

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the purpose of determining incomes of agricultural holdings (repealed)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 .....  
Article 2 .....  
Article 3 .....  
Signature

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ANNEX I  
LAYOUT OF FARM RETURN

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- 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

## 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:

- 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. . . . . .
- 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

**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)

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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. ....  
2. ....  
3. Specific codes indicated in the following list:
114. Grants and subsidies on costs  
115. ....  
116. Grants and subsidies on the purchase of animals  
117. ....  
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. ....  
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
- 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

**Changes to legislation:**

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No 2237/77 (repealed).