

EAA Inventory 2015

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

Questionnaire identification

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

EAA Inventory 2015

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PART A - GENERAL FRAMEWORK

A1 INSTITUTIONAL FRAMEWORK

A1.1 INSTITUTIONAL SETTINGS, INTERDEPENDENCY EAA WITH OTHER STATISTICS

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

National Institute of Statistics (NIS-Romania)

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

National Institute of Statistics (NIS-Romania) with support of the Ministry of Agriculture and Rural Development

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

Yes

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

Yes, but the latest bridge table was set up for 2007

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

Yes

A1.2 UPDATES TO EAA

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

In September year n for years n-1, n-2 and n-3.

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)*

n (1st estimate), n-1 (provisional), n-2 (semi-definitive), n-3 (definitive, with the loading of definitive FISIM delivered by National Accounts, with impact on intermediate consumption and therefore all the balancing items except gross/net entrepreneurial income). All updates are reported to Eurostat.

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.)*

No difference

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

The framework of concepts and standards are those of EAA and ESA.

A2 COMPILATION OF THE EAA: GENERAL REMARKS

A2.1.1 *For which years are retropolations¹ carried out and (if they are not yet available) when will they be available?*

1998 upwards

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

-

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)*

National Accounts Department within NIS (bridge for production account industry 01, balance sheet cultivated assets), Prices Statistics Department -Producer Price Index (weighting scheme for agricultural products), Ministry of Agriculture and Rural Development, National Commission for Prognosis, Ministry of Public Finance, gubernamental institutes and other stakeholders of the agricultural sector, other users as the EAA are published in the data base TEMPO online.

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

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

Yes, applies for any microdata used (elementary Producer Prices) and data used from crop and animal surveys. All those input data cannot be identified once they are compiled and aggregated in the EAA.

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

EAA is official statistics. The confidentiality rules for EAA therefore follows the confidentiality rules in the legislation of official statistics, Law no.226/2009. So when it comes to confidentiality, microdata used for EAA is treated in the same way as microdata for any other product within the system of official statistics. The consequence is that results should not be disseminated if information for an individual holding/company could be revealed.

PART B - STANDARD QUESTIONS – QUICK GUIDE

B1 DATA SOURCES

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

B2 LEVEL OF DETAIL

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

B3 CALCULATION PROCEDURE

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

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

B4 ADJUSTMENTS

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

B5 ESTIMATIONS

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

B6 NUMERICAL EXAMPLE

Taking into account your replies to the previous questions (particularly to questions 1 and 3 to 5): please give an example of

how the EAA results are calculated. For this purpose, the table given under question 1 can be used; however, its use is not obligatory. If you use the EAA elaboration tables of Appendix III of the EAA/EAF manual (rev. 1), please join them to your examples.

B7 SUBSIDIES AND TAXES ON PRODUCTS

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

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

The Questions (1) to (7) refer to the compilation of the definitive EAA. Please provide, under this heading, a short description of differences in the way of calculation of the provisional, the semi-definitive accounts and of the Agricultural Income Index.

B9 UNIT VALUES

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

Please note:

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

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

PART C - COMPONENTS OF THE PRODUCTION ACCOUNT: OUTPUT

C1 GENERAL

C1.1.1 Could you please list the products concerned by the intra-unit/branch consumption? (Details concerning the calculation for each of these products should be given under the respective product group).

The products used in the same unit within the same activity over the same calendar year are the following:

- wheat, barley, oats, rape seeds used for seeding purposes
- grapes used for wine production
- milk consumed by calves
- hatching eggs

The products used in the same unit for different activities are the products used as animal fodder: wheat, barley, oats, grain maize, other cereals, rape, sunflower, soya, pulses, fodder maize, fodder roots (forage beet included), other forage plants (permanent, annual, pastures, hayfields, fodder pumpkins and straw), potatoes.

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 Data sources

The share of the agricultural holdings without legal status in output is around 75 % of total output.

The assessment of the output related to the „agriculture” branch is made for all products based on the statistics of quantities and prices.

The data on the gross output quantities are provided by the NIS statistical divisions dealing with crop production (based on Regulation (CE) no.543/2009 of the European Parliament and of the Council dated 18 June 2009), representativeness of the data sources 95%.

The data about the prices of agricultural products are supplied by the NIS Division of Prices.

The numerical examples refers to the year 2013.

C2.1.2 Level of detail

The cereals group consists of : soft wheat, durum wheat, rye, barley, oats, grain maize, rice, other cereals.

C2.1.3 *Calculation procedure*

The gross (quantitative) output provided by NIS crop production division is diminished by the intra-unit consumption of seed and the losses due to the handling and storing of the production by the producers.
Value = price x quantity

C2.1.4 *Adjustments*

none

C2.1.5 *Estimations*

The intra-unit consumption of seed and the losses are determined as follows:
- for the agricultural holdings with legal status by taking over the data from the exhaustive statistical surveys on their economic activity
- for the agricultural holdings without legal status through estimation. The intra-unit consumption is estimated based on the weight of the intra-unit consumption of seed in the total consumption of seed and the total consumption of seed estimated for the current year.
The loss is estimated based on its weight in the gross output of the agricultural associations (from the survey on their economic activity) applied to the gross output of the agricultural holdings without legal status in the current year.

C2.1.6 *Numerical example*

Soft wheat	thd. tonnes	lei/tonne	thd. lei
Gross output (n)	7283,619		
Losses (n)	11,958		
Usable output (n)	7271,661		
Intra-unit consumption of seed (n)	263,314		
EAA output (n)	7008,347		
EAA output (n-1)	5043,617		
Average producer price (n)		850	
Value at producer price (n)			5957095
Subsidies on products (n)			0
Value at basic price (n)			5957095
Average producer price (n-1)		930	
Value at producer price (n-1)			4690564
Subsidies on products (n-1)			0
Value at basic price (n-1)			4690564
Volume (n) at producer price			6517763
Volume (n) at basic price			6517763

C2.1.7 *Subsidies and taxes on products*

Starting with the year 2011 there are no subsidies on products. There are no taxes on products.

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts. The provisional and semi-definitive calculations are done in the same way as for the definitive accounts. For the first and second estimates the Ministry of Agriculture and Rural Development is the data sources for crop production. For the first and second estimates the calculations are done using the volume and price index. For the provisional accounts and semi-definitive, the final data from the crop production surveys are used.

C2.1.9 *Unit values*

Unit values are compiled according to EAA methodology.

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

See example in C2.1.6

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

Under the heading "other cereals" (code 01900) are included: grain sorghum, triticale, others).

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

Certification of seeds is not included. Research & development costs are not included.

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

C2.2.1 *Data sources*

See C2.1.1

C2.2.2 *Level of detail*

The group of oilseeds and oleaginous fruits includes the following: rape, sunflower, soya, other oleaginous products.

C2.2.3 *Calculation procedure*

See C2.1.3

C2.2.4 *Adjustments*

none

C2.2.5 *Estimations*

See C2.1.5

C2.2.6 *Numerical example*

Similar to C2.1.6

C2.2.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.2.9 *Unit values*

See C2.1.9

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

Under the heading "other oleaginous products" (code 02190) are included: linseed for oil, castor oil, mustard, poppy, other).

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

C2.3.1 *Data sources*

See C2.1.1

C2.3.2 *Level of detail*

-

C2.3.3 *Calculation procedure*

See C2.1.3

C2.3.4 *Adjustments*

none

C2.3.5 *Estimations*

The gross (quantitative) output provided by the NIS crop production division is diminished by the losses.

The losses are determined as follows:

- for the agricultural holdings with legal status by taking over the data from the surveys on their economic activity
- for the agricultural holdings without legal status they are estimated based on their weight in the gross output of the agricultural associations (from the surveys on their economic activity) applied to the gross output of the agricultural holdings without legal status in the current year.

C2.3.6 *Numerical example*

	thd. tonnes	lei/tonne	thd. lei
Peas			
Gross output (n)	54,366		
Losses (n)	0,182		
Usable output (n)	54,184		
EAA output (n)	54,184		
EAA output (n-1)	45,606		
Average producer price (n)		2390	
Value at producer price (n)			129500
Subsidies on product (n)			0
Value at basic price (n)			129500
Average producer price (n-1)		2700	
Value at producer price (n-1)			123136
Subsidies on product (n-1)			0
Value at basic price (n-1)			123136
Volume (n) at producer price			146297
Volume (n) at basic price			146297

C2.3.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.3.9 *Unit values*

See C2.1.9

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

See C2.3.6

C2.4 **RAW TOBACCO**

C2.4.1 *Data sources*

See C2.1.1

C2.4.2 *Level of detail*

-

C2.4.3 *Calculation procedure*

See C2.1.3

C2.4.4 *Adjustments*

none

C2.4.5 *Estimations*

See C2.3.5

C2.4.6 *Numerical example*

Raw tobacco	thd. tonnes	lei/tonne	thd. lei
Gross output (n)	1,357		
Losses (n)	0,026		
Usable output (n)	1,331		
EAA output (n)	1,331		
EAA output (n-1)	1,314		
Average producer price (n)		5410	
Value at producer price (n)			7201
Subsidies on product (n)			0
Value at basic price (n)			7201
Average producer price (n-1)		5980	
Value at producer price (n-1)			7858
Subsidies on product (n-1)			0
Value at basic price (n-1)			7858
Volume (n) at producer price			7959
Volume (n) at basic price			7959

C2.4.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.4.9 *Unit values*

See C2.1.9

C2.5 SUGAR BEET

C2.5.1 *Data sources*

See C2.1.1

C2.5.2 *Level of detail*

-

C2.5.3 *Calculation procedure*

See C2.1.3

C2.5.4 *Adjustments*

none

C2.5.5 *Estimations*

See C2.3.5

C2.5.6 *Numerical example*

Similar to C2.4.6

C2.5.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.5.9 *Unit values*

See C2.1.9

C2.6 OTHER INDUSTRIAL CROPS

C2.6.1 *Data sources*

See C2.1.1

C2.6.2 *Level of detail*

The group other industrial crops includes the following: fibre plants (textile), hops, other industrial crops.

C2.6.3 *Calculation procedure*

See C2.1.3

C2.6.4 *Adjustments*

none

C2.6.5 *Estimations*

See C2.3.5

C2.6.6 *Numerical example*

Similar to C2.4.6

C2.6.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.6.9 *Unit values*

See C2.1.9

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).*

Under the heading "fibre plants" (code 02910) are included: fibre, cotton, fibre hemp, other. Under the heading „other industrial crops" are included (code 02930): beans, spice crops, chick pea, lentil, others.

In Romania there is no production of pepper, vanilla, cinnamon and all other spices like coriander and caraway are used both as medicinal and aromatic plants.

C2.7 FORAGE PLANTS

C2.7.1 *Data sources*

See C2.1.1

C2.7.2 *Level of detail*

The forage plants group includes the following: fodder maize, fodder root crops (forage beet included), other forage plants.

C2.7.3 *Calculation procedure*

See C2.1.3

C2.7.4 *Adjustments*

none

C2.7.5 *Estimations*

See C2.3.5

C2.7.6 *Numerical example*

Similar to C2.3.6

C2.7.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.7.9 *Unit values*

See C2.1.9

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

The intra-consumption of forage plants was determined based on forage plant balances at the producers by deducting the purchases among farmers from the fodder consumption. The intra-unit consumption is included both in the EAA output and in the intermediate consumption.

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

Under the heading “fodder root crops (forage beet included)” (code 03200) are included: forage beet and other fodder root crops.

Under the heading “other forage plants” (code 03900) are included: perennial and annual forage plants pastures, hayfields, pumpkins feed, feed products, others.

C2.8 FRESH VEGETABLES

C2.8.1 *Data sources*

See C2.1.1

C2.8.2 *Level of detail*

The fresh vegetables group includes the following: cauliflower and broccoli, tomatoes, other fresh vegetables

C2.8.3 *Calculation procedure*

See C2.1.3

C2.8.4 *Adjustments*

none

C2.8.5 *Estimations*

See C2.3.5

C2.8.6 *Numerical example*

Similar to C2.4.6

C2.8.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.8.9 *Unit values*

See C 2.1.9

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)*

Under the heading "other fresh vegetables" (code 04190) are included: onion, other edible roots, white cabbage, water melons, mushrooms, others.

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

C2.9.1 *Data sources*

See C2.1.1

C2.9.2 *Level of detail*

This group includes the following: nursery plants, ornamental plants and flowers.

C2.9.3 *Calculation procedure*

See C2.1.3

C2.9.4 *Adjustments*

none

C2.9.5 *Estimations*

See C2.3.5

C2.9.6 *Numerical example*

Similar to C2.3.6

C2.9.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.9.9 *Unit values*

See C2.1.9

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 data about "nursery plants" (code 04210) and "ornamental plants and flowers" (code 04220) are followed separately.

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

The output of the forestry tree nurseries is included in the forestry. The Christmas trees are obtained from these forestry tree nurseries and are inseparable from the output of the afforestation seedlings.

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

It must be mentioned that the Christmas trees are not included in the agricultural nurseries. The value of the Christmas trees are not significant.

C2.10 PLANTATIONS

C2.10.1 *Data sources*

The data about the areas are derived from the exhaustive survey on plantations and clearings of vineyards and orchards.
The price data are supplied by the Research Institutes for Wine and Fruit Growing.

C2.10.2 *Level of detail*

The value of the plantations is calculated separately for the vineyards plantations and orchards plantations.

C2.10.3 *Calculation procedure*

The value of the plantations (V) is determined by multiplying the newly established or renewed areas (s) with the average establishment price per hectare (p). Thus: $V(n) = s(n) * p(n)$
 $V(n-1) = s(n-1) * p(n-1)$
Volume(n) = s(n) * p(n-1)

C2.10.4 *Adjustments*

None

C2.10.5 *Estimations*

-

C2.10.6 *Numerical example*

Value of the plantations	86208 thd. lei
Value of the vineyards plantations	69602 thd. lei
Value of the orchards plantations	16606 thd. lei
An example for the orchards plantations:	
Newly established or renewed area (n)	683,282 ha
Average price (n)	24304 lei/ha
Value of the orchards plantations(n)	16606 thd. lei
Average price (n-1)	25256 lei/ha
Value of the orchards plantations(volume)	17257 thd. lei

C2.10.7 *Subsidies and taxes on products*

See C2.1.7

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.
The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
For the first and second estimates the calculations are done using the volume and price index.

C2.10.9 *Unit values*

See C2.1.9

C2.11 POTATOES (INCLUDING SEEDS)

C2.11.1 *Data sources*

See C2.1.1

C2.11.2 *Level of detail*

-

C2.11.3 *Calculation procedure*

See C2.1.3

C2.11.4 *Adjustments*

None

C2.11.5 *Estimations*

See C2.3.5

C2.11.6 *Numerical example*

Similar to C2.4.6

C2.11.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.11.9 *Unit values*

See C2.1.9

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

C2.12.1 *Data sources*

See C2.1.1

C2.12.2 *Level of detail*

The fruit group includes the following: fresh fruit (apples, pears, peaches, other fresh fruit) and grapes (table grapes , other grapes).

C2.12.3 *Calculation procedure*

See C2.1.3

C2.12.4 *Adjustments*

None

C2.12.5 *Estimations*

The gross (quantitative) output provided by NIS crop production division is diminished by the intra-unit consumption of grapes used for wine production within the same unit and by the losses due to the handling and storing of the production by the producers.

The intra-unit consumption of grapes is estimated based on the weight of the intra-unit consumption in the gross output calculated from the Household Budget Survey (for the agricultural holders category) applied to the grapes output.

The sampling frame and sampling method ensure the HBS representativeness both for the agricultural holders category and for the section “ Balance of the food products and alcoholic beverages.”

C2.12.6 *Numerical example*

For fresh fruit see C2.4.6 and for grapes see C2.1.6

C2.12.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.12.9 *Unit values*

See C2.1.9

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)*

Under the heading “other fresh fruit” (code 06190) are included: the plums, the cherries, the sour cherries, other. Under the heading “other grapes” (code 06490) are included the grapes for wine production from the grafted vineyards and all the grapes from the hybrid vineyards.

C2.13 WINE

C2.13.1 *Data sources*

The balance sheet of grapes and the technical coefficient for the grapes processed into wine.

C2.13.2 *Level of detail*

-

C2.13.3 *Calculation procedure*

The value is obtained by multiplying the wine quantity with the average price.

Quantities = a

Price = b

Value = c

Thus:

$$c(n-1) = a(n-1) * b(n-1)$$

$$c(n) = a(n) * b(n)$$

$$\text{Volume}(n) = a(n) * b(n-1)$$

C2.13.4 *Adjustments*

None

C2.13.5 *Estimations*

The quantity is determined by applying the technical coefficient for the grapes processed into wine to the intra-unit consumption of grapes (presented at item C2.12.5 Fruits – Grapes).

C2.13.6 *Numerical example*

Wine	Thd.tonne	lei/10 hl	thd. lei
Intra-unit consumption of grapes (n)	620,394		
Technical coefficient for grapes processed into wine	0.653		
Output (n) (10 thd. hl)	405,128		
Output (n-1) (10 thd. hl)	284,085		
Average producer price (n)		3340	
Value at producer price (n)			1353128
Subsidies on product (n)			0
Value at basic price (n)			1353128
Average producer price (n-1)		3020	
Value at producer price (n-1)			857937
Subsidies on product (n-1)			0
Value at basic price (n-1)			857937
Volume (n) at producer price			1223487
Subsidies on product (price n-1)			0
Volume (n) at basic price			1223487

C2.13.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.13.9 *Unit values*

See C2.1.9

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.*

The EAA includes the wine produced in the agricultural holdings without legal status. The wine obtained in the agricultural holdings with legal status is included in the industrial output as the wine making takes place in specialised sections fitted with industrial installations.

C2.14	<u>OLIVE OIL</u>
C2.14.1	<i>Data sources</i>
	Inapplicable.
C2.14.2	<i>Level of detail</i>
	Inapplicable.
C2.14.3	<i>Calculation procedure</i>
	Inapplicable.
C2.14.4	<i>Adjustments</i>
	Inapplicable.
C2.14.5	<i>Estimations</i>
	Inapplicable.
C2.14.6	<i>Numerical example</i>
	Inapplicable.
C2.14.7	<i>Subsidies and taxes on products</i>
	Inapplicable.
C2.14.8	<i>Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts</i>
	Inapplicable.
C2.14.9	<i>Unit values</i>
	Inapplicable.
C2.14.10	<i>In the EAA, a part of olive oil production of the oil manufacturing industry (NACE 10.41) is considered as agricultural activity. Please give details on how this part is separated from the non-agricultural part.</i>
	Inapplicable.

C2.15 OTHER CROP PRODUCTS

C2.15.1 *Data sources*

See C2.1.1

C2.15.2 *Level of detail*

The crop product group includes the seeds from seedling plots.

C2.15.3 *Calculation procedure*

See C2.1.3

C2.15.4 *Adjustments*

-

C2.15.5 *Estimations*

See C2.3.5

C2.15.6 *Numerical example*

Similar to C2.3.6

C2.15.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.1.8

C2.15.9 *Unit values*

See C2.1.9

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

Under the heading "seeds" (code 09200) are included the seeds of technical plants, forage plant and horticol plants.

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

It must be mentioned that the medicinal and aromatics plants are included under the heading "other crop products: other"

C2.16 CATTLE (INCLUDING CALVES)

C2.16.1 *Data sources*

The share of the agricultural holdings without legal status in output is around 75 % of total output.
The assessment of the output related to the „agriculture” branch is made for all products based on the statistics of quantities and prices.
The data on the gross output quantities are provided by the NIS statistical divisions dealing with the livestock, animal production (based on Regulation (CE) no.1165/2008 of the European Parliament and of the Council of 19 november 2008), representativeness of the data sources 95%.
The data about the prices of agricultural products are supplied by the NIS Division of Prices.
The numerical examples refers to the year 2013.

C2.16.2 *Level of detail*

The change in stock is detailed in the change of animal fixed assets (GFCF for own account) and change in stock of youth animals.

C2.16.3 *Calculation procedure*

The value (V) is obtained by multiplying the quantities (q) with the average prices (p), separately by change in stock, sales, fixed capital formation for own account.

C2.16.4 *Adjustments*

None

C2.16.5 *Estimations*

-

C2.16.6 *Numerical example*

	Quantity (thd. tonnes live weight)	Average producer price (lei/tonne)	Value (thd.lei)
Sales (n)	189,170	6980	1320407
Fixed capital formation for own account (n)	9,213	6980	64307
Change in stock of youth animals (n)	-6,485	6980	-45265
EAA output (n)	191,898		1339448
Subsidies on product (n)			0
EAA output at basic price (n)			1339448
Average producer price (n-1)		6640	
Value at producer price (n-1)			1282410
Subsidies on product (n-1)			0
Value at basic price (n-1)			1282410
Volume (n) at average producer price			1274203
Subsidies on product (price n-1)			0
Volume (n) at average basic price			1274203

C2.16.7 *Subsidies and taxes on products*

See C2.1.7

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.
 The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
 For the first and second estimates the Ministry of Agriculture and Rural Development is the data sources livestock and animal production. For the first and second estimates the calculations are done using the volume and price index.
 For the provisional accounts and semi-definitive, the final data from the livestock and animal production surveys are used.

C2.16.9 *Unit values*

See C2.1.9

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

See C2.16.6

C2.17 PIGS

C2.17.1 *Data sources*

Similar to C2.16.1

C2.17.2 *Level of detail*

Similar to C2.16.2

C2.17.3 *Calculation procedure*

Similar to C2.16.3

C2.17.4 *Adjustments*

None

C2.17.5 *Estimations*

-

C2.17.6 *Numerical example*

Similar to C2.16.6

C2.17.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.16.8

C2.17.9 *Unit values*

See C2.1.9

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

Similar to C2.16.6

C2.18 POULTRY

C2.18.1 *Data sources*

Similar C2.16.1

C2.18.2 *Level of detail*

For the poultry no GFCF is calculated for own account.
We mention that the poultry category does include the chickens (1 day old).

C2.18.3 *Calculation procedure*

See C2.16.3

C2.18.4 *Adjustments*

None

C2.18.5 *Estimations*

-

C2.18.6 *Numerical example*

Similar to C2.16.6

C2.18.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.16.8

C2.18.9 *Unit values*

See C2.1.9

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

Similar to C2.16.6

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

The hatching eggs are treated as an intra-unit consumption in the same unit and for the same activity.

C2.19 **SHEEP AND GOATS**

C2.19.1 *Data sources*

Similar to C2.16.1

C2.19.2	<i>Level of detail</i>	Similar to C2.16.2
C2.19.3	<i>Calculation procedure</i>	Similar to C2.16.3
C2.19.4	<i>Adjustments</i>	None
C2.19.5	<i>Estimations</i>	-
C2.19.6	<i>Numerical example</i>	Similar to C2.16.6
C2.19.7	<i>Subsidies and taxes on products</i>	See C2.1.7
C2.19.8	<i>Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts</i>	See C2.16.8
C2.19.9	<i>Unit values</i>	See C2.1.9
C2.19.10	<i>Please specify the method on the basis of which the output of sheep and goats and its components have been calculated.</i>	Similar to C2.16.6
C2.20	<u>EQUINES, OTHER ANIMALS</u>	
C2.20.1	<i>Data sources</i>	Similar to C2.16.1
C2.20.2	<i>Level of detail</i>	Similar to C2.16.2
C2.20.3	<i>Calculation procedure</i>	Similar to C2.16.3

C2.20.4 *Adjustments*

None

C2.20.5 *Estimations*

-

C2.20.6 *Numerical example*

Similar to C2.16.6

C2.20.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.16.8

C2.20.9 *Unit values*

See C2.1.9

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

Under the heading "other animals" (code 11900) are included the farm 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.*

See C2.16.6

C2.21 **MILK**

C2.21.1 *Data sources*

See C2.16.1

C2.21.2 *Level of detail*

The milk includes the following:
- cow and buffalo cow milk
- sheep and goat milk

C2.21.3 *Calculation procedure*

The value (c) is obtained by multiplying the quantity (a) with the average price (b), separately for cow and buffalo cow milk and sheep and goat milk, respectively. The gross (quantitative) is diminished by the intra-unit consumption of milk consumed by the calves and the losses due to production handling and storing by the producers.

Value = price x quantity

C2.21.4 *Adjustments*

None

C2.21.5 *Estimations*

The gross (quantitative) output provided by the NIS animal production division is diminished by the intra-unit consumption of milk consumed by the calves and the losses due to production handling and storing by the producers.

The milk consumed by the calves (intra-unit consumption) is provided by NIS animal. The losses are determined as follows:

- for the agricultural holdings with legal status by taking over the data from the exhaustive surveys on their economic activity
- for the agricultural holdings without legal status the loss is estimated based on its weight in the gross output of the agricultural associations applied to the gross output of the agricultural holdings without legal status in the current year.

C2.21.6 *Numerical example*

Milk	thd. tonnes	lei/tonne	thd. lei
Gross output (n)	5023,817		
Losses (n)	3,937		
Usable output (n)	5019,880		
Intra-consumption of milk (n)	48,734		
EAA output (n)	2202,884		
EAA output (n-1)	2383,522		
Average producer price (n)		2029,2	
Value at producer price (n)			4470092
Subsidies on product (n)			0
Value at basic price (n)			4470092
Average producer price (n-1)		2189,3	
Value at producer price (n-1)			5218248
Subsidies on product (n-1)			0
Value at basic price (n-1)			5218248
Volume (n) at producer price			4822774
Subsidies on product (price n-1)			0
Volume (n) at basic price			4822774

C2.21.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.16.8

C2.21.9 *Unit values*

See C2.1.9

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

Not the case

C2.22 EGGS

C2.22.1 *Data sources*

See C2.16.1

C2.22.2 *Level of detail*

-

C2.22.3 *Calculation procedure*

The value (c) is obtained by multiplying the quantity (a) with the average price (b).

Thus:

$$c(n) = a(n)*b(n)$$

$$c(n-1) = a(n-1)*b(n-1)$$

$$\text{Volume}(n) = a(n)*b(n-1)$$

C2.22.4 *Adjustments*

None

C2.22.5 *Estimations*

The gross (quantitative) output provided by the NIS animal production division is diminished by the losses.

The losses are determined as follows:

- for the agricultural holdings with legal status by taking over the data from the surveys on their economic activity
- for the agricultural holdings without legal status they are estimated based on their weight in the gross output of the agricultural associations (from the surveys on their economic activity) applied to the gross output of the agricultural holdings without legal status in the current year.

C2.22.6 *Numerical example*

Similar to C2.21.6

C2.22.7 *Subsidies and taxes on products*

See C2.1.7

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

See C2.16.8

C2.22.9 *Unit values*

See C2.1.9

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

The hatching eggs are treated as an intra-unit consumption within the same unit and for the same activity, and they are deducted from the gross output.

C2.23	<u>OTHER ANIMAL PRODUCTS (RAW WOOL, SILKWORM COCOONS, OTHERS)</u>
C2.23.1	<i>Data sources</i>
	See C2.16.1
C2.23.2	<i>Level of detail</i>
	The group “Other animal products” includes the following: raw wool, silkworm cocoons, others.
C2.23.3	<i>Calculation procedure</i>
	Similar to C2.3.3
C2.23.4	<i>Adjustments</i>
	None
C2.23.5	<i>Estimations</i>
	Similar to C2.3.5
C2.23.6	<i>Numerical example</i>
	Similar to C2.3.6
C2.23.7	<i>Subsidies and taxes on products</i>
	See C2.1.7
C2.23.8	<i>Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts</i>
	See C2.16.8
C2.23.9	<i>Unit values</i>
	Similar to C2.1.9
C2.23.10	<i>Products covered by the item 'other animal products' (code 12930).</i>
	Under the heading “Other animal products: other” (code 12930) the following are included: honey, bee wax, silk worm cocoons, rabbit/mink/nutria/farm fox furskins, karakul skins, manure, others.

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

C2.24.1 *Data sources*

The data sources are the exhaustive surveys on:

- Economic activity of the providers of mechanisation/fertilisation/plant protection services
- Economic activity of the providers of soil improvement services
- Economic activity of the providers of animal breeding improvement services

C2.24.2 *Level of detail*

The level of detail is in agreement with the three mentioned above types of agricultural services .

C2.24.3 *Calculation procedure*

The value of the agricultural services is directly obtained by summing up the values of the mechanisation/ fertilisation/ plant protection/ soil improvement/ animal breeding improvement services.

C2.24.4 *Adjustments*

None

C2.24.5 *Estimations*

-

C2.24.6 *Numerical example*

Value of agricultural services in current prices	744056,383thd. lei
Value of the mechanisation/fertilisation/plant protection agricultural services	401153,802 thd. lei
Value of the soil improvement services	311282,340 thd. lei
Value of the animal breeding improvement services	31620,241 thd. lei

The value of the services in the year n-1 prices is determined by using the price indices of the services pricing.

The price indices used are different by type of agricultural service. The price indices of the service tariffs for the agricultural services of mechanisation, fertilisation and plant protection are established based on the agricultural works tariffs obtained through the statistical surveys on the economic activity of such units in the years n and n-1 and the agricultural works volume in the year n.

For the soil improvement and animal breeding improvement services we are using the price indices of the electric energy, thermal energy, gas and water output, the price indices from the manufacturing industry output and the price indices of the gross salary earnings provided by the NIS specialised departments.

Here is an example for the mechanisation/fertilisation/plant protection services:

Index of the mechanisation tariff n/n-1	104,30 %
Value of the mechanisation services (volume)	384615,343 thd. lei

C2.24.7 *Subsidies and taxes on products*

-

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.

For the first and second estimates the calculations are done using the volume and price index.

C2.24.9 *Unit values*

-

C2.25 NON-AGRICULTURE SECONDARY ACTIVITIES (INSEPARABLE)

C2.25.1 *Data sources*

The data on the gross output quantities are provided by the NIS statistical divisions dealing with the livestock and animal production (based on Regulation (CE) no.1165/2008 of the European Parliament and of the Council of 19 november 2008), with 95% representative sample survey.
The data about the prices of agricultural products are supplied by the NIS Division of Prices.
The numerical examples refers to the year 2013.

C2.25.2 *Level of detail*

The processed products are the following : cheeses, butter, cream, others.

C2.25.3 *Calculation procedure*

The value (c) is obtained by multiplying the quantity (a) with the average price (b) for each processed product.
Thus the value of the inseparable secondary activities is the sum of those product values.

$$c(n) = a(n)*b(n)$$

$$c(n-1) = a(n-1)*b(n-1)$$

$$\text{Volume}(n) = a(n)*b(n-1)$$

C2.25.4 *Adjustments*

None

C2.25.5 *Estimations*

-

C2.25.6 *Numerical example*

	tonnes	lei/tonne	thd.lei
Butter			
Output (n)	342,159		
Average producer price (n)		17880	
Value at producer price (n)			6117803
Subsidies on product (n)			0
Value at basic price (n)			6117803
Average producer price (n-1)		16420	
Volume (n) at producer price			5618251
Output (n-1)	386,749		

C2.25.7 *Subsidies and taxes on products*

-

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
For the first and second estimates the calculations are done using the volume and price index.

C2.25.9 *Unit values*

See C2.1.9

C2.25.10 *Exhaustive list of activities covered*

The inseparable secondary activities include only milk processing within the same farm.

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

Milk processing represents a continuation of the production process in the same farm and it is inseparable from the main activity as regards the related costs.

C2.25.12 *What is the relative importance of each of these inseparable activities (e.g. "the share of agro-tourism services recorded as inseparable in the EAA amounts to 30 % of all agro-tourism services").*

Milk processing in the same farm represents about 40 % of the production of milk and milk by-products.
The quantities of processed raw products are included in the processed products.

PART D - COMPONENTS OF THE PRODUCTION ACCOUNT: INTERMEDIATE CONSUMPTION

D1 GENERAL

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

The data sources differ for the agricultural holdings with legal status and for the agricultural holdings without legal status.

As regards the agricultural holdings with legal status the sources are exhaustive surveys on the economic activity performed by such units.

For the agricultural holdings without legal status the estimations are made based on:

- the survey on crop area and production and the use of fertilisers and pesticides (for seeds, fertilisers and soil improvers, plant protection products and pesticides)

- the survey on the stock of agricultural machines and equipment and transportation means (for fuels and lubricants)

- „Electric power balance” and the Household Budget Survey (for fuels and lubricants)

- „Agricultural product balances of the producers” (for fodder)

- „Industrial output” (for mixed fodder)

- the surveys on the economic activity of the agricultural services suppliers (for agricultural services)

- the survey on the economic activity of the agricultural associations (for veterinary expenses, maintenance of materials, maintenance of buildings and other goods and services)

- the prices provided by NIS Division of Prices.

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 *Data sources*

For the agricultural holdings with legal status the data sources are the exhaustive surveys on:

- Economic activity of the agricultural trading companies
- Economic activity of the agricultural companies (associations)
- Economic activity of the providers of mechanisation/fertilisation/plant protection services
- Economic activity of the providers of animal husbandry and breeding improvement services
- Economic activity of the providers of soil improvement services

The data sources for the agricultural holdings without legal status are the following:

- official statistics on the cultivated area
- exhaustive survey on seed traders purchasing prices (producer purchasing prices)

D2.1.2 *Level of detail*

The seed consumption of the agricultural holdings without legal status are separately calculated for the following product groups: cereals, oleaginous crops, pulses, industrial crops, forage plants, vegetables, potatoes, planting stock.

D2.1.3 *Calculation procedure*

The value data for the agricultural holdings with legal status (agricultural trading companies, agricultural associations, providers of agricultural services) are derived from the exhaustive surveys on their economic activity with no product detail.

For the agricultural holdings without legal status a value estimation is made for the concerned intermediate consumption item.

D2.1.4 *Adjustments*

None

D2.1.5 *Estimations*

The estimation for the agricultural holdings without legal status is made as follows:

- multiplying of the cultivated area with the seed standard/ha
- diminishing of the seed quantity resulting from the calculation by the intra-unit consumption of seed not included in the output.

The intra-unit consumption of seed for the agricultural holdings without legal status is estimated based on the seed consumption weight (from own production used for seeding in the same year and in the same agricultural holdings without legal status) in the output.

- multiplying the remaining quantity after deducting the intra-unit consumption with the seed price for each product.

The determination of the intra-unit consumption of seed is presented at item C2.1 -Cereals, point C2.1.5 – Estimations and C2.1.6

D2.1.6 *Numerical example*

Intermediate consumption of seed	4353453 thd. lei
Intermediate consumption of seed for the agricultural holdings with legal status (except the intra-unit consumption within the same unit)	1142337 thd. lei
Intermediate consumption of seed for the agricultural holdings without legal status (sum of the intermediate consumption of seed for the products presented at level of detail)	3211116 thd. lei
An example for:	
Barley	
Seeded area	231252 ha
Seed standard per ha	230 kg/ha
Seed requirement	53188 tonnes
Intra-unit consumption of seed (10,08 % of seed requirement)	5361 tonnes
Seed consumption	47827 tonnes
Average price	1,04 lei/kg
Value of seed consumption (current prices)	49740 thd. lei
The value of the seed consumption in the year n to the year n-1 prices is obtained by using the price index.	

D2.1.7 *Subsidies and taxes on products*

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.
The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
For the first and second estimates the calculations are done using the volume and price index.
For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five years. These weights are adjusted with the evolution of the cultivated surface source Ministry of Agriculture and Rural Development.

D2.1.9 Unit values

-

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

See D2.1.5-D2.1.6

D2.2 ENERGY; LUBRICANTS

D2.2.1 Data sources

For the agricultural holdings with legal status the data sources are the same as those presented for the seeds and planting stock.
For the agricultural holdings without legal status the data sources are the following:

- the survey on the number of agricultural machinery and installations and means of transport
- the survey on the economic activity of the units providing mechanisation/fertilisation/plant protection services (for the specific consumptions of fuels, propellants and lubricants)
- the official statistics on consumption prices
- the work on the Electric Power Balance
- the Household Budget Survey

D2.2.2 Level of detail

The detail is made for: electric power, gas, fuels and propellants and others.

D2.2.3 Calculation procedure

As regards the agricultural holdings with legal status the value data are derived from the exhaustive surveys on their economic activity.
For the agricultural holdings without legal status value estimation is performed.

D2.2.4 Adjustments

None

D2.2.5 Estimations

The electricity is estimated to be 15% of the total energy consumption of the agricultural holdings without legal status (determined by multiplying the number of agricultural holdings with the consumption per household and the average consumption price).

15% represent the share of the electric power utilised within the agricultural activity in the total electric power consumption of the agricultural holdings without legal status and it is an expert estimation based on a survey from several years ago.

The gas is estimated to be 3% of the value of the total consumption of natural gas and liquid gas of the agricultural holdings without legal status .

The consumption of natural and liquid gas is determined by multiplying the number of agricultural holdings with the consumption per household and the average consumption prices.

The fuels and propellants are estimated based on the average number of tractors and agricultural machines which is multiplied with the specific consumptions of the units specialised in performing agricultural works and the average annual consumption prices for petrol, Diesel oil and lubricants.

D2.2.6 *Numerical example*

	thd. lei
Intermediate consumption of energy and lubricants	8510296
- electricity	828655
- gas	262379
- other fuels and propellants	7357128
- other	62134
Intermediate consumption of energy and lubricants for the agricultural holdings with legal status	2328004
- electricity	296067
- gas	119431
- other fuels and propellants	1876803
- other	35703
Intermediate consumption of energy and lubricants for the agricultural holdings without legal status	6182292
- electricity	532588
- gas	142948
- other fuels and propellants	5480325
other	26431
Electricity	
Number of agricultural holdings without legal status	5020979
Consumption of electricity per household	1566,9188 kwh/year
The average consumption is determined by the ratio of the final consumption of the population to the total number of households (agricultural and non-agricultural). The data source is the paper "Energy resources and their use" compiled by the NIS Department for short-term economic indicators.	
The intermediate consumption is estimated as a percentage of the final consumption of the agricultural holdings without legal status as we specified in our previous answer under point D2.2.5.	
Average consumption price (n)	0,4513 lei/kw
Value of total consumption	$5020979 * 1566,9188 * 0,4513 = 3550588$ thd. lei
Value of electricity consumption for the agricultural activity	$15\% * 3550588 = 532588$ thd. lei
Gas	
- natural gas	
Number of agricultural holdings without legal status	5020979
Consumption of natural gas/household	417,6082 m3
Average consumption price (n)	1,4722 lei/m3
Value of total consumption	$5020979 * 417,6082 * 1,4722 = 3086912$ thd. lei
Value of natural gas consumption for the agricultural activity	$3\% * 3086912 = 92607$ thd. lei
- liquid gas	
Number of agricultural holdings without legal status	5020979
Consumption of liquid gas/household	22,0005 kg

Average consumption price (n)	15,1906 lei/kg
Value of total consumption	$5020979 * 22,0005 * 15,1906 = 1678015$ thd. lei
Value of liquid gas consumption for the agricultural activity	$3\% * 1678015 = 50341$ thd. lei
Fuels and propellants	
The value of the fuels and propellants/lubricants consumption is determined by summing up the the consumption value for the tractors and self-propelled agricultural machines.	
Calculation example for the combines:	
Average number of combines	20313
Specific annual consumption of Diesel oil of the mechanisation units	3604,8393 l/combine
Average consumption price of Diesel oil (n)	4,2070 lei/l
Value of Diesel oil consumption	$20313 * 3604,8393 * 4,2070 = 308058$ thd. lei
Our numerical example only refers to diesel oil consumed by the combines. The fuel and propellant consumption of the agricultural holdings without legal status is 5480325 thd. lei	
The way of determining the value of the fuels and propellants consumption in the year n to year n-1 prices is similar to that for the seeds and planting stock.	

D2.2.7 Subsidies and taxes on products

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.
 The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
 For the first and second estimates the calculations are done using the volume and price index.
 For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five years.

D2.2.9 Unit values

-

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

At "other" (code 19029) is included the thermal power consumption of the agricultural holdings with legal status.

D2.3 FERTILISERS AND SOIL IMPROVERS

D2.3.1 *Data sources*

As regards the agricultural holdings with legal status the data sources are the same as those presented for the seeds and planting stock.

For the agricultural holdings without legal status the data sources are the following:

- exhaustive survey on the use of fertilisers, soil improvers and pesticides.
- official price statistics

The data on fertilisers, soil improvers and pesticides are referring to the quantities actually applied and not sold.

D2.3.2 *Level of detail*

For the agricultural holdings without legal status the estimation is made for nitrogenous, phosphatic, potash, organic (natural) fertilisers and soil improvers.

D2.3.3 *Calculation procedure*

For the agricultural holdings with legal status the value data are derived from the exhaustive surveys on their economic activity with no detail by type of fertiliser.

For the agricultural holdings without legal status an estimation of their value is made.

D2.3.4 *Adjustments*

None

D2.3.5 *Estimations*

The fertilisers and the soil improvers are estimated by multiplying the quantities applied with the average annual prices for the groups presented at level of detail.

D2.3.6 *Numerical example*

	thd. lei
Intermediate consumption of fertilisers and soil improvers	3341124
Intermediate consumption of fertilisers and soil improvers of the agricultural holdings with legal status	2123905
Intermediate consumption of fertilisers and soil improvers of the agricultural holdings without legal status	1217219
- nitrogenous fertilisers	506765
- phosphatic fertilisers	212574
- potash fertilisers	75754
- natural fertilisers	404602
- soil improvers	17524
An example for nitrogenous fertilisers:	
Quantity applied (tonnes of active substance) (n)	155109 kg
Average price (n)	3,2672 lei/kg
Value of the nitrogenous fertilisers applied (current prices)	506772 thd. lei
The way of determining the value of the fertilisers and soil improvers consumption in the year n-1 prices is similar to that for the seeds and planting stock.	

D2.3.7 *Subsidies and taxes on products*

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.

For the first and second estimates the calculations are done using the volume and price index.

For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five year. These weights are adjusted with the evolution of the harvested production and surface, fertilizers, improvers and pesticides used, source Ministry of Agriculture and Rural Development.

D2.3.9 *Unit values*

-

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

D2.4.1 *Data sources*

The data sources are those presented for the fertilisers and the soil improvers.

D2.4.2 *Level of detail*

As regards the agricultural holdings without legal status the estimation is made for: insecticides, fungicides and herbicides.

D2.4.3 *Calculation procedure*

For the agricultural holdings with legal status the value data are derived from the exhaustive surveys on their economic activity.
For the agricultural holdings without legal status an estimation of their value is performed.

D2.4.4 *Adjustments*

None

D2.4.5 *Estimations*

The plant protection and products are estimated by multiplying the quantities applied with the average annual prices for the groups presented at the level of detail.

D2.4.6 *Numerical example*

	thd. lei
Intermediate consumption of plant protection products	1427814
Intermediate consumption of plant protection products of the agricultural holdings with legal status	1199145
Intermediate consumption of plant protection products of the agricultural holdings without legal status	228669
-insecticides	4190
-fungicides	19191
-herbicides	139954
An example for insecticides:	
Quantity applied (kg active substance) (n)	332748 kg
Average price (n)	12,5919 lei/kg
Value of insecticides applied (current prices)	4190 thd. lei
The way of determining the value of the plant protection and product consumption in the year n-1 prices is similar to that for the seeds and planting stock.	

D2.4.7 *Subsidies and taxes on products*

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.
The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
For the first and second estimates the calculations are done using the volume and price index.
For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five year. These weights are adjusted with the evolution of the harvested production and surface, fertilizers, improvers and pesticides used, source Ministry of Agriculture and Rural Development.

D2.4.9 *Unit values*

-

D2.5 VETERINARY EXPENSES

D2.5.1 *Data sources*

For the agricultural holdings with legal status the data sources are the same with those presented for the seeds and planting stock.
For the agricultural holdings without legal status the data source is the statistical survey on the economic activity of the agricultural associations.
The agricultural associations are a legal association forms with no commercial purpose of the agricultural holdings without legal status (at least 10 of them) in order to agriculturally exploit the land, the tools, the animals.

D2.5.2 *Level of detail*

-

D2.5.3 *Calculation procedure*

For the agricultural holdings with legal status the value data are derived from the exhaustive surveys on their economic activity.
For the agricultural holdings without legal status an estimation of their value is performed.

D2.5.4 *Adjustments*

None

D2.5.5 *Estimations*

The weight of the veterinary expenses in the total animal output of the current year for the agricultural associations is applied to the value of the usable animal output of the agricultural holdings without legal status.
We consider that the share of the veterinary expenses in the output value is similar for the agricultural holdings without legal status as for the agricultural associations because within the associations are made by putting together several agricultural holdings without legal status . Moreover, we would like to mention that no other data sources are available.

D2.5.6 Numerical example

	thd. lei
Intermediate consumption of veterinary expenses	1430019
Intermediate consumption of veterinary expenses for the agricultural holdings with legal status	172333
Intermediate consumption of veterinary expenses for the agricultural holdings without legal status	1257686
Weight of the veterinary expenses (%)	5,14%
Value of the usable animal output	24468608
Value of the veterinary expenses	1257686
Way of determining the value of the intermediate consumption of the year n-1 is similar to that for the seeds and planting stock.	

D2.5.7 Subsidies and taxes on products

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.
The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
For the first and second estimates the calculations are done using the volume and price index.
For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five years. These weights are adjusted with the evolution of the livestock units source Ministry of Agriculture and Rural Development.

D2.5.9 Unit values

-

D2.6 FEEDINGSTUFFS

D2.6.1 Data sources

For the agricultural holdings with legal status the data sources are the same with those presented for the seeds and planting stock.
For the agricultural holdings without legal status the data sources are the following statistical works:
- Balances of the agricultural products at the producers
- Industrial output

D2.6.2 Level of detail

-

D2.6.3 Calculation procedure

For the agricultural holdings with legal status the value data are derived from the exhaustive surveys on their economic activity.

For the agricultural holdings without legal status an estimation of the feedingstuffs value is made.

The milk consumed by the calves is included neither in the EAA milk output nor in the intermediate consumption.

D2.6.4 Adjustments

None

D2.6.5 Estimations

For the agricultural holdings without legal status the related value consumption of compound feedingstuffs is added to the value consumption of crop feedingstuffs taken over from the balances of the agricultural products at the producers.

This consumption of combined feedingstuffs is estimated based on the value of the internal deliveries of compound feedingstuffs from which the value of the combined feedingstuffs consumption of the agricultural holdings with legal status is deducted .

The value consumption of compound feedingstuffs for the agricultural holdings with legal status is established as the difference between the total feedingstuff consumption derived from the exhaustive surveys dealing with those units and the crop feedingstuff consumption of those units derived from the balances of the agricultural products at the producers.

D2.6.6 *Numerical example*

	thd. lei
Intermediate consumption of feedingstuffs	12993264
Intermediate consumption of feedingstuffs for the agricultural holdings with legal status	2075153
Intermediate consumption of feedingstuffs for the agricultural holdings without legal status	10918111
Value of internal deliveries of compound feedingstuffs	2495159
Consumption of crop product feedingstuffs of the agricultural holdings with legal status	1415266
Consumption of compound feedingstuffs of the agricultural holdings with legal status	2075153-1415266=659887
Consumption of compound feedingstuffs of the agricultural holdings without legal status	2495159-659887=1835272
Consumption of crop feedingstuffs of the agricultural holdings without legal status	9082839
The way of determining the value of the feedingstuff intermediate consumption in the year n-1 prices is similar to that for the seeds and planting stock.	

D2.6.7 *Subsidies and taxes on products*

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.

For the first and second estimates the calculations are done using the volume and price index.

For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five years. These weights are adjusted with the evolution of the livestock units source Ministry of Agriculture and Rural Development.

D2.6.9 *Unit values*

-

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

The intra-unit consumption is made up of consumption (from own production) of cereals, oleaginous crops, pulses and potatoes to be found in the balances of the agricultural products at the producers, the line for feedingstuff consumption. The intra-unit consumption of feedingstuffs was also determined based on the balances by deducting from the feedingstuff consumption the purchases among the agricultural producers as crop products cannot possibly have another use.

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

The intra-consumption is put under code 19063 and the commerce among farms under the code 19061.

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

Confirm as there are no subsidies on products.

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

See D2.6.10

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 Data sources

For the agricultural holdings with legal status the data sources are the same with those presented for the seeds and planting stock. For the agricultural holdings without legal status the data source is the survey on the economic activity of the agricultural associations.

D2.7.2 Level of detail

-

D2.7.3 Calculation procedure

For the agricultural holdings with legal status the value data are derived from the exhaustive surveys on their economic activity.
For the agricultural holdings without legal status an estimation of the material maintenance value is made.

D2.7.4 *Adjustments*

none

D2.7.5 *Estimations*

The weight of material maintenance expenses in the value of the usable crop/animal output of the agricultural associations in the current year is applied to the value of the usable crop/animal output of the agricultural holdings without legal status.

D2.7.6 *Numerical example*

	thd. lei
Intermediate consumption related to the maintenance of materials	2667826
Intermediate consumption related to the maintenance of materials for the agricultural holdings with legal status	636962
Intermediate consumption related to the maintenance of materials for the agricultural holdings without legal status	2030864
- crop output	1546386
- animal output	484478
Weight of the material maintenance expenses (%):	
- crop output	3,94%
- animal output	1,98%
Value of the usable crop output of the agricultural holdings without legal status	39248358
Value of the usable animal output of the agricultural holdings without legal status	24468608
The way of determining the intermediate consumption value for material maintenance in the year n-1 is similar to that for the seeds and planting stock.	

D2.7.7 *Subsidies and taxes on products*

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.
The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
For the first and second estimates the calculations are done using the volume and price index.
For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five years.

D2.7.9 Unit values

-

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 Data sources

For the agricultural holdings with legal status the data sources are the same with those presented for the seeds and planting stock.
For the agricultural holdings without legal status the data source is the survey on the economic activity of the agricultural associations.

D2.8.2 Level of detail

-

D2.8.3 Calculation procedure

For the agricultural holdings with legal status the value data are derived from the exhaustive surveys on their economic activity.
For the agricultural holdings without legal status an estimation of the building maintenance is made.

D2.8.4 Adjustments

-

D2.8.5 Estimations

The weight of buiding maintenance expenses in the value of the usable crop/animal output of the agricultural associations in the current year is applied to the value of the usable crop/animal output of the agricultural holdings without legal status.

D2.8.6 Numerical example

	thd. lei
Intermediate consumption of building maintenance	443790
Intermediate consumption of building maintenance for the agricultural holdings with legal s	89011
Intermediate consumption of building maintenance of the agricultural holdings without legal status	354779
- crop output	188392
- animal output	166387
Weight of building maintenance expenses (%):	
- crop output	0,48%
- animal output	0,68%
The way of determining the value of building maintenance intermediate consumption in the year n-1 prices is similar to that for the seeds and planting stock.	

D2.8.7 Subsidies and taxes on products

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.
The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.
For the first and second estimates the calculations are done using the volume and price index.
For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five years.

D2.8.9 Unit values

-

D2.9 AGRICULTURAL SERVICES

D2.9.1 Data sources

See C2.24.1

D2.9.2 Level of detail

See C2.24.2

D2.9.3 *Calculation procedure*

See C2.24.3

D2.9.4 *Adjustments*

None

D2.9.5 *Estimations*

-

D2.9.6 *Numerical example*

See C2.24.6

D2.9.7 *Subsidies and taxes on products*

-

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

See C2.24.8

D2.9.9 *Unit values*

-

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

The value written under code 19090 is equal to the one put under code 15000.

D2.10 **OTHER GOODS AND SERVICES**

D2.10.1 *Data sources*

For the agricultural holdings with legal status the data sources are the same with those presented for the seeds and planting stock.
For the agricultural holdings without legal status the data source is the survey on the economic activity of the agricultural associations.
This heading includes the agricultural consultants fees, the subscriptions to specialised publications, expenses for artificial inseminations and castrations, expenses for obtaining the authorization to carry out trade activities etc.

D2.10.2 Level of detail

-

D2.10.3 Calculation procedure

For the agricultural holdings with legal status the value data are derived from the exhaustive surveys on their economic activities.
For the agricultural holdings without legal status an estimation of the goods and services value is made.

D2.10.4 Adjustments

None

D2.10.5 Estimations

The weight of other goods and services expenses in the value of the usable crop/animal output of the agricultural associations in the current year is applied to the usable crop/animal output of the agricultural holdings without legal status.
The value obtained is diminished by the value of the intra-unit consumption of must and wine grapes and by the value of the intra-unit consumption of hatching eggs, intra-unit consumptions which do not belong to the EAA grapes and eggs output.

D2.10.6 Numerical example

	thd. lei
Intermediate consumption of other goods and services	8631073
Intermediate consumption of other goods and services of the agricultural holdings with legal status (except the intra-unit consumption of hatching eggs and intra-unit consumption of milk procesing)	5038809
Intermediate intra-unit consumption of other goods and services for the agricultural holdings without legal status	3592264
- crop output	2766485
- animal output	825779
Weight of the expenses for other goods and services (%)	
- crop output	8,74%
- animal output	22,10%
Value of the usable crop output of the agricultural holdings without legal status	39248358
Value of the usable animal output of the agricultural holdings without legal status	24468608
Intra-unit consumption of grapes	663822
Intra-unit consumption of hatching eggs	31018
Intra-unit consumption of milk procesing	4550765
Intermediate consumption of other goods and services for the crop output	$8,74\% * 39248358 - 663822 = 2766485$
Intermediate consumption of other goods and services for the animal output	$22,10\% * 24468608 - 31018 - 4550765 = 825779$
The way of determining the value on intermediate consumption for other goods and services in the year n-1 prices is similar to that for the seeds and planting stock.	

D2.10.7 Subsidies and taxes on products

-

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

Valuation methodology applies for estimates, provisional accounts and definitive accounts.

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts.

For the first and second estimates the calculations are done using the volume and price index.

For the first and second estimates the volum index are calculated using the average weight in the intermediate consumption of the last five years.

D2.10.9 Unit values

-

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

The products covered by this chapter (code 19900) are the following: inventory items, unstockable materials, packagings, mail, telecommunication expenses, semen, etc.

D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

Not applicable

D3.1.2 Please give a numerical example.

Not applicable

PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT

E1 COMPENSATION OF EMPLOYEES

E1.1.1 *Data sources*

NIS National Accounts and Macro-Economic Syntheses Department in co-operation with NIS Labour Market Statistics division.

E1.1.2 *Level of detail*

-

E1.1.3 *Calculation procedure*

The value data are directly obtained.

E1.1.4 *Adjustments*

-

E1.1.5 *Estimations*

-

E1.1.6 *Numerical example*

	thd. lei
Compensation of agricultural employees:	1360400

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

The compensation of employees includes the following: gross wages in cash (basic wages for actual worked time in normal working schedule and extratime, additional payments, bonuses, holiday benefits, education benefits, special family event benefits, etc., gross wages in kind (agricultural products given to the employees), social security contributions of the employees and employers.

E2 OTHER TAXES ON PRODUCTION

E2.1.1 *Data sources*

NIS National Accounts and Macro-Economic Syntheses Department based on the general consolidated budget.

E2.1.2 *Level of detail*

-

E2.1.3 *Calculation procedure*

The value data are directly obtained.

E2.1.4 *Adjustments*

-

E2.1.5 *Estimations*

-

E2.1.6 *Numerical example*

Other taxes on production	thd. lei 93300
----------------------------------	---------------------------------

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

Other taxes on production include the taxes of the agricultural holdings with legal status for the production use of the land, buildings, machines and equipment.

E2.1.8 *Are there any 'taxes on production' in your country which are not explicitly mentioned in the Annex 1 of Regulation (EC) No 138/2004?*

No

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

-

E2.1.10 *For which of the items given in your reply to question A did the application of the accruals principle under the new methodology confer changes?*

The taxes are registered when a fiscal obligation arises and they must be paid by the agricultural units.

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

-

E2.1.12 *Please give a numerical example*

-

E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 *Data sources*

NIS National Accounts and Macro-Economic Syntheses Department based on the consolidated budget and the Ministry of Agriculture and Rural Development.

This heading includes the subsidies granted to the agricultural producers in order to grow and maintain crops and they represent fixed amounts per 1 ha of arable land.

E3.1.2 *Level of detail*

-

E3.1.3 *Calculation procedure*

Value data are directly obtained.

E3.1.4 *Adjustments*

-

E3.1.5 *Estimations*

-

E3.1.6 *Numerical example*

Other subsidies on production	thd. lei 7357378
--------------------------------------	-----------------------------------

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

Support to the agricultural producers for the harvested areas, for animal breeding, for fuels and propellants etc.

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?*

-

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

-

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

Subsidies for supporting the agricultural producers for the cultivated areas are duly registered based on the accruals principle.

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

-

E3.1.12 Please give a numerical example

-

PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.1 *Data sources*

The exhaustive surveys on the agricultural holdings with legal status. Currently, there are no data sources allowing the estimation of the rent for the agricultural holdings without legal status.

F1.1.2 *Level of detail*

-

F1.1.3 *Calculation procedure*

Value data are directly obtained.

F1.1.4 *Adjustments*

-

F1.1.5 *Estimations*

The land tax is paid by the land owner and it is not included in the rent.

F1.1.6 *Numerical example*

Rent to be paid (thd. lei)	647987
----------------------------	--------

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

The rent for the agricultural holdings without legal status.

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

[Click here to enter text.](#)

F2 INTEREST PAID

F2.1.1 *Data sources*

NIS Statistical and Administrative Database Unit (data from the annual financial statements of the agricultural holdings with legal status).
The financial status of the legal agricultural units do not allow for the separation of the interest payable for loans by agricultural/non-agricultural purposes. For the same reasons we have no data on the agricultural loans of the non-agricultural enterprises.
The agricultural holdings without legal status may take loans for their agricultural activity but to a far less extent than the legal status agricultural units because of the loan granting and guarantee terms. We have no data sources on the interest paid for such loans.

F2.1.2 *Level of detail*

-

F2.1.3 *Calculation procedure*

Value data are directly obtained.

F2.1.4 *Adjustments*

-

F2.1.5 *Estimations*

-

F2.1.6 *Numerical example*

Interest paid (thd. lei)	578749
--------------------------	--------

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

-

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

See F2

F3.1.2 Level of detail

See F2

F3.1.3 Calculation procedure

See F2

F3.1.4 Adjustments

See F2

F3.1.5 Estimations

See F2

F3.1.6 Numerical example

See F2

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 *Data sources*

This is computed for each item starting from quantitative data and related prices:

The GFCF in plantations is established based on the survey on plantations and clearings of vineyards and orchards.

The GFCF in animals is established based on the livestock survey.

The data on prices are obtained from:

-Research Institutes for Wine and Fruit Growing

-NIS Division of Prices

The GFCF in agricultural products is separately calculated for plantations and animals

GFCF in plantations

The data about the newly established or renewed plantations are derived from the exhaustive survey on the plantations and clearings of vineyards and orchards.

The price data are provided by the Research Institutes for Vine and Fruit Tree Growing.

GFCF in animals

The data about the fixed asset animal stocks are derived from the livestock survey.

The price data are provided by NIS Price Division.

G1.1.2 *Level of detail*

The GFCF in plantations is separately calculated for the vineyards and orchards plantations.

The GFCF in animals is separately calculated by animal category: cattle, pigs, sheep and goats and equines.

G1.1.3 Calculation procedure

The GFCF in plantations (V) is determined by multiplying the newly established or renewed areas (s) with the average establishment prices per hectare (p).

Thus:

$$V(n) = sn * pn$$

$$V(n-1) = s_{n-1} * p_{n-1}$$

$$\text{Volume}(n) = sn * p_{n-1}$$

GFCF in animals (V) is determined by multiplying the change in animal fixed asset stocks (q) between the end and the beginning of the year with the unit average prices (p).

Thus:

$$V(n) = qn * pn$$

$$V(n-1) = q_{n-1} * p_{n-1}$$

$$\text{Volume}(n) = qn * p_{n-1}$$

G1.1.4 Adjustments

-

G1.1.5 Estimations

-

G1.1.6 Numerical example

GFCF in plantations	86209 thd. lei
GFCF in vineyards plantations	69602 thd. lei
GFCF in orchards plantations	16607 thd. lei
An example for vineyards plantations:	
Newly established or renewed area (n)	1087,128 ha
Average price (n)	64024 lei/ha
GFCF in vineyards plantations (n)	69602 thd. lei
Average price (n-1)	67284 lei/ha
GFCF in vineyards plantations (volume)	73146 thd. lei
An example for sheep and goats:	
Change in stocks (n)	612 tonnes live weight
Average price (n)	8,5000 lei/kg
GFCF in sheep and goats (n)	5202 thd. lei
Average price (n-1)	6,8100 lei/kg
GFCF in sheep and goats (volume)	4168 thd. lei

G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

G1.2.1 *Data sources*

The GFCF in materials (machines and equipment) is established based on the statistical paper on the end-of-year park of tractors and main agricultural machines.

The GFCF in buildings is established based on the survey on the agricultural buildings existing in the agricultural holdings with and without legal status and on the survey on greenhouse area and production.

The GFCF in other products is established based on the survey on major soil improvers and on the surveys on the economic activity of the agricultural holdings with legal status for the logistics and costs related to the land ownership transfer.

The data on prices are obtained from:

- Research Institutes for Wine and Fruit Growing
- NIS Division of Prices
- The Institute for Soil Improvement Studies and Design
- Surveys on the economic activity of the agricultural holdings with

legal status. The GFCF in non-agricultural products is separately calculated for: materials, agricultural buildings and other products.

GFCF in materials

The data on the material stocks are derived from the statistical work “ Park of tractors and main agricultural equipment at the end of the year” and the data relative to scrappings are derived from the exhaustive surveys on the economic activity of the agricultural holdings with legal status.

The price data are provided by NIS Price Division.

GFCF in agricultural buildings

The quantitative data are derived from the survey on existing buildings in the population's households and the holdings with legal status and from the survey on greenhouse area and output.

The price data are based on the survey of agricultural building average prices in 1998, 1999 and 2000 while the indices of building material prices are provided by NIS Price Division.

GFCF in other products

GFCF IN LOGISTICS

The logistics are referring to the value of the computer software licences purchased in the year n.

GFCF in major land improvement

GFCF in land ownership transfer cost linked to the purchase of land

The data sources are presented in the calculation procedure.

G1.2.2 Level of detail

The GFCF of materials is separately calculated for: tractors, soil preparation and sowing equipment, harvesting and transport equipment, other equipment.

The GFCF in agricultural buildings is separately calculated for: stables, barns, stores, granaries, tool sheds, hay sheds, repair sheds, penthouses and greenhouses.

The GFCF in other products is separately calculated for logistics, major land improvement and cost of agricultural land ownership transfer.

The GFCF in major land improvement refers to the agricultural area improved for irrigation, draining and protection against soil erosion
The ownership transfer cost includes the related taxes paid (for notary and tabulation).

G1.2.3 Calculation procedure

The GFCF in materials (V) is determined by multiplying the endowment (q) in the current year (number of operating licences) with the average annual price (p).

Thus:

$$V_n = q_n * p_n$$

$$V_{n-1} = q_{n-1} * p_{n-1}$$

$$\text{Volume } n = q_n * p_{n-1}$$

The GFCF in agricultural buildings is determined by multiplying the change in stocks (Δs) between the end and the beginning of the year to which the scrappings of no economic use (c) are added with the average prices (p).

Thus:

$$V_n = (\Delta s + c)_n * p_n$$

$$V_{n-1} = (\Delta s + c)_{n-1} * p_{n-1}$$

$$\text{Volume } n = (\Delta s + c)_n * p_{n-1}$$

Fixed capital consumption is included in the GFCF through the computation method for GFCF and CFC.

$$V_n \text{ GFCF} = (\Delta s + c)_n * p_n = (s_{fn} - s_{in} + c_n) * p_n = s_{fn} * p_n - s_{in} * p_n + c_n * p_n$$

Where:

s_{fn} = stock final

s_{in} = stock initial

$$V_n \text{ CFC} = (S_{fn} * p_n) / d$$

The GFCF in logistics (V) is determined by multiplying the endowment (q) in the current year (number of operating licences) with the average annual price of the licences (p).

Thus:

$$V_n = q_n * p_n$$

$$V_{n-1} = q_{n-1} * p_{n-1}$$

$$\text{Volume } n = q_n * p_{n-1}$$

The GFCF in major land improvement is determined according to the same procedure as for GFCF in buildings.

The ownership transfer cost is directly obtained in value from the surveys on the economic activity of the agricultural holdings with legal status.

G1.2.4 Adjustments

-

G1.2.5 Estimations

As regards the agricultural holdings without legal status we have considered the scrappinngs of no economic use to be null.

The average prices of the agricultural buildings over the years 2010-2013 were estimated by weighting the 2010 prices against the price indices of the building materials.

The average prices for improved areas for the years 2010-2013 were estimated by weighting the 2010 prices against the average annual consumer price indices.

G1.2.6 Numerical example

An example for tractors:	
Endowment (n)	5736 pieces
Average price (n)	130026 lei/piece
GFCF in tractors (n)	5736*130026= 745829 thd. lei
Average price (n-1)	127444 lei/piece
GFCF in tractors (volume)	731019 thd. lei
An example for stables:	
Change in stocks (n)	1914171 sq.m.
Scrappings (n)	797516 sq.m.
Average price for 2010	303,614 lei/sq.m.
Price indices of the building materials:	
I p2011/2010	105,49 %
I p2012/2011	103,72 %
I p2013/2012	108,39 %
Average annual price 2013 (n)	360,068 lei/sq.m.
GFCF in stables (n)	976392 thd. lei
Average price (n-1)	332,197 lei/sq.m.
GFCF in stables (volume)	900814 thd. lei
Number of licences (n)	
Average price (n)	160 pieces
GFCF in logistics (n)	3323,15 lei/piece
Average price (n-1)	531,704 thd. lei
GFCF in logistics (volume)	2829,98 lei/piece
	452,797 thd. lei
An example for draining works	
Change in stocks of the land	
improved for draining works (n)	-909 ha
Scrappings (n)	909 ha
Average price for the year 2010	3441,42 lei/ha
Average annual consumer price indices	
I p2011/2010	105,79 %
I p2012/2011	0 %
I p2013/2012	103,98 %
Average annual price for 2013 (n)	3911,642 lei/ha
GFCF in land improvement with draining works (n)	0 lei
Average price (n-1)	3761,917 lei/ha
GFCF in land improvement for draining works (volume)	0 lei
GFCF in ownership transfer cost (n)	6364 thd. lei
I p taxes	50,52 %
GFCF in ownership transfer cost (volume)	12596 thd. lei

G2 CONSUMPTION OF FIXED CAPITAL (CFC)

G2.1.1 *Data sources*

Fixed capital consumption (CFC)

This is established separately on four categories of fixed assets: :

- machines and equipment
- vineyards and orchards plantations
- buildings and agricultural constructions
- other (major soil improvers and logistics)

Data about stocks:

The CFC in machines and equipment is established based on the statistical paper on the end-of-year park of tractors and agricultural machines.

The CFC in vineyards and orchards plantations is established based on the survey on the occupied area and the output.

The CFC in buildings and agricultural constructions is established based on the survey on the agricultural buildings existing in the population's households and in the holdings with legal status contained into the Agricultural Register.

The CFC in major soil improvers is established based on the soil improvement survey.

The CFC in logistics is based on the survey on the economic activity of the agricultural holdings with legal status.

The data about prices are obtained from:

- NIS Division of Prices
- Research Institutes for Wine and Fruit Growing
- The Institute for Soil Improvement Studies and Design
- Surveys on the economic activity of the agricultural holdings with legal status.

The data about the probable average economic life of the fixed assets were obtained from the surveys on the economic activity of the agricultural holdings with legal status.

CFC in equipment

CFC in plantations

CFC in agricultural buildings

CFC in "other"

The CFC in "other" is determined for major land improvement and logistics.

CFC in major land improvement

CFC in logistics

G2.1.2 Level of detail

The CFC in equipment is separately calculated for tractors, equipment for soil preparation and sowing, harvesting and transport equipment and other equipment.

The CFC in plantations is separately calculated for vineyards and orchards plantations.

The level of detail is presented at the GFCF in agricultural buildings.

The CFC in major land improvement refers to the agricultural area improved for irrigation, draining and protection against soil erosion.

G2.1.3 Calculation procedure

The CFC in equipment (V) is determined by multiplying the end-of-year number of equipment (s) with the average producer prices (p) in the calculation year and in relation to the anticipated average economic life duration (d).

CFC in plantations (V) is determined by multiplying the areas covered with fruit-bearing plantations (s) existent at end-of-year with the average prices of plantation establishment (p) in the calculation year and in relation to the anticipated average economic life duration (d).

The CFC in agricultural buildings is determined the same way as for plantations.

The CFC in major land improvement (V) is determined by multiplying the improved areas (s) existent at end-of-year with the average prices of 1 ha of land improvement (p) in the calculation year and in relation to the anticipated average economic life duration (d).

CFC in logistics (V) is determined by multiplying the number of operating licences (q) existing at end-of-year with the average annual price of the licences (p) and in relation to the anticipated average economic life duration (d).

G2.1.4 Adjustments

-

G2.1.5 Estimations

The way of determining the average prices of the agricultural buildings is determined at the GFCF in agricultural buildings

The way of determining the average prices is presented at the GFCF in major land improvement.

G2.1.6 *Numerical example*

An example for self-propelled combines for cereal harvesting	
Number of combines on 31 December (n)	24622 pieces
Average price (n)	272,786 lei/piece
Anticipated average economic life duration	10 years
The expected average economic life refers to the whole period of fixed assets usage and it is different from the legal duration established by law and applied in accountancy.	
Beginning with 2013 the expected average economic life was established based on a statistical survey in agricultural units.	
CFC of self-propelled combines for cereal harvesting (n)	6716537 thd. lei
Average price (n-1)	228,158 lei/piece
CFC of self-propelled combines for cereal harvesting (volume)	5617706 thd. lei
An example for orchards plantations:	
Area covered by fruit-bearing plantations on 31 December (n)	147435 ha
Average price of orchard establishment (n)	24304 lei/ha
Anticipated average economic life duration	22 years
CFC in orchards plantations (n)	162875 thd. lei
Average price of orchard plantations establishment (n-1)	25256 lei/ha
CFC in orchards plantations (volume)	169255 thd. lei
An example for stables:	
Area covered with stables on 31 December (n)	91081425 sq.m.
Average price (n)	360,07 lei/sq.m.
Anticipated average economic life duration	32 years
CFC in stables (n)	1024860 thd. lei
Average price (n-1)	332,20 lei/sq.m.
CFC in stables (volume)	945530 thd. lei
An example for land improvement by draining works	
Area improved by draining works existent on 31 December (n)	2902136 ha
Average price (n)	3911,64 lei/ha
Anticipated average economic life duration	40 years
CFC in land improvement by draining works (n)	283803 thd. lei
Average price (n-1)	3761,92 lei/ha
CFC in land improvement by draining works (volume)	272940 thd. lei

Number of licences existing on 31 December (n)	4238 pieces
Average price (n)	3323,15 lei/piece
Anticipated average economic life duration	5 years
CFC in logistics (n)	2817 thd.lei
Average price (n-1)	2829,98 lei/piece
CFC in logistics (volume)	2399 thd.lei

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

The code 21900 „others” includes the major land improvement and the logistics.

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

The calculation method was presented at the calculation procedure for each CFC component.

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

G2.1.10 Mortality function used

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G3 CHANGES IN STOCKS

G3.1.1 Data sources

The change in stocks only includes the stocks of the agricultural producers. The data about the quantitative stocks of the agricultural products are derived from the statistical work „Balance of the agricultural products at the producers”. The data relative to prices are provided by NIS Price Division.

G3.1.2 Level of detail

-

G3.1.3 Calculation procedure

The change in stocks (ΔS) is determined as a sum of the quantitative change in stocks (q) between the beginning and the end of the year multiplied with the average prices (p) of each agricultural product.

Thus:

$$\Delta S_n = \sum q_n * p_n$$

$$\Delta S_{n-1} = \sum q_{n-1} * p_{n-1}$$

G3.1.4 *Adjustments*

Click here to enter text.

G3.1.5 *Estimations*

Click here to enter text.

G3.1.6 *Numerical example*

An example for sunflower:

	thd. tonnes	lei/tonne	thd.lei
Initial stock (n)	107		
Final stock (n)	371		
Change in stocks (n)	264		
Average price (n)		1610	
ΔS_n			425,040

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 *Data sources*

The data about the capital transfers are provided by the Ministry of Agriculture and Rural Development.

G4.1.2 *Level of detail*

The capital transfers are detailed by:

- investment aid
- other capital transfers

G4.1.3 *Calculation procedure*

The value data are directly obtained.

G4.1.4 *Adjustments*

-

G4.1.5 *Estimations*

-

G4.1.6 Numerical example

	thd.lei
Capital transfers (n)	7117091
Investment aid (n)	7009258
Other capital transfers (n)	107833

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

Under the heading “ investment aid” are included:
- aid for agricultural equipment purchase
- aid for building animal shelters and for animal farming installations
The heading “ other capital transfers” includes the compensation of the exceptional losses of fixed asset animals.

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?

-

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

-

Methods for valuing agricultural production (for provisional, revised and final data)

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
CEREALS	01000													
Wheat and spelt	01100	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Soft wheat and spelt	01110	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Durum wheat	01120	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Rye	01200	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Barley	01300	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Oats	01400	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Grain maize	01500	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Rice	01600	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other cereals	01900	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Instructions	02000													
Oil seeds and oleaginous fruits (including seeds)	02100	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Rape and turnip rape seed	02110	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Sunflower	02120	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Soya	02130	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other oleaginous products	02190	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Protein crops (including seeds)	02200	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Raw tobacco	02300	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Sugar beet	02400	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other industrial crops	02900	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Fibre plants	02910													
Hops	02920	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other industrial crops: others	02930	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
FORAGE PLANTS	03000													
Fodder maize	03100	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Fodder root crops (including forage beet)	03200	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other forage plants	03900	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
VEGETABLES AND HORTICULTURAL PRODUCTS	04000													
Fresh vegetables	04100	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Cauliflower	04110	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Tomatoes	04120	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other fresh vegetables	04190	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Plants and flowers	04200													
Nursery plants	04210	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Ornamental plants and flowers (including Christmas trees)	04220	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Plantations	04230	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	Quantity=area, price=replacement cost (expenses)/area	
POTATOES	05000	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
FRUITS	06000	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT	
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price		
		Q		P		V		Iv	Ip						
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1						
Fresh fruit	06100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Dessert apples	06110	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Dessert pears	06120	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Peaches	06130	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other fresh fruit	06190	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Citrus fruits	06200														
Sweet oranges	06210														
Mandarins	06220														
Lemons	06230														
Other citrus fruits	06290														
Tropical fruit	06300														
Grapes	06400	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Dessert grapes	06410	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other grapes	06490	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Olives	06500														
Table olives	06510														
Other olives	06590														
WINE	07000														
Table wine	07100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Quality wine	07200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
OLIVE OIL	08000														
OTHER CROP PRODUCTS	09000														
Vegetable materials used primarily for plaiting	09100														
Seeds	09200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other crop products: others	09900														
ANIMALS	11000														
Cattle (excluding calves)	11100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Calves															
Pigs	11200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Equines	11300	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Sheep and goats	11400	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Poultry	11500	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other animals	11900	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
ANIMAL PRODUCTS	12000														
Milk	12100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Eggs	12200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other animal products	12900	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Raw wool	12910	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Silkworm cocoons	12920														
Other animal products: others	12930	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		