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

EAA Inventory 2015

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

Questionnaire identification

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Institution	Central Statistical 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

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?*

Economic Accounts for Agriculture and the unit values of agricultural products are compiled at the Institute of Agriculture and Food Economics - National Research Institute (IAFE-NRI).

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

Agricultural Income Indices are developed by Eurostat on the basis of the data sent in current tables for final accounts and estimations.

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

Source data used to develop national accounts is the basis for drawing up production account in EAA.

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

No

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

Primary data for EAA are gathered regionally and are used in developing regional accounts.

A1.2 UPDATES TO EAA

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

Update of EAA is carried out in November and January for estimation I and II, and in September for developing final accounts.

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)*

Possible updates for the current year and the previous year concern estimations I and II.

In terms of final accounts (September), the previous years are updated, if needed, when new data appears (update for previous years).

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.)*

EAA Accounts transmitted to the Eurostat are identical with data published and used in the country.

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

No

A2 COMPILATION OF THE EAA: GENERAL REMARKS

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

N/A

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

N/A

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)*

Administration - Ministry of Agriculture and Rural Development, Research Institute - the Institute of Agricultural and Food Economics - National Research Institute and academic units (University of Life Sciences in Poznań)

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

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.*

N/A - the data used in the account compilation constitutes aggregated data.

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

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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).*

Agricultural products part of which is used by farms/ agricultural activity include:
A) cereals (wheat, rye, barley, oats, cereal mixtures, triticale, maize for grain, other cereals);
B) protein crops for grain; industrial crops (sugar beet, oleaginous plants);
C) potatoes;
D) forage plants in main crop (grains: clover, serradella, grain of coarse-grained legumes, hay from legumes and other forage plants including grasses, fodder root crops, fodder maize);
E) permanent grassland (grassland hay, green forage from pastures);
F) other crops in the main crop (green fertilisers);
G) by-products (catch crops and under-sowing, straw from cereals and coarse-grained legumes, cape of feed legumes, leaves from root plants and sugar beet bagasse);
H) other products (bran from grinding);
I) vegetables (onion, cabbage, carrot, beetroot, cucumbers, tomatoes, cauliflower, other vegetables);
J) fruits (apple, pear, plum, cherry, strawberry, peach, other fruits);
K) mushrooms;
L) milk;
M) eggs;
N) manure

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 *Data sources*

Data sources concerning sown area, production of cereals and their distribution are gathered in accordance with the Programme of

Statistical Surveys of Official Statistics for a given calendar year - Appendix to the Regulation of the Council of Ministers on the Programme of Statistical Surveys of Official Statistics for the given year published in the Journal of Laws. The survey concerning cereals contains "Sown area", "Periodic assessment of crop condition", "Production of main agricultural crops". The survey includes agricultural holdings owned by legal persons, organisational units without a legal personality and natural persons who are agricultural land users. "Sown area" - the subject of the survey is sown area of agricultural crops, forage crops and some horticultural crops. Data sources include:
- the June agricultural survey (R-CzBR)
- report concerning sown area, yield and production; until 27 October 2014 -final data on yield and production, (R-05sz)
- assessments and estimation of field experts.
"Periodic assessment of crop condition" - the subject of the survey concerns designed sown area of, among others, spring and winter crops, estimation of winter and spring losses in agricultural and horticultural crops, estimation of crop condition, which at the stages of early projections makes it possible to estimate crop production. Also, the aspects that are assessed are: current and expected situation in agriculture, losses in crop production and the percentage of predicted losses in sown area.
The spring assessment of the condition of agricultural and horticultural crops includes an investigation of losses in crop production. The data sources are:
- report on agricultural crops condition according to spring assessment (R-04)
- assessment and estimations by field experts,
- data on the research performed by the Institute of Geodesy and Cartography with the use of remote sensing, and methodological and implementation works carried out in cooperation with the CSO using satellite and computer technologies. "Production of main agricultural crops" - the subject of the survey constitutes:
- provisional estimation (survey at the stage of projections – local experts of CSO), -
preliminary estimation (before harvest) includes cereals production by species and forms of use (estimation of crop condition). Estimation is based on biometric measurements in selected private agricultural holdings (winter cereals plantations) in combination with assessments of local and central agricultural experts, and refers to the results of reports from state farms, agricultural production cooperatives and companies,
- pre-final estimation (during harvest) includes production of cereals by species and forms of use. Estimation of crop production is

carried out with the use of a sample survey (interviews carried out in sampled private agricultural holdings) in combination with assessments of field and central agricultural experts, and based on the results of reports from state farms, agricultural production cooperatives and companies,
- final estimation (survey at the stage of output results) includes production of cereals and straw from cereals by species and forms of use. Data source for the report includes:
- survey on winter cereal yields (R-r-oz),
- survey on yields of cereals and rape and turnip rape (R-r-zb),
and the above mentioned reports R-CzBR, R-05Sz.
For cereals, the amount of production to be sold is studied. Also, estimations of the directions of production use (sowing, for forage, own consumption) and the amount of predicted losses in crop production and the quantity of inventory are carried out.

C2.1.2 Level of detail

01000 CEREALS (including seeds)
01100 Wheat and spelt
(wheat)
01110 Soft wheat and spelt
(wheat)
01200 Rye and meslin
01300 Barley
01400 Oats and summer cereal mixtures
(oats and cereal mixtures)
01500 Grain maize
(maize for grain)
01900 Other cereals
(triticale, buckwheat, millet)

The structure of sown area and assessment of crop condition is prepared by spring and winter forms
- the whole country(NUTS0), regions (NTS1), voivodships (NTS2), ownership sectors, forms of ownership and use, groups of land, crops and groups of crops.
Assessment of crop condition includes:
- expected sown area of cereals,
- crop condition estimation,
-the percentage of expecyed losses of sown areas
Spring assessment of agricultural crop conditions includes survey of the quantity of losses in the weight of stored crop production.
Until 27 October, final data on yields and production for a given

calendar year are submitted.

C2.1.3 Calculation procedure

The basic statistics concern the quantity of global production, which includes procurement, marketplace sales, own supplies, consumption of production resources (cereals for animal feeds in an agricultural holding), losses and increase in inventory and production losses as well as production for seeds.

C2.1.4 Adjustments

Adjustments are carried out on the basis of updates of product prices and in the case of differences in sown area between agricultural census and annual surveys. Regular meetings organised by the CSO with stakeholders of particular agricultural markets (balance sheets of production) are used to indicate potential needs for adjustments of production - the Team of the CSO experts. The accounts of values of wheat and rye production in relation to preliminary data shown in the balance sheet of their allocation are adjusted in terms of values and the amount of bran. In national balance sheets of cereals distribution, bran is a part of an aggregate of own consumption and intra-unit consumption, while in the EAA it should be placed in intra-unit consumption in order to be included as forage produced for own purposes. For this purpose, in wheat and rye production own consumption item is reduced by the amount of bran and this value is added to forage plants intra-unit consumption item. The statistics on the amount of bran are related to aggregated values, thus division by quantity for wheat bran and rye bran is set on the basis of the proportion of wheat and rye for own consumption. The price of wheat bran results from the price of products, while the price of rye bran is calculated proportionally based on the relation of prices of wheat and rye.

C2.1.5 Estimations

Estimations on the volume of production and prices are carried out by the CSO on the basis of estimation II of crop production, and estimations of the volume of production are performed by IAFE-NRI at the Market Research Department. Estimations of cereal production are regularly published in the Analizy Rynkowe (Market Analyses) publication. In terms of final results, the amount and value of cereal production are determined on the basis of the final estimation of production.

C2.1.6 Numerical example

According to the output balance sheets, global production of wheat amounts to 11,628.70 thous. tonnes and is worth PLN 7,956,764.00 mln. Losses are on the level of 520.00 thous. tonnes and value of PLN 344,239.83 thous. Own-consumption for seeds amounts to 590.00 thous. tonnes and value of PLN 390,977.01 thous. The amount of final (usable) production is 10,518.10 thous. tonnes of the value of PLN 7,221,547.15 thous. Production for forage amounts to 2,395.39 thous. tonnes and is worth PLN 1,621,804.52 thous. Own consumption – 433.01 thous. tonnes with the value of PLN 278,323.63 thous. Procurement amounts to 6,809.50 thous. tonnes and is worth PLN 4,660,474.00 thous. Marketplace sales amount to 416.90 thous. tonnes with the value of PLN 354,240.00 thous. Increase in inventory is 463.30 thous. tonnes and is worth PLN 306,705.00 thous. The quantity of EAA wheat production: Intra- unit consuption for forage (2,395.39 thous. tonne + Own consumption (433.01 thous. tonnes) + Procurement (6,809.50 thous. tonnes) + Marketplace sales (416.90 thous. tonne) + Increase in inventory (463.30 thous. tonne) = 10,518.10 thous. tonnes = 10,518 mln tonne. The value of EAA wheat production: Intra-unit consumption for forage (PLN 1,621,804.52 thous.) + Own consumption (PLN 278,323.63 thous.) + Procurement (PLN 4,660,474.00 thous.)+ Marketplace sales (PLN 354,240.00 thous.) + Increase in inventory (PLN 306,705.00 thous.) = PLN 7,221,547.15 thous. = PLN 7,221,547 mln. The price of EAA production: The value of EAA wheat production: PLN 7,221,547.15 thous. / The amount of EAA wheat production 10,518.10 thous. tonnes = PLN 686.58 per tonne.

C2.1.7 Subsidies and taxes on products

In the years in which subsidies were applied, the amounts referring to particular products were calculated on the basis of completed national envelope divided between particular products by sown area. There is no taxation on cereal products. Data on subsidies for the purposes of estimation I and II were provided by the Ministry of Agriculture and Rural Development supervising the supplier of subsidies i.e. the Agency for Restructuring and Modernisation of Agriculture (ARMA). Final data on completed subsidies for particular years is based on annual ARMA reports. Data included in these reports are used as a potential adjustment of data from previous years.

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

Accounts for a given financial year are final, however, any adjustments resulting from update/adjustment of source data are permitted.

C2.1.9 Unit values

Quantities, prices and values are provided according to the method.

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

Balance sheets of basic cereals distribution are prepared in terms of amount and value. Cereal production for forage, volume of losses and use for seeds are related to the distribution structure for a year preceding a year of drawing up the account. Data on prices comes from surveys carried out by regional offices and includes the survey of marketplace prices (attained by farmers on marketplaces) and procurement prices (paid by units procuring agricultural products). Marketplace prices for buckwheat and millet - total price – 75% of marketplace prices of buckwheat and 25% of marketplace prices for millet; if there is no marketplace price for a given product in a voivodship, the national marketplace price is applied,
procurement prices - procurement prices in voivodship
own consumption prices - procurement prices of consumer cereals for the use of private agricultural holdings in a voivodship, if there are no procurement prices of consumer cereals for a given product in a voivodship, a national procurement price of consumer cereals for private agricultural holdings is applied,
for buckwheat and millet, own consumption price was calculated on the basis of procurement tables - total value of sold buckwheat and consumer millet and millet for forage from private agricultural holdings divided by total amount of sold buckwheat, and consumer millet and millet for forage from private agricultural holdings (in purchase tables there is no item of buckwheat and millet for forage, thus prices for buckwheat and consumer millet cannot be stated separately)
for oats and cereal mixtures, own consumption price is calculated on the basis of purchase tables "oats and consumer and cereal mixtures for forage" and "Including oats and cereal mixtures for forage" for private agricultural holdings (the difference between "consumer and for forage", and "for forage")
from 2010, own consumption price for "Oats and cereal mixtures" is

price from procurement tables for oats and consumer cereal mixtures for private agricultural holdings,
intra-unit consumption and increase in inventory constitute 95% of procurement price of cereals for forage for private agricultural holdings; for "other cereals" as a price of cereals for forage 95% of the procurement price of millet, and consumer and for forage buckwheat for private agricultural holdings was adopted,
prices for intra-unit consumption and increase in inventory amounts to 95% of the price of cereals for forage for private agricultural holdings;
for "Other cereals" as a price of cereals for forage, 95% of the procurement price of millet, and consumer and for forage buckwheat for private agricultural holdings was adopted.

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

In EAA output tables, there have been presented aggregate items like oats + cereal mixtures in the category of oats and cereal mixtures (01400 oats and summer cereal mixtures) as well as triticale and other cereals in the category of Other cereals (01900 other cereals). The item of other cereals include triticale, buckwheat, millet and others like amaranth, canary grass. Whereas triticale, buckwheat and millet are analysed in terms of sowing structure, the values of other cereals are estimated by CSO local experts with the use of data on food-processing and trade associations as well as meetings designed for particular experts' markets.

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

The volume of production of other cereals is marginal. The amount of sown area, similarly to data on basic cereals, is based on results of the survey on sowing structure (June).

C2.2 OILSEEDS AND OLEAGINOUS FRUITS (INCLUDING SEEDS)

C2.2.1 Data sources

Data concerning oleaginous products comes from performed statistical surveys on "Sown Area", "Periodic assessment of crop condition", "Production of main agricultural crops" . "Sown Area" and "Periodic assessment of crop condition" - as above. "Production of main agricultural crops": - preliminary estimation - included

estimation of oleaginous production,
- pre-final estimation includes estimation of yield of rape and turnip rape seed with the use of sample survey (surveys carried out in selected private agricultural holdings) in combination with assessments of field and central agricultural experts, and based on the results of reports from state farms, agricultural production cooperatives and companies,
- final estimation includes the production of oleaginous products, including spring and winter rape.
Sample survey estimation is calculated on the basis of surveys carried out in selected private agricultural holdings referring of particular crops in combination with assessments of field and central agricultural experts, and is based on the results of reports from state farms, agricultural production cooperatives and companies, as well as the method of balance sheet accounts.
Data source constitutes report - survey on yield of cereals, and rape and turnip rape (R-r-zb) sample survey method (1%).

C2.2.2 Level of detail

02100 Oil seeds and oleaginous fruits (including seeds)
02110 Rape and turnip rape seed
- industrial rape and turnip rape
- seed rape and turnip rape
02190 other oleaginous products
- other oleaginous products, industrial and consumer (soya, poppy seed, white mustard, pumpkin, other)
- other seeds

C2.2.3 Calculation procedure

The basic statistics concern the quantity of oleaginous products global production, which includes procurement, intra-unit consumption and increase in inventory. Next, the CSO provides the unpublished data concerning distribution of oleaginous products with details of rape and turnip rape and other oleaginous products. The intra-unit consumption of oleaginous and other oleaginous products are 100% of losses.

C2.2.4 Adjustments

Any corrections for rape and turnip rape and other oleaginous plants refer to intra-unit consumption and increase in inventory that should correspond to the quantity of total oleaginous products included in voivodship tables.

C2.2.5 Estimations

Estimations of the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department. Estimations of the production of oleaginous products are regularly published in the Market Analyses publications.

C2.2.6 Numerical example

Rape and turnip rape
According to the output balance sheet, the global production amounts to 3,275.80 thous. tonnes and is worth PLN 4,233,809.00 mln. The volume of loss is 163.80 thous. tonnes with the value of PLN 203,253.00 thous. The amount of final (usable) production is 3,112.00 thous. tonnes with the value of PLN 4,030,556.00 thous. Procurement refers to 209,580.50 thous. tonnes and is worth PLN 2,769,594.00 thous. Increase in inventory is 1,016.20 thous. tonnes and is worth PLN 1,260,962.00 thous. The quantity of EAA rape and turnip rape production: Procurement (209,580.50 thous. tonnes) + Increase in inventory (1,016.20 thous. tonnes) = 3,112.00 thous. tonnes = 3.122 mln tonnes.
The value of EAA rape and turnip rape production: Procurement (PLN 2,769,594.00 thous.) + Increase in inventory (PLN 1,260,962.00 thous.) = PLN 4,030,556.00 thous. = PLN 4030,556 mln. The price of EAA production: The value of EAA rape and turnip rape production PLN 4,030,556.00 thous. / The quantity of EAA rape and turnip rape production 3,112.00 thous. tonnes = PLN 1,295.17 per tonne.

C2.2.7 Subsidies and taxes on products

In the years in which subsidies were applied, the amounts referring to particular products were calculated on the basis of completed national envelope divided between particular products by sown area. Data on subsidies for the purposes of estimation I and II were provided by the Ministry of Agriculture and Rural Development supervising the supplier of subsidies i.e. the Agency for Restructuring and Modernisation of Agriculture (ARMA). Final data on completed subsidies for particular years is based on annual ARMA reports. Data included in these reports are used as a potential adjustment of data from previous years. In 2014, supplementary payments to sown area, including subsidies for oleaginous products, were withdrawn.

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

Accounts for a given financial year are final, however, any adjustments resulting from update/adjustment of source data are permitted.

C2.2.9 Unit values

Quantities, prices and values are provided according to the method.

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

In EAA output tables, the aggregate is presented for 02190 Other oleaginous products which includes: other industrial and consumer oleaginous products (poppy seed, white mustard, pumpkin, other) and other seeds.

C2.3 PROTEIN CROPS (INCLUDING SEEDS)

C2.3.1 Data sources

Data concerning pulses production comes from performed statistical surveys on "Sown Area" and „Production of main agricultural crops".
"Sown Area"
Data sources include:
- June agricultural survey (R-CzBR),
- report concerning sown area, yield and production (R-05sz)
- report on sown area and production of forage plants and other by the form of use (R-06),
as well as assessments and estimations by local experts.
„Production of main agricultural crops";
- preliminary estimation of crop production includes edible legumes production,
- pre-final estimation includes edible legumes production
- final estimation includes forage legumes production by species.
Data source is the survey on the yield of selected crop production (R-r-pw)

C2.3.2 Level of detail

02200 Protein crops (including seeds)
- edible legumes: peas and beans, broad beans, lentils, coronilla, soya,
- seed of coarse-grained legumes: horse beans, forage beans,

forage lupin, other forage and seeds of coarse-grained legumes

C2.3.3 Calculation procedure

The basic statistics concern the global production of edible legumes, which includes procurement, marketplace sales and own consumption. Subsequently, estimations are made concerning distribution of intra-consumption of edible legumes (40% for loss and 60% for seeds, no distribution for forage) coarse-grained legumes(6% loss, and 94% for forage, no distribution for seeds). No increase in inventory was recorded.

C2.3.4 Adjustments

Click here to enter text.

C2.3.5 Estimations

Estimations on the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department. It is estimated that consumption production will be distributed as follows: edible legumes (40% for loss and 60% for seeds, no distribution for forage) and coarse-grained legumes (6% loss, and 94% for forage, no distribution for seeds).

C2.3.6 Numerical example

Protein crops (coarse-grained legumes): According to the output balance sheet, the global production amounts to 483.10 thous. tonnes and is worth PLN 797,533.00 thous. The volume of loss is 27.45 thous. tonnes with the value of PLN 40,463.38 thous. Intra-unit consumption for seeds amounts to 9.84 thous. tonnes and is worth PLN 33,219.60 thous. The quantity of final (usable) production is 445.81 thous. tonnes with a value of PLN 723,850.02 thous. Intra-unit consumption for forage amounts to 327.21 thous. tonnes and is worth PLN 286,966.02 thous. Own consumption is 15.20 thous. tonnes with the value of PLN 54,020.00 thous. Procurement is at the level of 26.00 thous. tonnes and is worth PLN 43,039.00 thous. Marketplace sales is 77.40 thous. tonnes and is worth PLN 339,825.00 thous.
The quantity of EAA protein crops (coarse-grained legumes) production: Production for forage (327,21 tys. ton) + own-consumption (15.20 thous. tonnes) + Procurement (26.00 thous.

ton) + Marketplace sales (77.40 thous. tonnes) = 445.81 thous. tonnes = 0.446 mln tonnes.
The value of EAA protein crop (coarse-grained legumes) production: Production for forage (PLN 286,966.02 thous.) + Own consumption (PLN 54,020.00 thous.) + Procurement (PLN 43,039.00 thous.) + Marketplace sales (PLN 339,825.00 thous.) =PLN 723,850.02 thous. = PLN 723.850 mln.
The price of EAA production: The value of EAA protein crop (coarse-grained legumes) production PLN 723,850.02 thous. / The quantity of EAA protein crop (coarse-grained legumes) 445.81 thous. tonnes = PLN 1,623.66 per tonne.

C2.3.7 Subsidies and taxes on products

In the years in which subsidies were applied, the quantities referring to particular products were calculated on the basis of completed national envelope divided between particular products by sown area.
Sown areas included here were designed for peas, broad beans, other edible legumes (sicklewort, lentils), field peas, vetch, horse beans, sweet lupine and mixed legumes, and mixed cereals and pulses.
In 2014, special subsidies to sown area of pulses was included.

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

Accounts for a given accounting year are final, however, any adjustments resulting from update/adjustment of source data are permitted.

C2.3.9 Unit values

Quantities, prices and values are provided according to the specified method.

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

Procurement price - procurement price by voivodship
marketplace prices - edible legumes (peas and beans - total marketplace price – 80.4% of marketplace price of peas and 19.6% of marketplace price of beans; for grains of coarse-grained legumes marketplace sales is not carried out

own consumption price - procurement price by voivodship for private agricultural holdings

price of intra-unit consumption and increase in inventory - 95% of the own supplies price

C2.4 RAW TOBACCO

C2.4.1 Data sources

Data concerning raw tobacco production comes from performed statistical surveys on "Sown Area". Data sources include:
- the June agricultural survey (R-CzBR),
- report concerning sown area, yield and production as well as assessments and estimations by field experts (R-05sz)

C2.4.2 Level of detail

02300 Raw tobacco

C2.4.3 Calculation procedure

The basic statistics concern the quantity of raw tobacco global production, which includes procurement and increase in inventory. Intra-unit consumption of raw tobacco in 100% is intended for losses.

C2.4.4 Adjustments

Click here to enter text.

C2.4.5 Estimations

Estimations on the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department.

C2.4.6 Numerical example

Raw tobacco

According to the output balance sheet, the global production amounts to 34.90 thous. tonnes and is worth PLN 248,054.00 thous. Procurement is at the level of 22.60 thous. tonnes and is worth PLN 163,577.00 thous. Increase in inventory amounts to 12.30 thous. tonnes with the value of PLN 84,477.00 thous. The quantity of EAA raw tobacco production is: Procurement (22.60 thous. tonnes) + Increase in inventory (12.30 thous. tonnes) = 34.90 thous. tonnes = 0.03490 mln tonnes

The value of EAA raw tobacco production: Procurement (PLN 163,577.00 thous.) + Increase in inventory (PLN 84,477.00 thous.) = PLN 248,054 thous. = PLN 248.054 mln
The price of EAA raw tobacco production: The value of EAA raw tobacco production: PLN 248,054 thous. / The quantity of EAA raw tobacco production 34.90 thous. tonnes = PLN 7,107.56 per tonne.

C2.4.7 Subsidies and taxes on products

Tobacco crops are subsidised in a form of direct payments for tobacco producers.

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

Accounts for a given accounting year are final, however, any adjustments resulting from update/adjustment of source data are permitted.

C2.4.9 Unit values

Quantities, prices and values are provided according to the method.

C2.5 SUGAR BEET

C2.5.1 Data sources

Data concerning sugar beet production comes from the completed statistical surveys on "Sown Area" and „Production of main agricultural crops". "Sown Area" as above
Data sources include:
- June agricultural survey (R-CzBR),
- report concerning sown area, yield and production (R-05sz)
as well as assessments and estimations by local experts.
„Production of main agricultural crops";
- preliminary estimation includes assessment of sugar beet crop (estimate of crops condition),
- pre-final estimation includes sugar beet production
- final estimation includes sugar beet production
The data source is the the survey on the yield of some agricultural crops (R-r-pw)
The survey carried out by the Agricultural Market Agency
- aggregate data on sown area and yield of sugar beets for sugar production (Z.3. ARR); data are aggregated by producer and voivodship; 30 March 2015 with data for 2014

C2.5.2 Level of detail

02400 Sugar beet

C2.5.3 Calculation procedure

The basic statistics concern the quantity of sugar beet global production, which includes procurement and intra-unit consumption. Intra-unit consumption of sugar beets in 100% is distributed for forage.

C2.5.4 Adjustments

Click here to enter text.

C2.5.5 Estimations

Estimations on the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department.

C2.5.6 Numerical example

According to the output balance sheets, the global production amounts to 13,488 thous. tonnes and is worth PLN 1,693,042 thous. Procurement amounts to 120,537.90 thous. tonnes and is worth PLN 1,578,922 thous. Forage constitutes 100% of intra-unit consumption of sugar beet, which amounts to 951 thous. tonnes with a value of PLN 114,120 thous. The quantity of EEA sugar beet production is: Forage (951 thous. tonnes) + Procurement (120,537.90 thous. tonnes) = 13,488.9 thous. tonnes = 134.889 mln tonnes
The value of EAA sugar beet production: Forage (PLN 114,120 thous.) + Procurement (PLN 1,578,922 thous.) = PLN 1,693,042 = PLN 1693.0 mln
The price of EAA sugar beet production:
The value of EAA sugar beet production (PLN 1,693,042 thous.) / The quantity of EAA sugar beet production (13,488.9 thous. tonnes) = PLN 125.51 per tonne

C2.5.7 Subsidies and taxes on products

Sugar beet crops are subsidised with sugar payment.

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

Accounts for a given accountingl year are final, however, any adjustments resulting from update/adjustment of source data are permitted.

C2.5.9 Unit values

Quantities, prices and values are provided according to the method.

C2.6 OTHER INDUSTRIAL CROPS

C2.6.1 Data sources

Data comes from performed statistical surveys on "Sown Area" and „Production of main agricultural crops". "Sown Area"
Data sources include:
-the June agricultural survey (R-CzBR),
-report concerning sown area, yield and production (R-05sz)
as well as assessments and estimations by local experts.
"Production of main agricultural crops"
- final estimation includes the production of fibre and other industrial plants. Data source is : Z.2. GIJHARS report - the aggregate data on sown area and production of hops. The number of plantations and growers (data provided by the Main Agricultural and Food Quality Inspection) obtained once a year until 30 March 2015 (sown area) and until 28 April 2015 (production) - data for 2014.

C2.6.2 Level of detail

02900 Other industrial crops
02910 Fibre plants
- flax (straw including grain) and hemp (straw including grain)
02920 Hops
02930 Other industrial crops: others
- herbs and chicory

C2.6.3 Calculation procedure

The basic statistics concern the quantity of global production. For fibre plants - only increase in inventory. For hops and others (herbs and chicory) procurement and increase in inventory. For chicory - marketplace sales.
It is estimated that intra-unit consumption will be distributed in 100% for loss.

C2.6.4 Adjustments

Click here to enter text.

C2.6.5 Estimations

Estimations on the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the amount of production performed by IAFE-NRI experts at the Market Research Department. It is estimated that intra-unit consumption will be distributed in 100% for loss.

C2.6.6 Numerical example

Other industrial (flax - straw including grain, hemp - straw including grain, hops, herbs, chicory)
Procurement is at the level of 52.10 thous. tonnes with the value of PLN 104,577.00 thous. Marketplace sales amount to 0.20 thous. tonnes with the value of PLN 55.00 thous. Increase in inventory is 1.90 thous. tonnes with the value of PLN 12,198.00 thous. The quantity of EAA production of other industrial plants is: Procurement (52.10 thous. tonnes) + Marketplace sales (0.20 thous. tonnes) + Increase in inventory (1.90 thous. tonnes)= 54.20 thous. tonnes = 0.05420 mln tonnes
The value of EAA production of other industrial plants is: Procurement (PLN 104,577.00 thous.) + Marketplace sales (PLN 55.00 thous.) + Increase in inventory (PLN 12,198.00 thous.) = PLN 116,830 thous.
The price of EAA production of other industrial plants is: The value of EAA production of other industrial plants PLN 116,830 thous. / The quantity of EAA production of other industrial plants 54.20 thous. tonnes = PLN 2155.54 per tonne.

C2.6.7 Subsidies and taxes on products

There are no subsidies for other industrial plants.

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

Accounts for a given accounting year are final, however, any adjustments resulting from update/adjustment of source data are permitted.

C2.6.9 Unit values

Quantities, prices and values are provided according to the method.

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).*

02910 Fibre plants
- flax (straw including grain) and hemp (straw including grain)
02930 Other industrial crops: others
- herbs and chicory

C2.7 FORAGE PLANTS

C2.7.1 *Data sources*

"Sown area" as above
Data sources include: - the June agricultural survey (R-CzBR),
- report concerning sown area, yield and production (R-05sz)
as well as assessments and estimations by field experts,
- report on sown area and production of forage plants and other by the form of use (R-06),
as well as assessments and estimations by field experts. "Periodic assessment of crop condition"
Data sources include:
- report on agricultural crop condition according to the spring assessment (R-04),
„Production of main agricultural crops"
- preliminary estimation includes production of grassland hay, assessment of condition of Fodder maize crop (estimate of crops condition),
- pre-final estimation includes production of fodder maize,
- final estimation includes cereal straw production by species and forms of use, forage crops on arable land, and permanent meadows by direction of use (for forage, seeds, green fertilisers) and additional forage (catch crops and under-sowing, leaves from root crops, straw from pulses, cape of feed legumes, and sugar beet bagasse) as well as estimations and assessments by field experts.
The data source is the survey on yields of some agricultural crops (R-r-pw),
Estimation of forage crops in private agricultural holdings, carried out by CSO field experts, is additionally verified by the account of forage crops production by direction of use.

C2.7.2 *Level of detail*

03000 FORAGE PLANTS
03100 Fodder maize

03200 Fodder root crops (including forage beet)
03900 Other forage plants
- hay from legumes and other forage plants including grasses
- permanent grassland (meadow hay, green forage from grassland)
- by-products (catch crops and under-sowing, cape of feed legumes, leaves from root crops)

C2.7.3 Calculation procedure

The basic statistics concern the volume of global production. For maize, the available data concerns production consumption. For forage root plants, the available data concerns procurement and intra-unit consumption. For hay from legumes and other forage plants including grasses, the available data concerns intra-unit consumption and increase in inventory. For other forage plants, the available data concerns intra-unit consumption.

C2.7.4 Adjustments

Click here to enter text.

C2.7.5 Estimations

Estimations on the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department. The distribution of consumption production is estimated as follows: fodder maize, forage root plants, legumes and other forage plants including grasses (5% for loss, 95% for forage), meadows (10% for loss, 90% for forage), grassland, catch crops and under-sowing, cape of feed legumes (100% for forage). In order to distribute legumes and other forage plants including grasses, meadows, cape of feed legumes for loss and forage, their value is divided by 5, while their quantity is multiplied by 5.

C2.7.6 Numerical example

Forage plants (Fodder maize + Forage root crops + Legumes and other forage plants including grasses + Pastures + Meadows: the amount of hay calculated with a ratio x5 to obtain the equivalent of green forage)
According to the output balance sheet, the global production amounts to 123,209.00 thous. tonnes with the value of PLN 4,083,653.00 thous. The volume of loss is at the level of 9,140.97 thous. tonnes with the value of PLN 291,074.20 thous. Intra-unit

consumption for forage amounts to 112,097.94 thous. tonnes and is worth PLN 3,738,762.80 thous. Procurement amounts to 301.60 thous. tonnes with the value of PLN 6,305.00 thous. Increase in inventory is 1,668.50 thous. tonnes with the value of PLN 47,511.00 thous. The quantity of EAA forage plants production consists of: Intra-unit consumption for forage (112,097.94 thous. tonnes) + Procurement (301.60 thous. tonnes) + Increase in inventory (668.50 thous. tonnes) = 114,068.04 thous. tonnes = 114.068 mln tonnes. The value of EAA forage plants production: Intra-unit consumption for forage (PLN 3,738,762.80 thous.) + Procurement (PLN 6,305.00 thous.) + Increase in inventory (PLN 47,511.00 thous.) = PLN 3,792,578.80 thous. = PLN 3,792.579 mln. The price of EAA forage plants production: The value of EAA forage plants production PLN 3,792,578.80 thous. / The quantity of EAA forage plants production 114,068.04 thous. tonnes = PLN 33.25 per tonne.

C2.7.7 Subsidies and taxes on products

In the years in which subsidies were applied, the quantities referring to particular products were calculated on the basis of completed national envelope divided between particular products by sown area. Data on subsidies for the needs of I and II estimation were provided by the Ministry of Agriculture and Rural Development supervising the payer of subsidies i.e. the Agency for Restructuring and Modernisation of Agriculture (ARMA). Final data on completed subsidies for particular years is based on annual ARMA reports. In 2014, supplementary subsidies to sown area of forage plants were withdrawn. Additionally, subsidies to areas of forage plants on permanent grasslands (animal subsidies) and national payment to dehydrated forage were granted. In 2014, these payments were withdrawn.

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

Accounts for a given accounting year are final, however, any adjustments resulting from update/adjustment of source data are permitted.

C2.7.9 Unit values

Quantities, prices and values are provided according to the method.

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

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

03200 Fodder root crops (including forage beet)
-forage root plans (fodder beets, fodder carrot and cabbage, rutabaga, turnip and others);
03900 Other forage plants
-hay from legumes and other legumes for forage including grasses (clover, lucerne, sanfoin, serradella, trefoil, and others);
-permanent grassland (meadow hay, green forage from grassland)
- by-products (catch crops and under-sowing, cape of feed legumes, leaves from root plants)

C2.8 FRESH VEGETABLES

C2.8.1 Data sources

"Sown area" as above
Data sources constitute:
- the June agricultural survey (R-CzBR)
as well as assessments and estimations by field experts.
„Production of main agricultural crops" - the survey was carried out in agricultural holdings owned by legal persons, organisational units without a legal personality and natural persons - users of agricultural land. The subject of the survey concerns sown area, yield and production, and constitute:
- preliminary estimation - production of field vegetables and spring assessment of the production of vegetables grown under cover by species - based on the results of opinions of field and central horticultural experts as well as the results of reports from state farms, agricultural production cooperatives and companies,
- pre-final estimation - production of field vegetables by species,
- estimation and evaluation of horticultural experts at the voivodship level,
- final estimation - production of field vegetables by species, autumn production of vegetables grown under covers by species using the method of estimation by field and central horticultural experts and reports from state farms, agricultural production cooperatives and companies. The survey also includes the volume of loss in stored crop production. Data source of the report are:

- the report on the results of horticultural production (R-08) with Appendix No. 1: - the report on horticultural area of vegetables grown under covers, the data on the area of spring and autumn vegetable production. - as well as assessments and estimations by field experts.

C2.8.2 Level of detail

04100 Fresh vegetables
04110 Cauliflower
04120 Tomatoes
04190 Other fresh vegetables
-beetroot, -carrot, -cabbage, -cucumber, -onion,- mushrooms (champignons, oyster mushrooms, wine cap stropharia, shitake) - other vegetables

C2.8.3 Calculation procedure

The basic statistics concern the volume of fresh vegetables global production, which includes procurement, marketplace sales, own consumption, intra-unit-consumption.
Intra-unit consumption is distributed for loss, excluding cabbage which is distributed for loss and forage.

C2.8.4 Adjustments

Click here to enter text.

C2.8.5 Estimations

Estimations of the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department.

C2.8.6 Numerical example

Vegetables and horticultural products (cauliflower, tomato, onion, cabbage, carrot, beetroot, cucumbers, mushrooms, other vegetables, nursery plants, flowers and ornamental plants, plantations)
According to the output balance sheet, global production amounts to 5,852.40 thous. tonnes and is worth PLN 10,577,388.00 thous. The volume of loss is to 592.10 thous. tonnes and is worth PLN 560,328.95 thous. Intra-unit consumption for seeds is 0.0 thous. tonnes and is worth PLN 172.38 thous. Intra-unit consumption for

forage amounts to 17.80 thous. tonnes with the value of PLN 11,516.67 thous. Own consumptiopn are at the level of 1,525.30 thous. tonnes with the value of PLN 1,334,933.00 thous. Procurement amounts to 2,041.50 thous. tonnes with the value of PLN 2,740,278.00 thous. Marketplace sales amount to 1,675.70 thous. tonnes with the value of PLN 5,930,159.00 thous. The quantity of the production of EAA vegetables and horticultural products is composed of: Intr-unit consumption for forage (17.80 thous. tonnes) + Own consumption (1,525.30 thous. tonnes) + Procurement (2,041.50 thous. tonnes) + Marketplace sales (1,675.70 thous. tonnes) = 5,260.30 thous. tonnes = 5.2603 mln tonnes
The value of production of EAA vegetables and horticultural products is composed of: Intra-unit consumption for forage (PLN 11,516.67 thous.) + Own consumption (PLN 1,334,933.00 thous.) + Procurement (PLN 2,740,278.00 thous.) + Marketplace sales (PLN 5,930,159.00 thous.) = PLN 10,016,885.67 thous. = PLN 10,016,886 mln. The price of the EAA production of vegetables and horticultural products is: The value of the production of EAA vegetables and horticultural products PLN 10,016,885.67 thous. / The quantity the EAA production of vegetables and horticultural products 5,260.30 thous. tonnes = PLN 1,904.24 per tonne.

C2.8.7 *Subsidies and taxes on products*

In 2005-2007, tomato crops were subsidised. In 2014, de minimis payment was granted for growers of cabbage, onion and apples. In the account, it was proportionally divided according to the quantity of EAA production in 2014. Among vegetables, onion and cabbage were included.

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

Accounts for a given accounting year are final, however, any adjustments resulting from update/adjustment of source data are permitted.

C2.8.9 *Unit values*

Quantities, prices and values are provided according to the method.

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)*

04190 Other fresh vegetables

- beetroot, - carrot, -cabbage, -cucumber, - onion
- mushrooms (champignons, oyster mushroom, wine cap stropharia, shitake)
- other vegetables (leek, parsley, celery, radish, lettuce, string bean, green peas, Brussels sprout, asparagus)

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

C2.9.1 Data sources

"Sown area" as above
data on crop area of flowers and ornamental plants; field and under covers.
Data sources constitute:
- the June agricultural survey (R-CzBR)
as well as assessments and estimations by local experts.
„Production of main horticultural crops" - the survey was carried out in agricultural holdings owned by legal persons, organisational units without a legal personality and natural persons - users of agricultural land. The subject of the survey: - final estimation – the area of flowers under covers, the area of fruit trees and shrubs nurseries by species, using the method of estimation by field and central horticultural experts and reports from state farms, agricultural production cooperatives and companies.
Data source constitutes reports:
Appendix to report on the results of horticultural production (R-08) with the appendix containing data on the area used for spring and autumn flowers and ornamental plants grown under covers.

C2.9.2 Level of detail

04200 Plants and flowers
04210 Nursery plants
- nurseries of trees and shrubs
04220 Ornamental plants and flowers (including Christmas trees)
- flowers

C2.9.3 Calculation procedure

The basic statistics concern the quantity of trees and shrubs nurseries global production, which includes procurement and intra-unit consumption. The global production of flowers (in thous. square meters) includes the value and the quantity of procurement and marketplace sales. Intra-unit consumption of nursery plants is distributed as follows: 22% for loss and 78% for seeds. Flowers are distributed in 100% for loss.

C2.9.4 Adjustments

C2.9.5 Estimations

Estimations of the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department.

C2.9.6 Numerical example

NURSERY PRODUCTS
According to output balance sheet, global production amounts to 0.79 thous. tonnes with the value of PLN 2,430 thous.
Procurement amounts to 0.71 thous. tonnes and is worth PLN 2.209 thous.
Intra-unit consumption for seed is 0.06 thous. tonnes with the value of PLN 172.38 thous.
Intra-unit consumption for loss is at the level of 0.02 thous. tonnes with the value of PLN 48.62 thous.
The quantity of EAA nursery plants production is equal with the quantity of procurement - 0.71 thous. tonnes.
The value of EAA nursery plants production is equal with the value of procurement and is equal with the value of procurement - PLN 2,209 thous. = PLN 2.2 mln.
The price of EAA nursery plants production is: The value of EAA nursery plants production PLN 2,209 thous. / The quantity of EAA nursery plants production 0.71 thous. tonnes = PLN 3,095.24 per tonne.
FLOWERS AND ORNAMENTAL PLANTS
According to the output balance sheet, global production amounts to 6,969.4 thous. tonnes with the value of PLN 529,535 thous.
Procurement amounts to 5.84 thous. tonnes and is worth PLN 444 thous.
Marketplace sales is 6,963.56 thous. tonnes with the value of PLN 529,091 thous.
The quantity of EAA production is composed of: Procurement 5.84 thous. tonnes + Marketplace sales 6,963.56 thous. tonnes = 6,969.4 thous. tonnes.
The value of EAA production is composed of: Procurement PLN 444 thous. + Marketplace sales PLN 529,091 thous. = PLN 529,535 thous. = PLN 529.5 mln.
The price of EAA production is: The value of EAA flowers and ornamental plants production PLN 529,535 thous. / The quantity of

EAA production 6,969.4 thous. tonnes = PLN 75.98 per tonne.

C2.9.7 *Subsidies and taxes on products*

There are no subsidies and taxes on these products.

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

Click here to enter text.

C2.9.9 *Unit values*

Quantities, prices and values are provided according to the method.

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

No data available for calculation of Christmas trees production.

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

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

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C2.10 PLANTATIONS

C2.10.1 *Data sources*

No data

C2.10.2 *Level of detail*

No data

C2.10.3 *Calculation procedure*

No data

C2.10.4 *Adjustments*

No data

C2.10.5 Estimations

No data

C2.10.6 Numerical example

No data

C2.10.7 Subsidies and taxes on products

No data

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

No data

C2.10.9 Unit values

No data

C2.11 POTATOES (INCLUDING SEEDS)

C2.11.1 Data sources

„Sown area" – as above
Data sources include:
– the June agricultural survey (R-CzBR),
report concerning sown area, yield and production (R-05Sz)
"Periodic assessment of crop condition" – as above
Data sources include:
- report on agricultural crop condition according to the spring assessment (R-04),
evaluations and estimations by local experts as well as information from surveys carried out by the Institute of Geodesy and Cartography with the use of remote sensing, and methodological and implementation works carried out in cooperation with the CSO using satellite and computer technologies.
„Production of main agricultural crops" - as above
The subject of the survey is:
- provisional estimation, which includes the production of early potatoes,
- preliminary estimation, which covers the production of potatoes (according to the estimate of crops condition),
- pre-final estimation, which includes the production of potatoes.
The estimation is based on biometric measurements in selected private agricultural holdings (potatoes plantations) in combination with assessments of field and central agricultural experts, and

refers to the results of reports from state farms, agricultural production cooperatives and companies,
- final estimation, which covers potato production.
Data sources are the reports:
– the potato yield survey (R-r-z) - sample method for the sampled private agricultural holdings, 1% sample,
– the survey on selected agricultural crop production (R-r-pw)- sample method for the randomly selected agricultural holdings, 1% sample.
For potatoes the production intended for sales is surveyed, and the directions of use of the production are estimated: for planting, forage, own consumption) and the estimation of the volume of the projected losses during storage and the volume of inventory.

C2.11.2 Level of detail

05000 POTATOES (including seeds)
-seed-potatoes, -early edible potatoes, - late edible potatoes - industrial, -for forage

C2.11.3 Calculation procedure

The basic statistics concern the volume of global production of, respectively:
seed potatoes (procurement, intra-unit consumption)
early edible potatoes (procurement, marketplace sales, own consumption),
late edible potatoes (procurement, marketplace sales, own consumption),
industrial (procurement)
for forage (marketplace sales, intra-unit consumption, increase in inventory)
Seed-potatoes were distributed in 100% for seeds. For forage potatoes, the percentage distributed for forage is calculated from a ratio of the quantity of intra-unit consumption of total potatoes intended for forage to the quantity of intra-unit consumption of potatoes for forage. Losses constitute the remaining quantity.

C2.11.4 Adjustments

Click here to enter text.

C2.11.5 Estimations

Estimations of the volume of production and prices are carried out

on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department.

C2.11.6 Numerical example

Potatoes (seed-potatoes, early edible potatoes, late edible potatoes, industrial, for forage)
According to the output balance sheet, global production amounts to 7,424.70 thous. tonnes and is worth PLN 4,024,602.00 thousand. The volume of loss is 714.20 thous. tonnes of the value of PLN 153,553.16 thous. Intra-unit consumption production for seed amounts 762.50 thous. tonnes with the value of 712,175.00 thous. Intra-unit consumption for forage amounts to 1,559.90 thous. tonnes and is worth PLN 335,378.84 thous.
Own consumption amount to 1,202.00 thous. tonnes with the value of PLN 614,309.00 thous.
Procurement is at the level of 1,613.60 thous. tonnes and is worth PLN 625,908.00 thous. Marketplace sales amount to 1,448.00 thous. tonnes and is worth PLN 1,556,510.00 thous.
Increase in inventory is at the level of 124.50 thous. tonnes and is worth PLN 26,768.00 thous.
The quantity of EAA potato production is composed of: intra-unit consumption for forage (1,559.90 thous. tonnes) + Own consumtion (1,202.00 thous. tonnes)+ Procurement (1,613.60 thous. tonnes) + Marketplace sales (1,448.00 thous. tonnes) + Increase in inventory (124.50 thous. tonnes) = 5,948.00 thous. tonnes = 5.948 milion tonnes
The value of EAA potato production is composed of: intra-unit consumption use for forage (PLN 335,378.84 thous.) + Own consumtion (PLN 614,309.00 thous.)+ Procurement (PLN 625,908.00 thous.) + Marketplace sales (PLN 1,556,510.00 thous.) + Increase in inventory (PLN 26,768.00 thous.)= PLN 3,158,873.84 thous. = PLN 3,158.874 mln.
The value of EAA potato production PLN 3,158,873.84 thous. / The quantity of EAA potato production 5,948.00 thous. tonnes = PLN 531.08 per tonne.

C2.11.7 Subsidies and taxes on products

In the years 2005-2013, starch potatoes were subsidised.
In 2014, these subsidies were withdrawn.

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

Click here to enter text.

C2.11.9 Unit values

Quantities, prices and values are provided according to the method.

C2.12 FRUITS (TOTAL, CODE 06000)

C2.12.1 Data sources

"Sown area" as above
Data sources include:
- the June agricultural survey (R-CzBR),
"Periodic assessment of crop condition" as above
The survey are also includes opinions concerning the flowering time of fruit-bearing trees.
„Production of main agricultural crops" as above. The survey was carried out in agricultural holdings owned by legal persons, organisational units without a legal personality and natural persons - users of agricultural land. The objective of the survey is to provide updated information on fruit trees plantations by species of fruit trees and shrubs, including planting of trees and shrubs and grubbing-up as well as an area of fruit trees and shrubs, sown area, production of horticultural crops at the stage of projections (preliminary estimation), pre-final estimation and production results as well as assessment of the quality of production. The subjective scope of the survey includes:
- preliminary estimation includes spring assessment of the production of particular species of fruits of berry trees and shrubs on the basis of the opinions of field and central agricultural experts, and the results of reports from state farms, agricultural production cooperatives and companies,
- pre-final estimation refers to the production of particular species of fruits of berry trees and shrubs - estimation using opinions of horticultural field and central experts at voivodship and central level
- final estimation includes fruit production by species, berry fruits production by species, assessment of grubbing-up and planting of fruit trees and shrubs with the method of estimations of horticultural field and central experts in relation with the results of reports from state farms, agricultural production cooperatives and companies. The survey also includes losses in crop production. Data source constitutes reports: R-08 - the report on the results of horticultural production

C2.12.2 Level of detail

06000 FRUITS
06100 Fresh fruit
06110 Dessert apples
06120 Dessert pears
06130 Peaches
06190 Other fresh fruit
-plums,- sweet cherries, - cherries, - strawberries, - other fruits

C2.12.3 Calculation procedure

The basic statistics concern the value of global production for particular fruits, and include procurement, marketplace sales, own consumption and intra-unit consumption. Data on the distribution of intra-unit consumption is provided by the CSO. The distribution of intra-unit consumption for peaches and other fruits is estimated and according to the estimate 100% is distributed for loss.

C2.12.4 Adjustments

Click here to enter text.

C2.12.5 Estimations

Estimations of the volume of production and prices are carried out on the basis of output data for 9 months as well as estimations of the volume of production performed by IAFE-NRI experts at the Market Research Department. The distribution of intra-unit consumption for peaches and other fruits is estimated and according to the estimate 100% is distributed for loss.

C2.12.6 Numerical example

Fruits (dessert apples, dessert pears, peaches, plums, sweet cherries, cherries, strawberries, other fruits)
According to the output balance sheet, global production amounts to 4,179.00 thous. tonnes and is worth PLN 4,770,142.40 thous. The volume of loss is 421.50 thous. tonnes with the value of PLN 425,826.40 thous. Own consumption constitute 425.10 thous. tonnes with the value of PLN 474,553.00 thous. Procurement amounts to 2,875.10 thous. tonnes with the value of PLN 2,704,475.00 thous. Marketplace sales amount to 457.30 thous. tonnes and is worth PLN 1,165,288.00 thous.
The quantity of EAA fruit production is composed of: intra-unit consumption for forage (1559.90 thous. tonnes) + Own consumption (1202.00 thous. tonnes) + Procurement (1613.60

thous. tonnes) + Marketplace sales (1448.00 thous. tonnes) + Increase in inventory (124.50 thous. tonnes) = 3757,50 thous. tonnes = 3.7575 mln tonnes
The value of EAA fruit production is composed of: Intra-unit consumption for forage (PLN 335,378.84 thous. +
Own consumption (PLN 614309.00 thous.) + Procurement (PLN 625,908.00 thous.) + Marketplace sales (PLN 1,556,510.00 thous.) = PLN 4,344,316,00 thous. = PLN 4 344.316 mln
The price of EAA fruit production is:
The value of EAA fruit production PLN 4,344,316.00 thous./ The value of EAA fruit production 3757.50 thous. tonnes = PLN 1,156.17 per tonne.

C2.12.7 Subsidies and taxes on products

In the years 2004-2011 basic subsidy was granted also for walnut and hazel nuts which are included under 06190 Other fresh fruit. In addition, since 2005 other soft fruits are subsidised. In 2015, de minimis payment was granted for blackcurrant and cherry growers.

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

Click here to enter text.

C2.12.9 Unit values

Quantities, prices and values are provided according to the method.

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)

06190 Other fresh fruit
-plums,- sweet cherries, - cherries, - strawberries, other fruits (raspberry, redcurrant, gooseberry, nuts and other fruits excluding forest fruits – chokeberry, highbush blueberry, vines)
Other items are not covered in Poland.

C2.13 WINE

C2.13.1 Data sources

No data

C2.13.2 Level of detail

No data

C2.13.3 Calculation procedure

No data

C2.13.4 Adjustments

No data

C2.13.5 Estimations

No data

C2.13.6 Numerical example

No data

C2.13.7 Subsidies and taxes on products

No data

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

No data

C2.13.9 Unit values

No data

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.

No data

C2.14 OLIVE OIL

C2.14.1 Data sources

No data

C2.14.2 Level of detail

No data

C2.14.3 Calculation procedure

No data

C2.14.4 Adjustments

No data

C2.14.5 Estimations

No data

C2.14.6 Numerical example

No data

C2.14.7 Subsidies and taxes on products

No data

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

No data

C2.14.9 Unit values

No data

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

No data

C2.15 OTHER CROP PRODUCTS

C2.15.1 Data sources

"Sown area"
-leguminous crops and other crops for seeds, wicker (R-CzBR),
- report on sown area and production of forage plants and other by the form of use (R-06),
- report concerning sown area, yield and production (R-05sz)
as well as assessments and estimations by field experts.
"Periodic assessment of crop conditions"
- report on agricultural crop condition according to spring assessment (R-04) as well as assessments and estimations by local

experts.

C2.15.2 Level of detail

09000 OTHER CROP PRODUCTS
09100 Vegetable materials used primarily for plaiting
-wickers
09200 Seeds
- clover seed, - seradella seeds, -seed of other legumes including grasses, - seeds of gardening plants, - seeds of root plants
09900 Other crop products: others
- dried crop products, - others (poppy heads)

C2.15.3 Calculation procedure

The basic statistics concern the value of global production for wickers, which includes procurement and marketplace sales. Values of clover seeds, seeds of other legumes including grasses, and seeds of gardening plants are included in procurement and marketplace sales. For serradella seeds – only intra-unit consumption. For root seeds – procurement and increase in inventory. Distribution of intra-unit consumption for wickers, root plant seeds, seeds of gardening plants: 100% for loss. For clover seeds, seradella seeds and seeds of other legumes including grasses: 5% for loss and 95% for seeds.

C2.15.4 Adjustments

Click here to enter text.

C2.15.5 Estimations

Distribution of intra-unit consumption is estimated.

C2.15.6 Numerical example

Other crop products (wickers, clover seeds, serradella seeds, seeds of other legumes including grasses, seeds of gardening plants, seeds of root plants, dried crop products, others: poppy heads)
According to the output balance sheet, global production amounts to 28.90 thous. tonnes with the value of PLN 323,869.00 thous.
The volume of loss is 0.00 thous. tonnes with the value of PLN 9,511.95 thous.
Seeds constitute 0.00 thous. tonnes, with the value of PLN 177,098.05 thous.
Procurement amounts to 0.30 thous. tonnes and is worth PLN 90,230.00 thous.

Marketplace sales is at the level of 28.60 thous. tonnes and is worth PLN 34,606.00 thous.
Increase in inventory is worth PLN 12,423.00 thous.
The quantity of EAA production of Other crop products is composed of:
Procurement (0.30 thous. tonnes) + Marketplace sales (28.60 thous. tonnes) = 28.90 thous. tonnes = 0.0289 mln tonnes
The value of EAA production of Other crop products is composed of:
Procurement (PLN 90,230.00 thous.) + Marketplace sales (PLN 34,606.00 thous.) + Increase in inventory (PLN 12,423.00 thous.) = PLN 137,259.00 thous. = PLN 137.259 thous.
The price of EAA production of Other crop products is: The value of EAA production of Other crop products PLN 137,259.00 thous. / The quantity of EAA production of Other crop products 28.90 thous. tonnes = PLN 4,749.45 per tonne.

C2.15.7 Subsidies and taxes on products

In the years 2005-2009, energy willow and thornless rose were subsidised.

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

Quantities, prices and values are provided according to the method.

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

09200 Seeds
-clover seeds, - serradella seeds, - seeds of other legumes including grasses, - seeds of gardening plants, - seeds of root plants.

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

09900 Other crop products: others
- dried crop products, - others (poppy heads)

C2.16 CATTLE (INCLUDING CALVES)

C2.16.1 Data sources

Data concerning cattle and calves comes from the statistical survey *"The livestock and production of cattle and other animal species (excluding pigs)".*
The survey covers agricultural holdings of legal entities, organizational units without legal personality and natural persons dealing with cattle breading, breading activities, rearing and reproduction of livestock, as well as with obtaining, collecting, storing and delivering bull semen, running slaughterhouses and other entities carrying out activity connected with slaughter.
The subjective scope includes:
- the number of cattle by species, the structure of the animal herd by sex, age and direction of use, along with the elements of cattle herd turnover,
- the direction of the distribution of the obtained production of cattle and calves for slaughter, taking into consideration the direct sale from agricultural holdings and meat consumption in households including the agricultural holding user,
- projections regarding the supply of adult cattle and calves,
- information concerning milkiness of cows,
- information concerning the volume of industrial slaughter of cattle by herd structure groups,
- animals entered into the herd book by species and sex, the evaluation of cattle use value, the evaluation and selection of bulls,
- insemination of cows and heifers.
The sources of data are the following reports:
- R-CzBR – as above.
- the report on the livestock of cattle, sheep, goats, horses and poultry (R-09A), as well as animal production (a full method for agricultural holdings excluding natural persons)
- the survey on the number of cattle, sheep and poultry, and the animal production (R-KSRA) (a sample method for randomly selected individual agricultural holdings, a sample of 2%),
- the report on the volume of livestock slaughter (R-09U) - a full method,
- the report of the Ministry of Agriculture and Rural Development -– the report on the insemination of cows and heifers (RRW-17) - a full method,
- evaluations by voivodship experts,
- CSO's own estimates,
- information from the Polish Federation of Cattle Breeders and Dairy Farmers concerning pedigree breeding,
- microdata concerning the cattle register maintained by the Agency

for Restructuring and Modernisation of Agriculture – from the Animal Identification and Registration System; microdata concerning the register of the labelled livestock, such as cattle:
- data concerning the owner of animals: the name and surname, place of residence and address, or the name, seat and address, Personal identification number (PESEL), the business register number (REGON);
– data concerning the number of cattle.
For each owner of cattle – cattle in total, including:
– male calves aged below 1 year,
– female calves aged below 1 year,
– males aged 1-2 years,
– females aged of 1-2 years,
– males aged 2 years and more,
– females aged 2 years and more.
Level of detail
Animal groups distinguished in the calculations include:
- Cows: dairy and suckling cows
- Calves aged below 1 year: for slaughter, heifers for further breeding, bulls for further breeding
- Other cattle 1-year-old and older: bulls, oxen, porkers; heifers and heifers for slaughter

C2.16.2 Calculation procedure

Calculations of the cattle production values comprise determining changes to the production volumes of cows and other cattle. The volume of cows production is determined on the basis of the difference between the initial and final status, as well as the adopted normative average weight of an animal (450 kg). Then, based on the change in the herd size and in the average price, the growth in the animal production of cows in the basic herd is determined.

Herd culling stands for the quantity determined as the initial status / the normative utilisation period of a cow (6 years) x an average weight of a cow for slaughter in procurement, calculated on the basis of the weight of purchased animals by the number of purchased animals. The culling price corresponds to the value of cows purchased for slaughter / the weight of cows for slaughter.

The quantity of herd renewal is equal to the quantity of culling. The culling value = the quantity of culling x the renewal price. The renewal price = the price of the cow's initial status – the price of the cow for slaughter in procurement.

The quantity of "Sales outside agriculture" corresponds to [the quantity of "Procurement+Marketplace sales+procurement of livestock for exports" - the "herd culling" quantity]

The value of "Sales outside agriculture" corresponds the quantity "Sales outside agriculture" x the price of "Sales outside agriculture"

The price of "Sales outside agriculture": [[the quantity of "Sales outside agriculture" x the price of "Procurement+Marketplace sales+procurement of livestock for exports"] - [the quantity of "Imports of livestock" x the price of "Imports of livestock"]]
/
[the quantity of "Sales outside agriculture" - the quantity "Imports of livestock"]

The herd growth for a given group of animals - the quantity calculated through dividing the value by an average price (both values from the CSO's surveys) - the value is the component of the gross investment
The procurement of cattle for exports (Livestock) - the quantity calculated through dividing the value by an average price (both values from the CSO's surveys)
The imports of cattle (Livestock) - the quantity calculated through dividing the value by an average price (both values from the CSO's

surveys)
Cows for slaughter in procurement - the quantity calculated through dividing the value by an average price (both values from the CSO's surveys)

own consumption - total beef and veal (prices, increase, Other cattle)

This value is adjusted by imports of livestock, quantity x price

The value of EEA cattle production = the value of "Increase" for Cows + the value of "Increase" for other cattle + the value of "Herd culling" - the value of "Imports of livestock" + the value of "Own consumption" + the value of "Sales outside agriculture" + the value of "Herd renewal"

C2.16.3 Adjustments

Click here to enter text.

C2.16.4 Estimations

Click here to enter text.

C2.16.5 Numerical example

A change in the volume of Cows production:
The herd growth for "Cows" in mln PLN = (The final status: 1081.34 thous. tonnes x PLN 5020.32 per tonne/1000 = 5428.65) – (The initial status 1098.86 thous. tonnes x PLN 5020.32 per tonne/1000 = 5516.60) = PLN -87.95 mln
The herd growth in thous. tonnes = 1081.34 thous. tonnes - - 1098.86 thous. tonnes = -17.52 thous. tonnes
The initial status: 2441.9 thous. heads x 450kg/head / 1000 = 1098.86 thous. tonnes
The final status: 2402.97 thous. heads x 450kg/head / 1000 = 1081.34 thous. tonnes
Herd growth in heads = 2402.97 thous. heads - 2441.9 thous. heads = -38.93 thous. heads
Verifying the herd growth in heads: - 87 953 herd growth in thous. PLN/ 2261 the price in PLN per head = - 38.90 thous. heads
The price of the herd growth in PLN per tonne: - 87 953 the herd growth in thous. PLN / (The final status 1081.34 thous. tonnes - The initial status: 1098,86 thous. tonnes) = PLN 5020,32 per tonne

The herd growth for "Other cattle" in mln PLN = (The herd growth for "Calves aged below 1 year": PLN 44506 thous. + Herd growth for "Other cattle 1-year-old and older" PLN 119252 thous.)/ Increase for "Other cattle" 34.22 thous. tonnes / 1000 = PLN 163.76 mln

The increase for "Other cattle" in thous. tonnes:
Other cattle – the status at the beginning of the year in thous. tonnes: (Calves aged below 1 year: 1408.60 thous. heads x weight of an animal 190 kg/head) + (Young cattle aged 1-2: 1371.6 thous. heads x weight of a head 405 kg/head) + (Bulls, oxen, porkers: 149.4 thous. heads x weight of a head 540.8 kg/head) + (Heifers: 218 thous. heads x weight of a head 425 kg/head) = 996,58 thous. tonnes.
Other cattle – the status at the beginning of the year in thous. tonnes: (Calves aged below 1 year: 1450.00 thous. heads x weight of a head 190 kg/head) + (Young cattle aged 1-2: 1444.87 thous. heads x weight of a head 405 kg/head) + (Bulls, oxen, porkers: 138.93 thous. heads x weight of a head 540.8 kg/head) + (Heifers: 223.51 thous. heads x weight of a head 425 kg/head) = 1030,80 thous. tonnes
The increase for other cattle = 1030.80 thous. tonnes - 996.58 thous. tonnes = 34.22 thous. tonnes
Herd culling in mln PLN = Herd culling in mln PLN 216.52 x cows for slaughter in procurement in PLN per tonne 4513.87/1000 = PLN

977.33 mln

Herd culling in mln tonnes = (The initial status in thousands of animals (2441,90/ (the average period of animal use in years: 6) x Cows for slaughter in procurement in kg per head 532.01))/1000 = 216,52 mln tonnes
Herd renewal in mln PLN = Herd renewal in mln tonnes 216.52 x (The price of the herd growth in PLN per tonne PLN 5020.32 per tonne - The price of a cow for slaughter in procurement 4513.87)/1000 = PLN 109.66 mln
Herd renewal in mln tonnes = Herd culling in mln tonnes = 216,52 mln tonnes

The value of Sales outside agriculture = The quantity of Sales outside agriculture 564.77 thous. tonnes x ((Sales outside agriculture in thous. tonnes 564.77 x The weighted average price (Procurement + Sales in marketplaces + procurement of livestock for exports): PLN 6152.71 per tonne - (The quantity imports of livestock 9.42 thous. tonnes x The price PLN 9740.60 per tonne)) / (The quantity of Sales outside agriculture 564.77 thous. tonnes - The quantity of imports of livestock 9.42 thous. tonnes) = PLN 3440.48 mln
The quantity of Sales outside agriculture = (total of the quantity in mln tonnes Procurement PLN 690.10 mln + Sales in marketplaces PLN 89.20 mln + Procurement of livestock for exports PLN 1.99 mln) - the quantity in mln tonnes of herd culling 216.52 = 564.77 mln tonnes.

The value of own consumption = own consumption of Beef 295.07 mln tonnes + self-supplies of Veal 48.35 mln = PLN 343.42 mln
The quantity of own consumption = own consumption of Beef 50 thous. tonnes + own consumption of Veal 5 thous. tonnes = 55 thous. tonnes

EAA VALUE OF CATTLE:
The herd growth of Cows: PLN -87.95 mln + The herd growth of Other cattle: PLN 163.76 mln + Self-supplies: PLN 343 mln - The imports of livestock: PLN 91.79 mln + Herd culling PLN 977.33 mln + Herd renewal PLN 109.66 mln + Sales outside agriculture 3440.48 = PLN 4854.91 mln

EAA QUANTITY OF CATTLE:
The herd growth of Cows: -17.52 thous. tonnes + Herd growth of Other cattle: 34,22 thous. + Self-supplies 55 thous. tonnes - Imports of livestock 9.42 thous. tonnes + Herd culling 216.52 thous. tonnes + Sales outside agriculture 564.77 thous. tonnes = 843.56 thous tonnes

EAA PRICE OF CATTLE:
EAA value of cattle: (PLN 4854.91 mln / EAA quantity of cattle: 843.56 thous. tonnes) /1000 = PLN 5755.24 per tonne

C2.16.6 Subsidies and taxes on products

Since 2010 the subsidies to cows have been awarded.

C2.16.7 Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts

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C2.16.8 Unit values

Quantities, prices and values are given in accordance with the method.

C2.16.9 Please specify the method on the basis of which cattle production and its components have been calculated.

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C2.17 PIGS

C2.17.1 Data sources

Data concerning pigs comes from the statistical survey *"The livestock and production of pigs".*
The survey includes agricultural holdings of legal entities, organizational units without legal personality and natural persons dealing with pigs breeding, breeding activities, rearing and reproduction of pigs, as well as with obtaining, collecting, storing and delivering boar semen, running slaughterhouses and other entities carrying out activity connected with slaughter.
The subjective scope includes:
- the number of pigs by weight, sex and direction of use, along with the elements of cattle herd turnover,
- estimates concerning the production of animals for slaughter and pork,
- the estimate of the direction of the distribution of the obtained production of pigs for slaughter, taking into consideration the direct sales from agricultural holdings and meat consumption in households including the agricultural holding user,
- projections of supply of pigs for slaughter,
- information concerning milkiness of cows,
- information concerning the volume of industrial slaughter of pigs (of live weight up to 50 kg and other pigs), including the volume of pig slaughter carried out on orders and slaughter in agricultural holdings,
- information concerning the number of sows entered into herd books,
- the number of semen portions of boars introduced to the turnover.
The sources of data include the following reports:
- the report on the livestock of pigs and the production of pigs for slaughter (R-09B) -a full method for agricultural holdings without natural persons,
- the survey on the livestock of pigs and the production of pigs for slaughter (R-KSRB) –a sample method for randomly selected individual agricultural holdings, a sample of 2%,
- the report on the volume of slaughter of farm animals (R-09U) - a full method,
- the report of the Ministry of Agriculture and Rural Development - RRW-18 – the report on the number of boar seamen portions introduced to the turnover (a full method),
- evaluations by voivodship experts,
- the CSO's own estimates,
- microdata concerning the register of pigs maintained by the Agency for Restructuring and Modernisation of Agriculture - from the Animal Identification and Registration System.

C2.17.2 Level of detail

Animal groups distinguished in the calculations include:
- sows (pregnant and other)
- other pigs (pigs in total – sows)
  - piglets of the weight up to 20 kg
  - weaners of the weight up to 20 to 50 kg
  - pigs for slaughter of the weight 50 kg and more
  - boars and breeding boars

C2.17.3 Calculation procedure

Click here to enter text.

C2.17.4 Adjustments

Click here to enter text.

C2.17.5 Estimations

Click here to enter text.

C2.17.6 Numerical example

A change in the volume of Pigs production:
The herd growth of "Sows" in mln PLN = (The final status: 109.97 thous. tonnes - The initial status: 109.84 thous. tonnes x PLN -12 238.33 per tonne/1000 = PLN -1.672 mln
The herd growth in thous. tonnes = 109.97 thous. tonnes - - 109.84 thous. tonnes = -0.14 thous. tonnes
The initial status: 955.10 thous. heads x 115kg/ head / 1000 = 109.84 thous. tonnes
The final status: 956.29 thous. heads x 115kg/ head/ 1000 = 109.97 thous. tonnes
The herd growth in heads = 956.29 thous. heads - 955.10 thous. heads = -1.19 thous. heads
The price of the herd growth in PLN per tonne: - 1 672 the herd growth in thous. PLN/ (The final status 109.9 thous. tonnes - The initial status: 109.84 thous. tonnes) = PLN -12 238.33 per tonne

The herd growth of "Other pigs" in mln PLN = (The growth of "Pigs": PLN 117055 thous. - The growth "Sows of the weight 50 kg and more": PLN - 1672 thous. / 1000 = PLN 118.73 mln

The growth "Other pigs" in thous. tonnes:
The growth in thous. tonnes: ((Piglets of the weight up to 20 kg: 2833.99 thous. heads at the end of the year - 2892.30 thous. heads at the beginning of the year) x the weight of the head 11 kg/head) + ((Weaners of the weight up to 20 to 50 kg: 3149.46 thous. heads at the end of the year - 3084.70 thous. heads at the beginning of the year) x weight of a head 35kg/head) + ((Pigs for slaughter of the weight of 50 kg and more: 4307.57 thous. heads at the end of the year - 4040.00 thous. heads at the beginning of the year) x the weight of a head 87.6 kg/head) + ((Boars and breeding boars: 18.34 thous. heads at the end of the year - 22.30 thous. heads at the beginning of the year) x the weight of a head 200 kg/head) = 24,27 thous. tonnes
The price for the growth of "Other pigs" in PLN per tonne: (The herd growth of "Other pigs" PLN 118.73 mln / 24.27 thous. tonnes) x 1000 = PLN 4892.32 per tonne

Herd culling in mln PLN = Herd culling in mln PLN 68.39 x Sows for slaughter in procurement in PLN per tonne 3256.32/1000 = PLN 222.71 mln

Herd culling in mln tonnes = ((The initial status in thous. heads: 955.10/the average period of animal use in years: 3) x Sows for slaughter in procurement in kg per head 214.82))/1000 = 68.39

mln tonnes
Herd renewal in mln tonnes = Herd culling in mln tonnes = 216,52 mln tonnes
Herd renewal in mln PLN = Herd renewal in mln tonnes 68.39 x (The price of the herd growth PLN 12,238.33 per tonne - Sows for slaughter in procurement 3256.32)/1000 = PLN 1059.72 mln

The value of Sales outside agriculture = The quantity of Sales outside agriculture 2172.41 thous. tonnes x ((Sales outside agriculture in thous. tonnes 2172.41 x The weighted average price (Procurement + Sales in marketplaces + procurement of livestock for exports): PLN 4825.59 per tonne - (The quantity of imports of livestock 6.36 thous. tonnes x The price PLN 7187.15 per tonne)) / (The quantity of Sales outside agriculture 2172.41 thous. tonnes - The quantity imports of livestock 6.36 thous. tonnes) = PLN 10468.09 mln

The quantity Sales outside agriculture = (the total of the quantity in thous. tonnes Procurement 2203.80 + Sales in marketplaces 37.00 + Procurement of livestock for exports 0.00) - the quantity in thous. tonnes of herd culling 216.52 = 2172.41 thous. tonnes.

The value of own consumption = (own consumption 70.00 thous. tonnes x the price of own consumption PLN 4794.91 per tonne) = PLN 335.64 mln

EAA VALUE OF PIGS:
The herd growth of Sows: -PLN 1.67 mln + The herd growth of Other pigs: PLN 118.73 mln + own consumption: PLN 335.64 mln - The imports of livestock: PLN 45.70 mln + Herd culling PLN 222.71 mln + Herd renewal PLN 1059.72 mln + Sales outside agriculture 10,038.08 = PLN 10,038.08 mln

EAA QUANTITY OF PIGS:
The herd growth of Sows: 0.14 thous. tonnes + The herd growth of Other pigs: 24,27 thous. + own consumption 70 thous. tonnes – Imports of livestock 6.36 thous. tonnes + Herd culling 68,.9 thous. tonnes + Sales outside agriculture 2172.41 thous. tonnes = 2328.85 thous. tonnes

EAA PRICE OF PIGS:
EAA value of Pigs: (PLN 10 038.08 mln / EEA quantity of Pigs: 2328.85 thous. tonnes) /1000 = PLN 4310.31 per tonne

C2.17.7 Subsidies and taxes on products

Lack of subsidies and taxes

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

Click here to enter text.

C2.17.9 Unit values

Quantities, prices and values are given in accordance with the method.

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

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C2.18 POULTRY

C2.18.1 Data sources

Data concerning poultry comes from the statistical survey *"The livestock and production of cattle and other animal species (excluding pigs)".*
The survey covers agricultural holdings of legal entities, organizational units without legal personality and natural persons dealing with poultry breeding, and carrying out activity connected with the hatching of poultry and slaughter.
The subjective scope includes:
- the number of poultry by species,
- estimates concerning the production of poultry for slaughter,
- directions of the distribution of the obtained production of poultry for slaughter, taking into consideration the direct sales from agricultural holdings and meat consumption in households including the agricultural holding user,
- the volume of poultry hatchings and the directions of use,
- information on lay,
- information on the volume of industrial slaughter of poultry, including the volume of slaughter performed on orders and slaughter in agricultural holdings,

The sources of data include the following reports:
- R-09A, R-KSRA, R-09U – as above
- report on poultry hatches (R-09W) –a full method,
- evaluations by voivodship experts,
- the CSO's own estimates.

C2.18.2 Level of detail

11500 Poultry
Poultry groups distinguished in the calculations include:
hens, geese, turkeys, ducks and other poultry

C2.18.3 Calculation procedure

The calculation of the value of poultry production is based on the difference between the initial and final status, and the adopted normative average weight of poultry (1.5kg). Then, on the basis of the change in the herd size and the average price, the growth in poultry production is determined.
The procurement of poultry for exports – the quantity calculated on the basis of weight in kg of the purchased poultry for exports, the value of the exported poultry also based on the CSO's surveys.
The imports of poultry (livestock) - the quantity calculated on the basis of the weight in kg of the imported poultry, the value of the imported poultry also based on the CSO's surveys. The price calculated on the basis of the quantity and value of the imported poultry.
The procurement, own consumption and sales in marketplaces concern poultry for slaughter. Data based on the CSO's surveys.
The value of EAA production of poultry = the value of "poultry growth" +the value of "own consumption" + the value of "procurement" of the poultry for slaughter + the value of "Sales in marketplaces" of poultry for slaughter + the value of "procurement for exports" of livestock – the value of "imports of livestock"

C2.18.4 Adjustments

Click here to enter text.

C2.18.5 Estimations

Click here to enter text.

C2.18.6 Numerical example

A change in the volume of Poultry production:
The herd growth of "Poultry" in thous. tonnes = (The final status: 199.63 thous. tonnes - The initial status: 193.68 thous. tonnes) = 5.95 thous. tonnes
The herd growth of "Poultry" in mln PLN = (The herd growth of "Poultry": 5.95 in thous. tonnes x PLN 7333.33 per tonne = PLN 43.61 mln
The value of own consumption = (own consumption 120.00 thous. tonnes x the price own consumption PLN 4055.46 per tonne)/1000 = PLN 486.66 mln
The volume of Procurement 2504.50 thous. tonnes at the value PLN 10221.18 mln
The volume of Sales in marketplaces 44.80 thous. tonnes at the value PLN 254.91 mln
The volume of Procurement of livestock for exports 24.07 thous. tonnes at the value PLN 281.29 mln
The volume of Imports of livestock 3.41 thous. tonnes at the value PLN 233.29 mln.

EAA VALUE OF POULTRY:
The herd growth of Poultry: PLN 43.61 mln + Self-supplies: PLN 486.66 mln + Procurement PLN 10221.18 mln + Sales in marketplaces PLN 254.91mln + Procurement of livestock for exports PLN 281.29 mln - Imports of livestock: PLN 233.29 mln = PLN 11 054.35 mln

EAA QUANTITY OF POULTRY:
The herd growth: 5.95 thous. tonnes + own consumption 120.00 thous. tonnes + Procurement: 2504.50 thous. tonnes + Sales in marketplaces 44.80 thous. tonnes + Procurement of livestock for exports 24.07 thous. tonnes - imports of livestock 3.41 thous. tonnes = 2695.90 thous. tonnes

EAA PRICE OF POULTRY:
EAA value of Poultry: (PLN 11054.35 mln / EAA quantity of Poultry: 2695.90 thous. tonnes) /1000 = PLN 4100.43 per tonne

C2.18.7 Subsidies and taxes on products

Lack of subsidies and taxes.

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

C2.18.9 *Unit values*

Quantities, prices and values are given in accordance with the method.

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

Click here to enter text.

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

Click here to enter text.

C2.19 SHEEP AND GOATS

C2.19.1 Data sources

Data concerning sheep and goats comes from the statistical survey *"The livestock and production of cattle and other animal species (excluding pigs)"* as above.
The survey includes agricultural holdings of legal entities, organizational units without legal personality and natural persons dealing with sheep and goat breading, breading activities, rearing and reproduction of livestock, as well as running slaughterhouses and other entities carrying out activity connected with slaughter.
The subjective scope includes:
- the number of sheep and goats by species, structure of the animal herd by sex, age and direction of use, along with the elements of sheep herd turnover,
- estimates concerning the production of sheep and goats for slaughter, milk (cow, sheep, goat), wool,
- projections of sheep supply,
- information on sheep wool production,
- information on the volume of industrial slaughter of sheep and goats, including the volume of slaughter performed on orders and slaughter in agricultural holdings,
- animals entered into herd book by species and sex,

The sources of data include the following reports:
- R-CzBR, R-09A, R-KSRA, R-09U – as above,
- evaluations by voivodship experts,
- the CSO's own estimates,
- microdata concerning the register of sheep and goats maintained by the Agency for Restructuring and Modernisation of Agriculture - from the Animal Identification and Registration System;

microdata concerning the register of the labelled livestock, such as sheep and goats:
- data concerning the owner of animals: the name and surname, place of residence and address, or the name, seat and address, Personal identification number (PESEL), the business register number (REGON);
– data concerning the number sheep and goats.

For each owner of sheep – sheep in total, including:
– lambs aged below 1 year,
– sows in total (i.e. females which have had offspring).

For each owner of goats – goats in total, including females aged below 1 year.

C2.19.2 Level of detail

11400 Sheep and goats
Animal groups distinguished in the calculations include:
sheep (ewes and other sheep)
goats and other sheep and goats

C2.19.3 Calculation procedure

Calculations concerning the value of sheep and goats production comprise determining the changes in the volume of ewes and other sheep production. Determining the volume of goats and other sheep and goats production. In all cases this process is based on the difference of the initial and final status, as well as the adopted normative average weight (an ewe 40 kg, other sheep and goats 30 kg). Then, on the basis of the change in the herd size and the average price of ewes/other sheep and goats, a production growth of the basic herd of individual animals is determined. In the case of goats, the price of other sheep is given. The item "other sheep and goats" represents the total value of other sheep and goats.
Herd culling is the quantity of the initial status of ewes/the normative period of ewe use 6 years* an average weight of a ewe for slaughter in procurement * an average price of a ewe for slaughter in procurement calculated as 0.75 of the average purchase price and the sales in marketplaces of sheep and goats.
The quantity of herd renewal is equal to the quantity of culling. The value of renewal is the quantity of culling x the price of herd renewal. The price of herd renewal is the price of the initial status of ewes minus the price of a ewe for slaughter in procurement.
The quantity of "Sales outside agriculture" is the quantity of "Procurement+Sales in marketplaces+Procurement of livestock for exports" - the quantity of "herd culling"]
The value of "Sales outside agriculture" is the quantity of "Sales outside agriculture" x the price of "Sales outside agriculture"
The price of "Sales outside agriculture": [[the quantity of "Sales outside agriculture" x the price of "Procurement+Sales in marketplaces+procurement of livestock for exports"] - [the quantity of "Imports of livestock" x the price of "Imports of livestock"]]
/
[the quantity of "Sales outside agriculture" - the quantity of "Imports of livestock"]
The purchase of sheep and goats for exports (Livestock) and Imports do not exist.
The EAA value of sheep and goats production = the herd growth of ewes + the herd grows of other sheep and goats + the value of herd culling - the value of imports + the value of own consumption + the value of sales outside agriculture + the value of herd renewal.

C2.19.4 Adjustments

Click here to enter text.

C2.19.5 Estimations

Click here to enter text.

C2.19.6 Numerical example

A change in the volume of Sheep and Goats production:
The herd growth of "Ewes" in mln PLN = (The final status: 5.37 thous. tonnes - The initial status: 5.69 thous. tonnes x PLN -16 050.00 per tonne/1000 = PLN -5.20 mln
The herd growth in thous. tonnes = 5.37 thous. tonnes - - 5.69 thous. tonnes = -0.32 thous. tonnes
The initial status: 142.30 thous. heads x 40kg/head / 1000 = 5.69 thous. tonnes
The final status: 134.34 thous. heads x 40kg/heads / 1000 = 5.37 thous. tonnes
The herd growth in heads = 134.34 thous. heads - 142.30 thous. heads = -8.10 thous. heads
The price of the herd growth in PLN per tonne: - 5.20 the herd growth in thous. PLN/ (The final status 5.37 thous. tonnes - The initial status: 5,69 thous. tonnes) = PLN 16050,00 per tonne

The herd growth of "Other sheep" in mln PLN = (The growth of "Other sheep" in heads - PLN 13.70 thous. x The head price of "Other sheep" PLN 163/head) / 1000 = PLN 2.23 mln

The growth of "Other sheep" in thous. tonnes: The growth in thous. tonnes: 66.93 thous. heads at the end of the year - 80.80 thous. heads at the beginning of the year) x the weight of a head 30 kg/head) = - 0,41 thous. tonnes
The price of the growth of "Other sheep" in PLN per tonne: (The herd growth of "Other sheep" PLN 2.23 mln / -0.41 thous. tonnes) x 1000 = PLN 4892.32 per tonne

The herd growth of "Goats" in mln PLN = (The final status: 2.45 thous. tonnes - The initial status: 2.45 thous. tonnes x PLN 4892.32 per tonne "the growth price of other sheep" /1000 = PLN 0.00 mln
The herd growth in thous. tonnes = 5.37 thous. tonnes - - 5.69 thous. tonnes = -0.32 thous. tonnes
The initial status: 81.73 thous. heads x 30kg/head / 1000 = 2.45 thous. tonnes
The final status: 81.73 thous. heads x 30kg/animal / 1000 = 2.45 thous. tonnes
The herd growth in heads = 81.73 thous. heads - 81.73 thous. heads = 0.00 thous. heads

Herd culling of "Ewes" in mln PLN = Herd culling in thous. tonnes 1.3 x 4698.00 (75% of the price of animals for slaughter in procurement, in marketplaces and in procurement of livestock for exports)/1000 = PLN 6.13 mln

Herd culling in mln tonnes = ((The initial status in thous. heads: 142.30/the average period of animal use in years: 6) The weight of an ewe for slaughter in procurement 55 kg per head = 1.3 thous. tonnes
Herd renewal in mln PLN = Herd culling in thous. tonnes 1.3 x (The price of the herd growth PLN 16050.00 per tonne - Ewes for slaughter in procurement 4698.00 (75% of price of animals for slaughter in procurement, in marketplaces and in procurement of livestock for exports)/1000 = PLN 14.81 mln
Herd renewal in thous. tonnes = Herd culling in thous. tonnes = 1.3 thous. tonnes

The value of Sales outside agriculture = The quantity of Sales outside agriculture Mutton 1.9 thous. tonnes x ((Sales outside agriculture in thous. tonnes 1.27 x The weighted average price of sales outside agriculture (Procurement + Sales in marketplaces + Procurement of livestock for exports): PLN 6264.00 per tonne - (The quantity of imports of livestock 0.0 thous. tonnes x The price PLN 0.00 per tonne)) / (The quantity of Sales outside agriculture 1.27 thous. tonnes - The quantity of imports of livestock 0.00 thous. tonnes) = PLN 7.94 mln

The quantity of Sales outside agriculture = (the total of the quantity in thous. tonnes Procurement Mutton + Goats (1.9 + 0.0)+ Sales in marketplaces Mutton + Goats (0.5 + 0.172) + Procurement of livestock for exports Mutton + Goats 0.00) - the quantity in thous. tonnes the herd cull 1.3 = 1.27 thous. tonnes.

The value of own consumption = own consumption of Mutton + Goats PLN 11.02 mln

EAA VALUE OF SHEEP AND GOATS:
The herd growth of Ewes: -PLN 5.20 mln + The herd growth of Other sheep: -PLN 2.23 mln + The herd growth of Goats: -PLN 0.0 mln + own consumption: PLN 11.02 mln - The imports of livestock: PLN 0.00 mln + Herd culling: PLN 6.13 mln + Herd renewal: PLN 14.81 + Sales outside agriculture: PLN 7.94 mln = PLN 32.46 054.35 mln

EAA VALUE OF SHEEP AND GOATS:
The herd growth of Ewes: -0.32 thous. tonnes + The herd growth of Other sheep: -0.41 thous. tonnes + The herd growth of Goats: -0.0 thous. tonnes + own consumption: 1.97 thous. tonnes - The imports of livestock: 0,00 thous. + Herd culling: 1.30 thous. tonnes + Herd renewal: 1.30 thous. tonnes + Sales outside agriculture:

1.27 thous. tonnes = 3.71 thous. tonnes

EAA PRICE OF SHEEP AND GOATS:
EAA value of Flock: (PLN 32.46 mln / EAA quantity : 3.71 thous. tonnes) /1000 = PLN 5433.33 per tonne

C2.19.7 Subsidies and taxes on products

Lack of subsidies and taxes

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

Click here to enter text.

C2.19.9 Unit values

Quantities, prices and values are given in accordance with the method.

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

Click here to enter text.

C2.20 EQUINES, OTHER ANIMALS

C2.20.1 Data sources

The data comes from the statistical survey *"The livestock and production of cattle and other animal species (excluding pigs)"* as above.
The subjective scope includes:
- the number of horses, rabbit females, fur-bearing animal females, and the livestock of other animals reared for meat production,
- estimates concerning the production of horses and rabbits for slaughter,
- information on beehive production,
- information on the volume of industrial slaughter of horses, rabbits and other animals, including the volume of slaughter performed on orders and slaughter in agricultural holdings,
The sources of data include the following reports:
R-CzBR, R-09A, R-09U – as above.

C2.20.2 Level of detail

11300 Equines

11900 Other animals

C2.20.3 Calculation procedure

Click here to enter text.

C2.20.4 Adjustments

Click here to enter text.

C2.20.5 Estimations

Click here to enter text.

C2.20.6 Numerical example

The herd growth of "Horses" in thous. tonnes = (The final status: 97.32 thous. tonnes - The initial status: 97.32 thous. tonnes) = 0.00 thous. tonnes
The herd growth of "Horses" in mln PLN (The herd growth of "Horses": 0.00 thous. tonnes x PLN 8855.32 per tonne = PLN 0.00 mln
The volume of Procurement 13.80 thous. tonnes at the value PLN 102.09 mln
The volume of Sales in marketplaces 4.50 thous. tonnes at the value PLN 32.13 mln
The volume of Procurement of livestock for exports (0.81 thous. heads x 419.91 kg per head = 0.34 thous. tonnes) of the value of PLN 9.16 mln
The volume of Import of livestock (0.06 thous. heads x 425.25 kg per head/1000000 = 0.03 thous. tonnes) of the value of PLN 1.33 mln.

EAA VALUE OF HORSES:
The herd growth: PLN 0.00 mln + Procurement PLN 102.09 mln + Sales in marketplaces PLN 32.13mln + Procurement of livestock for exports PLN 9.16 mln - Imports of livestock: PLN 1.33 mln = PLN 142.05 054.35 mln

EAA QUANTITY OF HORSES:
The herd growth: 0.00 thous. tonnes + Procurement 13.80 thous. tonnes + Sales in marketplaces 4.50 thous. tonnes + Procurement of livestock for exports 0.34 thous. tonnes - imports of livestock 0.03 thous. tonnes = 18.61 thous. tonnes

EAA PRICE OF HORSES:
EAA VALUE of Horses: (PLN 142.05 mln / EEA quantity of Horses: 18.61 thous. tonnes) /1000 = PLN 7631.05 per tonne

NUMERICAL EXAMPLE: OTHER ANIMALS:
The herd growth is 0.29 thous. tonnes at the value of PLN 2.29 mln own consumption are 3.40 thous. tonnes at the value of PLN 26.18 mln
The volume of Procurement 4.08 thous. tonnes at the value PLN 32.05 mln
The volume of Sales in marketplaces 0.29 thous. tonnes at the value PLN 2.45 mln
The volume of Procurement of livestock for exports 1.24 thous. tonnes at the value PLN 11.04 mln

EAA VALUE OF OTHER ANIMALS:

The herd growth: PLN 2.29 mln + Self-supplies: PLN 26.18 mln + Procurement PLN 32.05 mln + Sales in marketplaces PLN 2.45mln + Procurement of livestock for exports PLN 11.04 mln = PLN 74.00 mln

EAA QUANTITY OF ANIMALS:
The herd growth: 0.29 thous. tonnes + Self-supplies: 3.40 thous. tonnes + Procurement: 4.08 thous. tonnes + Sales in marketplaces: 0.29 thous. tonnes + Procurement of livestock for exports 1.24 thous. tonnes = 9.31 thous. tonnes

EAA PRICE OF OTHER ANIMALS:
EAA value of Other animals: (PLN 74.00 mln / EAA quantity of Other animals: 9.31 thous. tonnes) /1000 = PLN 7949.68 per tonne

C2.20.7 *Subsidies and taxes on products*

None

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

Click here to enter text.

C2.20.9 *Unit values*

Quantities, prices and values are given in accordance with the method.

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

Rabbits for slaughter

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

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C2.21 MILK

C2.21.1 Data sources

The data concerning the procurement of milk can be found in the CSO's survey 1.45.12(133) The procurement of major agricultural and forest products. The survey aims is collecting data concerning the quantity and value of plant and animal products purchased directly from producers, which constitutes the basis for the ongoing evaluation of the procurement level, the direction of changes, seasonality, and territorial diversification in the turnover of agricultural products. It additionally forms an element essential to settle agricultural production and to determine the development trends prevailing in agriculture.
The subjective scope:
The entities whose activity involves the procurement of agricultural products directly from agricultural producers, including the agricultural products directly coming from the agricultural producers entered into the list of procurement units, systematically provided by the Agricultural Market Agency (AMA) , on the behalf of the AMA.
The objective scope:
– the number of purchased agricultural products:
– monthly - 42 products,
– semi-annually - approx. 188 products,
– the value of purchased agricultural products (in current prices with input VAT and without VAT),
– the quantity and value of purchased products from agricultural producers, the procurement structure, the procurement share in production,
– the organization of procurement - units dealing with procurement, ownership forms, kinds of activity, territorial diversification, the share in procurement, diversifications and correlations with agricultural producers,
– procurement seasonality,
– the territorial diversification of procurement by seat of the procurement unit and by seat of the agricultural holding user.
Data sources: R-10 reports and statements, data of the Ministry of Agriculture and Rural Development on the quantity of milk and dairy products, as well as the register of entities purchasing milk. Information from the websites of the Agricultural Market Agency and the Ministry of Agriculture and Rural Development on the activities concerning the procurement of agricultural products.
The statistical survey *"The livestock and production of cattle as well as other animal species (excluding pigs)".* The purpose of the survey is to estimate the physical volume of animal production, including milk. Directions of the distribution of milk production, taking into consideration the direct sales from agricultural holdings and milk consumption in households including the agricultural holding user. Data sources: R-09A, R-09U, a report of the Ministry

of Agriculture and Rural Development: RRW 17; evaluations by agricultural experts; the CSO's own estimates; secondary use of the data from the R-CzBR report and the use of data of the Agency for Restructuring and Modernisation of Agriculture - from the Animal Identification and Registration System.

C2.21.2 Level of detail

The item "Milk" includes: cows' milk, sheep's milk, goats' milk. Furthermore, skimmed milk for feedingstuffs is distinguished.

C2.21.3 Calculation procedure

First, the particular kinds of milk are calculated. Once they are added up, the EAA of the milk is obtained, which is included in the output sheet.
Cows' milk designated for feedingstuffs is indicated by the CSO. The quantity of cows' milk intended for self-supplies is calculated on the basis of the value and price of milk designated for self-supplies. The value of cows' milk for own consumption corresponds to the total quantity of cows' milk for own consumption and skimmed milk for own consumption * (the indicator 1.207). The price is calculated on the basis of the quantity and value of cows' milk intended for own consumption. Cows' milk for "Sales in marketplaces" is calculated in a similar way. (in the calculation the values of skimmed milk and the indicator 1.207 are also taken into consideration).
The quantity of cows' milk intended for processing is calculated on the basis of the sum of the absolute quantity of skimmed milk designated for own consumption * 1.207 and the price of cows' milk designated for own consumption, as well as the quantity of skimmed milk designated for sales in marketplaces *1.207 and the price of cows' milk designated for sales in marketplaces. The value of cows' milk for processing is calculated on the basis of the quantity of skimmed milk designated for intra-unit consumption * 1.207. The price of cows' milk for processing is calculated on the basis of the quantity and value. The "Processing" item is calculated only for cows' milk.
The value of EAA of cows' milk production = as the sum of own consumption, procurement and sales in marketplaces.
Sheep and goats' milk is calculated on the basis of the CSO's data. Skimmed milk is not taken into consideration and milk for processing is not calculated.
Finally, particular values of cows, sheep and goats' milk production are added to EAA.

C2.21.4 Adjustments

Click here to enter text.

C2.21.5 Estimations

Click here to enter text.

C2.21.6 Numerical example

Milk (Cows' milk, sheep's milk and goats' milk)
own consumption of milk amount to 1314.49 mln l at the value of PLN 1804.56 mln.
The purchase of milk is 10326.31 mln l at the value of PLN 14,158.01 mln.
Sales in marketplaces of milk equal to 79.46 mln l at the value of PLN 212.60 mln.

The quantity of EAA production of Milk is the sum of own consumption (1314.49 mln l) + Procurement (10326.31 mln l) + Sales in marketplaces (79.46 mln l) = 11720.26 mln l
The value of EEA production of Milk is the sum of own consumption (PLN 1804.56 mln) + Procurement (PLN 14 158.01 mln) + Sales in marketplaces (PLN 212.60 mln) = PLN 16175.18 mln
The price of EEA production: The value of EAA production of Milk: PLN 16175.18 mln / The quantity of EAA production of Milk: 11720,26 mln l = PLN 1380,10 / 1000 litres.

The calculation of the production volume is based on millions of litres and, then, it is adjusted using the appropriate coefficient to EAA output tables, in order to obtain the production volume in tonnes.

C2.21.7 Subsidies and taxes on products

Lack of subsidies to milk and taxes.

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

Click here to enter text.

C2.21.9 Unit values

Quantities, prices and values are given in accordance with the method.

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

Click here to enter text.

C2.22 EGGS

C2.22.1 Data sources

The data comes from the statistical survey *"The livestock and production of cattle and other animal species (excluding pigs)"* as above.
The subjective scope includes:
- estimates concerning eggs production,
- directions of the distribution of hen eggs production for consumption, taking into consideration the direct sales from agricultural holdings and eggs consumption in households including the agricultural holding user,
- information on lay,
- The sources of data include the following reports:
K-KSRA, R-09A the CSO's own estimates
Another survey providing information on eggs is the survey entitled *"Balance sheets of agricultural products".* The objective scope: Economic, market and collective balance sheets concerning agricultural products of animal origin, including eggs. The balance sheets include domestic production and imports (on the revenue side), and consumption, grazing, industrial consumption, exports, wastages and losses, as well as the difference in stock (on the expenditure side). The applicable data sources comprise the secondary use of data from the CSO's agricultural reports and data concerning consumption, production, imports and exports of agricultural products (budget surveys of agricultural holdings, production of industrial products, exports to and imports from countries outside the EU, and imports and exports of goods), evaluations and estimates by field and external experts.

C2.22.2 Level of detail

12200 Eggs

C2.22.3 Calculation procedure

Data concerning eggs are provided to the CSO in mln pcs. For the purpose of EAA they are converted into thous. tonnes (*1/18). The value is indicated and the prices are calculated on the basis of the quantity (thous. tonnes) and value.

The value of EAA production of Eggs = own consumption + procurement and sales in marketplaces

C2.22.4 Adjustments

Click here to enter text.

C2.22.5 Estimations

Click here to enter text.

C2.22.6 Numerical example

Eggs
Self-supplies of Eggs are 2500.00 mln pcs = 138.89 thous. tonnes at the value of PLN 588.13 mln.
Procurement of Eggs is 1092.10 mln pieces = 60.67 thous. tonnes at the value of PLN 265.16 mln.
Sales in marketplaces Eggs are 5395.10 mln pieces = 299.73 thous. tonnes at the value of PLN 3560.77 mln.

The quantity of EAA production of Eggs is the sum of own consumption (138.89 thous. tonnes) + Procurement (60.67 thous. tonnes) + Sales in marketplaces (299.73 thous. tonnes) = 499.73 thous. tonnes
The value of EAA production of Milk is the sum of own consumption (PLN 588.13 mln) + Procurement (PLN 265.16 158.01 mln) + Sales in marketplaces (PLN 3560.77 mln) = PLN 4414.06 mln
The price of EAA production: The value of EAA production of Eggs: PLN 4414.06 mln / The quantity of EAA production of Eggs: 499.29 thous. tonnes) /1000 = PLN 8840.86 per tonne.

C2.22.7 Subsidies and taxes on products

Lack of subsidies and taxes

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

Click here to enter text.

C2.22.9 Unit values

Quantities, prices and values are given in accordance with the method.

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

Click here to enter text.

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

C2.23.1 Data sources

Data concerning wool, honey and other products of animal origin is included in the survey entitled "*The livestock and production of cattle and other animal species".* The survey aims, among others, at estimating the physical volume of animal production and the direction of its distribution. Data sources include K-KSRA, R-09U and R 09A reports; evaluations by agricultural experts; the CSO's own estimates; secondary use of the data from the R-CzBR report and the use of data of the Agency for Restructuring and Modernisation of Agriculture - from the Animal Identification and Registration System.

C2.23.2 Level of detail

12900 Other animal products
12910 Raw wool
12930 Other animal products: other (honey, wax, feathers, bristle, skins of fur-bearing animals, other animal products)

C2.23.3 Calculation procedure

Data concerning products is indicated by the CSO in tonnes. For EAA they are converted into thous. tonnes. Skins of fur-bearing animals and other animal products are presented only in value terms.
The EAA value for other animal products is the sum of own consumption, procurement and sales in marketplaces, and also the increase in stock.

C2.23.4 Adjustments

Click here to enter text.

C2.23.5 Estimations

Click here to enter text.

C2.23.6 Numerical example

WOOL
own consumption are 0.16 thous. tonnes at the value of PLN 0.45 mln.
Procurement is 0.31 thous. tonnes at the value of PLN 0.88 mln.
Sales in marketplaces equal to 0.22 thous. tonnes at the value of PLN 2.19 mln.

The quantity of EAA production of Wool is the sum of own consumption (0.16 thous. tonnes) + Procurement (0.31 thous. tonnes) + Sales in marketplaces (0.22 thous. tonnes) = 0.69 thous. tonnes
The value of EAA production of Wool is the sum of own consumption (PLN 0.45 mln) + Procurement (PLN 0.88 158.01 mln) + Sales in marketplaces (PLN 2.19 mln) = PLN 3.51 mln
The price of EAA production is the value of EAA production of Eggs: PLN 4414.06 mln / The quantity of EAA production of Eggs: 499.29 thous. tonnes) /1000 = PLN 5,083.94 per tonne.

OTHER ANIMAL PRODUCTS (Honey, Wax, Feathers, Bristle, Skins of fur-bearing animals, Carcass, Other animal products)

own consumption are PLN 22.49 mln.
Procurement is PLN 59.45 mln.
Sales in marketplaces are PLN 117.76 mln.

The quantity of EAA production of Wool is the sum of own consumption (PLN 22.49 mln) + Procurement (PLN 59.45 158.01 mln) + Sales in marketplaces (PLN 117.76 mln) = PLN 199.70 mln
The quantity of EAA production and the price of EAA production of Other animal products are not the subject of calculations.

C2.23.7 Subsidies and taxes on products

Subsidies are awarded on bees (honey). These are State subsidies. The corresponding data comes from AMA reports. For the purpose of calculations, only subsidies on varroosis control and the renewal of bee population are distinguished.

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

Click here to enter text.

C2.23.9 Unit values

Quantities, prices and values are given in accordance with the method.

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

Wool (tonnes), Honey (tonnes), Wax (tonnes), Feathers (tonnes), Bristle (tonnes), Skins of fur-bearing animals (tonnes), Other animal products

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

C2.24.1 Data sources

The source of information for the estimation of agricultural services for individual agricultural holdings is the survey of the structure of sold services of 1990 by voivodship, as adjusted by structural changes and price indices. Data from this scope is adjusted on a yearly basis using price indices of non-consumer goods.
Data regarding other agricultural holdings is obtained from the financial reports described in Point D1.1.1
Another applicable survey is *"The survey of prices of non-consumer goods and services"* which includes prices paid by recipients in the retail market for purchased goods and services designated for production and investment purposes, connected mainly with agriculture. The results of this survey are used, among others, for converting the turnover and production expenditures borne in agriculture into fixed prices, as well as for determining the relation of the retail prices of means of agricultural productions to the procurement prices of agricultural products, and the relation of the price indices of sold products to the price indices of goods and services purchased by farmers. The subjective scope: retail sales outlets and units rendering services in the regions covered by the price surveys in the country. The objective scope: retail prices of approx. 300 representatives of non-consumer goods and services. Data sources: quotations of retail prices of non-consumer goods and services on the CSO C -02-50 form.

As far as the leases of milk quota is concerned, they are not presented in EAA because the lease values are not recorded in Poland.

C2.24.2 Level of detail

15100 Agricultural Services
Agricultural services cover services connected with machines and devices used in agriculture and horticulture, services connected with trucks, agricultural vehicles and trailers, as well as machine operation of agricultural and horticultural production.

C2.24.3 Calculation procedure

The value of agricultural services for individual agricultural holdings is estimated on the basis of the survey referred to in Point C2.24.1. Services for the remaining agricultural holdings, i.e. the so-called enterprise sector, are estimated on the basis of the share structure in the value of "External services" in the previous years. The value of "External services" for the enterprise sector is determined on the basis of financial reports and includes the following services:
- veterinary,
- insemination,
- agricultural,
- transportation,
- industrial and constructional,
- renovation.

C2.24.4 Adjustments

C2.24.5 Estimations

The first estimate makes use of the price indices of non-consumer services for months I-X of a given year, and the second one of the price indices for the previous year.
In the case of the third EEA estimate, the value of agricultural services for individual agricultural holdings, and the value of External services for other agricultural holdings, is adopted as the final value.

C2.24.6 Numerical example

The calculation presented in Numerical example in the sheet "services".

C2.24.7 Subsidies and taxes on products

None

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

Click here to enter text.

C2.24.9 Unit values

The calculation takes into consideration only the value of services and not their physical quantities.

C2.25 NON-AGRICULTURE SECONDARY ACTIVITIES (INSEPARABLE)

C2.25.1 Data sources

As in C2.21

C2.25.2 Level of detail

C2.25.3 Calculation procedure

In the case of non-agricultural secondary activity, only milk is calculated. This item concerns cows' milk for processing. The quantity of cows' milk for processing is calculated on the basis of the sum of the absolute quantity of skimmed milk designated for the own consumption * 1.207 and the price of cows' milk designated for the own consumption, as well as the quantity of skimmed milk designated for sales in marketplaces *1.207 and the price of cows' milk designated for sales in marketplaces. The value of cows' milk for processing is calculated on the basis of the quantity of skimmed milk designated for production use * 1.207. The price of cows' milk for processing is calculated on the basis of the quantity and value.

Furthermore, in the case of agrotourism, the CSO collects information on accommodation in agrotourism lodgings from entities registered as carrying out the activity not connected with agriculture (in accordance with the Polish Classification of Activities 2007, the following groups: 55.1 Hotels and similar accommodation places, 55.2 Holiday and other short-stay accommodation, 55.3 Camping grounds). The subjective scope includes accommodation facilities, regardless of the kind of facility, owner or location.
Only in the case of agricultural holdings which, as part of their agrotourism activity, offer the services of room rental (a maximum of 5 rooms), there is no obligation to register this kind of activity as economic activity (the above survey does not collect data from these agricultural holdings).
In accordance with the Structure of agricultural holdings of 2013, there is only information on the number of agricultural holdings carrying out the non-agricultural activity directly connected with agricultural holdings - 36 342 individual holdings, which accounted for approx. 2.5% of agricultural holdings in total (including 8226 agrotourism). Apart from agrotourism, non-agricultural activity includes: handicraft, the processing of untreated wood in the agricultural holding, renewable energy production, and running a shop in which agricultural products manufactured in the agricultural holding are sold.

C2.25.4 Adjustments

Click here to enter text.

C2.25.5 Estimations

Click here to enter text.

C2.25.6 Numerical example

The EAA value = the quantity of skimmed milk for own consumption |-240 mln litres|*conversion factor of skimmed milk 1.207*(the value of cows' milk for own consumption PLN 2 182 096 thous./the quantity of skimmed milk for own consumption 1600 thous. tonnes)/1000 + the quantity of skimmed milk for sales in marketplaces |-30 mln litres|*conversion factor of skimmed milk 1.207*(the value of cows' milk for sales in marketplaces PLN 228 956 thous. / the quantity of cows' milk for sales in marketplaces 103.60 thous. tonnes) = PLN 475.09 mln
The EAA quantity = the quantity of production consumption of skimmed milk 270 mln litres*conversion factor of skimmed milk 1.207=325.89
The EAA price = the EEA value PLN 475.09 mln / the EAA quantity 325.89=1375.08

C2.25.7 Subsidies and taxes on products

None

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").

PART D - COMPONENTS OF THE PRODUCTION ACCOUNT: INTERMEDIATE CONSUMPTION

D1 GENERAL

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

Data concerning intermediate consumption comes from the following statistical surveys *"Non-financial national accounts by institutional sectors and sub-sectors" and "Synthetic measures of agricultural production".* In the first of them the data sources regarding consumption include financial statements concerning units classified, in accordance with the Polish Classification of Activities, to section A (excluding natural persons running individual agricultural holdings). The following reports are included:
- F-01/I-01 – the report on revenues, costs, financial result and expenditures on fixed assets, including revenues, costs and financial result, current assets and selected sources of assets financing,
- F-02 – the financial statement, including the balance sheet, and the profits and losses account,
- F-03 – the report on the status and movement of fixed assets, including the value of fixed assets and expenditures on fixed assets.

The survey entitled *"Synthetic measures of agricultural production"* covers business entities conducting plant and animal production, regardless of the Polish Classification of Activities' section to which they are classified. The data sources include, among others, surveys concerning the procurement of major agricultural and forest products, prices in agriculture, current financial results and expenditures on fixed assets of enterprises, the survey of prices of non-consumer goods and services, information and elaborations of FADN, as well as market reports of particular markets.

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 Data sources

Data concerning seeds and planting stock production comes from the following surveys: *"Land use", "Sown area", "The production of major crops"* and *"The procurement of agricultural and forest products".*
Data concerning the procurement of sowing material is estimated on the basis of information on the provision of farmers with qualified sowing material, developed by the CSO's field experts by voivodship.

D2.1.2 Level of detail

SEEDS AND PLANTING STOCK
19012 - seeds and planting stock purchased from outside the agricultural 'industry'

- seed-potatoes - the procurement of seed-potatoes and the volume of use of own potatoes intended for planting,
- sowing seeds of basic cereals (wheat, rye, barley, oat, cereal mixed, triticale),
- sowing seeds of buckwheat,
- sowing seeds of millet,
- seed corn,
- oilseeds,
- seeds of coarse-grained legumes (lupine, field pea, vetch, field bean, fodder pea, etc.),
- fine-grained legumes and grasses: clover, serradella and others (including grasses),
- seeds of root crops,
- horticultural seeds.

D2.1.3 Calculation procedure

Information on seeds and seed-potatoes for individual agricultural holdings is available once a year and is used in the EAA final account. Data concerning other agricultural holdings, i.e. the so-called enterprise sector, is estimated on the basis of the share structure in the value of "materials from purchase". The scope of materials consumption includes:
- agricultural materials:
- seeds and seed-potatoes,
- agricultural feedingstuffs,
materials of industrial origins:
- liquid propellants, lubricants and fuel,
- artificial fertilizers,
- plant protection products,
- materials for renovations (materials by economic system)

D2.1.4 Adjustments

Click here to enter text.

D2.1.5 Estimations

The first estimate makes use of the price indices of non-consumer services for months I-X of a given year, and the second one of the price indices for the previous year.
In the case of the third EAA estimate, the value of seeds for individual agricultural holdings, and the value of materials from purchase for other agricultural holdings, is adopted as the final value.

D2.1.6 Numerical example

Provided in the numerical example in the sheet "Purchase of materials"

D2.1.7 Subsidies and taxes on products

None

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

Click here to enter text.

D2.1.9 Unit values

Click here to enter text.

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

Click here to enter text.

D2.2 ENERGY; LUBRICANTS

D2.2.1 Data sources

The value of energy consumption for production purposes in agricultural holdings was estimated using information on the total energy consumption in agricultural holdings, based on the report gathered in the previous years by a network of agricultural correspondents. As part of this survey, an assumption was made that the average production consumption accounts for 40% of the total energy consumption in the household including the agricultural holding user.
Data concerning energy consumption for the so-called enterprise sector (excluding natural persons running individual agricultural holdings) comes from the financial statements gathered under the statistical survey entitled *"The non-financial national accounts by institutional sectors and sub-sectors".*
The purchase of fuel was determined on the basis of a specific survey concerning the consumption of materials and energy, conducted by a network of agricultural correspondents.

D2.2.2 Level of detail

19020 Energy; Lubricants
19021 – Electricity
19023 – Other fuels and propellants
Fuel (coal, coke, heating oil)
Propellants consumed by the tractor (diesel, motor oils, ethyl, dry lubricants, others)

D2.2.3 Calculation procedure

Information concerning energy consumption for individual agricultural holdings and other holdings is available once a year and is used in the EAA final account. The value of energy consumption for production purposes in the first and second estimate is updated by the price index of non-consumer goods.
The purchase of fuel for individual agricultural holdings is estimated on the basis of the number of tractors, taking into consideration the level of their use in agricultural production, i.e. differences in the individual propellant consumption and the average national average propellant price. The consumption expenditures calculated for particular propellants are updated by the price index of non-consumer goods.
The procedure of propellant calculations in the enterprise sector is consistent with the one presented in Point D2.1.3

D2.2.4 Adjustments

Click here to enter text.

D2.2.5 Estimations

The first estimate makes use of the price indices of non-consumer services for months I-X of a given year, and the second one of the price indices for the previous year.
In the case of the third EAA estimate, the value of energy for individual agricultural holdings and for other agricultural holdings is adopted as the final value.
Data concerning propellants for individual agricultural holdings are included in the third estimate as final data, while for the enterprise sector it is estimated on the basis of the share structure in the value of materials from purchase (as in the example presented in Point D2.1.3)

D2.2.6 Numerical example

The estimation of fuels for the enterprise sector as presented in Point D2.1.6.
The calculation of fuel per one tractor was given in the numerical example in the sheet "fuel".

D2.2.7 Subsidies and taxes on products

None

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

Click here to enter text.

D2.2.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

D2.3 FERTILISERS AND SOIL IMPROVERS

D2.3.1 *Data sources*

Data concerning fertilizers comes for the survey entitled *"Means of agricultural production"* and includes agricultural holdings of legal entities, organizational units without legal personality and natural persons that are the users of agricultural land, as well as producers and importers of fertilizers and producers of calcium, and calcium and magnesium fertilizers, in accordance with the list of the Ministry of Agriculture and Rural Development.
The objective scope includes:
- the level of fertilizers consumption presented per pure components, divided into nitric, phosphoric and potassium fertilisers, and the level of calcium fertilizers consumption (in general, per 1 ha of agricultural areas maintained in a good agricultural condition).
The sources of data include the following reports:
- the report on the supplies of fertilizers for agriculture by production units and importers (H-02n). Includes supplies of fertilizers by production units and importers.
- and secondary use of data from P-01 reports
– the report on production and the R-CzBR report

D2.3.2 Level of detail

FERTILISERS AND SOIL IMPROVERS
19032 - fertilisers purchased from outside the agricultural 'industry'

Data includes sales (the quantity and value) and stock by type of fertilizers (the name of the fertilizer and the percentage content of the following components: N, P, K, Ca, Mg). Detailed data on fertilizers consumption divided into groups of fertilizers (nitric, phosphoric, potassium and multi-component fertilizers) and their types is collected using the R-CzBR report.

D2.3.3 Calculation procedure

Information on fertilizers for individual agricultural holdings is available once a year and is used in the EAA final account.
Data for other agricultural holdings, i.e. the so-called enterprise sector are estimated on the basis of the share structure in the value of "materials from purchase", as shown in the example presented in Point D.2.1.3

D2.3.4 Adjustments

Click here to enter text.

D2.3.5 Estimations

The first estimate makes use of the price indices of non-consumer services for months I-X of a given year, and the second one of the price indices for the previous year.
In the case of the third EAA estimate, the value of fertilizers for individual agricultural holdings, and the value of External services for other agricultural holdings is adopted as the ultimate value.
Data concerning fertilizers for the enterprise sector is estimated on the basis of the share structure in the value of materials from purchase (as in the example D2.1.3)

D2.3.6 Numerical example

As in D.2.1.6

D2.3.7 Subsidies and taxes on products

None.

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

Click here to enter text.

D2.3.9 Unit values

Click here to enter text.

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

D2.4.1 Data sources

Data concerning plant protection products comes from the survey entitled *"Means of agricultural production"* and *"Plant protection".*
In the first survey, producers and importers of plant protection products constitute the surveyed units. The objective scope includes the sales of protection products (on the basis of marketing authorizations issued by the Ministry of Agriculture and Rural Development) in natural units and active substance.
The G-04 report on the turnover of plant protection products constitutes the source of data; it includes the sales and stock of preparations by type. Data concerning the provision of such means to agriculture covers their sales by producers and importers for domestic recipients. Data is developed by groups of plant protection products in weight and biological active substance.
The *"Plant protection"* survey covers Voivodship Inspectorates of the Plant Health and Seed Inspection and the Main Inspectorate of the Plant Health and Seed Inspection.
The objective scope includes: agricultural areas, the area under plant protection treatments and the use of particular active substances, divided into categories and chemical classes.
The report on the use of plant protection products constitutes the source of data (RRW-1).

D2.4.2 Level of detail

19032 Plant protection products and pesticides

- insecticides
- fungicides and seed treatments
- herbicides and hormones
- plant growth regulators
- rodenticides
- others

D2.4.3 Calculation procedure

Information on plant protection products for individual agricultural holdings is available once a year and is used in EAA final account. Data for other agricultural holdings, i.e. the so-called enterprise sector, is estimated on the basis of the share structure in the value "materials from purchase" - as shown in the example presented in Point D.2.1.3

D2.4.4 Adjustments

Click here to enter text.

D2.4.5 Estimations

The first estimate makes use of the price indices of non-consumer services for months I-X of a given year, and the second one of the price indices for the previous year.
In the case of the third EAA estimate, the value of plant protection products for individual agricultural holdings is adopted as the final value.
Data concerning the enterprise sector is estimated on the basis of the share structure in the value of materials from purchase (as in the example D2.1.3)

D2.4.6 Numerical example

As in the example D.2.1.6

D2.4.7 Subsidies and taxes on products

None

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

Click here to enter text.

D2.4.9 Unit values

Click here to enter text.

D2.5 VETERINARY EXPENSES

D2.5.1 Data sources

The source of information for the estimation of veterinary services is the survey of the structure of sold services of 1990 by voivodship as adjusted by structural changes and price indices. Data from this scope is updated on a yearly basis using price indices of non-consumer goods and services. Supplementary data concerning veterinary expenses comes from the statistical survey on *"Veterinary activity".*
The survey covers the Chief Veterinary Inspectorate, voivodship, poviat and border veterinary inspectorates, veterinary hygiene centres and other laboratories included into veterinary inspection.
The objective scope includes:
- veterinary supervision,
- the safety of products of animal origin,
- the organization and state of human resourses in the Veterinary Inspection,
- the safety of products of animal origin,
- the number of conducted inspections, imposed financial penalties and fines, as well as cases reported to law enforcement agencies,
- laboratory tests of the products of animal origin,
– inspection of animals and meat, diagnosed diseases or disorders, as well as meat evaluation.
The sources of data include the following reports:
- the report on the implementation of tasks in the scope of veterinary supervision, organization and state of human resources in the Veterinary Inspection (RRW-3),
- the report on the activity and sanitary conditions of facilities in which products of animal origins are manufactured (RRW-5),
- the report on the results of official examination of animals and meat (RRW-6),
- the report on contagious animal diseases (RRW-7),

D2.5.2 Level of detail

VETERINARY EXPENSES

D2.5.3 Calculation procedure

As in the example C.2.24.3 Agricultural services

D2.5.4 Adjustments

Click here to enter text.

D2.5.5 Estimations

As in the example C.2.24.5

D2.5.6 Numerical example

As in the example C.2.24.6

D2.5.7 Subsidies and taxes on products

None

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

Click here to enter text.

D2.5.9 Unit values

Click here to enter text.

D2.6 FEEDINGSTUFFS

D2.6.1 Data sources

Data for feedingstuffs comes from the statistical survey "Production means in agriculture". The survey focuses on producers and importers of animal feedingstuffs in accordance with the Chief Veterinary Officer. The objective scope includes supplies of feedingstuffs in natural units and in terms of value. The data source is the H-02p report on supplies of feedingstuffs for animals by production units and importers.
Feedingstuffs from the same agricultural holding are estimated in IAFE-NRI from the distribution of feedingstuffs.

D2.6.2 Level of detail

19060 Animal feedingstuffs
19062 - feedingstuffs purchased from outside the agricultural 'industry'
19063 - feedingstuffs produced and consumed by the same holding

feedingstuffs for poultry, pigs, cattle, others

D2.6.3 Calculation procedure

It is the total of production consumption of cereals for feedingstuffs (wheat, rye, barley, oat with mixtures, corn for grain, triticale, other cereals), industrial plants (oleaginous plants, protein crops (coarse-grained pulses) sugar beets), fodders (corn for feedingstuffs, root crops, pasture legumes with grasses, meadows, pastures, by-products (aftercrops and companion crops, cape of feed legumes, leaves of root crops, straw of cereals and pulses), vegetables and horticultural products (cabbage, carrot, beetroots), potatoes. For plant production designated for feedingstuffs, skimmed milk for feedingstuffs is added, as provided by the CSO. The total of the value of plant production designated for feedingstuffs and skimmed milk for feedingstuffs is entered into EAA.
The EAA value of feedingstuffs produced and consumed in the agricultural holding = cereals PLN 7 000 608.46 thous. + industrial plants PLN 401 086.02 thous. + fodder plants PLN 3738762.80 thous. + vegetables and horticultural products PLN 110516.67 thous. + potatoes PLN 3350378.84 thous. + skimmed milk PLN 78 030.00 thous. = PLN 11565382.80 thous./1000 = PLN 11 565.4 mln

For industrial feedingstuffs as provided in the example D2.1.3

D2.6.4 Adjustments

Click here to enter text.

D2.6.5 Estimations

As in the example D2.1.5

D2.6.6 Numerical example

As in the example D.2.1.6

D2.6.7 Subsidies and taxes on products

None

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

Click here to enter text.

D2.6.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

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

Click here to enter text.

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

Click here to enter text.

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 production products (or groups of products)*

Click here to enter text.

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 *Data sources*

Data sources are described in points C2.24.1 and D1.1.1

D2.7.2 *Level of detail*

19070 Maintenance of Materials
It includes materials for renovation (building materials), renovation services (maintenance, renovation and fittings of the residential house – without blacksmithing and locksmithing),

D2.7.3 *Calculation procedure*

In order to calculate the maintenance of machines it is necessary to take:
58.2% of the value of materials for renovation,
58.2% of the value of renovation services,
4.9% of the value of renovation services – as renovation services designated for meliorations.

D2.7.4 Adjustments

Click here to enter text.

D2.7.5 Estimations

The first estimate uses price indicators of non-consumer services and products for months I-X for the current year; the second estimate – indicators for the previous year.
In the case of the third EAA estimate the value of renovation services for individual agricultural holdings and the value of External services for the remaining agricultural holdings is adopted as an ultimate value. The value of these services for the remaining agricultural holdings is estimated as presented in C2.24.3 and C2.24.6.

In the case of the third EAA estimate the value of materials for renovation for individual agricultural holdings and the value of Materials from the purchase for the remaining agricultural holdings is adopted as an ultimate value. The value of materials for renovation for the remaining agricultural holdings is estimated as presented in D2.1.3 and D2.1.6.

D2.7.6 Numerical example

As provided in the "maintenance" sheet.

D2.7.7 Subsidies and taxes on products

None

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

Click here to enter text.

D2.7.9 Unit values

Click here to enter text.

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 Data sources

Data sources are described in points C2.24.1 and D1.1.1

D2.8.2 Level of detail

19080 Maintenance of materials

It includes materials for renovation, renovation services and industrial and constructional services.

D2.8.3 Calculation procedure

In order to calculate the maintenance of buildings it is necessary to take:
36.9 % of the value of materials for renovation,
36.9 % of the value of renovation services,
100% of industrial and constructional services.

D2.8.4 Adjustments

Click here to enter text.

D2.8.5 Estimations

The first estimate uses price indicators of non-consumer services and products for months I-X for the current year; the second estimate – indicators for the previous year.
In the case of the third EAA estimate, the value of renovation services and industrial and constructional services for individual agricultural holdings and the value of external services for the remaining agricultural holdings is adopted as an ultimate value. The value of these services for the remaining agricultural holdings is estimated as presented in C2.24.3 and C2.24.6.

In the case of the third EAA estimate, the value of materials for renovation for individual agricultural holdings and the value of Materials from the purchase for the remaining agricultural holdings is adopted as an ultimate value. The value of materials for renovation for the remaining agricultural holdings is estimated as presented in D2.1.3 and D2.1.6.

D2.8.6 Numerical example

As provided in the "maintenance" sheet.

D2.8.7 Subsidies and taxes on products

None

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

Click here to enter text.

D2.8.9 *Unit values*

Click here to enter text.

D2.9 AGRICULTURAL SERVICES

D2.9.1 *Data sources*

As in point C2.24.1

D2.9.2 *Level of detail*

19090 Agricultural services

D2.9.3 *Calculation procedure*

It is the same item as 15100

D2.9.4 *Adjustments*

Click here to enter text.

D2.9.5 *Estimations*

Click here to enter text.

D2.9.6 *Numerical example*

Click here to enter text.

D2.9.7 *Subsidies and taxes on products*

None

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

Click here to enter text.

D2.9.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

D2.10 OTHER GOODS AND SERVICES

D2.10.1 *Data sources*

As in points C2.24.1 and D1.1.1

D2.10.2 *Level of detail*

19900 OTHER GOODS AND SERVICES
insemination services
insurance services
business trips
materials for renovation
transportation services
others (banking service, postal and telecommunication services, parking and garage fees, others not listed separately)

D2.10.3 *Calculation procedure*

Other goods and services constitute the total of items;
- insemination services
- insurance services
- business trips (only for the remaining agricultural holdings)
- 4.9% of the value of materials for renovation as renovation materials designated for meliorations
- transportation services
- others (only for the remaining agricultural holdings)

Insurance services, business trips and the remaining consumption for the remaining agricultural holdings are obtained from financial reporting, the value of the remaining consumption and business trips is adopted only for the remaining agricultural holdings.

D2.10.4 *Adjustments*

Click here to enter text.

D2.10.5 Estimations

The first estimate uses price indicators of non-consumer services and products for months I-X for the current year; the second estimate – indicators for the previous year.
In the case of the third EAA estimate, the value of insemination services, insurance services, the value of materials for renovation, transportation services for individual agricultural holdings is adopted as an ultimate value.

The value of insemination services, transportation services and the value of materials for renovation for the remaining agricultural holdings is estimated appropriately, as it was presented in C2.24.3, C2.24.6 as well as in D2.1.3 and in D2.1.6. The value of business trips and other services is obtained from financial reporting and adopted as an ultimate value.

D2.10.6 Numerical example

As provided in the example in the "maintenance" sheet.

D2.10.7 Subsidies and taxes on products

None

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

Click here to enter text.

D2.10.9 Unit values

Click here to enter text.

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

Click here to enter text.

D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

Click here to enter text.

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

The data comes from the CSO survey and Farm Accountancy Data Network (FADN)

E1.1.2 Level of detail

23000 compensation of employees

E1.1.3 Calculation procedure

The item of costs connected with employment is estimated in IAFE-NRI. The estimation is made on the basis of the changes in labour costs in agriculture (the cost of 1 h, CSO Statistical Yearbook) and the changes in employment in agriculture in AWU, dynamic of FADN farms employment.

E1.1.4 Adjustments

Click here to enter text.

E1.1.5 Estimations

Click here to enter text.

E1.1.6 Numerical example

3984.881=3612.766*(35.6/32.29)*(112.6/112.6)
3612.766 – compensation of employees in year n-1
35.6/32.29 – labour costs changes per 1 hour worked in agriculture
112.6/112.6 – change rate of salaried agricultural labour input

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

Click here to enter text.

E2 OTHER TAXES ON PRODUCTION

E2.1.1 Data sources

The data comes from the survey "Financial accounts of the financial sector of institutions of government and self-government" in terms of estimates of taxes on the basis of revenues obtained by this sector and on the basis of the analysis of particular taxes from producers (including for agriculture) and information from www.księgowosc.infor.pl on the amount of agricultural tax.

E2.1.2 Level of detail

24000 OTHER TAXES ON PRODUCTION

E2.1.3 Calculation procedure

The total of the agricultural holding tax and property tax, and tax on modes of transport
The agricultural holding tax is calculated by the change in the amount of agricultural tax n/(n-1)

E2.1.4 Adjustments

Click here to enter text.

E2.1.5 Estimations

The change in agricultural tax 1.971=185.45/94.10
the agricultural holding tax = tax from n-1*1.971

E2.1.6 Numerical example

2369.54=2153.04 +216.5
2153.04 - agricultural tax
2153.04=1092.36*1.971
1092.36 – agricultural tax in the year n-1
1.971 – rate change of agricultural tax rate per 1 hectare of land
1.971=185.45/94.10
185.45 tax rate in the year 2012
94.10 tax rate in the year 2011
216,5=220*98,4
216,5 - sum of tax on real estate and means of transport in year n
220 - sum of tax on real estae and means of transport in year n-1
98,4 – price indicator of non-consumer products for means of transport

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

Click here to enter text.

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?*

Click here to enter text.

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

Click here to enter text.

E2.1.10 *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?*

Click here to enter text.

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

Click here to enter text.

E2.1.12 *Please give a numerical example*

Click here to enter text.

E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 *Data sources*

Data comes from the Agency for Restructuring and Modernisation of Agriculture, the Ministry of Agriculture and Rural Development, the Agricultural Market Agency

E3.1.2 *Level of detail*

25000 OTHER SUBSIDIES ON PRODUCTION

E3.1.3 Calculation procedure

It is the total of the value of subsidies calculated for a given fiscal year. It includes subsidies to loan interest for tackling the consequences of natural disasters transferred to banks +excise + subsidies to biological progress (to plant and animal production) + single area payment + LFA +subsidies to sowing material + historical subsidy to tomatoes + historical subsidy to hop + historical subsidy to starch + historical subsidy to tobacco + complementary subsidy to raw tobacco + subsidies to plant protection + ecological agriculture +support of environmental management undertakings and animal welfare + support of semi-subsistence agricultural holdings + groups of agricultural producers

E3.1.4 Adjustments

Click here to enter text.

E3.1.5 Estimations

Click here to enter text.

E3.1.6 Numerical example

13047.9=78.87+688.203+118.08+10193.08+1681.86+1363.89+98.047+27.236+2.52+9.77+180.37+0.76+3.62+220.9+0.09+62.46
78.87 - subsidies to loan interest for tackling the consequences of natural disasters transferred to banks,
688.203 – excise,
118.08 – subsidies to biological progress (to plant and animal production),
10193.08 – single area payment,
1363.89 – LFA,
98.047 – subsidies to sowing material,
27.236 – historical subsidy to tomatoes,
2.52 historical subsidy to hop,
9.77 – historical subsidy to starch,
180.37 – historical subsidy to tobacco complementary subsidy to raw tobacco,
0.76 – subsidies to plant protection,
3.62 – ecological agriculture,
220.9 – support of environmental management undertakings and animal welfare,
0.09 – support of semi-subsistence agricultural holdings,
62.46 – groups of agricultural producers

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

Click here to enter text.

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?*

Click here to enter text.

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

Click here to enter text.

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?*

Click here to enter text.

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

Click here to enter text.

E3.1.12 *Please give a numerical example*

Click here to enter text.

PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.1 Data sources

The data comes from the CSO survey "Prices in agriculture" concerning the prices of lease.

F1.1.2 Level of detail

28000 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.3 Calculation procedure

Ground rents are calculated on the basis of the ground rent in EAA 2011 and the change in the lease price of agricultural areas in the years 2011 and 2012

F1.1.4 Adjustments

Click here to enter text.

F1.1.5 Estimations

Click here to enter text.

F1.1.6 Numerical example

303.53=486.42*(450.47/721.9)
303.53 – value of lease of agricultural land in the year 2012
486.42 – value of lease of agricultural land in EAA in the year 2011 (n-1),
450.47/721.9 – change in the price of 1 ha lease of agricultural land

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

Click here to enter text.

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)?*

Click here to enter text.

F2 INTEREST PAID

F2.1.1 *Data sources*

This is data developed on the basis of agricultural holdings maintaining agricultural accountancy within the Farm Accountancy Data Network (FADN) and is subject to periodical verification.

F2.1.2 *Level of detail*

Click here to enter text.

F2.1.3 *Calculation procedure*

Click here to enter text.

F2.1.4 *Adjustments*

Click here to enter text.

F2.1.5 *Estimations*

Click here to enter text.

F2.1.6 *Numerical example*

Click here to enter text.

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

Click here to enter text.

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)?*

Click here to enter text.

F3 INTEREST RECEIVED

F3.1.1 Data sources

The data comes from the CSO survey "Revenues at the disposal of the household sector" with regard to the dynamics of the household savings and from NBP from financial reporting of the banking sector in terms of changes in the NBP interest rate for the previous year to the current year

F3.1.2 Level of detail

30000 INTEREST RECEIVED

F3.1.3 Calculation procedure

Data: interest received from 2011 EAA (132.67)
the indicator of the CSO dynamics of savings (+10.6%)
the basic interest rate 2011 (4.25%) and 2012 (4.75%) NBP

F3.1.4 Adjustments

Click here to enter text.

F3.1.5 Estimations

Click here to enter text.

F3.1.6 Numerical example

30000 INTEREST RECEIVED 164.00 =132.67/0.0425*1.106*0.0475
132.67 – interest received in EAA for the year 2011,
0.0425 – the basic interest rate 2011 (4.25%) from NBP (National Bank of Poland),
1.106 – the indicator of the CSO dynamics of savings (+10.6%),
0.0475 – the basic interest rate 2012 from NBP (4.75%).

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 Data sources

The data comes from the CSO financial reporting

G1.1.2 Level of detail

32000 GFCF IN AGRICULTURAL PRODUCTS
32100 GFCF IN PLANTATIONS
32200 GFCF IN ANIMALS

G1.1.3 Calculation procedure

32100 GFCF IN PLANTATIONS the value of investments in plantations is calculated on the basis of the area of permanent plantations (CSO data)* and the investment cost (IER estimate)
32200 GFCF IN ANIMALS = the value of the basic herd (cows, horses, gilts and sows) + renewal of pig herd + renewal of sheep and goat herd

G1.1.4 Adjustments

Click here to enter text.

G1.1.5 Estimations

Click here to enter text.

G1.1.6 Numerical example

32100 GFCF IN PLANTATIONS
517.40=13.0*39.800
13.0 – investment cost in thous. zl/ha (IER estimate)
39.800 – area of new plantations (10% of the plantation state to restore use)
398.0 – area of permanent plantations in thous. ha in 2012 year

32200 GFCF IN ANIMALS (-164.2)=(-458004)+170.49+4.62
-458004 – the value of the basic herd (cows, horses, gilts and sows),
170.49 – renewal of pig herd,
4.62 – renewal of sheep and goat herd,

G1.2 GFCF IN AGRICULTURAL PRODUCTS

G1.2.1 Data sources

The data comes from the CSO financial reporting

G1.2.2 Level of detail

33000 GFCF in agricultural products
33100 GFCF in materials
33110 GFCF IN MACHINES AND OTHER EQUIPMENT
33120 GFCF IN TRANSPORT EQUIPMENT
33200 GFCF IN BUILDINGS
33210 GFCF IN FARM BUILDINGS (NON-RESIDENTIAL)

G1.2.3 Calculation procedure

GFCF IN MACHINES AND OTHER EQUIPMENT 1579.9 the value given by CSO comprises investment expenditure on fixed assets (without loan interest) machines and technical devices and tools
GFCF IN TRANSPORT EQUIPMENT 588.7 the value given by CSO comprises investment expenditure on fixed assets (without loan interest) for modes of transport
33210 GFCF IN FARM BUILDINGS (NON-RESIDENTIAL) 1570.4 these are investment expenditure on fixed assets (without loan interest) for buildings and structures

G1.2.4 Adjustments

Click here to enter text.

G1.2.5 Estimations

Click here to enter text.

G1.2.6 Numerical example

Click here to enter text.

G2 CONSUMPTION OF FIXED CAPITAL (CFC)

G2.1.1 Data sources

Data for the calculation of depreciation for agriculture (division 01 in accordance with the Polish Classification of Activities 2007) comes from:
- financial reporting and calculations of the Department of State Accounts and concerns information on the value of liquidated fixed assets, investment expenditure on fixed assets (without loan interest) and gross value of fixed assets,
- agricultural surveys concerning the population of livestock (the basic herd), i.e. cows, sows, sheep sows and horses,
- surveys concerning the purchase of plant and animal products as well as marketplace sales prices obtained by farmers in marketplaces

G2.1.2 Level of detail

21000 Fixed capital consumption
21100 Equipment
21200 buildings
21900 others
The value of fixed assets by groups was developed in accordance with the Classification of Fixed Assets:
- buildings and premises, civil engineering facilities (without detailed meliorations),
- machines, technical devices and tools (cauldrons and power machines, machines, devices and apparatuses for general use, specialized machines, devices and apparatuses, technical facilities, tools, instruments, movables and equipment),
- modes of transport,
- the remaining fixed assets, i.e. plantations, detailed meliorations and livestock (the basic herd).

G2.1.3 Calculation procedure

Data concerning depreciation for a given year is developed on the basis of the value of depreciated fixed assets.
The value of depreciated assets = the gross value of fixed assets - the value of liquidated fixed assets + investment expenditures on fixed assets.
From the value of depreciated fixed assets the depreciation is calculated in accordance with the following rates:

- buildings and structures	2.5%
- machines, technical devices and tools	10.0%
- modes of transport	12%
- other fixed assets	3.0%

In order to calculate depreciation for other fixed assets it is necessary to subtract the value of the basic herd calculated earlier. The value of herd constitutes the number of particular animals times the average price:
- for cows, sheep sows and horses the average marketplace price is adopted cumulatively,
- for sows the average price in procurement

G2.1.4 Adjustments

The value of fixed assets is adopted for the previous year (data for the previous year is available in November next year) for particular estimates the number of animals as well as marketplace prices and purchase prices are upgraded.

G2.1.5 Estimations

The example in Numerical example in the "CFC" sheet

G2.1.6 Numerical example62

21000 Fixed capital consumption
6290.9= 2202.30+1957.10+1844+287.5
2202.30 – machines, technical devices and tools,
1957.10 – modes of transport,
1844 – buldings and structures,
287.5 – others (melioration, plantations)

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

21900 others (meliorations, plantations)

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

Click here to enter text.

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

Click here to enter text.

G2.1.10 *Mortality function used*

Click here to enter text.

G3 CHANGES IN STOCKS

G3.1.1 *Data sources*

Data concerning the increase in stock comes from the CSO agricultural surveys.

G3.1.2 *Level of detail*

36000 Changes in stocks

G3.1.3 *Calculation procedure*

It is the total of the increase in stock: cereals, pasture plants, vegetables, fruit, potatoes and industrial plants, the remaining plant production + the total of the value of the turnover herd (cows, calves at the age below 1 year, other cattle at the age of 1 year or older, piglets of the weight up to 20 kg, young pigs of the weight from 20 to 50 kg and more, sows of the weight 50 kg and more, other pigs of the weight 50 kg and more, other sheep, poultry and others)
Data both for plant production the value of increase in supplies and for animal production is provided by CSO

G3.1.4 *Adjustments*

Click here to enter text.

G3.1.5 *Estimations*

Click here to enter text.

G3.1.6 *Numerical example*

Changes in stock (2012) -433.7= (-529373+(-8817)+0+0+(-11091)+716801+2726+(-603977))/1000

-529373 – the increase in stock of cereals,
-8817 – the increase in stock of pasture plants,
0 – the increase in stock vegetables,
0 – the increase in stock fruit,
-11091 – the increase in stock potatoes,
716801 – the increase in stock industrial plants,
2726 – the increase in stock remaining plant production,
-603977 – the total of the value of the turnover herd

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 Data sources

No data

G4.1.2 Level of detail

Click here to enter text.

G4.1.3 Calculation procedure

Click here to enter text.

G4.1.4 Adjustments

Click here to enter text.

G4.1.5 Estimations

Click here to enter text.

G4.1.6 Numerical example

Click here to enter text.

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

Click here to enter text.

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?

Click here to enter text.

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

Click here to enter text.

Methods for valuing agricultural production

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
CEREALS	01000													
Wheat and spelt	01100													
Soft wheat and spelt	01110	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Durum wheat	01120													
Rye and meslin	01200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Barley	01300	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Oats and summer cereal mixtures	01400	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Grain maize	01500	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Rice	01600													
Other cereals	01900	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Industrial crops	02000													
Oil seeds and oleaginous fruits (including seeds)	02100													
Rape and turnip rape seed	02110	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Sunflower	02120													
Soya	02130													
Other oleaginous products	02190	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Protein crops (including seeds)	02200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Raw tobacco	02300	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Sugar beet	02400	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other industrial crops	02900													
Fibre plants	02910	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Hops	02920	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other industrial crops: others	02930	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
FORAGE PLANTS	03000													
Fodder maize	03100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
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													
Fresh vegetables	04100													
Cauliflower	04110	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Tomatoes	04120	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													
Nursery plants	04210	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													
POTATOES	05000	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
FRUITS	06000													

	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 fruit	06100													
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	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Peaches	06130	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
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													
Sweet oranges	06210													
Mandarins	06220													
Lemons	06230													
Other citrus fruits	06290													
Tropical fruit	06300													
Grapes	06400													
Dessert grapes	06410													
Other grapes	06490													
Olives	06500													
Table olives	06510													
Other olives	06590													
WINE	07000													
Table wine	07100													
Quality wine	07200													
OLIVE OIL	08000													
OTHER CROP PRODUCTS	09000													
Vegetable materials used primarily for plaiting	09100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Seeds	09200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other crop products: others	09900	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
ANIMALS	11000													
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	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
ANIMAL PRODUCTS	12000													
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	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
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													
Other animal products: others	12930	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	