located within woodland.  Enter only the area (column 4). These areas are <b>excluded</b> from the utilised agricultural area (UAA) of the holding (► table B), but <b>included</b> in the total area (► heading 183, column 4).  Valuations should be entered in ► table G, heading 100 – 'Forest land'.
<b>174 Sales of felled timber</b>	Enter the value of 'Sales' (column 7) of felled timber, standing timber and other products (including farm use) during the accounting year.
<b>175 Sales of standing timber</b>	
<b>176 Other forestry products (Includes cork, pine, resin)</b>	

### 2.11.1.4.Other products

Heading (IV) Other products	Notes
<b>172 Receipts from occasional letting of fodder areas</b>	Enter only receipts (column 7). The area is to be recorded under the appropriate forage crop heading.
<b>177 Contract work for others</b>	<b>Includes</b> hiring out of equipment or agricultural contract work carried out by the labour force of the holding.
<b>178 Interest on liquid assets</b>	Liquid assets are defined as cash in the bank necessary for running the holding. Return receipts only (column 7). This is not filled in if the circulating capital is determined arbitrarily (see ► table G, heading 102).
<b>179 Farm tourism</b>	Receipts of tourism, where tourism overlaps agricultural activity on the holding to such an extent that in practice it is impossible to distinguish them. The relevant costs and labour cannot be separated and, therefore, are all included under the corresponding headings.  <b>Includes</b> returns from board and lodging, campsites, cottages, riding facilities, hunting and fishing.  <b>Excludes</b> value of products produced on the holding used for catering. This is to be recorded under the corresponding heading in ► column 8 – 'Farmhouse consumption and benefits in kind'.
<b>180 Receipts relating to previous accounting year</b>  <i>Liaison agencies should provide supplementary information if large amounts are entered under this heading</i>	Receipts from activities in previous accounting years.  <b>Excludes:</b> <ul style="list-style-type: none"> <li>• Production-related grants and subsidies for previous accounting year (to be recorded in ► table J, heading 119, serial number 483).</li> <li>• Disaster compensation(s) (to be recorded in ► table J, heading 113, code 998).</li> </ul>

Table K – headings and description (continue)	
<p><b>181 Other products and receipts</b></p> <p><i>Liaison agencies should provide supplementary information if large amounts are entered under this heading.</i></p>	<p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>Receipts from renting out of land, renting or leasing of quotas (also returned in ►table L, column 5), rental value of employees' housing included in salaries and other wages in kind (see information in ►table F, heading 59).</li> <li>Receipts from renting or leasing of milk quota, when separately traded from land (also returned in ►table L, column 5 with code 2).</li> <li>Compensation from private insurance for loss of current production, if it cannot be allocated to a particular crop or livestock.</li> </ul> <p><b>Excludes</b> compensation from public authorities (disaster payments) which are to be recorded under ►table J, heading 113, code 998.</p>
<p><b>182 Other areas and their production</b></p>	<p><b>Includes</b> kitchen gardens, the ground occupied by buildings, roads, ponds, etc.</p> <p>These areas are <b>excluded</b> from the utilised agricultural area (UAA) of the holding (see ►table B), but <b>included</b> in the total area (►heading 183, column 4).</p> <p>Even if these areas are not included in the UAA a valuation can be made (►table G, heading 94 and subheading 95).</p>

2.11.1.5. Total

<b>183 Total</b>	Total of <b>headings 120 to 182 and 313 to 314, excluding subheadings.</b> Total area (column 4) <b>excludes</b> the area of successive crops and mushrooms.
------------------	---

2.11.2. Table K – Columns

Product (heading)	Type of crop (code)	Missing data (code)	Area	Production for the accounting year	Opening valuation	Sales	Farmhouse consumption and benefits in kind	Closing valuation	Farm use
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
488	489	490	491	492	493	494	495	496	497
498	-	-	-	-	-	-	-	-	-

2.11.3. Table K – column 1: Products

Certain headings are subdivided into subheadings. In such cases information for columns 4 to 10 should be given under both subheadings and the parent heading. In this case the aggregate of the subheadings is entered (see also ►column 4: Area).

Same type of crop code is to be used both for the main heading and subheadings. Given that different 'Type of crop' codes can be used for the subheadings into the same main heading, the main heading is to be split in as many 'Type of crop' codes as there are in the subheadings.

Data for crops purchased as standing crops should be made under the relevant heading with the exception of area, which is not to be entered. The same applies for areas rented in for less than one year on an occasional basis. If the renting is renewed from year to year, the area can be entered in ►table B, heading 11 – 'Land rented'.

2.11.4. Table K – column 2: Type of crop

Table K – column 2: Type of crop			
		Code	Definition and notes
		<b>0 not applicable</b>	Area is not recorded for: <ul style="list-style-type: none"> <li>• Livestock products (► headings 162 to 171, 313 and sub-headings 307 to 311).</li> <li>• Processed products (► headings 160 and 288).</li> <li>• By-products (► headings 161, 284, 299 to 301, 304).</li> <li>• Stocks from the previous accounting year if the crop is not cultivated during the current year.</li> </ul>
<b>A. Field scale crops</b>	<b>Not irrigated</b> (not those in categories 6, 7)	<b>1 non-irrigated main crops</b>	- Single crops, i.e. crops which are the only ones grown on a given area during the accounting year, - Mixed crops: crops sown, cultivated and harvested together and producing a mixture as the final product, - Of the crops grown successively in the course of the accounting year on a given area, the crop which remains longest in the ground. •
		<b>2 non-irrigated combined crops</b>	Crops growing for some time together on the same land and each normally producing a distinct harvest in the course of the accounting year. The total area is divided between these crops in proportion to the area actually occupied by each. (see ► column 4: Area).
		<b>3 non-irrigated follow-up crops (catch crops)</b>	Crops grown in succession during the accounting year on a given area and not regarded as main crops.
	<b>Irrigated</b>	<b>6 irrigated main or combined crops</b>	A crop is regarded as being irrigated when water is normally supplied artificially.
		<b>7 irrigated follow-up crops</b>	These two types of crops are to be indicated if the information is available in the accounts.
<b>B. Market gardening and floricultural crops grown in the open</b>	<b>4 open ground market garden crops and flowers</b>	Fresh vegetables, melons and strawberries grown in market gardens in the open (► heading 137) and open-grown flowers and ornamental plants (► heading 140) <b>Includes</b> crops in not accessible plastic tunnels.	
<b>C. Crops under shelter</b>	<b>5 crops under shelter</b>	Fresh vegetables, melons and strawberries under shelter (► heading), flowers and ornamental plants (annual or perennial) under shelter (► heading 141), permanent crops under shelter (► heading 156). If necessary, also headings 139, 143, 285 and 157 Not accessible plastic tunnels, cloches and portable frames are not considered as shelter (see ► 'Type of crop' code 4).	
<b>D. Energy crops</b>	<b>10 energy crops</b>	Energy crops as defined in Article 88 of Regulation (EC) No 1782/2003, whether they receive the aid for energy crops or not.	

N.B. Codes of subheadings must be the same as the code of the main heading (see comments in ► column 1: Products).

2.11.5. Table K – column 3: Missing data

Table K – column 3: Missing data	
Code	
0	Is entered when no data are missing.
1	Should be entered when the area covered by a crop is not given (see column 4). For example <ul style="list-style-type: none"> <li>- in the case of sales of marketable crop products purchased as standing crops or coming from land rented for a period of less than one year on an occasional basis, and</li> <li>- in the case of production obtained by processing purchased animal or crop products</li> </ul>
2	Should be entered for the crops under contract when, because of the conditions of sale, the actual production cannot be stated (column 5).
3	Should be entered when, because of the conditions of sale, the actual production cannot be stated and the crops are not under contract. (no entry in column 5) For example: <ul style="list-style-type: none"> <li>• Sales of marketable crop products purchased as standing crops.</li> <li>• Livestock products.</li> <li>• Fallow land whether subject or not to the payment of subsidies .</li> <li>• Other cases (i.e. fodder plants, pastures in some countries).</li> </ul>
4	Should be entered when area and actual production are missing (no entry in either columns 4 (area) or 5 (production)). Stocks from the previous accounting year, when the crop is not cultivated during the current year, should use this code.
5	Should be entered for young plantations which are not yet giving any harvest
6	Should be entered in case of no harvest because of crop failure due for example to bad weather conditions.

2.11.6. Table K – column 4: Area

Enter the basic or Utilised Agricultural Area (UAA= the equivalent area occupied for the complete accounting year) of the crop.

For crop products enter the area occupied by the main crop.

Area is to be indicated in **ares** (hundredths of a hectare) except for **mushrooms** (see ► heading 139).

**Combined crops:** the area given is the share of the UAA occupied by the crop on a pro rata basis.

**No areas are entered for:**

- Processed products (► headings 160 and 288 ).
- By-products (► headings 161, 284, 299 to 301, 304).
- Crops purchased as standing crops.
- Crops from land rented for less than one year on an occasional basis.

In this case the Missing data code '1' is to be entered in ► column 3.

**Subheadings of vegetables and flowers**

For **subheadings** 335 to 344 the *total cropped areas of each of the successive crops* are recorded.

The Utilised Agricultural Area (UAA) is entered under the parent headings 136, 137, 138, 140 and 141.

Where successive crops are cultivated, the sum of the areas of subheadings 335 to 344 will be equal or greater than the sum of the UAA of headings 136, 137, 138, 140, 141.

Example:

A holding cultivates under shelter two crops during the same accounting year:

- Cauliflower: one harvest of 80 ares.

- Tomatoes: two harvests in the same field. The first harvest of tomatoes occupies 500 ares the second harvest occupies 80% of this area (400 ares).

Under subheading 335 – '*Cabbage, cauliflower, broccoli*' is to be recorded: 80 ares.

Under subheading 337 – '*Tomatoes*' is to be recorded: 500 ares (1<sup>st</sup> harvest) + 400 ares (2<sup>nd</sup> harvest) =900 ares.

Under the parent heading 138 – '*Vegetables and no-perennial fruit under shelter*' is to be recorded:

80 ares of UAA (cauliflower) + 500 ares of UAA (tomatoes) = 580 ares.

#### 2.11.7. Table K – column 5: Production

Enter the quantities of animal products and crops produced during the accounting year.

The production is to be indicated in **quintals** (units of 100kg) **except** for:

- **Wine grapes** (only table grapes are to be entered in quintals) and **wine products** (► subheadings 286, 292, 293, 289, 294 and 295). The production is to be recorded in hectolitres or hectolitres equivalent using the coefficients given in Regulation (EC) No 1282/2001 (article 9). The quantity for the main heading 155 'Vines', even if it is related to wine products, should be given in quintals.
- **Eggs** (► heading 169) in thousands.

Where the production is not feasible (production from standing crops and for crops under contract) an appropriate missing data code (2, 3 or 4) should be indicated (see ► column 3: Missing data).

#### 2.11.8. Table K – column 6: Opening valuation

Value of stocks of table K products at the start of the accounting year at farm gate prices current at that time.

**Excludes** stocks of forage crops *purchased* as animal feed (to be recorded as inputs in ► table F and/or in ► table G, heading 102 – 'Circulating capital').

#### 2.11.9. Table K – column 7: Sales

All returns received and due to be paid from product sale transactions during the accounting year.

Products sold off the farm and repurchased by the farm (e.g. sugar beet pulp, skimmed milk) should be entered under both, sales (here, in ► table K) and costs (► table F).

Any compensation payment for loss of production should be included in the total for sales of the product concerned. If the compensation cannot be allocated to any particular crop or livestock, it should be entered under ► heading 181– 'Other products and receipts'.

Sales are entered:

- Without addition of any grants and subsidies (to be entered in ► table J, heading 113).
- Without deduction of marketing costs (to be entered under ► table F, headings 71 or 76) or taxes (e.g. milk super-levy ► table L, heading 401).

#### 2.11.10. Table K – column 8: Farmhouse consumption

Valuations are at farm gate prices current at the time of transaction. **Includes:**

- Value of products consumed by the holder's household (including those used for farm tourism).
- Value of product used for payment in kind for labour and other goods and services.

#### 2.11.11. Table K – column 9: Closing valuation

Value of stocks of table K products at the end of the accounting year at farm gate prices current at that time.

For young plantations (see ► heading 159) only the *increase (growth)* in value of the plantation should be entered in table K.

**Excludes** stocks of forage crops *purchased* as animal feed (to be recorded as inputs in ► table F and/or in ► table G, heading 102 – 'Circulating capital').

2.11.12. *Table K – column 10: Farm use*

The farm-gate value of the holding's products in stock (storage) at the beginning of the accounting year and/or produced during the year, used as inputs on the holding (also recorded in ► table F).

**Includes:**

- Feedingstuffs (the value of grazed pasture and meadows is to be estimated too).
- Seeds and seedlings.
- Straw for livestock when it is a marketable product in the region.

**Excludes:**

- Straw for livestock when it is not a marketable product in the region.
- Milk suckled by calves.



## 2.12. Table L QUOTAS AND OTHER RIGHTS

### 2.12.1. Table L – General instructions

The 'Quantity' of owned or rented quota at the end of the accounting year should **always** be entered in column 9.

Enter the quotas *at current market values* (even if originally acquired free of charge) if they can be traded separately from land.

If the quota transactions are linked to land, only 'Quantity' is to be entered in ► table L. 'Opening and Closing valuation' are to be recorded in ► table G, heading 95 – 'Agricultural land'.

Some data entries are simultaneously included, individually or as components of aggregates, at other headings in ► tables F, G and/or K (see table below concerning recording of milk quotas).

### 2.12.2. Table L – Columns

Headings (quota or right) (1)	Type of data code (2)	(3)	Payments (purchase / leasing, renting) (4)	Receipts (sale/ leasing, renting) (5)	Opening valuation (6)	Depreciation (7)	Closing valuation (8)	Quantity (9)	Taxes (including additional levy) (10)
401 milk 402 suckler cow premiums 404 ewe and goat premiums 470 entitlements for payments under single payment scheme (optional)	Code 1, 2	unused							
421 sugar beet 422 tobacco 423 starch potatoes									
441 ammonia 442 organic manure 499 other									

2.12.3. Table L – column 2: Type of data code

Table L – column 2: Type of data code			
Column 2 = <b>code 1</b> (Asset related entries)		Column 2 = <b>code 2</b> (Income related entries: leasing or renting of quotas)	
4	<b>Quota purchased</b>	To be entered <i>only</i> if the quotas are not linked to land.  Example for L401 milk quota: amount paid for purchase of milk quotas done during the accounting year. It is included also under ► table G heading 99 column 4 – 'investments'; however it is not necessary equal to it if there are other rights than milk quota under heading 99.	<b>Payments for quota(s) leased or rented</b>  To be entered <i>only</i> if the quotas are not linked to land.  Included also in ► table F, heading 85 – 'Rent paid'.
5	<b>Quota sold</b>	To be entered <i>only</i> if the quotas are not linked to land.  Example for L401 milk quota: amount received for sales of milk quotas done during the accounting year. It is included also under table G heading 99 column 6 – 'sales'; however it is not necessary equal to it if there are other rights than milk quota under heading 99.	<b>Receipts from leasing or renting quota(s)</b>  To be entered <i>only</i> if the quotas are not linked to land.  Included also under ► table K, heading 181– 'Other products and receipts'.
6	<b>Opening valuation</b>	To be entered <i>only</i> if the quotas are not linked to land.  Example for L401 milk quota: the value of milk quota at the holder's own disposal, <b>whether originally acquired freely or purchased</b> , should be recorded at the market values existing at opening valuation. However it is not necessary equal to the value in G99, column 3, if there are other rights than milk quota under heading 99. The value of milk quota should be estimated according to the most possible accurate information at your disposal (current regional value if available).	Not applicable.
7	<b>Depreciation</b>	Depreciation of quotas and other rights <b>may</b> be entered in this column. There is no obligation to enter depreciation, it is a possibility let for the Member States wishing to record some. However any depreciation of quotas and other rights must <b>not</b> be <b>applied</b> in ► table G, heading 99, column 7 – 'Depreciation'.	Not applicable.
8	<b>Closing valuation</b>	To be entered <i>only</i> if the quotas are not linked to land.  Example for L401 milk quota: the value of milk quota at the holder's own disposal, <b>whether originally acquired freely or purchased</b> , must be recorded here at the market values existing at closing valuation. The possible depreciation entered under column 7 must not be deducted to obtain this	Not applicable.

**Table L - column 2: Type of data code**

		Column 2 = <b>code 1</b> (Asset related entries)	Column 2 = <b>code 2</b> (Income related entries: leasing or renting of quotas)
		amount. The closing valuation in table L is calculated only with the market values existing at this moment. This closing valuation is not necessary equal to the value in G99, column 8, if there are other rights than milk quota under heading 99.	
<b>9</b>	<b>Quantity</b>	<p>Quantity at the end of the accounting year.</p> <p>Units to be used</p> <ul style="list-style-type: none"> <li>▶ Headings 401 and 421: quintals.</li> <li>▶ Heading 442: quintals or number of animals.</li> <li>▶ Headings 402 and 404: number of basic units.</li> <li>▶ Heading 470: ares (see ▶ table M).</li> <li>▶ Heading 499: no entry.</li> </ul>	<p>Quantity at the end of the accounting year.</p> <p>Units to be used</p> <ul style="list-style-type: none"> <li>▶ Headings 401 and 421: quintals.</li> <li>▶ Heading 442: quintals or number of animals.</li> <li>▶ Headings 402 and 404: number of basic units.</li> <li>▶ Heading 470: ares (see ▶ table M).</li> <li>▶ Heading 499: no entry.</li> </ul>
<b>10</b>	<b>Taxes</b>	Enter only once, with code 2 in the column 2.	For L401 milk quota: additional levy paid or to be paid on the production for the accounting year.

2.12.4. How to record milk quotas

<b>Table L – heading 401: How to record milk quotas.</b>		
	<b>A. Transactions with quotas can be made <u>separately from land</u></b>	<b>B. Transactions with quotas <u>are linked to land</u></b>
<b>Opening and Closing Valuations</b>		
	<b><u>Code 1</u> in column 2</b>	
<b>Table L</b>	<ul style="list-style-type: none"> <li>In column 6 – 'Opening Valuation (OV)'. In column 8 – 'Closing Valuation (CV)'.</li> </ul>	<ul style="list-style-type: none"> <li>No entries</li> </ul>
<b>Table G</b>	<ul style="list-style-type: none"> <li>Under ► heading 99, in column 3 (OV). Under ► heading 99, in column 8 (CV). <u>Without</u> the value of land (to be recorded in ► heading 95 – 'Agricultural land').</li> </ul>	<ul style="list-style-type: none"> <li>Under ► heading 95, in column 3 (OV). Under ► heading 95, in column 8 (CV). <u>Together</u> with the value of land.</li> </ul>
<b>Purchases, sales and quantity</b>		
	<b><u>Code 1</u> in column 2</b>	
<b>Table L</b>	<ul style="list-style-type: none"> <li>Quota purchased (price paid) in column 4.</li> <li>Receipts from quota sold in column 5.</li> <li>'Quantity' in column 9.</li> </ul>	<ul style="list-style-type: none"> <li>No entries, <b>except</b> 'Quantity' in column 9.</li> </ul>
<b>Table G</b>	<ul style="list-style-type: none"> <li>Quota purchased (price paid) under ► heading 99, column 4 – 'Investment'.</li> <li>Receipts from quota sold under ► heading 99, column 6 – 'Sales'.</li> </ul>	<ul style="list-style-type: none"> <li>Quota purchased (price paid) under ► heading 95, column 4 – 'Investment'.</li> <li>Receipts from quota sold under ► heading 95, column 6 – 'Sales'.</li> </ul>
<b>Table F</b>	<ul style="list-style-type: none"> <li>No entries.</li> </ul>	
<b>Table K</b>	<ul style="list-style-type: none"> <li>No entries.</li> </ul>	
<b>Leasing or renting</b>		
	<b><u>Code 2</u> in column 2</b>	
<b>Table L</b>	<ul style="list-style-type: none"> <li>Payments for quota(s) leased or rented in column 4.</li> <li>Receipts from leasing or renting quota(s) in column 5.</li> <li>'Quantity' in column 9.</li> </ul>	<ul style="list-style-type: none"> <li>No entries, <b>except</b> 'Quantity' in column 9.</li> </ul>
<b>Table G</b>	<ul style="list-style-type: none"> <li>No entries.</li> </ul>	
<b>Table F</b>	<ul style="list-style-type: none"> <li>Payments for quota leased or rented under ► heading 85 – 'Rent paid'.</li> </ul>	<ul style="list-style-type: none"> <li>Payments for <u>quota and land</u> leased or rented under ► heading 85 – 'Rent paid'.</li> </ul>
<b>Table K</b>	<ul style="list-style-type: none"> <li>Receipts from leasing or renting quota under ► heading 181 – 'Other products and receipts'.</li> </ul>	<ul style="list-style-type: none"> <li>Receipts from leasing or renting <u>quota and land</u> under ► heading 181 – 'Other products and receipts'.</li> </ul>

## 2.13. Table M SELECTED DIRECT PAYMENTS under Council Regulation (EC) No 73/2009

### 2.13.1. Table M – General instructions

This table is for entering selected data concerning coupled direct payments for arable crops and beef premiums under ► Council Regulation (EC) 73/2009. Some Complementary National Direct Payments (CNDP) can be also recorded in table M (refer to RICC 1528). The decoupled direct payments, Single Payment Scheme (SPS) and the Single Area Payment Scheme (SAPS), are also to be recorded.

For headings 600 and 680, the area in ares should be indicated in respect of which aid is payable to the producer. For headings 710 to 742 the number of animals receiving payments should be entered. For headings 670 to 672, the number of activated entitlements should be expressed in ares. For heading 674 the number of special entitlements should be recorded.

All entries relate to areas harvested or livestock present during the accounting year. If complete payment for the accounting year is not known, the amounts due to be paid are to be estimated and recorded.

Areas (► column 4, –'Number of basic units') for which direct payments have been paid or are due to be paid may be less than those entered for the same crop in ► table K, column 4 – 'Areas', because the holder may not request direct payments for the whole eligible area.

If there are differences in the amounts due and eventually received, a correction can be made in the next year's farm return using ► table J, heading 119 – 'Differences from previous accounting year(s)'.  
 Entries are only made in columns 1, 4 and 5; columns 2, 3 and 6 to 10 are unused.

### 2.13.2. Table M – Columns

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

#### (1) Product or product combination (heading)

6xx: headings of crop, crop combination or payment under SPS or SAPS.

7xx: headings of beef payments and dairy premium.

#### (2) Unused

Only 0 should be recorded.

#### (3) Unused

Only 0 should be recorded.

#### (4) Number of basic units for payments

For headings 6xx:

Area in 'ares' in respect of which direct payments are received by the holder **except** for ► heading 674 (to be recorded the 'number of entitlements or special rights').

If this data is unknown, it can be estimated from the total payments paid or due to be paid. However, this cannot lead to areas larger than those indicated for the same crop in ► table K, column 4 – 'Areas'.

Details for heading 672 is optional.

For headings 7xx:

'Number of animals' in respect of which direct payments are received by the holder.

#### (5) Total aid

Total payments received or due to be paid relating to harvests or to entitlements established during the accounting year.

2.13.3. Table M SELECTED DIRECT PAYMENTS under Council Regulation (EC) No 73/2009 [\*] (headings 600 to 680 and 700 to 742)

<b>Table M – headings 600 to 680 and 700 to 742</b>			
<b>600 Protein crop premium</b> (► Regulation (EC) 73/2009)		The protein crop premium is also to be entered in Table J, with code 600	
<b>670 Single payment scheme</b> (► Regulation (EC) 73/2009)		<ul style="list-style-type: none"> <li>• In column 4, Number of basic units for payments: sum of headings 671 and 672. In column 5, Total aid: sum of headings 671 to 674.</li> <li>• The total of aid in accordance with the single payment scheme is also entered in Table J, with code 670.</li> <li>•</li> </ul>	
<b>Details of heading 670</b>			
Headings		Number of basic units for payments	Total aid
671	Payments in accordance with the single payment scheme except those under headings 672 and 674; includes also payments to grassland/permanent pasture, if not differentiated	Compulsory	Compulsory
672	Payments in accordance with the single payment scheme for grassland/permanent pasture	Optional	Optional
674	Payments in accordance with the single payment scheme, based on special entitlements	Compulsory	Compulsory
<b>680. Single area payment scheme</b> (► Regulation (EC) 73/2009)		The total of aid in accordance with the single payment scheme is also entered in Table J, with code 680.	
<b>700. Direct payments to beef</b> (► Regulation (EC) 73/2009)		<p>The total of direct payments to beef is also to be entered in Table J, with code 700.</p> <p>The following table indicates headings for all types of direct payments to beef, in accordance with Regulation (EC) No 73/2009:</p>	
Headings		Number of basic units for payments	Total aid
700	Total beef payments (sum of headings 710, 730, 740)	-----	Compulsory
710	Special premium (sum of headings 711 and 715)	Compulsory	Compulsory
711	Special premium for bulls	Compulsory	Compulsory
715	Special premium for steers	Compulsory	Compulsory
730	Suckler cow premium (sum of headings 731 and 735)	-----	Compulsory
731	Suckler cow premium for suckler cows and heifers	Compulsory	Compulsory
735	Suckler cow premium: additional national premium	Compulsory	Compulsory
740	Slaughter premium (sum of headings 741 and 742)	-----	Compulsory
741	Slaughter premium: 1 to 7 months	Optional	Compulsory
742	Slaughter premium: 8 months and over	Compulsory	Compulsory

## 2.14. Table N DETAILS OF PURCHASE AND SALES OF LIVESTOCK

The sub-totals of purchases and sales per animal species (equines, cattle, sheep, goats, pigs, poultry, other animals) are to be entered in ► table E, headings 51 to 58.

Category of livestock (heading) (1)	Number of animals purchased (4)	Values of purchases (5)	Number of animals sold (6)	Values of sales (7)
---	--	----------------------------	-------------------------------------	------------------------

N.B. Columns 2 and 3 and from 8 to 10 are not in use.

### (1) Category of livestock (heading)

Categories of livestock are to be indicated using code numbers 22 to 50, corresponding to headings for the same categories of livestock used in ► Table D.

### (4) Number of animals purchased

Number of heads.

### (5) Values of purchases

Total livestock purchases during the accounting year (including purchasing costs).

The related direct payments are not deducted from the total of these purchases, but are specified under ► table J, heading 117 (see instructions over there).

### (6) Number of animals sold

Number of heads.

### (7) Values of sales

Total livestock sales during the accounting year.

The related direct payments are not included in the sales total, but are specified under ► table J, heading 113 (see instructions over there).

When the marketing costs, if any, are known they are not deducted from the sales total, but given under ► Table F, ► heading 71, – 'Other specific livestock costs'