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From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 1 August 2014

To: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European
Union

No. Cion doc.: C(2014) 5383 final - ANNEXES 1 to 2

Subject: ANNEXES to the COMMISSION DELEGATED REGULATION (EU) No
.../... supplementing Council Regulation (EC) No 1217/2009 setting up a
network for the collection of accountancy data on the incomes and
business operation of agricultural holdings in the European Union

Delegations will find attached document C(2014) 5383 final - ANNEXES 1 to 2.

Encl.: C(2014) 5383 final - ANNEXES 1 to 2.



EUROPEAN
COMMISSION

Brussels, 1.8.2014
C(2014) 5383 final

ANNEXES 1 to 2

ANNEXES

to the

COMMISSION DELEGATED REGULATION (EU) No .../..

supplementing Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union

Annex I

General and principal types of farming and correspondence between them

General type of farming	Description	Principal type of farming	Description
1.	Specialist field crops	15.	Specialist cereals, oilseeds and protein crops
		16.	General field cropping
2.	Specialist horticulture	21.	Specialist horticulture indoor
		22.	Specialist horticulture outdoor
		23.	Other horticulture
3.	Specialist permanent crops	35.	Specialist vineyards
		36.	Specialist fruit and citrus fruit
		37.	Specialist olives
		38.	Various permanent crops combined
4.	Specialist grazing livestock	45.	Specialist dairying
		46.	Specialist cattle — rearing and fattening
		47.	Cattle — dairying, rearing and fattening combined
		48.	Sheep, goats and other grazing livestock
5.	Specialist granivores	51.	Specialist pigs
		52.	Specialist poultry
		53.	Various granivores combined
6.	Mixed cropping	61.	Mixed cropping
7.	Mixed livestock holdings	73.	Mixed livestock, mainly grazing livestock
		74.	Mixed livestock, mainly granivores
8.	Mixed crops — livestock	83.	Field crops — grazing livestock combined
		84.	Various crops and livestock combined
9.	Non-classified holdings	90.	Non-classified holdings

Annex II

Farm return - main groups of accountancy data to be collected

- General information on the holding, such as data related to its location, status, type and classification.
- Type of occupation: summary data related to the types of occupancy of the agricultural land areas used by the holding.
- Labour: data characterising the holding's labour, such as the number of persons working on the farm, time worked and the type of engagement.
- Assets: data describing the assets of the holding, split into categories, used in its operation during the accounting year.
- Quotas and other rights: data related to the quotas and other rights related to the holding's operation in the accounting year.
- Debts: data related to the holding's indebtedness in the accounting year.
- Value added tax: data related to the application of the value added tax (VAT) systems to the holding.
- Inputs: data related to inputs used in the holding's operation, such as specific costs and overheads, to produce its outputs in the accounting year.
- Crops: data detailing production and use of crops in the holding.
- Livestock production: data detailing production and use of livestock in the holding.
- Animal products and services: data detailing production and use of animal products and services in the holding.
- Other gainful activities directly related to the farm: data related to all activities other than farm work, directly related to the holding and having an economic impact on the holding, and where either the resources of the holding (area, buildings, machinery, agricultural products, etc.) or the products of the holding are used.
- Subsidies: data detailing subsidies received during the accounting year by the holding.

Farm return – general rules for data collection

- (a) The accounting year of 12 consecutive months referred to in Article 8(3) of Regulation (EC) No 1217/2009 shall end during the period 31 December to 30 June inclusive.
- (b) Data given in a farm return is to be taken from accounts consisting of entries made systematically and regularly throughout the accounting year.

- (c) The data in a farm return should be given in financial values, in euro or in national monetary units, in physical measures of weight, volume, area, numbers, as well as in other corresponding units or indications.
- (d) The accountancy data are expressed in monetary terms without VAT.
- (e) The accountancy data in monetary terms are expressed without taking into account grants and subsidies, which are recorded separately. Grants and subsidies are understood to be all forms of direct aid from public funds which have resulted in a specific receipt.