Directorate E: Sectoral and regional statistics
Unit E.1: Agriculture and fisheries

EAA Inventory 2015

Methodological inventory/questionnaire on the compiling of Economic Accounts for Agriculture (EAA)

Questionnaire identification

Country	Austria
Institution	Statistics Austria
Author	Ch. Mayer
Date	Tuesday, 31 January 2017

The Economic Accounts for Agriculture (EAA) provide detailed information on income from agricultural activity. The methods are laid down in the regulation (EC) 138/2004 of the European Parliament and of the Council. Member States are requested to provide an inventory on how the data are compiled.

EAA Inventory 2015

PART A - GENERAL FRAMEWORK

A1 INSTITUTIONAL FRAMEWORK

A1.1 INSTITUTIONAL SETTINGS, INTERDEPENDENCY EAA WITH OTHER STATISTICS

A1.1.1 Which Institution(s) are responsible for the compilation of the Economic Accounts for Agriculture (EAA) and of the unit values of agricultural products?

The Directorate Spatial Statistics of Statistics Austria is responsible for the compilation of the EAA and the Unit Value Statistics of agricultural products.

A1.1.2 Which Institution(s) are responsible for the compilation of the Agricultural Income Index?

Directorate Spatial Statistics of Statistics Austria

A1.1.3 Is there interdependency between EAA and National Accounts (NA)? Is the bridge table compiled?

National Accounts are compiled by the Directorate Macro-economic Statistics of Statistics Austria. EAA data are used for the agricultural part of the NA. Bridge tables are compiled.

A1.1.4 Is there interdependency of EAA and Regional Economic Accounts for Agriculture (REAA)?

The regionalisation of the EAA is also done in the Directorate Spatial Statistics of Statistics Austria. EAA data at national level are used as a frame for the elaboration of the regional accounts (if they are not calculated bottom up from the start).

A1.2 UPDATES TO EAA

A1.2.1 At which time of the year are the updates of the EAA carried out?

Updates are carried out at the following times:
January: second estimate for the year n-1, update for the year n-2
July: semi-definitive data for the year n-1 (for the Green Report of the BMLFUW and for the data transmission to Eurostat in September), final data for the year n-2
November: first estimate for the year n, update for the year n-1

A1.2.2 *Which years are covered by each of these updates? (i.e. update in September of year n for the years n-1, n-2, n-3)*

In the year n updates of the EAA are normally carried out for the years n-1 (semi-definitive) and n-2 (final) (see A1.2.1 above). However, as the latest available data is being continually incorporated into the EAA, already completed reporting years can also be subject to revisions.

A1.3 CONSISTENCY WITH NATIONAL EAA

A1.3.1 *If national EAA are different from those transmitted to Eurostat: what are the differences? Why are these differences kept? Are they documented? (if so, please transmit documentation.)*

No differences

A1.3.2 *Are there, apart from the Eurostat Regulation, any further methodological guidelines available at national level? (If so, please transmit these guidelines.)*

No

A2 COMPILATION OF THE EAA: GENERAL REMARKS

A2.1.1 *For which years are retropolations[1] carried out and (if they are not yet available) when will they be available?*

EAA time series are available from 1995 onwards. Retropolations were carried out for the years 1995-1999.

A2.1.2 *Details of retropolation method used in your country: for which items are estimations made? On which assumptions are these estimations based?*

Retropolations were made using the same methods as for the current calculations.

[1] Retropolation represents the calculation of backwards time series which are consistent with the adjusted benchmark year.

A3 DATA USERS AND CONFIDENTIALITY

A3.1.1 *Who are the main users of economic accounts for agriculture data? (e.g. National Accounts; other units / departments in your organisation (please specify); other international organisations (please specify); ministry of agriculture; other ministries; scientific institutes and universities; other users (please specify); unknown)*

International institutions:
- European Commission/Eurostat
- European Commission/DG Agriculture

National institutions:
- Federal ministries: Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW); Federal Ministry of Finance (BMF)
- Provincial governments
- Federal Institutions
- Scientific institutes: Austrian Institute of Economic Research (WIFO)
- Universities
- Representative associations (e.g. social partners, chambers, professional organisations)
- Statistics Austria – internal users: National Accounts (NA)

Non-institutional organisations:
- Media
- Educational institutions
- General public

A3.1.2 *Are there any confidentiality rules applied to microdata used for EAA compilation in your country? If yes, please describe your confidentiality rules.*

The rules of statistical confidentiality are regulated by the Data Protection Act (Datenschutzgesetz) 2000, Federal Law Gazette I 165/1999, as amended and the Federal Statistics Act (Bundesstatistikgesetz) 2000, Federal Law Gazette I 163/1999, as amended.

A3.1.3 *If applicable, please provide any comments on the amount of data affected by embargo.*

-

PART B - STANDARD QUESTIONS – QUICK GUIDE

B1 DATA SOURCES

1. What are the data sources used to compile quantities, prices, values, volume indexes and price indexes (at least the most important ones)? If your calculations are based (inter alia) on quantities, prices and price indices: please specify the links (if any) to corresponding data sent to Eurostat (balance sheets, production statistics, agricultural price statistics).
2. On which methods of data collection are these data sources based?
3. Comment on the representativeness of the data sources used.

B2 LEVEL OF DETAIL

When compiling the EAA, at which level of detail do you work (e.g. for cattle: cattle (excluding calves), calves, etc.)? Please specify for each item.

B3 CALCULATION PROCEDURE

Please indicate in the Excel table the relations between basic data and EAA results.

If you work with more level of detail than the EAA, please add the necessary rows to the table. However, it is sufficient if all those sub-items for which the same calculation method is applied are grouped together in one line. In this case, please make sure to give a complete enumeration of the sub-positions concerned in the first cell of the row.

B4 ADJUSTMENTS

If adjustments to any of the data are made, in the framework of compiling the EAA at national level, please describe these adjustments. In particular, if any of these data refer to another reference period than the calendar year, please specify how the relevant calendar year figures are determined.

B5 ESTIMATIONS

If estimations are made, please specify. Give also details on the assumptions underlying these estimations.

B6 NUMERICAL EXAMPLE

Taking into account your replies to the previous questions (particularly to questions B1 and B3 to B5): please give an example of how the EAA results are calculated. For this purpose, the table given under question B1 can be used; however, its use is not obligatory. If you use the EAA elaboration tables of Appendix III of the EAA/EAF manual (rev. 1), please join them to your examples.

B7 SUBSIDIES AND TAXES ON PRODUCTS

1. List of subsidies on products and taxes on products relevant for the product in question;
2. Data sources;
3. Allocation: if the subsidies and / or taxes on products refer to a group of products (e.g. CAP reform subsidies referring to cereals, oilseeds and protein crops), please explain how their allocation to the individual products is done;
4. Price component or value? How are the subsidies and / or taxes on products incorporated in the EAA: as price component (i.e. by calculating a basic price for output items or a purchaser price for intermediate consumption items) or as values?
5. Accruals principle: for which of the subsidies / taxes on products mentioned above (point B7.1) did the application of the accruals principle under the new methodology confer changes?
6. Reference period: when subsidies / taxes on products refer to a reference period different from the calendar year, in which way are the relevant values allocated to calendar years?

B8 PROVISIONAL AND SEMI-DEFINITIVE ACCOUNTS AND AGRICULTURAL INCOME INDEX VERSUS DEFINITIVE ACCOUNTS

The Questions (B1) to (B7) refer to the compilation of the definitive EAA. Please provide, under this heading, a short description of differences in the way of calculation of the provisional, the semi-definitive accounts and of the Agricultural Income Index.

B9 UNIT VALUES

Further information on the calculation of unit values (if calculated for the product in question) is only required if there are deviations from the EAA methodology.

Please note:

If it is not possible to answer these questions because of the aggregate level of the products concerned (e.g. fruits, vegetables), please describe the approach chosen for the individual products (at least the most important ones) being part of that aggregate.

The codes referred to in this questionnaire are the same as used in the data transmission tables and in Eurobase.

PART C - COMPONENTS OF THE PRODUCTION ACCOUNT: OUTPUT

C1 GENERAL

C1.1.1 *Could you please list the products concerned by the intra-unit/branch consumption? (Details concerning the calculation for each of these products should be given under the respective product group).*

Cereals, oilseeds, protein crops, forage plants, potatoes, milk

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 Data sources

The main data sources are:
1. Harvest survey
2. Statistics on agricultural and forestry producer prices

Furthermore calculations conducted by Agrarmarkt Austria (AMA) on the supply and use of cereals (estimates and final data) are used.

ad 1) Harvest survey

Methods of data collection:
Areas: Arable land areas by field crops are based on administrative data from the Integrated Administration and Control System (IACS). They are obtained by evaluating the multiple area applications from AMA.
Yields: Initial yield estimates are reported by harvest consultants working in an honorary capacity (farmers and other agricultural experts). Final yield data stem from the AMA yield survey carried out by controlling authorities as part of the area checks for the multiple area applications. Yield data for special crops like sorghum are asked from the chambers of agriculture.
Harvest: the total harvest is calculated based on hectare yields and multiplication by the corresponding unit areas.

Representativeness: the harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.
Cultivated area data according to the evaluation of the multiple area applications; results for the Laender are within the admissible error margins laid down in Regulation (EC) No. 543/2009.
Yield estimates from the harvest consultants: the data quality of these estimates can be regarded as good based on comparative analyses with the final results.
The data of the AMA yield survey is based on quantities actually harvested, and weighed with a defined moisture content, from representative areas so that the results for the Laender are within the error margins laid down in Regulation (EC) No. 543/2009.

Link to corresponding data sent to Eurostat: crop statistics

ad 2) Statistics on agricultural and forestry producer prices

Method of data collection:
Data on prices for cereals are taken over from AMA who conducts a monthly direct survey of first buyers of cereals, oilseeds and protein crops. Provincial prices and national averages are calculated monthly (weighting: market performance data). The annual averages are calculated using the monthly data for July to December (maize: October-December) in line with the harvest and delivery cycle.

Representativeness: The statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.
Cereal prices are collected from representative buyers.

Links to corresponding data sent to Eurostat: agricultural price statistics

ad 3) Calculations conducted by AMA on the supply and use of cereals

Estimates and final data on the supply and use of cereals which are transmitted quarterly to the European Commission/DG Agriculture.

C2.1.2 Level of detail

01000 Cereals (including seeds)
01100 Wheat and spelt
01110 Soft wheat and spelt
01120 Durum wheat
01200 Rye and meslin
Rye
Winter meslin
01300 Barley
01400 Oats and summer cereal mixtures
Oats
Summer cereal mixtures
01500 Grain Maize (including corn cob mix)
01900 Other Cereals
Triticale
Others

C2.1.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output:
gross cereal output as indicated in the harvest survey,
estimation for other cereals based on cultivated areas
- Losses:
estimations based on calculations conducted by AMA
- Storage:
estimations based on data of AMA on market performance quantities
- On-farm use (seeds, feedingstuffs):
Calculation of on-farm use as seeds is based on data from AMA. On-farm use as animal feed is calculated as a residual.
- Farmhouse consumption:
estimations based on the cereal balance sheets
- Sales:
calculations based on data from AMA and expert estimations on the share of the different uses (food, feed, industry, ethanol, etc.) and inter-farm trade

Prices:
Valuation of output is undertaken using annual average prices from the statistics of agricultural and forestry producer prices.
Prices for special crops like sorghum, millet, etc. are asked from buyers.

C2.1.4 Adjustments

There are no adjustments.

C2.1.5 Estimations

see point C2.1.3

C2.1.6 Numerical example

-

C2.1.7 Subsidies and taxes on products

Subsidies on products:
Premiums on cereal crops were eliminated in 2010.
History:
2004-2009: Specific quality premium for durum wheat
1995-2004: Compensatory payments, Supplement for durum wheat
1995-1998: Degressive compensatory payments
Taxes on products: none

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics (AWI) on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data). Subsidies refering to a group of products (like compensatory payments for cereals, oilseeds and protein crops) were allocated to the individual products on the basis of the sown areas for which the measures were claimed.

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.1.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent harvest data and AMA calculations on the supply and use of cereals are used. Prices are based on expert estimations pending the final annual cereal prices according to agricultural price statistics, as the provisional monthly and annual prices provided by price statistics exclude any additional payments at the end of the marketing year.

Agricultural Income Index:
For the First Forecast (Nov n) data on cereal harvest are partially provisional. For the Second Forecast (January n+1) definitive harvest data are already available. Average annual cereal prices are estimated by experts.

Provisional accounts (July n+1):
Calculations are updated. The cereal prices used are still expert estimations as the final annual prices are not yet available. The calculations of AMA on the supply and use of cereals are also still provisional.

Calculations for cereals are usually final in July n+2.

C2.1.9 Unit values

According to the EAA methodology

SPECIFIC QUESTIONS

C2.1.10 Details on the calculation of intra-unit/branch consumption (quantities, prices, subsidies etc.)

Intra-unit consumption - seeds: data are taken over from calculations of AMA.
Intra-unit consumption - feedingstuffs: quantities are calculated as residuals; prices for fodder cereals are obtained from the statistics on agricultural and forestry producer prices.
Sales to other agricultural units: quantities according to expert estimations; prices for fodder cereals are obtained from the statistics on agricultural and forestry producer prices.

C2.1.11 Products covered by the item 'other cereals' (code 01900)

Triticale, buckwheat, millet, sorghum, amaranth, quinoa, emmer and einkorn

C2.1.12 Multiplication of seed: details concerning their calculation, particularly confirmation that research & development as well as certification of seeds are not included in the EAA.

Quantities: certified quantities according to data of the Austrian Agency for Health and Food Safety Ltd. (AGES), calculations for grain maize based on certified areas according to AGES and average yields
Prices: producer price for cereals + supplement for seed multiplication

R&D and certification of seeds are not included

C2.2 OILSEEDS AND OLEAGINOUS FRUITS (INCLUDING SEEDS)

C2.2.1 Data sources

The main data sources are:
1. Harvest survey
2. Statistics on agricultural and forestry producer prices
3. Supply balance sheets for oilseeds

Data on special crops not provided by official production and price statistics are provided by the multiple area applications (areas) and relevant experts and buyers (yields, prices).

ad 1) Harvest survey

Methods of data collection:
Areas: Arable land areas by field crops are based on administrative data from IACS. They are obtained by evaluating the multiple area applications from AMA.
Yields: Initial yield estimates are reported by harvest consultants working in an honorary capacity (farmers and other agricultural experts). Final yield data stem from the AMA yield survey (for rape, sunflowers and soya beans, see point C2.1.1), from harvest consultants (poppy seed) and the chambers of agriculture (oil squash, linseed, others).
Harvest: the total harvest is calculated based on hectare yields and multiplication by the corresponding unit areas.

Representativeness: The harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.
Cultivated area data according to the evaluation of the multiple area applications; results for the Laender are within the admissible error margins laid down in Regulation (EC) No. 543/2009.
Yield estimates from the harvest consultants: the data quality of these estimates can be regarded as good based on comparative analyses with the final results.
Final yield data:
The data of the AMA yield survey is based on quantities actually harvested, and weighed with a defined moisture content, from representative areas so that the results for the Laender are within the error margins laid down in Regulation (EC) No. 543/2009.
Yield data from the harvest consultants and the chambers of agriculture are based on estimates drawn from (practical) experience, surveys among farmers and producers' co-operatives and/or sample weighing. The quality of these estimates can be regarded as good.

Link to corresponding data sent to Eurostat: crop statistics

ad 2) Statistics on agricultural and forestry producer prices

Method of data collection:
Data on prices for rape, sunflowers and soya beans are taken over from AMA who conducts a monthly direct survey of first buyers of cereals, oilseeds and protein crops. Provincial prices and national averages are calculated monthly. The annual averages are calculated using the monthly data for July to December in line with the harvest and delivery cycle.
Prices for poppy seeds and oil squash seeds at provincial level are provided by the chambers of agriculture who collect them from farmers and buyers. National averages are calculated as weighted means of the provincial prices using data of the harvest statistics.

Representativeness: The statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Links to corresponding data sent to Eurostat: agricultural price statistics

ad 3) Supply balance sheets for oilseeds

Method of data collection: calculations on the supply and use of oilseeds based on primary and secondary statistical data

Representativeness: Supply balance sheets are official statistics for Austria. To a large extent, the accuracy of the supply balance sheets depends on the quality of the basic statistics used (agricultural production statistics, foreign trade statistics, etc.). Regular discussions and working group meetings with relevant experts guarantee that any new data or information is taken into account, and thus ensure the compilation of good quality supply balance sheets.

C2.2.2 Level of detail

02100 Oilseeds and oleaginous fruits (including seeds)
02110 Rape and turnip rape seed
Winter rape
Summer rape and turnip rape
02120 Sunflower
02130 Soya
02190 Other oleaginous products
Oil squash
Poppy seed
Other oleaginous products, others (linseed, etc.)

C2.2.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output:
gross output as indicated in the harvest survey
(More detailed breakdown of other oleaginous products based on cultivated areas according to the multiple area applications.)
- Losses:
estimations based on information from the supply balance sheets of Statistics Austria
- Storage:
assumed to be zero (no data available)
- On-farm use (seeds, feedingstuffs):
The on-farm use as seeds is estimated on the basis of the total seed requirement for the following year (based on cultivated areas and seed requirement per hectare) and the per-centage of second-generation seed in total seed consumption according to figures of the BMLFUW.
On-farm use as animal feed is calculated for summer rape and turnip rape (assumption that practically all is kept on the farm as animal feed) and soya (expert estimations).
- Processing by producers:
no data available, estimations for oil squash
- Farmhouse consumption:
no data available, estimations for poppy seeds and oil squash
- Sales:
No data available. Calculated as residual with the assumption that all sales are made to other industries

Prices:
Valuation of output is undertaken using annual average prices from the statistics of agricultural and forestry producer prices.
Prices for special crops like linseed are asked from buyers.

C2.2.4 Adjustments

There are no adjustments.

C2.2.5 Estimations

See point C2.2.3

C2.2.6 Numerical example

-

C2.2.7 Subsidies and taxes on products

Subsidies on products:
Premiums on oilseeds were eliminated in 2005.
History:
1995-2004: Compensatory payments
1995-1998: Degressive compensatory payments
Taxes on products: none

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data). Subsidies refering to a group of products (like compensatory payments for cereals, oilseeds and protein crops) were allocated to the individual products on the basis of the sown areas for which the measures were claimed.

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.2.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent harvest data are used. Prices for rape, sunflower and soya are based on expert estimations pending the final annual oilseed prices according to agricultural price statistics, as the provisional monthly and the provisional annual prices (the latter being available at the beginning of March of the following year) provided by price statistics exclude any additional payments at the end of the marketing year. Provisional annual prices for oil squash and poppy seeds are estimated on the basis of the available monthly prices till final annual data are available at the beginning of March of the following year. Additional prices not provided by official price statistics (e.g. for linseed) are collected in the course of the First EAA Forecast.

Agricultural Income Index:
For the First Forecast (Nov n) harvest data on oilseeds and oleaginous fruits are still provisional. For the Second Forecast (January n+1) definitive harvest data are already available.
Average annual prices are estimated by experts (for rape, sunflower and soya) or are estimated on the basis of the available monthly data (oil squash, poppy).

Provisional accounts (July n+1):
Calculations are updated. The prices for rape, sunflower and soya used are still expert estimations as the final annual prices are not yet available.

Calculations for oilseeds and oleaginous fruits are usually final in July n+2.

C2.2.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.2.10 Products covered by the item 'other oleaginous products' (code 02190)

Oil squash, poppy seed, others (linseed, mustard, etc.)

C2.3 PROTEIN CROPS (INCLUDING SEEDS)

C2.3.1 Data sources

The main data sources are:
1. Harvest survey
2. Statistics on agricultural and forestry producer prices
3. Supply balance sheets for pulses

ad 1) Harvest survey

Methods of data collection:
Areas: Arable land areas by field crops are based on administrative data from IACS. They are obtained by evaluating the multiple area applications from AMA.
Yields: Initial yield estimates are reported by harvest consultants working in an honorary capacity (farmers and other agricultural experts). Final yield data stem from the AMA yield survey (for grain peas, see point C2.1.1), from harvest consultants (broad beans) and the chambers of agriculture (sweet lupins, lentils, others).
Harvest: the total harvest is calculated based on hectare yields and multiplication by the corresponding unit areas.

Representativeness: The harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.
Cultivated area data according to the evaluation of the multiple area applications; results for the Laender are within the admissible error margins laid down in Regulation (EC) No. 543/2009.
Yield estimates from the harvest consultants: the data quality of these estimates can be regarded as good based on comparative analyses with the final results.
Final yield data:
The data of the AMA yield survey is based on quantities actually harvested, and weighed with a defined moisture content, from representative areas so that the results for the Laender are within the error margins laid down in Regulation (EC) No. 543/2009.
Yield data from the harvest consultants and the chambers of agriculture are based on estimates drawn from (practical) experience, surveys among farmers and producers' co-operatives and/or sample weighing. The quality of these estimates can be regarded as good.

Link to corresponding data sent to Eurostat: crop statistics

ad 2) Statistics on agricultural and forestry producer prices

Method of data collection:
Data on prices for grain peas and broad beans are taken over from

AMA who conducts a monthly direct survey of first buyers of cereals, oilseeds and protein crops. Provincial prices and national averages are calculated monthly. The annual averages are calculated using the monthly data for July to December in line with the harvest and delivery cycle.

Representativeness: The statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.
Prices for grain peas and broad beans are collected by AMA from representative buyers.

Links to corresponding data sent to Eurostat: agricultural price statistics

ad 3) Supply balance sheets for pulses

Method of data collection: calculations on the supply and use of pulses based on primary and secondary statistical data

Representativeness: Supply balance sheets are official statistics for Austria. To a large extent, the accuracy of the supply balance sheets depends on the quality of the basic statistics used (agricultural production statistics, foreign trade statistics, etc.). Regular discussions and working group meetings with relevant experts guarantee that any new data or information is taken into account, and thus ensure the compilation of good quality supply balance sheets.

C2.3.2 Level of detail

02200 Protein crops (including seeds)
- Grain peas
- Broad beans
- Others (sweet lupine, lentils, chickpeas etc.)

C2.3.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output:
gross output as indicated in the harvest survey
- Losses:
estimations based on information from the supply balance sheets
- Storage:
assumed to be zero (no data available)
- On-farm use (seeds, feedingstuffs):
The on-farm use as seeds is estimated on the basis of the total seed requirement for the following year (based on cultivated areas and seed requirement per hectare) and the per-centage of second-generation seed in total seed consumption according to figures of the BMLFUW.
On-farm use as animal feed is calculated as residual.
- Processing by producers:
assumed to be zero (no data available)
- Farmhouse consumption:
assumed to be zero (no data available)
- Sales:
expert estimations (no data available)

Prices:
valuation of output is undertaken using annual average prices from the statistics of agricultural and forestry producer prices.

C2.3.4 Adjustments

There are no adjustments.

C2.3.5 Estimations

See point C2.3.3

C2.3.6 Numerical example

-

C2.3.7 Subsidies and taxes on products

Subsidies on products:
Premiums on protein crops were eliminated in 2010.
History:
2004-2009: Protein crop premium
1995-2004: Compensatory payments
1995-1998: Degressive compensatory payments
Taxes on products: none

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data). Subsidies refering to a group of products (like compensatory payments for cereals, oilseeds and protein crops) were allocated to the individual products on the basis of the sown areas for which the measures were claimed.

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.3.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent harvest data are used. Prices are based on expert estimations pending the final annual prices for protein crops according to agricultural price statistics, as the annual prices for protein crops provided by price statistics at the beginning of March of the following year are still provisional.

Agricultural Income Index:
For the First Forecast (Nov n) harvest data on protein crops are still provisional. For the Second Forecast (January n+1) definitive harvest data are already available. Average annual prices are estimated by experts.

Provisional accounts (July n+1):
Calculations are updated. The prices used are still expert estimations as the final annual prices are not yet available.

Calculations for protein crops are usually final in July n+2.

C2.3.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.3.10 Details on the calculation of intra-unit/branch consumption (quantities, prices, subsidies etc.)

Intra-unit consumption - seeds: estimated on the basis of the total seed requirement for the following year (based on cultivated areas and seed requirement per hectare) and the per-centage of second-generation seed in total seed consumption according to figures of the BMLFUW.
Intra-unit consumption - feedingstuffs: calculated as residual.
Sales to other agricultural units: assumed to be zero (no data available).

C2.4 RAW TOBACCO

C2.4.1 Data sources

No production of tobacco in Austria since 2006.
Before data on harvests and prices were asked once a year from the Raw Tobacco Producers' Association.

C2.4.2 Level of detail

02300 Raw tobacco
(produced till 2005)

C2.4.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output: usable output as indicated by the Raw Tobacco Producers' Association.
- Uses: it was assumed that 100% of output was sold to other industries.

Prices: data on prices were provided by the Raw Tobacco Producers' Association.

C2.4.4 Adjustments

There were no adjustments.

C2.4.5 Estimations

See point C2.4.3

C2.4.6 Numerical example

-

C2.4.7 Subsidies and taxes on products

Subsidies on products:
Premiums on tobacco were eliminated in 2006.
History:
1995-2005: Tobacco premium
Taxes on products: none

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data).

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.4.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

No production of tobacco in Austria since 2006.

C2.4.9 Unit values

According to the EAA methodology

C2.5 SUGAR BEET

C2.5.1 Data sources

The main data sources are:
1. Harvest survey
2. Statistics on agricultural and forestry producer prices

ad 1) Harvest survey

Methods of data collection:
Areas: preliminary areas according to the multiple area applications from AMA (IACS); definitive results according to the Austrian sugarbeet growers association, supplemented by data from the multiple area applications.
Yields: Initial yield estimates are reported by harvest consultants working in an honorary capacity (farmers and other agricultural experts). Final yield data are calculated using data on production and areas supplied by the Austrian sugarbeet growers association.
Harvest: Estimates are calculated based on yield estimates multiplied by provisional areas under cultivation. The definitive results are obtained from the sugarbeet growers association ('processed beet').

Representativeness: The harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.
Cultivated area data according to the evaluation of the multiple area applications; results for the Laender are within the admissible error margins laid down in Regulation (EC) No. 543/2009. Final data on areas provided by the Austrian sugarbeet growers association are compared with the data of the multiple area application.
Yield estimates from the harvest consultants: the data quality of these estimates can be regarded as good based on comparative analyses with the final results.
Final yield data: the data submitted by the Austrian sugarbeet growers association corresponds to the quantity of processed sugar beet actually weighed.

Link to corresponding data sent to Eurostat: crop statistics

ad 2) Statistics on agricultural and forestry producer prices

Method of data collection:
producer prices for sugar beets are provided by the Austrian sugarbeet growers association.

Representativeness: The statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both

national and international requirements.
The average producer price for sugar beets submitted by the Austrian sugarbeet growers association is based on the actual quantities and prices of processed sugar beets.

Links to corresponding data sent to Eurostat: agricultural price statistics

C2.5.2 Level of detail

02400 Sugar beet

C2.5.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output: usable output as indicated in the harvest survey.
- Uses: it is assumed that 100% of output is sold to other industries.

Prices: valuation of output is undertaken using weighted annual average prices by actual sugar content from the statistics of agricultural and forestry producer prices.

C2.5.4 Adjustments

There are no adjustments.

C2.5.5 Estimations

See point C2.5.3

C2.5.6 Numerical example

-

C2.5.7 Subsidies and taxes on products

Subsidies on products:
There are no premiums on sugar beet.
History:
1996-1997: Hard currency compensatory aid
Taxes on products: none

Data sources:
the calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data).

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.5.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent harvest data are used. Prices are based on expert estimations till final annual data are available at the beginning of March of the following year.

Agricultural Income Index:
For the First and Second Forecast (Nov n/January n+1) harvest data on sugar beets are still provisional. Prices are estimated by experts.

Provisional accounts (July n+1):
calculations are updated using the final data for production and prices.

Calculations for sugar beets are usually final in July n+1.

C2.5.9 Unit values

According to the EAA methodology

C2.6 OTHER INDUSTRIAL CROPS

C2.6.1 Data sources

There is only few official data available on this product group, so EAA calculations are mainly based on information from buyers, producer organisations, experts and other sources.

Areas: cultivated areas according to the multiple area applications from AMA (IACS).
Yields: Harvest statistics provides yield data on hemp for fibre and hops. For the other crops yields are asked from experts or average yields are used.
Harvest: calculated based on yields multiplied by areas under cultivation

Prices: asked from buyers, producer organisations, experts or taken from other sources like standard output calculations.

C2.6.2 Level of detail

02900 Other industrial crops
02910 Fibre plants
Flax
Hemp for fibre
02920 Hops
02930 Other industrial crops: others
Aromatic plants, medicinal and culinary plants
Energy grasses

C2.6.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output: usable output as indicated in the harvest survey or calculated on the basis of areas and yields asked/estimated for EAA purposes.
- Uses: it is assumed that 100% of output is sold to other industries.

Prices: valuation of output is undertaken using annual average prices asked for EAA purposes.

C2.6.4 Adjustments

There are no adjustments.

C2.6.5 Estimations

See point C2.6.3

C2.6.6 Numerical example

-

C2.6.7 Subsidies and taxes on products

Subsidies on products:
Premiums on other industrial crops were eliminated in 2010.
History:
1995-2009: Premium for hops
2004-2009: Aid for energy crops
1995-2004: Premium for fibre flax and hemp
1995-1998: Degressive compensatory payments for hops, flax and small-scale alternative crops
Taxes on products: none

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data). Subsidies refering to a group of products were allocated to the individual products on the basis of the sown areas for which the measures were claimed.

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.6.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent harvest and price data are used.

C2.6.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.6.10 *Products covered by the items 'fibre plants' (code 02910) and 'other industrial crops: others' (code 02930): enumeration limited to the most important ones (e.g. 10 most important species).*

Fibre plants: flax, hemp for fibre
Other industrial crops, others: aromatic, medicinal and culinary plants; energy grasses

C2.7 FORAGE PLANTS

C2.7.1 Data sources

Data sources for quantities:
1. Harvest survey:
for the majority of forage plants data on gross output are obtained from the harvest statistics compiled by Statistics Austria.
2. Others:
since the harvest survey does not provide data for cultivated and permanent pastures, alpine pastures and mountain meadows harvest data for these categories are calculated on the basis of areas under cultivation according to the latest Farm Structure Survey (FSS) and yield data according to the Agricultural Research and Education Centre Gumpenstein.

ad 1) Harvest survey

Methods of data collection:
Areas: according to the multiple area applications from AMA (IACS) and FSS.
Yields: yield estimates by harvest consultants working in an honorary capacity (farmers and other agricultural experts).
Harvest: based on yields multiplied by areas under cultivation.

Representativeness: the harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.

Link to corresponding data sent to Eurostat: crop statistics

ad) Farm Structure Survey

On the basis of EU legislation, the FSS is currently conducted as a full survey every 10 years (at the end of the decade) and as a sample survey at regular intervals in between. It provides information on land use, livestock numbers, rural development, management and farm labour input. The characteristics are collected as primary statistics from agricultural and forestry holdings, supplemented by administrative data, as has been the case since 1997.

Representativeness: conducted conform to EU requirements

Links to corresponding data sent to Eurostat: structure of agricultural holdings

Data sources for prices:
As forage plants are to a large extent uninvolved in market

activities it is difficult or impossible to survey representative prices. For this reason production costs are used for the valuation of forage crops. Calculations are based on standard gross margin calculations and are extrapolated using agricultural price indices (input).

C2.7.2 Level of detail

03000 Forage plants
03100 Fodder maize
03200 Fodder root crops (including forage beet)
03900 Other forage plants
- Arable forage cropping
  - Red clover
  - Lucerne
  - Clover grass
  - Arable/temporary grassland
- Permanent grassland
  - Single hay-crop meadows
  - Multiple hay-crop meadows
  - Cultivated pastures
  - Permanent pastures
  - Litter meadows
  - Alpine pastures and mountain meadows

C2.7.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output:
Gross output as indicated in the harvest survey. For pastures and mountain meadows gross output is calculated based on areas under cultivation according to FSS and yield data according to the Agricultural Research and Education Centre Gumpenstein.
- Losses:
estimations based on a study on animal feed conducted by Josef Hohenecker (Vienna University of Agricultural Sciences, 1999) on behalf of Statistics Austria and data of the Agricultural Research and Education Centre Gumpenstein
- Uses:
due to a lack of data on storage and sales it is assumed that total usable output is used for intra-unit consumption as feedingstuffs, with the exception of silage and green maize for which the use for the production of biogas is taken into account.

Prices:
As forage plants are to a large extent uninvolved in market activities it is difficult or impossible to survey representative prices . For this reason production costs are used for the valuation of forage crops. Calculations are based on standard gross margin calculations and are extrapolated using agricultural price indices (input).

C2.7.4 Adjustments

There are no adjustments.

C2.7.5 Estimations

See point C2.7.3

C2.7.6 Numerical example

-

C2.7.7 Subsidies and taxes on products

Subsidies on products:
Premiums on forage plants were eliminated in 2005.
History:
1995-2004: Compensatory payments
Taxes on products: none

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data). Subsidies refering to a group of products were allocated to the individual products on the basis of the sown areas for which the measures were claimed.

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.7.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Calculations are based on the most recent basic data. Areas on pastures and mountain meadows are obtained from FSS and are therefore only available at intervals of several years.
Detailed calculations on production costs used for the monetary valuation are carried out at intervals of several years with extrapolations on the basis of agricultural price indices in the years between. Updates of the calculations usually lead to revisions in the time series on the output value of forage plants.

C2.7.9 Unit values

According to the EAA methodology

SPECIFIC QUESTIONS

C2.7.10 Details on the calculation of intra-unit/branch consumption (quantities, prices, subsidies etc.)

Due to a lack of data on storage and sales it is assumed that total usable output is used for intra-unit consumption as feedingstuffs, with the exception of silage and green maize for which the use for the production of biogas is taken into account.

C2.7.11 Products covered by the items 'fodder root crops (including forage beet)' (code 03200) and 'other forage plants' (code 03900)

Fodder root crops (including forage beet): forage beet, swedes and fodder carrots
Other forage plants: see point C2.7.2

C2.8 FRESH VEGETABLES

C2.8.1 Data sources

The main data sources are:
1. Harvest survey
2. Statistics on agricultural and forestry producer prices

ad 1) Harvest survey

Methods of data collection:
Areas: the areas for the cultivation of field and horticultural vegetables are reported yearly as part of the harvest survey by the horticultural consultants at the provincial chambers of agriculture and producer organisations as an estimated forward projection of the field vegetable and horticultural survey conducted at intervals of several years.
Yields: the yields for horticultural and field vegetables are requested from consultants at the provincial chambers of agriculture and producers' organisations three times a year (June and August: anticipated yields, October: definitive data).
Harvest: the total harvest is calculated based on hectare yields and multiplication by the corresponding unit areas.

Representativeness: The harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.
Cultivated area data for vegetables: According to the last field vegetable and horticultural survey; between the surveys, forward projections by experts of the provincial chambers of agriculture taking into account data of the multiple area applications of AMA.
Yield data: based on estimates drawn from (practical) experience, surveys among farmers and producer co-operatives. The data quality can be regarded as good.

Link to corresponding data sent to Eurostat: crop statistics

ad 2) Statistics on agricultural and forestry producer prices

Method of data collection:
Vegetables, fresh market: provincial prices are provided by experts for vegetables at the provincial chambers of agriculture.
Vegetables, for processing: prices and quantities are asked from producers' organisations and processing industry.

Representativeness: the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Links to corresponding data sent to Eurostat: agricultural price statistics

C2.8.2 Level of detail

04100 Fresh vegetables
04110 Cauliflower
04120 Tomatoes (outdoor tomatoes, tomatoes under glass and plastic)
04190 Other fresh vegetables
Cucumbers (pickling cucumbers, field cucumbers, greenhouse cucumbers)
Carrots and other root vegetables (carrots, green parsley, root parsley, red radish, white radish, horseradish, beetroot, fennel, celery)
Soft head and root cabbage (savoy cabbage, chinese cabbage, Brussels sprouts, Kohlrabi)
Hard head cabbage (fresh/winter cabbage (white cabbage), industrial cabbage (canning cabbage), red cabbage)
Peppers, pepperoncini (peppers - various colours (incl. capia), green peppers, pepperoncini)
Lettuce (head lettuce, iceberg lettuce, endive lettuce (incl. frisée), lamb's lettuce, other lettuces)
Onions, leeks, etc. (onions, leek, garlic, chives)
Peas, beans, etc. (green peas, garden beans (french beans), other beans)
Other vegetables, others (spinach, asparagus, mushrooms, broccoli, rhubarb, aubergine, courgette, marrow, sweet corn, melon)

C2.8.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output:
gross output as indicated in the harvest survey
- Losses:
according to expert estimates
- Uses:
Storage: according to expert estimates
Processing by producers and farmhouse consumption: no data available
Sales: differentiation between vegetables for the fresh market and vegetables for processing according to expert estimates

Prices:
Valuation of output is undertaken using annual average prices from the statistics of agricultural and forestry producer prices.
Prices of vegetables not covered by official price statistics are asked from buyers and experts of the chambers of agriculture.

C2.8.4 Adjustments

There are no adjustments.

C2.8.5 Estimations

See point C2.8.3

C2.8.6 Numerical example

-

C2.8.7 Subsidies and taxes on products

Subsidies on products:
2014: Temporary exceptional support measures for producers of certain fruit and vegetables due to the Russian import ban
2011: Temporary exceptional support measures for the fruit and vegetable sector due to the EHEC-crisis
1995-1998: Degressive compensatory payments
Taxes on products: Agricultural marketing contributions

Data sources:
the calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data).

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.8.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Definitive harvest data on vegetables are usually already available for the First Forecast (Nov n). Provisional annual prices are estimated on the basis of the available monthly prices till final annual data are available at the beginning of March of the following year. Additional prices not provided by official price statistics (e.g. for melons) are collected in the course of the First EAA Forecast. Calculations for vegetables are usually final in July n+1.

C2.8.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.8.10 Products covered by the item 'other fresh vegetables' (code 4190): enumeration limited to the most important ones (e.g. 10 most important species)

See Point C2.8.2

C2.9 NURSERY PLANTS, ORNAMENTAL PLANTS AND FLOWERS (INCLUDING CHRISTMAS TREES)

C2.9.1 Data sources

The main data sources are:
1. Horticultural and Field Vegetable Cultivation Survey
2. Data from the Federal Association of Austrian Horticulturists (Bundesverband der Österreichischen Gärtner) on prices for ornamental plants, flowers and nursery plants (as from 2015)
3. Price Survey for flowers and ornamental plants on the Vienna Wholesale Market conducted by the Food Inspection and Market Authority - Municipal Department 59 (MA 59)
4. Information from the Association of Austrian Nurseries and Shrub Growers (Bund österreichischer Baumschul- und Staudengärtner) (till 2015)
5. Survey on Christmas trees among consultants at the provincial chambers of agriculture

ad 1) Horticultural and field vegetable cultivation survey

Methods of data collection:
The latest horticultural and field vegetable cultivation surveys took place in 2010 and 2015.
survey 2010:
- full survey
- conducted as part of the FSS 2010
- e-Quest questionnaire
- assistance of the municipalities which provided survey assistants
- reduced list of questions due to the integration into the FSS
survey 2015:
- full survey
- conducted as a separate survey
- e-Quest questionnaire

The horticultural and field vegetable cultivation surveys are conducted on the basis of national regulations. With respect to the list of characteristics and methodology, extensive working group meetings are held with the specialist advisory committee (representatives from the BMLFUW, the chambers of agriculture and the Federal Association of Austrian Horticulturists) before the survey.

Representativeness:
full surveys
Observed units are horticultural holdings and tree nurseries with at least 10 ares of horticultural outdoor area or one greenhouse (glass or plastic) and agricultural holdings with at least 10 ares of field vegetable cultivation area, including area under secondary cultivation by agricultural crops. The surveys do not include holdings that exclusively produce forestry seeds or seedlings or holdings that produce exclusively for their own requirements.

Ad 2) Data from the Federal Association of Austrian Horticulturists on prices for ornamental plants, flowers and nursery plants (as from 2015)

As from 2015 average producer prices for ornamental plants, flowers and nursery plants are surveyed as part of a market analyses conducted by the Federal Association of Austrian Horticulturists once a year. In 2015 99 horticultural holdings and nurseries took part in this voluntary survey.

ad 3) Price Survey for flowers and ornamental plants on the Vienna Wholesale Market conducted by the Food Inspection and Market Authority - MA 59
Wholesale prices for flowers and ornamental plants from domestic production are provided by MA 59 four times a year.

ad 4) Information from the Association of Austrian Nurseries and Shrub Growers
Till 2015 average producer prices and loss rates for nursery plants were provided once a year by the Association of Austrian Nurseries and Shrub Growers.

Ad 5) Survey on Christmas trees among consultants at the provincial chambers of agriculture
Information on Christmas trees (quantities produced, producer prices) is requested once a year from consultants at the provincial chambers of agriculture for EAA purposes.

C2.9.2 Level of detail

04210 Nursery plants
- Trees and shrubs
  - Fruit Trees and shrubs
    (Strawberry plants, vines, fruit trees - high stems, fruit trees - medium stems, fruit trees - shrubs / rachis / espalier, soft fruits)
  - Conifers
    (Containers, with root balls up to 1.50 m, with root balls over 1.50 m, hedge plants, topiaries and special variants)
  - Broad-leafed trees and shrubs
    (Containers, with root balls up to 1.50 m, with root balls over 1.50 m, avenue trees, hedge plants, climbing plants, topiaries and special variants)
  - Roses
    (Containers, high trunk, ground cover roses)
- Herbaceous perennials and grasses
  (Containers, pots)

04220 Ornamental plants and flowers (including Christmas trees)
- Ornamental plants and flowers
  - Pot plants
    - Spring selection
      (Bellis perennis, myosotis sylvatica, primula vulgaris, viola, potted spring flowering bulbs, other spring flowering plants)
    - Summer flowers - standard range with pot size up to and including 9 cm
    - Summer flowers - standard range with pot size above 9 cm up to 13 cm
      (Begonia, calibrachoa / millionbells, impatiens walleriana, impatiens new guinea, mandevilla (dipladenia), geranium, petunia, structure plants, verbena, potted flowering plants - miniture stems, other potted bedding and balcony plants with pot size above 9 cm up to 13 cm)
    - Summer flowers - special type and pot size above 13 cm
      (Hanging baskets, hydrangea, mandevilla (dipladenia), geranium, other summer flowers of special type and pot size above 13 cm)
    - Other spring / summer plants
      (Potted vegetable plants (ungrafted), potted vegetable plants (grafted), vegetable plants in blocks, potted herbs, aquatic plants)
    - Autumn plants

(Viola, potted chrysanthemums, erica / calluna, cyclamen, poinsettia with pot size up to 14 cm, poinsettia of special type and pot size above 14 cm, other autumn plants)

Indoor plants

Other potted plants

Cut flowers

Tulips, alstromeria, roses, gerbera, chrysanthemum, dahlia, gladiolus, sunflower, cut greenery, cut foliage, other cut flowers

Christmas Trees

Remark: Classification as from 2015 (list changed due to updates in the product list of the horticultural and field vegetable cultivation survey 2015 compared to previous surveys)

C2.9.3 Calculation procedure

Valuation method:
value = quantity x price

Nursery plants, ornamental plants and flowers:
Quantities:
- Output:
The horticultural and field vegetable cultivation surveys are the central data sources to determine gross output. Between the surveys data are extrapolated and revised when the results of the next survey become available (back to the year following the preceding survey).
- Losses:
according to expert estimations
- Uses:
due to a lack of data it is assumed that total usable output is used as sales.
Prices:
valuation of output is undertaken using the prices as described in point C2.9.1.

Christmas Trees:
Quantities:
- Output
usable output according to information of consultants at the provincial chambers of agriculture
- Uses
due to a lack of data it is assumed that total usable output is used as sales
Prices:
according to information of consultants at the provincial chambers of agriculture

C2.9.4 Adjustments

Till 2014: adjustment to derive producer prices for ornamental plants and flowers from the wholesale prices reported on the Vienna Wholesale Market (from 2015: producer prices provided by the Federal Association of Austrian Horticulturists)

C2.9.5 Estimations

Due to the reduced question programme of the horticultural and field vegetable cultivation survey 2010 which missed details on the production of the different product groups it was necessary to further differentiate the survey data using information from the previous horticultural and field vegetable cultivation survey (which took place in 2004) and expert knowledge.
Up to and including the horticultural and field vegetable cultivation survey 2010 areas of cut flowers were surveyed. The conversion into quantities produced was conducted on the basis of average production figures according to experts.

C2.9.6 Numerical example

-

C2.9.7 Subsidies and taxes on products

Subsidies on products: none
Taxes on products: Agricultural marketing contributions

The accruals principle is applied.

The reference period is a calendar year.

C2.9.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Calculations are based on the latest available data.

C2.9.9 Unit values

-

SPECIFIC QUESTIONS

C2.9.10 Field of observation / 'nursery plants' (04210) versus 'ornamental plants and flowers (including Christmas trees)' (04220): details on how the distinction between both categories has been made?

The distinction is made on the basis of the classification in the horticultural and field vegetable cultivation surveys.

C2.9.11 Field of observation / 'nursery plants' (04210): details on how the distinction between agricultural and forestry tree nurseries has been made?

The horticultural and field vegetable cultivation surveys do not include holdings that exclusively produce forestry seeds. The nurseries covered by the survey were considered as agricultural tree nurseries.

C2.9.12 Content / 'Ornamental plants and flowers (including Christmas trees)' (04220): confirmation that Christmas trees have been covered.

Yes

C2.10 PLANTATIONS

C2.10.1 Data sources

Calculations are based on the following data sources:
1. Data on planted areas of fruit according to the survey on fruit plantations
2. Data on planted areas of vineyards for the winegrowing federal provinces (Burgenland, Lower Austria, Styria and Vienna) which are collected yearly for the purposes of the EAA from the provincial governments of Burgenland, Lower Austria and Vienna, the agricultural chamber in Styria and the Computing and Technology Centre for Agriculture, Forestry and Water Management (LFRZ)
3. Average expenditure per hectare according to capital expenditure guideline rates and/or economic calculations by the chambers of agriculture

ad 1) Survey on fruit plantations

Methods of data collection:
The survey is conducted at five-year intervals on the basis of an EU Regulation. It provides data on the production structure of certain types of fruit in Austrian commercial fruit farming. In the survey on fruit plantations 2012, in terms of apples, pears, apricots and peaches (including nectarines), the survey was conducted as a primary statistical survey. Information on the cultivated areas of further fruit is either taken over from administrative data (as was the case in 2012) or is also collected as primary statistical data.

Representativeness:
In 2012, the primary survey was conducted in the form of a concentration sample, which almost achieved the scope of a full survey. Holdings considered not relevant in terms of commercial fruit growing were excluded by a survey threshold of 0.2 ha (total of surveyed types of fruit).

Link to corresponding data sent to Eurostat: crop statistics

C2.10.2 Level of detail

04230 Plantations
Establishment of orchards
Establishment of vineyards

C2.10.3 Calculation procedure

For calculating the output value of plantations the expenditure on new and re-plantations of commercial fruit plantations and vineyards is recorded. Annual capital expenditure is determined based on planted areas and average capital expenditure per hectare. The planting areas are derived from the survey on fruit plantations (data are extrapolated and revised when the results of the next survey become available) and from data on planted areas of vineyards collected yearly for the purposes of the EAA. Determination of the value is based on capital expenditure guideline rates and/or economic calculations by the chambers of agriculture. Since these are only available at intervals of several years, the value of these costs is adjusted for the missing years using an aggregate price index comprising labour costs and other costs.

C2.10.4 Adjustments

There are no adjustments.

C2.10.5 Estimations

See point C2.10.3

C2.10.6 Numerical example

-

C2.10.7 Subsidies and taxes on products

Subsidies on products: none
Taxes on products: none

C2.10.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Calculations are based on the latest available data.

C2.10.9 Unit values

Not included in the UV transmission programme.

C2.11 POTATOES (INCLUDING SEEDS)

C2.11.1 Data sources

The main data sources are:
1. Harvest survey
2. Statistics on agricultural and forestry producer prices
3. Supply balance sheets for potatoes

Additional data are asked from producers' organisations and the processing industry.

ad 1) Harvest survey

Methods of data collection:
Areas: Arable land areas by field crops are based on administrative data from IACS. They are obtained by evaluating the multiple area applications from AMA.
Yields: yield estimates (anticipated yields, definitive data) are reported by harvest consultants working in an honorary capacity (farmers and other agricultural experts).
Harvest: the total harvest is calculated based on hectare yields and multiplication by the corresponding unit areas.

Representativeness: The harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.
Cultivated area data according to the evaluation of the multiple area applications; results for the Laender are within the admissible error margins laid down in Regulation (EC) No. 543/2009.
Yield estimates from the harvest consultants: the data quality can be regarded as good.

Link to corresponding data sent to Eurostat: crop statistics

ad 2) Statistics on agricultural and forestry producer prices

Method of data collection:
Table potatoes: prices are provided by experts of the provincial chambers of agriculture.
Starch potatoes and potatoes for food processing: prices and quantities are provided by the processing industry.

Representativeness: the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Links to corresponding data sent to Eurostat: agricultural price statistics

ad 3) Supply balance sheets for potatoes

Method of data collection: calculations on the supply and use of potatoes based on primary and secondary statistical data

Representativeness: Supply balance sheets are official statistics for Austria. To a large extent, the accuracy of the supply balance sheets depends on the quality of the basic statistics used (agricultural production statistics, foreign trade statistics, etc.). Regular discussions and working group meetings with relevant experts guarantee that any new data or information is taken into account, and thus ensure the compilation of good quality supply balance sheets.

C2.11.2 Level of detail

05000 Potatoes
Early and medium early table potatoes
Late potatoes (starch potatoes, potatoes for the food processing industry)

C2.11.3 Calculation procedure

Valuation method:
value = quantity x price

Quantities:
- Output:
gross output as indicated in the harvest survey
- Losses:
estimations based on data of the supply balance sheets
- Storage:
according to expert estimations
- On-farm use (seeds, feedingstuffs):
On-farm use as seeds: estimations on the basis of the total seed requirement for the following year (based on cultivated areas and seed requirement per hectare) and the per-centage of second-generation seed in total seed consumption according to figures of the BMLFUW
On-farm use as animal feed: estimations based on data of the supply balance sheets
- Processing by producers:
assumed to be zero
- Farmhouse consumption:
estimations based on data of the supply balance sheets on per capita consumption and the FSS
- Sales:
calculations based on data of the buying industry, seed growers' cooperatives etc.

Prices:
Valuation of output is undertaken using prices from the statistics of agricultural and forestry producer prices.
Prices for seed potatoes are asked from seed growers' cooperatives.

C2.11.4 Adjustments

There are no adjustments.

C2.11.5 Estimations

See point C2.11.3

C2.11.6 Numerical example

-

C2.11.7 Subsidies and taxes on products

Subsidies on products:
2014: Compensation for losses due to wireworms
1995-2011: Payments for starch potatoes
1995-1998: Degressive compensatory payments
1996: Hard currency compensatory aid
Taxes on products: Agricultural marketing contributions

Data sources:
the calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data).

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.11.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent harvest data are used. Provisional annual prices are estimated on the basis of the available monthly prices till final annual data are available (usually at the beginning of March of the following year).

Agricultural Income Index:
For the First Forecast (Nov n) harvest data on potatoes are still provisional. For the Second Forecast (January n+1) definitive harvest data are already available. Prices are estimated on the basis of the available monthly data.

Provisional accounts (July n+1):
Calculations are updated. Certain components of the calculations (losses, on-farm use as feedingstuffs) are still provisional.

Calculations for potatoes are usually final in July n+2.

C2.11.9 Unit values

According to the EAA methodology

C2.12 FRUITS (TOTAL, CODE 06000)

C2.12.1 Data sources

The main data sources are:
1. Harvest survey
2. Statistics on agricultural and forestry producer prices

ad 1) Harvest survey

Methods of data collection:
Fresh fruit intensive – areas: According to the latest fruit orchard survey, between the surveys forward projections taking into account the multiple area applications of AMA; for fruit not included in the fruit orchard survey: according to expert estimates on the basis of the multiple area applications
Fresh fruit intensive – yields: expert estimates (anticipated yields, definitive data)
Fresh fruit intensive – harvest: the total harvest is calculated based on hectare yields and multiplication by the corresponding unit areas.
Fresh fruit extensive – tree numbers: according to expert estimates based on the FSS 2010 and former fruit tree surveys
Fresh fruit extensive – yields: yield estimates (anticipated yields, definitive data) as reported by harvest consultants working in an honorary capacity (farmers and other agricultural experts).
Fresh fruit extensive – harvest: the total harvest is calculated based on yields per tree and multiplication by the corresponding tree numbers.
Grapes: wine harvest survey – see point C2.13.1.

Representativeness: the harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.

Link to corresponding data sent to Eurostat: crop statistics

ad 2) Statistics on agricultural and forestry producer prices

Method of data collection: secondary statistical data

Links to corresponding data sent to Eurostat: agricultural price statistics

C2.12.2 Level of detail

06000 Fruits
06100 Fresh fruit
06110 Dessert apples
Winter apples, intensive
Summer apples, intensive
06120 Dessert pears
Winter pears
Winter pears, intensive
Winter pears, extensive
Summer pears
Summer pears, intensive
Summer pears, extensive
06130 Peaches
Peaches, intensive
Peaches, extensive
06140 Other fresh fruit
Stone fruit
Cherries
Cherries, intensive
Cherries, extensive
Sour cherries
Sour cherries, intensive
Sour cherries, extensive
Apricots
Apricots, intensive
Apricots, extensive
Plums
Plums, intensive
Plums, extensive
Soft fruit
Strawberries
Strawberries, intensive
Strawberries, extensive
Red currants/white currants
Red currants/white currants, intensive
Red currants/white currants, extensive
Black currants
Black currants, intensive
Black currants, extensive
Gooseberries
Raspberries
Cultivated blueberries
Apples, extensive (cider apples, winter and summer apples)
Must pears
Walnuts

	Walnuts, intensive
	Walnuts, extensive
	Elderberries
06400	Grapes
06490	Other grapes

C2.12.3 Calculation procedure

Valuation method:
value = quantity x price

Fresh fruit:

Quantities:
- Output:
gross output as indicated in the harvest survey
- Losses:
according to expert estimates
- Uses:
Storage: taken into account for table apples (according to data of AMA)
Processing by producers and farmhouse consumption: no data available
Sales: differentiation between fruit for the fresh market and fruit for distilling

Prices:
Valuation of output is undertaken using annual average prices from the statistics of agricultural and forestry producer prices.
Prices for fruit not covered by official price statistics are asked from buyers and relevant experts.

Grapes:

Quantities:
- Output:
usable output as indicated in the harvest survey applying the following conversion factor: 1 kilo of grapes for 0,75 litres of wine
- Uses:
Sales: quantities of grapes sold to winegrowers' cooperatives and to agro-food businesses (based on information from the Austrian chambers of agriculture survey on the structure of viticulture 2004 and expert estimations)
Sales between agricultural holdings and farmhouse consumption are considered as negligible.
Intra-unit consumption, other: obtained as the difference between usable output and sales; according to EAA methodology not considered as part of output

Prices:
valuation of output is undertaken using annual average prices from the statistics of agricultural and forestry producer prices.

C2.12.4 Adjustments

There are no adjustments.

C2.12.5 Estimations

See point C2.12.3

C2.12.6 Numerical example

-

C2.12.7 Subsidies and taxes on products

Subsidies on products:
2014: Temporary exceptional support measures for producers of certain fruit and vegetables due to the Russian import ban
2004-2010: Area payment for nuts
1995-1998: Degressive compensatory payments
Taxes on products: Agricultural marketing contributions

Data sources:
the calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data).

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.12.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Fresh fruit: Definitive harvest data have hitherto been already available for the First Forecast (Nov n). Provisional annual prices are estimated on the basis of the available monthly prices till final annual data are available (usually at the beginning of March of the following year with the exception of table apples). Additional prices not provided by official price statistics are collected in the course of the First EAA Forecast.
Grapes: For the First and Second Forecast harvest data are provisional. Provisional annual prices are estimated on the basis of the available monthly prices till final annual data are available (usually at the beginning of March of the following year).

Calculations for fruits are usually final in July n+2.

C2.12.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.12.10 Products covered by the items 'other fresh fruit' (code 06190), 'other citrus fruit' (code 06290), tropical fruit' (code 06300), 'other grapes' (code 06490) and 'other olives' (code 06590): enumeration for each, limited to the most important ones (e.g. 10 most important species)

Other fresh fruit: see point C2.12.2
other citrus fruit: no production
tropical fruit: no production
other grapes: grapes for wine production
other olives: no production

C2.13 WINE

C2.13.1 Data sources

The main data sources are:
1. Harvest survey (wine harvest and wine stocks)
2. Statistics on agricultural and forestry producer prices

Furthermore information from the GfK household panel (prices for bottled wine sold directly from the farm to final consumers) and from the Austrian chambers of agriculture survey on the structure of viticulture 2004 is used.

ad 1) Harvest survey

Methods of data collection:

Areas:
Initial estimates: cropping area according to the wine harvest survey of the BMLFUW for the previous year, with the areas broken down according to red and white wine proportions according to the last Statistics Austria survey of areas under vine (no such differentiation according to red and white wine areas is made for the data of the wine harvest reports)
Final data: cropping area according to the wine harvest survey of the BMLFUW for the reporting year, with the areas broken down according to red and white wine proportions according to the last Statistics Austria survey of areas under vine (no such differentiation according to red and white wine areas is made for the data of the wine harvest reports)

Yields:
Initial estimates: according to harvest consultants. The reporting areas are usually identical to the municipalities. By weighting the average yield for each municipality using the cropping area under vine for that municipality (according to the last survey of areas under vine conducted by Statistics Austria), a yield average is calculated for each wine-growing area and also for each political district and the federal provinces.
Final data: calculated on the basis of the results of the wine harvest reports of the BMLFUW and the Federal Winery Inspectorate (BKI) at district level, the yield data according to the last estimate (October) at municipal level and cropping area calculated as described above

Harvest:
Initial estimates: calculations based on average hectare yields for the wine-growing areas, political districts and federal provinces and the cropping areas calculated as described above

Final data: according to the results of the wine harvest reports of the BMLFUW and the BKI. Harvest reports are to be submitted by viticultural establishments on the survey date of 30 November. The data is evaluated via the central wine database at district level by the BKI and forwarded to Statistics Austria by the BMLFUW.

Stocks of wine: reports on stocks of wine products (volume in litres) are to be forwarded to the BKI on the survey date of 31 July by the producers and dealers; they are then transmitted to Statistics Austria by the BMLFUW after aggregation at district and Laender levels.

Representativeness: The harvest survey is an official statistics on agricultural production (crop area, yield and harvest) in Austria fulfilling both national and international requirements.
The harvest estimates for wine (initial estimates only) obtained from harvest consultants are based on yield estimates drawn from (practical) experience, surveys among farmers and/or sample weighting. The data quality can be regarded as good.
Final data on wine harvest and stocks: from 2003 direct evaluation by the BKI of the data from the central wine database

Link to corresponding data sent to Eurostat: crop statistics

ad 2) Statistics on agricultural and forestry producer prices

The statistics on agricultural and forestry producer prices provides prices for wine in barrels and grapes. The price survey for wine in bottles was discontinued in 2005.

Methods of data collection :
provincial prices for Lower Austria are provided from the chamber of agriculture, provincial prices for Burgenland stem from a survey conducted by the professional journal 'Der Winzer'.

Representativeness :
the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Links to corresponding data sent to Eurostat: agricultural price statistics

C2.13.2 Level of detail

07000 Wine

C2.13.3 Calculation procedure

Wine production for EAA purposes considers only the following wine producers: agricultural holdings and wine-growers' co-operatives. Wine production by agri-food businesses is not taken into account.

Valuation method:
value = quantity x price

Quantities:
- Output:
gross output as indicated in the harvest survey minus share of agri-food businesses
- Losses:
estimations based on information from supply balance sheets and experts knowledge
- Storage:
estimation of the end-of-year stocks held by producers based on the storage surveys conducted by the BMLFUW reflecting the stock situation as of 31 July
- Farmhouse consumption:
estimations based on data from the supply balance sheets (average per capita consumption) and from the FSS (number of wine-growers, average size of farmers' families)
- Sales:
outside the branch: obtained as the difference between usable output and other uses (domestic sales between agricultural holdings and processing by producers are taken to be statistically insignificant)

Prices:
The monetary valuation is based on average prices of wine during the marketing year following the harvest. Prices for wine in barrels are provided by the Statistics on agricultural and forestry producer prices. Prices for bottled wine are derived from the GfK household panel. The share of the different container types is based on expert estimations and the Austrian chambers of agriculture survey on the structure of viticulture 2004.
Prices for grapes are also provided by the statistics on agricultural and forestry producer prices.

C2.13.4 Adjustments

There are no adjustments.

C2.13.5 Estimations

See point C2.13.3

C2.13.6 Numerical example

-

C2.13.7 Subsidies and taxes on products

Subsidies on products: none
Taxes on products: Agricultural marketing contributions

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics. Taxes on products are calculated on the basis of data from AMA.

The accruals principle is applied.

The reference period is a calendar year.

C2.13.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent harvest data are used. Prices are estimated till final data are available (the last are the prices of bottled wine which become available only in February of the year n+2).

Agricultural Income Index:
For the First and Second Forecast harvest data on wine are still provisional. Prices for wine in barrels and grapes are estimated on the basis of the available monthly data. Prices for bottled wine are estimated taking into account the development in past years.

Provisional accounts (July n+1):
Calculations are updated. Harvest data are definitive, but prices for bottled wine and wine in barrels are still provisional. Updated data on taxes on products are implemented.

Calculations for wine are usually final in July n+2.

C2.13.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.13.10 In the EAA, a part of wine production of the wine manufacturing industry (NACE 11.02) is considered as agricultural activity. Please give details on how this part is separated from the non-agricultural part.

Wine production in agricultural holdings and wine-growers' co-operatives is included. The production of wine by agro-food businesses is excluded. Their share is estimated on the basis of the latest available data on the marketing of an average wine harvest from the Austrian chambers of agriculture survey on the structure of viticulture 2004 and expert knowledge.

C2.14 OLIVE OIL

C2.14.1 Data sources

No production

C2.14.2 Level of detail

-

C2.14.3 Calculation procedure

-

C2.14.4 Adjustments

-

C2.14.5 Estimations

-

C2.14.6 Numerical example

-

C2.14.7 Subsidies and taxes on products

-

C2.14.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

-

C2.14.9 Unit values

-

SPECIFIC QUESTION

C2.14.10 In the EAA, a part of olive oil production of the oil manufacturing industry (NACE 10.41) is considered as agricultural activity. Please give details on how this part is separated from the non-agricultural part.

-

C2.15 OTHER CROP PRODUCTS

C2.15.1 Data sources

Calculations are based on
1. Expert estimations on reed production
2. Prices for reeds according to company information
3. Data on the production of seeds for grasses, other fodder plants and sugar beet according to AGES
4. Prices of seeds according to company information

Official data are only available on the quantities of seeds produced, the other data are collected/estimated for EAA purposes.

C2.15.2 Level of detail

09100 Vegetable materials used primarily for plaiting
09200 Seeds
- Seeds for grasses (ryegrasses, meadow foxtail, etc.)
- Other seeds of fodder plants (red clover, lucerne, etc.)
- Seeds, others (sugar beet)

C2.15.3 Calculation procedure

Valuation method:
value = quantity x price

Vegetable materials used primarily for plaiting:
Quantities:
- Output: usable output of reeds according to expert estimations
- Uses: due to a lack of data it is assumed that total usable output is used as sales.

Prices: prices used for output valuation stem from company information.

Seeds:
Quantities:
- Output: usable output of seeds for grasses, other fodder plants and sugar beet is taken from statistics of AGES on the quantities of seeds produced.
- Sales: assumption that all usable output is sold outside of the industry

Prices: prices used for output valuation stem from company information.

C2.15.4 Adjustments

There are no adjustments.

C2.15.5 Estimations

See point C2.15.3

C2.15.6 Numerical example

-

C2.15.7 Subsidies and taxes on products

Subsidies on products:
Premiums on other crop products were eliminated in 2005.
History:
1995-2004: payments to promote seed cultivation
Taxes on products: none

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics. Data on payments to promote seeding cultivation were provided by AMA.

The accruals principle is applied.

The reference period is a calendar year.

C2.15.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent information is used.
Calculations are usually final in July n+2.

C2.15.9 Unit values

-

SPECIFIC QUESTIONS

C2.15.10 'Seeds' (09200): products covered by this item.

See point C2.15.2

C2.15.11 Products covered by the item 'other crop products: others' (code 09900)

Not recorded

C2.16 CATTLE (INCLUDING CALVES)

C2.16.1 Data sources

The main data sources are:
1. Cattle surveys
2. Slaughtering statistics
3. Foreign trade statistics
4. Statistics on agricultural and forestry producer prices

ad 1) Cattle surveys

biannual determination of the cattle population, broken down by age, use and gender categories
The reference dates for the surveys are 1 June and 1 December of the respective year.

Methods of data collection:
secondary statistics based on administrative data, model based statistics and register evaluation
Since 2004 the cattle population has been determined using administrative data from the AMA cattle database. The distinction between dairy cows and suckler cows (other cows according to the cattle census) and the determination of the number of calves and heifers in the breeding and slaughtering livestock categories is based on model calculations. This step and the subsequent finalisation of the survey results are done by the Federal Institute of Agricultural Economics.

Representativeness:
The coverage of the AMA cattle database is 100%. All cattle and cattle holdings are registered in this database. With the exception of transporters, every livestock keeper is subject to full reporting obligations for each individual bovine animal. In other words, with the exception of transport, all movements of cattle must be reported. A dual reporting system is used, i.e. sending and receiving livestock keepers make their reports independently.

Link to corresponding data sent to Eurostat: animal production statistics

ad 2) Slaughtering statistics

The annual slaughtering statistics provide information about the total number of farm animals of Austrian and non-Austrian origin slaughtered in Austria, and about overall meat production resulting therefrom.

Methods of data collection:

Number of cattle/calves slaughtered: Monthly reports from the governmental meat inspection authorities on all investigated and evaluated slaughterings provide the basis for the statistics. In the future the ante- and post-mortem inspection database (SFU-DB) shall be used as basis for slaughtering statistics, which is already the case for the Federal Provinces Vienna and Tyrol. The SFU-DB is a module of the Consumer Health Information System operated by Statistics Austria. It registers nationwide ante- and post-mortem inspection reports, which shall be made available to the public veterinary authority.
Meat yield and carcass weights: Firms involved in the marketing of meat, such as markets, abattoirs and wholesalers, whose turnover in the last calendar year exceeded a certain threshold are required under the Livestock Declaration Order (Viehmeldeverordnung, Federal Law Gazette 255/2014) to declare their turnover. Beside the number of animals marketed, the returns, which companies covered by the Order submit weekly to AMA, also provide details on prices and weights. The weekly results are converted into monthly and annual statistics and are made available to Statistics Austria by the BMLFUW. In addition, the annual statistics on average carcass weights are used by Statistics Austria to calculate the entire meat yield from the various species and subcategories of livestock.

Representativeness:
Number of cattle/calves slaughtered:
The monthly reporting from the governmental meat inspection authorities is based on an administrative order and therefore mandatory. High quality is assumed, as the reporting is also related to administrative tasks connected with a number of obligations and standards.
The SFU-DB was developed according to Regulation (EC) No 854/2004 of the European Parliament and the Council of 29 April 2004 regarding specific rules for the organisation of official controls on products of animal origin intended for human consumption. Once implementation was completed, ongoing operations started with January 2009, for the time being limited to Vienna and Tyrol.
Meat yield and carcass weights: As the reporting on carcass weights is based on the Livestock Declaration and the compliance with the legal provisions is supervised and controlled by bodies of the federal administration, a complete coverage can be assumed.

Link to corresponding data sent to Eurostat: animal production statistics

ad 3) Foreign trade statistics

Methods of data collection:
Foreign trade statistics are based on two data collection systems: INTRASTAT (trade with member states of the European Union) and EXTRASTAT (trade with non-EU countries). INTRASTAT is a primary data collection system with a close connection to the Value Added Tax (VAT) System. EXTRASTAT is a secondary statistics compiled in conjunction with customs procedures.

Representativeness:
INTRASTAT: full survey with variable threshold values taking into consideration compulsory criterions of representation
Estimations for trade below the threshold and for non-response based on VAT data and historical data for late response
EXTRASTAT: full survey

ad 4) Statistics on agricultural and forestry producer prices

Methods of data collection:
Cattle and calves for slaughter: Prices are recorded weekly by AMA as prescribed by the Livestock Declaration Order (Federal Law Gazette 255/2014) and are published in the form of monthly farm-gate prices after deduction of the relevant percentages for intermediate costs. The prices for the different quality categories are weighted by constant factors based on slaughter in abattoirs to obtain the average price for all categories. Annual provincial and national averages are calculated as weighted average of the monthly prices (weighting: current sales data).
Cattle for fattening, male from 220 kg, cows in calf and heifers: Provincial prices are reported monthly by the provincial chambers of agriculture and are weighted with the annual stock data from the cattle surveys to give a national average. Annual provincial averages are calculated as arithmetic average of the monthly prices. Annual national averages are calculated as annual provincial average weighted with the annual stock data from the cattle surveys.
Cattle for breeding and production calves: Current price and sales data is provided by regional sales events. The weighted monthly prices for the Federal Provinces and Austria are calculated on the basis of this data. Annual provincial and national averages are calculated as weighted average of the monthly prices (weighting: current sales data).

Representativeness: the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both

national and international requirements.

Link to corresponding data sent to Eurostat: agricultural price statistics

C2.16.2 Level of detail

11100 Cattle
- Oxen
- Bulls
- Cows
- Heifers
- Calves

C2.16.3 Calculation procedure

Output is calculated on the basis of slaughter numbers plus exports and minus imports of live animals, i.e. on the basis of gross indigenous production and changes in the livestock population. This calculation is performed based on volume (live weight), heads of livestock and values. The sum of the number of animals slaughtered (net indigenous production) and foreign trade balance (gross indigenous production) are reconciled with the supply balance sheet calculations. The value of the slaughtered animals is calculated by multiplying the number of slaughtered animals by their live weight and the price of the animals per kg. For the purposes of the EAA the import and export values of the animals are adjusted by transport costs from/to the border. In addition, the export values are adjusted by the price-reducing (free border) effect of any export subsidies.
The changes in the livestock population between the start and end of the accounting year are either reported as change in stocks or as gross fixed capital formation depending on the category of animal (i.e. whether it is classed as stock or as a fixed asset). In the case of cattle, cows are classed as fixed assets. Gross fixed capital formation is calculated using the "indirect method". With this method, a margin ("culling discount") is added to the valuation of the changes in population of fixed asset animals, which reflects the difference between the value of the animal as cull animals and as animals classed as capital (cf. Regulation (EC) No. 138/2004, Annex 1, Paragraph 2.155 et seq.).

C2.16.4 Adjustments

There are no adjustments.

C2.16.5 Estimations

See point C2.16.3

C2.16.6 Numerical example

-

C2.16.7 Subsidies and taxes on products

Subsidies on products:
Premiums on cattle were eliminated in 2015.
History:
1995-2014: Suckler cow premium
1995-2014: Suckler cow premium – national supplementary
2000-2009: Slaughter premium
1995-2004: Special premium for male bovine animals
2000-2004: Additional payment: Heifer premium for dairy breeds
1995-1999: Degressive grants from the federal provinces for young cattle
1997-1998: Early-marketing premium for calves
1996-1997: Compensatory payments for BSE
1996-1997: Hard-currency compensation for cattle
Taxes on products: Agricultural marketing contributions

Data sources:
the calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data). Slaughter premiums for cattle from the age of eight months were allocated to the individual categories on the basis of slaughtering figures.

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.16.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Agricultural Income Index: Provisional annual data for slaughterings, weights, external trade and prices are estimated on the basis of the available monthly data for the reporting year. Extrapolations for the missing months are normally made using long-term seasonal patterns and are complemented as far as possible by expert estimates. For the first forecast final stocks of cattle are estimated on the basis of data from the cattle database for 1 September, whereas for the second forecast data from the Cattle survey for the reference date of 1 December are already available. The forecasts are discussed in working group meetings with relevant experts.

Provisional accounts (July n+1):
Calculations are updated. Final annual data from slaughtering statistics, foreign trade statistics and statistics on agricultural and forestry producer prices as well as updated data on taxes and subsidies on products (if applicable) are implemented.

In the past updates that took place afterwards resulted from updated figures on subsidies on products.

Calculations for cattle are usually final in July n+2.

C2.16.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.16.10 Please specify the method on the basis of which cattle output and its components have been calculated.

See point C2.16.3

C2.17 PIGS

C2.17.1 Data sources

The main data sources are:
1. Livestock surveys
2. Slaughtering statistics
3. Foreign trade statistics
4. Statistics on agricultural and forestry producer prices

ad 1) Livestock surveys

- General livestock survey (reporting date: 1 December)

Survey on the number of pigs, sheep and goats broken down into specified categories. The survey also includes data on the number of non-investigated slaughterings of pigs.

Methods of data collection:
primary statistical survey carried out in the form of a sample survey (The last full survey was conducted for the reporting year 1999).

Representativeness:
The sample includes 7000 units selected according to a sample plan. The selection of sample units is based on data of the annual survey of the Veterinary Information System (VIS). The selection framework covers all holdings in the current year's VIS annual survey with pig numbers > 0 or sheep numbers > 0 or goat numbers > 0 that are active in the Agriculture and Forestry Register (LFR) at the time of selection.
The coverage of the population by the selection framework of the sample is basically ensured by the link to the LFR, which in turn is regularly supplied with information from other sources (statistical surveys, AMA, VIS) and is therefore kept as up-to-date as possible.

Link to corresponding data sent to Eurostat: animal production statistics

- Pig survey (reporting date: 1 June)

Methods of data collection:
secondary statistics based on administrative data, model based statistics
Since 2012 the pig livestock as of 1 June is derived from VIS data, using a regression model. In previous years it was based on sample surveys carried out with 4000 units.

Representativeness:
The Veterinary Information System is an instrument for disease

control and prevention. It contains information on pig movements beginning from April 2004 as well as sheep and goat movements beginning from January 2008.
For the purpose of continuous updating, an annual survey with the reference date April 1st is performed. Therefore, data from AMA (multiple application form areas/list of animals) is consulted. To complete these, holdings are directly consulted. The obligation to give information concerns all holdings with pig farming, sheep and/or goat farming. Furthermore, holdings with additional animal species like cattle, small ruminants, horses, poultry, wild ruminants, farmed game (camelids, ostriches, ruminants, wild boars), aquacultures as well as holdings with lagomorphs and bees were included into the VIS.

Link to corresponding data sent to Eurostat: animal production statistics

ad 2) Slaughtering statistics

The annual slaughtering statistics provide information about the total number of farm animals of Austrian and non-Austrian origin slaughtered in Austria, and about overall meat production resulting therefrom.

Methods of data collection:
Number of pigs slaughtered:
- Inspected slaughterings: see explanations under point C2.16.1
- Non-inspected slaughterings: With regard to pigs, sheep and goats, the annual slaughter figures also include non-investigated slaughterings. It should be noted that pigs, sheep and goats are excluded from the investigation requirement if the given carcass is consumed solely by the livestock owner, family members living in the household or company employees. The number of non-investigated pig slaughterings is calculated in conjunction with the livestock survey in December of the year under review.
Meat yield and carcass weights: see explanations under point C2.16.1

Representativeness:
Number of pigs slaughtered:
- Inspected slaughterings: see explanations under point C2.16.1
- Non-inspected slaughterings: see explanations above concerning the representativeness of the General livestock survey
- Meat yield and carcass weights: see explanations under point C2.16.1

Link to corresponding data sent to Eurostat: animal production statistics

ad 3) Foreign trade statistics

See explanations under point C2.16.1

ad 4) Statistics on agricultural and forestry producer prices

Methods of data collection:
Pigs for slaughter: Prices are recorded weekly by AMA as prescribed by the Livestock Declaration Order (Federal Law Gazette 255/2014) and are published in the form of monthly farm-gate prices after deduction of the relevant percentages for intermediate costs. The prices for the different quality categories are weighted by constant factors based on slaughter in abattoirs to obtain the average price for all categories. Annual provincial and national averages are calculated as weighted average of the monthly prices (weighting: current sales data).
Pigs for breeding and piglets: Current price and sales data is provided by regional sales events. The weighted monthly prices for the Federal Provinces and Austria are calculated on the basis of this data. Annual provincial and national averages are calculated as weighted average of the monthly prices (weighting: current sales data).

Representativeness:
the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Link to corresponding data sent to Eurostat: agricultural price statistics

C2.17.2 Level of detail

11200 Pigs
- Fattening pigs
- Breeding sows
- Breeding boars
- Piglets

C2.17.3 Calculation procedure

Output is calculated on the basis of slaughter numbers plus exports and minus imports of live animals, i.e. on the basis of gross indigenous production and changes in the livestock population. This calculation is performed based on volume (live weight), heads of livestock and values. The sum of the number of animals slaughtered (net indigenous production) and foreign trade balance (gross indigenous production) are reconciled with the supply balance sheet calculations. The value of the slaughtered animals is calculated by multiplying the number of slaughtered animals by their live weight and the price of the animals per kg. For the purposes of the EAA the import and export values of the animals are adjusted by transport costs from/to the border. In addition, the export values are adjusted by the price-reducing (free border) effect of any export subsidies.
The changes in the livestock population between the start and end of the accounting year are either reported as change in stocks or as gross fixed capital formation depending on the category of animal (i.e. whether it is classed as stock or as a fixed asset). In the case of pigs, breeding sows are classed as fixed assets. Gross fixed capital formation is calculated using the "indirect method". With this method, a margin ("culling discount") is added to the valuation of the changes in population of fixed asset animals, which reflects the difference between the value of the animal as cull animals and as animals classed as capital (cf. Regulation (EC) No. 138/2004, Annex 1, Paragraph 2.155 et seq.).

C2.17.4 Adjustments

There are no adjustments.

C2.17.5 Estimations

See point C2.17.3

C2.17.6 Numerical example

-

C2.17.7 Subsidies and taxes on products

Subsidies on products:
2015: Specific market support measures for pig producers
1995-1998: Degressive compensatory payments for fattening pigs
1995-1998: Degressive compensatory payments for breeding sows
1998-1999: Degressive grants from the federal provinces for pigs
Taxes on products: Agricultural marketing contributions

Data sources:
the calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data).

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.17.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Agricultural Income Index: Provisional annual data for slaughterings, weights, external trade and prices are estimated on the basis of the available monthly data for the reporting year. Extrapolations for the missing months are normally made using long-term seasonal patterns and are complemented as far as possible by expert estimates. For the first and second forecast final stocks of pigs are estimated on the basis of data on pig livestock as of 1 June. The forecasts are discussed in working group meetings with relevant experts.

Provisional accounts (July n+1):
Calculations are updated. Data of the general livestock survey as well as final annual data from slaughtering statistics, foreign trade statistics and statistics on agricultural and forestry producer prices as well as updated data on taxes and subsidies on products (if applicable) are implemented.

Calculations for pigs are usually final in July n+2.

C2.17.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.17.10 Please specify the method on the basis of which pig output and its components have been calculated.

See point C2.17.3

C2.18 POULTRY

C2.18.1 Data sources

The main data sources are:
1. Housing data for broilers and turkeys
2. Statistics on agricultural and forestry producer prices

Furthermore data from the foreign trade statistics and from the statistics on poultry production are used.

ad 1) Housing data for broilers and turkeys

Methods of data collection:
Monthly housing data for broilers and turkeys are provided by the Austrian Poultry Health Service (QGV). The data are based on reports of the QGV members.

Representativeness:
The QGV supervises all sectors of the poultry industry on a national basis throughout the whole of Austria. Although membership is voluntary, almost 100% of livestock owners in the poultry meat sector (i.e. chickens for meat production and turkeys) are members.

ad 2) Statistics on agricultural and forestry producer prices

Methods of data collection:
Contract prices (contract between fattening farms and abattoirs) for chickens and turkeys are calculated as a national average for fattening animals and are supplied monthly by the Austrian Chamber of Agriculture. Annual national averages are calculated as arithmetic average of the monthly prices.

Representativeness:
the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Link to corresponding data sent to Eurostat: agricultural price statistics

ad 3) Foreign trade statistics

See explanations under point C2.16.1

Ad 4) Statistics on poultry production

Survey on the number of poultry slaughtered, including the meat

yield, the number of eggs set for incubation and the number of hatched chicks per poultry species

Methods of data collection:
primary statistics (based on reports from slaughterhouses and hatcheries)

Representativeness:
full survey with thresholds
All slaughterhouses with at least 5 000 poultry slaughterings per year and all hatcheries with a laying capacity of at least 1 000 hatching eggs per year are subject to this survey.

Link to corresponding data sent to Eurostat: animal production statistics

C2.18.2 Level of detail

11500 Poultry
- Broilers
- Boiling hens
- Ducks
- Geese
- Turkeys

C2.18.3 Calculation procedure

In accordance with supply balance sheets gross indigenous production of poultry is mainly calculated on the basis of QGV housing data for broilers and turkeys. Specific fattening periods are assumed for the appropriate assignment of output to period and estimations agreed with relevant experts are made in order to balance any under-recording. Carcass weights and dressing percentages are taken over from supply balance sheets or extrapolated. Furthermore the net export of animals for breeding and production is taken into account. To enable consistency between calculations based on QGV data vice versa calculations based on data from poultry statistics on the number of eggs set for incubation and the number of hatched chicks as well as foreign trade statistics, an adjustment factor is applied for foreign trade data with chicks.

Quantities are multiplied by average selling prices.

C2.18.4 Adjustments

See point C2.18.13

C2.18.5 Estimations

See point C2.18.13

C2.18.6 Numerical example

-

C2.18.7 Subsidies and taxes on products

Subsidies on products:
There are, since 1999, no subsidies on products for poultry.
1995-1998: Degressive compensatory payments for poultry and hatching eggs
Taxes on products: Agricultural marketing contributions

Data sources:
the calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data).

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.18.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Agricultural Income Index: Provisional annual data on quantities and prices are estimated on the basis of the available monthly data for the reporting year. Annual housing data from QGV are already available for the second forecast.

Provisional accounts (July n+1):
Calculations are updated. Final annual data from foreign trade statistics, statistics on agricultural and forestry producer prices and poultry statistics as well as updated data on taxes on products are implemented.

Calculations for poultry are usually final in July n+2.

C2.18.9 Unit values

According to the EAA methodology

SPECIFIC QUESTIONS

C2.18.10 Please specify the method on the basis of which poultry output and its components have been calculated.

See point C2.18.13

C2.18.11 Please provide details on the treatment of hatching eggs (see also: eggs C2.22)

Not valued

C2.19 SHEEP AND GOATS

C2.19.1 Data sources

The main data sources are:
1. General livestock survey
2. Slaughtering statistics
3. Foreign trade statistics
4. Statistics on agricultural and forestry producer prices

ad 1) General livestock survey

survey on the number of pigs, sheep and goats broken down into specified categories
reporting date: 1 December

see explanations under point C2.17.1

ad 2) Slaughtering statistics

The annual slaughtering statistics provide information about the total number of farm animals of Austrian and non-Austrian origin slaughtered in Austria, and about overall meat production resulting therefrom.

Methods of data collection:
Number of sheep and goats slaughtered:
- Inspected slaughterings: see explanations under point C2.16.1
- Non-inspected slaughterings: With regard to pigs, sheep and goats, the annual slaughter figures also include non-investigated slaughterings. It should be noted that pigs, sheep and goats are excluded from the investigation requirement if the given carcass is consumed solely by the livestock owner, family members living in the household or company employees. The number of non-investigated sheep and goats slaughterings is based on a model that simulates the anticipated progeny and incorporates estimates by experts in the field.
Meat yield and carcass weights: experts' estimates in conjunction with the above mentioned model

Representativeness:
Number of inspected slaughterings: see explanations under point C2.16.1
Number of non-inspected slaughterings, meat yield and carcass weights: due to the involvement of experts with extensive practical experience it can be assumed, that the estimates are made with the best possible accuracy and conscientiousness.

Link to corresponding data sent to Eurostat: animal production

statistics

ad 3) Foreign trade statistics

see explanations under point C2.16.1

ad 4) Statistics on agricultural and forestry producer prices

Methods of data collection:
Provincial prices for sheep and lambs are reported monthly by the provincial chambers of agriculture and are weighted with the annual stock data from the livestock survey results to give a national average. Annual provincial averages are calculated as arithmetic average of the monthly prices. Annual national averages are calculated as annual provincial average weighted with the annual stock data from the livestock survey results.

Representativeness:
the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Link to corresponding data sent to Eurostat: agricultural price statistics

Producer prices for goats are asked for EAA purposes from producer organisations.

C2.19.2 Level of detail

11400 Sheep and goats
- Ewes and ewe lambs put to the ram
- Other sheep
- goats which have already kidded and goats which have been mated
- Other goats

C2.19.3 Calculation procedure

Output is calculated on the basis of slaughter numbers plus exports and minus imports of live animals, i.e. on the basis of gross indigenous production and changes in the livestock population. This calculation is performed based on volume (live weight), heads of livestock and values. The sum of the number of animals slaughtered (net indigenous production) and foreign trade balance (gross indigenous production) are reconciled with the supply balance sheet calculations. The value of the slaughtered animals is calculated by multiplying the number of slaughtered animals by their live weight and the price of the animals per kg. For the purposes of the EAA the import and export values of the animals are adjusted by transport costs from/to the border.

C2.19.4 Adjustments

There are no adjustments.

C2.19.5 Estimations

See point C2.19.3

C2.19.6 Numerical example

-

C2.19.7 Subsidies and taxes on products

Subsidies on products:
Premiums on sheep and goats were eliminated in 2005.
1995-2004: Ewe premium
2000-2004: Goat premium
Taxes on products: Agricultural marketing contributions for sheep and lambs

Data sources:
The calculation of subsidies and taxes on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data).

Subsidies on products are incorporated in the EAA as values.

The accruals principle is applied.

The reference period is a calendar year.

C2.19.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Agricultural Income Index: Provisional annual data for slaughterings, weights, external trade and prices are estimated on the basis of the available monthly data for the reporting year. Extrapolations for the missing months are normally made using long-term seasonal patterns and are complemented as far as possible by expert estimates. For the first and second forecast final stocks of sheep and goats are estimated on the basis of data for the previous year.

Provisional accounts (July n+1):
Calculations are updated. Data from the general livestock survey as well as final annual data from slaughtering statistics, foreign trade statistics and statistics on agricultural and forestry producer prices as well as updated data on taxes on products are implemented.

Calculations for sheep and goats are usually final in July n+2.

C2.19.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.19.10 Please specify the method on the basis of which the output of sheep and goats and its components have been calculated.

See point C2.19.3

C2.20 EQUINES, OTHER ANIMALS

C2.20.1 Data sources

Data sources for equines

The main data sources are:
1. Farm Structure Survey
2. Slaughtering statistics
3. Foreign trade statistics
4. Statistics on agricultural and forestry producer prices

ad 1) Farm Structure Survey

Information on the number of horses and other equines is collected by the FSS.

Methods of data collection:
primary statistical survey (full survey or sample survey) with use of administrative data
On the basis of EU legislation, the FSS is currently conducted as a full survey every 10 years (at the end of the decade) and as a sample survey at regular intervals in between (most recently in 2007, 2013 and 2016).
Administrative sources used: IACS including the Austrian Agri-Environmental Programme (ÖPUL), Cattle database, VIS, mineral oil tax refund, support measures on rural development

Representativeness:
The statistical survey units cover the following holdings (minimum survey thresholds):
- agricultural and forestry holdings with a utilised agricultural area of at least 1 hectare
- vineyards with at least 25 ares of commercial wine growing area
- holdings with at least 15 ares of land used intensively as fruit orchards or 10 ares of land used for soft fruit, strawberries, vegetables, flowers or ornamental plants, hops or viticultural, forestry and tree nurseries
- holdings that grow crops in greenhouses (greenhouse, polytunnel, cloche) with a minimum size of 1 are for predominantly commercial purposes
- livestock holdings with at least 3 cattle or at least 5 pigs or at least 10 sheep or at least 10 goats or at least 100 poultry of any type
- forestry holdings with at least 3 ha of wooded area.

Selection framework: active holdings listed in the LFR, which are updated on an ongoing basis using information from various primary agricultural surveys and by comparison with administrative

data sets (funding applications, etc.) and which meet the survey criteria on the basis of the latest information available.

FSS 2010: full survey
FSS 2013 and FSS 2016: sample surveys covering 30 000 holdings

ad 2) Slaughtering statistics

see explanations under point C2.16.1

ad 3) Foreign trade statistics

see explanations under point C2.16.1

ad 4) Statistics on agricultural and forestry producer prices

Methods of data collection:
Prices for horses for slaughter are reported monthly by the provincial chambers of agriculture and are weighted with the annual stock data from the livestock survey to give a national average. Annual provincial averages are calculated as arithmetic average of the monthly prices. Annual national averages are calculated as annual provincial average weighted with the annual stock data from the livestock survey.

Representativeness:
the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Link to corresponding data sent to Eurostat: agricultural price statistics

Data sources for other animals (game)

The main data sources are:
1. Hunting statistics
2. Statistics on agricultural and forestry producer prices

ad 1) Hunting statistics

Hunting statistics provide information on the number of game shot, the number of observable losses (due to road traffic and other causes) and other characteristics of hunting activities (like number of hunting protection bodies, number of hunting licences and day

permits issued, number and total size of hunting areas, etc.).

Methods of data collection:
secondary statistics (based on administrative data)
Data are obtained via the relevant departments of the provincial governments from the administrative authorities of the districts (Bezirke) (in collaboration with local hunting associations).

Representativeness:
full survey

ad 2) Statistics on agricultural and forestry producer prices

Methods of data collection:
Provincial prices for game are reported monthly by hunting associations and are weighted with the data from the annual hunting statistics to give a national average. Annual provincial averages are calcuated as arithmetic averages of the monthly prices. Annual national averages are calcuated on the basis of the annual provincial averages weighted with the annual hunting statistics results.

Representativeness:
the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Further prices (e.g. for wild geese) are collected from game dealers for EAA purposes.

C2.20.2 Level of detail

11300 Equines
11900 Other animals (game)
- Red deer (stags, dams, fawns)
- Roe deer (bucks, dams, fawns)
- Chamois (bucks, dams, fawns)
- Moufflons
- Sika deer
- Fallow deer
- Wild boars
- Hares and wild rabbits
- Game birds (snipes, pheasants, partridges, wild ducks, wild geese)

C2.20.3 Calculation procedure

Equines:
Output is calculated on the basis of slaughter numbers plus exports and minus imports of live animals, i.e. on the basis of gross indigenous production and changes in the livestock population. This calculation is performed based on volume (live weight), heads of livestock and values. The value of the slaughtered animals is calculated by multiplying the number of slaughtered animals by their live weight and the price of the animals per kg. Final stocks are derived from the latest available data from the FSS. For the purposes of the EAA the import and export values of the animals are adjusted by transport costs from/to the border.

Other animals (game):
output is determined on the basis of the amount of game (number of game shot x average weight, game birds: number of animals shot) valued at prices as hunted (according to the statistics on agricultural and forestry producer prices) or selling prices to traders.

C2.20.4 Adjustments

There are no adjustments.

C2.20.5 Estimations

See point C2.20.3

C2.20.6 Numerical example

-

C2.20.7 Subsidies and taxes on products

No subsidies and taxes on products for this product group

C2.20.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Equines:

Agricultural Income Index: Provisional annual data for slaughterings, weights, external trade and prices are estimated on the basis of the available monthly data for the reporting year. Extrapolations for the missing months are normally made using long-term seasonal patterns.

Provisional accounts (Juli n+1):
Calculations are updated. Final annual data from slaughtering statistics, foreign trade statistics and statistics on agricultural and forestry producer prices are implemented.

Calculations for equines are usually final in July n+2.

Other animals (game):

Agricultural Income Index: Provisional annual data for prices are estimated on the basis of the available monthly data for the reporting year. The number of animals shot is extrapolated from the previous year's data.

Provisional accounts (July n+1):
Calculations are updated. Final annual data from the statistics on agricultural and forestry producer prices as well as data from the hunting statistics (if already available) are implemented.

Calculations for game are usually final in July n+2.

C2.20.9 Unit values

According to the EAA methodology

SPECIFIC QUESTIONS

C2.20.10 Products covered by the item 'other animals' (code 11900).

See point C2.20.2

C2.20.11 Please specify the method on the basis of which the output of equines and of other animals, and their components have been calculated.

See point C2.20.3

C2.21 MILK

C2.21.1 Data sources

The main data sources are:
1. Statistics on milk production and use
2. Statistics on agricultural and forestry producer prices

Ad 1) Statistics on milk production and use

The annual statistics on milk production and use provide information about the production of raw milk during the previous calendar year, its delivery to dairies and its use on farms (e.g. use as drinking milk for home consumption and direct sales, production of farm butter, cheese, etc. or use as animal feed). It covers milk from cows, ewes and goats.

Methods of data collection:
supply and use calculations based on data from AMA, performance control data from the Association of Austrian Cattle Breeders (ZAR), findings from livestock surveys and estimates by relevant experts
Milk statistics are compiled in close cooperation between AMA and Statistics Austria. AMA provides data on milk delivery (primary statistical data collection within the framework of the Milk Declaration Order (Federal Law Gazette 249/2010 as amended)).
Total milk production and its use on farms is calculated on the basis of a comprehensive range of data sources (AMA, ZAR, AWI) including the involvement of regional experts from the chambers of agriculture and sheep and goats associations.

Representativeness:
- Delivery to dairies:
full survey
Market and price reporting for milk by AMA complies with national and international requirements. Data collection and processing within AMA are characterized by a high standard of quality, certified in accordance with ISO 9001-2001 and guaranteed through a complex quality management system.
- Total milk production, use on the farms:
the quality of the supply and use calculations on total production of milk and its use on the farms, which is based on different data sources and estimations by milk experts from the chambers of agriculture and sheep and goats associations, is ensured through the close cooperation of experts from involved institutions (AMA, BMLFUW, AWI, chambers of agriculture, etc.)

Link to corresponding data sent to Eurostat: animal production statistics

ad 2) Statistics on agricultural and forestry producer prices

Methods of data collection:
Data on the prices for cows' milk paid by dairies is collected by AMA on a monthly basis. Annual averages are calculated by AMA on the basis of the dairies' accounting data.

Representativeness:
primary statistical data collection among enterprises subject to the reporting obligation
Market and price reporting for milk by AMA complies with national and international requirements. Data collection and processing within AMA are characterized by a high standard of quality, certified in accordance with ISO 9001-2001 and guaranteed through a complex quality management system.

Link to corresponding data sent to Eurostat: agricultural price statistics

Annual farm gate prices for ewes' and goats' milk are asked once a year from the chambers of agriculture and sheep and goats associations in the framework of the preparation of the statistics on milk production and use.

C2.21.2 Level of detail

12100 Milk
- Cows' milk
- Ewes' milk
- Goats' milk

C2.21.3 Calculation procedure

The output of milk is calculated separately for cows', ewes' and goats' milk.

Cows’ milk:
Output at producer prices is calculated from the sum of the amount of milk supplied to dairies, use for own final consumption and direct sales (as drinking milk or in the form of butter, cheese and other processed products) and is valued at the average selling price for supplies to dairies according to surveys conducted by AMA. For milk sold directly from the farms to the final consumers a surcharge on prices for supplies to dairies according to expert estimations is applied. The milk used in agricultural holdings as animal feed is not measured as part of the output.
Output at basic prices is calculated by deducting taxes on products and taking into account subsidies on products.

Ewes’ and goats’ milk:
The output of ewes' and goats' milk is calculated from gross output quantities minus losses and use as fodder within the agricultural holdings according to the statistics on milk production and use. Milk statistics data is also used for assigning output to the individual usage categories (fodder, processing, human consumption). The value is calculated by multiplying the quantities by average producer prices for direct marketing and supply to dairies collected once a year for EAA purposes from the chambers of agriculture and sheep and goats associations.

C2.21.4 Adjustments

There are no adjustments.

C2.21.5 Estimations

See point C2.21.3

C2.21.6 Numerical example

-

C2.21.7 Subsidies and taxes on products

Subsidies on products:
2015: Exceptional market support measures in the dairy sector
2010-2014: Dairy cow premium
2009: Specific market support measure in the dairy sector
2004-2006: Dairy premium
1995-1998: Degressive compensatory payments for milk
1995-1998: Degressive grants from the federal provinces for milk
Taxes on products:
Agricultural marketing contributions for cows' milk
1997-2008, 2010-2014: Supplementary milk levy (penalties for exceeding the milk quota)

Data sources:
The calculation of subsidies on products is carried out by the Federal Institute of Agricultural Economics on the basis of payment data from AMA and calculations by the BMLFUW for the purposes of the Green Report (these in turn are based on statements of account (federal provinces, federal government, EU) as well as IACS data). Data on the supplementary milk levy were provided by AMA, who is also the source for data on Agricultural marketing contributions.

Subsidies and taxes on products are incorporated in the EAA as values.

Application of the accruals principle:
Subsidies on products, Agricultural marketing contributions: the accruals principle is applied.
Supplementary milk levy: The amounts of penalties for the milk year n/n+1 (April n to March n+1), which were set in the spring of n+1, were allocated to the year n. The reasons for this approach were the following: Penalties paid in n+1 concern the output of the last nine months of year n and first three months of year n+1; the second part should therefore be allocated to year n+1. The option of allocating all amounts to year n was based on practical considerations: a distribution between the start and the end of the milk year would necessarily be artificial in view of the method of calculating penalties, which was based on the entire year and not on individual months.

The reference period is a calendar year.

C2.21.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Agricultural Income Index:
Cows' milk: Provisional annual data for quantities and prices are estimated on the basis of the available monthly data for the reporting year. Extrapolations for the missing months are normally made using long-term seasonal patterns and are complemented as far as possible by expert estimates. The forecasts are discussed in working group meetings with relevant experts.
Ewes' and goats' milk: extrapolation of previous year's figures

Provisional accounts (Juli n+1):
Calculations are updated. Data from the statistics on milk production and use and annual prices from the statistics on agricultural and forestry producer prices as well as updated data on taxes and subsidies on products are implemented.

Calculations for milk are usually final in July n+2.

C2.21.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.21.10 For which years have penalties for exceeding milk quotas been applied? Which are the corresponding amounts?

Values in millions of euros per milk marketing year:
1997/1998: 12,7
1998/1999: 38,3
1999/2000: 7,0
2000/2001: 36,1
2001/2002: 34,6
2002/2003: 35,4
2003/2004: 31,0
2004/2005: 12,1
2005/2006: 22,7
2006/2007: 24,7
2007/2008: 23,7
2008/2009: 9,2
2010/2011: 5,9
2011/2012: 33,4
2012/2013: 28,8
2013/2014: 25,7
2014/2015: 44,6

C2.22 EGGS

C2.22.1 Data sources

The main data sources are:
1. Supply balance sheets
2. Laying hen register
3. Poultry statistics
4. Foreign trade statistics
5. Statistics on agricultural and forestry producer prices

ad 1) Supply balance sheets

For EAA purposes data on the domestic production of eggs and average egg weights are taken over from the supply balance sheets.

Methods of data collection:
supply and use calculations based on primary and secondary statistical data
Supply calculations for eggs are mainly based on data from the laying hen register, data on hatching eggs according to poultry statistics and foreign trade statistics and VIS data. Market experts are consulted to confirm or update the calculations and the data on average laying rates and egg weights.

Representativeness:
On the supply side, the detailed results are discussed with the compilers of the basic statistics that form the basis for the supply balance sheets. On the use side, the results are discussed with external experts, e.g. experts from food production and processing, market research, interest groups and science. In addition, supply balance sheets of countries with a similar structure and the results of relevant studies are used as control material.

ad 2) Laying hen register

Monthly data on the number of laying hen places registered are provided by the Austrian Poultry Health Service.

Methods of data collection:
Establishments keeping laying hens have to be registered in the Poultry data network. The data required for registration covers inter alia the maximum capacity of the establishments in number of birds present at one time and farming methods. Changes concerning registered data have to be notified.

Representativeness:
The data comprises all establishments keeping laying hens

according to the scope of directive 2002/4/EC. Establishments with fewer than 350 laying hens which do net sell eggs sorted by weight or size classes and only sell directly from the farm or door to door to final consumers are exempted.

ad 3) Poultry statistics

see explanations under point C2.18.1

ad 4) Foreign trade statistics

see explanations unter point C2.16.1

Ad 5) Statistics on agricultural and forestry producer prices

Methods of data collection:
- Eggs, contract goods (contracts between producers and producers' association): Contract prices (national averages) are supplied weekly by farming type (barn, free range and organic) and size category (S, M, L and XL). Average monthly and annual prices are calculated arithmetically.
- Eggs, direct sales, barn system, size category L: Provincial prices are reported monthly by the provincial chambers of agriculture and are weighted with data on the number of laying hen places from the laying hen register to give a national average. Annual provincial averages are calculated as arithmetic averages of the monthly prices. Annual national averages are calculated on the basis of the annual provincial averages weighted with the number of laying hen places according the laying hen register.

For EAA purposes a weighted average price of all weight classes, production systems and distribution channels is used.

Representativeness: the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Link to corresponding data sent to Eurostat: agricultural price statistics

C2.22.2 Level of detail

12200 Eggs
Hen eggs
Duck eggs

C2.22.3 Calculation procedure

Hen eggs and duck eggs are calculated separately.

Hen Eggs:
Gross output quantities are calculated analogous to the calculation in the supply balance sheets based on average laying hen stocks, average laying rates and average egg weights. Average laying hen stocks are determined on the basis of the number of laying hen places according to the saying hen register and estimates agreed with experts on the coverage rate of the laying hen register and capacity utilisation.
The monetary value of output is determined by means of an average annual price balanced over all marketing channels and categories.

Duck eggs:
By comparison with the output of hen eggs, the production of duck eggs is virtually insignificant. However, a rough estimate is made of the output of duck eggs in the EAA.

C2.22.4 Adjustments

There are no adjustments.

C2.22.5 Estimations

See point C2.22.3

C2.22.6 Numerical example

-

C2.22.7 Subsidies and taxes on products

Subsidies on products: none
Taxes on products: Agricultural marketing contributions

C2.22.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Agricultural Income Index:
Provisional annual data for quantities and prices are estimated on the basis of the available monthly data for the reporting year. The average laying rate and the average egg weight are extrapolated on the basis of previous year's figures.

Provisional accounts (Juli n+1):
calculations are updated.

For the final calculation of gross output quantities data on average laying hen stocks, the average laying rate, the average egg weight and the domestic production of eggs for human consumption are taken over from the supply balance sheets. Calculations for eggs are usually final in July n+2.

C2.22.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.22.10 Please provide details on the treatment of hatching eggs (see also: poultry C2.18).

The output of eggs refers only to eggs destined for human consumption. (The domestic output of hatching eggs is subtracted from gross output quantities of eggs.)

C2.23 OTHER ANIMAL PRODUCTS (RAW WOOL, SILKWORM COCOONS, OTHERS)

C2.23.1 Data sources

Raw wool
Data on quantities and prices for sheep's wool are asked once a year from the chambers of agriculture and sheep and goats associations.

Honey
The main data sources are:
1. Supply balance sheets
2. Statistics on agricultural and forestry producer prices

ad 1) Supply balance sheets

For EAA purposes data on the domestic production of honey are taken over from the supply balance sheets.

Methods of data collection:
Supply and use calculations based on primary and secondary statistical data
Supply calculations for honey furthermore are based to a substantial degree on expertise from market specialists.

Representativeness:
On the supply side, the detailed results are discussed with the compilers of the basic statistics that form the basis for the supply balance sheets. On the use side, the results are discussed with external experts, e.g. experts from food production and processing, market research, interest groups and science. In addition, supply balance sheets of countries with a similar structure and the results of relevant studies are used as control material.

Ad 2) Statistics on agricultural and forestry producer prices

Methods of data collection:
National average prices for honey used as industrial goods and for direct marketing are provided by the beekeepers' association. The annual national average is calculated as arithmetic average of the monthly prices.

Representativeness:
the statistics on agricultural and forestry producer prices is an official price statistics for Austria fulfilling both national and international requirements.

Link to corresponding data sent to Eurostat: agricultural price statistics

C2.23.2 Level of detail

12900 Other animal products
12910 Raw wool
12930 Other animal products: others
Honey

C2.23.3 Calculation procedure

Valuation method:
value = quantity x price

Raw wool
Quantities:
- Output: data on gross and usable output according to information collected once a year for EAA purposes from the chambers of agriculture and sheep and goats associations
- Uses: due to a lack of data it is assumed that total usable output is used as sales.

Prices:
producer prices for raw wool are collected once a year from the chambers of agriculture and sheep and goats associations.

Honey
Quantities:
- Output: usable output according to information from the supply balance sheets
- Uses: due to a lack of data it is assumed that total usable output is used as sales.

Prices:
prices used for output valuation stem from the statistics on agricultural and forestry producer prices.

C2.23.4 Adjustments

There are no adjustments.

C2.23.5 Estimations

See point C2.23.3

C2.23.6 Numerical example

-

C2.23.7 Subsidies and taxes on products

Subsidies on products: none Taxes on products: none

C2.23.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The most recent information is used. Calculations are usually final in July n+2.

C2.23.9 Unit values

According to the EAA methodology

SPECIFIC QUESTION

C2.23.10 Products covered by the item 'other animal products' (code 12930).

See point C2.23.2

C2.24 AGRICULTURAL SERVICES (INCLUDING RENTING OF MILK QUOTA)

C2.24.1 Data sources

The main data sources are:
1. National Farm Accountancy Data Network (national FADN)
2. Data on the renting of milk quota

ad 1) National FADN

Methods of data collection:
accountancy data collected from a sample of agricultural and forestry holdings
The accountancy data are based on business criteria and are therefore different to financial accounting in which taxation aspects are to the fore.
The national farm accounts survey is conducted on the legal basis of the Agricultural Act, which states that the Minister of Agriculture must present a report on Austrian agriculture annually to the federal government and parliament ("Green Report" = report on the state of Austrian agriculture pursuant to Section 9 of the Agricultural Act, BGBl. No. 375/1992).
Data are also supplied to the EU Farm Accountancy Data Network (EU-FADN). Because of differences in the selection of holdings, in the key performance indicators and standard variables and in the accounting regulations, the national results differ from those of the EU-FADN. For the purposes of the EAA results of the national FADN are used.

Representativeness:
The accountancy data are based on a longitudinal panel. Holdings are selected to take part in the survey on the basis of sampling plans based on the results of the FSS and a classification of farms into economic size classes and type of farming. Since the reporting year 2012, the economic size of an agricultural holding is measured as the total standard output (SO) of the holding expressed in Euro (previously the economic size was measured as the total standard gross margin (SGM) of the holding instead).
For the reporting years 2012 to 2015 the selection framework of the national FADN included all farm holdings with an overall SO for agriculture and forestry of between EUR 8 000 and EUR 350 000 (from the reporting year 2016: EUR 15 000 to EUR 750 000). Holdings with more than 500 ha of woodland and holdings with a contribution from horticulture to the SO of agriculture (including horticulture) of more than 1/3 are excluded.

ad 2) Data on the renting of milk quota

Quantities: administrative data provided by AMA

Prices: expert estimations
Milk quotas were abolished in April 2015.

C2.24.2 Level of detail

15000 Agricultural services output
15100 Agricultural services
15200 Renting of milk quota

C2.24.3 Calculation procedure

Since all agricultural services simultaneously represent intra-unit consumption of the agricultural industry, the output of agricultural services corresponds to the intermediate consumption item "Agricultural services" on the uses side of the production account. The latter is derived from data of the national FADN (see explanations under point D2.9).

The value of the renting of milk quotas was calculated on the basis of quantities and prices.

C2.24.4 Adjustments

See point D2.9.4

C2.24.5 Estimations

See point C2.24.3

C2.24.6 Numerical example

-

C2.24.7 Subsidies and taxes on products

Subsidies on products: none
Taxes on products: none

C2.24.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Provisional estimates are based on previous years data, development of service component prices, production indices and trends in previous years.

Calculations are usually final in July n+2.

C2.24.9 Unit values

-

C2.25 NON-AGRICULTURE SECONDARY ACTIVITIES (INSEPARABLE)

C2.25.1 Data sources

Calculations are based on data from the national FADN.

See explanations under point C2.24.1

C2.25.2 Level of detail

17000 Non-agricultural secondary activities (inseparable)
17900 Other non-separable secondary activities (goods and services)

C2.25.3 Calculation procedure

The output value of non-agricultural secondary activities (inseparable) is calculated on the basis of results from the national FADN on the average revenue per hectare of reduced agricultural area from direct marketing, secondary agricultural activities and tourist-accommodation services. These values are grossed up using data on the total reduced agricultural area from the FSS.

C2.25.4 Adjustments

There are no adjustments.

C2.25.5 Estimations

-

C2.25.6 Numerical example

-

C2.25.7 Subsidies and taxes on products

Subsidies on products: none
Taxes on products: none

C2.25.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

Provisional estimates are based on previous years data, price developments and trends in previous years.

Calculations are usually final in July n+2.

C2.25.9 Unit values

-

SPECIFIC QUESTIONS

C2.25.10 Exhaustive list of activities covered

Direct marketing:
this item covers revenues from the direct marketing of untreated, unprocessed primary products, revenues from the direct marketing of treated or processed primary products, such as meat, milk or cereals, and revenues from Buschenschank and small Heurige taverns, where home-grown wine is sold (larger Heurige are classed as secondary operations).

Secondary agricultural activities:
this item covers a range of activities, characterised by their subordination to an agricultural holding; in other words, they are not businesses in their own right as defined in the Trade Regulation Act (Gewerbeordnung) and are directly connected with agriculture (e.g. composting as a permanent facility within a farm).

Tourist-accomodation services:
this item covers revenues from the provision of overnight accommodation and lodgings for paying guests (up to a limit of ten guest beds).

C2.25.11 Which criterion has been used for assessing the inseparability of these activities?

The criterion used to assess the inseparability of activities in the context of the accounting data is the definition of a separate business activity formulated in the Trade Regulation Act .

C2.25.12 What is the relative importance of each of these inseparable activities (e.g. "the share of agro-tourism services recorded as inseparable in the EAA amounts to 30 % of all agro-tourism services").

No information available

PART D - COMPONENTS OF THE PRODUCTION ACCOUNT: INTERMEDIATE CONSUMPTION

D1 GENERAL

D1.1.1 Short overview on data sources used for the individual intermediate consumption items.

The main data source is the National Farm Accountancy Data Network.

Methods of data collection:
accountancy data collected from a sample of agricultural and forestry holdings
The accountancy data are based on business criteria and are therefore different to financial accounting in which taxation aspects are to the fore.
The national farm accounts survey is conducted on the legal basis of the Agricultural Act, which states that the Minister of Agriculture must present a report on Austrian agriculture annually to the federal government and parliament ("Green Report").
Data are also supplied to the EU-FADN. Because of differences in the selection of holdings, in the key performance indicators and standard variables and in the accounting regulations, the national results differ from those of the EU-FADN. For the purposes of the EAA results of the national FADN are used.

Representativeness:
The accountancy data are based on a longitudinal panel. Holdings are selected to take part in the survey on the basis of sampling plans based on the results of the FSS and a classification of farms into economic size classes and type of farming. Since the reporting year 2012, the economic size of an agricultural holding is measured as the total SO of the holding expressed in Euro (previously the economic size was measured as the total SGM of the holding instead).
For the reporting years 2012 to 2015 the selection framework of the national FADN included all farm holdings with an overall SO for agriculture and forestry of between EUR 8 000 and EUR 350 000 (from the reporting year 2016: EUR 15 000 to EUR 750 000). Holdings with more than 500 ha of woodland and holdings with a contribution from horticulture to the SO of agriculture (including horticulture) of more than 1/3 are excluded.

Explanations on other data sources used, see remarks below on the individual intermediate consumption items

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 Data sources

Calculations are based on data from the national FADN.

See explanations under point D1.1.1

D2.1.2 Level of detail

Data on all purchases of seeds and planting stock are taken from the national FADN. Due to their minor importance, purchases within the agricultural industry are not recorded separately.

19010 Seeds and planting stock
19012 Seeds and planting stock purchased from outside the agricultural industry

D2.1.3 Calculation procedure

FADN data on average operating expenditure on seeds and planting stock per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.
Remarks:
- In order to exclude seeds and planting stock produced and used on the same holding, the value of seeds and planting stock is not extrapolated from total expenditure on these items but from operating expenditure as recorded in the accounting figures.
- No distinction is made between the purchase of inputs from outside the farming industry and purchases from other agricultural holdings, since the purchase of seeds direct from agricultural units is of relatively minor significance in Austria, and no data are available on such purchases.

D2.1.4 Adjustments

There are no adjustments.

D2.1.5 Estimations

-

D2.1.6 Numerical example

-

D2.1.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.1.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using the input price index for seeds and taking into account the changes in the total acreage under cultivation.

D2.1.9 Unit values

-

SPECIFIC QUESTION

D2.1.10 Intra-unit/branch consumption: details on the calculation of intra-unit/branch consumption (quantities, prices, subsidies etc.)

Not recorded separately (see remarks under point D2.1.3)

D2.2 ENERGY; LUBRICANTS

D2.2.1 Data sources

Calculations are based on data from the National FADN (see explanations under point D1.1.1).

Furthermore data from the Economic Accounts for Forestry (EAF) on intermediate consumption of small-scale forestry are used. These calculations are based on a forestry subsample of the national FADN.

D2.2.2 Level of detail

19020 Energy, lubricants
19021 Electricity
19022 Gas
19023 Other fuels and propellants
19029 Other

D2.2.3 Calculation procedure

Calculations are based on FADN data on average expenditure on electricity, combustibles and gas, petrol and two-stroke fuel, diesel oil, motor fuels for passenger cars, fuel oil and biofuel (all only with regard to business use) per hectare of reduced agricultural area. These values are grossed up using data on the total reduced agricultural area from the FSS.
As the selection framework of the national FADN also includes small-scale forests and to avoid their duplicate recording in the EAA and the EAF, the extrapolated data are adjusted for the share attributed to small-scale forestry.

D2.2.4 Adjustments

See point D2.2.3

D2.2.5 Estimations

-

D2.2.6 Numerical example

-

D2.2.7 Subsidies and taxes on products

Subsidies on products:
2005-2012: Mineral oil tax refund
Taxes on products: none

D2.2.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using input price indices for energy and taking into account factors that might influence the level of consumption (weather conditions, etc.).

D2.2.9 Unit values

-

SPECIFIC QUESTION

D2.2.10 Products covered by the item 'other' (code 19029)

Biofuels

D2.3 FERTILISERS AND SOIL IMPROVERS

D2.3.1 Data sources

Calculations are based on data from the National FADN (see explanations under point D1.1.1).

Furthermore EAF data on intermediate consumption of small-scale forestry are used. These calculations are based on a forestry subsample of the national FADN.

D2.3.2 Level of detail

19030 Fertilisers and soil improvers
19032 Fertilisers purchased from outside the agricultural industry

D2.3.3 Calculation procedure

FADN data on average expenditure on fertilisers per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.
As the selection framework of the national FADN also includes small-scale forests and to avoid their duplicate recording in the EAA and the EAF, the extrapolated data are adjusted for the share attributed to small-scale forestry.

D2.3.4 Adjustments

See point D2.3.3

D2.3.5 Estimations

-

D2.3.6 Numerical example

-

D2.3.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.3.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using input price indices for fertilisers and soil improvers and taking into account factors that might influence the level of consumption (producer prices, etc.).

D2.3.9 Unit values

-

D2.4 PLANT PROTECTION PRODUCTS, HERBICIDES, INSECTICIDES AND PESTICIDES

D2.4.1 Data sources

Information from the Association of the Austrian Chemical Industry

D2.4.2 Level of detail

19040 Plant protection products, herbicides, insecticides and pesticides

D2.4.3 Calculation procedure

The EAA results are estimated on the basis of the industry's domestic turnover in agricultural plant protection products. A flat-rate profit margin of 15% is added to these values to produce the EAA figures. A zero balance between imports and exports of plant-protection agents is assumed.

D2.4.4 Adjustments

See point D2.4.3

D2.4.5 Estimations

See point D2.4.3

D2.4.6 Numerical example

-

D2.4.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.4.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using the input price index for plant protection products and pesticides and taking into account factors that might influence the level of consumption (weather conditions, etc.).

D2.4.9 Unit values

-

D2.5 VETERINARY EXPENSES

D2.5.1 Data sources

Calculations are based on data from the national FADN (see explanations under point D1.1.1).

D2.5.2 Level of detail

19050 Veterinary expenses

D2.5.3 Calculation procedure

Extrapolation of FADN data on expenditure on animal health (services of veterinary surgeons, medicines, medicinal feeds, etc.)

D2.5.4 Adjustments

-

D2.5.5 Estimations

-

D2.5.6 Numerical example

-

D2.5.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.5.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using the input price index for veterinary expenses.

D2.5.9 Unit values

-

D2.6 FEEDINGSTUFFS

D2.6.1 Data sources

Feed costs are assessed on the basis of data from the national FADN (see explanations under point D1.1.1) and output calculations for crops.

D2.6.2 Level of detail

19060 Feedingstuffs (intermediate consumption)
19061 Feedingstuffs supplied by other agricultural holdings
19062 Feedingstuffs purchased from outside the agricultural industry
19063 Feedingstuffs produced and consumed by the same holding

D2.6.3 Calculation procedure

(a) Feedingstuffs supplied by other agricultural holdings:
this figure is obtained from output calculations for crops.

(b) Feedingstuffs purchased from outside the agricultural industry:
extrapolation of FADN data on operating expenses on feedingstuffs
The value of purchases from outside the agricultural industry is obtained by subtracting the value of feedingstuffs supplied by other agricultural holdings from total operating expenses.

(c) Feedingstuffs produced and consumed by the same holding:
this figure is obtained from output calculations for crops.

D2.6.4 Adjustments

See point D2.6.3

D2.6.5 Estimations

-

D2.6.6 Numerical example

-

D2.6.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.6.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates of the value of feedingstuffs supplied by other agricultural holdings and of the animal feed which is produced and consumed on the same farm are derived from the corresponding output calculations for crops. The provisional estimates of the value of feedingstuffs purchased outside the agricultural industry are extrapolated from the previous year's values using input price indices of feedingstuffs and taking into account trends in terms of livestock numbers and of the volume of intra-unit/branch consumption.

D2.6.9 Unit values

-

SPECIFIC QUESTIONS

D2.6.10 Details on the calculation of intra-unit/branch consumption (quantities, prices, subsidies, etc.)

The value of intra-unit/branch consumption is obtained from output calculations for crops.

D2.6.11 Distinction between both intra-unit consumption and trade between holdings?

Yes

D2.6.12 Please confirm that the subsidies on products (if applicable) have been deducted when recording the relevant items under intermediate consumption.

Yes

D2.6.13 Please give information on the link between the values recorded as intra-unit/branch consumption under this heading (code 19061 and 19063) and the relevant output products (or groups of products)

Cereals, industrial crops, forage plants and potatoes

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 Data sources

Calculations are based on data from the national FADN (see explanations under point D1.1.1).

Furthermore EAF data on intermediate consumption of small-scale forestry are used. These calculations are based on a forestry subsample of the national FADN.

D2.7.2 Level of detail

19070 Maintenance of materials

D2.7.3 Calculation procedure

FADN data on average expenditure on maintenance of machinery and equipment as well as on maintenance of passenger cars (share assignable to business expenditure) per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.
As the selection framework of the national FADN also includes small-scale forests and to avoid their duplicate recording in the EAA and the EAF, the extrapolated data are adjusted for the share attributed to small-scale forestry.

D2.7.4 Adjustments

See point D2.7.3

D2.7.5 Estimations

-

D2.7.6 Numerical example

-

D2.7.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.7.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using the input price index for maintenance of materials.

D2.7.9 Unit values

-

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 Data sources

Calculations are based on data from the national FADN (see explanations under point D1.1.1).

Furthermore EAF data on intermediate consumption of small-scale forestry are used. These calculations are based on a forestry subsample of the national FADN.

D2.8.2 Level of detail

19080 Maintenance of buildings

D2.8.3 Calculation procedure

FADN data on average expenditure on maintenance of farm buildings (for business use) per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.
As the selection framework of the national FADN also includes small-scale forests and to avoid their duplicate recording in the EAA and the EAF, the extrapolated data are adjusted for the share attributed to small-scale forestry.

D2.8.4 Adjustments

See point D2.8.3

D2.8.5 Estimations

-

D2.8.6 Numerical example

-

D2.8.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.8.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using the input price index for maintenance of buildings.

D2.8.9 Unit values

-

D2.9 AGRICULTURAL SERVICES

D2.9.1 Data sources

Calculations are based on data from the national FADN (see explanations under point D1.1.1).

D2.9.2 Level of detail

19090 Agricultural Services

D2.9.3 Calculation procedure

FADN data on average expenditure on transport and machinery services per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.
The extrapolated values are adjusted for agricultural expenses included in the FADN item 'transport and machinery services' which do not constitute agricultural services according to EAA definitions. Their estimated share is deducted and recorded under item 19900 Other goods and services. Furthermore the share which can be attributed to forestry services (according to FADN data) is deducted.

D2.9.4 Adjustments

See point D.2.9.3

D2.9.5 Estimations

See point D.2.9.3

D2.9.6 Numerical example

-

D2.9.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.9.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using an input price index for agricultural services calculated specifically for EAA purposes.

D2.9.9 Unit values

-

SPECIFIC QUESTION

D2.9.10 If the values recorded under this heading (code 19090) are different from those recorded under the corresponding output heading (code 15000 Agricultural services output), please explain the reasons.

The values recorded under this heading correspond to the values recorded under item 15100 Agricultural services.

D2.10 OTHER GOODS AND SERVICES

D2.10.1 Data sources

Calculations are based on data from the national FADN (see explanations under point D1.1.1).

The main further data sources are:
- National Accounts data
- Insurance data
- Administrative data on milk quotas
- EAF data on intermediate consumption of small-scale forestry based on a forestry subsample of the national FADN

D2.10.2 Level of detail

19095 Financial intermediation services indirectly measured (FISIM)
19900 Other goods and services

D2.10.3 Calculation procedure

19095:
The value of indirectly measured financial intermediation services used by the agricultural industry is calculated on the basis of National Accounts data on interest flows and FISIM for the national economcy as a whole (differenciated between loans and deposits) and the ratios between FISIM and interest flows derived therefrom. FISIM for agriculture is calculated applying these ratios to agricultural interest flows (the latter are derived from FADN data). An implicit price index is also provided by NA.

19900:
extrapolation of FADN data on costs related to intermediate consumption and not included in previous items
Average expenditure per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.
As the selection framework of the national FADN also includes small-scale forests and to avoid their duplicate recording in the EAA and the EAF, the extrapolated data are adjusted for the share attributed to small-scale forestry.
An upward adjustment is made for intermediate consumption in the realm of horticulture, since this activity is largely unrepresented in the national FADN. The adjustment is assessed on the basis of horticultural output according to EAA calculations and input/output coefficients derived from a FADN subsample.
Costs arising from exchanges of breeding and productive animals between farms are estimated on the basis of FADN and external trade data.
Payments for the leasing of milk quotas were estimated on the basis of the quantities transferred and average leasing prices according to expert estimates.
Other services: According to calculations of item 19090 Agricultural services. The estimated share of agricultural expenses included in the FADN item 'transport and machinery services' which do not constitute agricultural services according to EAA definitions is deducted and recorded under item 19900 Other goods and services. (See point D2.9.3)

D2.10.4 Adjustments

See point D2.10.3

D2.10.5 Estimations

See point D2.10.3

D2.10.6 Numerical example

-

D2.10.7 Subsidies and taxes on products

No subsidies and taxes on products are recorded for this item.

D2.10.8 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

The provisional estimates are extrapolated from the previous year's values using various price indices (depending on the respective good/service).

D2.10.9 Unit values

-

SPECIFIC QUESTION

D2.10.10 Products covered by this item (code 19900 Other goods and services)

- Low-value assets
- General administrative expenditure (postal charges, writing materials, professional journals, etc.)
- Telecommunications costs
- Membership fees, inspection control fees
- Low-value expenditure for EDP and office machines
- Service charges for insurances
- Consumables (detergents, cleaning agents, twine, etc.)
- Uncollectible receivables
- Slaughter fees
- Other expenditure on crop cultivation (costs of soil analyses, compost fleece, etc.)
- Expenditure on viticulture (corks, labels, banderoles, etc.)
- Supplement for horticulture (see explanations under point D2.10.3)
- Maintenance of land improvements (repair of retaining walls, water-irrigation systems, etc.)
- Costs arising from exchanges of breeding and productive animals between farms
- Leasing of milk quotas
- Insemination (artificial insemination, stud fees, etc.)
- Other expenditure for livestock farming (costs for feed analyses, earmarks, etc.)
- Low-value assets for tourist accommodation services
- Current expenditure for tourist accommodation services
- Food for tourist accommodation services
- Preparation of meals for tourist accommodation services
- Low-value assets for Buschenschank and small Heurige taverns
- Current expenditure for Buschenschank and small Heurige taverns
- Food for Buschenschank and small Heurige taverns
- Expenditure for direct marketing such as stand rents and space rentals, purchases of goods like bread spices, etc.
- Marketing and advertising costs
- Low-value assets for secondary agricultural activities
- Current expenditure for secondary agricultural activities
- Water
- Waste disposal
- Other services (see explanations under point D2.10.3)
- Rental payments for non-residential buildings, road charges

D3 CALCULATION OF NON-DEDUCTIBLE VAT

D3.1.1 Please specify, if applicable, how non-deductible VAT on intermediate consumption has been calculated.

-

D3.1.2 Please give a numerical example.

-

PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT

E1 COMPENSATION OF EMPLOYEES

E1.1.1 Data sources

Data on compensation of employees in agriculture are provided by National Accounts. Wage tax statistics and the data on employees calculated in accordance with National Accounts rules (on the basis of the employment relationships determined by the Main Association of Austrian Social Security Organisations - see ALI inventory 2015) are used as the underlying data source for the calculation of gross wages and salaries.

ad Wage tax statistics:

Methods of data collection:
Wage tax statistics are based on 'pay slips' or forms which must be issued for all employees and pensioners. They are proof of the income and pension received over the whole year for each employment or pension relationship. This data is collected by the Austrian tax authorities and also used for the compilation of wage tax statistics. Wage tax is a special form of income tax and is collected via deductions from the taxpayer's wage or pension.
Wage tax data include gross wages and salaries in addition to other personal information.

Representativeness:
full secondary statistical survey, which is derived from data provided by the tax authorities
The wage tax statistics survey has no thresholds und covers both resident and non-resident employees.

E1.1.2 Level of detail

23000 Compensation of employees

E1.1.3 Calculation procedure

Compensation of employees is determined as the sum of gross wages and salaries plus social contributions.

Gross wages and salaries:

Income from the wage tax statistics and the data on employees calculated in accordance with National Accounts rules are used to determine gross income in agriculture. Since the wage tax statistics for the preceding reference year are not yet available, the provisional calculations are based on an extrapolation considering the changes in the Index of Agreed Minimum Wages (Tariflohnindex) and in the number of jobs.

Social contributions:

- Actual compulsory and voluntary social contributions:
There is no specific information available for agriculture. The calculations are therefore based on the assumption that the actual social contributions in agriculture can be estimated from gross wages and salaries via the ratio between total wages and salaries and total actual social contributions:

$$S(a) = BLG(a) \times S(total) / BLG(total)$$

where

S(a) = actual social contributions in agriculture
BLG(a) = gross wages and salaries in agriculture from national accounts
S(total) = total actual social contributions according to Structural business statistics (SBS)
BLG(total) = total gross wages and salaries according to SBS

- Imputed social contributions are not taken into account for EAA purposes as they are calculated only for the general government sector.

E1.1.4 Adjustments

-

E1.1.5 Estimations

See point E1.1.3

E1.1.6 Numerical example

-

E1.1.7 List of items covered (see particularly Annex 1 of Regulation (EC) No 138/2004, paragraph 3.016 and 3.018)

Gross wages and salaries are the sum of the following remuneration:
- current (i.e. regular) remuneration from an employment relationship, including holiday and Christmas bonuses
- redundancy pay
- other remuneration subject to regular tax (bonuses, commission based on turnover, etc.)
- taxed salaries in kind, like company cars or stock options

Supplementary estimates for untaxed wages and salaries in kind are made.

E2 OTHER TAXES ON PRODUCTION

E2.1.1 Data sources

EAA output and input calculations and data on turnover and expenditure of farmers covered by normal VAT arrangements from turnover tax statistics are the main data sources for the calculation of under-compensation of Value Added Tax.

ad Turnover tax statistics:

Methods of data collection:
secondary statistics based on the fiscal administration's assessment data
Statistics Austria is responsible for annual statistical analysis of the turnover tax. Data are collected by the Federal Ministry of Finance and transferred to Statistics Austria by the Bundesrechenzentrum.

Representativeness:
Turnover tax statistics covers all companies subject to VAT with annual turnover exceeding EUR 30 000 or a credit note (input tax refund).

Data on the tax on production for sugar beet (proportion allocated to farmers) is provided by the AWI based on information from the processing industry.

Data on the other components of the item 'other taxes on production' are provided by National Accounts. Financial statistics, which are based on provisional and final accounts of the various tiers of government and other public bodies, are used as the main underlying data source for these calculations.

E2.1.2 Level of detail

24000 Other taxes on production

E2.1.3 Calculation procedure

- Under-compensation of Value Added Tax: see point E2.1.11
- Communal tax (tax on sum of wages), Employers' contributions to the equalisation fund for family allowances, Motor vehicles tax (business share), Engine-related insurance tax: as provided by National Accounts
- Land tax and land tax surcharges: total amount for agriculture and forestry according to government finance statistics, breakdown between agriculture and forestry on the basis of data on taxable values from the Federal Ministry of Finance
- Tax on production for sugar beet (proportion allocated to farmers): as provided by the AWI

E2.1.4 Adjustments

-

E2.1.5 Estimations

-

E2.1.6 Numerical example

-

SPECIFIC QUESTIONS

E2.1.7 List of items covered (see particularly Annex 1 of Regulation (EC) No 138/2004, paragraph 3.048)

- Under-compensation of VAT (flat rate system)
- Communal tax (tax on sum of wages)
- Employers' contributions to the equalisation fund for family allowances
- Motor vehicles tax (business share)
- Engine-related insurance tax
- Land tax
- Land tax surcharges (charge from agricultural and forestry holdings, contribution of agricultural and forestry holdings to the equalisation fund for family allowances, membership fees payable to the chambers of agriculture)
- Tax on production for sugar beet (proportion allocated to farmers)

E2.1.8 *Are there any 'taxes on production' in your country which are not explicitly mentioned in the Annex 1 of Regulation (EC) No 138/2004?*

-

E2.1.9 *If so, details on the concrete scheme (who pays them, under which conditions)*

-

E2.1.10 *For which of the items given in your reply to questions E2.1.7 to E2.1.9 above, did the application of the accruals principle under the new methodology confer changes?*

For none.

E2.1.11 Please specify, if applicable, how under-compensation of VAT has been calculated.

Following the calculation method used by the BMF the under-compensation of VAT in agriculture is calculated as the difference between the percentage rate at which the input is levied and the weighted average of the flat rates at which compensation is made, multiplied by the turnover of the flat-rate farmers, from which the value of consumption on the farm and direct sales to final consumers are deducted.

Calculation of the turnover of flat-rate farmers:
The turnover of flat-rate farmers is calculated by deducting turnover attributed to normally-taxed farmers from total turnover of agriculture. The figure for total turnover of agriculture is derived from EAA data. The turnover of farmers covered by normal VAT arrangements is calculated on the basis of data from the latest turnover tax statistics. As the classification in the turnover tax statistics is based on broad categories of sales, those sales not relating to agriculture (other sales) have to be deducted. Their share is estimated on the basis of information of the income tax statistics. Until data from the turnover tax statistics for the reporting year are available, the figures from the latest available turnover tax statistics have to be extrapolated. The extrapolation of the turnover of farmers under the normal arrangements and the breakdown of this figure is based on the same percentage change in the individual constituents as for agriculture as a whole.

Calculation of consumption on the farm and direct sales of flat-rate farmers:
The figures for on-farm consumption for all farmers are derived from the EAA. On-farm consumption of normally taxed farmers is calculated on the basis of data from the latest turnover tax statistics, with the same percentage deductions for the share not attributable to agriculture as used for the calculation of turnover. Until data from the turnover tax statistics for the reporting year are available, the figures from the latest available turnover tax statistics have to be extrapolated. The extrapolation applies the percentage change for total on-farm consumption to the on-farm consumption of normally taxed farmers.
The difference between the relevant data from the EAA and data from turnover tax statistics for normally taxed farmers corresponds to the consumption on the farm by flat-rate farmers.
Due to a lack of data direct sales by farmers are based on estimates (assumption that they account for 12% of turnover).

Calculation of the notional amount of input tax for flat-rate farmers:
The notional amount of input tax which flat-rate farmers would have

deducted if they had been covered by normal arrangements is determined by calculating this figure for all farmers and for normally taxed farmers. The inputs and gross fixed capital formation of all agricultural holdings are taken from EAA data. The calculation of input tax for agriculture as a whole is based on the weighted average input tax rate calculated from the classification of intermediate consumption and on the standard rate for investment. The input tax for normally taxed farmers is derived from turnover tax statistics. Until turnover tax statistics are available for the reporting year, the values taken from the latest turnover tax statistics are extrapolated to the reporting year by taking the percentage change of input tax for agriculture as a whole. The amount of input tax for flat-rate farmers is determined by deducting the figure for normally taxed farmers from the total.

Determination of the average input tax rate:
To determine the average input tax rate a ratio is established for agricultural holdings as a whole, for normally taxed farmers and for flat-rate farmers of the relevant (adjusted) input tax amount to turnover.

Determination of the weighted flat-rate compensation percentage:
To determine the weighted flat-rate compensation percentage, sales to undertakings (i.e. sales excluding direct sales as well as own consumption) are attributed to the flat-rate compensation percentage.

The figure for under-compensation of VAT is obtained by applying the difference between the flat-rate compensation percentage and the notional input tax rate to the turnover of flat-rate farmers (with on farm consumption and direct sales being deducted).

E2.1.12 Please give a numerical example

-

E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 Data sources

Data on other subsidies on production are provided by the Federal Institute of Agricultural Economics. Payment data from AMA*) as well as calculations and compilations of the BMLFUW**) are used as underlying data sources.

*) Agrarmarkt Austria is a legal entity under public law. One of its main tasks is to function as a paying agency for designated payments (f.e. direct payments, Austrian agri-environmental programme, payments for areas with natural constraints) in the agricultural realm.

**) A main data source are the tables on payments for agriculture and forestry that are provided each year in the Green Report of the BMLFUW. The tables are based on IACS data, statements of account of federal government and the federal provinces and data from the BMLFUW itself.

Methods of data collection:
administrative data

Representativeness:
the data are exhaustive.

E3.1.2 Level of detail

25000 Other subsidies on production

E3.1.3 Calculation procedure

The calculations conducted by the AWI are based on payment data from AMA and data provided by the BMLFUW (see point E3.1.1).

E3.1.4 Adjustments

-

E3.1.5 Estimations

Calculations are based on the most recent information. For the first and second forecast some items for which no current data is available, are based on forward projections of previous year's values and expert estimations.

E3.1.6 Numerical example

-

SPECIFIC QUESTIONS

E3.1.7 List of items covered (see particularly Annex 1 of Regulation (EC) No 138/2004, paragraph 3.064)

- Payments made as part of the Austrian agri-environmental programme to promote agricultural production methods compatible with the requirements of the protection of the environment, extensive production and the maintenance of the countryside (ÖPUL)
- Greening payments (from 2015)
- Other environmental measures
- Energy from biomass
- Extensification premium (1995 - 2004)
- Premiums for alpine farming; coupled premiums for cattle, sheep and goats grazing on alpine pastures (from 2015)
- Payments for areas with natural constraints
- Single farm payment (2005 - 2014), additional amount (2005-2008)
- Basic payment and simplified scheme for small farmers (from 2015)
- Grants for set-aside (1995 - 2004)
- Interest-rate subsidies
- Quality enhancement
- Compensation for damage due to natural hazards
- Compansatory payments for livestock diseases
- others

E3.1.8 Are there any 'other subsidies on production' in your country which are not explicitly mentioned in the Annex 1 of Regulation (EC) No 138/2004?

-

E3.1.9 If so, details on the concrete scheme (who receives them under which conditions)

-

E3.1.10 For which of the items given in your reply to questions E3.1.7 to E3.1.9 did the application of the accruals principle under the new methodology confer changes?

For the most significant items (such as ÖPUL, single farm payment (until 2014), direct payments (from 2015; basic payment and simplified scheme for small farmers, greening payment, coupled premiums for cattle, sheep and goats grazing on alpine pastures) and payments for areas with natural constraints) payment data from AMA recorded on an accrual basis are available.
For subsidies that are not disbursed by AMA, the main data sources are the final federal accounts and the provincial budgets. These sources record payments in the year in which they were disbursed, irrespective of the period to which they would be assignable. In these cases, it is impossible to apply the accruals principle.

E3.1.11 Please specify, if applicable, how over-compensation of VAT has been calculated.

Not applicable (see point E2.1.11)

E3.1.12 Please give a numerical example

-

PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.1 Data sources

Calculations are based on data from the national FADN.

Methods of data collection and representativeness: see explanations under point D1.1.1.

F1.1.2 Level of detail

28000 Rents and other real estate rental charges to be paid

F1.1.3 Calculation procedure

FADN data on average expenditure relating to rental payments for agricultural land per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.

F1.1.4 Adjustments

Minor deduction for aquaculture (less than 0.5%)

F1.1.5 Estimations

-

F1.1.6 Numerical example

-

SPECIFIC QUESTIONS

F1.1.7 Are there any taxes related to this item which have to be recorded in the EAA?

-

F1.1.8 If so, are they recorded explicitly in the generation of income account or implicitly in the entrepreneurial income account (in which latter case the rental payments recorded include taxes related to them)?

-

F2 INTEREST PAID

F2.1.1 Data sources

Calculations are based on the following data sources:
1. National FADN
2. Data on FISIM from the production account
3. Data on interest-rate subsidies from the generation of income account

ad 1) see explanations under point D1.1.1.

ad 2) see explanations under point D2.10.3

ad 3) see explanations under point E3

F2.1.2 Level of detail

29000 Interest paid

F2.1.3 Calculation procedure

FADN data on average expenditure for interests paid on loans per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.
As the selection framework of the national FADN also includes small-scale forests and to avoid their duplicate recording in the EAA and the EAF, the extrapolated data are adjusted for the share attributed to small-scale forestry. Furthermore a minor deduction for aquaculture (less than 1%) is considered.
Actual interests paid are then adjusted to eliminate the amount of FISIM on loans (i.e. the estimated costs for FISIM on loans are substracted) and to take into account interest-rate subsidies (see point F2.1.7 and F2.1.8).

F2.1.4 Adjustments

See point F2.1.3

F2.1.5 Estimations

-

F2.1.6 Numerical example

-

SPECIFIC QUESTIONS

F2.1.7 Are there any subsidies related to this item which have to be recorded in the EAA?

Interest-rate subsidies

F2.1.8 If so, are they recorded explicitly in the generation of income account or implicitly in the entrepreneurial income account (in which latter case the interest payments recorded exclude subsidies related to them)?

Recorded explicitly in the generation of income account

F3 INTEREST RECEIVED

F3.1.1 Data sources

Calculations are based on the following data sources:
1. National FADN
2. Data on FISIM from the production account

ad 1) see explanations under point D1.1.1.

ad 2) see explanations under point D2.10.3

F3.1.2 Level of detail

30000 Interest received

F3.1.3 Calculation procedure

FADN data on average revenue per hectare of reduced agricultural area from interests (only as far as business assets are concerned) are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors. A minor deduction for aquaculture (less than 1%) is considered.
Actual interests paid are then adjusted to take account of the amount of FISIM on deposits, i.e. the estimated costs for FISIM on deposits are added.

F3.1.4 Adjustments

See point F3.1.3

F3.1.5 Estimations

-

F3.1.6 Numerical example

-

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 Data sources

GFCF in plantations: see point C2.10.1

GFCF in animals: see point C2.16.1 and C2.17.1

G1.1.2 Level of detail

32000 GFCF in agricultural products
32100 GFCF in plantations
32200 GFCF in animals

G1.1.3 Calculation procedure

GFCF in plantations corresponds to the output value of plantations (see explanations under point C2.10.3)

GFCF in animals is calculated for cows and breeding sows using the 'indirect method'. With this method, a margin ('culling discount') is added to the valuation of the changes in population, which reflects the difference between the value of the animal as cull animals and as animals classed as capital (cf. Regulation (EC) No. 138/2004, Annex 1, Paragraph 2.155 et seq.). Other losses of fixed asset livestock are not recorded specially.
Costs associated with the transfer of ownership of cows and breeding sows cannot be calculated separately but are included as part of the subheading 'costs of transfer of ownership of animals between farms' in the intermediate consumption item 'other goods and services'.

G1.1.4 Adjustments

-

G1.1.5 Estimations

-

G1.1.6 Numerical example

-

G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

G1.2.1 Data sources

The main data sources are:
1. Short term statistics in industry and construction
2. Foreign trade statistics
3. Motor vehicle statistics
4. National Accounts data
5. Eurotax list
6. National FADN
7. Price indices

ad 1) Short term statistics in industry and construction

Methods of data collection:
The monthly short term statistics in industry and construction is a primary statistical survey carried out in the form of a full-scale survey with cut-off limits. It covers ÖNACE sections B (mining and quarrying), C (manufacturing), D (electricity, gas, steam and air conditioning supply), E (water supply, sewerage, waste management) and F (construction). The survey units are enterprises and establishments.

Representativeness:
full-scale survey with cut-off limits
The cut-off limits are defined by thresholds. The following units must file reports:
- all enterprises with one or more establishments or industrial establishments of public law corporations with 20 or more employees
- all consortia irrespective of the number of employees, but with more than EUR 1 million turnover
- all newly founded units irrespective of the number of employees
However, if the turnover of all the units obliged to file reports in one of the division does not account for at least 90% of total turnover of all enterprises active in the division, enterprises with at least EUR 1 million turnover irrespective of their number of employees are also integrated in the survey. Statistical units with fewer than 20 employees and a smaller turnover than EUR 1 million are always excluded from the survey, even when the required degree of representation is not achieved.

ad 2) Foreign trade statistics

see explanations under point C2.16.1

ad 3) Motor vehicle statistics

Methods of data collection:
Motor vehicle statistics (registrations of new and used vehicles as well as the stock of vehicles) are secondary statistics, compiled on the basis of daily data files sent to Statistics Austria by Austria's Association of Insurance Companies (VVO). VVO, in turn, receives data by the insurances' registrations offices, responsible for registrations, de-registrations and rectifications of motor vehicles and trailers.

Representativeness:
all motor vehicles, once nationally or internationally registered, are levied, irrespective of the registration's duration.

ad 4) National Accounts data

Data on average car prices per type of car are taken over from NA calculations. These are on their part based on prices provided by the Eurotax list and motor vehicle statistics.

Furthermore data on GFCF in computer software are taken over from NA.

ad 5) Eurotax list

Based on market observation the Eurotax list provides data on prices for new and used motor vehicles in a detailed breakdown by model and type.

ad 6) National FADN

See explanations under point D1.1.1.

ad 7) Price indices

- Agricultural price indices calculated according to the provisions of Eurostat
- Construction output price index which provides information on the change in actual prices that the constructor has to pay for construction activities

G1.2.2 Level of detail

33000 GFCF in non-agricultural products
33100 GFCF in materials
33110 GFCF in machines and other equipment
33120 GFCF in transport equipment
33200 GFCF in buildings
33900 Other GFCF
33910 GFCF in intangible fixed assets
33920 Addition to the value of non-financial non-produced assets
33922 Costs linked to the purchase of land and production rights

G1.2.3 Calculation procedure

1. GFCF in machines and other equipment

Calculations are in the first step carried out for agriculture and forestry together. To derive data for agriculture, the results for agriculture and forestry are adjusted for the share attributable to forestry.

Calculations for agriculture and forestry together:

GFCF in machines and other equipment is divided into two categories:

- GFCF in typical agricultural and forestry machines and equipment:
Calculations are based on production data according to short term statistics in industry and construction and export and import figures according to foreign trade statistics.
The following adjustments are made:
-- supplement to the production data for small and micro enterprises which are not in the primary survey
-- transport costs and trade margins are taken into account
-- supplement for major repairs and trade margins for used machines

- GFCF in other machines and equipment used in agriculture and forestry:
These are taken into account by means of a 20% allowance which is added to the value of total investments in typical agricultural and forestry machines and equipment and transport equipment. The amount of this allowance is based on calculations performed by WIFO (see Gahleitner, Bruttoinvestitionen, Kapitalstock und volkswirtschaftliche Abschreibungen der Land- und Forstwirtschaft, 1998).

2. GFCF in transport equipment

Calculations are in the first step carried out for agriculture and forestry together. To derive data for agriculture, the results for agriculture and forestry are adjusted for the share attributable to forestry.

Calculations for agriculture and forestry together:

GFCF in transport equipment is divided into four categories:

- GFCF in tractors and traction engines:

Calculations are based on on motor vehicle statistics (new registrations) and prices provided by the Eurotax list. A supplement for major repairs and trade margins for used machines is added.

- GFCF in trailers:
Calculations are based on production data according to short term statistics in industry and construction and export and import figures according to foreign trade statistics.
The following adjustments are made :
-- supplement to the production data for small and micro enterprises which are not in the primary survey
-- transport costs and trade margins are taken into account
-- supplement for major repairs and trade margins for used machines

- GFCF in passenger cars:
Calculations are based on motor vehicle statistics (registrations of new and used vehicles as well as the stock of vehicles) and prices provided by the Eurotax list. It is assumed that 50% of the registrations are for business use.

- GFCF in lorries:
Calculations are based on motor vehicle statistics (registrations of new and used vehicles as well as the stock of vehicles) and prices provided by the Eurotax list.

3. GFCF in buildings

Calculations are based on FADN data on investments in non-residential farm buildings, land improvements*), secondary agricultural activities and tourist-accommodation services. Average values per hectare of reduced agricultural area are extrapolated to national level using FSS data on the total reduced agricultural area as grossing-up factors.
On the assumption that agricultural holdings submitting their records to FADN have higher investment rates than the average agricultural holding (see Gahleitner, Bruttoinvestitionen, Kapitalstock und volkswirtschaftliche Abschreibungen der Land- und Forstwirtschaft, 1998), the extrapolated values are adjusted by discounts (from 2000: 20%).
As the selection framework of the national FADN also includes small-scale forests and to avoid their duplicate recording in the EAA and the EAF, the extrapolated data are adjusted for the share attributed to small-scale forestry. Furthermore a minor deduction for aquaculture(less than 1%) is considered.

*) Investments in land improvement are also entirely subsumed into GFCF in buildings, since expenditure on track- and road-building is recorded under the heading of building investments in the accounting data.

4. GFCF in intangible fixed assets

Under this item GFCF in computer software is recorded. GFCF in software is composed of purchased software and own-account production of software. Data are provided by National Accounts.

5. Costs linked to the purchase of land and production rights

Under this item solely costs linked to the purchase of land are recorded as there are no costs linked to the purchase of production rights (see Gahleitner, Bruttoinvestitionen, Kapitalstock und volkswirtschaftliche Abschreibungen der Land- und Forstwirtschaft, 1998).

As no official data on transactions in agricultural land are available since 1996, data on costs linked to the purchase of land are based on extrapolations of calculations for the years 1992 to 1995.

For the years 1992 to 1995 the value of the annual transactions in land could be assessed on the basis of land acquisition statistics. The number of cases and the value of annual land transactions were used as the basis for the assessment of incurred expenses (cost of notarial deeds, fees payable to the land registry and judicial certification fees (federal stamp duty)) and taxes (land acquisition tax). The amount of these expenses and taxes were obtained from a WIFO study (Gahleitner, Bruttoinvestitionen, Kapitalstock und volkswirtschaftliche Abschreibungen der Land- und Forstwirtschaft, 1998).

G1.2.4 Adjustments

See point G1.2.3

G1.2.5 Estimations

See point G1.2.3

G1.2.6 Numerical example

-

G2 CONSUMPTION OF FIXED CAPITAL (CFC)

G2.1.1 Data sources

Consumption of fixed capital is calculated by applying the Perpetual Inventory Method (PIM) using the following data sources:
- Investment time series by type of asset (see chapter G1)
- National Accounts data on capital stocks for 1987
- Price Indices (Agricultural price indices for goods and services contributing to agricultural investment; Construction output price index)
- EAF data on CFC in forestry

G2.1.2 Level of detail

21000 Fixed capital consumption
21100 Equipment
21200 Buildings
21300 Plantations
21900 Others

G2.1.3 Calculation procedure

Consumption of fixed capital is calculated by applying the Perpetual Inventory Method. In line with National Accounts calculations, a geometric depreciation model with a constant annual depreciation rate is used for all capital goods.

The starting point for the calculations are investment time series (real and nominal) for buildings, equipment, orchards, vineyards and software from 1988 and initial capital stocks for 1987. The latter were taken from the National Accounts.

Since – in contrast to business accounting – the capital stock in the National Accounts is valued at replacement prices and not at historical purchaser's prices and CFC on this basis represents purely a change in volume, which is different to a change in price or revaluation, the actual calculation (PIM) is carried out at constant prices.

At real level (constant prices) the following model is used:
For a specified class of capital goods:
C(t): capital stock at constant prices at the end of period t (e.g. on 31.12.2014)
I(t): gross fixed capital formation at constant prices during period t (e.g. during the year 2014)
D(t): consumption of fixed capital at constant prices during period t

The (real) capital stock at the end of the period corresponds to the capital stock at the beginning of the period plus formation of fixed capital minus consumption of fixed capital:
$C(t) = C(t-1) + I(t) - D(t)$

It is assumed that the existing capital stock loses value at a constant rate (geometric depreciation). For reasons of simplification it is also assumed that formation of fixed capital is distributed more or less evenly over the year.

If r denotes the constant annual depreciation rate, then:
$C(t) = C(t-1) \times (1- r) + I(t) \times (1- r)^{0,5}$

The (real) consumption of fixed capital is calculated by
$D(t) = C(t-1) - C(t) + I(t)$
$D(t) = C(t-1) \times r + I(t) \times (1- (1 - r)^{0,5})$
whereby $I(t) \times (1- (1 - r)^{0,5})$ is an approximation of the consumption of fixed capital in the first year.

In order to obtain the consumption of fixed capital at current prices

D(t, nom), consumption of fixed capital at constant prices is multiplied with the appropriate price index p(t, I), which is used to deflate the nominal formation of fixed capital:
D(t, nom) = p(t, I) x D(t)

When applying a geometrical depreciation model, the only parameter which needs to be determined for the PIM is the annual depreciation rate (r). For EAA purposes the depreciation rate was taken from the National Accounts for the various categories of fixed assets. The Austrian NA largely follows international practice – in the absence of sufficient direct information – taking the US Bureau of Economic Analysis (BEA) in particular as a reference. Generally, the depreciation rates – and hence the implicit assumptions on average service lives – vary depending on the type of asset and also on the activity.
In the EAA the following depreciation rates are used:
- Buildings: 0,02
- Equipment: 0,1179
- Fruit plantations: 0,10
- Vineyards: 0,05
- Software: 0,30

Since up to now the figures for capital stocks of machinery and buildings used as a basis for the calculations have only been available for agriculture and forestry as a whole, the consumption of fixed capital is initially calculated jointly for agriculture and forestry. The breakdown to the individual agriculture and forestry industries is then performed by using EAF data on consumption of fixed capital in forestry derived from business values for forestry.

G2.1.4 Adjustments

See point G2.1.3

G2.1.5 Estimations

-

G2.1.6 Numerical example

-

SPECIFIC QUESTIONS

G2.1.7 Goods covered by the item 'others' (code 21900)

- Costs linked to the purchase of land
- Software

G2.1.8 Please specify how consumption of fixed capital has been calculated

See point G2.1.3

G2.1.9 Average economic life of the various fixed assets for which CFC is calculated

Buildings: 46 years
Equipment: 14 years
Fruit plantations: 17 years
Vineyards: 34 years
Software: 5 years

The costs linked to the purchase of land are fully written off in the year of purchase.

G2.1.10 Mortality function used

The geometric pattern of depreciation used is assumed to take retirements into account and hence the retirement pattern and the division of a cohort of investments into sub-cohorts is not necessary.

G3 CHANGES IN STOCKS

G3.1.1 Data sources

Changes in output stocks: as obtained from output calculations for crops and livestock considered to be stocks (see chapter C).
Calculations on changes in input stocks are based on the following data sources:
- National FADN (see explanations under point D1.1.1)
- Agricultural price indices for goods and services currently consumed in agriculture

G3.1.2 Level of detail

36000 Changes in stocks
Changes in output stocks
Changes in input stocks

G3.1.3 Calculation procedure

Changes in stocks comprise changes in output stocks and changes in input stocks.

Changes in output stocks are estimated in accordance with the production account of the EAA (see chapter C).

Input stocks are determined on the basis of values for the final and initial input stocks in the reference year from the national FADN. To determine changes in inventories, the difference between the book value for final stocks and the book value for initial stocks is adjusted by the amount of fictitious profit and losses from storage. This is done by converting the book value stocks to real stock values using price indices. The real change in stocks is calculated from the difference between the real stocks at the end of the preceding year (start of the reference year) and the end of the reference year. This figure is then inflated by the annual average price index to obtain the nominal change in stocks.

G3.1.4 Adjustments

-

G3.1.5 Estimations

-

G3.1.6 Numerical example

-

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 Data sources

Data on capital transfers are provided by the Federal Institute of Agricultural Economics. Data and compilations of BMLFUW and AMA are used as underlying data source.

See explanations under point E3.1.1

G4.1.2 Level of detail

37000 Capital transfers
37100 Investment grants
37200 Other capital transfers

G4.1.3 Calculation procedure

The calculations conducted by the AWI are based on data from the BMLFUW and AMA (see point G4.1.1).

G4.1.4 Adjustments

-

G4.1.5 Estimations

-

G4.1.6 Numerical example

-

SPECIFIC QUESTIONS

G4.1.7 List of items covered (see Annex 1 of Regulation (EC) No 138/2004, 3.091 and 3.096))

Investment grants
- Modernisation of agricultural holdings, Investment supports - national measures, Setting up of young farmers
- Investment supports under Rural Development measures, Axis 1 to add value added to agricultural products and Axis 3 on diversification into non-agricultural activities - others
- Supports under Rural Development measures, Axis 3 on basic services - renewable energy and on diversification into non-agricultural activities - renewable energy
- Improvement of transport accessibility in rural areas (national measures)
- Rural Development measures, Axis 4: Leader
- Producer organisations, Organic farming associations, Machinery rings, courses
- Agricultural operations, Hydraulic engineering in agriculture
Other capital transfers
- Restructuring and conversion of vineyards

G4.1.8 Are there any 'capital transfers' in your country which are not explicitly mentioned in the Annex 1 of Regulation (EC) No 138/2004?

-

G4.1.9 If so, details on the concrete scheme (who receives them under which conditions)

-

List of abbreviations

AMA	Agrarmarkt Austria
API	Agricultural Price Indices
AWI	Federal Institute of Agricultural Economics
AGES	Austrian Agency for Health and Food Safety Ltd.
BEA	US Bureau of Economic Analysis
BKI	Federal Winery Inspectorate
BMF	Federal Ministry of Finance
BMLFUW	Federal Ministry of Agriculture, Forestry, Environment and Water Management
CFC	Consumption of Fixed Capital
EAA	Economic Accounts for Agriculture
EAF	Economic Accounts for Forestry
FADN	Farm Accountancy Data Network
FISIM	Financial Intermediation Services Indirectly Measured
FSS	Farm Structure Survey
GFCF	Gross Fixed Capital Formation
HV	Main Association of Austrian Social Security Organisations (Hauptverband der Sozialversicherungsträger)
IACS	Integrated Administration and Control System
LFR	Agriculture and Forestry Register
LFRZ	Computing and Technology Centre for Agriculture, Forestry and Water Management
MA 59	Food Inspection and Market Authority - Municipal Department 59
NA	National Accounts
NACE	Statistical classification of economic activities in the European Community
ÖNACE	National version of NACE
ÖPUL	Austrian programme to promote agricultural production methods compatible with the requirements of the protection of the environment, extensive production, and the maintenance of the countryside
PIM	Perpetual Inventory Method
QGV	Austrian Poultry Health Service
SBS	Structural Business Statistics
SFU-DB	Ante- and post-mortem inspection database
SGM	Standard Gross Margin
SO	Standard Output

STAT	Statistics Austria
VAT	Value Added Tax
VIS	Veterinary Information System
VVO	Austria’s Association of Insurance Companies
WIFO	Austrian Institute of Economic Research
ZAR	Association of Austrian Cattle Breeders

Methods for valuing agricultural production

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
CEREALS	01000													
Wheat and spelt	01100													
Soft wheat and spelt	01110	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Durum wheat	01120	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Rye and meslin	01200													
Rye		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Meslin		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Barley	01300	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Oats and summer cereal mixtures	01400													
Oats		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Summer cereal mixtures		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Grain maize (including corn cob mix)	01500	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Rice	01600													not produced
Other cereals	01900													
Triticale		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other cereals, others		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Industrial crops	02000													
Oil seeds and oleaginous fruits (including seeds)	02100													
Rape and turnip rape seed	02110													
Winter rape		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Summer rape and turnip rape		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Sunflower	02120	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Soya	02130	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other oleaginous products	02190													
Oil squash		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Poppy seed		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other oleaginous products, others (linseed, etc.)		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Protein crops (including seeds)	02200													
Grain peas		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Broad beans		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Others (sweet lupins, lentils,		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Raw tobacco	02300	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	no longer produced since 2006
Sugar beet	02400	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other industrial crops	02900													
Fibre plants	02910													
Flax		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Hemp for fibre		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Hops	02920	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other industrial crops: others	02930													
Aromatic plants, medicinal and culinary plants		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Energy grasses		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
FORAGE PLANTS	03000													
Fodder maize	03100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Fodder root crops (including forage beet)	03200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other forage plants	03900													
Arable forage cropping														
Red clover		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Lucerne		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Clover grass		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Arable/temporary grassland		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Permanent grassland														
Single hay-crop meadows		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Multiple hay-crop meadows		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Cultivated pastures		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Permanent pastures		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Litter meadows		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Alpine pastures and mountain meadows		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
VEGETABLES AND HORTICULTURAL PRODUCTS	04000													
Fresh vegetables	04100													
Cauliflower	04110	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Tomatoes	04120													
Outdoor tomatoes, tomatoes under glass and plastic		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other fresh vegetables	04190													
Cucumbers														
Pickling cucumbers, field cucumbers, greenhouse cucumbers		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Carrots and other root vegetables														
Carrots, green parsley, root parsley, red radish, white radish, horseradish, beetroot, fennel, celery		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Soft head and root cabbage														
Savoy cabbage, chinese cabbage, Brussels sprouts, Kohlrabi		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Hard head cabbage														
Fresh/winter cabbage (white cabbage), industrial cabbage (canning cabbage), red cabbage		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Peppers, pepperoncini														
Peppers - various colours (incl. capia), green peppers, pepperoncini		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Lettuce														

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Head lettuce, iceberg lettuce, endive lettuce (incl. Frisée), lamb's lettuce, other lettuces		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Onions, leeks, etc.														
Onions, leek, garlic, chives		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Peas, beans, etc.														
Green peas, garden beans (french beans), other		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other vegetables, others														
Spinach, asparagus, mushrooms, broccoli, rhubarb, aubergine, courgette, marrow, sweet corn, melon		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Plants and flowers	04200													
Nursery plants	04210													
Trees and shrubs														
Fruit Trees and shrubs														
Strawberry plants, vines, Fruit trees (high stems, medium stems, shrubs/rachis/espalier), soft fruits		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Conifers														
Containers, with root balls up to 1.50 m, with root balls over 1.50 m, hedge plants, topiaries and special variants		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Broad-leafed trees and shrubs														
Containers, with root balls up to 1.50 m, with root balls over 1.50 m, avenue trees, hedge plants, climbing plants, topiaries and special variants		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Roses														
Containers, high trunk, ground cover roses		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Herbaceous perennials and grasses														
Containers, pots		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Ornamental plants and flowers (including Christmas trees)	04220													
Ornamental plants and flowers														
Pot plants														
Spring selection														

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Bellis perennis, myosotis sylvatica, primula vulgaris, viola, potted spring flowering bulbs, other spring flowering		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Summer flowers: Standard range (pot size up to and including 9 cm)		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Summer flowers: Standard range (pot size above 9 cm up to 13 cm)														
Begonia, calibrachoa / millionbells, impatiens walleriana, impatiens new guinea, mandevilla (dipladenia), pelargonium, petunia, structure plants, verbena, potted flowering plants - miniture stems, other potted bedding and balcony plants with pot size above 9 cm up to 13		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Summer flowers: Special type and pot size above 13 cm														
Hanging baskets, hydrangea, mandevilla (dipladenia), pelargonium, other summer flowers of special type and pot size		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other spring / summer plants														
Potted vegetable plants (ungrafted), potted vegetable plants (grafted), vegetable plants in blocks, potted herbs, aquatic plants		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Autumn plants														
Viola, potted chrysanthemums, erica / calluna, cyclamen, poinsettia with pot size up to 14 cm, poinsettia of special type and pot size above 14 cm, other autumn plants		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Indoor plants		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other potted plants		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Cut flowers														
Tulips, alstromeria, roses, gerbera, chrysanthemum, dahlia, gladiolus, sunflower, cut greenery, cut foliage, other cut flowers		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Christmas trees		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Winter pears														
Winter pears - intensive, winter pears - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Summer pears														
Summer pears - intensive, summer pears - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Peaches	06130													
Peaches - intensive, peaches - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other fresh fruit	06190													
Stone fruit														
Cherries														
Cherries - intensive, cherries - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Sour cherries														
Sour cherries - intensive, sour cherries - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Apricots														
Apricots - intensive, apricots - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Plums														
Plums - intensive, plums - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Soft fruit														
Strawberries														
Strawberries - intensive, strawberries - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Red currants / white currants														
Red currants / white currants - intensive, Red currants / white currants - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Black currants														
Black currants - intensive, black currants - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Gooseberries		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Raspberries		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Cultivated blueberries		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Apples, extensive (cider apples, winter and summer apples)		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Must pears		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Walnuts														
Walnuts - intensive, walnuts - extensive		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Elderberries		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Citrus fruits	06200													not produced
Sweet oranges	06210													not produced
Mandarins	06220													not produced
Lemons	06230													not produced
Other citrus fruits	06290													not produced
Tropical fruit	06300													not produced
Grapes	06400													
Dessert grapes	06410													negligible
Other grapes	06490	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Olives	06500													not produced
Table olives	06510													not produced
Other olives	06590													not produced
WINE	07000	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Table wine	07100													no differentiation is made between table and quality wine
Quality wine	07200													no differentiation is made between table and quality wine
OLIVE OIL	08000													not produced
OTHER CROP PRODUCTS	09000													
Vegetable materials used primarily for plaiting	09100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Seeds	09200													
Seeds for grasses (ryegrasses, meadow foxtail, etc.)		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other seeds of fodder plants (red clover, lucerne, etc.)		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Seeds, others (sugar beet)		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other crop products: others	09900													not recorded
ANIMALS	11000													
Cattle	11100													
Oxen, bulls, cows, heifers, calves		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Pigs	11200													
Fattening pigs, breeding sows, breeding boars, piglets		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Equines	11300	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Sheep and goats	11400													
Ewes and ewe lambs put to the ram, other sheep, goats which have already kidded and goats which have been mated, other goats		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Poultry	11500													
Broilers, boiling hens, ducks, geese, turkeys		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other animals	11900													
Red deer (stags, dams, fawns), roe deer (bucks, dams, fawns), chamois (bucks, dams, fawns), moufflons, sika deer, fallow deer, wild boars, hares and wild rabbits, game birds (snipes, pheasants, partridges, wild ducks, wild geese)		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
ANIMAL PRODUCTS	12000													
Milk	12100													
Cows' milk, ewes' milk, goats' milk		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Eggs	12200													
Hen eggs, duck eggs		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other animal products	12900													
Raw wool	12910	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Silkworm cocoons	12920													not produced
Other animal products: others	12930													
Honey		x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	