

EAA Inventory 2015

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

Questionnaire identification

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

EAA Inventory 2015

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PART A - GENERAL FRAMEWORK

A1 INSTITUTIONAL FRAMEWORK

A1.1 INSTITUTIONAL SETTINGS, INTERDEPENDENCY EAA WITH OTHER STATISTICS

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

Statistics Finland is responsible for the compilation of the Economic Accounts for Agriculture (EAA) and the calculation of the unit values of agriculture. The responsible unit at StatFi is Economic and Environment Statistics. It is responsible for overall NA and Financial Accounts among other things.

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

Statistics Finland is responsible institution for the compilation of values, volumes, and indices of the Agricultural Income Index (AII). Natural Resources Institute Finland (LUKE) is the responsible institution for the compilation of the Agricultural Labour Input Statistics and of Annual Work Unit data.

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

Yes, both EAA and NA are compiled simultaneously, NA on monthly, quarterly and annual basis, and quite the same information is used.

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

The bridge table has not been made a few years. When EAA have been compiled, NA on annual basis are obtained by complementing EAA with data on own-account production of small non-agricultural units producing for their livelihood. Hunting in NA is treated as a sports or recreation activity, and is excluded from EAA.

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

Bottom-up -method is mostly employed in transforming EAA into Regional Economic Accounts for Agriculture (REAA). Finland has not made the REAA calculation in two years

A1.2 UPDATES TO EAA

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

The first estimates of year N are available in November and in January N+1 (second forecast). The final EAA is carried out in September.

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)*

The first estimates in November covers the years N and N-1. In January (second forecast) estimates covers N-1 and N-2 years. Because of calculation reform the final EAA in September 2016 we have retroplated the years from 2011 to 2015.

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.)*

Finland does not compile national EAA

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

EUROSTAT manual is the only methodological publication available in Finland

A2 **COMPILATION OF THE EAA: GENERAL REMARKS**

A2.1.1 *For which years are retroplations¹ carried out and (if they are not yet available) when will they be available?*

The retroplation back to 1975 has been completed

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

The data sources available for retroplation were quite the same as those used when compiling the time series for the 90s. Where the statistical information system does not cover the data needed for the EAA, other data sources used for NA purposes will be utilized

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

A3 DATA USERS AND CONFIDENTIALITY

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

Department of NA and its separate units, Ministry of Agriculture and Forestry and scientific institutes like PTT (Pellervo Economic Research)

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.

We have not used microdata straightly for the EAA in Finland

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).

Part of all crop products are used as intermediate consumption in the farm, as cereals and so. See Numerical example (Excel)

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 Data sources

1. Gross output: Crop estimate is based, for land areas, on IACS, and for yields, on the direct sample survey conducted by LUKE in October-November. Monthly price statistics are compiled by LUKE on the basis of weekly prices obtained from the market price monitoring system.
2. IACS includes all the agricultural holdings which have applied for subsidies. As regards the yields, they are based on the sample surveys by LUKE. Provisional and semi-definitive data are obtained during the growing season, definitive data after the harvest in October-November.
3. IACS does not include those agricultural holdings which have not applied for subsidies. Some units engaged in subsistence farming may have been excluded. Balance sheets with small adjustments as described above, production statistics, PRAG

C2.1.2 Level of detail

Wheat, rye and meslin, barley and oats. In Finland there is no production for durum wheat, grain maize, rice

C2.1.3 Calculation procedure

See methods and example (excel)

C2.1.4 *Adjustments*

The starting point of the calculation is the elaboration tables of the EAA, in particular table 1: output (quantities). There are two data sources available on sales outside the agricultural industry: sample surveys of LUKE on resources and uses (for Balance sheet purposes) of cereals at the farm level, and the monthly statistics on flow of grain to domestic industrial users (complemented with for-foreign trade and intervention purchases statistics) used in the EAA. The reference period of sample surveys differs from that used in the EAA (1.6. – 31.5. and 1.8. – 31.7., respectively). Taking these circumstances into account it is inevitable that the resources and uses in the elaboration tables are not in balance. In most cases cereals used as animal feed have been adjusted down-wards. In some cases the time of recording exports have been changed.

C2.1.5 *Estimations*

Estimations on the allocation of intra-branch sales between seeds and feedingstuffs have been made. The time series have ended in 1992, but it has been assumed that intra-branch sales (purchases) concern both seeds and feedingstuffs

C2.1.6 *Numerical example*

See methods and example (excel)

C2.1.7 *Subsidies and taxes on products*

1. Compensatory aid for arable crops (CAP, LFA and national level subsidies on cereals).
2. IACS, Ministry of Agriculture and Forestry, (the statistics of the payer unit).
3. IACS gives the information on the allocation.
4. The subsidies are incorporated in the EAA as values.
5. CAP reform subsidies, national aid for arable crops.

Our data sources give information in both ways (on cash and accruals basis).

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

All: the harvest statistics are available in late November. All uses (final stocks) plus the losses during the storage phase have to be estimated, as well as the prices of the rest of the calendar year (and the prices of the period 1.1. – 31.7.).

Provisional accounts can be compiled in the early autumn (next year) when the prices and quantities of sales and final stocks are known (excepting the foreign trade statistics).

Semi-definitive or definitive accounts can be compiled in the winter when the sample surveys of LUKE on the resources and uses of cereals have been completed.

C2.1.9 *Unit values*

See methods and example (excel)

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

The sample survey carried out by LUKE gives the quantitative information on intra-unit/branch consumption. The subsidies are allocated between various uses in relationship with quantities consumed.

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

Other cereals include buckwheat in Finland.

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

Only the multiplication of seeds is included in the EAA.

C2.2 **OILSEEDS AND OLEAGINOUS FRUITS (INCLUDING SEEDS)**

C2.2.1 *Data sources*

1. Gross output: Crop estimate based, for land areas, on IACS, and for yields, on the direct sample survey conducted by LUKE in October-November. Price statistics are compiled by LUKE.
2. IACS includes all the agricultural holdings which have applied for subsidies. As regards the yields, they are based on the sample surveys by LUKE. Provisional and semi-definitive data are obtained during the growing season, definitive data after the harvest in October-November.
3. IACS does not include those agricultural holdings which have not applied for subsidies. But it is very improbable that there are some farmers growing oilseeds and oleaginous fruits without applying for subsidies in Finland.
Balance sheets, production statistics, PRAG.

C2.2.2 *Level of detail*

Turnip rape and rape; other oleaginous products include flax.

C2.2.3 *Calculation procedure*

See methods and example (excel)

C2.2.4 *Adjustments*

No adjustments

C2.2.5 *Estimations*

No estimations

C2.2.6 *Numerical example*

See methods and example (excel)

C2.2.7 *Subsidies and taxes on products*

1. Compensatory aid for oilseeds (CAP reform subsidies).
2. IACS.
3. IACS gives the information on the allocation.
4. The subsidies are incorporated in the EAA as values.
5. CAP reform subsidies.
6. Our data sources give information in both ways (on cash and accruals basis).

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

All: the harvest statistics are available in late November. The price has to be estimated.
Definitive accounts can be compiled when the price is known.
Output does not include output consumed within the industry for animal feed.

C2.2.9 *Unit values*

See methods and example (excel)

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

Other oleaginous products include flax, which is a new product in the EAA.

C2.3 PROTEIN CROPS (INCLUDING SEEDS)

C2.3.1 *Data sources*

1. Gross output: Crop estimate based for land areas, on IACS, and for yields, on the direct sample survey conducted by LUKE in October-November. Price statistics are compiled by LUKE.
2. IACS includes all the agricultural holdings which have applied for subsidies. As regards the yields, the annual yields are based on the sample surveys by LUKE. Provisional and semi-definitive data are obtained during the growing season, definitive data after the harvest.
3. IACS does not include those agricultural holdings which have not applied for subsidies.

C2.3.2 *Level of detail*

Peas, broad beans.

C2.3.3 *Calculation procedure*

See methods and example (excel).

C2.3.4 *Adjustments*

No adjustments.

C2.3.5 *Estimations*

No estimations.

C2.3.6 *Numerical example*

See methods and example (excel)

C2.3.7 *Subsidies and taxes on products*

1. Compensatory aid for protein crops (CAP reform subsidies), production aid for pea.
2. IACS.
3. IACS gives the information on the allocation.
4. The subsidies are incorporated in the EAA as values.
5. CAP reform subsidies.
6. Our data sources give information in both ways (on cash and accruals basis).

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

AII: the provisional harvest statistics are available in late November. The price has to be estimated.
Definitive accounts can be compiled when the price is known.

C2.3.9 *Unit values*

See methods and example (excel)

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

In the EAA Finland has not estimated intra-unit/branch consumption so far even though the balance sheet includes estimates of it.

C2.4 **RAW TOBACCO**

C2.4.1 *Data sources*

There is no raw tobacco production in Finland.

C2.4.2 *Level of detail*

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C2.4.3 *Calculation procedure*

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C2.4.4 *Adjustments*

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C2.4.5 *Estimations*

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C2.4.6 *Numerical example*

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C2.4.7 *Subsidies and taxes on products*

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

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C2.4.9 *Unit values*

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C2.5 **SUGAR BEET**

C2.5.1 *Data sources*

Data on output and prices are based on statistics of the Sugar Beet Research Centre. Balance sheets, production statistics, PRAG.

C2.5.2 *Level of detail*

Sugar beet.

C2.5.3 *Calculation procedure*

See methods and example (excel).

C2.5.4 *Adjustments*

No adjustments.

C2.5.5 *Estimations*

No estimations.

C2.5.6 *Numerical example*

See methods and example (excel)

C2.5.7 *Subsidies and taxes on products*

1. Production aid for sugar beet.
2. Ministry of Agriculture and Forestry, (the statistics of the payer unit).
3. Not relevant.
4. The subsidies are incorporated in the EAA as values.
5. Production aid for sugar beet.
6. Our data source gives information in both ways (on cash and accruals basis).

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

All: the harvest statistics are available in late November. Crop estimate is based, for land areas, on IACS, on the direct sample survey conducted by LUKE in October-November. Price estimate is obtained from the Sugar Beet Research Centre. Provisional, semi-definitive and definitive information on output and prices is based on the statistics of the Sugar Beet Research Centre.

C2.5.9 *Unit values*

See methods and example (excel)

C2.6 **OTHER INDUSTRIAL CROPS**

C2.6.1 *Data sources*

Data have been obtained partly from the accounts of our own.
Direct links to related statistics do not exist.

C2.6.2 *Level of detail*

Fibre plants.

C2.6.3 *Calculation procedure*

See methods and example (excel).

C2.6.4 *Adjustments*

No adjustments.

C2.6.5 *Estimations*

No estimations.

C2.6.6 *Numerical example*

See methods and example (excel)

C2.6.7 *Subsidies and taxes on products*

No subsidies on products.

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

A new product in the EAA. Finland has definitive accounts for the period 1995 – 2000.

C2.6.9 *Unit values*

See methods and example (excel)

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).*

Reed canary grass (*Phalaris arundinacea*)

C2.7 FORAGE PLANTS

C2.7.1 *Data sources*

1. Gross output: Crop estimate based, for land areas, on IACS, and for yields, on the direct sample survey conducted by LUKE in October-November. Price information is obtained from the accounts of the Union of Rural Centres.
2. IACS includes all the agricultural holdings which have applied for subsidies. As regards the yields, the annual yields are based on the sample surveys by LUKE. Provisional and semi-definitive data are obtained during the growing season, definitive data after the harvest. Production costs have been used as prices. Information has been collected from 2000 – 2500 farms by the Union of Rural Centres.
3. IACS does not include those agricultural holdings which have not applied for subsidies. Direct links to related statistics do not exist.

C2.7.2 *Level of detail*

Hay and silage.

C2.7.3 *Calculation procedure*

See methods and example (excel).

C2.7.4 *Adjustments*

No adjustments.

C2.7.5 *Estimations*

No estimations.

C2.7.6 *Numerical example*

See methods and example (excel)

C2.7.7 *Subsidies and taxes on products*

1. Compensatory aid for silage (grass) is classified as subsidies on product. It is a new item (in 2000). Silage is a substitute for fodder maize in Finland.
2. IACS.
3. Not relevant.
4. The subsidies are incorporated in the EAA as values.
5. Not relevant.
6. Our data source gives information in both ways (on cash and accruals basis).

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

AI: the harvest statistics are available in late November. Crop estimate is based, for land areas, on IACS, on the direct sample survey conducted by LUKE in October-November. Price estimate is obtained from the Union of Rural Centres. Provisional, semi-definitive and definitive accounts can be compiled when the production costs are available.

C2.7.9 *Unit values*

See methods and example (excel)

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

The Industrial Statistics give information on the sales of hay outside the agricultural branch. Rest of output is intra-unit/branch consumption.

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

03900 Other forage plants include hay, silage and whole crop cereals for silage in Finland.

C2.8 FRESH VEGETABLES

C2.8.1 *Data sources*

1. Luke Statistical Services have been calculated and produced the information we need on this point. Luke are using the price information produced by the Finnish Glasshouse Growers' Association and Kasvistieto LC.
2. Data from cultivated area is based to IACS and the Farm Register and the information about yields is based for the results of the sample survey.
3.

C2.8.2 *Level of detail*

04100 Cauliflower, tomatoes, other fresh vegetables.

C2.8.3 *Calculation procedure*

See methods and example (excel).

C2.8.4 *Adjustments*

No adjustments.

C2.8.5 *Estimations*

No estimations.

C2.8.6 *Numerical example*

See methods and example (excel)

C2.8.7 *Subsidies and taxes on products*

No subsidies on products.

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

AII: figures are based on the estimates made by Luke.
Provisional, semi-definitive and definitive accounts can be completed when yield sample survey will be ready after N year.

C2.8.9 *Unit values*

See methods and example (excel)

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)*

Carrots, swedes, beetroots, onions, cabbages, cucumbers, lettuce, mushrooms, celery, dill, parsley

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

C2.9.1 *Data sources*

1. Luke Statistical Services have been calculated and produced the information we need on this point. Luke are using the price information produced by the Finnish Glasshouse Growers' Association and Kasvistieto LC. We in StatFi adds only the value of the production of Christmas trees (info from Christmas tree association) and cultivated mushrooms (Luke).

2. Data from cultivated area is based to IACS and the Farm Register and the information about yields is based for the results of the sample survey.

3.

C2.9.2 *Level of detail*

04200 Nursery plants of deciduous trees and bushes, fruit trees and berries and perennials; ornamental plants and flowers.

C2.9.3 *Calculation procedure*

See methods and example (excel).

C2.9.4 *Adjustments*

No adjustments.

C2.9.5 *Estimations*

No estimations.

C2.9.6 *Numerical example*

See methods and example (excel)

C2.9.7 *Subsidies and taxes on products*

No subsidies on products.

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

All: figures are based on the estimates made by Luke.
Provisional, semi-definitive and definitive accounts can be completed when yield sample survey will be ready after N year.

C2.9.9 *Unit values*

See methods and example (excel)

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

The output of nursery plants is calculated on the basis of information on areas. Output value of ornamental plants and flowers (= sales outside the branch) distinction between two categories is based on sales income.

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

The EAA figures are based on estimates by Ministry of Agriculture and Forestry. The same estimates are used by the Agricultural Economics Research Institute in evaluating the horticultural output.

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

The Christmas trees have been included on the Finland's EAA since the year 2001.

C2.10 **PLANTATIONS**

C2.10.1 *Data sources*

The item is not included in the EAA in Finland so far.

C2.10.2 *Level of detail*

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C2.10.3 *Calculation procedure*

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C2.10.4 *Adjustments*

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C2.10.5 *Estimations*

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C2.10.6 *Numerical example*

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C2.10.7 *Subsidies and taxes on products*

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

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C2.10.9 *Unit values*

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C2.11 **POTATOES (INCLUDING SEEDS)**

C2.11.1 *Data sources*

1. Gross output: Crop estimate is based on the IACS land area, and the yield estimate is based on the direct sample survey conducted by LUKE in October-November. Price statistics are compiled by LUKE.
2. IACS includes all the agricultural holdings which have applied for subsidies. As regards the yields, the annual yields are based on the sample surveys by LUKE. Provisional and semi-definitive data are obtained during the growing season, definitive data after the harvest.
3. IACS does not include those agricultural holdings which have not applied for subsidies. The farmers not applying for the support produce the potato only into their own use.

C2.11.2 *Level of detail*

Seed potato, starch potato, potato for consumption.

C2.11.3 *Calculation procedure*

See methods and example (excel).

C2.11.4 *Adjustments*

No adjustments.

C2.11.5 *Estimations*

No estimations.

C2.11.6 *Numerical example*

See methods and example (excel)

C2.11.7 *Subsidies and taxes on products*

1. Production aid for starch potato.
2. Ministry of Agriculture and Forestry, (the statistics of the payer unit).
3. Not relevant.
4. The subsidies are incorporated in the EAA as values.
5. Not relevant.
6. Our data source gives information in both ways (on cash and accruals basis).

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

AII: the harvest statistics are available in late November. Crop estimate is based, for land areas, on IACS, on the direct sample survey conducted by LUKE in October-November. Estimates concerning starch potato and other industrial use of potato are obtained from manufacturing industry. Semi-definitive or definitive accounts can be compiled in the winter when the sample surveys of LUKE on the resources and uses of potato have been completed.

C2.11.9 *Unit values*

See methods and example (excel)

C2.12 **FRUITS (TOTAL, CODE 06000)**

C2.12.1 *Data sources*

1. Luke Statistical Services have been calculated and produced the information we need on this point. Luke are using the price information produced by Kasvistieto LC.
2. Data from cultivated area is based to IACS and the Farm Register and the information about yields is based for the results of the sample survey.

C2.12.2 *Level of detail*

Fresh fruits, dessert apples, other fresh fruits.

C2.12.3 *Calculation procedure*

See methods and example (excel).

C2.12.4 *Adjustments*

No adjustments.

C2.12.5 *Estimations*

No estimations.

C2.12.6 *Numerical example*

See methods and example (excel)

C2.12.7 *Subsidies and taxes on products*

No subsidies on products.

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

All: figures are based on the estimates made by the Finnish Association of Fruit and Berry Growers.

C2.12.9 *Unit values*

[Click here to enter text.](#)

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

Other fresh fruits: strawberries, black-, white- and redcurrants, gooseberries, raspberries.

C2.13 **WINE**

C2.13.1 *Data sources*

There is no wine production in Finland.

C2.13.2 *Level of detail*

[Click here to enter text.](#)

C2.13.3 *Calculation procedure*

[Click here to enter text.](#)

C2.13.4 *Adjustments*

[Click here to enter text.](#)

C2.13.5 *Estimations*

[Click here to enter text.](#)

C2.13.6 *Numerical example*

Click here to enter text.

C2.13.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.13.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

C2.14 **OLIVE OIL**

C2.14.1 *Data sources*

There is no olive oil production in Finland.

C2.14.2 *Level of detail*

Click here to enter text.

C2.14.3 *Calculation procedure*

Click here to enter text.

C2.14.4 *Adjustments*

Click here to enter text.

C2.14.5 *Estimations*

Click here to enter text.

C2.14.6 *Numerical example*

Click here to enter text.

C2.14.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.14.9 *Unit values*

Click here to enter text.

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.*

Click here to enter text.

C2.15 **OTHER CROP PRODUCTS**

C2.15.1 *Data sources*

1. Gross output: Crop estimate based for land areas, on IACS, and for yields, on the direct sample survey conducted by LUKE in October-November. Price have been asked eg from Trans Farm LC (buyer of caraway) and other buyers of these products .
2. IACS includes all the agricultural holdings which have applied for subsidies. As regards the yields, the annual yields are based on the sample surveys by LUKE. Provisional and semi-definitive data are obtained during the growing season, definitive data after the harvest when the yield statistics has been published.

C2.15.2 *Level of detail*

C2.15.3 *Calculation procedure*

See methods and example (excel).

C2.15.4 *Adjustments*

No adjustments.

C2.15.5 *Estimations*

No estimations.

C2.15.6 *Numerical example*

See methods and example (excel)

C2.15.7 *Subsidies and taxes on products*

No subsidies on products.

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

The preliminary harvest statistics provide the provisional and the semi-definitive data.

C2.15.9 *Unit values*

[Click here to enter text.](#)

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

Timothy, other grass seed.

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

Caraway

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

C2.16.1 *Data sources*

Slaughterhouse Statistics and sample surveys by LUKE, IACS. Animal identification register. Foreign trade statistics of National Board of Customs.

C2.16.2 *Level of detail*

Cattle including calves.

C2.16.3 *Calculation procedure*

See methods and example (excel)

C2.16.4 *Adjustments*

No adjustments.

C2.16.5 *Estimations*

No estimations.

C2.16.6 *Numerical example*

See methods and example (excel)

C2.16.7 *Subsidies and taxes on products*

1. Premiums for cattle (CAP reform), slaughter premiums (national).
2. Ministry of Agriculture and Forestry, (the statistics of the payer unit).
3. Not relevant.
4. The subsidies are incorporated in the EAA as values.
5. CAP reform subsidies, national support.
6. Our data sources give information in both ways (on cash and accruals basis).

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

AII: figures are based on the estimates made by the Food and Farm Facts Oy. Slaughterhouse statistics cover 9 – 10 months on November. Estimates on subsidies are obtained from Ministry of Agriculture and Forestry. Animal Identification Register gives the number of cattle. Semi-definitive accounts can be compiled when Slaughterhouse Statistics have been completed, bonus paid by slaughterhouses is known and information on slaughtering on farm is available.

C2.16.9 *Unit values*

See methods and example (excel)

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

Slaughterhouse statistics plus the exports correspond to sales of animals outside the agricultural branch. The slaughterings on farms correspond the own final consumption of farmers. Changes in numbers of stock animals between the beginning and the end of the year are recorded as change in stocks. Indirect calculation method is applied in measuring the gross fixed capital formation in animals.

C2.17 **PIGS**

C2.17.1 *Data sources*

Slaughterhouse Statistics and sample surveys by LUKE, IACS registers. Foreign trade statistics of National Board of Customs.

C2.17.2 *Level of detail*

Pigs

C2.17.3 *Calculation procedure*

See methods and example (excel).

C2.17.4 *Adjustments*

No adjustments.

C2.17.5 Estimations

No estimations.

C2.17.6 Numerical example

See methods and example (excel)

C2.17.7 Subsidies and taxes on products

1. Slaughter premiums (national).
2. Ministry of Agriculture and Forestry, (the statistics of the payer unit).
3. Not relevant.
4. The subsidies are incorporated in the EAA as values.
5. Slaughter premiums.
6. Our data sources give information in both ways (on cash and accruals basis).

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

All: figures are based on the estimates made by the Food and Farm Facts Oy. (Slaughterhouse statistics cover 9 – 10 months).
Semi-definitive accounts can be compiled when Slaughterhouse Statistics have been completed, bonus paid by slaughterhouses is known and information on slaughterings on farm is available.

C2.17.9 Unit values

See methods and example (excel)

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

Slaughterhouse statistics plus the exports correspond to sales of animals outside the agricultural branch. The slaughtering on farms correspond the own final consumption of farmers. Changes in numbers of stock animals between the beginning and the end of the year are recorded as change in stocks. Indirect calculation method is applied in measuring the gross fixed capital formation in animals.

C2.18 POULTRY

C2.18.1 Data sources

Slaughterhouse Statistics and sample surveys by LUKE, IACS registers. Foreign trade statistics of National Board of Customs.

C2.18.2 Level of detail

Hens, broilers, turkeys.

C2.18.3 Calculation procedure

See methods and example (excel).

C2.18.4 Adjustments

No adjustments.

C2.18.5 Estimations

No estimations.

C2.18.6 Numerical example

See methods and example (excel)

C2.18.7 Subsidies and taxes on products

1. Slaughter premiums (national).
2. Ministry of Agriculture and Forestry, (the statistics of the payer unit).
3. Not relevant.
4. The subsidies are incorporated in the EAA as values.
5. Slaughter premiums.
6. Our data sources give information in both ways (on cash and accruals basis).

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

AII: figures are based on the estimates made by the Food and Farm Facts Oy. (Slaughterhouse statistics cover 9 – 10 months). Estimates on subsidies are obtained from Ministry of Agriculture and Forestry. Semi-definitive accounts can be compiled when Slaughterhouse Statistics have been completed, bonus paid by slaughterhouses is known and information on slaughtering on farm is available.

C2.18.9 Unit values

See methods and example (excel)

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

Slaughterhouse statistics plus the exports correspond to sales of animals outside the agricultural branch. The slaughtering on farms correspond the own final consumption of farmers. Changes in numbers of stock animals between the beginning and the end of the year are recorded as change in stocks.

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*

Slaughterhouse Statistics and sample surveys by LUKE, IACS and YTJ –registers.
Foreign trade statistics of National Board of Customs.

C2.19.2 *Level of detail*

Sheep and lambs.

C2.19.3 *Calculation procedure*

See methods and example (excel).

C2.19.4 *Adjustments*

No adjustments.

C2.19.5 *Estimations*

No estimations.

C2.19.6 *Numerical example*

See methods and example (excel)

C2.19.7 *Subsidies and taxes on products*

1. Ewe premiums, (CAP reform), slaughter premiums (national).
2. Ministry of Agriculture and Forestry, (the statistics of the Paying Agency).
3. Not relevant.
4. The subsidies are incorporated in the EAA as values.
5. CAP reform subsidies, national support.
6. Our data sources give information in both ways (on cash and accruals basis).

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

AII: figures are based on the estimates made by the Food and Farm Facts Oy. (Slaughterhouse statistics cover 9 – 10 months). Estimates on subsidies are obtained from Ministry of Agriculture and Forestry. Semi-definitive accounts can be compiled when Slaughterhouse Statistics have been completed, bonus paid by slaughterhouses is known and information on slaughtering on farm is available.

C2.19.9 *Unit values*

See methods and example (excel)

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

Slaughterhouse statistics plus the exports correspond to sales of animals outside the agricultural branch. The slaughterings on farms correspond the own final consumption of farmers. Changes in numbers of stock animals between the beginning and the end of the year are recorded as change in stocks.

C2.20 **EQUINES, OTHER ANIMALS**

C2.20.1 *Data sources*

Slaughterhouse Statistics and sample surveys by LUKE, IACS registers; statistics of the Association of Reindeer Herding Cooperatives.

C2.20.2 *Level of detail*

Horses, reindeers.

C2.20.3 *Calculation procedure*

See methods and example (excel).

C2.20.4 *Adjustments*

No adjustments.

C2.20.5 *Estimations*

No estimations.

C2.20.6 *Numerical example*

See methods and example (excel)

C2.20.7 *Subsidies and taxes on products*

No subsidies on products.

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

AII: figures are based on the estimates made by the Food and Farm Facts Oy. (Slaughterhouse statistics cover 9 – 10 months). Semi-definitive accounts can be compiled when Slaughterhouse Statistics have been completed.

C2.20.9 *Unit values*

Click here to enter text.

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

Reindeers.

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

Slaughterhouse statistics plus the exports correspond to sales of animals outside the agricultural branch. The slaughtering on farms correspond the own final consumption of farmers. Changes in numbers of stock animals between the beginning and the end of the year are recorded as change in stocks. The same information is available from the statistics of the Association of Reindeer Herding Cooperatives for reindeers.

C2.21 **MILK**

C2.21.1 *Data sources*

Dairy Statistics, Sample Surveys of Natural Resources Institute Finland (LUKE).

C2.21.2 *Level of detail*

Cow milk.

C2.21.3 *Calculation procedure*

See methods and example (excel)

C2.21.4 *Adjustments*

No adjustments.

C2.21.5 *Estimations*

No estimations.

C2.21.6 *Numerical example*

See methods and example (excel)

C2.21.7 *Subsidies and taxes on products*

1. Production aid for milk (national).
3. Ministry of Agriculture and Forestry, (the statistics of the payer unit).
3. Not relevant.
4. The subsidies are incorporated in the EAA as values.
5. Production aid for milk (national).
6. Our data sources give information in both ways (on cash and accruals basis).

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

AII: figures are based on the estimates made by the Food and Farm Facts Oy. (Slaughterhouse statistics cover 9 – 10 months). Estimates on subsidies are obtained from Ministry of Agriculture and Forestry.

C2.21.9 *Unit values*

See methods and example (excel)

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

Finnish milk production exceeded the quota few years in the early 2000s, but the amount of milk produced is then left under the quota. The amounts of penalties have varied 2000-2004 between 4-30 million Euros

C2.22 **EGGS**

C2.22.1 *Data sources*

Sample Surveys of Natural Resources Institute Finland (LUKE). Price statistics of LUKE.

C2.22.2 *Level of detail*

Eggs

C2.22.3 *Calculation procedure*

See methods and example (excel)

C2.22.4 *Adjustments*

No adjustments.

C2.22.5 *Estimations*

No estimations.

C2.22.6 *Numerical example*

See methods and example (excel)

C2.22.7 *Subsidies and taxes on products*

There are no subsidies on products.

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

Provisional and semi-definitive accounts are based on the sample surveys of the first and the second halves of the year carried out by Natural Resources Institute Finland.

C2.22.9 *Unit values*

See methods and example (excel)

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

Calculation method does not include the hatching eggs.

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

C2.23.1 *Data sources*

1. Quantity: The Finnish Fur Breeders Association; Association of Reindeer Herding Cooperatives; The Finnish Beekeepers Federation; Information Centre of the Ministry of Agriculture and Forestry. Price: The Finnish Fur Breeders Association; Association of Reindeer Herding Cooperatives
2. The associations, federations and cooperatives gather information from their own members.
3. As the output of these operations is insignificant and the number of members of these associations is small, proper statistical methods are not used in information gathering.

C2.23.2 *Level of detail*

Raw wool, reindeer hides, fur skins, honey (including intra-unit consumption)

C2.23.3 *Calculation procedure*

See methods and example (excel)

C2.23.4 *Adjustments*

No adjustments.

C2.23.5 *Estimations*

No estimations.

C2.23.6 *Numerical example*

See Elaboration tables of the EAA: output (quantities, prices and values)

C2.23.7 *Subsidies and taxes on products*

There are no subsidies or taxes on products.

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

For honey and reindeer hides all the information is definitive. Concerning fur skins the sources for provisional and semi-definitive accounts are the same as for the definitive accounts, but the coverage is not so comprehensive as the data covers only part of the year.

C2.23.9 *Unit values*

[Click here to enter text.](#)

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

Raw wool, reindeer hides, fur skins, honey

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

C2.24.1 *Data sources*

1. Value: Statistics on the finances of agricultural and forestry enterprises; Price: Agricultural Price Indices of the Statistics Finland
2. The Statistics on the finances of agricultural and forestry enterprises and the Price Indices are sample surveys. The Business Statistics uses as source Taxation Register, which is a total data.
3. All these statistics are highly reliable as they are produced by the Statistics Finland and proper statistical methods are used in every stage of production.

C2.24.2 *Level of detail*

Agricultural services of enterprises type agricultural holdings, agricultural services of non-enterprise type agricultural holdings

C2.24.3 *Calculation procedure*

See methods and example (excel)

C2.24.4 *Adjustments*

No adjustments.

C2.24.5 *Estimations*

No estimations.

C2.24.6 *Numerical example*

See Elaboration tables of the EAA: output (quantities, prices and values)

C2.24.7 *Subsidies and taxes on products*

There are no subsidies or taxes on products.

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

The provisional accounts are estimates and based on the change in prices. The semi-definitive accounts are calculated as the definitive accounts.

C2.24.9 *Unit values*

[Click here to enter text.](#)

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

C2.25.1 *Data sources*

1. Value information is based Statistics on the finances of agricultural and forestry enterprise and FADN information. Price information is based Agricultural Price Indices of the Statistics Finland
2. Statistics on the finances of agricultural and forestry enterprises are based on sample surveys carried out by Statistics Finland. The data sources are both the Agricultural Enterprise Register and the tax form. The information obtained from these registers is completed by a questionnaire sent to holdings.

C2.25.2 *Level of detail*

Milk processed into butter and/or cheese, other inseparable secondary activities

C2.25.3 *Calculation procedure*

See methods and example (excel)

C2.25.4 *Adjustments*

No adjustments.

C2.25.5 *Estimations*

No estimations.

C2.25.6 *Numerical example*

See Elaboration tables of the EAA: output (quantities, prices and values)

C2.25.7 *Subsidies and taxes on products*

There are no subsidies or taxes on products.

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

Provisional and semi-definitive data follows the trend of the previous years.

C2.25.9 *Unit values*

[Click here to enter text.](#)

C2.25.10 *Exhaustive list of activities covered*

Processing of milk into butter and/or cheese, processing of other agricultural products, agro-tourism, snow clearing, renting of agricultural machinery, farm shops, direct sales of agricultural products, agricultural contract work, agricultural services of non-enterprise type agricultural holdings, transport services, fish and crayfish farming, care services, manufacture of metal products, fishing, business services, energy production, timber processing.

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

The costs of these activities are inseparable from the costs of agricultural activities

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").*

The relative importance of these activities cannot be determined because these activities are reported by farmers as a lump sum.

PART D - COMPONENTS OF THE PRODUCTION ACCOUNT: INTERMEDIATE CONSUMPTION

D1 GENERAL

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

The total level of intermediate consumption is calculated first, and then allocated to products by detailed product information.

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 Data sources

1. Value information is based on the Statistics on the finances of agricultural and forestry enterprise, The Finnish Cereal Committee (VYR) and FADN information. Price information is based on the purchase prices of grain business and agricultural price indices of the Statistics Finland.
2. Statistics on the finances of agricultural and forestry enterprises are based on sample surveys carried out by Statistics Finland. The data sources are both the Agricultural Enterprise Register and the tax form.
3.

D2.1.2 Level of detail

Seeds and planting stock supplied by other agricultural holdings; purchased seeds and planting stock used by the agricultural enterprises.

D2.1.3 Calculation procedure

See methods and example (excel)

D2.1.4 Adjustments

No adjustments.

D2.1.5 Estimations

No estimations.

D2.1.6 Numerical example

See methods and example (excel)

D2.1.7 Subsidies and taxes on products

There are no subsidies or taxes on products

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

Provisional accounts are estimates, which are based on the area under cultivation and use of s seeds per hectare. The estimates are made for the main cereals. The semi-definitive accounts are based on FADN.

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.)

Intra-unit consumption is not included in the intermediate consumption. The quantity of intra-branch consumption is obtained from the sample survey of the LUKE.

D2.2 ENERGY; LUBRICANTS

D2.2.1 Data sources

Value: Statistics on the finances of agricultural and forestry enterprises
Price: Agricultural Cost Factor Indices of the Statistics Finland

D2.2.2 Level of detail

Electricity, fuels and other energy on the agricultural enterprises, estimate of electricity, fuels and other energy on the horticulture enterprises, fur farms and reindeer farms .

D2.2.3 Calculation procedure

See methods and example (excel)

D2.2.4 Adjustments

No adjustments.

D2.2.5 Estimations

Consumption of electricity, fuels and other energy on the horticulture enterprises, fur farms and reindeer farms have been estimated.

D2.2.6 Numerical example

See methods and example (excel)

D2.2.7 Subsidies and taxes on products

Duty on electricity, fuel tax.

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

Provisional and semi-definitive accounts quantities are estimates, which are based on the consumption of heating energy of agricultural buildings. Price is based Agricultural Cost Factor Indices of the Statistics Finland

D2.2.9 Unit values

[Click here to enter text.](#)

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

Firewood and energy use of grain

D2.3 FERTILISERS AND SOIL IMPROVERS

D2.3.1 Data sources

1. Value: Statistics on the finances of agricultural and forestry enterprises
Price: Agricultural Cost Factor Indices of the Statistics Finland
2. The sources are based on sample surveys and proper statistical methods.

D2.3.2 Level of detail

Fertilizers and soil improvers used by the agricultural enterprises, fertilizers and soil improvers used by the horticulture enterprises

D2.3.3 Calculation procedure

See methods and example (excel)

D2.3.4 Adjustments

No adjustments.

D2.3.5 Estimations

Consumption of the fertilizers and soil improvers on the horticulture enterprises have been estimated.

D2.3.6 Numerical example

See methods and example (excel)

D2.3.7 *Subsidies and taxes on products*

There are no subsidies or taxes on products.

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

Provisional and semi-definitive accounts are based on the information about the sales of fertilizers and agricultural liming material. Price is based Agricultural Cost Factor Indices of the Statistics Finland

D2.3.9 *Unit values*

[Click here to enter text.](#)

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

D2.4.1 *Data sources*

1. Value: Statistics on the finances of agricultural and forestry enterprises Price: Agricultural Cost Factor Indices of the Statistics Finland (Quantity: Statistics of the Finnish Food Safety Authority). Price: Agricultural Cost Factor Indices of the Statistics Finland

D2.4.2 *Level of detail*

Plant protection products, herbicides, insecticides and pesticides

D2.4.3 *Calculation procedure*

See methods and example (excel)

D2.4.4 *Adjustments*

No adjustments.

D2.4.5 *Estimations*

D2.4.6 *Numerical example*

See methods and example (excel)

D2.4.7 *Subsidies and taxes on products*

There are no subsidies or taxes on products.

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

Provisional and semi-definitive accounts are based on the information about the sales of pesticides. Price is based Agricultural Cost Factor Indices of the Statistics Finland

D2.4.9 Unit values

[Click here to enter text.](#)

D2.5 VETERINARY EXPENSES

D2.5.1 Data sources

1. Value: Statistics on the finances of agricultural and forestry enterprises Price: Agricultural Cost Factor Indices of the Statistics Finland
2. The sources are based on sample surveys and proper statistical methods.

D2.5.2 Level of detail

Veterinary expenses

D2.5.3 Calculation procedure

See methods and example (excel)

D2.5.4 Adjustments

No adjustments.

D2.5.5 Estimations

No estimations.

D2.5.6 Numerical example

See methods and example (excel)

D2.5.7 Subsidies and taxes on products

There are no subsidies or taxes on products.

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

Provisional and semi-definitive data follows the trend of the previous years. Price is based Agricultural Cost Factor Indices of the Statistics Finland

D2.5.9 Unit values

[Click here to enter text.](#)

D2.6 FEEDINGSTUFFS

D2.6.1 *Data sources*

Value: Purchased feedingstuffs - Statistics on the finances of agricultural and forestry enterprises.

Quantity : Manufacture of animal feeds – Finnish Food Safety Authority. Intra unit consumption –LUKE.

Price: Agricultural Cost Factor Indices of the Statistics Finland
Quantity

D2.6.2 *Level of detail*

Feedingstuffs produced and consumed at the same holding, feedingstuffs supplied by other agricultural holdings, purchased compound feedingstuffs, purchased straight feedingstuffs, feedingstuffs of fur animals

D2.6.3 *Calculation procedure*

See methods and example (excel)

D2.6.4 *Adjustments*

No adjustments

D2.6.5 *Estimations*

D2.6.6 *Numerical example*

See methods and example (excel)

D2.6.7 *Subsidies and taxes on products*

There are no subsidies or taxes on products.

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

Provisional and semi-definitive data follows the trend of the previous years. Price is based Agricultural Cost Factor Indices of the Statistics Finland

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.)*

The sample survey carried out by LUKE provides the information on the quantities of intra-unit/branch consumption.

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.*

The sample survey carried out by LUKE provides the information on the quantities of intra-unit/branch consumption.

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

Click here to enter text.

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 *Data sources*

1. Value: Statistics on the finances of agricultural and forestry enterprises
Price: Agricultural Cost Factor Indices of the Statistics Finland
2. The sources are based on sample surveys and proper statistical methods.

D2.7.2 *Level of detail*

Maintenance of materials

D2.7.3 *Calculation procedure*

See methods and example (excel)

D2.7.4 *Adjustments*

No adjustments.

D2.7.5 *Estimations*

No estimations.

D2.7.6 *Numerical example*

See methods and example (excel)

D2.7.7 *Subsidies and taxes on products*

There are no subsidies or taxes on products.

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

Provisional and semi-definitive data follows the trend of the previous years. Price is based Agricultural Cost Factor Indices of the Statistics Finland

D2.7.9 Unit values

[Click here to enter text.](#)

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 Data sources

1. Value is based on Statistics on the finances of agricultural and forestry enterprises and price is based on the Agricultural Cost Factor Indices of the Statistics Finland
2. The sources are based on sample surveys and proper statistical methods.
3. The methods and data are highly reliable.

D2.8.2 Level of detail

Maintenance of buildings

D2.8.3 Calculation procedure

See methods and example (excel)

D2.8.4 Adjustments

No adjustments.

D2.8.5 Estimations

No estimations.

D2.8.6 Numerical example

See methods and example (excel)

D2.8.7 Subsidies and taxes on products

There are no subsidies or taxes on products.

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

Provisional and semi-definitive data follows the trend of the previous years. Price is based Agricultural Cost Factor Indices of the Statistics Finland

D2.8.9 *Unit values*

[Click here to enter text.](#)

D2.9 **AGRICULTURAL SERVICES**

D2.9.1 *Data sources*

1. Value: The Structural Business Statistics Price: Agricultural Cost Factor Indices of the Statistics Finland
2. The sources are based on sample surveys and proper statistical methods.

D2.9.2 *Level of detail*

Agricultural services of enterprise type agricultural holdings

D2.9.3 *Calculation procedure*

See methods and example (excel)

D2.9.4 *Adjustments*

No adjustments.

D2.9.5 *Estimations*

No estimations.

D2.9.6 *Numerical example*

See methods and example (excel)

D2.9.7 *Subsidies and taxes on products*

There are no subsidies or taxes on products.

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

Provisional and semi-definitive data follows the trend of the previous years. Price is based Agricultural Cost Factor Indices of the Statistics Finland

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 output heading (code 15000 ()), please explain the reasons.

The value of 19090 is after year 2010 much bigger than 15000 because the farmers buy a lot of services outside of the agricultural industry

D2.10 OTHER GOODS AND SERVICES

D2.10.1 Data sources

Value: Statistics on the finances of agricultural and forestry enterprises; Association of Reindeer Herding Cooperatives Price: Agricultural Cost Factor Indices of the Statistics Finland

D2.10.2 Level of detail

Costs of reindeer herding, costs of beekeeping, other costs

D2.10.3 Calculation procedure

See methods and example (excel)

D2.10.4 Adjustments

No adjustments

D2.10.5 Estimations

No estimations

D2.10.6 Numerical example

See methods and example (excel)

D2.10.7 Subsidies and taxes on products

There are no subsidies or taxes on products.

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

Provisional and semi-definitive data follows the trend of the previous years. Price is based Agricultural Cost Factor Indices of the Statistics Finland

D2.10.9 Unit values

[Click here to enter text.](#)

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

Rents, telecommunication and postal charges, insurance, membership fees, minor tools, agricultural services,

D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

The standard VAT system is valid in Finland. It means that revenue and costs do not include VAT in EAA. Practically all the farmers in Finland are liable for VAT.

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

1. Quantity: Labour force survey, produced by Statistics Finland and Annual Work Unit Statistics produced by LUKE. Statistics on the Finances and Activities of Municipalities and Joint Municipal Authorities; Percentages of employers' social contributions
Price: Index of wage and salary earnings, produced by Statistics Finland
2. The sources are based on sample surveys or total data and proper statistical methods are used.

E1.1.2 Level of detail

Wages and salaries of enterprise type agricultural holdings, wages and salaries of family farms, wages and salaries of relief agricultural workers, employer's social contributions

E1.1.3 Calculation procedure

See methods and example (excel)

E1.1.4 Adjustments

No adjustments.

E1.1.5 Estimations

Employers' voluntary accident insurance payments are estimated. These payments form the residual after deducting all other employers' social contributions from the total of employers' social contributions

E1.1.6 Numerical example

See methods and example (excel)

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

Compensation of employees covers most of the items of "gross wages and salaries in cash" listed in the manual rev. 1, 3.09.1, if these are paid to employees. Occasional payments linked to overall company results as part of profit-sharing schemes, e.g. employee stock option benefits, are not at the moment included in the gross wages and salaries in-cash.

Most benefits in kind are regarded as taxable income, subject to tax withholding. In the source materials used for accounting, benefits in kind are generally included in earnings. In Finland the wages and salaries in-kind include the following items: taxable benefit from the use of a company car, company-paid telephone, lunch benefits, garage benefit, accommodation services produced for own account, as well as the electricity used for heating of the rented dwelling.

Agricultural or forestry products made available to employees (a) are not included in the taxable earnings covered by the Taxation administration, as these are quite rarely reported, and hence there is no information available about this item. Our view is that in Finland the value of these is quite insignificant.

E2 OTHER TAXES ON PRODUCTION

E2.1.1 Data sources

There are no taxes on production.

E2.1.2 Level of detail

Click here to enter text.

E2.1.3 Calculation procedure

Click here to enter text.

E2.1.4 Adjustments

Click here to enter text.

E2.1.5 Estimations

Click here to enter text.

E2.1.6 Numerical example

Click here to enter text.

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

1. Other subsidies on production are calculated centralized for all the industries. Value is obtained from the specific calculations of the public sector of the National Accounts. The source for the calculations is mainly the Ministry of Agriculture and Forestry. Quantity follows the volume of production leaving price as the residual.

2. The sources used are the accounting records and annual budgetary report based on the government's budgetary estimate and special reports. A few agriculture subsidy items (the national subsidy of agriculture and horticulture and the European Union income subsidy) are divided among other subsidies on production and products. Subsidies from the Intervention Fund of Agriculture and the Development Fund of Agriculture and Forestry are added to the other subsidies on production available from the national budget.

E3.1.2 Level of detail

The calculations of the public sector are made at the level of sub-items of the state budget, but the results are delivered to industries as total sums.

E3.1.3 Calculation procedure

See methods and example (excel)

E3.1.4 Adjustments

No adjustments

E3.1.5 Estimations

No estimations.

E3.1.6 Numerical example

See methods and example (excel)

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

1. Other subsidies on production include the following items mentioned in the paragraph of rev. 1, 3.27.7: wage and pay-roll subsidies; grants for interest relief; grants for land set-aside; cattle premiums for seasonal adjustment, processing of male calves and extensification, grants for agricultural production in less-favoured areas, other grants intended to influence methods of production; amounts paid to holders as compensation for losses of crop or live-stock products and plantations.

Other subsidies on production do not cover the following items mentioned in the paragraph of rev. 1, 3.27.7: over-compensation of VAT; the assumption of social security contributions and real-estate taxes; the assumption of other costs; financial compensations for withdrawals of fresh market fruit and vegetables.

2. In Finland the only one of the subsidies on production not mentioned in the 3.27.7. is the “National subsidy for agriculture and horticulture (EU)”.

3. Altogether the above-mentioned item includes various forms of subsidies, most of which are allocated to producers of milk, cattle, pigs, poultry, sheep, goats and equines.

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?

Application of the accruals principle did confer changes to compensation for losses of crop, livestock products or plantations and to grants for land set-aside.

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

The standard VAT system is valid in Finland

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

1. Statistics on the finances of agricultural and forestry enterprises
2. The source is based on sample surveys and proper statistical methods.

F1.1.2 Level of detail

Rents of land

F1.1.3 Calculation procedure

See methods and example (excel)

F1.1.4 Adjustments

No adjustments.

F1.1.5 Estimations

No estimations.

F1.1.6 Numerical example

See methods and example (excel)

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

Arable land not subject to property tax in Finland nor land rent not include VAT.
Property tax only applies to agricultural buildings.

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)?

This section covers only arable land rental cost, so the entry does not include taxes.

F2 INTEREST PAID

F2.1.1 *Data sources*

1. Statistics on the finances of agricultural and forestry enterprises
2. The source is based on sample surveys and proper statistical methods.

F2.1.2 *Level of detail*

Interests paid

F2.1.3 *Calculation procedure*

See methods and example (excel).

F2.1.4 *Adjustments*

No adjustments

F2.1.5 *Estimations*

Share of companies, fur farming and reindeer herding have been estimated

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?*

Subsidies related to interest paid are recorded as “Other subsidies on production”

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 amount of received interest is marginal in Finnish agriculture. We have no data about this topic.

F3.1.2 *Level of detail*

[Click here to enter text.](#)

F3.1.3 Calculation procedure

Click here to enter text.

F3.1.4 Adjustments

Click here to enter text.

F3.1.5 Estimations

Click here to enter text.

F3.1.6 Numerical example

Click here to enter text.

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 *Data sources*

In Finland this section concerning only capital animals. Gross fixed capital formation in the animals is calculated only for bovine animals and pigs. The data source used are Luke's livestock registers and price information has been obtained from breeding organization Faba co-op

G1.1.2 *Calculation procedure*

Change in inventory of these animals during the year

G1.1.3 *Adjustments*

G1.1.4 *Estimations*

[Click here to enter text.](#)

G1.1.5 *Numerical example*

[Click here to enter text.](#)

G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

G1.2.1 *Data sources*

The data on newbuilding are based on building permits and prices of completed buildings. Statistics Finland receives the data from the Population Register Centre's information system. These data are used to calculate the value and volume. Other sources are the volume index of renovation building and data on households' expenditure on renovations. The data sources for civil engineering are taxation payment control data.

The value of agricultural machinery investment is obtained from Statistics on the finances of agricultural and forestry enterprises.

The value of computers, software and other equipment are more or less estimates.

G1.2.2 *Level of detail*

Computers, machines and other equipment of enterprise type agricultural holdings, machines and other equipment of family farms, leasing; Transport equipment of enterprise type agricultural holdings, transport equipment of family farms; Farm buildings; Computer software; Land improvements

G1.2.3 Calculation procedure

Click here to enter text.

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

Consumption of fixed capital is calculated in Finland in the framework of NA for all the industries

G2.1.2 Level of detail

Consumption of fixed capital

G2.1.3 Calculation procedure

Consumption of fixed capital is calculated as the difference between investments and the change in net capital stock. Finland uses the “straight line” method, i.e. the value of a fixed asset is written off at a constant rate over the whole lifetime of the commodity. Finland uses the Perpetual Inventory Method (PIM) for calculating the stock of fixed assets. PIM uses long series of gross fixed capital formation, price indices, and assumptions of service lives, survival/mortality functions and depreciation patterns

G2.1.4 Adjustments

Click here to enter text.

G2.1.5 Estimations

Click here to enter text.

G2.1.6 Numerical example

Click here to enter text.

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

Goods covered by the item 'others' are: computer software, major land improvements

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

In Finland, the consumption of fixed capital is calculated with the help of the Perpetual Inventory Method (PIM). Consumption is calculated separately for all sectors, calculation industries of investments, producer types and asset types.

The concept of consumption of fixed capital differs from depreciation in enterprises' bookkeeping. In the National Accounts, consumption of fixed capital is estimated with the Perpetual Inventory Method (PIM) using the stocks of fixed assets and the expected average economic lifetime of these assets.

Consumption corresponds with the difference between gross and net value added. Consumption of fixed capital is calculated as the difference between the change in investments and the net capital stock:

$$CFC_t = GFCF_t - (NCS_t - NCS_{t-1}),$$

where CFC is the consumption of fixed capital at constant prices, GFCF is the gross fixed capital formation at constant prices and NCS is the net stock of fixed capital at constant prices.

In the industries of market producers, consumption does not affect gross value added because gross value added is the difference between output and intermediate consumption. By contrast, in the industries of non-market production, consumption of fixed capital affects gross value added because gross value added is the sum of compensation of employees and consumption of fixed capital.

For construction investments, consumption is assumed to be linear, i.e. a standard share is removed from the original value of the capital good throughout the lifetime of the asset. A geometric consumption model, where a standard share is removed from the remaining value of the capital good throughout its lifetime, is applied to machinery, equipment, fixtures and transport equipment, as well as to intellectual property products (intangible fixed assets: R&D investments, mineral exploration and evaluation, software, and entertainment, literary and art originals).

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

Average service life for farm buildings is 35 years, for transport equipment 15 years, for machines and other equipment 12 years, for computer software 5 years, for computer hardware 7 years and for major land improvements 50 years. Consumption of fixed capital is not calculated for animals

G2.1.10 Mortality function used

Skewed Weibull d-distribution

G3 CHANGES IN STOCKS

G3.1.1 Data sources

Quantities: Cattle Register, Horticultural Statistics by LUKE, Price Statistics on Horticultural Products by Kasvistieto Oy, Statistics on Agricultural Producer Prices by LUKE. Prices: The Price Statistics on Horticultural Products by Kasvistieto Oy; Associations of Domestic Animal Breeding

G3.1.2 Level of detail

Cereals included are: Wheat and spelt, rye and meslin, barley and oats.
Other crop products included are: carrot, swede, beetroot, cabbage, onions, potatoes.
Animals included are: Cattle, pigs, equines, sheep and goats, poultry, reindeers

G3.1.3 Calculation procedure

Changes in stocks are a use item of output of EAA. This is why they are estimated in accordance with the production account of EAA. Changes in stocks are calculated both crop products and animals. Calculation procedure for livestock is as follows:
(1) For each category of stock animal, the change in population volume between the end and the start of the accounting period is multiplied by the average price observed over the reference period.
Calculation procedure for cereals is as follows:
(2) A marketing year (N) spans in NA and EAA in Finland from the start of August (N) to the end of July (N+1). Quantitative changes in stocks of cereals of the harvesting year (N) are sales (and other uses) made from the start of January (N+1) to the end of August (N+1) (= final stocks) less sales (and other uses) made from the start of January (N) to the end of August (N) (= initial stocks). Both initial stocks and final stocks are valued at prices applicable at the time of sales (or other uses).
Calculation procedure for other stocked crop products is as follows:
(3) A marketing year (N) differs from product to product. Quantitative changes in stocks of other crop products are calculated quite the similar way to stock changes of cereals. Initial stocks are valued at prices prevailing in the beginning of the harvesting year (N) and final stocks at prices applicable in the beginning of the year (N+1)

G3.1.4 Adjustments

[Click here to enter text.](#)

G3.1.5 Estimations

[Click here to enter text.](#)

G3.1.6 *Numerical example*

[Click here to enter text.](#)

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 *Data sources*

Development Fund of Agriculture and Forestry maintained by Agency for Rural Affairs, which is the Paying Agency in Finland, and which produces all the information needed

G4.1.2 *Level of detail*

Support for farm building construction, support for other investments.
Support granted for starting-up farming.

G4.1.3 *Calculation procedure*

Value of investment grants as well as of other capital transfers is obtained directly from data source used. Capital transfers total less other investment grants is investment grants.

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))*

Support for farm building construction, support for other investments.
Support granted for starting-up farming

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	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Soft wheat and spelt	01110	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Durum wheat	01120	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
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													
Rice	01600													
Other cereals	01900													
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													
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													
Other industrial crops: others	02930													
FORAGE PLANTS	03000													
Fodder maize	03100													
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													
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	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													
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													
Peaches	06130													
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													

	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					
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													
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													
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)		