

# EAA Inventory 2015

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

## Questionnaire identification

<b>Country</b>	Lithuania
<b>Institution</b>	Lithuanian institute of agrarian economics
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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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<b>PART A - GENERAL FRAMEWORK .....</b>	<b>2</b>
A1    INSTITUTIONAL FRAMEWORK.....	2
A2    COMPILATION OF THE EAA: GENERAL REMARKS .....	3
A3    DATA USERS AND CONFIDENTIALITY .....	3
<b>PART B - STANDARD QUESTIONS – QUICK GUIDE.....</b>	<b>5</b>
B1    DATA SOURCES .....	5
B2    LEVEL OF DETAIL .....	5
B3    CALCULATION PROCEDURE .....	5
B4    ADJUSTMENTS .....	5
B5    ESTIMATIONS .....	5
B6    NUMERICAL EXAMPLE .....	6
B7    SUBSIDIES AND TAXES ON PRODUCTS .....	6
B8    PROVISIONAL AND SEMI-DEFINITIVE ACCOUNTS AND AGRICULTURAL INCOME INDEX VERSUS DEFINITIVE ACCOUNTS .....	6
B9    UNIT VALUES.....	6
<b>PART C - COMPONENTS OF THE PRODUCTION ACCOUNT: OUTPUT .....</b>	<b>8</b>
C1    GENERAL .....	8
C2    INDIVIDUAL ITEMS .....	8
<b>PART D - COMPONENTS OF THE PRODUCTION ACCOUNT: INTERMEDIATE CONSUMPTION.....</b>	<b>52</b>
D1    GENERAL .....	52
D2    INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS.....	52
D3    CALCULATION OF NON-DEDUCTIBLE VAT .....	65
<b>PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT.....</b>	<b>66</b>
E1    COMPENSATION OF EMPLOYEES.....	66
E2    OTHER TAXES ON PRODUCTION.....	66
E3    OTHER SUBSIDIES ON PRODUCTION .....	68
<b>PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT .....</b>	<b>70</b>
F1    RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID .....	70
F2    INTEREST PAID.....	71
F3    INTEREST RECEIVED.....	72
<b>PART G - ELEMENTS OF THE CAPITAL ACCOUNT .....</b>	<b>73</b>
G1    GROSS FIXED CAPITAL FORMATION (GFCF) .....	73
G2    CONSUMPTION OF FIXED CAPITAL (CFC) .....	81
G3    CHANGES IN STOCKS .....	83
G4    CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS) .....	83

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## PART A - GENERAL FRAMEWORK

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### A1 INSTITUTIONAL FRAMEWORK

#### A1.1 INSTITUTIONAL SETTINGS, INTERDEPENDENCY EAA WITH OTHER STATISTICS

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

The final figures for the EAA are produced (in Sept yr t+1 ) by the Institute of Agrarian Economics (part of the Ministry of Agriculture). The final figures for the EAA are consolidated using OPAL software and are provided data on EAA to Eurostat.

The Institute of Agrarian Economics is also responsible for calculation of Unit values of agricultural products, EAA in prices n-1.

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

Statistics Lithuania

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

Estimates of agricultural production are used for further calculations of National Accounts. Bridge tables are used for the compilation of National Accounts.

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

Lithuania has as one region and no Regional Economic Accounts for agriculture.

#### A1.2 UPDATES TO EAA

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

Data are updated in September of year n for the years n - 1.

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

Data are updated in September of year n for the years n - 1.

## A1.3 CONSISTENCY WITH NATIONAL EAA

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

National EAA are not different from those transmitted to Eurostat.

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

Methodological guidelines apart from the Eurostat Regulation are not available at national level.

## A2 COMPILATION OF THE EAA: GENERAL REMARKS

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

Figures from 1995 are converted to the new methodology.

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

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## 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)*

The main users of economic accounts for agriculture data are National Accounts of Statistics Lithuania, the Ministry of agriculture, scientific institutes and universities.

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<sup>1</sup> 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.*

No

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

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### B1 DATA SOURCES

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

### B2 LEVEL OF DETAIL

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

### B3 CALCULATION PROCEDURE

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

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

### B4 ADJUSTMENTS

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

### B5 ESTIMATIONS

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

## **B6 NUMERICAL EXAMPLE**

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

## **B7 SUBSIDIES AND TAXES ON PRODUCTS**

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

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

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

## **B9 UNIT VALUES**

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

**Please note:**

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

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



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## PART C - COMPONENTS OF THE PRODUCTION ACCOUNT: OUTPUT

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### 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).*

The list of the products concerned by the intra-unit/branch consumption are as follow: wheat and spelt; rye and meslin; barley; oats; grain maize; other cereals; rape; protein crops; forage plants; potatoes; milk; eggs.

### C2 INDIVIDUAL ITEMS

#### C2.1 CEREALS

*C2.1.1 Data sources*

1. Gross output

- Supply balance sheets for cereals by kind;
- Official statistics on crop production (crop area, yield and harvest).
- Official price statistics.

2. In compiling EAA the following data sources are used:

- Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
- Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
- Producer prices are provided to Statistics Lithuania each month by enterprises purchasing and processing of agricultural production.

3. The data sources used for the calculation EAA cover all the country's agricultural producers.

*C2.1.2 Level of detail*

Wheat, rye, barley, oats, grain maize and other cereals (triticale, buckwheat, other).

### C2.1.3 *Calculation procedure*

The principle Value = Quantity \* Average price for each use is applied

### C2.1.4 *Adjustments*

No adjustments

### C2.1.5 *Estimations*

No estimation

### C2.1.6 *Numerical example*

See Excel sheet

### C2.1.7 *Subsidies and taxes on products*

1. CAP reform subsidies, national support.  
The single area payment is a support scheme under which direct payments decoupled from production and are paid for the utilised agricultural area.  
Compensatory aid for arable crops (CAP reform subsidies on cereals) is allocated among wheat, barley, rye and oats on the basis of their cultivated areas. Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producer have been taken from the Register of Payment of the Lithuanian Payment Agency (IACS data), that pays all kinds of compensation aid including that from the national budget.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, i.e. is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.  
In provisional and semi-definitive accounts and All the following is valid:  
- Preliminary data on production of cereals are used. The crop harvest statistics are available in late November.  
- For price estimations, price trends of the period January–October for the most important crops are used.  
- Subsidies are distributed according to development in areas and subsidies per hectare.

*C2.1.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

SPECIFIC QUESTIONS

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

The intra-unit branch consumption of seeds is estimated as the difference between the total needs of seeds and certified quantities and it is not included in the value of output in EAA. The intra-unit branch consumption of animal feed is estimated as the difference between the total use according to the supply balance sheets and the use of cereals in the compound animal feedingstuffs sold to the agricultural sector.

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

*Products covered by the item "other cereals":*  
–triticale,  
–buckwheat.

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

The total quantity of each product used as seed during a specific reference year is derived by multiplying the cultivated areas by the mean quantity of seed used per hectare. The data on areas are obtained from the Annual Crop and Livestock Survey of the Statistics Lithuania. The seed quantities per hectare are obtained from the Annual Farms survey on the Economic Activity of Agricultural Companies and Enterprises from the Ministry of Agriculture. This survey contains data on the output and intermediate consumption. The data for imported seeds are mainly obtained from the Foreign Trade Statistics of Statistics Lithuania.

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

*C2.2.1 Data sources*

1. Gross output
  - Supply balance sheets for oilseeds and oleaginous fruits (except olives);
  - Official statistics on crop production (crop area, yield and harvest);
  - Information from all processing enterprises buying oilseeds from agricultural sector.
  - Official price statistics.
2. In compiling EAA the following data sources are used:
  - Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
  - Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
  - Producer prices are provided to Statistics Lithuania each month by enterprises purchasing and processing of agricultural production.
3. The data sources used for the calculation EAA cover all the country 's agricultural producers.

*C2.2.2 Level of detail*

Calculations are made for rape and turnip seed, linseed and flax seed.

### C2.2.3 *Calculation procedure*

The principle Value=Quantity\*Average price for each use is applied.

### C2.2.4 *Adjustments*

No adjustments

### C2.2.5 *Estimations*

No estimations

### C2.2.6 *Numerical example*

See Excel sheet

### C2.2.7 *Subsidies and taxes on products*

1. CAP reform subsidies, national support. Compensatory aid for arable crops (CAP reform subsidies on rape and flax). It is allocated among oil crops on the basis of their cultivated areas. Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producers are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to the producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary data on production of oil crops is used. The crop harvest statistics are available in late November.
- For price estimations, price trends of the period January–October for the most important crops are used.
- Subsidies are distributed according to development in areas and subsidies per hectare

### C2.2.9 *Unit values*

The unit values are calculated in accordance with the EAA methodology.

## SPECIFIC QUESTION

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

– Linseed,  
– Flax seed.

## C2.3 PROTEIN CROPS (INCLUDING SEEDS)

### C2.3.1 *Data sources*

1. Gross output

- Supply balance sheets for protein plants;
- Official statistics on crop production (crop area, yield and harvest);
- Information from all processing enterprises buying protein crops from agricultural sector.
- Official price statistics.

2. In compiling EAA the following data sources are used:

- Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
- Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
- Producer prices are provided to Statistics Lithuania each month by enterprises purchasing and processing of agricultural production.

3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.3.2 *Level of detail*

Dried beans, dried peas, lupines, vetches and other dried pulses.

### C2.3.3 *Calculation procedure*

The principle Value=Quantity\*Average price for each use is applied.

### C2.3.4 *Adjustments*

No adjustments

### C2.3.5 *Estimations*

No estimations

### C2.3.6 *Numerical example*

See Excel sheet

### C2.3.7 *Subsidies and taxes on products*

1. CAP reform subsidies, national support. Compensatory aid for arable crops (CAP reform subsidies on dried pulses). It is allocated for protein crops on the basis of their cultivated areas. Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary data on production of protein crops are used. The crop harvest statistics are available in late November.
- For price estimations, price trends of the period January–October for the most important crops are used.
- Subsidies are distributed according to development in areas and subsidies per hectare.

### C2.3.9 *Unit values*

The unit values are calculated in accordance with the EAA methodology.

## SPECIFIC QUESTION

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

The intra-unit branch consumption is estimated according to the supply balance sheets.

## C2.4 RAW TOBACCO

C2.4.1 *Data sources*

No production in Lithuania

C2.4.2 *Level of detail*

–

C2.4.3 *Calculation procedure*

–

C2.4.4 *Adjustments*

–

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*

#### 1. Gross output

- Supply balance sheets for sugar beet;
- Official statistics on crop production (crop area, yield and harvest);
- Information from all processing enterprises buying sugar beet from agricultural sector.
- Official price statistics.

#### 2. In compiling EAA the following data sources are used:

- Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
- Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
- Producer prices are provided to Statistics Lithuania each month by enterprises purchasing and processing of agricultural production.

#### 3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.5.2 *Level of detail*

Sugar beet.

### C2.5.3 *Calculation procedure*

The principle  $\text{Value} = \text{Quantity} * \text{Average price}$  for each use is applied.

### C2.5.4 *Adjustments*

No adjustments

### C2.5.5 *Estimations*

No estimations

### C2.5.6 *Numerical example*

See Excel sheet

### *C2.5.7 Subsidies and taxes on products*

1. CAP reform subsidies, national support. Compensatory aid for arable crops (CAP reform subsidies on sugar beet). It is allocated on the basis of sugar beet cultivated areas. Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary data on production of sugar beet is used. The crop harvest statistics are available in late November.
- For price estimations, price trends of the period January–October for the most important crops are used.
- Subsidies are distributed according to development in areas and subsidies per hectare.

### *C2.5.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

## C2.6 OTHER INDUSTRIAL CROPS

### C2.6.1 Data sources

#### 1. Gross output

- Supply balance sheets for fibre plants;
- Official statistics on crop production (crop area, yield and harvest);
- Information from all processing enterprises buying flax fibre from agricultural sector.
- Official price statistics.

#### 2. In compiling EAA the following data sources are used:

- Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
- Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
- Producer prices are provided to Statistics Lithuania each month by enterprises purchasing and processing of agricultural production.

3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.6.2 Level of detail

Flax fibre.

### C2.6.3 Calculation procedure

The principle  $\text{Value} = \text{Quantity} * \text{Average price}$  for each use is applied.

### C2.6.4 Adjustments

No adjustments

### C2.6.5 Estimations

No estimations

### C2.6.6 Numerical example

See Excel sheet

### C2.6.7 *Subsidies and taxes on products*

1. CAP reform subsidies, national support. Compensatory aid for arable crops (CAP reform subsidies on flax). It is allocated on the basis of cultivated areas. Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary data on production of other crops is used. The crop harvest statistics are available in late November.
- For price estimations, price trends of the period January–October for the most important crops are used.
- Subsidies are distributed according to development in areas and subsidies per hectare.

### C2.6.9 *Unit values*

The unit values are calculated in accordance with the EAA methodology.

## SPECIFIC QUESTION

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

*Products covered by the item "other Industrial crops"  
–fibre flax.*

## C2.7 FORAGE PLANTS

### C2.7.1 *Data sources*

#### 1. Gross output

- Official statistics on crop production (crop area, yield and harvest).
- Prices are obtained from the annual Financial Report on the economic activity of agricultural companies and enterprises provided by the Ministry of Agriculture.

#### 2. In compiling EAA the following data sources are used:

- Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
- Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
- Prices are obtained from the Annual survey on the Economic Activity of Agricultural Companies and Enterprises provided by the Ministry of Agriculture.

3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.7.2 *Level of detail*

The crops covered here are fodder beets incl. tops, silage maize, silage cereals, grass in rotation, permanent grass, miscellaneous green fodder. Furthermore straw for fodder is included.

### C2.7.3 *Calculation procedure*

The principle  $\text{Value} = \text{Quantity} * \text{Average price for each use}$  is applied.

### C2.7.4 *Adjustments*

No adjustments

### C2.7.5 *Estimations*

No estimations

### C2.7.6 *Numerical example*

See Excel sheet

### *C2.7.7 Subsidies and taxes on products*

1. CAP reform subsidies, national support. Compensatory aid for agricultural land area (CAP reform subsidies). It is allocated on the basis of agricultural land area. Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary data on production of forage plants are used. The crop harvest statistics are available in late November.
- For price estimations, prices of the previous year are used.
- Subsidies are distributed according to development in areas and subsidies per hectare.

### *C2.7.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

## SPECIFIC QUESTIONS

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

All forage plants are used to feed livestock on the farm where the plants have been grown. Prices are obtained from the Annual survey on the Economic Activity of Agricultural Companies and Enterprises provided by the Ministry of Agriculture.

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

"Fodder root crops" cover forage beet, turnips and feeding carrots. "Other forage plants" cover silage maize, silage cereals, grass in rotation, permanent grass, miscellaneous green fodder, straw used for the feeding of livestock.

## C2.8 FRESH VEGETABLES

### C2.8.1 *Data sources*

1. Gross output
  - Supply balance sheets for fresh vegetables by kind;
  - Official statistics on crop production (crop area, yield and harvest);
  - Information from all processing enterprises buying vegetables from agricultural sector.
  - Official price statistics.
2. In compiling EAA the following data sources are used:
  - Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
  - Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
  - Producer prices are provided to Statistics Lithuania each month by enterprises purchasing and processing of agricultural production.
3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.8.2 *Level of detail*

Fresh vegetables total.

### C2.8.3 *Calculation procedure*

The principle Value=Quantity\*Average price for each use is applied.

### C2.8.4 *Adjustments*

No adjustments

### C2.8.5 *Estimations*

No estimations

#### C2.8.6 *Numerical example*

See Excel sheet

#### C2.8.7 *Subsidies and taxes on products*

1. CAP reform subsidies, national support. Compensatory aid for arable crops (CAP reform subsidies). It is allocated on the basis of their cultivated areas. Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation. Data on subsidies paid to producers are included in the value of agricultural output at the basic price.
4. Subsidies on products
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary data on production of vegetables are used. The crop harvest statistics are available in late November.
- For price estimations, price trends of the period January–October for the most important crops are used.
- Subsidies are distributed according to development in areas and subsidies per hectare.

#### C2.8.9 *Unit values*

The unit values are calculated in accordance with the EAA methodology.



## SPECIFIC QUESTION

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

Products covered by the item "other fresh vegetables": tomatoes, cucumber, gourds and pumpkins, marrows, courgettes, turnips, carrots, garlic, onions, beetroot, pulses, mushrooms.

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

*C2.9.1 Data sources*

1. Gross output

Official statistics survey on sale of nursery plants and flowers and costs.

*C2.9.2 Level of detail*

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

*C2.9.3 Calculation procedure*

Statistical estimation

*C2.9.4 Adjustments*

No adjustments

*C2.9.5 Estimations*

No estimations

*C2.9.6 Numerical example*

See Excel sheet

*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*

The volume is assumed to be the same in the last definitive account.

C2.9.9 *Unit values*

–

SPECIFIC QUESTIONS

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

The output of nursery plants is calculated on the basis of information on areas for ornamental plants and flowers and distinction between two categories is made 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 estimates are base on data of the official statistics survey on sale of nursery plants and flowers and costs.

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

The Lithuanian EAA does not cover Christmas trees.

C2.10 PLANTATIONS

C2.10.1 *Data sources*

1. Gross output

For the calculation output for plantations the following data sources are used:

- The annual Financial Report of agricultural companies and enterprises. The data are provided by the Ministry of Agriculture.
- The statistical report on crop area including new and young plantations under apples, pears, stone fruits and soft fruit of agricultural companies and enterprises and farmers' farms. All agricultural companies and enterprises submit this report. A sample survey is applied to calculate crop area in all farmers' farms.

2. –

3. The data sources used for the calculation EAA cover all the country's agricultural producers.

*C2.10.2 Level of detail*

The item covers own-account produced fixed capital goods.

*C2.10.3 Calculation procedure*

Statistical estimation.

*C2.10.4 Adjustments*

No adjustments

*C2.10.5 Estimations*

No estimations

*C2.10.6 Numerical example*

See Excel sheet

*C2.10.7 Subsidies and taxes on products*

Subsidies on products from national budget

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

The volume is assumed to be the same in the last definitive account.

*C2.10.9 Unit values*

–

## C2.11 POTATOES (INCLUDING SEEDS)

### C2.11.1 Data sources

#### 1. Gross output

- Supply balance sheets for potatoes;
- Official statistics on crop production (crop area, yield and harvest);
- Information from all processing enterprises buying potatoes from agricultural sector.
- Official price statistics.

#### 2. In compiling EAA the following data sources are used:

- Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
- Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
- Producer prices are provided to Statistics Lithuania each month by enterprises purchasing and processing of agricultural production.

#### 3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.11.2 Level of detail

Early and late potatoes.

### C2.11.3 Calculation procedure

The principle  $\text{Value} = \text{Quantity} * \text{Average price}$  for each use is applied.

### C2.11.4 Adjustments

No adjustments

### C2.11.5 Estimations

No estimations

### C2.11.6 Numerical example

See Excel sheet

### *C2.11.7 Subsidies and taxes on products*

1. CAP reform subsidies, national support.  
Compensatory aid for arable crops (CAP reform subsidies on crop area). It is allocated on the basis of potatoes cultivated areas.  
Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary data on production of potatoes is used. The crop harvest statistics are available in late November.
- For price estimations, price trends of the period January–October for the most important crops are used.
- Subsidies are distributed according to development in areas and subsidies per hectare.

### *C2.11.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

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

### C2.12.1 Data sources

#### 1. Gross output

- Supply balance sheets for fruits;
- Official statistics on crop production (crop area, yield and harvest);
- Information from all processing enterprises buying fruits from agricultural sector.
- Official price statistics.

#### 2. In compiling EAA the following data sources are used:

- Crop area declarations for subsidies are used for assessing crop area in farmers' farms and agricultural companies' and enterprises'.
- Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.
- Producer prices are provided to Statistics Lithuania each month by enterprises purchasing and processing of agricultural production.

#### 3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.12.2 Level of detail

Fresh fruits, apples, other fresh fruits.

### C2.12.3 Calculation procedure

The principle  $\text{Value} = \text{Quantity} * \text{Average price}$  for each use is applied.

### C2.12.4 Adjustments

No adjustments

### C2.12.5 Estimations

No estimations

### C2.12.6 Numerical example

See Excel sheet

### *C2.12.7 Subsidies and taxes on products*

1. CAP reform subsidies, national support.  
Compensatory aid for orchards (CAP reform subsidies on orchard area). It is allocated on the basis of their cultivated areas. Concerning taxes, they are not included in the produce price.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Provisional results are calculated in line with the above-mentioned methods.

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary data on production of fruits is used. The crop harvest statistics are available in late November.
- For price estimations, price trends of the period January–October for the most important crops are used.
- Subsidies are distributed according to development in areas and subsidies per hectare.

### *C2.12.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

## SPECIFIC QUESTION

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

Products covered by the item "other fresh fruits": apples (not dessert), cherries, pears, plums, strawberries, black currants, white or red currants, gooseberries, raspberries.

## C2.13 WINE

C2.13.1 *Data sources*

Wine is not produced in Lithuania considered as agricultural activity.

C2.13.2 *Level of detail*

–

C2.13.3 *Calculation procedure*

–

C2.13.4 *Adjustments*

–

C2.13.5 *Estimations*

–

C2.13.6 *Numerical example*

–

C2.13.7 *Subsidies and taxes on products*

–

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

–

C2.13.9 *Unit values*

–



## SPECIFIC QUESTION

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

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## **C2.14** OLIVE OIL

*C2.14.1 Data sources*

Olive oil is not produced in Lithuania.

*C2.14.2 Level of detail*

–

*C2.14.3 Calculation procedure*

–

*C2.14.4 Adjustments*

–

*C2.14.5 Estimations*

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*C2.14.6 Numerical example*

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*C2.14.7 Subsidies and taxes on products*

–

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

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*C2.14.9 Unit values*

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## SPECIFIC QUESTION

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

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## C2.15 OTHER CROP PRODUCTS

### C2.15.1 *Data sources*

#### 1. Gross output

– Official statistics on crop production (crop area, yield and harvest).

#### 2. In compiling EAA the following data sources are used:

– Data on yield are provided in statistical reports by all agricultural companies' and enterprises' and by farmers' farms using sample survey.

3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.15.2 *Level of detail*

Materials for basketwork and wickerwork, seeds and plants.

### C2.15.3 *Calculation procedure*

The value of seeds for vegetables, fruit and flowers is roughly estimated.

### C2.15.4 *Adjustments*

No adjustments

### C2.15.5 *Estimations*

No estimations

### C2.15.6 *Numerical example*

See Excel sheet

### 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*

Provisional results are calculated in line with the above-mentioned methods.

*C2.15.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

SPECIFIC QUESTIONS

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

Products covered by the item "Seeds":  
– seeds for cultivated grasslands,  
– seed for vegetables, fruit and flowers.

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

*Products covered by the item "other crop products: none*

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

*C2.16.1 Data sources*

1. Gross output

- Animal production statistics: Report from slaughterhouses on number of slaughtered animals and quantities in kg;
- Survey on number of livestock and production of animals products in agricultural companies and enterprises and farmers' farm;
- Animal identification register;
  - Foreign Trade Statistics.
- Prices for meat and live animals: Report from slaughterhouses and agricultural companies and enterprises.

2. – Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

3. The data sources used for the calculation EAA cover all the country's agricultural producers.

*C2.16.2 Level of detail*

Calculation is based on the data for cattle including calves, heifers, steers, bulls, milk cows, other cows for slaughter.

*C2.16.3 Calculation procedure*

The principle Value= Quantity (1000 tons or 1000 units)\*price is applied for some parts of the calculation while the values are estimated directly in other parts.

*C2.16.4 Adjustments*

No adjustments

*C2.16.5 Estimations*

No estimations

*C2.16.6 Numerical example*

See Excel sheet

*C2.16.7 Subsidies and taxes on products*

1. CAP reform subsidies, national support. Premiums for cattle (for suckling cows and special premiums), premiums for slaughters of calves and other cattle (national).
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Estimates of quantities and prices are based on available figures for actual year, which are compared with the corresponding figures (same period) of the preceding year.

### C2.16.9 *Unit values*

The unit values are calculated in accordance with the EAA methodology.

### SPECIFIC QUESTION

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

Slaughterhouse statistics plus the exports correspond to sale of animals outside the agricultural branch. The slaughters on farms correspond to the own final consumption of farmers. Changes in number 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*

1. Gross output
  - Animal production statistics: Reports from slaughterhouses on number of slaughtered animals and quantities in kg;
  - Survey on number of livestock and production of animals products in agricultural companies and enterprises and farmers' farm;
  - Foreign Trade Statistics;
  - Prices for meat and live animals: Reports from slaughterhouses and agricultural companies and enterprises.
2. – Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;
  - FADN sample survey.
3. The data sources used for the calculation EAA cover all the country 's agricultural producers.

#### C2.17.2 *Level of detail*

Pigs for slaughter including sows and boars.

#### C2.17.3 *Calculation procedure*

The principle Value= Quantity (1000 tons or 1000 units)\*price is applied for some parts of the calculation while the values are estimated directly in other parts.

C2.17.4 *Adjustments*

No adjustments

C2.17.5 *Estimations*

No estimations

C2.17.6 *Numerical example*

See Excel sheet

C2.17.7 *Subsidies and taxes on products*

No subsidies.

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

Estimates of quantities and prices are based on available figures for actual year, which are compared with the corresponding figures (same period) of the preceding year.

C2.17.9 *Unit values*

The unit values are calculated in accordance with the EAA methodology.

SPECIFIC QUESTION

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

Slaughterhouse statistics plus the exports correspond to sale of animals outside the agricultural branch. The slaughters on farms correspond to the own final consumption of farmers. Changes in number 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*

#### 1. Gross output

- Animal production statistics: Survey on number of slaughtered poultry and quantities in kg;
- Survey on number of livestock and production of animals products in agricultural companies and enterprises and farmers' farm;
- Foreign Trade Statistics ;
- Prices for meat and live animals: Report from slaughterhouses and agricultural companies and enterprises.

2. – Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

3. The data sources used for the calculation EAA cover all the country 's agricultural producers.

### C2.18.2 *Level of detail*

Calculations are made for chicken, laying hens, broiler mothers, turkeys, ducks, geese, ostriches totally.

### C2.18.3 *Calculation procedure*

The principle Value= Quantity (1000 tons or 1000 units)\*price is applied for some parts of the calculation while the values are estimated directly in other parts

### C2.18.4 *Adjustments*

No adjustments

### C2.18.5 *Estimations*

No estimations

### C2.18.6 *Numerical example*

See Excel sheet

### C2.18.7 *Subsidies and taxes on products*

No subsidies

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

Estimates of quantities and prices are based on available figures for actual year, which are compared with the corresponding figures (same period) of the preceding year.

*C2.18.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

SPECIFIC QUESTIONS

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

Slaughterhouse statistics plus the exports correspond to sale of animals outside the agricultural branch. The slaughters on farms correspond to the own final consumption of farmers. Changes in number 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 C2.22)*

The output of hatching eggs is subtracted from gross output; the final figure comprises only the output of eggs for consumption.



## C2.19 SHEEP AND GOATS

### C2.19.1 *Data sources*

#### 1. Gross output

- Animal production statistics: Report from slaughterhouses on number of slaughtered animals and quantities in kg;
- Survey on number of livestock and production of animals products in agricultural companies and enterprises and farmers' farms;
- Animal identification register;
- Foreign Trade Statistics.

the column (b):

- Prices for meat and live animals: Report from slaughterhouses and agricultural companies and enterprises.

2. – Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

3. The data sources used for the calculation EAA cover all the country 's agricultural producers.

### C2.19.2 *Level of detail*

Calculations are made for sheep and goats totally.

### C2.19.3 *Calculation procedure*

The principle Value= Quantity (1000 tons or 1000 units)\*price is applied for some parts of the calculation while the values are estimated directly in other parts.

### C2.19.4 *Adjustments*

No adjustments

### C2.19.5 *Estimations*

No estimations

### C2.19.6 *Numerical example*

See Excel sheet

*C2.19.7 Subsidies and taxes on products*

1. CAP reform subsidies, national support. Premiums for ewes.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Estimates of quantities and prices are based on available figures for actual year, which are compared with the corresponding figures (same period) of the preceding year.

*C2.19.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

SPECIFIC QUESTION

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

Slaughterhouse statistics plus the exports correspond to sale of animals outside the agricultural branch. The slaughters on farms correspond to the own final consumption of farmers. Changes in number 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.

## C2.20 EQUINES, OTHER ANIMALS

### C2.20.1 Data sources

#### 1. Gross output

- Animal production statistics: Report from slaughterhouses on number of slaughtered animals and quantities in kg;
  - Survey on number of livestock and production of animals products in agricultural companies and enterprises and farmers' farms;
  - Animal identification register;
  - Foreign Trade Statistics.
  - Prices for meat and live animals: Report from slaughterhouses and agricultural companies and enterprises.
2. – Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;  
– FADN sample survey.
3. The data sources used for the calculation EAA cover all the country's agricultural producers.

### C2.20.2 Level of detail

Calculations are made for equines and rabbits.

### C2.20.3 Calculation procedure

The principle Value= Quantity (1000 tons or 1000 units)\*price is applied for some parts of the calculation while the values are estimated directly in other parts.

### C2.20.4 Adjustments

No adjustments

### C2.20.5 Estimations

No estimations

### C2.20.6 Numerical example

See Excel sheet

### C2.20.7 Subsidies and taxes on products

No subsidies

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

Estimates of quantities and prices are based on available figures for actual year, which are compared with the corresponding figures (same period) of the preceding year.

*C2.20.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

SPECIFIC QUESTIONS

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

Products covered by the item "other animals"  
–Rabbits

*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 sale of animals outside the agricultural branch. The slaughters on farms correspond to the own final consumption of farmers. Changes in number 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.

**C2.21 MILK**

*C2.21.1 Data sources*

1. Gross output
  - Animal production statistics: Survey on livestock and production of animal products in agricultural companies and enterprises and in farmers' farms;
  - Animal identification register;
  - Foreign Trade Statistics.
  - Prices for milk: Annual report from dairies.
2. – Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;
  - FADN sample survey.
3. The data sources used for the calculation EAA cover all the country 's agricultural producers.

*C2.21.2 Level of detail*

Cows and goats milk.

*C2.21.3 Calculation procedure*

The principle Value= Deliveries to dairies plus home consumption and direct selling\*and price is applied.

*C2.21.4 Adjustments*

No adjustments

*C2.21.5 Estimations*

No estimations

*C2.21.6 Numerical example*

The calculation of gross output is accomplished by elaboration of milk and milk products balance sheets, while the item “intra-branch consumption” quantities are derived from respective balance table. Data of balance sheets are downloaded into the OPAL system and after recalculation the final output of milk products is calculated. Accordingly, it means that “intra-branch consumption” is excluded from both outputs and inputs in EAA.

*C2.21.7 Subsidies and taxes on products*

1. CAP reform subsidies, national support.  
Production aid for milk.
2. Data on subsidies paid to the producer are used from the Register of Payment of the Lithuanian Payment Agency (IACS data), which is paying all compensation aids.
3. IACS gives the information on the allocation.
4. Subsidies on products paid to producers are included in the value of agricultural output at the basic price.
5. Subsidies are recorded on accrual basis, that is at the time of the transaction with which they are connected (e.g. production) and not at the time when they are actually disbursed.
6. Subsidies refer to a reference period are not different from the calendar year.

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

Estimates of quantities and prices are based on available figures for actual year, which are compared with the corresponding figures (same period) of the preceding year.

*C2.21.9 Unit values*

The unit values are calculated in accordance with the EAA methodology.

SPECIFIC QUESTION

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

There have not been any penalties in Lithuania.

**C2.22 EGGS**

*C2.22.1 Data sources*

1. Gross output
  - Animal production statistics: total survey in agricultural companies and enterprises and sample survey in farmers' farms on number of livestock and production of animal products;
  - Foreign Trade Statistics.
  - Prices for eggs: Annual report from agricultural companies and enterprises selling of eggs.
2. – Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;
  - FADN sample survey.
3. The data sources used for the calculation EAA cover all the country 's agricultural producers.

*C2.22.2 Level of detail*

Eggs total.

*C2.22.3 Calculation procedure*

The principle Value= Production\*price is applied.

*C2.22.4 Adjustments*

No adjustments

C2.22.5 *Estimations*

No estimations

C2.22.6 *Numerical example*

See Excel sheet

C2.22.7 *Subsidies and taxes on products*

No subsidies to the production of eggs.

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

Estimates of quantities and prices are based on available figures for actual year, which are compared with the corresponding figures (same period) of the preceding year.

C2.22.9 *Unit values*

The unit values are calculated in accordance with the EAA methodology.

SPECIFIC QUESTION

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

The output of hatching eggs is subtracted from gross output; the final figure comprises only the output of eggs for consumption.

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

### C2.23.1 *Data sources*

#### 1. Gross output

- Animal production statistics – total survey in agricultural companies and enterprises and sample survey in farmers' farms on livestock and production of animal products;
- Statistical report on number of fur animals in agricultural companies and enterprises.
- Official price statistics.

2. – Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

3. The data sources used for the calculation EAA cover all the country 's agricultural producers.

### C2.23.2 *Level of detail*

- Raw wool;
- Honey from bees;
- Bees-wax;
- Furs from foxes;
- Furs from minks.



### C2.23.3 *Calculation procedure*

The calculations cover raw wool, honey, bees-wax, skins from fur animals.

The principle Value= Production\*price is applied.

The output is valued on the basis of the average producer's price recorded in the statistics on farm-gate prices.

Raw wool.

The output of sheep's wool in terms of quantity is estimated on the basis of the average sheep population and the average wool yield per sheep.

The average sheep population is assessed on the basis of the livestock surveys in January of the current year and January of the previous year.

The wool yield is estimated on the basis of the Report from agricultural companies and enterprises and sample survey of farmers' farms.

Honey, Bees-wax

The output of honey is obtained directly from a Financial Report of agricultural companies and enterprises and from estimated quantity on the basis of data of a sample survey of farmers' farms.

Skins from fur animals

The output of skins from foxes and minks is obtained directly from the Report of agricultural companies and enterprises and from estimated quantity on the basis of data of a sample survey of farmers' farms.

### C2.23.4 *Adjustments*

No adjustments

### C2.23.5 *Estimations*

No estimations

### C2.23.6 *Numerical example*

See Excel sheet

### C2.23.7 *Subsidies and taxes on products*

No subsidies to the production of other animal products.

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

Estimates of quantities and prices are based on figures available for actual year, which are compared with the corresponding figures (same period) of the preceding year.

C2.23.9 *Unit values*

–

SPECIFIC QUESTION

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

–Raw wool,  
–Honey from bees,  
–Bees-wax,  
–Skins from fur animals.

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

C2.24.1 *Data sources*

Statistical report from enterprises providing services for agriculture.

C2.24.2 *Level of detail*

All enterprises providing services for agriculture.

C2.24.3 *Calculation procedure*

Data estimation is based on a special total survey of enterprises providing services for agriculture.

C2.24.4 *Adjustments*

The incomes of agricultural services are assumed to be the same as estimated cost for agricultural services.

C2.24.5 *Estimations*

No estimations

C2.24.6 *Numerical example*

See Excel sheet

C2.24.7 *Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and Agricultural Income Index the following is valid:  
The volume is assumed to be the same in the last definitive account.

C2.24.9 *Unit values*

–

C2.25 NON-AGRICULTURE SECONDARY ACTIVITIES (INSEPARABLE)

C2.25.1 *Data sources*

– Financial Report from all agricultural companies and enterprises;  
– FADN survey.

C2.25.2 *Level of detail*

Services; agro-tourism, forestry, etc.

C2.25.3 *Calculation procedure*

A value is estimated directly using data from the annual Financial Report submitted by all agricultural companies and enterprises and FADN survey.

C2.25.4 *Adjustments*

No adjustments

C2.25.5 *Estimations*

No estimations

C2.25.6 *Numerical example*

See Excel sheet

C2.25.7 *Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and Agricultural Income Index the following is valid:  
The volume is assumed to be the same in the last definitive account.

C2.25.9 *Unit values*

–

SPECIFIC QUESTIONS

C2.25.10 *Exhaustive list of activities covered*

- Direct marketing. It is sale of other kind of products from other than agricultural activity and it is shown as a respective EAA item “Other inseperable secondary activities (goods and services)”.
- Processing of farm products
- Services
- Handicraft
- Agri-tourism

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

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

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 share of inseparable activities from total output is negligible.

---

## 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.*

FADN survey;  
Annual Report on results of economical-financial activity in agricultural companies and enterprises

### D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

#### D2.1 SEEDS AND PLANTING STOCK

*D2.1.1 Data sources*

1.– Official statistics on the use of arable land;  
– Price statistics: Price indices of goods and services purchased for agricultural production purposes;  
– Annual Report on results of economical-financial activity in agricultural companies and enterprises;  
– FADN survey.  
2. Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

*D2.1.2 Level of detail*

Estimations are made separately for cereals by kind (wheat barley, rye, triticale, oats), oil seeds, protein crops, sugar beet, forage plants, potatoes, fresh vegetables, flowers and horticultural plants, fresh fruits.

### *D2.1.3 Calculation procedure*

Calculation of the total quantity of each product used as seed during a specific reference year is derived by multiplying the cultivated areas in hectares by the mean quantity of seed used per hectare.

The areas data are obtained from the annual crop and livestock survey of Statistics Lithuania.

The seed quantities per hectare are obtained from the annual Financial Report on results of economical-financial activity in agricultural companies and enterprises and FADN survey data base. These surveys contain data on the output and intermediate consumption.

The intra-branch consumption quantities are derived from the crop balance and are valued at producer prices using the OPAL software and they are excluded from the intermediate consumption of seeds and planting stock.

### *D2.1.4 Adjustments*

No adjustments

### *D2.1.5 Estimations*

No estimations

### *D2.1.6 Numerical example*

–

### *D2.1.7 Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and All the following is valid:

- Preliminary figures on the use of arable land are used.
- Preliminary estimates of prices are used.

### *D2.1.9 Unit values*

–

## SPECIFIC QUESTION

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

The intra-unit/branch consumption for cereals and potatoes is estimated as total consumption minus certified quantities and is excluded both from outputs and inputs in EAA. Intra-branch consumption is assumed to be zero.

## **D2.2 ENERGY; LUBRICANTS**

*D2.2.1 Data sources*

1.– Official statistics on the use of agricultural land;  
– Price statistics; Price indices of goods and services purchased for agricultural production purposes;  
– Annual Financial Report on results of economical-financial activity in agricultural companies and enterprises;  
– FADN survey.  
2.– Annual Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

*D2.2.2 Level of detail*

Electricity, gas, other fuels, propellants, other.

*D2.2.3 Calculation procedure*

Costs for energy; lubricants per unit of crop area (one hectare) on a farm are assessed, and then, the result is multiplied by the total crop area (crop area of all farms).

*D2.2.4 Adjustments*

No adjustments

*D2.2.5 Estimations*

No estimations

*D2.2.6 Numerical example*

–

*D2.2.7 Subsidies and taxes on products*

–

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

In provisional and semi definitive accounts and All the following is valid:  
– Preliminary figures on the use of agricultural land are used.  
– Preliminary estimates of prices indices are used.

*D2.2.9 Unit values*

–

SPECIFIC QUESTION

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

Products covered by the item 'other': None.

**D2.3 FERTILISERS AND SOIL IMPROVERS**

*D2.3.1 Data sources*

1.– Official statistics on the use of agricultural land;  
– Price statistics. Price indices of goods and services purchased for agricultural production purposes;  
– Annual Financial Report on results of economical-financial activity in agricultural companies and enterprises;  
– FADN survey.  
2. –Estimate of total fertilizers and soil improvers cost is based on annual Financial Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

*D2.3.2 Level of detail*

Calculations are made for total fertilizers and soil improvers.

*D2.3.3 Calculation procedure*

Costs for fertilisers and soil improvers per unit of crop area (one hectare) on a farm are assessed, and then, the result is multiplied by the total crop area (crop area of all farms).



D2.3.4 *Adjustments*

No adjustments

D2.3.5 *Estimations*

No estimations

D2.3.6 *Numerical example*

–

D2.3.7 *Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and All the following is valid:  
– Preliminary figures on the use of agricultural land are used.  
– Preliminary estimates of prices indices are used.

D2.3.9 *Unit values*

–

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

D2.4.1 *Data sources*

1.–Official statistics on the use of agricultural land;  
– Price statistics; Price indices of goods and services purchased for agricultural production purposes;  
– Annual Financial Report on results of economica-financial activity in agricultural companies and enterprises;  
– FADN survey.  
2.–Estimate of total plant protection products, herbicides, insecticides and pesticides cost is based on annual Financial Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

D2.4.2 *Level of detail*

Plant protection products, herbicides, insecticides and pesticides total.

### D2.4.3 *Calculation procedure*

Costs for plant protection products, herbicides, insecticides and pesticides per unit of crop area (one hectare) on a farm are assessed, and then, the result is multiplied by the total crop area (crop area of all farms).

### D2.4.4 *Adjustments*

No adjustments

### D2.4.5 *Estimations*

No estimations

### D2.4.6 *Numerical example*

–

### D2.4.7 *Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and All the following is valid:  
– preliminary figures on the use of agricultural land are used,  
– preliminary estimates of prices indices are used.

### D2.4.9 *Unit values*

–

## D2.5 VETERINARY EXPENSES

### D2.5.1 *Data sources*

1.– Survey of livestock and production of animal products;  
– Annual Financial Report on results of economical-financial activity in agricultural companies and enterprises;  
– Price statistics. Price indices of goods and services purchased for agricultural production purposes;  
– FADN survey.  
2.– Estimate of total veterinary expenses is based on annual Financial Report on results of economical-financial activity in agricultural companies and enterprises, total;  
– FADN sample survey.

*D2.5.2 Level of detail*

Veterinary expenses total.

*D2.5.3 Calculation procedure*

Cost for veterinary is assessed for one conditional animal and the result is multiplied by the total number of conditional animal in all farms.

*D2.5.4 Adjustments*

No adjustments

*D2.5.5 Estimations*

No estimations

*D2.5.6 Numerical example*

–

*D2.5.7 Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and All the following is valid:  
– preliminary figures on the number of livestock and production of animal products are used,  
– preliminary estimates of prices indices are used.

*D2.5.9 Unit values*

–

## D2.6 FEEDINGSTUFFS

### D2.6.1 Data sources

1.– Survey on livestock and production of animal products;  
– Annual Financial Report on results of economical-financial activity in agricultural companies and enterprises;  
– Price statistics. Price indices of goods and services purchased for agricultural production purposes;  
– FADN survey.  
2. –Estimate of total feedingstuffs cost is based on annual Financial Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

### D2.6.2 Level of detail

Feedingstuffs total.

### D2.6.3 Calculation procedure

Cost for fodder is assessed for one conditional animal and the result is multiplied by the total number of conditional animal in all farms.

### D2.6.4 Adjustments

No adjustments

### D2.6.5 Estimations

No estimations

### D2.6.6 Numerical example

–

### D2.6.7 Subsidies and taxes on products

–

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

In provisional and semi-definitive accounts and All the following is valid:  
– preliminary figures on the number of livestock and production of animal products are used,  
– preliminary estimates of prices indices are used.

D2.6.9 *Unit values*

–

SPECIFIC QUESTIONS

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

1) Details on the calculation:  
– cereals, protein crops, maize and potatoes from output calculations;  
– hay and silage for livestock breeding estimated from land area under these crops multiplied by the yield per hectare and by the price from annual Financial Report on results of economical-financial activity in agricultural companies and enterprises.

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

–

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

Prices used for valuation of intermediate consumption are producer prices. Subsidies are thus not included.

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)*

Link to output:  
Information on the link between the values recorded as intra-unit/branch consumption under this heading and the relevant output products (or groups of products)  
Yes. See point D 2.6.10. above.

## D2.7 MAINTENANCE OF MATERIALS

### D2.7.1 *Data sources*

1. – Annual Financial Report on results of economical-financial activity in agricultural companies and enterprises;  
– Price statistics. Price indices of goods and services purchased for agricultural production purposes;  
– FADN survey.  
2.–Estimate of total maintenance cost is based on annual Financial Report on results of economical-financial activity in agricultural companies and enterprises, total;  
–FADN sample survey.

### D2.7.2 *Level of detail*

Maintenance of materials total.

### D2.7.3 *Calculation procedure*

Costs for maintenance of materials per unit of crop area (one hectare) on a farm are assessed, and then, the result is multiplied by the total crop area (crop area of all farms).

### D2.7.4 *Adjustments*

No adjustments

### D2.7.5 *Estimations*

No estimations

### D2.7.6 *Numerical example*

–

### D2.7.7 *Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and All the following is valid:  
The volume is assumed to be the same as in the last definitive account.

### D2.7.9 *Unit values*

–

## D2.8 MAINTENANCE OF BUILDINGS

### D2.8.1 *Data sources*

1.– Annual report on results of economical-financial activity in agricultural companies and enterprises;  
– Price statistics. Price indices of goods and services purchased for agricultural production purposes;  
– FADN survey.  
2.– Estimate of total maintenance cost is based on Annual report on results of economical-financial activity in agricultural companies and enterprises, total;  
– FADN sample survey.

### D2.8.2 *Level of detail*

Maintenance of buildings total.

### D2.8.3 *Calculation procedure*

Costs for maintenance of buildings per unit of crop area (one hectare) on a farm are assessed, and then, the result is multiplied by the total crop area (crop area of all farms).

### D2.8.4 *Adjustments*

No adjustments

### D2.8.5 *Estimations*

No estimations

### D2.8.6 *Numerical example*

–

### D2.8.7 *Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and All the following is valid:  
The volume is assumed to be the same as in the last definitive account.

### D2.8.9 *Unit values*

–

## D2.9 AGRICULTURAL SERVICES

### D2.9.1 *Data sources*

– Statistical Report on the results of economical-financial activity of enterprises providing agricultural services.

### D2.9.2 *Level of detail*

Agricultural services total.

### D2.9.3 *Calculation procedure*

The value is identical to that of output item "Agricultural services output"

### D2.9.4 *Adjustments*

No adjustments

### D2.9.5 *Estimations*

No estimations

### D2.9.6 *Numerical example*

–

### D2.9.7 *Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and All the following is valid:  
The volume is assumed to be the same as in the last definitive account.

### D2.9.9 *Unit values*

–

## SPECIFIC QUESTION

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

Values are identical.



## D2.10 OTHER GOODS AND SERVICES

### D2.10.1 *Data sources*

- Annual Financial Report on the results of economical-financial activity in agricultural companies and enterprises;
- FADN survey.

### D2.10.2 *Level of detail*

Estimate of cost for other goods and services is based on annual Financial Report on results of economical-financial activity in agricultural companies and enterprises and FADN survey.

### D2.10.3 *Calculation procedure*

Costs for other goods and services per unit of crop area (one hectare) on a farm are assessed, and then, the result is multiplied by the total crop area (crop area of all farms).

### D2.10.4 *Adjustments*

No adjustments

### D2.10.5 *Estimations*

No estimations

### D2.10.6 *Numerical example*

–

### D2.10.7 *Subsidies and taxes on products*

–

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

In provisional and semi-definitive accounts and All the following is valid:  
The volume is assumed to be the same as in the last definitive account.

### D2.10.9 *Unit values*

–

## SPECIFIC QUESTION

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

Products covered by this item: services are freights, insurances, book keeping, telephone, renting of buildings etc.  
Data on other goods and services are available in the annual Financial Report of agricultural companies and enterprises, and in FADN survey— data are available for agricultural land area and costs for other goods and services in the respondents farms.  
Basing on this information the average value per one hectare of the agricultural land is calculated. This average value is used for estimation of the overall value of other goods and services in all agricultural holdings (average other costs per hectare multiplied by the total agricultural land area).

### D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

Regarding non-deductible VAT, no data are available  
Not applicable

*D3.1.2 Please give a numerical example.*

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## PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT

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### E1 COMPENSATION OF EMPLOYEES

#### *E1.1.1 Data sources*

- Farm Structure Survey (AWU);
- Statistical Report on wages and salaries;
- Annual Financial Report on results of economical-financial activity in agricultural companies and enterprises;
- FADN survey.

#### *E1.1.2 Level of detail*

Compensation of employees total.

#### *E1.1.3 Calculation procedure*

A value is estimated directly.

#### *E1.1.4 Adjustments*

No adjustments

#### *E1.1.5 Estimations*

No estimations.

#### *E1.1.6 Numerical example*

–

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

- Direct basic wages and salaries,
- Paid holidays.

### E2 OTHER TAXES ON PRODUCTION

#### *E2.1.1 Data sources*

- Annual Financial Report of agricultural companies and enterprises;
- FADN survey.

E2.1.2 *Level of detail*

Other taxes on production total.

E2.1.3 *Calculation procedure*

A value is estimated directly.

E2.1.4 *Adjustments*

No adjustments

E2.1.5 *Estimations*

No estimations

E2.1.6 *Numerical example*

–

#### SPECIFIC QUESTIONS

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

Other taxes on production comprise all taxes on land, taxes on motor vehicle, taxes on pollution resulting from production activities and water used or production purposes.

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?*

Other taxes on production refer to those, which cannot be linked directly to a unit of good or unit of production (area).

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

Aggregated data are supplied by the Ministry of Agriculture.

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

The payments are taken to follow the European methodology of the accruals basis.

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

Not applicable.

*E2.1.12 Please give a numerical example*

-

### E3 OTHER SUBSIDIES ON PRODUCTION

*E3.1.1 Data sources*

Aggregated data are supplied by the Ministry of Agriculture

*E3.1.2 Level of detail*

Other subsidies on production covered here are subsidies for general farm related subsidies. The main subsidies here are those for less favoured area, organic farming, environmental protection

*E3.1.3 Calculation procedure*

A value is estimated directly.

*E3.1.4 Adjustments*

No adjustments

*E3.1.5 Estimations*

No estimations

*E3.1.6 Numerical example*

-

### SPECIFIC QUESTIONS

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

Subsidies are for less-favoured area, for organic farming, for environmental protection.

*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?*

Other subsidies on production refer to those, which cannot be linked directly to a unit of good or unit of production (area).

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

Aggregated data are supplied by the Ministry of Agriculture.

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

The payments are taken to follow the European methodology of the accruals basis when subsidies are recorded in the EAA.

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

Not applicable

*E3.1.12 Please give a numerical example*

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## PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

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### F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

#### *F1.1.1 Data sources*

– Data of the Census of Agriculture and Farm Structure Survey – leased areas as total;  
– Annual Financial Report of Agricultural Companies and Enterprises – data on the rented agricultural land area and costs for land rent as total are available;  
– FADN survey – data on the rented agricultural land area and costs for land rent on farms are available.

#### *F1.1.2 Level of detail*

Rents and other real estate rental charges to be paid total.

#### *F1.1.3 Calculation procedure*

The average value per one hectare of agricultural land is calculated on the basis of information for the rents paid by agricultural holdings ( FADN, survey). This average value is used for the estimation of the overall rental payments in all agricultural holdings (average rent per hectare multiplied by the total tenanted area).

#### *F1.1.4 Adjustments*

No adjustments

#### *F1.1.5 Estimations*

No estimations

#### *F1.1.6 Numerical example*

–

### SPECIFIC QUESTIONS

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

None.

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

–

## F2 INTEREST PAID

*F2.1.1 Data sources*

–Annual Financial Report of Agricultural Companies and Enterprises – data on the interest paid as total are available;  
– FADN survey.

*F2.1.2 Level of detail*

Interest paid total.

*F2.1.3 Calculation procedure*

A value is estimated directly.

*F2.1.4 Adjustments*

No adjustments

*F2.1.5 Estimations*

No estimations

*F2.1.6 Numerical example*

–

### SPECIFIC QUESTIONS

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

Not applicable

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

–



## F3 INTEREST RECEIVED

### F3.1.1 *Data sources*

– Annual Financial Report of Agricultural Companies and Enterprises – data on the interest received as total are available;  
– FADN survey.

### F3.1.2 *Level of detail*

Interest received total.

### F3.1.3 *Calculation procedure*

A value is estimated directly.

### F3.1.4 *Adjustments*

No adjustments

### F3.1.5 *Estimations*

No estimations

### F3.1.6 *Numerical example*

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## PART G - ELEMENTS OF THE CAPITAL ACCOUNT

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### G1 GROSS FIXED CAPITAL FORMATION (GFCF)

#### G1.1 GFCF IN AGRICULTURAL PRODUCTS

##### *G1.1.1 Data sources*

Gross fixed capital formation (GFCF) is calculated by National Account division of Statistics Lithuania.

The main data sources are the following ones :

- Annual statistical survey on crops area ;
- Annual statistical survey on number of livestock and animal production ;
- Annual Financial Report of agricultural companies and enterprises ;
- Data of the Census of Agriculture, Farm Structure Survey;
- Annual report for animals sold for slaughtering and culls prices by most types of animals (cows, heifers-in-calf). Meat processing enterprises and slaughterhouses submit the data on number of purchased animal and average purchase price by animal kinds.

The representativity of these data sources is ensured applying the appropriate features of sampling frame, survey methodology, methods used to impute missing data.

##### *G1.1.2 Level of detail*

###### Livestock

The following categories of livestock are included:

- Breeding animals (cattle, sheep and goats, pigs)
- Dairy animals (cattle, goats)
- Equines

###### Plantations

### *G1.1.3 Calculation procedure*

#### GFCF in livestock

First of all from "Annual Financial Report of Agricultural Companies and Enterprises" annual questionnaire 8-ŽŪ data we calculate price of one herd by kind.

From statical survey on the number of livestock and animal production we calculate change in livestock by kind in herds. Using above mentioned prices, value of change in stocks is calculated. Culling discount is calculated for breeding cattle and breeding sows. The value of GFCF in livestock is the sum of change in number of capital animals and culling discount.

#### GFCF in plantations

This corresponds to permanently producing plants respond the value of the growth of the trees until they reach maturity.

### *G1.1.4 Adjustments*

No adjustments.

### *G1.1.5 Estimations*

–

*G1.1.6 Numerical example*

2014m. (2014.12.31)

	Herd	thous. LTL	LTL/herd
Cattle	101106	266225,22	2633,13
Bulls	35	208,93	5969,43
Dairy cows	42778	146724,11	3429,90
Suckler cows	1048	4663,8	4450,19
Other cattle	57245	114628,38	2002,42
Pigs	183761	41263,41	224,55
Sows	12243	9740,46	795,59
Other pigs	171518	31522,95	183,79
Sheeps and goats	2641	1640,03	620,99
Ewers	1249	759,99	608,48
Other	1392	880,04	632,21
Horses	1369	4313,57	3150,89
Mare	1045	3638,4	3481,72
Other horses	324	675,17	2083,86

From statistical survey on the number of livestock and animal production we calculate change in livestock.

	Number of livestock, herd		Change in number of livestock, thous.LTL
	2014	2015	
Cattle for breeding	630960	646084	-50449
Male calves for breeding (less 1 year)	23106	24414	487
Female calves for breeding (less 1 year)	108173	109962	-6399
Male calves for breeding (1 to 2 year)	23514	23106	-2987
Female calves for breeding (1 to 2 year)	94977	95691	-7334
Bulls, 2 years and over	6553	7332	-949
Heifers for breeding	29671	35076	- 56060
Dairy cows	315681	314044	10599
Cows, except for suckling and dairy	2137	2793	1479
Cows for suckling	27148	33666	10714

Pigs for breeding	59869	57213	-4205
Breeding boars	821	837	-29
Breeding mated sows	40330	38909	-3178
Breeding mated sows for the first time	8166	7758	-739
Breeding sows not mated	10552	9709	-259
Sheep	99637	123909	30041
Ewes and ewe lamb	63637	77459	17794
others	36000	46450	12247
Goats	13860	12991	1554
Goats and goats mated	8452	8034	992
others	5408	4957	562
Horses	22178	18193	-13971
Mares 3 years	10266	9360	4505
others	11912	8833	18407
Total change of breeding livestock			-37030
Culling discount calculation ( breeding cattle)			
Withdrawals for slaughtering, number of herd			77920
Capital price, LTL/herd			3456,3
Slaughtering price, LTL/herd			1865,42
Difference, LTL/herds			1590,88
Culling discount, thous. LTL			123961
Culling discount calculation ( breeding sows)			
Withdrawals for slaughtering, number of herd			18037
Capital price, LTL/herd			820,81
Slaughtering price, LTL/herd			582,80
Difference, LTL/herds			238,01
Culling discount, thous. LTL			4293
GFCF in agriculture products calculation			thous. LTL
Change in number of capital cattle			-50448
Culling discount cattle			123961
Change in number of capital pigs			-4205
Culling discount pigs			4293
Change in number of capital sheep and goats			31595
Change in number of capital horses			-13971
Total			91225
GFCF cost of the new plantation calculated from "Annual Financial Report of agricultural companies and enterprises". Total area of new			

plantation from annual statistical survey on crops area.

Total area, ha	Cost LTL/ha	Total GFCF of new plantation, thous. LTL
3917	11624,1	45532
Total GFCF in agricultural production (livestock + plantations)		
Thous. LTL		136757
Thous. EUR		39608

## G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

### G1.2.1 *Data sources*

The main data sources are the following ones which are used directly taking into account the current year value of fixed assets at current year prices :

- Structural Business Statistics (SBS) survey (annual statistical survey on enterprise activity, form F-01) carried out by Statistics Lithuania ;
- Investment Survey (annual questionnaire KS-02) carried out by Statistics Lithuania ;
- Survey on agricultural companies' fixed assets (annual questionnaire 1-ŽŪ) carried out by State enterprise Agricultural Information and Rural Business Centre.

Moreover, the evaluation is also based on additional indirectly used data sources :

- Survey on research and experimental development (R&D) activities (annual questionnaire MT-02) carried out by Statistics Lithuania ;
- Farm Accountancy Data Network (FADN) annual survey, carried out by Institute of Agrarian Economics ;
- Agricultural Census carried out by Statistics Lithuania data.

The representativity of these data sources is ensured applying the appropriate features of sampling frame, survey methodology, methods used to impute missing data.

### *G1.2.2 Level of detail*

The compilation of GFCF is based on the detail classification of non-financial assets, i.e. fixed assets, corresponding to ESA2010 requirements (Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union). Its aggregate framework is consistent with the EAA level of detail. The general classification in non-agricultural products comprises these relevant types of fixed assets:

AN.11 Total fixed assets ;

AN.112 Other buildings and structures ;

AN.1122 Other structures ;

AN.1123 Land improvements ;

AN.1131 Transport equipment ;

AN.1132 ICT equipment (Computer hardware, Telecommunications equipment) ;

AN.1139 Other machinery and equipment

AN.1171 Research and development ;

AN.1173 Computer software and databases.

### *G1.2.3 Calculation procedure*

Generally, GFCF is calculated as the difference between acquisitions and disposals of fixed assets. Gross fixed capital formation is recorded at the time when the ownership of assets is transferred to the unit that intends to use them in production. It is valued at purchasers' prices, including installation charges and other costs of ownership transfer. When produced on own-account it is valued at the basic prices of similar fixed assets, and if such prices are not available, at the costs of production plus a mark-up for net operating surplus or mixed income. Moreover, the acquisition of assets under financial lease, contrary to operating lease, is recorded as fixed capital formation.

The direct and indirect methods are used for the calculation of GFCF in non-agricultural products. The direct method is applicable for all types of fixed assets (except R&D) and for all operating units relevant for EAA (except farmers). The main data sources mentioned above are used for the direct evaluation. Respectively, the GFCF of agricultural companies and enterprises is evaluated directly. Meanwhile, due to the structure of the available surveys, the GFCF of farmers is evaluated indirectly. For the same reason, the capitalised R&D is also evaluated using the indirect method. In more detail, the estimations of the previous ones are described below.



#### G1.2.4 Adjustments

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#### G1.2.5 Estimations

The assessment of R&D is very multiple process. In general, the Frascati data (BERD) and the bridge table between Frascati data and National accounts are used in order to estimate the own-account output of R&D. R&D produced for own final use is capitalised within the same unit. Also, the R&D purchased on the market is evaluated. The acquisitions of market R&D are identified using the BERD data (extramural purchasers) and SBS survey data (acquisition of R&D).

The estimation of farmers' GFCF is based on the FADN data on investment and Agricultural Census data on utilised agricultural land area. The assumption is made that for the productive farming the adequate amount of the various types of fixed assets, e.g. machinery and equipment, etc., is necessary. Therefore, taking into account the capacity of farms, it is presumed that each hectare requires the same amount of investment. Thus, this formula is basically used :

$$\text{GFCF} = \Sigma(\text{Inv/ha1} * \text{ha2})$$

summing the GFCF by the size groups of farms, where

Inv/ha1 – investment per hectare of surveyed farms ;

ha2 – utilised agricultural land of all farms.

#### G1.2.6 Numerical example

GFCF by fixed assets of non-agricultural products in A01 Crop and animal production, hunting and related service activities of NACE Rev.2 in 2014, EUR million, is provided below.

AN code	Type of fixed assets	S1	%
AN.11	Total fixed assets	501.69	100
AN.1121	Buildings other than dwellings	184.98	36.9
AN.1131	Transport equipment	16.10	3.2
AN.1132	ICT equipment	1.69	0.4
AN.1139	Other machinery and equipment	287.77	57.4
AN.1171	Research and development	0.03	0.0
AN.1173	Computer software and databases	10.84	2.2

This 2014 years data is provisional because of the revision policy of Nacional Accounts division which evaluates the GFCF.

## G2 CONSUMPTION OF FIXED CAPITAL (CFC)

### G2.1.1 *Data sources*

Available information on gross fixed capital formation (GFCF), prices relating to this investment and average economic life of different categories of fixed assets, based on the Age structure survey.

### G2.1.2 *Level of detail*

Estimations for Capital stocks (CS) and Consumption of fixed capital (CFC) are done for each group of fixed assets by NACE red. 2 A\*38 activities and by institutional sector separately.

### G2.1.3 *Calculation procedure*

Estimation of CFC in LNA are based on calculation of CS with Perpetual Inventory Method (PIM) in accordance with the recommendations of the European System of Accounts (ESA 2010). The depreciation schedule is assumed to be linear for all assets in PIM model. This means, that depreciation is equally distributed according to the service life of an individual piece of a vintage of GFCF. This individual piece of GFCF is given by the mortality function, derived from the survival function. No age-efficiency schedules have been assumed. This implies that every piece of investment of a certain vintage will have the same efficiency over its service life.

### G2.1.4 *Adjustments*

–

### G2.1.5 *Estimations*

CFC are estimated and aggregated up to A\*38 NACE red.2 industry by indicated fixed assets and by sectors, where only total of section A can be found. Following new annual breakdown of CFC by A\*64 activities, and in this case for A01 activity need to be estimated. Disaggregation was done by applying structure of gross fixed capital formation by activities. CFC by assets for A01 activity can be estimated applying structure of assets in the A section.

G2.1.6 Numerical example

CFC by fixed assets at current prices, EUR million, 2014			
Assets/ AN code by activities	A	% A	A01
Total fixed assets (AN11)	309,0	100,0	272,1
Other buildings and structures (AN1121+AN1122)	103,6	33,6	91,4
Equipment (AN1131+AN11321+AN11322+AN1139)	176,8	57,2	155,6
Plantations (AN115)	24,6	7,9	21,5
Others (AN1171+AN1173)	4,1	1,3	3,5

SPECIFIC QUESTIONS

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

AN1171	Research and development
AN1173	Computer software and databases

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

Consumption of fixed capital (CFC) by asset, activity and sector at the previous year prices: cumulated GFCF time series at historical prices, revalued at previous year prices, weighted with the reciprocal chained price index for GFCF and the depreciation function;

at the replacement prices: cumulated GFCF time series at historical prices, revalued at current year prices, weighted with the reciprocal chained price index for GFCF and the depreciation function.

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

Average service life by fixed asset in section A activity, in years.		
AN	Assets	S1 A
AN1121	Buildings other than dwellings	52
AN1122	Other structures	24
AN1131	Transport equipment	12
AN11321	Computer hardware	8
AN11322	Telecommunications equipment	10
AN1139	Other machinery and equipment	18
AN115	Cultivated assets e.g. orchards	15
AN1171	Research and development	10
AN1173	Computer software and databases	5

#### *G2.1.10 Mortality function used*

In Lithuania, symmetrical mortality function is indeed bell-shaped, based on a quasi-logistic survival function. It is supposed that the parameters for the shape of the mortality function have been set as follows: steepness=3, skewness=0.5 for all industries and types of assets.

### **G3 CHANGES IN STOCKS**

#### *G3.1.1 Data sources*

No data on change in stocks have been transmitted with EAA to Eurostat.

#### *G3.1.2 Level of detail*

–

#### *G3.1.3 Calculation procedure*

–

#### *G3.1.4 Adjustments*

–

#### *G3.1.5 Estimations*

–

#### *G3.1.6 Numerical example*

–

### **G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)**

#### *G4.1.1 Data sources*

No data on capital transfers have been transmitted with EAA to Eurostat. National accounts division calculate capital transfers by sectors, however at the moment there is no possibility to separate capital transfers by activities.

#### *G4.1.2 Level of detail*

–

G4.1.3 *Calculation procedure*

–

G4.1.4 *Adjustments*

–

G4.1.5 *Estimations*

–

G4.1.6 *Numerical example*

–

SPECIFIC QUESTIONS

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

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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?*

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

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## 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					
<b>CEREALS</b>	01000													
Wheat and spelt	01100	x	x	x				x	x		$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$V(t-1)*Iv*Ip$	
Soft wheat and spelt	01110	x	x	x							$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$		
Durum wheat	01120													
Rye and meslin	01200	x	x	x				x	x		$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$V(t-1)*Iv*Ip$	
Barley	01300	x	x	x				x	x		$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$V(t-1)*Iv*Ip$	
Oats and summer cereal mixtures	01400	x	x	x				x	x		$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$V(t-1)*Iv*Ip$	
Grain maize	01500	x	x	x				x	x		$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$V(t-1)*Iv*Ip$	
Rice	01600													
Other cereals	01900	x	x	x				x	x		$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$V(t-1)*Iv*Ip$	
<b>Industrial crops</b>	02000													
Oil seeds and oleaginous fruits (including seeds)	02100							x	x				$V(t-1)*Iv*Ip$	
Rape and turnip rape seed	02110	x	x	x							$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$		
Sunflower	02120													
Soya	02130													
Other oleaginous products	02190	x	x	x							$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$		
Protein crops (including seeds)	02200	x	x	x				x	x		$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$V(t-1)*Iv*Ip$	
Raw tobacco	02300													
Sugar beet	02400	x	x	x				x	x		$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$V(t-1)*Iv*Ip$	
Other industrial crops	02900							x	x				$V(t-1)*Iv*Ip$	
Fibre plants	02910													
Hops	02920													
Other industrial crops: others	02930													
<b>FORAGE PLANTS</b>	03000							x	x				$V(t-1)*Iv*Ip$	
Fodder maize	03100	x	x	x							$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$		
Fodder root crops (including forage beet)	03200	x	x	x							$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$		
Other forage plants	03900	x	x	x							$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$		
<b>VEGETABLES AND HORTICULTURAL PRODUCTS</b>	04000							x	x				$V(t-1)*Iv*Ip$	

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volum e index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Fresh vegetables	04100							x	x			V(t-1)*Iv*Ip		
Cauliflower	04110													
Tomatoes	04120													
Other fresh vegetables	04190	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)			
Plants and flowers	04200							x	x			V(t-1)*Iv*Ip		
Nursery plants	04210													
Ornamental plants and flowers (including Christmas trees)	04220													
Plantations	04230					x				V(t-1)	V(t-1)			
POTATOES	05000	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
FRUITS	06000							x	x			V(t-1)*Iv*Ip		
Fresh fruit	06100							x	x			V(t-1)*Iv*Ip		
Dessert apples	06110													
Dessert pears	06120													
Peaches	06130													
Other fresh fruit	06190	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)			
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							x	x			V(t-1)*Iv*Ip		

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volum e index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Vegetable materials used primarily for plaiting	09100													
Seeds	09200					x				V(t-1)	V(t-1)			
Other crop products: others	09900					x				V(t-1)	V(t-1)			
<b>ANIMALS</b>	<b>11000</b>													
Cattle	11100	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
Pigs	11200	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
Equines	11300	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
Sheep and goats	11400	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
Poultry	11500	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
Other animals	11900	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
<b>ANIMAL PRODUCTS</b>	<b>12000</b>													
Milk	12100	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
Eggs	12200	x	x	x				x	x	Q(t-1)*P(t-1)	Q(t)*P(t-1)	V(t-1)*Iv*Ip		
Other animal products	12900							x	x			V(t-1)*Iv*Ip		
Raw wool	12910					x				V(t-1)	V(t-1)			
Silkworm cocoons	12920													
Other animal products: others	12930					x				V(t-1)	V(t-1)			