

EAA Inventory 2015

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

Questionnaire identification

Country	Estonia
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Date	Friday, 30 September 2016

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

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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?

Statistics Estonia, Ministry of Rural Affairs.

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

Statistics Estonia, Ministry of Rural Affairs.

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

The bridge table is not compiled, EAA data are still used in NA and NA calculations provide input also for EAA.

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

REAA are not compiled in Estonia.

A1.2 UPDATES TO EAA

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

EAA estimates and final data are calculated according to the deadlines specified in Regulation (EC) No 138/2004. After calculating final data no regular updates are compiled. Still in 2015 all EAA data were updated to comply with the ESA 2010 methodology (incl. other possible changes).

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

Not applicable.

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.)*

National EAA are not compiled.

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 retropolations¹ carried out and (if they are not yet available) when will they be available?*

The EAA time series are available since 1995. Further retropolations have not been planned.

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

See point A1.2.1.

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)*

European Commission, National Accounts, Ministry of Rural Affairs.

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.*

According to the confidentiality rules we cannot publish data which enable the direct or indirect identification of respondents. Data are indirectly identifiable if there are less than 3 units or if a major part of the indicator is related to one unit. EAA use only aggregated data which in general are not confidential.

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

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

Not applicable.

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, potatoes, forage plants, nurseries, seeds, milk, eggs, other animal products (manure).

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 Data sources

Main data sources:
For quantities – Crop Production Sample Survey among agricultural holdings (CAWI + CATI + postal).
For uses, including total sale – Crop Products Survey, a special sample survey among larger agricultural holdings (CAWI, CATI + postal).
For sale outside of the industry and for prices – Cereals (a special total survey) and the Price Indices Survey among wholesale enterprises and processors (CAWI + CATI + postal).

C2.1.2 Level of detail

Cereals are divided into wheat (incl. spelt), rye, barley, oats and other cereals. Durum wheat, grain maize and rice are crops which are not grown in Estonia.

C2.1.3 Calculation procedure

Quantity x price = value

C2.1.4 Adjustments

No.

C2.1.5 Estimations

Main estimations:
Data about uses are collected only from larger agricultural holdings and calculated proportionally to production for all other units.

EAA intra-unit consumption is calculated by subtracting purchased quantities from total uses.

For sale outside of the industry, the price collected with the survey Cereals has been used, but from 2016 we plan to use the relevant price index. Currently, while calculating final stocks, we take into account the relevant price of the first half-year of the year n+1.

Other prices are calculated using price indices.

C2.1.6 Numerical example

Rye			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	49.5		
Losses	0.2		
Initial stocks	3.4	142.07	0.48
Seeds	1.0	112.24	0.11
Animal feeding stuffs			
	3.8	103.12	0.39
Sales to other agricultural units			
	1.0	112.24	0.001
Sales outside of the industry			
	35.1	119.77	4.21
Final stocks	11.7	128.15	1.50
Output EAA	48.3	x	5.74

C2.1.7 Subsidies and taxes on products

Since 2011, subsidies on products have not been calculated for cereals.

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

For provisional accounts, a special Yield Survey, which provides preliminary data about yields, is used. For semi-definitive accounts, the preliminary data are received already from the Crop Production Survey.

C2.1.9 Unit values

There are no deviations from the EAA methodology.

SPECIFIC QUESTIONS

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

The Crop Products Survey is organised specially for EAA purposes and it includes data about the use of all most important crop products (use for seeds, feedingstuffs, own final consumption, total sales, etc). As it is not possible to ask holdings separately about intra-unit consumption, intra-unit consumption is calculated by subtracting the quantities of purchased amounts from total uses.

Intra-branch consumption (sales to other agricultural units) is calculated by subtracting the quantities which are sold outside of the industry from total sales. The former is determined through the special survey Cereals, which includes other most important crop products as well.

The prices of seeds and the prices of sales to other agricultural units are the same and are calculated using price indices. For feedingstuffs separate indices may be used.

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

The item 'other cereals' covers buckwheat, triticale and mixed cereals with pulses.

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.

The certification of seeds is not included in the EAA.

C2.2 OILSEEDS AND OLEAGINOUS FRUITS (INCLUDING SEEDS)

C2.2.1 Data sources

Main data sources:

For quantities – the Crop Production Sample Survey among agricultural holdings (CAWI + CATI + postal).

For uses – the sample survey Crop Products (CAWI + CATI + postal) among larger agricultural holdings.

For sales outside of the industry and for prices – the total survey Cereals and the Price Indices Survey among wholesale enterprises and processors.

C2.2.2 *Level of detail*

Oilseeds are divided into rape (incl. turnip rape) and oil flax. Sunflower and soya are crops which are not grown in Estonia.

C2.2.3 *Calculation procedure*

Quantity x price = value

C2.2.4 *Adjustments*

No.

C2.2.5 *Estimations*

Main estimations:

Data about uses are collected only from larger agricultural holdings and calculated proportionally to production for all other units.

EAA intra-unit consumption is calculated by subtracting purchased quantities from total uses.

For sale outside of the industry, the price collected with the survey Cereals has been used, but from 2016 we plan to use the relevant price index.

Currently, while calculating final stocks of rape, we take into account the relevant price of the first half-year of the year n+1.

Oil flax is a non-significant crop and data about its stocks and uses are estimated by experts using historical surveys.

Other prices are calculated using price indices.

C2.2.6 *Numerical example*

Rape and turnip rape			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	166.2		
Losses	0.23		
Initial stocks	25.0	353.2	0.03
Seeds	0.3	323.93	0.08
Animal feeding stuffs			
	1.0	323.93	0.32
Sales to other agricultural units			
	5.2	323.93	1.67
Sales outside of the industry			
	166.0	323.93	53.79
Final stocks	18.5	378.82	7.01
Output EAA	165.67	x	53.96

C2.2.7 Subsidies and taxes on products

Since 2011, subsidies on products have not been calculated for rape and turnip rape.

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

For provisional accounts, a special Yield Survey, which provides preliminary data about rape yields, is used. For semi-definitive accounts, the preliminary data are received already from the Crop Production Survey.

C2.2.9 Unit values

There are no deviations from the EAA methodology.

SPECIFIC QUESTION

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

Oil flax.

C2.3 PROTEIN CROPS (INCLUDING SEEDS)

C2.3.1 Data sources

Main data sources:
For quantities – Crop Production Sample Survey among agricultural holdings (CAWI + CATI + postal).
For uses – the sample survey Crop Products among larger agricultural holdings (CAWI + CATI + postal).
For sale outside of the industry and for prices – the total survey Cereals and the survey Price Indices among wholesale enterprises and processors.

C2.3.2 Level of detail

No.

C2.3.3 Calculation procedure

Quantity x price = value

C2.3.4 Adjustments

No.

C2.3.5 *Estimations*

Main estimations:

Data about uses are collected only from larger agricultural holdings and calculated proportionally to production for all other units.

EAA intra-unit consumption is calculated by subtracting purchased quantities from total uses.

For sale outside of the industry, the price collected by the survey Cereals has been used, but from 2016 we plan to use relevant the price index.

Currently, while calculating final stocks, we take into account the relevant price of the first half-year of the year n+1.

Other prices are calculated using price indices.

C2.3.6 *Numerical example*

Protein crops			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	39.5		
Losses	0.1		
Initial stocks	8.8	321.31	2.82
Seeds	2.0	224.67	0.45
Animal feeding stuffs			
	3.2	179.74	0.58
Sales to other agricultural units			
	11.1	224.67	2.49
Sales outside of the industry			
	18.1	223.13	4.04
Final stocks	13.8	199.62	2.75
Output EAA	37.4	x	7.04

C2.3.7 *Subsidies and taxes on products*

Since 2011, subsidies on products have not been calculated for protein crops.

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

For provisional accounts, a special Yield Survey, which provides preliminary data about yields, is used. For semi-definitive accounts, the preliminary data are received already from the Crop Production Survey.

C2.3.9 *Unit values*

There are no deviations from the EAA methodology.

SPECIFIC QUESTION

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

The Crop Products Survey is organised specially for EAA purposes and it includes data about the uses of all most important crop products (use for seeds, feedingstuffs, processing, total sales, etc). Still, it is not possible to ask holdings separately about intra-unit consumption and so these data are calculated by subtracting the quantities of purchased amounts from total uses.

Intra-branch consumption (sale to other agricultural units) is determined by subtracting the quantities which are sold outside of the industry from total sales. The former is determined through the special survey Cereals, which includes other most important crop products as well.

C2.4 RAW TOBACCO

C2.4.1 Data sources

Raw tobacco is not grown in Estonia.

C2.4.2 Level of detail

Raw tobacco is not grown in Estonia.

C2.4.3 Calculation procedure

Raw tobacco is not grown in Estonia.

C2.4.4 Adjustments

Raw tobacco is not grown in Estonia.

C2.4.5 Estimations

Raw tobacco is not grown in Estonia.

C2.4.6 Numerical example

Raw tobacco is not grown in Estonia.

C2.4.7 Subsidies and taxes on products

Raw tobacco is not grown in Estonia.

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

Raw tobacco is not grown in Estonia.

C2.4.9 *Unit values*

Raw tobacco is not grown in Estonia.

C2.5 SUGAR BEET

C2.5.1 *Data sources*

Sugar beet is not grown in Estonia.

C2.5.2 *Level of detail*

Sugar beet is not grown in Estonia.

C2.5.3 *Calculation procedure*

Sugar beet is not grown in Estonia.

C2.5.4 *Adjustments*

Sugar beet is not grown in Estonia.

C2.5.5 *Estimations*

Sugar beet is not grown in Estonia.

C2.5.6 *Numerical example*

Sugar beet is not grown in Estonia.

C2.5.7 *Subsidies and taxes on products*

Sugar beet is not grown in Estonia.

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

Sugar beet is not grown in Estonia.

C2.5.9 *Unit values*

Sugar beet is not grown in Estonia.

C2.6 OTHER INDUSTRIAL CROPS

C2.6.1 *Data sources*

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

C2.6.2 *Level of detail*

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

C2.6.3 *Calculation procedure*

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

C2.6.4 *Adjustments*

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

C2.6.5 *Estimations*

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

C2.6.6 *Numerical example*

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

C2.6.7 *Subsidies and taxes on products*

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

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

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

C2.6.9 Unit values

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

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).

Other industrial crops are non-significant crops and are excluded from the EAA due to their marginal importance and due to difficulties in receiving the data.

C2.7 FORAGE PLANTS

C2.7.1 Data sources

Main data sources:
For quantities – Crop Production Sample Survey among agricultural holdings (CAWI + CATI + postal).
For prices – Price Indices Survey (CAWI + CATI + postal).

C2.7.2 Level of detail

Forage plants are divided into fodder roots and other forage plants (hay, grasses, and silage and straw).

C2.7.3 Calculation procedure

Quantity x price = value

C2.7.4 Adjustments

No.

C2.7.5 *Estimations*

Main estimations:
Prices are calculated using price indices.
Stocks, losses, sales to other agricultural units are calculated by experts using historical surveys.

C2.7.6 *Numerical example*

Fodder roots			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	0.25		
Losses	0.007		
Initial stocks	0.09	149.92	0.01
Animal feeding stuffs	0.23	133.4	0.03
Sales to other agricultural units	0.001	133.4	0.0001
Final stocks	0.10	133.4	0.01
Output EAA	0.25	x	0.03

C2.7.7 *Subsidies and taxes on products*

No.

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

For provisional accounts, the data about quantities are expert estimations which are based on historical surveys. For semi-definitive accounts, the preliminary yield is received already from the Crop Production Survey.

C2.7.9 *Unit values*

The calculation is made according to the EAA methodology.

SPECIFIC QUESTIONS

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

Intra-unit/branch consumption data are expert estimates which are based on historical surveys. Prices are calculated using price indices.

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

The item 'fodder root crops' cover fodder roots, and other forage plants cover hay, grasses and straw.

C2.8 FRESH VEGETABLES

C2.8.1 Data sources

Main data sources:
For quantities – Crop Production Sample Survey among agricultural holdings (CAWI + CATI + postal).
For uses – Crop Products Sample Survey among larger agricultural holdings (CAWI + CATI + postal).
For prices – price indices (CAWI + CATI + postal).

C2.8.2 Level of detail

Fresh vegetables are divided into tomatoes and other fresh vegetables (cabbage, cucumber, beet, carrot, onion, garlic, green peas, turnip, and other fresh vegetables).

C2.8.3 Calculation procedure

Quantity x price = value

C2.8.4 Adjustments

There are no adjustments.

C2.8.5 Estimations

Main estimations:
Data about uses are collected only from larger agricultural holdings and calculated proportionally to production for all other holdings. Final data about uses are calculated on the basis of abovementioned survey and expert estimations based on the historical surveys.
The uses of tomatoes are calculated on the basis of uses of all vegetables taking into account their proportion in the production.
Prices are calculated using price indices.

C2.8.6 Numerical example

Tomatoes			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	4.71		
Losses	0.27		
Initial stocks	1.55	1,088.36	1.69
Own final consumption	3.12	1,150.07	3.59
Sales outside of the industry	1.53	1,150.07	1.76
Final stocks	1.34	1,150.07	1.54
Output EAA	4.44	x	5.20

C2.8.7 Subsidies and taxes on products

Since 2015, Estonia pays subsidies on production to vegetable growers.

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

For provisional accounts, the data about quantities are expert estimations which are based on historical surveys. For semi-definitive accounts, the preliminary yield is received already from the Crop Production Survey.

C2.8.9 Unit values

The calculation is made 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)

The item 'other fresh vegetables' covers cabbage, cucumber, beet, carrot, onion, garlic, green peas, turnip, and other fresh vegetables.

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

C2.9.1 *Data sources*

Main data sources:
For the values for nursery plants and flowers – the sample survey Economic Indicators of Agricultural Enterprises (annual), data from enterprises whose main activity is agriculture (CAWI + CATI + postal).
For ornamental plants and flowers – price indices (CAWI + CATI + postal).

C2.9.2 *Level of detail*

Nursery plants; ornamental plants and flowers are not further divided.

C2.9.3 *Calculation procedure*

Until 2014 the value of nursery plants was calculated as quantity x price. From 2015 both in case of nursery plants and ornamental plants and flowers, only the value is taken into account. The value of legal persons is available for each year. In case of nursery plants the total value is calculated through the change in the value received from the sample survey Economic Indicators of Agricultural Enterprises. In case of ornamental plants and flowers the value for legal persons is directly taken from the abovementioned survey and the part of natural persons is calculated proportionally to the area of ornamental plants and flowers.

C2.9.4 *Adjustments*

There are no adjustments.

C2.9.5 *Estimations*

Main estimations:
In the case of nursery plants, ornamental plants and flowers the data about uses are calculated on the basis of expert estimations.
In case of nursery plants the total value is calculated through the change in the value received from the sample survey Economic Indicators of Agricultural Enterprises (change in case of natural persons is assumed to be proportional to that of legal persons).
In case of ornamental plants and flowers the value for legal persons is directly taken from the abovementioned survey and the part of natural persons is calculated proportionally to the area of ornamental plants and flowers.

C2.9.6 *Numerical example*

Ornamental plants and flowers			
Description	Quantities, thousand t	Prices, euros/t	Values, euros
Sales outside of the industry			2.49
Output EAA			2.49

C2.9.7 *Subsidies and taxes on products*

No.

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

For provisional and semi-definitive accounts the data are estimations.

C2.9.9 *Unit values*

According to the EAA methodology.

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 item 'nursery plants' covers fruit tree nurseries and berry bush nurseries. The item 'ornamental plants and flowers' covers ornamental plants and flowers.

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

Forest tree nurseries are not taken into account under nursery plants.

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

Christmas trees are non-significant. The value of ornamental plants and flowers includes also the possible value of Christmas trees.

C2.10 PLANTATIONS

C2.10.1 *Data sources*

For values – the sample survey Economic Indicators of Agricultural Enterprises (annual), data from enterprises whose main activity is agriculture (CAWI + CATI + postal).
Price indices

C2.10.2 *Level of detail*

No.

C2.10.3 *Calculation procedure*

Only value is taken into account. The value is available for each year.

C2.10.4 *Adjustments*

There are no adjustments.

C2.10.5 *Estimations*

Data are collected only from legal persons whose main activity is agriculture and estimated for natural persons by macrostatisticians.

C2.10.6 *Numerical example*

Plantations			
Description	Quantities, thousand t	Prices, euros/t	Values, euros
Own-account produced fixed capital goods			0.12
Output EAA			0.12

C2.10.7 *Subsidies and taxes on products*

No.

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

In provisional and semi-definitive accounts, the data from the quarterly survey Economic Indicators of Agricultural Enterprises are used. The quarterly survey includes only total investigations and the details are estimated. For definitive accounts, the data are received from the annual survey.

C2.10.9 *Unit values*

According to the EAA methodology.

C2.11 POTATOES (INCLUDING SEEDS)

C2.11.1 *Data sources*

Main data sources:
For quantities – Crop Production Sample Survey among agricultural holdings (CAWI + CATI + postal).
For uses – Crop Products Sample Survey among larger agricultural holdings (CAWI + CATI + postal).
For prices – price indices.

C2.11.2 *Level of detail*

No.

C2.11.3 *Calculation procedure*

Quantity x price = value

C2.11.4 *Adjustments*

There are no adjustments.

C2.11.5 *Estimations*

Main estimations:
Data about uses are collected only from larger agricultural holdings and calculated proportionally to production for all other units.
EAA intra-unit consumption is calculated by subtracting purchased quantities from total uses.
Prices are calculated using price indices.

C2.11.6 Numerical example

Potatoes			
Description	Quantities, thousand t	Prices, euros/t	Values, euros
Gross output	117.30		
Losses	4.81		
Initial stocks	55.71	333.04	18.55
Seeds	11.71	378.31	4.43
Animal feeding stuffs			
	7.41	378.31	2.80
Own final consumption			
	25.68	378.31	9.72
Sales to other agricultural units			
	12.65	378.31	4.79
Sales outside of the industry			
	58.05	378.31	21.96
Final stocks	52.70	378.31	19.94
Output EAA	100.78	x	40.65

C2.11.7 Subsidies and taxes on products

No.

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

For provisional accounts a special Yield survey, which provides preliminary data about yields, is used. For semi-definitive accounts the preliminary data are received already from the Crop Production Survey.

C2.11.9 Unit values

According to the EAA methodology.

C2.12 FRUITS (TOTAL, CODE 06000)

C2.12.1 Data sources

Main data sources:

For quantities – Crop Production Sample Survey among agricultural holdings (CAWI + CATI + postal).

For uses – Crop Products Sample Survey among larger agricultural holdings.

For prices – price indices.

C2.12.2 *Level of detail*

Fruits are divided into apples and other fruits (plums, cherries, red- and white currants, blackcurrants, gooseberries, raspberries, strawberries, and other fruits and berries).

C2.12.3 *Calculation procedure*

Quantity x price = value

C2.12.4 *Adjustments*

There are no adjustments.

C2.12.5 *Estimations*

Main estimations:

Data about uses are collected only from larger agricultural holdings and calculated proportionally to production for all other units.

Final data about uses are calculated on the basis of abovementioned survey and expert estimations based on the historical surveys.

The uses of apples are calculated on the basis of uses of all fruits taking into account their proportion in the production.

Prices are calculated using price indices.

C2.12.6 *Numerical example*

Apples			
Description	Quantities, thousand t	Prices, euros/t	Values, euros
Gross output	2.30		
Losses	0.03		
Initial stocks	0.29	283.96	0.08
Own final consumption	0.59	331.17	0.19
Sales outside of the industry	1.79	331.17	0.59
Final stocks	0.19	331.17	0.06
Output EAA	2.27	x	0.77

C2.12.7 *Subsidies and taxes on products*

Since 2015, Estonia pays subsidies on production to fruit (incl. apple) growers.

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

For provisional accounts, the data about quantities are estimations which are based on historical surveys. For semi-definitive accounts, the preliminary yield data are received already from the Crop Production Survey.

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)

The item 'other fresh fruit' covers plums, cherries, red- and white currants, blackcurrants, gooseberries, raspberries, strawberries, and other fruits and berries. Other citrus fruit, tropical fruit, other grapes and other olives are not grown in Estonia.

C2.13 WINE

C2.13.1 Data sources

In Estonia there is no production of wine.

C2.13.2 Level of detail

In Estonia there is no production of wine.

C2.13.3 Calculation procedure

In Estonia there is no production of wine.

C2.13.4 Adjustments

In Estonia there is no production of wine.

C2.13.5 Estimations

In Estonia there is no production of wine.

C2.13.6 Numerical example

In Estonia there is no production of wine.

C2.13.7 Subsidies and taxes on products

In Estonia there is no production of wine.

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

In Estonia there is no production of wine.

C2.13.9 Unit values

In Estonia there is no production of wine.

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.

In Estonia there is no production of wine.

C2.14 OLIVE OIL

C2.14.1 Data sources

In Estonia there is no production of olive oil.

C2.14.2 Level of detail

In Estonia there is no production of olive oil.

C2.14.3 Calculation procedure

In Estonia there is no production of olive oil.

C2.14.4 Adjustments

In Estonia there is no production of olive oil.

C2.14.5 Estimations

In Estonia there is no production of olive oil.

C2.14.6 Numerical example

In Estonia there is no production of olive oil.

C2.14.7 Subsidies and taxes on products

In Estonia there is no production of olive oil.

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

In Estonia there is no production of olive oil.

C2.14.9 Unit values

In Estonia there is no production of olive oil.

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.

In Estonia there is no production of olive oil.

C2.15 OTHER CROP PRODUCTS

C2.15.1 Data sources

Main data sources:
For quantities and areas – Crop Production Survey among agricultural holdings (CAWI + CATI + postal), and administrative sources (seed database of the Agricultural Board).
For use – Crop Products Sample Survey among larger agricultural holdings (CAWI + CATI + postal).
For price – price indices (CAWI + CATI + postal).

C2.15.2 Level of detail

No (only hayseeds).

C2.15.3 Calculation procedure

Quantity x price = value

C2.15.4 Adjustments

There are no adjustments.

C2.15.5 *Estimations*

Main estimations:

Data about uses are collected only from larger agricultural holdings and calculated proportionally to area for all other units. It concerns intra-unit consumption (seeds).

Stocks are calculated on the basis of expert estimations (based on historical surveys).

Prices are calculated using price indices.

C2.15.6 *Numerical example*

Seed			
Description	Quantities, thousand t	Prices, euros/t	Values, euros
Gross output	0.49		
Initial stocks	0.10	1,828.82	0.19
Seeds	0.06	1,927.92	x
Sales to other agricultural units			
	0.43	1,927.92	0.82
Final stocks	0.10	1,927.92	0.20
Output EAA	0.43	x	0.83

C2.15.7 *Subsidies and taxes on products*

No.

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

For provisional and semi-definitive accounts, the data about quantities are estimations which are based on historical data.

C2.15.9 *Unit values*

According to the EAA methodology.

SPECIFIC QUESTIONS

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

The item `seeds` covers hayseeds.

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

There are no other crop products: others.

C2.16 CATTLE (INCLUDING CALVES)

C2.16.1 *Data sources*

Main data sources:

For quantities and uses – Livestock Production Survey (a sample survey among agricultural holdings and a total monthly survey among slaughterhouses, data are received also from an administrative register (Register of Agricultural Animals)) (CAWI + CATI + postal).

Price for sale outside of the industry – total monthly survey among slaughterhouses (CAWI + CATI + postal).

For the price of own account produced fixed capital goods – the sample survey Economic Indicators of Agricultural Enterprises (annual), data from enterprises whose main activity is agriculture (CAWI + CATI + postal).

For export price – foreign trade statistics (CAWI + CATI + postal).

For other prices – price indices (CAWI + CATI + postal).

C2.16.2 *Level of detail*

No.

C2.16.3 *Calculation procedure*

Quantity x price = value

C2.16.4 *Adjustments*

There are no adjustments.

C2.16.5 *Estimations*

Carcass weights are transformed into live weight using a coefficient of 0.529, which has been calculated by experts using historical surveys.

The weights of livestock are calculated on the basis of the number of animals and experts estimations about their weights (based on historical surveys).

C2.16.6 Numerical example

Cattle			
Description	Quantities, thousand t	Prices, Euros/t	Values, million Euros
Gross output	33.83		
Losses	6.34		
Initial stocks	52.59	1,109.61	58.35
Processing by producers	0.69	1,012.48	0.70
Own final consumption	0.30	1,012.48	0.30
Sales outside of the industry	9.46	1,053.00	9.96
Export	3.76	1,700.27	6.39
Own-account produced fixed capital goods	10.58	1,956.19	20.70
Final stocks	55.30	1,012.48	55.98
Output EAA	27.49	x	35.68

C2.16.7 Subsidies and taxes on products

A coupled direct payment for the dairy sector was paid, no taxes on products were used.
Data about subsidies are received from the Ministry of Rural Affairs.
Subsidies on products are incorporated into the EAA as values and according to the accrual principle.

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

For provisional and semi-definitive accounts, quarterly Livestock Production data are used (based on administrative data); for missing data, estimations are used (based on historical surveys).

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.

For the calculation of cattle output, data from the Livestock Production Survey are used. Within this survey, the full data about cattle movements are compiled. Cattle data include also separate data about dairy cows, which are used in the calculation of own-account produced fixed capital goods. The tables of physical quantities are compiled. Quantities are multiplied with prices. See also the numerical example.

C2.17 PIGS

C2.17.1 Data sources

Main data sources:
For quantities and uses – Livestock Production Survey (a sample survey among agricultural holdings and a total survey among slaughterhouses, data are received also from foreign trade statistics) (CAWI + CATI + postal).
Price for sale outside of the industry – total monthly survey among slaughterhouses (CAWI + CATI + postal).
For the price of own account produced fixed capital goods – the sample survey Economic Indicators of Agricultural Enterprises (annual), data from enterprises whose main activity is agriculture (CAWI + CATI + postal).
For export price – foreign trade statistics (CAWI + CATI + postal).
For other prices – price indices (CAWI + CATI + postal).

C2.17.2 Level of detail

No.

C2.17.3 Calculation procedure

Quantity x price = value

C2.17.4 Adjustments

There are no adjustments.

C2.17.5 *Estimations*

Carcass weights are transformed into live weight using a coefficient of 0.72, which has been calculated by experts using historical surveys.
The weights of livestock are calculated on the basis of the number of animals and expert estimations about their weights (based on historical surveys).
Own-account produced fixed capital goods include data on sows, their number of stocks is available from the Livestock Production Survey, and details are calculated on the basis of an expert estimation.

C2.17.6 *Numerical example*

Pigs			
Description	Quantities, thousand t	Prices, Euros/t	Values, million Euros
Gross output	74.19		
Losses	5.71		
Initial stocks	13.45	1,318.34	17.73
Processing by producers	4.99	1,246.72	6.22
Own final consumption	0.30	1,246.72	0.38
Sales outside of the industry	61.70	1,227.00	75.71
Export	0.65	1,589.45	1.04
Own-account produced fixed capital goods	0.83	2,752.12	2.27
Final stocks	13.46	1,246.72	16.78
Output EAA	68.48	x	84.66

C2.17.7 *Subsidies and taxes on products*

A coupled direct payment for the pork sector was paid, no taxes on products were used.
Data about subsidies are received from the Ministry of Rural Affairs.
Subsidies on products are incorporated into the EAA as values and according to the accrual principle.

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

For provisional and semi-definitive accounts, quarterly Livestock Production data are used; for missing data, estimations are used.

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.

For the calculation of pig output, data from the Livestock Production Survey are used. Within this survey, the full data about the movement of pigs are compiled.
Data on sows are estimated in order to calculate own-account produced fixed capital goods.
Tables of physical quantities are compiled. Quantities are multiplied with prices. See also the numerical example.

C2.18 POULTRY

C2.18.1 Data sources

Main data sources:
For quantities and uses – Livestock Production Survey (a sample survey among agricultural holdings and a total survey among slaughterhouses, data are received also from foreign trade statistics) (CAWI + CATI + postal).
For export price – foreign trade statistics (CAWI + CATI + postal).
For other prices – price indices (CAWI + CATI + postal).

C2.18.2 Level of detail

No.

C2.18.3 Calculation procedure

Quantity x price = value

C2.18.4 Adjustments

There are no adjustments.

C2.18.5 Estimations

Carcass weights are transformed into live weight using a coefficient of 0.725, which has been calculated by experts using historical surveys. The weights of livestock are calculated on the basis of the number of poultry and expert estimation about their weights (based on historical surveys).

C2.18.6 Numerical example

Poultry			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	27.33		
Losses	0.31		
Initial stocks	2.31	1,087.99	2.51
Processing by producers			
	25.56	1,068.45	27.30
Own final consumption			
	0.06	1,068.45	0.06
Sales outside of the industry			
	1.19	1,068.45	1.27
Final stocks	2.53	1,068.45	2.70
Output EAA	27.02	x	28.82

C2.18.7 Subsidies and taxes on products

No.

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

For provisional and semi-definitive accounts, quarterly Livestock Production data are used; for missing data, estimations are used.

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.

For the calculation of poultry output, data from the Livestock Production Survey are used. Within this survey, the full data about the movement of poultry are compiled. Tables of physical quantities are compiled. Quantities are multiplied with prices. See also the numerical example.

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

The output of hatching eggs is separated and subtracted from gross egg output; the final figure comprises only the output of eggs for consumption. The number of eggs set for hatching is compared to the number of chicks hatched out.

C2.19 SHEEP AND GOATS

C2.19.1 *Data sources*

Main data sources:

For quantities and uses – Livestock Production Survey (a sample survey among agricultural holdings and a total survey among slaughterhouses, data are received also from foreign trade statistics) (CAWI + CATI + postal).

Price for sale outside of the industry – total monthly survey among slaughterhouses (CAWI + CATI + postal).

For the price of own account produced fixed capital goods – the sample survey Economic Indicators of Agricultural Enterprises (annual), data from enterprises whose main activity is agriculture (CAWI + CATI + postal).

For export price – foreign trade statistics (CAWI + CATI + postal).

For other prices – price indices (CAWI + CATI + postal).

C2.19.2 *Level of detail*

No.

C2.19.3 *Calculation procedure*

Quantity x price = value

C2.19.4 *Adjustments*

There are no adjustments.

C2.19.5 *Estimations*

Carcass weights are transformed into live weight using a coefficient of 0.47, which has been calculated by experts using historical surveys. The weights of livestock are calculated on the basis of the number of animals and expert estimation about their weights (based on historical surveys).

Own-account produced fixed capital goods include the data on ewes, their details are calculated on the basis of an expert estimation.

C2.19.6 Numerical example

Sheep and goats			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	1.72		
Losses	0.23		
Initial stocks	2.40	1,543.61	3.70
Processing by producers	0.07	1,610.72	0.11
Own final consumption	0.49	1,610.72	0.79
Sales outside of the industry	0.17	1,308.00	0.23
Export	0.0007	893.02	0.0006
Own-account produced fixed capital goods	0.69	1,434.69	0.99
Final stocks	2.46	1,610.72	3.97
Output EAA	1.49	x	2.39

C2.19.7 Subsidies and taxes on products

Estonia pays subsidies on products for ewes and female goats.

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

For provisional and semi-definitive accounts, quarterly Livestock Production data are used (based on administrative data); for missing data, estimations are used.

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.

For the calculation of the output of sheep and goats, data from the Livestock Production Survey are used. Within this survey, the full data about the movement of sheep and goats are compiled.

Data on ewes are estimated in order to calculate own-account produced fixed capital goods.

Tables of physical quantities are compiled. Quantities are multiplied with prices. See also the numerical example.

C2.20 EQUINES, OTHER ANIMALS

C2.20.1 Data sources

Main data sources:
For quantities and uses – Livestock Production Survey (incl. administrative data and data from foreign trade statistics) (CAWI).
For prices – price indices (CAWI + CATI + postal).

C2.20.2 Level of detail

No.

C2.20.3 Calculation procedure

Quantity x price = value

C2.20.4 Adjustments

There are no adjustments.

C2.20.5 Estimations

The value of own-account produced fixed capital goods is calculated on the basis of available data (based on historical data).
Prices are calculated using the relevant price indices.

C2.20.6 Numerical example

Equines			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	0.20		
Own-account produced fixed capital goods	0.20	636.09	0.13
Output EAA	0.20	x	0.13

C2.20.7 Subsidies and taxes on products

No.

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

For provisional and semi-definitive accounts, the data on quantities are estimations which are based on historical data.

C2.20.9 *Unit values*

According to the EAA methodology.

SPECIFIC QUESTIONS

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

There are no products covered by the item 'other animals'.

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.*

For the calculation of the output of equines, data from the Livestock Production Survey are used. Within this survey, the data about movements are collected from administrative sources and foreign trade statistics. Other data on equines in agricultural holdings are estimated in order to calculate own-account produced fixed capital goods. Quantities are multiplied with prices. See also the numerical example.

C2.21 MILK

C2.21.1 *Data sources*

Main data sources:
For quantities and uses – Livestock Production Survey (a sample survey among agricultural holdings) and the monthly survey Collection of Milk and Production of Milk Products (a total survey among dairies) (CAWI + CATI + postal).
For prices – total monthly survey among dairies (CAWI + CATI + postal).

C2.21.2 *Level of detail*

No.

C2.21.3 *Calculation procedure*

Quantity x price = value

C2.21.4 *Adjustments*

There are no adjustments.

C2.21.5 *Estimations*

EAA intra-unit consumption is calculated by subtracting purchased quantities.

C2.21.6 Numerical example

Milk			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	805.16		
Losses	4.74		
Initial stocks	0.22	333.33	0.07
Animal feeding stuffs	40.70	x	x
Processing by producers	0.55	325.45	0.18
Own final consumption	4.42	324.97	1.44
Sales outside of the industry	754.82	328.00	247.58
Final stocks	0.16	323.08	0.05
Output EAA	759.72	x	249.17

C2.21.7 Subsidies and taxes on products

Since 2007, milk is no longer subsidised in Estonia.

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

For provisional and semi-definitive accounts, quarterly Livestock Production data (based on administrative sources) as well as a monthly survey about milk collection by dairies are used. For missing data, estimations are used.

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?

The milk quota was exceeded only in 2014/2015 and the total penalty was 2,233,113.42 euros.

C2.22 EGGS

C2.22.1 Data sources

Main data sources:
For quantities and uses – Livestock Production Survey (a sample survey among agricultural holdings) (CAWI + CATI + postal).
For prices – price indices (CAWI + CATI + postal).

C2.22.2 Level of detail

No.

C2.22.3 Calculation procedure

Quantity x price = value

C2.22.4 Adjustments

There are no adjustments.

C2.22.5 Estimations

EAA intra-unit consumption is calculated by subtracting purchased quantities from total uses.
The weight of one egg is assumed to be 62.5 grams.

C2.22.6 Numerical example

Eggs			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	12.46		
Losses	0.14		
Initial stocks	0.10	1,256.69	0.12
Feedingstuffs	0.11	1,175.27	0.13
Other intra-unit consumption	0.57	1,175.27	0.67
Processing by producers	0.01	1,175.27	0.02
Own final consumption	0.95	1,175.27	1.12
Sales outside of the industry	10.62	1,175.27	12.48
Final stocks	0.15	1,175.27	0.18
Output EAA	11.64	x	13.67

C2.22.7 *Subsidies and taxes on products*

No.

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

For provisional and semi-definitive accounts, quarterly Livestock Production data are used. For missing data, estimations are used.

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 hatching eggs is subtracted from gross output; the final figure comprises only the output of eggs for consumption.
The number of eggs set for hatching is compared to the number of chicks hatched out.

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

C2.23.1 *Data sources*

Main data sources:
For quantities – Livestock Production Survey (a sample survey among agricultural holdings + a total survey among fur producers) (CAWI + CATI + postal).
For prices of furs – total survey among fur producers.
For other prices – price indices (CAWI + CATI + postal).

C2.23.2 *Level of detail*

Other animal products are divided into raw wool and other (honey, wax, furs, organic manure).

C2.23.3 *Calculation procedure*

Quantity x price = value

C2.23.4 *Adjustments*

There are no adjustments.

C2.23.5 *Estimations*

The quantity of organic manure produced in holdings is calculated using the number of animals and livestock coefficients.
Data about uses, losses and stocks are expert estimations.

C2.23.6 *Numerical example*

Raw wool			
Description	Quantities, thousand t	Prices, euros/t	Values, million euros
Gross output	0.13		
Initial stocks	0.09	1,272.48	0.12
Processing by producers	0.15	1,290.62	0.20
Final stocks	0.07	1,290.62	0.09
Output EAA	0.13	x	0.17

C2.23.7 *Subsidies and taxes on products*

No.

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

For provisional and semi-definitive accounts, the data about quantities are estimations which are based on historical data.

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).*

The item 'other animal products' covers honey, beeswax, furs and organic manure.

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

C2.24.1 *Data sources*

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI+CATI+postal)).

C2.24.2 *Level of detail*

No.

C2.24.3 *Calculation procedure*

Only value is taken into account. The value of legal persons is available for each year. The value of natural persons is calculated proportionally to the change in case of legal persons.

C2.24.4 *Adjustments*

There are no adjustments.

C2.24.5 *Estimations*

The data on natural persons are calculated on the basis of the change in the data of legal persons.

C2.24.6 *Numerical example*

Value of legal persons for year t	32.73 million euros
Change in case of legal persons	+6.5%
Value of natural persons for year t-1	4.29 million euros
Value of natural persons for year t	4.57 million euros
Total value of legal and natural persons	37.3 million euros

C2.24.7 *Subsidies and taxes on products*

No.

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

For provisional and semi-definitive accounts, the data are an estimation (based on historical data).

C2.24.9 *Unit values*

Not applicable.

C2.25 **NON-AGRICULTURE SECONDARY ACTIVITIES (INSEPARABLE)**

C2.25.1 *Data sources*

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).

C2.25.2 *Level of detail*

Non-agricultural secondary activities are divided into processing of agricultural products and other inseparable secondary activities. Processing of agricultural products has been further divided into processing of cereals, vegetables, fruits, other crop products, meat, milk and other animal products.

C2.25.3 *Calculation procedure*

Only value is taken into account. The value of legal persons is available for each year. The value of natural persons is calculated proportionally to the change in case of legal persons.

C2.25.4 *Adjustments*

There are no adjustments.

C2.25.5 *Estimations*

The data on natural persons are calculated on the basis of the change of legal persons.

C2.25.6 *Numerical example*

Other inseparable secondary activities	
Value of legal persons for year t	40.24 million euros
Change in case of legal persons	+6,5%
Value of natural persons for year t-1	5.35 million euros
Value of natural persons for year t	5.70 million euros
Total value of legal and natural persons	45.94 million euros

C2.25.7 *Subsidies and taxes on products*

No.

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

For provisional and semi-definitive accounts, the data are an estimation (based on historical data).

C2.25.9 *Unit values*

Not applicable.

SPECIFIC QUESTIONS

C2.25.10 *Exhaustive list of activities covered*

All kinds of inseparable non-agricultural secondary activities (processing and other).

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

Activities are inseparable if their costs cannot be separated from other costs.

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")*.

Processing covers 15% and other inseparable secondary activities cover 85% of total non-agricultural secondary activities.

No precise calculations can be made what is the relative importance of these activities over the same activities in total economy. Still taking into account structural business statistics data and the total turnover of enterprises whose main activity is manufacture of food products the approximate importance of processing of agricultural products in EAA in 2014 can be estimated as 0,5% of the whole activity.

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.

Data for intermediate consumption are taken from the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). As the scope is different these data are not directly used but recalculated proportionally to the total sales and so final data cover the whole agricultural industry.

The above-mentioned questionnaire covers data on seeds, fertilisers, pesticides, veterinary products, fodder, materials for repair of buildings and machinery, energy and lubricants, etc. Data on intra-unit and intra-branch consumption (purchases from other units) are received from the calculation of production (see the numerical examples above).

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 Data sources

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.1.2 Level of detail

Intra-unit consumption, intra-branch consumption, purchases from outside the industry.

D2.1.3 Calculation procedure

Intermediate consumption of seeds = intra-branch consumption + purchases from outside the industry. Intra-unit consumption of seeds is subtracted both from production and intermediate consumption. Intra-branch and intra-unit consumption are taken directly from the output calculation (proportion between seeds and fodder is based on historical data). Purchases from outside the industry are calculated by subtracting intra-branch consumption from total costs of seeds.

D2.1.4 Adjustments

There are no adjustments.

D2.1.5 Estimations

Intra-branch and intra-unit consumption are taken directly from the output calculation (proportion between seeds and fodder is based on historical data). Purchases from outside the industry are calculated by subtracting intra-branch consumption from total costs of seeds.

D2.1.6 Numerical example

Seeds	
Description	Values, million euros
Intra-unit consumption	6.84
Intra-branch consumption	1.22
Purchases from outside the industry	21.54
Total intermediate consumption of seeds	22.76

D2.1.7 Subsidies and taxes on products

No.

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

The provisional and semi-definitive estimates are calculated on the basis of available data from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

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.)*

Intra-unit and -branch consumption (values) are taken directly from the output calculation where the tables of physical quantities and values are compiled. In these tables, data on the values of seeds are available for each product. For total value, the values of all sub-categories are summarised.

D2.2 ENERGY; LUBRICANTS

D2.2.1 Data sources

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.2.2 Level of detail

Electricity, fuels, other energy and lubricants.

D2.2.3 Calculation procedure

Intermediate consumption of energy and lubricants = electricity + fuels + other energy and lubricants. Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.2.4 Adjustments

There are no adjustments.

D2.2.5 Estimations

Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.2.6 Numerical example

Description	Values, million euros
Energy and lubricants	
Electricity	22.67
Fuels	50.11
Other energy and lubricants	3.24
Total intermediate consumption of energy and lubricants	76.02

D2.2.7 Subsidies and taxes on products

No.

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

Provisional and semi-definitive estimates are calculated on the basis of the data available from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

D2.2.9 Unit values

-

SPECIFIC QUESTION

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

The item 'other' covers purchased heating energy.

D2.3 FERTILISERS AND SOIL IMPROVERS

D2.3.1 Data sources

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.3.2 Level of detail

Fertilisers supplied by other agricultural holdings, fertilisers purchased from outside the agricultural industry.

D2.3.3 *Calculation procedure*

Intermediate consumption of fertilisers and soil improvers = fertilisers supplied by other agricultural holdings + fertilisers purchased from outside the agricultural industry. Intermediate consumption is calculated proportionally to the total sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.3.4 *Adjustments*

There are no adjustments.

D2.3.5 *Estimations*

Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.3.6 *Numerical example*

Fertilisers and soil improvers	
Description	Values, million euros
Fertilisers supplied by other agricultural holdings	0.20
Fertilisers purchased from outside the agricultural industry	50.26
Total intermediate consumption of fertilisers and soil improvers	50.46

D2.3.7 *Subsidies and taxes on products*

No.

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

Provisional and semi-definitive estimates are calculated on the basis of data available from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

D2.3.9 *Unit values*

-

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

D2.4.1 *Data sources*

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.4.2 *Level of detail*

No.

D2.4.3 *Calculation procedure*

Only values are taken into account. Values are available for each year. Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.4.4 *Adjustments*

There are no adjustments.

D2.4.5 *Estimations*

Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.4.6 *Numerical example*

Not applicable.

D2.4.7 *Subsidies and taxes on products*

No.

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

Provisional and semi-definitive estimates are calculated on the basis of data available from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

D2.4.9 Unit values

-

D2.5 VETERINARY EXPENSES

D2.5.1 Data sources

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.5.2 Level of detail

No.

D2.5.3 Calculation procedure

Only values are taken into account. Values are available for each year. Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.5.4 Adjustments

There are no adjustments.

D2.5.5 Estimations

Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.5.6 Numerical example

Not applicable.

D2.5.7 *Subsidies and taxes on products*

No.

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

Provisional and semi-definitive estimates are calculated on the basis of data available from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

D2.5.9 *Unit values*

-

D2.6 FEEDINGSTUFFS

D2.6.1 *Data sources*

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.6.2 *Level of detail*

Intra-unit consumption, intra-branch consumption, purchases from outside the industry.

D2.6.3 *Calculation procedure*

Intermediate consumption of feedingstuffs = intra-unit consumption + intra-branch consumption + purchases from outside the industry. Feedingstuffs not included in the EAA are subtracted both from production and intermediate consumption. Purchases from outside the industry are calculated by subtracting intra-branch consumption from total costs of feedingstuffs.

D2.6.4 *Adjustments*

There are no adjustments.

D2.6.5 *Estimations*

Purchases from outside the industry are calculated by subtracting intra-branch consumption from total costs of feedingstuffs.

D2.6.6 *Numerical example*

Feedingstuffs Description	Values, million euros
Intra-unit consumption	82.43
Intra branch consumption	18.75
Purchases from outside the industry	135.81
Feedingstuffs not included in the EAA	12.63
Total intermediate consumption of feedingstuffs in the EAA	236.99

D2.6.7 *Subsidies and taxes on products*

No.

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

Provisional and semi-definitive estimates are calculated on the basis of data available from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

D2.6.9 *Unit values*

-

SPECIFIC QUESTIONS

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

Intra-unit and -branch consumption (values) are taken directly from the output calculation where the tables of physical quantities and values are compiled. In these tables, data on the values of feedingstuffs are available for each product. For total value, the values of all sub-categories are summarised.

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

Data are available from output tables.

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

No subsidies are paid for feedingstuffs.

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)*

Data about intra-unit and -branch consumption are taken directly from the relevant output tables.

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 *Data sources*

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.7.2 *Level of detail*

No.

D2.7.3 *Calculation procedure*

Only values are taken into account. Values are available for each year. Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.7.4 *Adjustments*

There are no adjustments.

D2.7.5 *Estimations*

Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.7.6 *Numerical example*

Not applicable.

D2.7.7 Subsidies and taxes on products

No.

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

Provisional and semi-definitive estimates are calculated on the basis of data available from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

D2.7.9 Unit values

-

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 Data sources

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data from enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.8.2 Level of detail

No.

D2.8.3 Calculation procedure

Only values are taken into account. Values are available for each year. Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.8.4 Adjustments

There are no adjustments.

D2.8.5 Estimations

Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.8.6 Numerical example

Not applicable.

D2.8.7 Subsidies and taxes on products

No.

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

Provisional and semi-definitive estimates are calculated on the basis of data available from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

D2.8.9 Unit values

-

D2.9 AGRICULTURAL SERVICES

D2.9.1 Data sources

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices

D2.9.2 Level of detail

No.

D2.9.3 Calculation procedure

Only values are taken into account. Values are available for each year. Values are recorded in the same manner as for output.

D2.9.4 Adjustments

There are no adjustments.

D2.9.5 Estimations

Intermediate consumption is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

D2.9.6 Numerical example

Not applicable.

D2.9.7 Subsidies and taxes on products

No.

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

Provisional and semi-definitive estimates are calculated on the basis of available data from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

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.

Values are the same.

D2.10 OTHER GOODS AND SERVICES

D2.10.1 Data sources

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).
For indices – price indices.
For FISIM – Information about loans, deposits and interest rates is provided by Eesti Pank (central bank of Estonia).

D2.10.2 Level of detail

The value of FISIM and costs of other goods and services.

D2.10.3 Calculation procedure

Only values are taken into account. Values are available for each year. The intermediate consumption of other goods and services is calculated proportionally to the sales for the whole agricultural industry (on the basis of data collected from legal persons).

For the calculation of FISIM in NA, both direct and indirect estimation methods are used. The direct method is based on the main source data provided by Eesti Pank (central bank of Estonia). In indirect estimation, the output of each industry is used for the allocation of FISIM among user industries. FISIM allocation by 96 industries and sectors is calculated using the information provided directly by Eesti Pank and the output of each industry.

D2.10.4 Adjustments

FISIM for EAA purposes is derived from NA and is added to intermediate consumption without any adjustments.

D2.10.5 Estimations

The intermediate consumption of other goods and services is calculated proportionally to the production of the whole agricultural industry (on the basis of data collected from legal persons).

D2.10.6 Numerical example

Other goods and services :	
Description	Values, million euros
FISIM	7.06
Other goods and services	52.11
Total intermediate consumption of other goods and services	59.17

The FISIM in the agricultural industry in 2014 stood at 7.06 million euros, which is 1.67% of the total FISIM output, which was 423.3 million euros.

D2.10.7 Subsidies and taxes on products

No.

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

Provisional and semi-definitive estimates are calculated on the basis of data available from the quarterly sample survey Economic Indicators of Agricultural Enterprises (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)). Quarterly data refer only to intermediate consumption as a total and details are extrapolated from the previous year's values.

D2.10.9 Unit values

-

SPECIFIC QUESTION

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

The item `other goods and services´ covers other used material, other services and any other costs.

D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

Not applicable.

D3.1.2 Please give a numerical example.

Not applicable.

PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT

E1 COMPENSATION OF EMPLOYEES

E1.1.1 Data sources

Main data sources:

For the number of employees, working hours and salaries of legal persons – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).

For the number of total labour force (family members, regular and non-regular employees) – Sample Farm Structure Survey (FSS) (data on agricultural holdings (CAWI + CATI + postal)).

E1.1.2 Level of detail

The value of salaries and actual social security tax are directly linked to the value of salaries.

E1.1.3 Calculation procedure

The value of the salaries and social security taxes of legal persons is received from the relevant questionnaire. On the basis of these data, the average salary is calculated. The value of the total paid labour of is received by multiplying the number of paid labour (estimate on the basis of Farm Structure Survey and labour force data of units involved in agricultural supporting activities) by the average salary of legal persons. The percentage of the relevant social security taxes is established by law.

E1.1.4 Adjustments

FSS labour force data refer to the year prior to the reference date of the survey (from the beginning of September to the end of August) and not to the calendar year. As in the case of legal persons, the data are still directly comparable with those referring to the calendar year, the differences are assumed to be insignificant also in the case of natural persons.

E1.1.5 Estimations

The average salaries of legal and natural persons are assumed to be the same.

In the case of natural persons, regular and non-regular employees are assumed to be salaried labour force, and family labour force – non-salaried.

In the years when farm structure surveys are not conducted, labour force data are estimated on the basis of other sources and trends.

E1.1.6 Numerical example

Salaries and social taxes of legal persons: 89.26 + 29.67 million euros, respectively (average: 7,728 euros per year without taxes).

Salaries of natural persons: 7,728 x 850 persons = 6.57 million euros

Social taxes of natural persons: 2.18 million euros

Total compensation of employees: 89.26 + 29.67 + 6.57 + 2.18 million euros = 127.68 million euros.

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

As prescribed in the referred EU regulation and Estonian legislation.

E2 OTHER TAXES ON PRODUCTION

E2.1.1 Data sources

Main data sources:

For other taxes on production for legal persons – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).

The data of natural persons are received from National Accounts calculations where the data are based on those received from the Estonian Tax and Customs Board.

Penalties for exceeding milk quotas – from the Ministry of Rural Affairs. (in 2015)

E2.1.2 Level of detail

No.

E2.1.3 Calculation procedure

The value of legal persons is collected by a survey. The value for the whole sector is calculated on the basis of the data of legal persons and proportions of natural persons as well as data from the Ministry of Rural Affairs.

E2.1.4 Adjustments

There are no adjustments.

E2.1.5 Estimations

The value of natural persons is estimated on the basis of the data of legal persons and historical proportions of natural persons.

E2.1.6 Numerical example

The value of legal and natural persons: 1.84 + 2.85 million euros = 4.69 million euros.

SPECIFIC QUESTIONS

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

As prescribed in the EU regulation referred.

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?

No.

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?

None.

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

Not applicable.

E2.1.12 Please give a numerical example

Not applicable.

E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 Data sources

The figures for other subsidies on production are obtained from the Ministry of Rural Affairs.

E3.1.2 Level of detail

No.

E3.1.3 Calculation procedure

The Ministry of Rural Affairs receives the data on other subsidies on production directly from the payment agency Agricultural Registers and Information Board (ARIB), Rural Development Foundation, Unemployment Insurance Fund, Environmental Board, etc.

E3.1.4 Adjustments

There are no adjustments.

E3.1.5 Estimations

There are no estimations.

E3.1.6 Numerical example

Measures included in subsidies on production	2014 accuracy, million euros
Transitional National Aid (Total)	0.03
Single area payment scheme	108.01
Support for less-favoured areas	9.51
NATURA 2000 support for agricultural land	0.77
Agricultural environmental support	39.85
Animal welfare: support for grazing animals	4.76
Agricultural state aid	4.48
Total support given by institutions other than ARIB	0.74
Total	168.15

SPECIFIC QUESTIONS

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

As prescribed in the EU regulation referred.

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?

No.

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?

All subsidies have been accounted for based on the accrual principle.

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

Not applicable.

E3.1.12 Please give a numerical example

Not applicable.

PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.1 Data sources

Main data sources:
For rents paid by legal persons – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).

F1.1.2 Level of detail

No.

F1.1.3 Calculation procedure

The estimated value for natural persons is added to the value for legal persons collected by the survey. Estimated value for natural persons is calculated on the basis of the historical data and change in case of legal persons.

F1.1.4 Adjustments

There are no adjustments.

F1.1.5 Estimations

The value for natural persons is estimated on the basis of legal persons and historical surveys.

F1.1.6 Numerical example

Rents paid by legal persons: 22.11 million euros
Rents paid by natural persons: $0.3 \times 22.11 = 6.63$ million euros
Total rents: $22.11 + 6.63 = 28.74$ million euros

SPECIFIC QUESTIONS

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

No.

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

Main data sources:
For interest paid by legal persons – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).

F2.1.2 Level of detail

No.

F2.1.3 Calculation procedure

The estimated value for natural persons is added to the value for legal persons collected by the survey.

F2.1.4 Adjustments

There are no adjustments.

F2.1.5 Estimations

The value for natural persons is estimated on the basis of legal persons and historical surveys.

F2.1.6 Numerical example

Interest paid by legal persons: 13.54 million euros
Interest paid by natural persons: $0.3 \times 13.54 = 4.06$ million euros
Total interest paid: $13.54 + 4.06 = 17.61$ million euros

SPECIFIC QUESTIONS

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

No.

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)?

-

F3 INTEREST RECEIVED

F3.1.1 Data sources

Main data sources:
For interest received by legal persons – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).

F3.1.2 Level of detail

No.

F3.1.3 Calculation procedure

The estimated value for natural persons is added to the value for legal persons collected by the survey.

F3.1.4 Adjustments

There are no adjustments.

F3.1.5 Estimations

The value for natural persons is estimated on the basis of legal persons and historical surveys.

F3.1.6 Numerical example

Interest received by legal persons: 0.75 million euros
Interest received by natural persons: $0.3 \times 0.76 = 0,23$ million euros
Total interest received: $0.75 + 0.23 = 0.98$ million euros.

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 Data sources

Main data sources:

For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI+CATI+postal)).

GFCF (acquisitions less disposals of fixed assets and intangible fixed assets, improvements to non-produced non-financial assets and transfer costs by resident producers) is estimated using information about the purchases of capital goods.

G1.1.2 Level of detail

Animal Resources yielding repeated repeat products (AN.1151)
Tree, crop and plant resources yielding repeat products (AN.1152).

G1.1.3 Calculation procedure

GFCF is assessed in conformity with the calculation method used in National Accounts. In National Accounts, two agricultural activities belonging to the non-financial corporations and households sectors are distinguished. The market activity M.A.011 covers agricultural holdings as legal persons, including – among others – those whose main activity is providing agricultural services (Group 01.6 of the NACE Rev. 2 Section A). Agricultural holdings as natural persons (i.e. private farms) and agricultural household plots, which may produce both for market sale and for own consumption, are included in activity H.A.01.

GFCF (acquisitions less disposals of fixed assets and intangible fixed assets, improvements to non-produced non-financial assets and transfer costs by resident producers) is estimated using information about the purchases of capital goods.

GFCF includes the acquisitions of new and existing tangible assets during the accounting year, including major repairs and land improvement, less disposals of tangible assets. Fixed assets acquired under financial leasing contracts (in the total value of capital goods) as well as own-account construction and major repairs of fixed assets are included in GFCF. Acquisitions less disposals of intangible assets, including own-account produced software and research and development, are also taken into account.

Tangible fixed assets consist of dwellings, other buildings and structures, machinery and equipment, weapons systems, cultivated assets, which are used in the production process for more than one year.

G1.1.4 Adjustments

No.

G1.1.5 Estimations

No.

G1.1.6 Numerical example

Agriculture, forestry and fishing (NACE Section A)
GFCF in 2014, million euros

Total fixed assets: 292.4

Cultivated biological resources (AN.115): 23.4

G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

G1.2.1 *Data sources*

Main data sources:
For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data from enterprises whose main activity is agriculture (CAWI + CATI + postal)).

G1.2.2 *Level of detail*

Dwellings (AN.111)
Other buildings and structures (AN.112)
Transport equipment (AN.1131)
ICT equipment (AN.1132)
Other machinery and equipment (AN.1139)
R&D (AN.1171)

G1.2.3 *Calculation procedure*

GFCF is assessed in conformity with the calculation method used in National Accounts.

The closing gross capital stock of a year t (CGCSt) is calculated using the following formula:

$$CGCSt = OGCS_t + GFCF_t + Dt$$

where :

GFCF_t – the gross fixed capital formation of the year t,

OGCS_t – the opening gross capital stock of the year t,

D_t – discards which are estimated from opening stock of the year by multiplying it by the discard rate.

The discard rate is obtained from the statements of fixed assets by calculating the discards ratio to opening stock (= discards / opening stock). For the entire time series, fixed 5-year average discard rates are applied. Every year these rates are reviewed and corrected, if necessary.

Next, the closing capital stock of the year t is re-valued using the change of asset price indices compared to the previous year to obtain the opening stock of the year t+1 at average prices of t+1 (current replacement prices):

$$OGCS_t = CGCS_{t-1} \times P_{it}$$

G1.2.4 *Adjustments*

No.

G1.2.5 Estimations

No.

G1.2.6 Numerical example

Agriculture, forestry and fishing (NACE Section A)
GFCF in 2014, million euros

Total fixed assets: 292.4

Dwellings (AN.111): 5.7

Other buildings and structures (AN.112): 85.4

Machinery and equipment (AN.113): 177.3

Intellectual property products (AN.117): 0.6

G2 CONSUMPTION OF FIXED CAPITAL (CFC)

G2.1.1 Data sources

Main data sources:

For values – the sample survey Economic Indicators of Agricultural Enterprises (annual) (data on enterprises whose main activity is agriculture (CAWI + CATI + postal)).

G2.1.2 Level of detail

Dwellings (AN.111)

Other buildings and structures (AN.112),

Transport equipment (AN.1131)

ICT equipment (AN.1132)

Other machinery and equipment (AN.1139)

Cultivated biological resources (AN.115)

R&D (AN.1171)

Computer software and databases (AN.1173)

G2.1.3 Calculation procedure

The consumption of fixed capital (CFC) is assessed in conformity with the calculation method used in National Accounts. Details of CFC are calculated by distributing total CFC between categories according to the data received from the survey. For equipment and plantations, additional estimations (based on historical surveys) are used. Other CFC is received as the difference between total CFC and other components.

CFC is estimated in conjunction with the estimates of capital stock. According to the ESA 2010 definition (§3.139), CFC is defined as the decline in the value of the stock of fixed assets owned and used by a producer, as a result of physical deterioration, normal obsolescence or accidental damage. Therefore, the consumption of fixed capital in NA is estimated in conjunction with the estimates of capital stock. Gross capital stock describes the value of all producers' fixed assets still in use, at the actual or estimated current purchaser's prices for new assets of the same type, regardless of the age and actual condition of the assets. A reduction in the efficiency of capital goods in gross stock is not taken into account. Gross capital stock comprises the cumulative value of past investments less cumulative retirements. Net capital stock represents the cumulative value of past investments less the cumulated consumption of fixed capital.

For the calculation of CFC for assets with a long service life, the linear depreciation method is used, and for assets with a short service life, the geometric depreciation method is used.

Statistics Estonia calculates the consumption of fixed capital in the year t (CFC $_t$) using the following formulas:

For assets with a long service life (i.e. Dwellings (AN.111), Buildings other than dwellings (AN.1121), the linear depreciation method is used:

$$\text{CFC}_t = \text{OGC}_{St} + (\text{GFCF}_t / 2) \times \text{Depr}$$

For assets with a short service life (all other assets, excluding the ones mentioned above), the geometric depreciation method is used:

$$\text{CFC}_t = \text{NSt-1} \times \text{PI}_t + (\text{GFCF}_t / 2) \times \text{Depr},$$

where

OGC $_St$ – opening gross capital stock of year t ,

GFCF $_t$ – gross fixed capital formation of year t ,

NSt-1 – net capital stock in year $t-1$ (i.e. the value of fixed assets at their market prices),

PI $_t$ – price index of year t ,

Depr – depreciation rate.

Depreciation is calculated from a half of the GFCF of the current year, since it is in accordance with the principle of estimating CFC on the average stock of the year. As the capital stock is measured in the average prices of the period, the GFCE is also expressed at the current (replacement) prices.

G2.1.4 Adjustments

There are no adjustments.

G2.1.5 Estimations

In Estonia, the value of capital stock is estimated using the PIM, perpetual inventory model.

The core of the PIM is to add investment expenditures to capital stock each year and to subtract depreciation. Investment expenditures by assets and by industry are accumulated to get the estimates of capital stock every year, while considering the service lives of the assets. The PIM requires information on the value of investment, price indices for capital goods, service lives, and methods of depreciation. The traditional application of the PIM involves the estimation of the gross capital stock, the application of a depreciation function and a mortality function to obtain annual depreciation, and, finally, the estimation of the net capital stock by subtracting accumulated depreciation from the gross capital stock. This application of the PIM requires the direct estimation of depreciation, which is used to indirectly obtain the net capital stock. The approach applied represents a simplified version of the PIM because the main principles are the same – it is based on the application of depreciation and discard (mortality) functions and involves the estimation of gross capital stocks. Both capital stocks and discards of assets are re-valued to the prices of the current year. The coefficients of mortality/discards and depreciation are calculated for each type of asset.

CFC is calculated for all fixed assets, except animals.

G2.1.6 Numerical example

Agriculture, Forestry and Fishing (NACE Section A)

CFC in 2014, million euros

Total fixed assets: 157.7

Dwellings (AN.111): 2.3

Other buildings and structures (AN.112): 35.0

Machinery and equipment (AN.113): 119.2

Cultivated biological resources (AN.115): 0.5

Intellectual property products (AN.117): 0.7

SPECIFIC QUESTIONS

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

The item 'others' covers depreciation of all other goods, except equipment, buildings and plantations (e.g. computers and computer systems).

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

For more information, please see Section G2.1.3.

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

Asset type	Service life, years
Dwellings (AN.111)	67/80
Buildings other than dwellings (AN.1121)	28–50
Other structures (Roads and bridges) (AN.1122)	35 (55)
Land improvements (AN.1123)	35
Cost of ownership transfer (AN.1123)	25
Transport equipment (AN.1131)	8–14
Computers (AN.11321)	5
ICT equipment (AN.11322)	12–25
Other machinery and equipment (AN.1139)	12–25
Cultivated biological resources (AN.115)	10
Research and development (AN.1171)	10
Computer software and databases (AN.1173)	5

G2.1.10 Mortality function used

For assets with a long service life (dwellings (AN.111), buildings other than dwellings (AN.1121), and roads and bridges (AN.1122)), the linear depreciation method is used. For assets with a short service life (all other assets, excl. the ones mentioned above), the geometric depreciation method is used. For more information, please see Section G2.1.3.

G3 CHANGES IN STOCKS

G3.1.1 Data sources

Data are received directly from the EAA output calculation, from the table of physical quantities.

G3.1.2 *Level of detail*

The level of detail is the same as in the case of output.

G3.1.3 *Calculation procedure*

The value of initial stocks is subtracted from final stocks.

G3.1.4 *Adjustments*

There are no adjustments.

G3.1.5 *Estimations*

In the case of inputs, the change in stocks is assumed to be zero.

G3.1.6 *Numerical example*

Description	Value, million euros
Initial stocks of agricultural production	225.60
Final stocks of agricultural production	219.22
Change in stocks	$219.22 - 225.60 = -6.38$

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 *Data sources*

Data on capital transfers are obtained from the Ministry of Rural Affairs.

G4.1.2 *Level of detail*

No.

G4.1.3 *Calculation procedure*

The Ministry of Rural Affairs receives the data about capital transfers directly from the payment agency Agricultural Registers and Information Board.

G4.1.4 *Adjustments*

There are no adjustments.

G4.1.5 *Estimations*

There are no estimations.

G4.1.6 *Numerical example*

Capital transfers in EAA	2014 payments, million euros
Setting up of young agricultural producers	4.08
Modernisation of agricultural holdings	11.98
Infrastructure of agriculture and forest management	8.61
Non-productive investments	0.47
Total	25.14

SPECIFIC QUESTIONS

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

As prescribed in the the EU regulation referred.

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?*

No.

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

Not applicable.

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												Sum of sub-components	
Wheat and spelt	01100	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
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													Not existing crop
Rye and meslin	01200	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	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Grain maize	01500													Not existing crop
Rice	01600													Not existing crop
Other cereals	01900	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Instructions	02000													
Oil seeds and oleaginous fruits (including seeds)	02100													Sum of sub-components
Rape and turnip rape seed	02110	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Sunflower	02120													Not existing crop
Soya	02130													Not existing crop
Other oleaginous products	02190	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Protein crops (including seeds)	02200	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Raw tobacco	02300													Not existing crop
Sugar beet	02400													Not existing crop
Other industrial crops	02900													Non-significant crop
Fibre plants	02910													Non-significant crop
Hops	02920													Not existing crop
Other industrial crops: others	02930													Not existing crop
FORAGE PLANTS	03000													Sum of sub-components
Fodder maize	03100													Included in other forage plants
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: hay, grasses and silage, straw	03900	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
VEGETABLES AND HORTICULTURAL PRODUCTS	04000													Sum of sub-components
Fresh vegetables	04100													Sum of sub-components

	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					
Cauliflower	04110												Non-significant crop	
Tomatoes	04120	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
Other fresh vegetables: cabbage, cucumber, beet, carrot, onion, garlic, green peas, turnip and other fresh vegetables	04190	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
Plants and flowers	04200												Sum of sub-components	
Nursery plants	04210	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					x	x		x	$V(t-1)$	$V(t-1)*Ip$	$V(t)$		
Plantations	04230					x	x		x	$V(t-1)$	$V(t-1)*Ip$	$V(t)$		
POTATOES	05000	x	x	x	x					$Q(t)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
FRUITS	06000												Sum of sub-components	
Fresh fruit	06100												Sum of sub-components	
Dessert apples	06110	x	x	x	x								Includes all apples	
Dessert pears	06120												Non-significant crop	
Peaches	06130												Not existing crop	
Other fresh fruit: plums, cherries, red and white currants, black currants, gooseberries, raspberries, strawberries, other fruits and berries	06190	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
Citrus fruits	06200												Not existing crop	
Sweet oranges	06210												Not existing crop	
Mandarins	06220												Not existing crop	
Lemons	06230												Not existing crop	
Other citrus fruits	06290												Not existing crop	
Tropical fruit	06300												Not existing crop	
Grapes	06400												Not existing crop	
Dessert grapes	06410												Not existing crop	
Other grapes	06490												Not existing crop	
Olives	06500												Not existing crop	
Table olives	06510												Not existing crop	
Other olives	06590												Not existing crop	
WINE	07000												Not existing crop	
Table wine	07100												Not existing crop	
Quality wine	07200												Not existing crop	

	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					
OLIVE OIL	08000												Not existing crop	
OTHER CROP PRODUCTS	09000												Non-significant crop	
Vegetable materials used primarily for plaiting	09100												Non-significant crop	
Seeds	09200	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 existing crop	
ANIMALS	11000												Sum of sub-components	
Cattle	11100	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
Pigs	11200	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	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
Poultry	11500	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
Other animals	11900												Not existing	
ANIMAL PRODUCTS	12000												Sum of sub-components	
Milk	12100	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
Eggs	12200	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		
Other animal products	12900												Sum of sub-components	
Raw wool	12910	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	Non-significant	
Silkworm cocoons	12920												Not existing	
Other animal products: honey, wax, furs, organic manure	12930	x	x	x	x					$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$		