

Commission Regulation (EEC) No 2237/77 of 23 September 1977 amending Regulation No 118/66/EEC on the form of farm return to be used for the purpose of determining incomes of agricultural holdings (repealed)

- Article 1 The type of accountancy data to be given in a...
Article 2 This Regulation shall apply for the first time to the...
Article 3 Regulation No 118/66/EEC is hereby repealed. It shall apply in its...
Signature

ANNEX I
LAYOUT OF FARM RETURN

For each heading and column of the tables in this...

- A. GENERAL INFORMATION ON THE HOLDING
- B. TYPE OF OCCUPATION
- D. NUMBER AND VALUE OF LIVESTOCK
- E. LIVESTOCK PURCHASES AND SALES
- F. COSTS
- G. LAND AND BUILDINGS, DEADSTOCK AND CIRCULATING CAPITAL
- H. DEBTS
- I. VALUE ADDED TAX (VAT)
- J. GRANTS AND SUBSIDIES
- K. PRODUCTION (excluding animals) (headings 120 to 375)
- L. QUOTAS AND OTHER RIGHTS
- N. DETAILS OF PURCHASES AND SALES OF LIVESTOCK

ANNEX II
DEFINITIONS AND INSTRUCTIONS IN RESPECT OF THE FARM RETURN

- I. GENERAL DEFINITIONS AND INSTRUCTIONS

Status: Point in time view as at 01/01/2004.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2237/77 (repealed). (See end of Document for details)*

II. DEFINITIONS AND INSTRUCTIONS IN RESPECT OF INDIVIDUAL ITEMS IN THE...

A. GENERAL INFORMATION ON THE HOLDING

1. Holding number
2. Particulars concerning computer records
3. Organisational form of the holding
4. National sampling and weighting factors
5. Location of the holding
6. Category of holding
7. Dates of closure of accounts and creation of the information...
8. Less-favoured area
9. Other particulars concerning the holding

B. TYPE OF OCCUPANCY OF UAA

10. UAA in owner occupation
11. Rented UAA
12. UAA in sharecropping

C. LABOUR

- A. Regular unpaid labour
 13. Holder/manager
 14. Holder/not manager
 15. Manager/not holder
 16. Spouse(s) of holder(s)
 17. Other regular unpaid labour
- B. 18. Casual and seasonal unpaid labour
- C. Regular paid labour
 19. Farm manager
 20. Others
- D. 21. Casual and seasonal paid labour

COLUMNS OF TABLE C

- Functions performed (code) (column 1, positions 51, 55, 59, 63 and...
- Number of persons (column 1, positions 71 and 74)
- Year of birth (column 2)
- Total work force: number of annual units (column 3)
- Time worked (column 4)
- Work on an agricultural holding

D. NUMBER AND VALUE OF ANIMALS

COLUMNS OF TABLE D

- Opening valuation (columns 1 and 2)
- Closing valuation (columns 3 and 4)
- Average number (column 5)

E. LIVESTOCK PURCHASES AND SALES

COLUMNS OF TABLE E

- Livestock purchases (column 1)
- Livestock sales (column 2)
- Farmhouse consumption and benefits in kind (column 3)

F. COSTS

59. Wages and social security costs for paid labour
60. Contract work and machinery hire
61. Current upkeep of machinery and equipment
62. Motor fuels and lubricants
63. Car expenses
- Feedingstuffs
- Purchased feedingstuffs for:

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- Farm-produced feedingstuffs used on farms for:
- 71. Other specific livestock costs
- 72. Seeds and seedlings purchased
- 73. Seeds and seedlings produced and used on the farm
- 74. Fertilisers and soil improvers
- 75. Crop protection products
- 76. Other specific crop costs (including permanent meadows and grassland)
- 77. Specific forestry costs
- 78. Current upkeep of land improvements and buildings
- 79. Electricity
- 80. Heating fuels
- 81. Water
- 82. Insurance
- 83. Farm taxes and other dues
- 84. Other farming overheads
- 85. Rent paid
- 86. Unused
- 87. Insurance for farm buildings
- 88. Taxes and other charges on land and buildings
- 89. Interest and financial charges paid, total
- 90. Interest and financial charges paid on loans obtained for the...
- 91. Of which: interest and financial charges paid on loans obtained...
- 92. Interest and financial charges paid on loans obtained to finance...
- 93. Total costs
- G. LAND AND BUILDINGS, DEADSTOCK AND CIRCULATING CAPITAL
 - 94. Agricultural land, farm buildings and rights
 - 95. Agricultural land
 - 96. Permanent crops
 - 97. Land improvements
 - 98. Farm buildings
 - 99. Acquisition costs, quotas and other rights
 - 100. Forest land including standing timber
 - 101. Machinery and equipment
 - 102. Circulating capital
 - 103. Total
- COLUMNS OF TABLE G
 - Opening valuation (column 3)
 - Investments (column 4)
 - Investment subsidies (column 5)
 - Sales (column 6)
 - Depreciation (column 7)
 - Depreciation of plantations
 - Depreciation of farm buildings, fixed equipment and land improvements
 - Depreciation of machinery and equipment
 - Closing valuation (column 8)
- H. DEBTS
 - 104. Long- and medium-term loans
 - 105. Short-term loans and creditors
 - 106. Total
- I. VALUE ADDED TAX (VAT)
 - 107. VAT system

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- Subdivision of the VAT system (Spain, France, Italy, Hungary and...
 - Headings 108 to 111
 - 108. VAT on sales
 - 109. VAT on purchases
 - 110. VAT on investments
 - 111. VAT refunded by the tax authorities
- J. GRANTS AND SUBSIDIES
 - 112. Grants and subsidies except those on costs and purchase of...
 - 113. Of which: details of the total in heading 112
 - 1. Categories of livestock (headings 22 to 50) excluding cattle subsidies...
 - 2. Products (headings 120 to 313 and subheadings) excluding area payments...
 - 3. Specific codes indicated in the following list:
 - 114. Grants and subsidies on costs
 - 115. Of which: details of the total for heading 114 according to...
 - 116. Grants and subsidies on the purchase of animals
 - 117. Of which: details of the total for heading 116 according to...
 - 118. Total grants and subsidies
- K. PRODUCTION (excluding livestock)
 - A. CROPS
 - Cereals
 - Other field crops
 - Vegetables and non-perennial fruit
 - Flowers and ornamental plants
 - Seeds
 - Fodder crops and fallow
 - Permanent crops
 - Other crops products
 - B. ANIMAL PRODUCTS
 - C. FORESTRY
 - D. OTHER PRODUCTS
- COLUMNS OF TABLE K
 - Products (column 1)
 - Type of crop (column 2)
 - A. Field-scale crops (including fresh vegetables, melons and strawberries grown in...
 - B. Market gardening and floricultural crops grown in the open
 - C. Crops under shelter
 - D. Crops on land set aside in conformity with Council Regulations...
 - E. Energy crops
 - Missing data (column 3)
 - Area (column 4)
 - Production for the accounting year (column 5)
 - Opening valuation (column 6)
 - Sales (column 7)
 - Farmhouse consumption and benefits in kind (column 8)
 - Closing valuation (column 9)
 - Farm use (column 10)
- L. QUOTAS AND OTHER RIGHTS
 - COLUMNS IN TABLE L

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- Quotas or other rights (column 1)
 - Type of data (column 2)
 - (column 3) Unused
 - Payments (column 4)
 - Receipts (column 5)
 - Opening valuation (column 6)
 - Depreciation (column 7)
 - Closing valuation (column 8)
 - Quantity (column 9)
 - Taxes, additional levy (column 10)
- M. DIRECT PAYMENTS BASED ON AREA OR ANIMAL PRODUCTION —
under...
- COLUMNS IN TABLE M
 - Product or product combination (column 1)
 - (Columns 2 and 3) Unused
 - Number of basic units for payments (column 4) .
 - Total aid (column 5)
 - Reference amount (column 6)
 - (Columns 7 to 10) Unused.
- N. DETAILS OF PURCHASES AND SALES OF LIVESTOCK
COLUMNS OF TABLE N
- Category of livestock (column 1)
 - Number of animals purchased (column 4)
 - Livestock purchases (column 5)
 - Number of animals sold (column 6)
 - Livestock sales (column 7)

ANNEX III

PRESENTATION OF ACCOUNTANCY DATA: TECHNICAL SPECIFICATIONS

1. Device characteristics
2. Presentation of a file

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- (1) OJ No 109, 23. 6. 1965, p. 1859/65.
- (2) OJ No L 299, 27. 10. 1973, p. 1.
- (3) OJ No 148, 10. 8. 1966, p. 2701/66.
- (4) OJ No L 361, 29. 12. 1973, p. 84.

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