

EAA Inventory 2015

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

Questionnaire identification

Country	Ireland
Institution	Central Statistics Office
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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?*

Central Statistics Office

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

Central Statistics Office

A1.1.3 *Is there interdependency between EAA and National Accounts (NA)?*

Yes

A1.1.4 *If previous answer is "Yes", then is the bridge table compiled?*

The bridge table is compiled

A1.1.5 *Is there interdependency of EAA and Regional Economic Accounts for Agriculture (REAA)?*

Yes

A1.2 UPDATES TO EAA

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

June

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)*

Update in June of year N for the years N-1 and N-2

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.)*

The only difference of national EAA from those submitted to Eurostat is the treatment of the part of the cereal harvest consumed intra-branch.

It is included in Cereals output in Eurostat transmission in accordance with the EAA methodology.

It is included into Fodder Crops/Forage Plants output in the national publication.

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 other guidelines

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?

Retropolations are carried out normally back to the base year of Agricultural Price Index (currently Base=2010)

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

Retropolations only occur in 2 cases:

a) when the Agricultural Prices rebase, all items are recalculated using newly available prices and indices ;

b) if a change in methodology for an item is introduced, an item affected and variables depending on it are recalculated according to new methodology

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)

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

National Accounts; Department of Agriculture, Food and the Marine (DAFM); Teagasc (The Irish Agriculture and Food Development Authority); Bord Bia (Irish Food Board); Irish Farmers Association (IFA) and other farmer's organizations, media, general public

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

EAA in Ireland mostly depend on administrative data and data from other areas of CSO.

Confidentiality rules for the former are defined by the providers of the data.

The standard confidentiality rules in CSO are the requirement for each data cell to contain at least 3 respondents and comply with both (1,80) and (2,90) dominance k-rules

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 1 and 3 to 5): please give an example of

how the EAA results are calculated. For this purpose, the table given under question 1 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 (1) to (7) 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; Forage Plants; Vegetables; Apples; Poultry; Eggs

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 Data sources

Areas under cereals are supplied annually by DAFM and are based on the information recorded in the Irish Integrated Administration and Control System (IACS).

Cereal yields are received from Teagasc, who conducts multiple controlled measurements over the country.

Volume and value of commercial sales are received from DAFM, who conducts annual census survey of grain merchants.

Cereal stocks kept on farm are obtained from December Crops and Livestock Survey (CSO).

Cereal prices used in provisional and semi-definitive EAA are collected by CSO from representative sample of grain merchants.

Collected data are exactly the same as used in crop and agricultural prices statistics.

C2.1.2 Level of detail

Output is calculated separately for barley, wheat and oats; only these cereals are significant in Ireland and are included in the Irish EAA.

Area and yield are available separately for winter/spring variety of each cereal, and these details are used in calculations of the volumes produced.

Value and volume of commercial sales are available for feed and milling/malting variety of each cereal separately, and also for certified seed.

C2.1.3 Calculation procedure

1. Calculate production volume:

Total Production Volume = Area * Yield

Calculated for winter/spring varieties separately and then added up to produce the total estimate for each cereal.

2. Calculate volume of intra-branch consumption:

Intra-branch consumption = Total Production Volume
- Commercial Sales - Change in Stocks

3. Calculate commercial and intra-branch prices:

Commercial price = Value / Volume of commercial sales

Intra-branch consumption and stocks are valued at 80% of commercial price of feed cereals.

4. Estimated total values for each cereal:

Total value = Value of commercial sales
+ Value of intra-branch consumption + Change in Stocks

C2.1.4 Adjustments

Intra-branch consumption and stocks are valued at 80% of commercial price of feed cereals.

C2.1.5 Estimations

None

C2.1.6 Numerical example

Barley 2014.

1. Source data

Area under barley: winter – 60,076 Ha, spring – 155,594 Ha
Yields: winter – 9.3 T/Ha, spring – 7.5 T/Ha
Change in stocks: -11,623 Tonnes

Volume of commercial sales: 1,274,656 T;

Value of commercial sales: €197.71M.

2. Calculation

a. Production volume = $60,076 \times 9.3 + 155,594 \times 7.5 = 1,725,661$ T

b. Volume of intra-branch consumption
= $1,725,661 - 1,274,656 + 11,623 = 462,628$ T

e. Value of intra-branch consumption = €55.06M

f. Value of change in stocks = - €1.38M

g. Output at basic prices = $197.71 + 55.06 - 1.38 = €251.28$ M

C2.1.7 *Subsidies and taxes on products*

None, basic and producer prices are equal

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

The data on the volume and value of commercial sales are not available at this stage, and neither are the stocks at the end of year.

The split of the total volume harvested between commercial sales and intra/inter farm consumption needs to be estimated. This is done by computing the average share of intra/inter farm consumption in the total production from 3 previous years and applying the resulting ratio to current production volume.

Change in stocks is assumed to be zero at this stage.

Cereal prices collected from representative sample of grain merchants are used for valuation of the output.

C2.1.9 *Unit values*

Unit value is computed as total value divided by total production volume.

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

See answer to C2.1.3 and example in C2.1.6

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

None. There is no rice grown, and production of rye and millet is statistically insignificant.

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

Not applicable

C2.2 OILSEEDS AND OLEAGINOUS FRUITS (INCLUDING SEEDS)

C2.2.1 *Data sources*

Administrative data (DAFM) on volume and value of commercial sales is available.

C2.2.2 *Level of detail*

Oilseed rape only

C2.2.3 *Calculation procedure*

Value and volume of output are available from administrative data

C2.2.4 *Adjustments*

The value data is provided including VAT and is deflated using farmers Flat Rate of VAT (currently 5.2%)

C2.2.5 *Estimations*

None

C2.2.6 *Numerical example*

Not needed

C2.2.7 *Subsidies and taxes on products*

None, basic and producer prices are equal

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

Administrative data is not available at this early stage. Previous year data is carried over without any adjustment.

C2.2.9 *Unit values*

Unit value is computed as value divided by volume of sales

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

None

C2.3 **PROTEIN CROPS (INCLUDING SEEDS)**

C2.3.1 *Data sources*

Not applicable, beans and peas grown are used mainly for feeding animals, and thus are included under Forage plants

C2.3.2 *Level of detail*

[Click here to enter text.](#)

C2.3.3 *Calculation procedure*

[Click here to enter text.](#)

C2.3.4 *Adjustments*

[Click here to enter text.](#)

C2.3.5 *Estimations*

[Click here to enter text.](#)

C2.3.6 *Numerical example*

[Click here to enter text.](#)

C2.3.7 *Subsidies and taxes on products*

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

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C2.3.9 *Unit values*

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

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C2.4 RAW TOBACCO

C2.4.1 *Data sources*

Not applicable, tobacco is not grown in Ireland

C2.4.2 *Level of detail*

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C2.4.3 *Calculation procedure*

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C2.4.4 *Adjustments*

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C2.4.5 *Estimations*

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C2.4.6 *Numerical example*

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C2.4.7 *Subsidies and taxes on products*

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

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C2.4.9 *Unit values*

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C2.5 SUGAR BEET

C2.5.1 *Data sources*

Not applicable, there is no commercial growing of sugar beet since 2005

C2.5.2 *Level of detail*

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C2.5.3 *Calculation procedure*

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C2.5.4 *Adjustments*

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C2.5.5 *Estimations*

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C2.5.6 *Numerical example*

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C2.5.7 *Subsidies and taxes on products*

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

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C2.5.9 *Unit values*

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C2.6 OTHER INDUSTRIAL CROPS

C2.6.1 *Data sources*

No data, but likely insignificant, as can be judged by the size of areas under flax, hemp etc.

C2.6.2 *Level of detail*

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C2.6.3 *Calculation procedure*

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C2.6.4 *Adjustments*

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C2.6.5 *Estimations*

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C2.6.6 *Numerical example*

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C2.6.7 *Subsidies and taxes on products*

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

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C2.6.9 *Unit values*

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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).*

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C2.7 **FORAGE PLANTS**

C2.7.1 *Data sources*

Area data come from June Crops and Livestock Survey (CSO). The same data are used and reported in crop statistics.

Yields and prices come mainly from National Farm Survey, Irish equivalent of FADN, conducted by Teagasc.

C2.7.2 *Level of detail*

Areas, yields and prices are available separately for silage, hay, green maize, fodder beet and straw.

C2.7.3 *Calculation procedure*

For each fodder crop the production volume is calculated as:

Production Volume = Area * Yield

and value of output as

Value of Output = Production Volume * Price

C2.7.4 Adjustments

None

C2.7.5 Estimations

Measured yields are not available for straw and fodder beet, estimates based on agricultural research ("book values") are used instead

C2.7.6 Numerical example

Hay 2014.

1. Source data

Area = 123,104 Ha, Yield = 5.42 T/Ha, Price = 94.6 €/T

2. Calculation

Production volume = $123,104 * 5.42 = 666,727$ T

Output value = $666,727 * 94.6 = €63.08$ M

C2.7.7 Subsidies and taxes on products

None, basic and producer prices are equal

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

Current yields and prices are only available for the definitive accounts. Previous year yields and prices are used for provisional and semi-definitive ones.

C2.7.9 Unit values

Unit value is computed as value of output divided by production volume.

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

All output is assumed to be consumed intra-branch, except for 7.5% of Hay output, which is assumed to be sold outside of agriculture branch.

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

Fodder beet for code 03200; cereals, silage, hay and straw for code 03900.

C2.8 FRESH VEGETABLES

C2.8.1 *Data sources*

Administrative data (DAFM) on volume and value of commercial sales is available.

C2.8.2 *Level of detail*

Volume and value of commercial sales are available separately for tomatoes, lettuces, mushrooms, celery, cucumbers, cabbage, cauliflower, onions, brussel sprouts, carrots, parsnips, swedes, rhubarb, broccoli, leeks and other vegetables

C2.8.3 *Calculation procedure*

Volumes and values of output are available from administrative data

C2.8.4 *Adjustments*

None

C2.8.5 *Estimations*

Own consumption is estimated at 4% of commercial output and is valued at commercial prices.

C2.8.6 *Numerical example*

Tomatoes 2014

1. Source data

Volume of commercial sales = 4,248 T;

Value of commercial sales = €8.50M

2. Calculation

a. Value of own consumption = $0.04 * 8.50 = €0.34M$

b. Total output value = $8.50 + 0.34 = €8.84M$

C2.8.7 *Subsidies and taxes on products*

None, basic and producer prices are equal

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

The only data available at provisional and semi-definitive accounts stage are estimates for change in volume and value on the previous year for mushrooms, cabbage, carrots and swedes (over 70% of vegetable output). The previous year volume and value for these 4 vegetables are inflated using the estimates.

For all other vegetables previous year data is carried for provisional and semi-definitive accounts

C2.8.9 *Unit values*

Unit values are computed as value divided by volume of sales

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)*

Lettuces, mushrooms, cucumbers, cabbage, onions, carrots, parsnips, swedes, broccoli, brussel sprouts

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

C2.9.1 *Data sources*

Administrative data (DAFM) on the value of retail sales is available.

C2.9.2 *Level of detail*

Total value of retail sales is available separately for nursery plants; chrysanthemums; christmas trees; flowers, bulbs and tubers; other ornamentals.

C2.9.3 *Calculation procedure*

	Total output value is the sum of provided values by type of plant
C2.9.4	<i>Adjustments</i>
	None
C2.9.5	<i>Estimations</i>
	No data on the physical volumes of the plants sold are available, so the same fixed figures are used for a number of years
C2.9.6	<i>Numerical example</i>
	Not needed
C2.9.7	<i>Subsidies and taxes on products</i>
	None, basic and producer prices are equal
C2.9.8	<i>Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts</i>
	The data on sales is only available for definitive accounts. Previous year values are carried over at provisional and semi-definitive accounts stage
C2.9.9	<i>Unit values</i>
	Not calculated
C2.9.10	<i>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?</i>
	Distinction is made by the data provider (DAFM), we are using their categories
C2.9.11	<i>Field of observation / 'nursery plants' (04210): details on how the distinction between agricultural and forestry tree nurseries has been made?</i>
	No data
C2.9.12	<i>Content / 'Ornamental plants and flowers (including Christmas trees)' (04220): confirmation that Christmas trees have been covered.</i>
	Yes, Christmas trees are covered

C2.10 PLANTATIONS

C2.10.1 *Data sources*

No data

C2.10.2 *Level of detail*

Click here to enter text.

C2.10.3 *Calculation procedure*

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C2.10.4 *Adjustments*

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C2.10.5 *Estimations*

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C2.10.6 *Numerical example*

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C2.10.7 *Subsidies and taxes on products*

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

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C2.10.9 *Unit values*

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C2.11 POTATOES (INCLUDING SEEDS)

C2.11.1 *Data sources*

Area under potatoes is available from June Crops and Livestock Survey (CSO). The same data is used and reported in crop statistics.

Yields are provided by Teagasc (Irish Agriculture and Food Development Authority), who conducts numerous test digs at the harvest time.

Prices, collected monthly from producers by the CSO for use in prices statistics, are used in preparation of EAA.

Stocks at the end of year are available from December Crops and Livestock Survey (CSO).

C2.11.2 *Level of detail*

Area and yield are available separately for early and main potatoes.

Prices are available monthly for early, main and seed potatoes.

Value of output is estimated separately for main and early crop, and also seeds, and then added up to form the total.

C2.11.3 *Calculation procedure*

1. Calculate Production volume:

Gross Production Volume = Area * Yield

Part of gross production volume will be used as seeds, this part is valued separately at seed prices.

Seed requirement is estimated as 2.5 tonnes per hectare, and part of this is covered by the imported seed. The volume of seeds produced is then estimated as

Seeds produced = 2.5 * Area – Imported seed

Losses in storage are estimated at 9% for main potato and 3% for the early variety. This is based on advice from industry experts.

Net production volume is calculated separately for main and early varieties as

Net Production Volume = Gross Production Volume
- Seeds produced - Losses

2. Valuation of output

Potatoes are an unusual crop in Ireland, as many larger farmers double up as packers. This means that unlike other crops, e.g. cereals, only part of potatoes produced in the year N is sold at harvest time, while considerable amount is kept on farms and sold

to retail outlets during the latter part of the year and in the first half of the year N+1.

Prices at which potatoes are sold change considerably during the year, and this effect needs to be taken into account.

Shares of each month in the annual sales of main and early potatoes were established based on research of industry experts. These are used as weights for calculating annual weighted average prices and values per tonne.

Another important fact is that the Irish EAA are using calendar, rather than harvest year. As a result, potatoes sold in the 1st half of the reference year N are from the harvest collected in the year N-1, whereas those sold in the 2nd half of the year N are from the harvest of the year N.

The following methodology was adopted to estimate the value of potatoe output.

a. Main crop

Value per tonne is calculated separately for the 1st and 2nd half of the reference year N as a sum over corresponding 6 months:

$$\text{Value per tonne} = \text{Sum}(\text{Weight}(i) * \text{Price}(i))$$

where $\text{Weight}(i)$ and $\text{Price}(i)$ are monthly weights and prices.

Value per tonne calculated over 12 months is equal to annual average price.

Semi-annual values of output are obtained in the following way:

$$\text{Sales (1st half of year N)} = \text{Net Production Volume (year N-1)} * \text{Value per tonne (1st half of year N)}$$

$$\text{Sales (2nd half of year N)} = \text{Net Production Volume (year N)} * \text{Value per tonne (2nd half of year N)}$$

Annual sales are then just a sum of two semi-annual values computed above.

b. Early crop is sold completely during the calendar year, so it is simply valued at average annual price

Annual sales (Early potato) = Net production volume * Average weighted price

c. Seeds

Seed output = Seed produced * Seed price

d. Stocks

Stocks at end of year are assumed to be all main crop and are valued at annual average weighted price.

f. Total output is estimated as

Potato output = Main crop + Early potatoes
+ Seeds - Change in Stocks

C2.11.4 Adjustments

None

C2.11.5 Estimations

See above

C2.11.6 Numerical example

Potato 2014

1. Output of Main crop :

Sales January to June (previous harvest) = €25.4M

Sales July to December (new harvest) = €55.4M

Main crop output = 25.4 + 55.4 = €80.9M

2. Output of Early potatoes = €6.8M

3. Seeds output = €6.1M

4. Change in stocks = - €4.6M

5. Total output = $80.9 + 6.8 + 6.1 - 4.6 = €89.2M$

C2.11.7 Subsidies and taxes on products

None, basic and producer prices are equal

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

At provisional stage prices are available only for the first 9 months of the year, and no information on the stocks is available yet. Yields are provisional and may change at the later stage.

Therefore October, November and December prices are imputed, and change in stocks is assumed to equal zero.

C2.11.9 Unit values

Unit value is computed as total value divided by total volume of output

C2.12 FRUITS (TOTAL, CODE 06000)

C2.12.1 Data sources

Administrative data (DAFM) on volume and value of commercial sales of different types of fruit are available.

C2.12.2 Level of detail

Volume and value of output are available separately for dessert apples; cider apples; strawberries; blackcurrants; raspberries and other fresh fruit.

C2.12.3 Calculation procedure

Volumes and values of commercial output are available from the source data.

Own consumption of fruit is estimated at 20% of commercial output of dessert apples. This value is added to the commercial output to produce the total value and is assumed to cover own consumption of all fruits (e.g. strawberry and other berries).

C2.12.4 Adjustments

None

C2.12.5 *Estimations*

Own consumption is estimated at 20% of commercial output of dessert apples, both in volume and value. This is added to the value of commercial sales to yield total output value.

C2.12.6 *Numerical example*

Dessert Apples 2014

1. Source data

Value of commercial sales = €7.36M

2. Calculation

a. Value of own consumption = $0.2 * 7.36 = €1.47M$

b. Total output = $€7.36M + €1.47M = €8.83M$

C2.12.7 *Subsidies and taxes on products*

None

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

The only data available before definitive accounts stage are estimates of change in volume and value on the previous year for apples and berries separately. The previous year volume and value are inflated using these estimates.

C2.12.9 *Unit values*

Calculated for dessert apples only. Unit value is computed as total value divided by total volume of output.

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)*

Code 06190 – cider apples; strawberries; blackcurrants; raspberries; blackberries.

Codes 06290, 06300, 06490, 06590 – none.

C2.13 WINE

C2.13.1 *Data sources*

Not applicable, no production to speak of

C2.13.2 *Level of detail*

Click here to enter text.

C2.13.3 *Calculation procedure*

Click here to enter text.

C2.13.4 *Adjustments*

Click here to enter text.

C2.13.5 *Estimations*

Click here to enter text.

C2.13.6 *Numerical example*

Click here to enter text.

C2.13.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.13.9 *Unit values*

Click here to enter text.

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.*

Click here to enter text.

C2.14	<u>OLIVE OIL</u>
C2.14.1	<i>Data sources</i>
	Not applicable, no olive trees and no olive oil production
C2.14.2	<i>Level of detail</i>
	Click here to enter text.
C2.14.3	<i>Calculation procedure</i>
	Click here to enter text.
C2.14.4	<i>Adjustments</i>
	Click here to enter text.
C2.14.5	<i>Estimations</i>
	Click here to enter text.
C2.14.6	<i>Numerical example</i>
	Click here to enter text.
C2.14.7	<i>Subsidies and taxes on products</i>
	Click here to enter text.
C2.14.8	<i>Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts</i>
	Click here to enter text.
C2.14.9	<i>Unit values</i>
	Click here to enter text.
C2.14.10	<i>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.</i>
	Click here to enter text.
C2.15	<u>OTHER CROP PRODUCTS</u>
C2.15.1	<i>Data sources</i>
	Not applicable

C2.15.2 *Level of detail*

Click here to enter text.

C2.15.3 *Calculation procedure*

Click here to enter text.

C2.15.4 *Adjustments*

Click here to enter text.

C2.15.5 *Estimations*

Click here to enter text.

C2.15.6 *Numerical example*

Click here to enter text.

C2.15.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.15.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

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

Click here to enter text.

C2.16 **CATTLE (INCLUDING CALVES)**

C2.16.1 *Data sources*

Numbers and average carcass weights of cattle slaughtered are supplied monthly by DAFM and local authorities. By law all animals must be slaughtered in the approved facilities, so the figures are exhaustive.

Beef prices by type of animal are supplied monthly by DAFM.

Numbers of live animals, used for stocks valuation, are available from bovine register run by DAFM.

Prices per head of live cattle are collected from a representative sample of livestock marts.

Annual head numbers of cattle exported/imported live are supplied by DAFM. These are based on the data recorded in the TRACES database.

Price per head of exported cattle are extracted twice a year from the data collected by trade statistics (COMEXT)

Prices collected from a sample of livestock marts are used to value imports.

The same data is used in animal, agriculture prices and trade statistics.

C2.16.2 Level of detail

Numbers and carcass weight of cattle slaughtered, as well as beef prices, are available separately for bulls, steers, cows, heifers and calves.

Bovine register provides full information on the age, gender and breed of animal, cows (animals that calved) being marked separately. For the purposes of estimating changes in stocks live animals are grouped into the following categories:

- calves (0-6 months of age)
- weanlings (7-12 months of age)
- young heifers (12-24 months of age)
- mature heifers (over 24 months of age)
- young males (12-24 months of age)
- mature males (over 24 months of age)
- dairy cows
- other cows

The prices data from livestock marts contain type, gender and live weight of animals, but not the age and needs to be adjusted.

Exported animals are grouped into the following categories, based on the codes of Combined Nomenclature:

- calves;
- weanlings (7-12 months of age);
- cows;
- heifers (over 12 months of age);
- bulls and bullocks (over 12 months of age)

Imported animals are valued at the internal prices, i.e. obtained from livestock marts.

C2.16.3 *Calculation procedure*

The total output of cattle at producer prices is calculated according to the formulae:

Output value = Home sales + Own consumption + Export sales - Import + Change in Stocks

Since all animals, both for sale and own consumption, are slaughtered at the registered premises, the value of cattle slaughtered is equal to the sum of home sales and own consumption.

1. Value of cattle slaughtered.

Total monthly weight of a category of animals slaughtered is multiplied by the corresponding price. The results are summed to provide an estimate for total monthly values. The latter then are summed to produce annual value of cattle slaughtered.

2. Export sales and Import

Number of animals exported/imported in each category are multiplied by the corresponding price for each half of year separately. The results are then summed by category and time period to produce an annual estimate.

3. Changes in stocks

Change in numbers of cattle in each category in the year N is equal to the difference in the number of animals at 1st December of the years N and N-1. Change in numbers is multiplied by the annual

average weighted price for each category and summed over to obtain annual value of change in stocks.

C2.16.4 *Adjustments*

None

C2.16.5 *Estimations*

Information from livestock marts does not contain the age of animals sold. The age is estimated with the help of a model based on the weight and gender of the animal. The adjustment only applies to heifers and bulls/bullocks, since cows and calves are clearly marked in the data.

C2.16.6 *Numerical example*

Cattle 2014

Value of cattle slaughtered = €1,964.9M

Export sales = €125.4M

Imports = €10.4M

Changes in stocks = - €67.7M

Output at producer prices = $1,964.9 + 125.4 - 10.4 - 67.7$
= €2,012.2M

C2.16.7 *Subsidies and taxes on products*

Subsidies

There are several types of subsidies paid out to cattle farmers. Although all of them involve a fixed payment per head of cattle, the number of participating cattle changes from year to year. This number and the total amount paid is provided to us by DAFM annually and recorded as subsidies on product.

Taxes

There are several different levies paid per head of slaughtered cattle, and also for cattle exported live. The rates are fixed for each calendar year and are known from administrative sources. The total amount of levies paid is computed by multiplying the rates by the number of cattle slaughtered/exported. These levies are recorded as taxes on product.

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

The methodology for producing provisional and semi-definitive accounts is the same as for definitive. However, the information available at these early stages is incomplete, the data for several months at the year end being missing.

The slaughtering, exports and changes in stocks for the missing months are modelled based on the available information, while prices are assumed to stay unchanged from the earlier part of the year.

C2.16.9 *Unit values*

Unit values are calculated by dividing the total value of output by the total carcass weight of animals produced (this includes live trade and change in stocks). Carcass weight of live animals is assumed to be the same as the weighted average carcass weight of the slaughtered.

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

See above

C2.17 **PIGS**

C2.17.1 *Data sources*

Numbers and average carcass weights of finished pigs and sows/boars are supplied monthly by DAFM and local authorities. By law all animals must be slaughtered in the approved facilities, so the figures are exhaustive.

Pork prices are collected monthly from a representative sample of meat factories.

Prices for sows/boars meat are assumed to be proportional to the price of pork.

Numbers of live animals by type and weight category are available from the Pig Survey run by CSO twice a year. The survey sample covers over 90% of pig population and is close to census.

Exports and imports of swine.

Head numbers are supplied by DAFM. These are based on the information recorded in the TRACES database.

The same data is used in animal and agriculture prices statistics.

C2.17.2 Level of detail

Value of animals slaughtered are calculated separately for finished pigs and sows/boars.

The following categories are used for valuation of stocks:

- sows and gilts;
- boars;
- pigs over 80kg;
- pigs of 50 to 80 kg;
- pigs of 20 to 50 kg;
- pigs less than 20 kg

All animals involved in live trade are assumed to be finished pigs.

C2.17.3 Calculation procedure

The total output of pigs at producer prices is calculated according to the formulae:

Output value = Home sales + Own consumption + Export sales - Import + Change in Stocks

Since all animals, both for sale and own consumption, are slaughtered at the registered premises, the value of pigs slaughtered is equal to the sum of home sales and own consumption.

1. Value of pigs slaughtered.

Total monthly weight of each category of animals slaughtered is multiplied by the corresponding price. The results for finished pigs and sows/boars are summed to provide an estimate for total monthly values. The latter are then summed to produce annual value of animals slaughtered.

2. Export sales and Import

Number of animals exported/imported are multiplied by the

corresponding annual price.

3.Changes in stocks

Change in numbers of pigs in each category in the year N is equal to the difference in the number of animals at 1st December of the years N and N-1. Change in numbers is multiplied by the annual average weighted price for each category and summed over to obtain annual value of change in stocks.

C2.17.4 *Adjustments*

None

C2.17.5 *Estimations*

1. Sow meat price is not available from the data sources. It is assumed instead to be a fixed percentage of the pork price. This assumption is based on the information from industry sources.

2. Live pigs are not traded on the livestock marts, hence no information on the price of a live pig is available.

Prices for live pigs used for valuation of stock changes and live trade are estimated based on the price of pork and the average carcass weight of animals in the given category.

C2.17.6 *Numerical example*

Pigs 2014

Value of pigs slaughtered = €390.3M

Export sales = €80.9M

Imports = €1.7M

Changes in stocks = €1.9M

Output at producer prices = $390.3 + 80.9 - 1.7 + 1.9 = €471.4M$

C2.17.7 *Subsidies and taxes on products*

There are no subsidies specific for pig producers

Taxes

There are several different levies paid per head of slaughtered pigs,

and also for pigs exported live. The rates are fixed for each calendar year and are known from administrative sources. The total amount of levies paid is computed by multiplying the rates by the number of pigs slaughtered/exported. These levies are recorded as taxes on product.

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

The methodology for producing provisional and semi-definitive accounts is the same as for definitive. However, the information available at these early stages is incomplete, the data for several months at the year end being missing.

The slaughtering, exports and changes in stocks for the missing months are modelled based on the available information, while prices are assumed to stay unchanged from the earlier part of the year.

C2.17.9 Unit values

Unit values are calculated by dividing the total value of output by the total carcass weight of animals produced (this includes live trade and change in stocks). Carcass weight of live animals is assumed to be the same as the weighted average carcass weight of the slaughtered.

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

See above

C2.18 POULTRY

C2.18.1 Data sources

Numbers of birds slaughtered and average carcass weights of chickens, turkeys and ducks are supplied monthly by DAFM.

Poultry prices are collected monthly from a representative sample of poultry factories.

Numbers of live birds by type are only available from Farm Structure Survey (FSS), i.e. every 3rd year, so the resulting changes in stock are only recorded in FSS years, e.g. 2013. In non-FSS years, e.g. 2014 and 2015, change in poultry stocks are

assumed to be zero.

Prices for live birds are not available from livestock marts. Instead they are modelled based on the poultry meat price and carcass weight of birds.

Annual value and volume of live poultry exports/imports are extracted from the data collected by trade statistics (COMEXT). Exports/Imports mostly include hatching eggs, day chicks and turkey poults.

The same data is used in animal, agriculture price and trade statistics.

C2.18.2 Level of detail

Calculations are performed separately for chickens, turkeys and ducks.

C2.18.3 Calculation procedure

1. Birds slaughtered.

Total monthly weights per category of birds are multiplied by the corresponding prices and summed by type and time period to produce an annual value of home sales.

2. Own consumption

Own consumption of turkey and ducks is estimated by assuming that 1 bird is consumed per year at every farm with less than 10 birds.

Own consumption of chickens is estimated by assuming that 4 birds are consumed per year on each farm with less than 10 table birds.

The bird limit is set up to exclude commercial farms, where own consumption is unlikely. Average weights and prices used for home sales are also used for own consumption.

3. Exports and imports.

The value and volume of external trade is extracted directly from the trade statistics data (COMEXT). Live trade items include hatching eggs (chicken), day chicks and turkey poults.

4. Changes in stocks.

Numbers of live birds by type are only available from Farm Structure Survey (FSS), i.e. every 3rd year, so the resulting changes in stock are only recorded in FSS years, e.g. 2013. In non-FSS years, e.g. 2014 and 2015, change in poultry stocks are assumed to be zero.

Price estimated on the base of poultry meat prices and average weights of the birds are used for valuation.

C2.18.4 *Adjustments*

None

C2.18.5 *Estimations*

Prices for live birds are not available from livestock marts. Instead they are modelled based on the poultry meat price and carcass weight of birds.

C2.18.6 *Numerical example*

Poultry 2014

The total output of poultry at producer prices is calculated according to the formulae:

Output value = Home sales + Own consumption + Export sales - Import + Change in Stocks

Home sales = €122.7M

Own consumption = €0.05M

Export sales = €17.7M

Imports = €7.2M

Changes in stocks = €0M (non-FSS year)

Output at producer prices = $122.7 + 0.05 + 17.7 - 7.2 + 0$
= €133.3M

C2.18.7 *Subsidies and taxes on products*

None, basic and producer prices are equal

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

The methodology for producing provisional and semi-definitive accounts is the same as for definitive. However, the information available at these early stages is incomplete, the data for several months at the year end being missing.

The slaughtering, exports and changes in stocks for the missing months are modelled based on the available information, while prices are assumed to stay unchanged from the earlier part of the year.

C2.18.9 *Unit values*

Unit values are calculated by dividing the total value of output by the total carcass weight of animals produced (this includes change in stocks, but not the external trade). Carcass weight of live animals is assumed to be the same as the weighted average carcass weight of the slaughtered.

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

See above

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

Only external trade in hatching eggs is accounted for, as eggs incubated within the borders of the national farm are an intermediate, rather than final product.

The data on volume and value of exports and imports of hatching eggs are extracted directly from the trade statistics (COMEXT). No additional calculation is involved.

The following codes of Combined Nomenclature 2015 are considered as "hatching eggs" for EAA purposes: 04071100, 04071911, 04071919.

C2.19 **SHEEP AND GOATS**

C2.19.1 *Data sources*

Numbers and average carcass weights of lambs and ewes slaughtered are supplied monthly by DAFM and local authorities. By law all animals must be slaughtered in the approved facilities, so the figures are exhaustive.

Lamb meat prices are collected monthly from a representative sample of meat factories.

Ewes prices per head are collected regularly from a representative sample of livestock marts.

Numbers of live animals by type are available from June and December Crop and Livestock surveys (CSO).

Prices per head of live ewes, rams and lambs are collected from a representative sample of livestock marts.

Head numbers of animals exported or imported live are supplied by DAFM. These are based on the information recorded in the TRACES database.

Prices collected from a sample of livestock marts are used to value imports and exports.

The same data is used in animal and agriculture price statistics.

C2.19.2 Level of detail

Values of animals slaughtered are calculated separately for lambs and cast ewes.

The following categories are used for valuation of changes in stocks: ewes; rams; lambs.

All animals involved in live trade are assumed to be lambs.

C2.19.3 Calculation procedure

The total output of sheep at producer prices is calculated according to the formulae:

Output value = Home sales + Own consumption + Export sales - Import + Change in Stocks

Since all animals, both for sale and own consumption, must be

slaughtered at the registered premises, the value of sheep slaughtered is equal to the sum of home sales and own consumption.

1. Value of sheep slaughtered.

Total monthly weight of lambs slaughtered is multiplied by the corresponding price. Monthly values are then summed to produce the annual value.

Quarterly numbers of ewes slaughtered are multiplied by average weighted quarterly prices per head to obtain quarterly value of ewes slaughtered. Quarterly values are summed up to produce the annual estimate.

Annual output of lambs and ewes is added to obtain the total value of sheep slaughtered.

2. Export sales and Import.

Number of lambs exported/imported during the year are multiplied by the annual weighted average price per head.

3. Changes in stocks.

Change in numbers of sheep in each category in the year N is equal to the difference in the number of animals at 1st December of the years N and N-1. Change in numbers is multiplied by the annual average weighted price for each category and summed over to obtain annual value of change in stocks.

C2.19.4 *Adjustments*

None

C2.19.5 *Estimations*

None

C2.19.6 *Numerical example*

Sheep 2014

Value of sheep slaughtered = €261.8M

Export sales = €4.5M

Imports = €35.0M

Changes in stocks = €0.2M

Output at producer prices = $261.8 + 4.5 - 35.0 + 0.2 = €231.5M$

C2.19.7 Subsidies and taxes on products

Subsidies

There are several types of subsidies paid out to certain sheep farmers. However, these are classified as subsidies on production in Irish EAA, as they are not directly connected to the number of animals owned/produced.

Taxes

There are several different levies paid per head of slaughtered sheep, and also for sheep exported live. The rates are fixed for each calendar year and known from administrative sources. The total amount of levies paid is computed by multiplying the rates by the number of sheep slaughtered/exported. These levies are recorded as taxes on product.

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

The methodology for producing provisional and semi-definitive accounts is the same as for definitive. However, the information available at these early stages is incomplete, the data for several months at the year end being missing.

The slaughtering, exports and changes in stocks for the missing months are modelled based on the available information, while prices are assumed to stay unchanged from the earlier part of the year.

C2.19.9 Unit values

Unit values are calculated by dividing the total value of output by the total carcass weight of animals produced (this includes external trade and change in stocks). Carcass weight of live animals is assumed to be the same as the weighted average carcass weight of the slaughtered.

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

See above

C2.20 EQUINES, OTHER ANIMALS

C2.20.1 *Data sources*

Data on sales of thoroughbred horses is obtained from the main public auctions in Ireland and UK. The data includes number and value of animals sold and also nationality of the seller, which allows to filter out Irish-bred horses.

Data on the numbers of new foal registrations are obtained from Wetherbys Ltd., which is maintaining General Stud Books in UK and Ireland.

C2.20.2 *Level of detail*

Thoroughbred yearlings is the only category of horses used.

C2.20.3 *Calculation procedure*

In Ireland horses are not raised for human consumption, however, a number of farms raise/breed horses for the racing industry. It is quite difficult to establish the line between agricultural and racing activities per se, and the latter clearly has no part in the EAA.

In our calculation method it is assumed that any thoroughbred horse initially belongs to agriculture and leaves it for racing stables at the age of 1 year. Therefore, the output of equines is equal to the value of all thoroughbred yearlings, either sold in public auctions, or privately, or kept in the stables for further training and racing.

a. Public sales

The quantity and value data on public sales of Irish-bred yearlings is based on the results of major Irish and UK horse auctions, such as Goffs, Tattersalls (UK and IE), Doncaster and some auctions in France and Spain. The total value of public sales is then obtained by summation of all auction results.

b. Private sales

The total number of thoroughbred yearlings is estimated based on the previous year (N-1) foal registrations.

Number of yearlings sold privately is calculated by subtraction of

number sold publicly from the total. Privately sold animals are valued at the average price of sale at the 'Tattersalls: Balsbridge Ireland' auction, considered to be the best estimate for private sales.

The total equine output is the sum of a. and b. above.

C2.20.4 *Adjustments*

Number of available yearlings in year N is derived from the foal registrations in the year N-1. The latter is adjusted for mortality using fixed survival rate.

C2.20.5 *Estimations*

The price at which private sales are valued is set equal to the average price of 'Tattersalls: Ballsbridge Ireland'.

C2.20.6 *Numerical example*

Equines 2014

a. Public sales (Irish-bred only)

Tattersalls Ballsbridge Ireland: 476 heads for €7.4M,
average price = $€7.4M / 476 = €15,450$ per head

Total public sales: 1,880 heads for €142.7M

b. Private sales

Estimated total number of yearlings in the country – 6,994

Number of private sales = $6,994 - 1,880 = 5,114$

Value of private sales = $5,114 * 15,450 = €79.0M$

Total output of equines = $€142.7M + €79.0M = €221.7M$

C2.20.7 *Subsidies and taxes on products*

None, basic and producer prices are equal

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

Semi-definitive accounts do not differ from the definitive ones. At the time of preparation of provisional accounts the data from one of the public auctions is not yet available (auction occurs at the end of November) and not included in the results.

C2.20.9 Unit values

Unit values are per head, rather than per tonne of weight.

Unit values are computed by dividing the total output by the total number of yearlings sold.

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

None

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

See above

C2.21 MILK

C2.21.1 Data sources

Information on domestic milk intake is collected monthly by the CSO from all commercial dairies and creameries.

Prices are collected monthly from a representative sample of dairies.

The same data is used in milk and agriculture prices statistics.

C2.21.2 Level of detail

Calculations are performed separately for manufacturing and liquid (for human consumption) milk.

C2.21.3 Calculation procedure

Total monthly intakes for each category of milk are multiplied by the corresponding monthly prices to produce monthly values. Monthly values are then summed up by category and time period to produce annual value of home sales.

Own consumption is assumed to be proportional to the number of farms with dairy cattle. It is valued at commercial prices.

Total output at producer prices for milk is equal to the sum of home sales and own consumption, as external trade and stocks of fresh milk are assumed to be negligible.

C2.21.4 Adjustments

None

C2.21.5 Estimations

None

C2.21.6 Numerical example

Milk 2014.

Output of manufacturing milk - €1,746.5M

Output of liquid milk - €95.8M

Own consumption - €5.0M

Output of milk at producer prices = 1,746.5 + 95.8 + 5.0
= €1,847.3M

C2.21.7 Subsidies and taxes on products

There are no subsidies specific to milk producers.

There are several levies charged at fixed rates per gallon of milk, that farmers have to pay. The value of each levy is calculated as a product of the rate by the volume of home sales. The values obtained are added together and the result is recorded as taxes on product.

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

The methodology for producing provisional and semi-definitive accounts is the same as for definitive. However, the information available at these early stages is incomplete, the data for several months at the year end being missing.

The milk intake for the missing months is modelled based on the

available information, while prices are assumed to stay unchanged from the earlier part of the year.

C2.21.9 Unit values

Unit values are calculated by dividing total milk output by the total intake (including own consumption).

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

Penalties (Superlevy) were applied in 2012, 2014 and 2015.

C2.22 EGGS

C2.22.1 Data sources

DAFM provides annual information on the number of egg sold during the year. This is based on the survey of all egg producers in Ireland with the capacity over 50 laying birds.

Price are collected by CSO monthly from a sample of egg producers.

C2.22.2 Level of detail

Only chicken eggs for human consumption are accounted for.

C2.22.3 Calculation procedure

The value of output of eggs is calculated according to the formulae:

Total Output = Home Sales + Own Consumption + Exports

Change in stocks of fresh eggs is assumed to be negligible and the imports are performed by the entities outside of agricultural industry (retail and wholesale).

1. Home sales.

The total estimated number of eggs produced is multiplied by the average monthly price to obtain the value of output.

2. Own consumption.

Own consumption of eggs is estimated as 285 eggs per every laying hen located on farms with less than 50 laying hens.

2. Exports.

The value and volume of export of fresh egg are extracted directly from the trade statistics data (COMEXT). The following codes of Combined Nomenclature are included: 04072100, 04072910.

C2.22.4 Adjustments

None

C2.22.5 Estimations

None.

C2.22.6 Numerical example

Eggs 2014

The total output of egg industry at producer prices is calculated according to the formulae:

Output value = Home sales + Own consumption + Export sales

Home sales - €40.4M

Own consumption - €0.8M

Export sales - €7.1M

Output at producer prices = 40.4 + 0.8 + 7.1 = €48.3M

C2.22.7 Subsidies and taxes on products

None, basic and producer prices are equal

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

The results of the survey are only available for definitive accounts. At provisional and semi-definitive stage previous year quantity is adjusted in proportion to the total capacity of the registered producers in the country. The latter is known from the producer register which is supported in real time.

Average egg price is calculated based on the available information, with several months data normally being missing.

C2.22.9 Unit values

Unit values are calculated by dividing the value of total output by the total weight of eggs produced (including own consumption and exports). The average weight of an egg is assumed to be a fixed value of 56.7 g.

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

Only eggs for human consumption are included here. Hatching (fertilised) eggs are included under poultry.

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

C2.23.1 Data sources

Other animal products in Irish EAA consist of sheep wool and honey.

Number of live ewes is available from the results of December Survey run by CSO every year.

Average fleece weights are provided annually by Teagasc experts.

Wool prices are collected annually by CSO agriculture prices statistics.

Annual production of honey and its estimated value is provided by DAFM (administrative data).

C2.23.2 Level of detail

Output of wool from mountain and lowland sheep varieties is calculated separately.

C2.23.3 Calculation procedure

1. Wool

Physical output of wool (tonnes) is estimated by multiplying number of ewes by the average fleece weight.

Monetary value of the output is then calculated by multiplying the total wool weight by the price per tonne.

2. Honey

Estimated quantity and value provided directly by administrative sources.

C2.23.4 *Adjustments*

None

C2.23.5 *Estimations*

None

C2.23.6 *Numerical example*

Wool 2014

1. Source data

Number of ewes: mountain type – 457.2 thousands,
lowland type – 2,015.6 thousands

Average fleece value: mountain type = €0.75
lowland type = €3.15

2. Output

Mountain wool output = $457,200 * 0.75 = €0.34M$

Lowland wool output = $2,015,600 * 3.15 = €6.35M$

Total wool output = $€0.34M + €6.35M = €6.69M$

C2.23.7 *Subsidies and taxes on products*

None

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

1. Wool

There is no difference between provisional, semi-definitive and definitive accounts, as shearing and price setting occurs in May - June

2. Honey

The administrative sources only provide the data in time for

definitive accounts.

Previous (N-1) year data is carried without any adjustment for provisional and semi-definitive accounts.

C2.23.9 Unit values

Unit values for wool are calculated as total value of wool output divided by the total weight of wool produced.

Unit values are not computed for honey.

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

Honey

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

C2.24.1 Data sources

Output of agricultural services is assumed to be equal to the expenditure by farms on agricultural services (code 19090).

See point D2.9 for details

C2.24.2 Level of detail

See point D2.9.2

C2.24.3 Calculation procedure

See point D2.9.3

C2.24.4 Adjustments

None

C2.24.5 Estimations

None

C2.24.6 Numerical example

See point D2.9.6

C2.24.7 Subsidies and taxes on products

None

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

See point D2.9.8

C2.24.9 *Unit values*

Not relevant

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

C2.25.1 *Data sources*

These are not recorded in the Irish EAA.

C2.25.2 *Level of detail*

Click here to enter text.

C2.25.3 *Calculation procedure*

Click here to enter text.

C2.25.4 *Adjustments*

Click here to enter text.

C2.25.5 *Estimations*

Click here to enter text.

C2.25.6 *Numerical example*

Click here to enter text.

C2.25.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.25.9 *Unit values*

Click here to enter text.

C2.25.10 *Exhaustive list of activities covered*

Click here to enter text.

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

Click here to enter text.

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").

Click here to enter text.

PART D - COMPONENTS OF THE PRODUCTION ACCOUNT: INTERMEDIATE CONSUMPTION

D1 GENERAL

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

The principal sources of information on the items of intermediate consumption are:

1. Department of Agriculture, Food and the Marine (DAFM) for Feeding Stuffs, Fertilizers and Seeds.

2. National Farm Survey (NFS) for expenditure on Energy and Lubricants, Maintenance and Repair, Agricultural Services, Veterinary Expenses and parts of Other Goods and Services.

NFS is the Irish Version of FADN and is run by Teagasc (Agriculture and Food Development Authority).

3. Industry bodies, such Animal and Plant Health Association (APHA), Irish Farmers Association (IFA), Irish Creamery Milk Suppliers Association (ICMSA) etc. for expenditure on Plant Protection and Other Goods and Services.

4. Trade and agriculture prices statistics.

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 Data sources

Quantity of cereal and potato seeds purchased by farmers to produce the year's harvest are provided annually by DAFM.

Prices of cereal and potato seed are collected by agriculture prices statistics twice a year from a representative sample of grain and potato merchants.

Quantities and values of imported seed are extracted from trade statistics (COMEXT).

D2.1.2 Level of detail

Cereal seed - wheat, barley and oats, winter and spring varieties separately.

Seed imports – detail by 4-digit codes of Combined Nomenclature.

D2.1.3 Calculation procedure

Quantity is multiplied by price to obtain the value of input for each seed variety. The results are then summed over to produce total costs.

D2.1.4 Adjustments

Prices derived from trade statistics are considered to be wholesale. To estimate expenditure of the farmers buying at retail prices, 20% retail mark-up is assumed.

D2.1.5 Estimations

None

D2.1.6 Numerical example

Seeds input 2014

a. Wheat seed value = €4.2M

b. Barley seed value = €14.7M

c. Oats seed value = €1.4M

d. Potato seed value = €5.9M

e. Imported seed (grass, horticulture etc.) value = €41.0M

Total expenditure on seeds = $4.2+14.7+1.4+5.9+41.0 = €67.2M$

D2.1.7 Subsidies and taxes on products

None

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

Seed prices are known already at provisional stage, however, quantities are not.

To estimate quantities of seeds used in year N, changes in area planted from year N-1 to year N are calculated for each variety of cereals and potato. It is then assumed that the seeding rate remains constant and the seed quantity change is the same as the change in area planted.

Information on seed import available at the time of the preparation of provisional or semi-definitive accounts, e. g. for 8 to 9 months of the year for provisional accounts, is used without adjustment.

D2.1.9 Unit values

Unit values are computed by dividing the total value by the total quantity of seeds purchased by farmers to produce year's harvest.

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

Intra-branch consumption of seeds is not calculated in EAA

D2.2 ENERGY; LUBRICANTS

D2.2.1 Data sources

Information on average expenditure per farm on energy and lubricants is provided to CSO annually by Teagasc. The data is based on the results of the National Farm Survey, Irish version of FADN.

Farm numbers needed to calculate total expenditure are based on the results of the most recent Farm Structure Survey (FSS).

Due to considerably different structure of energy costs on pig farms, these are calculated separately. Average expenditure per head of animal is provided annually by Teagasc.

Numbers of pigs needed to calculate total expenditure on pig farms are sourced from the results of June Crops and Livestock Survey run by CSO and Livestock Slaughtering statistics.

D2.2.2 Level of detail

Average expenditure values are available by strata, which are based on type of farm, e.g. cattle, sheep, dairy etc., and size.

Separate values for electricity, fuels and lubricants are available for

each stratum.

Farm typology and size are defined by the results of the most recent Farm Structure Survey (FSS), as are strata populations.

D2.2.3 Calculation procedure

Energy costs in the Irish EAA consist of 3 components, calculated separately:

- Expenditure on pig farms;
- Expenditure on farms, other than pig farms;
- Expenditure by the contractors, i.e operators of hired machinery.

a. Expenditure on farms, other than pig farms.

Estimates are based on the average values of expenditure by strata and the number of farms in each stratum.

To estimate total expenditure, the number of farms in each type/size stratum is multiplied by the average expenditure by farm. Obtained strata totals are then summed over to produce the total cost of energy and lubricants.

b. Expenditure on pig farms

Annual expenditure per pig head is multiplied by the number of pigs slaughtered during the year plus the current number of breeding pigs. This is necessary to account for the short average lifespan of a pig, which only lives about 6 months before it is slaughtered.

c. Expenditure by contractors

This is estimated as a fixed share of the total expenditure on contract work (see point 2.9).

D2.2.4 Adjustments

NFS data is provided including VAT. To obtain the results excluding VAT the data is adjusted by using the relevant VAT rate.

D2.2.5 Estimations

The frame of the National Farm Survey is limited to the farms with standard output (as per FSS) exceeding €8,000. This leaves approximately 37% of farms outside of the survey frame.

In the absence of survey data on the expenses of small farms (SO < €8,000), it is assumed that the average expenditure of the surveyed farms (SO > €8,000) with utilised agricultural area less than 20 Ha is a good approximation for each of the small farm types. For this purpose separate average values for 'small' farms are sourced from NFS for each farm type.

D2.2.6 Numerical example

Energy and Lubricants 2014

I. Expenditure on farms, other than pig farms

1. Cattle farms

a. Source data

	Average costs	Number of farms
Small farms (not in NFS)	€1,744	31,783
Larger farms (on NFS frame)	€2,924	46,977

b. Calculation

$$\begin{aligned} \text{Expenditure by cattle farms} &= \\ &= €1,744 * 31,783 + €2,924 * 46,977 = €192.8\text{M} \end{aligned}$$

2. Similarly,

$$\text{Expenditure by tillage farms} = €43.2\text{M}$$

$$\text{Expenditure by sheep farms} = €54.4\text{M}$$

$$\text{Expenditure by dairy farms} = €129.1\text{M}$$

$$\text{Expenditure by other farms (excluding pig farms)} = €45.1\text{M}$$

$$\begin{aligned} \text{3. Total expenditure (incl. VAT)} &= 192.8 + 43.2 + 54.4 \\ &+ 129.1 + 45.1 = €464.6\text{M} \end{aligned}$$

$$\begin{aligned} \text{4. Total expenditure (ex. VAT)} &= \\ &= 464.6 / (1 + 0.135) = €409.3\text{M} \end{aligned}$$

II. Expenditure on Pig farms

a. Source data

Number of pigs slaughtered – 3.66 millions

Number of breeding pigs – 0.15 millions

Energy costs per pig head - €3.33

b. Calculation

Energy costs on pig farms (incl. VAT)

$$= (3.66 + 0.15) * 3.33 = €12.6M$$

Energy costs on pig farms (ex. VAT)

$$= 12.6 / (1 + 0.135) = €11.2M$$

III. Expenditure by contractors

Total expenditure on hire of machinery = total income of contractors = €356.8M (see p. D2.9)

Estimated expenditure on energy = 9.7% of contractors income

Expenditure on energy by contractors

$$= 0.097 * €356.8M = €34.5M$$

IV. Total estimate of energy costs

$$\text{Total} = \text{I.} + \text{II.} + \text{III.} = 409.3 + 11.2 + 34.5 = €455.0M$$

D2.2.7 *Subsidies and taxes on products*

None

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

The results of NFS are not available in time for provisional and semi-definitive accounts. Previous (N-1) year data is inflated using the energy index produced by consumer price statistics to obtain the estimate for the current year (N).

D2.2.9 *Unit values*

Not relevant

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

None

D2.3 FERTILISERS AND SOIL IMPROVERS

D2.3.1 *Data sources*

Department of Agriculture, Food and the Marine (DAFM) provides quarterly data on the quantities of fertilisers sold.

Fertiliser price are collected by agriculture prices statistics (APS) monthly from a representative sample of retail merchants. Monthly prices are averaged over each quarter to obtain quarterly prices.

D2.3.2 *Level of detail*

Quantity data is available for 20 varieties of straight fertilisers and and over 70 varieties of compound fertilisers, essentially, everything that is available on the market.

Prices are available for 8 types of straight fertilisers and for 20 compounds. This is the level of detail at which calculations are performed.

Calculations are performed separately for every quarter, the results are summed to obtain annual value

D2.3.3 *Calculation procedure*

For each fertiliser variety the quantity is multiplied by the price and the obtained values are summed over to obtain the total.

If no price information is available for a particular variety of fertiliser, the price is either imputed or a weighted average price of the known fertiliser types is applied (see D2.3.5 for details)

D2.3.4 *Adjustments*

In many cases a fertiliser exists on the market in multiple variation, e.g. Calcium Ammonium Nitrate (CAN) can be sold with 24%, 26%, 26.5%, 27% etc. content of nitrogen.

It would be highly impractical to attempt to collect prices for all possible varieties, therefore, the price is collected only for CAN 27, which dominates the market of CAN (90%). All other CAN varieties are valued at the price of CAN 27. Similar adjustments are made for other groups of straight fertilisers.

D2.3.5 *Estimations*

In 2014 there were over 70 varieties of compound fertilisers available on the market. Moreover, new varieties (mixes) appear every year, while the old ones may fall out of use. Obviously, it is impossible to collect the price data on all available varieties.

Normally, at the time of APS rebase (the latest in 2013) a list of fertilisers for price statistics is set-up and remains unchanged until the next rebase in 5 years time. The list normally includes top 20 fertiliser varieties by quantity of sales in the preceding 3 years.

The prices of other fertilisers with annual sales over 2,000 tonnes are imputed based on the known price of a variety closest in composition and a derived price of a unit of basic elements, i.e. potassium and nitrogen. For example, price of the 18-4-12 variety is derived from that of 18-4-10 and muriate of potash 50% (MOP50), which are known from the survey:

$$\text{Pr}(18-4-12) = \text{Pr}(18-4-10) + 2 * \text{Pr}(\text{MOP50}) / 50$$

This is an accepted harmonised methodology of European agricultural prices statistics.

Prices of fertilisers, of which less than 2,000 tonnes were sold during the year, are not imputed individually. Instead a weighted average price of known/imputed varieties is used for valuation.

D2.3.6 *Numerical example*

Q3 2014

a. Straight fertilizers

Total value at current prices = €81.7M

b. Compound fertilisers

- Known/imputed varieties:

Quantity = 307,439 tonnes; Value at current prices = €130.8M

Average weighted price = €130.8M / 307,439 = 425.6 €/tonne

- Other compounds;

Quantity = 11,639 tonnes

Value = $11,639 * 425.6 = €5.0M$

Total fertiliser value for Q3 2014 = $81.7 + 130.8 + 5.0 = €217.5M$

D2.3.7 Subsidies and taxes on products

None

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

It is assumed that fertilisers are bought in advance, i.e. fertiliser sold in Q1 are applied and recorded in the accounts in Q2. The estimate for the year 2014 then includes the data on sales in Q4 2013 plus Q1-3 of 2014.

As a result, the fertiliser year ends in September, and hence, provisional and semi-definitive accounts are not different from definitive accounts.

D2.3.9 Unit values

Not calculated

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

D2.4.1 Data sources

Animal and Plant Health Association (APHA) provides data on total sales of plant protection products by its members plus an estimate of its market share. The data is provided annually at wholesale prices.

D2.4.2 Level of detail

No additional detail

D2.4.3 Calculation procedure

The total value of sales by APHA members is divided by the APHA market share to obtain the total sales of plant protection products, including independent retailers.

D2.4.4 Adjustments

The data provide by APHA is at wholesale prices. Retail mark-up of 10% is applied to adjust the value.

D2.4.5 *Estimations*

None.

D2.4.6 *Numerical example*

Plant protection 2014

1. Source data

APHA members annual sales - €57.9M
APH members share of the market - 92%

2. Total market value at wholesale prices = $57.9 / 0.92 = €62.9M$

3. Total Market value at retail prices = $62.9 / (1 + 0.1) = €69.2M$

D2.4.7 *Subsidies and taxes on products*

None

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

APHA data are not available in time for provisional and semi-definitive accounts. Previous (N-1) year data is inflated using the crop protection index produced by agriculture prices statistics to obtain the estimate for the current year (N).

D2.4.9 *Unit values*

Not calculated

D2.5 VETERINARY EXPENSES

D2.5.1 *Data sources*

Information on veterinary expenses is provided to CSO annually by Teagasc. The data is based on the results of the National Farm Survey, Irish version of FADN.

Farm numbers needed to calculate total expenditure are based on the results of the most recent Farm Structure Survey (FSS).

Data on the value of sales of pharmaceutical goods to farmers is provided annually by Animal and Plant Health Association (APHA).

D2.5.2 *Level of detail*

Average veterinary expenses are available by strata, which are based on type of farm, e.g. cattle, sheep, dairy etc., and size.

Farm typology and size are defined by the results of the most recent Farm Structure Survey (FSS), as are strata populations.

D2.5.3 Calculation procedure

Veterinary expenses consist of 2 components: cost of pharmaceutical goods used and veterinary fees (service element), which are subject to different rates of VAT.

The expenditure data provided by Teagasc includes VAT and does not separate these 2 components, the data on pharmaceuticals contains the values both including and excluding VAT.

To calculate the value of veterinary expenses excluding VAT, the following procedure is followed:

a. Compute total veterinary expenses including VAT

The number of farms in each type/size stratum is multiplied by the average expenditure by farm. Obtained strata totals are then summed over to produce the total veterinary expenses.

b. Estimate value of vet fees including VAT

Subtract the value of pharmaceuticals (incl. VAT) from the total expenses calculated at step a.

c. Compute value of vet fees ex. VAT using the relevant VAT rate

d. Add up values of vet fees and pharmaceuticals excluding VAT and obtain an estimate of veterinary expenses excluding VAT

D2.5.4 Adjustments

NFS data is provided including VAT. To obtain the results excluding VAT the data is adjusted by using the relevant VAT rate.

D2.5.5 Estimations

The frame of the National Farm Survey is limited to the farms with standard output (as per FSS) exceeding €8,000. This leaves approximately 37% of farms outside of the survey frame.

In the absence of survey data on the expenses of small farms (SO < €8,000), it is assumed that the average expenditure of the surveyed farms (SO > €8,000) with utilised agricultural area less than 20 Ha is a good approximation for each of the small farm types. For this purpose separate average values for 'small' farms are sourced from NFS for each farm type.

D2.5.6 *Numerical example*

Veterinary expenses 2014

Estimates for expenditure on Pharmaceuticals:

- incl. VAT = €126.7M
- excl. VAT = €117.4M

I. Veterinary expenses including VAT

Expenditure by cattle farms = €118.3M

Expenditure by tillage farms = €7.0M

Expenditure by sheep farms = €50.3M

Expenditure by dairy farms = €115.4M

Expenditure by other farms = €27.3M

Total veterinary expenses (incl. VAT) =
 $= 118.3 + 7.0 + 50.3 + 115.4 + 27.3 = €318.3M$

II. Compute veterinary fees

Veterinary fees incl. VAT = €318.3M - €126.7M = €191.4M

Veterinary fees excl. VAT = $191.4 / (1 + 0.135) = €168.6M$

III. Compute veterinary expenses ex. VAT

Veterinary expenses (ex. VAT) = $168.6 + 117.4 = €286.0M$

D2.5.7 *Subsidies and taxes on products*

None

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

Neither the results of NFS nor the data on pharma sales are available in time for provisional and semi-definitive accounts. Previous (N-1) year data is inflated using the pharmaceuticals and vet fees indices produced by agricultural prices statistics and used for the current year (N).

D2.5.9 Unit values

Not relevant

D2.6 FEEDINGSTUFFS

D2.6.1 Data sources

Department of Agriculture, Food and the Marine (DAFM) provides quarterly data on the quantities of compound and straight feeding stuffs sold in the country.

Additionally, the data on retail sales of molasses is collected annually from all major producers.

Feeding stuffs prices are collected monthly from representative sample of retailers by agriculture prices statistics. Monthly prices are averaged over each quarter to obtain quarterly prices.

D2.6.2 Level of detail

Calculations are performed separately, for dairy and other cattle, pig, poultry, sheep and equine compound feeding stuffs, wheat, barley, oats and molasses.

D2.6.3 Calculation procedure

The estimate for retail feeding stuffs (code 19062), both compound and straight, is obtained through the following steps:

- a. Compute quarterly value of sales for each variety by multiplying the quantity provided by the respective price.
- b. Sum the quarterly values by type and by quarter to obtain annual value of sales.

Total feeding stuffs (code 19060) is the sum of commercial sales calculated above and own consumption of feeding stuffs inside the

agricultural industry. The latter is

Own consumption of feeding stuffs =
 Intra/inter unit consumption of cereals (see C2.1)
+ Output of forage plants (see C2.7)
- Commercial sales of hay (e.g. to racing stables)

D2.6.4 Adjustments

Typology of compound feeding stuffs quantities provided by the DAFM and prices collected from the retailers is different. Prices are adjusted to match the typology of quantities.

D2.6.5 Estimations

None

D2.6.6 Numerical example

Feeding stuffs 2014

Purchases of commercial feeding stuffs = €1,296.6M

Intra-unit consumption of cereals = \$92.2M

Output of forage plants = €949.6M

Commercial sales of hay = $0.075 * 63.1 = €4.7M$

Feeding stuffs total = $1,296.6 + 92.2 + 949.6 - 4.7 = €2,333.7M$

D2.6.7 Subsidies and taxes on products

None

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

The quantity and price data on sales of compound feeding stuffs for the last quarter of the year is not available and needs to be imputed at the time of preparation of provisional and semi-definitive accounts.

Current yields and prices of forage plants are only available for the

definitive accounts. Previous year yields and prices are used for provisional and semi-definitive ones.

D2.6.9 Unit values

Unit values are calculated for fodder maize only by dividing the value of output by the quantity consumed

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

See paragraph C2.7

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

No distinction is made due to lack of reliable data. All own consumption is recorded as intra-unit (code 19063)

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

There are no subsidies on products

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)

Intra-unit/branch consumption of feeding stuffs =
 Intra/inter unit consumption of cereals (see C2.1)
 + Output of forage plants (see C2.7)
 - Commercial sales of hay (e.g. to racing stables)

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 Data sources

Information on average expenditure per farm on maintenance and repairs is provided to CSO annually by Teagasc. The data is based on the results of the National Farm Survey, Irish version of FADN.

Farm numbers needed to calculate total expenditure are based on the results of the most recent Farm Structure Survey (FSS).

D2.7.2 Level of detail

Average expenditure values are available by strata, which are based on type of farm, e.g. cattle, sheep, dairy etc., and its land size.

Separate values are available for:

- Car and Machinery Repairs, reported under code 19070.
- Maintenance of Buildings and Land Improvements, reported under code 19080.

Farm typology and size are defined by the results of the most recent Farm Structure Survey (FSS), as are strata populations.

D2.7.3 Calculation procedure

Maintenance costs in the Irish EAA consist of components, calculated separately:

- Expenditure on farms;
- Expenditure by contractors, i.e operators of hired machinery.

a. Expenditure on farms.

Estimates are based on the average values of expenditure by strata and the number of farms in each stratum.

To estimate total expenditure the number of farms in each type/size stratum is multiplied by the average expenditure by farm. Obtained strata totals are then summed over to produce the total cost of maintenance of materials.

c. Expenditure by contractors

This is estimated as a fixed share of the total expenditure on contract work (see point 2.9).

D2.7.4 Adjustments

NFS data is provided including VAT. To obtain the results excluding VAT the data is adjusted by using the relevant VAT rate.

D2.7.5 Estimations

The frame of the National Farm Survey is limited to the farms with standard output (as per FSS) exceeding €8,000. This leaves

approximately 37% of farms outside of the survey frame.

In the absence of survey data on the expenses of small farms ($SO < \text{€}8,000$), it is assumed that the average expenditure of the surveyed farms ($SO > \text{€}8,000$) with utilised agricultural area less than 20 Ha is a good approximation for each of the small farm types. For this purpose separate average values for 'small' farms are sourced from NFS for each farm type.

D2.7.6 Numerical example

Maintenance of materials 2014

I. Expenditure on farms

Expenditure by cattle farms = €106.5M

Expenditure by tillage farms = €24.8M

Expenditure by sheep farms = €26.5M

Expenditure by dairy farms = €75.2M

Expenditure by other farms = €17.9M

Total expenditure (incl. VAT) =
 $= 106.5 + 24.8 + 26.5 + 75.2 + 17.9 = \text{€}250.9\text{M}$

Maintenance of materials costs (farms, ex. VAT) =
 $= 250.9 / (1 + 0.135) = \text{€}221.1\text{M}$

II. Expenditure by contractors

Total expenditure on hire of machinery = total income of contractors = €356.8M (see p. D2.9)

Estimated expenditure on maintenance = 6.2% of contractors income

Expenditure on maintenance by contractors =
 $= 0.062 * \text{€}356.8\text{M} = \text{€}22.2\text{M}$

Share of maintenance of materials for contractors is assumed to be the same as for farmers, i.e.

Maintenance of materials (contractors)
 $= 22.2 * 221.1 / (221.1 + 209.1) = €11.4M$

III. Total estimate of maintenance of materials costs:

Total = I. + II. = 221.1 + 11.4 = €232.5M

D2.7.7 Subsidies and taxes on products

None

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

The results of NFS are not available in time for provisional and semi-definitive accounts. Previous (N-1) year data is inflated using the maintenance of materials index produced by agriculture prices statistics, and used for the current year (N).

D2.7.9 Unit values

Not relevant

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 Data sources

Information on average expenditure per farm on maintenance and repairs is provided to CSO annually by Teagasc. The data is based on the results of the National Farm Survey, Irish version of FADN.

Farm numbers needed to calculate total expenditure are based on the results of the most recent Farm Structure Survey (FSS).

D2.8.2 Level of detail

Average expenditure values are available by strata, which are based on type of farm, e.g. cattle, sheep, dairy etc., and its land size.

Separate values are available for:

- Car and Machinery repairs, reported under code 19070.
- Maintenance of Buildings and Land, reported under code 19080.

Farm typology and size are defined by the results of the most recent Farm Structure Survey (FSS), as are strata populations

D2.8.3 *Calculation procedure*

Maintenance costs in the Irish EAA consist of two components, calculated separately:

- Expenditure on farms;
- Expenditure by contractors, i.e operators of hired machinery.

a. Expenditure on farms.

Estimates are based on the average values of expenditure by strata and the number of farms in each stratum.

To estimate total expenditure the number of farms in each type/size stratum is multiplied by the average expenditure by farm. Obtained strata totals are then summed over to produce the total cost of maintenance of buildings.

c. Expenditure by contractors

This is estimated as a fixed share of the total expenditure on contract work (see point 2.9)

D2.8.4 *Adjustments*

NFS data is provided including VAT. To obtain the results excluding VAT the data is adjusted by using the relevant VAT rate.

D2.8.5 *Estimations*

The frame of the National Farm Survey is limited to the farms with standard output (as per FSS) exceeding €8,000. This leaves approximately 37% of farms outside of the survey frame.

In the absence of survey data on the expenses of small farms (SO < €8,000), it is assumed that the average expenditure of the surveyed farms (SO > €8,000) with utilised agricultural area less than 20 Ha is a good approximation for each of the small farm types. For this purpose separate average values for 'small' farms are sourced from NFS for each farm type.

D2.8.6 *Numerical example*

Maintenance of buildings 2014

I. Expenditure on farms

Expenditure by cattle farms = €110.8M

Expenditure by tillage farms = €14.3M

Expenditure by sheep farms = €40.0M

Expenditure by dairy farms = €57.8M

Expenditure by other farms = €14.4M

Expenditure (incl. VAT) =
= 110.8 + 14.3 + 40.0 + 14.4 + 57.8 = €237.3M

Maintenance of buildings costs (farms, ex. VAT) =
= 37.3 / (1 + 0.135) = €209.1M

II. Expenditure by contractors

Total expenditure on hire of machinery = total income of
contractors = €356.8M (see p. D2.9)

Estimated expenditure on maintenance = 6.2% of contractors
income

Expenditure on maintenance by contractors = 0.062 * €356.8M
= €22.2M

Share of maintenance of buildings for contractors is assumed to be
the same as for farms, i.e.

Maintenance of buildings (contractors)
= 22.2 * 209.1 / (221.1 + 209.1) = €10.8M

III. Total estimated costs of maintenance of buildings:

Total = I. + II. = 209.1 + 10.8 = €219.9M

D2.8.7 *Subsidies and taxes on products*

None

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

The results of NFS are not available in time for provisional and semi-definitive accounts. Previous (N-1) year data is inflated using the maintenance of buildings index produced by agriculture prices statistics, and used for the current year (N).

D2.8.9 Unit values

Not relevant

D2.9 AGRICULTURAL SERVICES

D2.9.1 Data sources

Estimates of expenditure on agricultural services are comprised of two parts: Hire of machinery with operator (Contract work) and Renting of Milk Quota (up to 2014).

Information on expenditure by farms on contract work and renting of milk quota is provided to CSO annually by Teagasc. The data is based on the results of the National Farm Survey, Irish version of FADN.

Farm numbers needed to calculate total expenditure are based on the results of the most recent Farm Structure Survey (FSS).

D2.9.2 Level of detail

Average expenditure on contract work is provided by type of farm, e.g. cattle, sheep, dairy etc., and size.

Farm typology is defined by the results of the most recent Farm Structure Survey (FSS).

Total national estimate of renting of milk quota, both volume and value, is calculated by Teagasc and provided to CSO

D2.9.3 Calculation procedure

Estimates are based on the average values of expenditure by strata and the number of farms in each stratum.

To calculate total expenditure on the contract work the number of farms in each type/size stratum is multiplied by the average expenditure by farm. Obtained strata totals are then summed over to produce the total cost of contract work.

Total volume and value of milk quota rented are calculated by

Teagasc and provided to CSO. No additional calculations are required.

D2.9.4 *Adjustments*

NFS data is provided including VAT. To obtain the results excluding VAT the data is adjusted by using the relevant VAT rate.

D2.9.5 *Estimations*

The frame of the National Farm Survey is limited to the farms with standard output (as per FSS) exceeding €8,000. This leaves approximately 37% of farms outside of the survey frame.

In the absence of survey data on the expenses of small farms (SO < €8,000), it is assumed that the average expenditure of the surveyed farms (SO > €8,000) with utilised agricultural area less than 20 Ha is a good approximation for each of the small farm types. For this purpose separate average values for 'small' farms are sourced from NFS for each farm type.

D2.9.6 *Numerical example*

Contract work 2014

Expenditure by cattle farms = €176.8M

Expenditure by tillage farms = €37.0M

Expenditure by sheep farms = €36.2M

Expenditure by dairy farms = €131.4M

Expenditure by other farms = €23.6M

Total expenditure on contract work (incl. VAT) =
= 176.8 + 37.0 + 36.2 + 131.4 + 23.6 = €405.0M

Total expenditure on contract work (ex. VAT) =
= 405.0/(1 + 0.135) = €356.8M

Renting of Milk Quota = €1.95M

Agricultural services (total) = €356.8M + €1.95M = €358.7M

D2.9.7 *Subsidies and taxes on products*

None

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

The results of NFS are not available in time for provisional and semi-definitive accounts. Previous (N-1) year data is inflated using the wage index produced by EHECS survey, and used for the current year (N).

D2.9.9 Unit values

Not relevant

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

The values are exactly the same

D2.10 OTHER GOODS AND SERVICES

D2.10.1 Data sources

Compiling data for expenditure on 'Other Goods and Services' relies on multiple data sources.

a. Information on average expenditure per farm on post, telephone, insurance and other overheads is provided to CSO annually by Teagasc. The data is based on the results of the National Farm Survey, Irish version of FADN.

Farm numbers needed to calculate total expenditure are based on the results of the most recent Farm Structure Survey (FSS).

b. Annual cost of producer protection (membership fees for agricultural associations) is provided by IFA and ICMSA.

c. Information on advisory fees and levies is provided annually by Teagasc.

d. Information on number of artificial inseminations (AI) per year is provided by DAFM

e. Average price of AI is provided by agricultural prices statistics.

D2.10.2 Level of detail

Post and telephone, insurance, other overheads, producer protection, advisory fees and levies, artificial insemination are evaluated separately.

D2.10.3 Calculation procedure

Total expenditure on post and telephone, insurance and other overheads in the Irish EAA consist of 2 components, calculated separately:

- Expenditure on farms;
- Expenditure by the contractors, i.e operators of hired machinery.

a. Expenditure on farms, other than pig farms.

Estimates are based on the average values of expenditure by strata and the number of farms in each stratum.

To estimate total expenditure, the number of farms in each type/size stratum is multiplied by the average expenditure by farm. Obtained strata totals are then summed over to produce the total cost of other goods and services.

c. Expenditure by contractors

This is estimated as a fixed share of the total expenditure on contract work (see point 2.9).

Total absolute values of of expenditure on producer protection and advisory fees and levies are received directly from data providers. No further calculation is needed.

To estimate total costs of AIs, the number of AIs is multiplied by the average price.

NFS-based and non-NFS expenditure is added together to produce the grand total.

D2.10.4 Adjustments

NFS data is provided including VAT. To obtain the results excluding VAT the data is adjusted by using the relevant VAT rate.

D2.10.5 Estimations

The frame of the National Farm Survey is limited to the farms with standard output (as per FSS) exceeding €8,000. This leaves approximately 37% of farms outside of the survey frame.

In the absence of survey data on the expenses of small farms (SO < €8,000), it is assumed that the average expenditure of the surveyed farms (SO > €8,000) with utilised agricultural area less than 20 Ha is a good approximation for each of the small farm types. For this purpose separate average values for 'small' farms are sourced from NFS for each farm type.

D2.10.6 Numerical example

Other Goods and Services 2014

I. Communications, insurance and other overheads.

a. Expenditure on farms

Calculations are similar to other items based on results of NFS, see D2.2.6, D2.5.6 etc.

Total costs including VAT (all farm systems):

- Insurance - €186.6M
- Post and telephone - €37.0M
- Other overheads - €214.8M

Different VAT rates are applicable to the items above

Costs excluding VAT (all farm systems):

- Insurance = €186.6M (there is no VAT)
- Post and telephone = $37.0 / (1 + 0.23) = €30.1M$
- Other overheads = $214.8 / (1 + 0.135) = €189.2M$

Total expenditure on farms (ex. VAT)
= $186.6 + 30.1 + 189.2 = €405.9M$

b. Expenditure by contractors

Total expenditure on hire of machinery
= total income of contractors = €356.8M (see p. D2.9)

Estimated expenditure on other communications, insurance and other overheads = 7.1% of contractors income

Expenditure on communications, insurance and other overheads by contractors = $0.071 * €356.8M = €25.4M$

c. Total expenditure on communications, insurance and other overheads
= a. + b. = 405.9 + 25.4 = €431.3M

II. Other expenses

Fees for Agricultural associations = €12.4M

Advisory fees and levies = €12.0M

Artificial Insemination = €17.3M

Total Other Goods and Services (code 19900)
= 431.3 + 12.4 + 12.0 + 17.3 = €473.0M

D2.10.7 Subsidies and taxes on products

None

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

The results of NFS are not available in time for provisional and semi-definitive accounts. Previous (N-1) year data is inflated, using the communications, insurance and other overheads indices produced by consumer and agriculture price statistics, to obtain the estimate for the current year (N).

D2.10.9 Unit values

Not calculated

D2.10.10 Products covered by this item (code 19900)

Post and telephone; insurance; other overheads; fees for agricultural associations; advisory fees and levies; artificial dissemination.

D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

Not calculated

D3.1.2 Please give a numerical example.

Click here to enter text.

PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT

E1 COMPENSATION OF EMPLOYEES

E1.1.1 *Data sources*

Number of salaried agricultural working units (AWU) is sourced from the results of the most recent Farm Structure Survey (FSS), currently FSS 2013.

Average weekly wage is calculated using results of CSO's EHECS survey.

Employer's PRSI (Pay Related Social Insurance) rate is obtained from Revenue.

E1.1.2 *Level of detail*

No additional detail

E1.1.3 *Calculation procedure*

Firstly, average weekly wage is calculated. Prior to 2010, this was set by Irish Labour Court annually, after negotiations between employer and employees organisations. However, this practice was discontinued, and the latest figure set up by Labour Court is for the year 2009. In absence of the actual data, an index based on the EHECS results is used to inflate/deflate average agricultural wage every year.

Next, total wages paid are calculated by multiplying the average agricultural wage by the total number of AWUs.

Finally, employer's contribution to social insurance is calculated and added to the total wages, the result is the total expenditure on compensation of employees.

E1.1.4 *Adjustments*

Prior to 2010, average agricultural wage was set by Irish Labour Court annually, after negotiations between employer and employees organisations. However, this practice was discontinued, and the latest figure set up by Labour Court is for the year 2009. In absence of the actual data an index based on the EHECS results is used to inflate/deflate average agricultural wage every year.

E1.1.5 Estimations

None

E1.1.6 Numerical example

Compensation of employees 2014

1. Source data

Number of salaried AWUs = 13,156

Average weekly wage in 2009 = €465.5

EHECS index: 102.6 in 2009; 101.7 in 2014

Employer's PRSI rate = 10.75%

2. Calculation

a. Average weekly wage in 2014

$$= 465.5 * 101.7 / 102.6 = €457.2$$

b. Total wages paid in the year = 13,156 * 457.2 * 52 = €312.8M

c. Employer's PRSI payments = 312.8 * 0.1075 = €33.6M

d. Compensation of employees total = 312.8 + 33.6 = €346.4M

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

Items covered are: direct basic wages and salaries; compensation for paid holidays and employer's contribution to employees' social insurance.

E2 OTHER TAXES ON PRODUCTION

E2.1.1 Data sources

Estimates of other taxes on production are comprised of two parts:

a. motor and machinery tax;

b. VAT under-compensation to farmers, not registered for VAT.

Information on motor and machinery tax paid by farmers is

provided to CSO annually by Teagasc. The data is based on the results of the National Farm Survey, Irish version of FADN.

Farm numbers needed to calculate total expenditure are based on the results of the most recent Farm Structure Survey (FSS).

Revenue Commissioners provide data on the number of farmers registered for VAT, and VAT paid and received by them.

E2.1.2 Level of detail

Average amounts of motor and machinery tax paid are available by strata, which are based on type of farm, e.g. cattle, sheep, dairy etc., and size.

Farm typology and size are defined by the results of the most recent Farm Structure Survey (FSS), as are strata populations.

No additional detail for VAT under-compensation.

E2.1.3 Calculation procedure

a. Motor and Machinery tax

Estimates are based on the average values of expenditure by strata and the number of farms in each stratum.

To estimate total expenditure, the number of farms in each type/size stratum is multiplied by the average expenditure by farm. Obtained strata totals are then summed over to produce the total amount of motor and machinery tax paid.

b. VAT under-compensation

Farmers, who are not registered for VAT, can not claim a refund of VAT paid on purchases. Instead, they are allowed to charge Farmer's Flat Rate (FFR) of VAT on sales and to retain the money.

VAT under-compensation is the difference of the VAT paid on purchases and VAT charged on sales by unregistered farmers.

E2.1.4 Adjustments

None

E2.1.5 Estimations

None

E2.1.6 Numerical example

Other taxes on production 2014

I. Motor and machinery (M&M) tax

M&M tax paid by cattle farms = €23.3M

M&M tax paid by tillage farms = €3.2M

M&M tax paid sheep farms = €6.2M

M&M tax paid by dairy farms = €7.2M

M&M tax paid by other farms = €3.4M

Total M&M tax paid by farms (all types) = €43.4M

II. VAT under-compensation (see point E2.1.12) = €34.1M

III. Other taxes on production = I. + II. = 43.4 + 34.1 = €77.5M

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

Items included are: taxes on motor vehicles and machinery; VAT under-compensation from FFR of VAT.

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?

There are not

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

Not relevant

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?

-

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

Farmers, who are not registered for VAT, can not claim a refund of VAT paid on purchases. Instead, they are allowed to charge Farmer's Flat Rate (FFR) of VAT on sales and to retain the money obtained.

VAT under-compensation is the difference of the VAT paid on purchases and VAT charged on sales by unregistered farmers.

E2.1.12 *Please give a numerical example*

VAT under-compensation 2014

a. VAT collected by unregistered farmers = €272.1M

b. VAT paid by unregistered farmers on current and capital inputs
= €306.2M

c. VAT under-compensation = 306.2 - 272.1 = €34.1M

E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 *Data sources*

The data on other subsidies on production is supplied annually by the DAFM

E3.1.2 *Level of detail*

Separate monetary values are supplied for each subsidy scheme, e.g. Single Payment Scheme, REPS, AEOS etc. There are currently in excess of 10 schemes classified as subsidies on production.

E3.1.3 *Calculation procedure*

The values of money paid out per each of the schemes are simply added up to produce the total

E3.1.4 *Adjustments*

None

E3.1.5 *Estimations*

None

E3.1.6 *Numerical example*

Not needed

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

Items covered: grants for agricultural production in less-favoured and/or mountainous areas; environmental schemes, e.g. REPS and AEOS, cattle and sheep premia schemes, e.g. Beef Data and Genomics and others.

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

No

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

Not applicable

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

Neither

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

See point E2.1.11

E3.1.12 Please give a numerical example

See point E2.1.12

PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.1 Data sources

Total area of land rented during the year is sourced from the results of CSO's June Crops and Livestock Survey.

Cost and area of land rented is also calculated by the Teagasc based on the results of National Farm Survey, Irish version of FADN, and provided to CSO annually.

F1.1.2 Level of detail

No additional detail

F1.1.3 Calculation procedure

Since the frame of NFS is limited to farms with the standard output in excess of €8,000, the figure for area rented may differ from the results obtained by CSO's June Crops and Livestock Survey.

NFS figures are only used to calculate the average price of renting a hectare of land.

This price is multiplied by the total area rented (CSO) to produce an estimate of the value of rents paid

F1.1.4 Adjustments

None

F1.1.5 Estimations

None

F1.1.6 Numerical example

Rent 2014

a. NFS data

Land area rented (only NFS farms) = 717.3 thousands of hectares

Cost of land rented = €183.0M

Average rent = $183.0 / 717.3 = 255.1$ €/Ha

b. CSO data

Total area of land rented = 792,151

Total value of rent paid = $792,151 * 255.1 = €202.1M$

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

There are no taxes related to this item

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)?

There are no taxes related to this item

F2 INTEREST PAID

F2.1.1 Data sources

Total amount of loans outstanding for agricultural establishments is sourced from the Central Bank of Ireland.

Average interest rates are obtained from five main banks.

FISIM value is calculated by National Accounts and provided to EAA

F2.1.2 Level of detail

No additional detail

F2.1.3 Calculation procedure

Total amount of loans outstanding is multiplied by the average interest rate to obtain the total interest paid.

FISIM is subtracted to arrive at EAA variable "Interest minus FISIM"

F2.1.4 Adjustments

None

F2.1.5 Estimations

None

F2.1.6 Numerical example

Interest 2014

Total amount of loans outstanding: €3,705M

Average interest rate: 8.8%

Total interest paid = $0.088 * 3,705 = €326.2M$

FISIM = €59.1M

Interest minus FISIM = $326.2 - 59.1 = €267.1$

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

None

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)?

Not recorded

F3 INTEREST RECEIVED

F3.1.1 Data sources

Interest received by farms is deemed to be negligible and is not calculated in Irish EAA.

F3.1.2 Level of detail

Click here to enter text.

F3.1.3 Calculation procedure

Click here to enter text.

F3.1.4 Adjustments

Click here to enter text.

F3.1.5 Estimations

Click here to enter text.

F3.1.6 Numerical example

Click here to enter text.

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 *Data sources*

Cattle numbers are provided by DAFM (bovine register).

Sheep and pig numbers are sourced from December Agriculture Survey conducted annually by CSO.

Valuation prices are sourced from agriculture prices statistics (see details in the corresponding items in section C above)

G1.1.2 *Level of detail*

Cattle: dairy cows, other cows, bulls.

Pigs: sows and gilts, boars.

Sheep: ewes, rams.

G1.1.3 *Calculation procedure*

In Irish EAA GFCF in agricultural products is equal to changes in stocks of capital animals, i.e. categories cited in G1.1.2 above.

Change in numbers of pigs in each category in the year N is equal to the difference in the number of animals at 1st December of the years N and N-1. Changes in numbers are multiplied by the average annual price for each category, and summed over to obtain total value of annual change in stocks of capital animals.

G1.1.4 *Adjustments*

None

G1.1.5 *Estimations*

See comments in C.2.16.5 and C 2.17.5 above

G1.1.6 *Numerical example*

CFCF in agricultural products 2014

Change in stocks of dairy cows = €43.7M

Change in stocks of other cows = - €37.7M

Change in stocks of bulls = - €1.2M

Change in stocks of ewes and rams = - €4.0M

Change in stocks of sows, gilts and boars = €0.2M

Total GFCF in agricultural products
= 43.7 - 37.7 - 1.2 - 4.0 + 0.2 = €1.0M

G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

G1.2.1 *Data sources*

GFCF in non-agricultural products is calculated by National Accounts and provided to EAA. The figures are used without any further processing.

G1.2.2 *Level of detail*

Separate figures are provided for:

- Farm buildings;
- Land improvements;
- Transport equipment;
- Agricultural machinery;
- Other equipment;
- Transfer costs;

G1.2.3 *Calculation procedure*

The figures provided by National Accounts are used without any further processing.

G1.2.4 *Adjustments*

None

G1.2.5 *Estimations*

None

G1.2.6 *Numerical example*

Not needed

G2 CONSUMPTION OF FIXED CAPITAL (CFC)

G2.1.1 *Data sources*

Estimates for consumption of fixed capital (depreciation) are calculated by National Accounts and provided to EAA. The figures are used without any further processing

G2.1.2 *Level of detail*

Two separate figures are provided annually;

- Depreciation of buildings;
- Depreciation of equipment.

G2.1.3 *Calculation procedure*

The figures provided by National Accounts are used without any further processing.

G2.1.4 *Adjustments*

None

G2.1.5 *Estimations*

None

G2.1.6 *Numerical example*

Not needed

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

None

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

Details are available from National Accounts inventory

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

Details are available from National Accounts inventory

G2.1.10 *Mortality function used*

Details are available from National Accounts inventory

G3 CHANGES IN STOCKS

G3.1.1 *Data sources*

Cattle numbers are provided by DAFM (bovine register).

Sheep numbers, pig numbers, changes in stocks of cereals and potato are sourced from December Agriculture Survey conducted annually by CSO.

Poultry numbers are sourced from Farm Structure Survey.

Valuation prices are sourced from agriculture prices statistics (see details in the corresponding items in section C above)

G3.1.2 *Level of detail*

Cattle:

- calves (0-6 months of age);
- weanlings (7-12 months of age);
- young heifers (12-24 months of age);
- mature heifers (over 24 months of age);
- young males (12-24 months of age);
- mature males (over 24 months of age);
- dairy cows;
- other cows;
- bulls.

Pigs:

- sows and gilts;
- boars;
- pigs over 80kg;
- pigs of 50 to 80 kg;
- pigs of 20 to 50 kg;
- pigs less than 20 kg.

Poultry:

- chickens;
- turkey;
- ducks;

Sheep:

- ewes;
- rams;
- other sheep.

Crops:

- barley;
- wheat;
- oats;
- potato.

G3.1.3 Calculation procedure

Cereals – see C2.1.3;
 Potato – see C2.11.3;
 Cattle – see C2.16.3;
 Pigs – see C2.17.3;
 Poultry – see C2.18.3;
 Sheep – see C2.19.3.

G3.1.4 Adjustments

None

G3.1.5 Estimations

None

G3.1.6 Numerical example

Cereals – see C2.1.6;
 Potato – see C2.11.6;
 Cattle – see C2.16.6;
 Pigs – see C2.17.6;
 Poultry – see C2.18.6;
 Sheep – see C2.19.6.

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 Data sources

The data is provided annually by DAFM, this is a part of subsidies data.

G4.1.2 Level of detail

Separate monetary values are supplied for each subsidy scheme classified as capital transfer.

G4.1.3 Calculation procedure

The values of money paid out per each of the schemes are simply added up to produce the total.

G4.1.4 Adjustments

None

G4.1.5 Estimations

None

G4.1.6 Numerical example

There were no capital transfers in 2014

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

Only one item from mentioned in the Regulation is relevant for Ireland: - strat-up grants to young farmers.

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 relevant

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												Aggregate	
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													ND
Rye and meslin	01200													ND
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													ND
Rice	01600													ND
Other cereals	01900													ND
Instructions	02000													Aggregate
Oil seeds and oleaginous fruits (including seeds)	02100	x	x			x	x				Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
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													ND
Soya	02130													ND
Other oleaginous products	02190													NA
Protein crops (including seeds)	02200													NA
Raw tobacco	02300													ND
Sugar beet	02400													NA
Other industrial crops	02900													NA
Fibre plants	02910													NA
Hops	02920													NA
Other industrial crops: others	02930													NA
FORAGE PLANTS	03000													Aggregate
Fodder maize	03100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Fodder root crops (including forage beet)	03200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other forage plants	03900	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
VEGETABLES AND HORTICULTURAL PRODUCTS	04000													Aggregate

	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					
Fresh vegetables	04100	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Cauliflower	04110	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Tomatoes	04120	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
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	x	x			x	x				$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
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	x				$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Plantations	04230													ND
POTATOES	05000	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
FRUITS	06000													Aggregate
Fresh fruit	06100	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Dessert apples	06110	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Dessert pears	06120													ND
Peaches	06130													ND
Other fresh fruit	06190	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Citrus fruits	06200													ND
Sweet oranges	06210													ND
Mandarins	06220													ND
Lemons	06230													ND
Other citrus fruits	06290													ND
Tropical fruit	06300													ND
Grapes	06400													ND
Dessert grapes	06410													ND
Other grapes	06490													ND
Olives	06500													ND
Table olives	06510													ND
Other olives	06590													ND
WINE	07000													ND
Table wine	07100													ND
Quality wine	07200													ND
OLIVE OIL	08000													ND
OTHER CROP PRODUCTS	09000													NA

	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					
Vegetable materials used primarily for plaiting	09100												ND	
Seeds	09200												ND	
Other crop products: others	09900												NA	
ANIMALS	11000												Aggregate	
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												NA	
ANIMAL PRODUCTS	12000												Aggregate	
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												Aggregate	
Raw wool	12910	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Silkworm cocoons	12920												ND	
Other animal products: others	12930	x	x			x	x			Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		