

EAA Inventory 2015

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

Questionnaire identification

Country	Luxembourg
Institution	Service d'Economie Rurale
Author	Jean-Paul Hoffmann
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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?*

Service d'Economie Rurale (SER); SER is an administration depending on the Ministry of agriculture, viticulture and consumer protection which has a division for agricultural statistics, agricultural markets and external relations

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

idem

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?*

no

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

as Luxembourg is one single NUTS3 region, no regional economic accounts for agriculture are compiled.

A1.2 UPDATES TO EAA

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

*September n: definitive accounts for year n-1 and preceding years
November n: 1st estimation of economic accounts of year n; revision of definitive accounts of year n-1
January n+1: 2nd estimation of economic accounts of year n*

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)*

cf A1.2.1

A1.3 CONSISTENCY WITH NATIONAL EAA

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

No difference between national EAA and EAA transmitted to EUROSTAT

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

no further methodological guidelines

A2 COMPILATION OF THE EAA: GENERAL REMARKS

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

If for special reasons (new data base, new calculation method,...) a revision of a specific item is made then this item is recalculated for all the preceding years where the relevant information is available

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

depends on the item for which revision is made; case by case

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 by National Statistical Institute STATEC;
other divisions of STATEC;
Ministry of Agriculture, other ministries,
administrations (of Ministry of Agriculture, of other ministries)
professional organisations (agricultural sector, other sectors)
research institutes; educational institutes (Lycée Technique Agricole,...)
others*

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.*

*microdata used for EAA compilation are subject to the confidentiality rules applicable within the national statistical system; confidentiality rules are established in article 16 of “Loi du 10 juillet 2011 portant organisation de l’Institut national de statistique et des études économiques et modifiant” (Mémorial A 156/2011)
<http://www.legilux.public.lu/leg/a/archives/2011/0156/a156.pdf#page=2>*

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

The application of the confidentiality rules does not lead to embargo on EAA data due to the fact that EAA data are published at a level of detail where confidentiality rules do not oppose to publication

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).

<i>CEREALS</i>	<i>01000</i>
<i>Protein crops (including seeds)</i>	<i>02200</i>
<i>FORAGE PLANTS</i>	<i>03000</i>
<i>POTATOES</i>	<i>05000</i>
<i>Milk</i>	<i>12100</i>
<i>agricultural services</i>	<i>15000</i>

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 Data sources

Quantities

Output of cereals

- = output sold to downstream industries*
- + multiplication of seeds for intra-unit consumption*
- + multiplication of seeds intended for certification through a non-agricultural process*
- + intra-unit consumption for feeding livestock.*

Following the September/November harvest, SER (division for bookkeeping of agricultural holdings) carries out a survey on farms amongst the members of their respective accounting networks regarding land use and quantities harvested for the various arable crops, with the exception of fodder crops. On the basis of this survey, SER (division des statistiques agricoles et des marchés agricoles) calculates the average yield per hectare for each crop. These yields, which are representative of the agricultural sector as a whole, are then multiplied by the areas identified by STATEC through the farm structure survey in order to estimate the quantities of cereals produced.

The area, yield and production figures are also communicated to EUROSTAT in the crop production statistics (rgt (EC) 543/2009).

Output sold to downstream industries is estimated based on a survey carried out by the division "Division des statistiques agricoles et des marchés agricoles" of the SER at the downstream industry. This survey focuses on the quantities collected from farmers by crop storage and processing companies (cooperatives and private firms). The output of multiplied crops intended for seed is estimated on the basis of the areas authorised for multiplication purposes by the official seed and plant monitoring service within the "Administration des Services Techniques de l'Agriculture" (ASTA) and the yields determined by organisations collecting and processing seeds on the basis of the collected quantities.

Own-account production used for seed is estimated on the basis of the areas sown and a percentage of seeds used originating from own-account seeds.

Own-account production used for intra-unit consumption is determined as a residual between harvested quantities and other uses.

Prices

Cereals marketed from the harvest of a year are valued at the ex-farm price paid by the largest buyers from the cooperative and private sector.

Cereals marketed for the production of certified seeds are valued at the selling price paid by LSG, the organisation of Luxembourg seed producers.

By convention, production used for intra-unit consumption is estimated with the price for marketed output.

Subsidies on products

From 2005 onwards, and following the 2003 reform of the Common Agricultural Policy (mid-term review), Community aid for certain forms of output (cereals, oilseeds, protein crops, male bovines, suckler cows, etc.) was replaced with a single

payment scheme. This aid scheme is no longer linked to the volume of output in Luxembourg. Accordingly, these payments are no longer recorded in the EAA as “subsidies on products”, but instead as “other subsidies on production” (item 25000).

Taxes on products

None.

C2.1.2 *Level of detail*

Data are recorded at the level of the individual crops. A distinction is made according to seeding period between winter cereals and spring cereals. In case there are different economic uses of a crop, the distinction is made between these different economic uses (e.g. breadmaking wheat/fodder wheat; fodder/malting barley)

C2.1.3 *Calculation procedure*

cf Excel table

C2.1.4 *Adjustments*

no adjustments

C2.1.5 *Estimations*

yields: estimation of national yields on basis of a sample of holdings (bookkeeping holdings);
different assumptions are made concerning the intra-unit consumption (seeds, fodder) and the initial/final stock

C2.1.6 *Numerical example*

[Click here to enter text.](#)

C2.1.7 *Subsidies and taxes on products*

subsidies on products:
-area payment for arable crops of the CAP (1993 – 2004)
-integrated administration and control system (IACS) of the CAP
-allocation to the individual crop on the basis of the area cultivated of the crop
-subsidy incorporated in the EAA as value
-accruals principle is applied from the beginning on of the payment of subsidies in the CAP
-If subsidies refer to a crop year (année culturale), they are allocated to the calendar year which covers the greatest part of the cultivation year and during which the harvest takes place.

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.1.9 *Unit values*

no deviation from EAA methodology for the calculation of unit values

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

*quantities: cf C2.1.1
prices: same prices as for quantities sold*

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

*triticale
buckwheat*

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

*are treated in the same way as the other cereals;
research & development and certification of seeds are not included;
multiplication of seeds is included (cf item label: cereals (including seeds))*

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

C2.2.1 *Data sources*

*the only oilseed cultivated in Luxembourg in a significant manner is rapeseed. There is no multiplication of seeds for certification and no intra-unit consumption of rapeseed in Luxembourg
data sources : cf cereals*

C2.2.2 *Level of detail*

level of detail = individual crop. Distinction winter/spring rapeseed

C2.2.3 *Calculation procedure*

cf excel table

C2.2.4 *Adjustments*

no adjustments

C2.2.5 *Estimations*

yield: estimation of national yield on basis of sample of haoldings (bookkeeping holdings)

C2.2.6 *Numerical example*

Click here to enter text.

C2.2.7 *Subsidies and taxes on products*

subsidies on products:

- area payment for arable crops of the CAP (1993 – 2004)*
- integrated administration and control system (IACS) of the CAP*
- allocation to the individual crop on the basis of the area cultivated of the crop*
- subsidy incorporated in the EAA as value*
- accruals principle is applied from the beginning on of the payment of subsidies in the CAP*
- If subsidies refer to a crop year year (année culturale), they are allocated to the calendar year which covers the greatest part of the cultivation year and during which the harvest takes place.*

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.2.9 *Unit values*

no deviation from EAA methodology

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

item labelled na

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

C2.3.1 *Data sources*

The only protein crops cultivated in Luxembourg are field peas and broad and field beans.

data sources: cf cereals

C2.3.2 *Level of detail*

level of detail = individual crop

C2.3.3 *Calculation procedure*

Click here to enter text.

C2.3.4 *Adjustments*

no adjustments

C2.3.5 *Estimations*

cf cereals

C2.3.6 *Numerical example*

Click here to enter text.

C2.3.7 *Subsidies and taxes on products*

subsidies on products:

-area payment for arable crops of the CAP (1993 – 2009); since 2015 area payment for protein crops

-integrated administration and control system (IACS) of the CAP

-allocation to the individual crop on the basis of the area cultivated of the crop

-subsidy incorporated in the EAA as value

-accruals principle is applied from the beginning on of the payment of subsidies in the CAP

-If subsidies refer to a crop year (année culturale), they are allocated to the EAA reporting year which covers the greatest part of the cultivation year and during which the harvest takes place.

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.3.9 *Unit values*

no deviation from EAA methodology for the calculation of unit values

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

cf cereals

C2.4 RAW TOBACCO

C2.4.1 *Data sources*

no production of tobacco

C2.4.2 *Level of detail*

[Click here to enter text.](#)

C2.4.3 *Calculation procedure*

[Click here to enter text.](#)

C2.4.4 *Adjustments*

[Click here to enter text.](#)

C2.4.5 *Estimations*

[Click here to enter text.](#)

C2.4.6 *Numerical example*

[Click here to enter text.](#)

C2.4.7 *Subsidies and taxes on products*

[Click here to enter text.](#)

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

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C2.4.9 *Unit values*

[Click here to enter text.](#)

C2.5 **SUGAR BEET**

C2.5.1 *Data sources*

no sugar beet production

C2.5.2 *Level of detail*

[Click here to enter text.](#)

C2.5.3 *Calculation procedure*

[Click here to enter text.](#)

C2.5.4 *Adjustments*

[Click here to enter text.](#)

C2.5.5 *Estimations*

[Click here to enter text.](#)

C2.5.6 *Numerical example*

[Click here to enter text.](#)

C2.5.7 *Subsidies and taxes on products*

[Click here to enter text.](#)

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

[Click here to enter text.](#)

C2.5.9 *Unit values*

[Click here to enter text.](#)

C2.6 **OTHER INDUSTRIAL CROPS**

C2.6.1 *Data sources*

*crops cultivated in Luxembourg: aromatic, medicinal and culinary plants
area cultivated: information from annual farm structure survey
output per ha: information from cooperative processing aromatic, medicinal and culinary plants*

C2.6.2 *Level of detail*

no detail per crop available ; information available for the whole item

C2.6.3 *Calculation procedure*

cf Excel table (same procedure as oilseeds)

C2.6.4 *Adjustments*

no adjustments

C2.6.5 *Estimations*

estimation

C2.6.6 *Numerical example*

[Click here to enter text.](#)

C2.6.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

cf cereals

C2.6.9 *Unit values*

no unit values calculated

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).*

*no production of fibre plants
other industrial crops: others (code 02930): aromatic plants, medicinal plants and culinary plants*

C2.7 FORAGE PLANTS

C2.7.1 *Data sources*

The following fodder crops are taken into account:

- fodder maize*
- fodder root crops – mainly fodder beet*
- other fodder crops*

Fodder crop output is normally intended for use as animal feed. However they may also be used as input for biogas production. As biogas production is a non-agricultural secondary activity non separable from agricultural production and is registered in EAA, the production of fodder crops for biogas is registered here. The output of fodder production is either consumed on the farm (intra-unit consumption) or exchanged between farms. There are no data available on exchange of fodder between farms, so this part is considered to be fodder consumed on farm.

quantities:

The agricultural areas for fodder crops are determined on the basis of the results of the annual farm structure survey.

yields: estimation of the national yields on the basis of the results of the experimentation fields for fodder crop varieties or for cultivation methods for fodder crops.

prices:

Since fodder production is normally not marketed, it is impossible to determine a producer price for fodder. Therefore, it is valued at cost price. The elements used to calculate the per-hectare cost price are the yield, the energy content of the fodder and the price per energy unit on the basis of the price for fodder barley.

C2.7.2 *Level of detail*

data are recorded at the level of the individual crop of the farm structure survey

C2.7.3 *Calculation procedure*

cf excel table

C2.7.4 *Adjustments*

no adjustments

C2.7.5 *Estimations*

no estimations

C2.7.6 *Numerical example*

Click here to enter text.

C2.7.7 *Subsidies and taxes on products*

subsidies on products:
-area payment for arable crops of the CAP (1993 – 2004); silage maize was eligible for area payment for arable crops
-integrated administration and control system (IACS) of the CAP
-allocation to the individual crop on the basis of the area cultivated of the crop
-subsidy incorporated in the EAA as value
-accruals principle is applied from the beginning on of the payment of subsidies in the CAP
-If subsidies refer to a crop year (année culturale), they are allocated to the calendar year which covers the greatest part of the cultivation year and during which the harvest takes place.

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.7.9 *Unit values*

no unit values calculated

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

quantities:
the entire production is considered to be used as intra-unit consumption
price = cost price (cf C 2.7.1)
subsidies: no specific subsidies for intra-unit consumption

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

fodder root crops (code 03200):
fodder beets
other forage plants (code 03900):
cereals harvested green
leguminous plants
temporary grasses and grazing
permanent grassland

C2.8 **FRESH VEGETABLES**

C2.8.1 *Data sources*

The following vegetables are mainly cultivated in Luxembourg: cauliflower, cabbage, celery, leeks, lettuces, endives, spinach, asparagus, chicory, tomatoes, cucumbers, gherkins, courgettes, carrots, onions, shallots, radishes, peas, beans, mushrooms. The value of output is obtained from the harvest of the year and the average prices received by producers when marketing the harvest.

Quantities

Only few producers have specialized in production of vegetables. Vegetable output by volume is evaluated by the "Administration des services techniques de l'agriculture" (ASTA) in close partnership with the producers. Knowing normal yields and taking into account weather conditions, it is possible to identify those outputs that exceed or fall short of the normal yields for the various crop types. ASTA carries out a direct survey among the concerned producers in order to obtain the required information. Marketed output, intended either for consumption while fresh or for further processing, and own consumption by the households of farmers, wine-growers and horticulturalists are taken into account for the purposes of the EAA.

There is no processing industry for vegetables in Luxembourg.

Prices

Information about producer prices for the various vegetables is not easily available. They are estimated by agents of the relevant department of ASTA through their personal contacts. A distinction is made between the price of vegetables intended for consumption while fresh and the price of vegetables intended for further processing.

C2.8.2 *Level of detail*

at the level of the individual crop

C2.8.3 *Calculation procedure*

cf Excel table (same procedure as oilseeds)

C2.8.4 *Adjustments*

no adjustments

C2.8.5 *Estimations*

cf C2.8.1

C2.8.6 *Numerical example*

Click here to enter text.

C2.8.7 *Subsidies and taxes on products*

no subsidies nor taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.8.9 *Unit values*

unit values are only calculated for tomatoes

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)*

other fresh vegetables (code 4190): cabbage, celery, leeks, lettuces, endives, spinach, asparagus, chicory, cucumbers, gherkins, courgettes, carrots, onions, shallots, radishes, peas, beans, mushrooms

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

C2.9.1 *Data sources*

*The cultivated area is obtained from the annual farm structure survey.
Estimation of output per ha of nursery plants (fruit trees, vines and ornamental nursery trees), ornamental plants and flowers is calculated by ASTA following the standard output method foreseen in the Commission implementing Regulation (EU) No 2015/220.
The total output is obtained by multiplying the area cultivated with the output per ha.*

C2.9.2 *Level of detail*

nurseries, ornamental plants and flowers, Christmas trees; for ornamental plants and flowers, distinction between field and under glass

C2.9.3 *Calculation procedure*

cf Excel table (same procedure as oilseeds)

C2.9.4 *Adjustments*

no adjustments

C2.9.5 *Estimations*

no estimations

C2.9.6 *Numerical example*

Click here to enter text.

C2.9.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.9.9 *Unit values*

no unit values

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?*

different categories in farm structure survey

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

different fields of observation; if agricultural and forestry trees are grown in the same nursery, distinction not possible

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

Christmas trees covered by a separate item in farm structure survey

C2.10 PLANTATIONS

C2.10.1 *Data sources*

plantations constitute a own-account production of fixed capital assets; it corresponds to the value to consider for gross fixed capital formation (GFCF) less ownership transfer.
vineyards: figures concerning new plantations of vineyards are taken from the vineyard register (Institut Vitivinicole (IVV)). Plantation costs and expenses incurred before vineyards start producing grapes are estimated using information provided by "Office National du Remembrement/Institut Viti-Vinicole.
orchards: information on area planted and costs and expenses incurred before orchards start producing are provided by ASTA

C2.10.2 *Level of detail*

distinction vineyard orchards

C2.10.3 *Calculation procedure*

cf Excel table

C2.10.4 *Adjustments*

no adjustments

C2.10.5 *Estimations*

no estimations

C2.10.6 *Numerical example*

[Click here to enter text.](#)

C2.10.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.10.9 *Unit values*

no unit values calculated

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

C2.11.1 *Data sources*

Potato output includes output of potatoes for consumption and output of potatoes for seed. While consumption potatoes are marketed either directly to consumers or through specialist traders, all seed potato output is marketed by a unique producer cooperative: SYNPLANTS.

Quantities

Volume of potato output is estimated on the basis of:

- the agricultural area planted with potatoes, as determined through the STATEC farm structure survey. Since 2000, the areas used for consumption potatoes plantation and seed potatoes plantation have been measured separately;*
- gross hectare yields. For seed potatoes, gross yields are provided by SYNPLANTS, for consumption potatoes yields are derived from gross yields for seed potatoes;*
- Usable output corresponds to gross output less losses (earth, stones etc.). The loss factor is determined on the basis of technical data from SYNPLANTS.*

Prices

The prices used to value output are, in principle, ex-farm prices. For seed potatoes, prices are communicated by SYNPLANTS. For consumption potatoes intended for direct sale, an ex-farm price survey is carried out together with the “Chambre d’Agriculture” amongst producers who are members of the quality label “Produit du terroir – Letzebuenger Gromperen”. For consumption potatoes intended for wholesale trade, SER is using observed prices on the market for the Greater Region .

C2.11.2 *Level of detail*

potatoes for consumption, potatoes for seed

C2.11.3 *Calculation procedure*

	<i>cf Excel table</i>
C2.11.4	<i>Adjustments</i>
	<i>no adjustments</i>
C2.11.5	<i>Estimations</i>
	<i>no estimations</i>
C2.11.6	<i>Numerical example</i>
	<i>Click here to enter text.</i>
C2.11.7	<i>Subsidies and taxes on products</i>
	<i>no subsidies and taxes on products</i>
C2.11.8	<i>Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts</i>
	<i>no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated</i>
C2.11.9	<i>Unit values</i>
	<i>no derivation from EAA methodology</i>
C2.12	FRUITS (TOTAL, CODE 06000)
C2.12.1	<i>Data sources</i>

The fruit species cultivated are: apples, pears, cherries, plums, nuts, berries.

Quantities

Fruit output is calculated by the "Administration des Services Techniques de l'Agriculture" (ASTA). To this end, each year ASTA carries out:

- an exhaustive on-the-spot survey amongst dwarf-tree orchards during the harvesting period;*
 - a survey in order to estimate the fruit set for standard-trees. In order to take into account possible meteorological incidents, these estimates are revised in the light of the harvest actually obtained in different orchards scattered across the country. Having a rough knowledge about the number of standard fruit trees, ASTA is able to estimate the output of the various varieties of standard trees.*
- orchard survey pursuant to regulation (EC) 1337/2011 scheduled to occur every 5 years.*

Prices

The prices used for harvest evaluation are the ex-orchard prices provided by producer and trade cooperatives.

C2.12.2 Level of detail

at the level of the individual fruit species

C2.12.3 Calculation procedure

cf Excel table (same procedure as oilseeds)

C2.12.4 Adjustments

no adjustments

C2.12.5 Estimations

no estimations

C2.12.6 Numerical example

[Click here to enter text.](#)

C2.12.7 Subsidies and taxes on products

no subsidies and taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.12.9 Unit values

calculated for apples and pears

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

*other fresh fruit (code 06190):
cherries, plums, nuts, berries*

C2.13 WINE

C2.13.1 Data sources

Luxembourg wine-growers only produce grapes intended for wine-making or juice production. All wine produced is potentially able for the production of quality wine (specific geographical zone recognized for the production of quality wine, quality criteria).

Quantities

Harvest declarations, submitted in accordance with Community regulations on the common organisation of the market in wine, to the "Institut Viti-vinicole" (IVV) by wine-growers or wine-making cooperatives, help to estimate the precise quantities of grapes harvested. On this declaration the harvest is expressed in litres of grape must. To estimate harvest in kilograms, a conversion factor between quantities of grapes expressed in kilograms and the volume expressed in litres of grape must is used. This conversion factor is calculated during the wine-making process at wine-making cooperatives.

Prices

Grapes are valued on the basis of the prices agreed on annually by the "Organisation Professionnelle des Viticulteurs Indépendants" and the "Fédération Luxembourgeoise des Industries et du Négoce de Vins". The prices, which are set per variety and per kilogram, take account of the specific density of the grapes expressed in Oechsle degrees.

For wine-growers who elaborate wine themselves, value added created through the wine-making process is taken into account for the EAA. On the contrary, the added value created through the wine-making process by wine-making cooperatives that make wine from their members' grapes is not taken into account for the EAA.

C2.13.2 Level of detail

data are available at the level of the variety of grapes

C2.13.3 *Calculation procedure*

cf Excel table (same procedure as oilseeds)

C2.13.4 *Adjustments*

no adjustments

C2.13.5 *Estimations*

no estimations

C2.13.6 *Numerical example*

Click here to enter text.

C2.13.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.13.9 *Unit values*

no deviation from EAA methodology

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.*

Wineproduction by wine-making cooperatives is, in disagreement with the EAA methodology, not considered as an agricultural activity and is not included in the EAA -> no bridge table between EAA and national accounts needed for this item

C2.14 **OLIVE OIL**

C2.14.1 *Data sources*

no olive oil production in Luxembourg

C2.14.2 *Level of detail*

Click here to enter text.

C2.14.3 *Calculation procedure*

Click here to enter text.

C2.14.4 *Adjustments*

Click here to enter text.

C2.14.5 *Estimations*

Click here to enter text.

C2.14.6 *Numerical example*

Click here to enter text.

C2.14.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.14.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

C2.15 **OTHER CROP PRODUCTS**

C2.15.1 *Data sources*

*Seeds multiplication that is not recorded under production for a specific crop is recorded here. This heading comprises mainly the output of grass seeds intended for the sowing of fodder crops.
The quantity of seed marketed and the ex-farm price are provided by the sole grass seed marketing company.*

C2.15.2 *Level of detail*

data are available at the level of varieties

C2.15.3 *Calculation procedure*

cf Excel table (same procedure as oilseeds)

C2.15.4 *Adjustments*

no adjustments

C2.15.5 *Estimations*

no estimations

C2.15.6 *Numerical example*

Click here to enter text.

C2.15.7 *Subsidies and taxes on products*

*Subsidies on products:
Since 2005, subsidies existing before were integrated in the single premium considered as "other subsidies on production" (item 25000).*

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

cf cereals

C2.15.9 *Unit values*

no unit values calculated

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

multiplication of seeds of fodder plants

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

none

C2.16 CATTLE (INCLUDING CALVES)

C2.16.1 *Data sources*

Cattle output consists of:

- *cattle slaughtered in abattoirs (+).*
- *Slaughtering on the farm (+)*
- *exports of living cattle (+)*
- *imports of cattle for breeding and production (-)*
- *changes in number between the beginning and end of the year (+)*

Cattle slaughtered in abattoirs

Slaughter volumes are gathered from the weekly reports sent from the abattoirs to the "Service d'Economie rurale" foreseen in national regulation defining the specific rules for selling animal for slaughter.

According to national and european regulation , all keepers of cattle must identify their animals by applying two eartags bearing official numbers and by filling in identification documents for each animal. The identification document must go with the animal, when leaving definitively the agriculture holding. All movements of cattle (sales for slaughter, sales to other farmers, exports of live cattle, purchases of cattle, etc.) are recorded in a central electronic database administered by the Ministry of Agriculture (SANITEL).

The categories of slaughter cattle are:

- *Calves (cattle with age less than 8 month)*
- *Young cattle (cattle with age between 8 month and 12 month)*
- *Adult cattle: cows, heifers, bullocks, young bulls and adult bulls.*

Classes

The carcasses of adult cattle slaughtered in Luxembourg abattoirs are classified according to the community scale for the classification of carcasses of adult bovine animals. Carcasses are classified in abattoirs by specially trained agents. They are classified by assessment respectively of conformation (six classes: S, E, U, R, O, P) and fat cover (five classes: 1, 2, 3, 4, 5).

Slaughter weight

The slaughter weight of carcasses is determined after slaughter. A discount of 2% is applied to convert the hot slaughter weight into a cold slaughter weight.

Prices

In conformance to national regulation , purchasers of animals intended for slaughter, when slaughtering in average more than 5 animals per week during the year either in-house or through sub-contracting, have to transmit to the "Service d'Economie Rurale" price per kg of cold carcasses from slaughtered animals.

The average price per category and per class is calculated on the basis of the prices transmitted for slaughtering of indigenous cattle in resident abattoirs.

Slaughtering on the farm

Volumes of slaughtering on the farm are determined on the basis of the declared slaughtering inside the national system for the identification and registration of bovine animals (SANITEL).

Exports of living cattle

The number living cattle exported, grouped by category and destination (slaughter,

production, breeding), is estimated on the basis of data contained in the national system for the identification and registration of bovine animals (SANITEL) and the EU-system for veterinary controls of trade of living animals and animal products TRACES.

Data concerning classification, slaughter weight and price for the different categories of cattle exported are collected from the main trading operators of living cattle and extrapolated to total of exports of living cattle.

Imports of cattle for breeding and production

The volume of imports of animals for breeding and production is determined on the basis of the information gathered from the integrated computerised veterinary system TRACES about exchange of living animals and animal products.

Unit values for the various categories of cattle for breeding and production are obtained on the basis of information collected amongst the most important operators in trade of bovine animals.

Change in number between the beginning and end of the year

Only animals raised for slaughter are considered for changes in inventories. Changes in inventories are calculated on the basis of the changes in the number of cattle in different age categories between 1 December in the year under review and 1 December of the previous year, multiplied by the corresponding inventory values estimated on the basis of information obtained from major operators in this activity. A livestock survey on 1 december is carried out yearly according to regulation (EC) 1165/2008.

Change in number of breeding cattle is considered as gross fixed capital formation GFCF. GFCF corresponds to the change in the number for different breeding cattle age categories during the reference year valued at the average annual price plus the culling discount. The term 'culling discount' refers to the difference, at the time of their withdrawal from productive livestock, between the value of the livestock valued as productive animals (capital price) and the value of the same livestock valued as animals intended for slaughter (slaughterhouse selling price).

C2.16.2 *Level of detail*

different categories for slaughtering and breeding.

The categories of slaughter cattle are:

- Calves (cattle with age less than 8 month)*
- Young cattle (cattle with age between 8 month and 12 month)*
- Adult cattle: cows, heifers, bullocks, young bulls and adult bulls.*

Breeding cattle: cf livestock statistics (rgt (EC) 1165/2008)

C2.16.3 *Calculation procedure*

cf Excel table

C2.16.4 *Adjustments*

	<i>no adjustments</i>
C2.16.5	<i>Estimations</i>
	<i>no estimations</i>
C2.16.6	<i>Numerical example</i>
	<i>Click here to enter text.</i>
C2.16.7	<i>Subsidies and taxes on products</i>
	<i>Since 2005, subsidies existing before were integrated in the single premium considered as "other subsidies on production" (item 25000).</i>
C2.16.8	<i>Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts</i>
	<i>no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated</i>
C2.16.9	<i>Unit values</i>
	<i>unit values are also calculated at the detailed level: calves, cows, heifers, bulls, steers</i>
C2.16.10	<i>Please specify the method on the basis of which cattle output and its components have been calculated.</i>
	<i>cf numerical example</i>
C2.17	<u>PIGS</u>
C2.17.1	<i>Data sources</i>

As for cattle output, pig output is made up of:

- + pigs slaughtered (fattening pigs, breeding pigs, piglets, including those intended for own consumption)
- + exports of living pigs (fattening pigs, breeding pigs, piglets) intended for slaughter, breeding or production
- imports of pigs for breeding or production
- + changes in inventories between the beginning and end of the year. A distinction is made between animals considered for changes in inventories and animals considered for gross fixed capital formation.

Excepted the national system for the identification and registration of bovine animals (SANITEL), the data sources are the same as those used for bovine animals:

- information on slaughterings (volumes and prices) to be transmitted to Service d’Economie Rurale according to the national legislation on marketing of slaughtering animals
 - “Administration des Services Vétérinaires” for the slaughter of indigenous animals on farms with home slaughtering;
- livestock statistics: annual survey on 1 december according to regulation (EC) 1165/2008
 - TRACES system for exports and imports of living pigs.

C2.17.2 *Level of detail*

different categories for slaughtering and breeding.
The categories of slaughter animals are:

- piglets
- slaughtering pigs
- sows.

Breeding pigs: cf livestock statistics (rgt (EC) 1165/2008)

C2.17.3 *Calculation procedure*

Cf Excel table (same procedure as cattle)

C2.17.4 *Adjustments*

no adjustments

C2.17.5 *Estimations*

no estimations

C2.17.6 *Numerical example*

Click here to enter text.

C2.17.7 *Subsidies and taxes on products*

no subsidies and taxes on production

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.17.9 *Unit values*

no deviation from EAA methodology

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

cf numerical example

C2.18 **POULTRY**

C2.18.1 *Data sources*

Poultry meat output is composed of the output of laying hens for slaughter, the output of broilers and output of other poultry (turkeys, geese, ducks, etc.) Livestock data are obtained in the annual farm structure survey and in a specific survey on the number and prices amongst the producers of eggs and poultry farmers. For laying hens, farms with more than 100 of hens are registered at the “Administration des Services Vétérinaires” in accordance with Community regulations on the welfare of laying hens and poultry, and for labelling of eggs and poultry. The total number of laying hens and poultry is estimated on the basis of this register plus an estimate of the number of animals on the farms under the threshold of 100 hens.

In the absence of slaughterhouses for poultry, the production is estimated on the basis of the livestock and livestock parameters

The livestock parameters used to estimate the volume produced are as follows:

- laying hens: culled after thirteen months of production; carcass weight 1kg*
- broilers: rotation rate 5 production cycles per year; carcass weight 1.6 kg*
- other poultry (excepted ostrich): rotation rate 2 production cycles per year; carcass weight 3 kg.*

Producer prices are gathered from the specific survey amongst the producers of eggs and poultry farmers.

C2.18.2 *Level of detail*

laying hens, broilers, other poultry

C2.18.3 *Calculation procedure*

Cf Excel table

C2.18.4	<i>Adjustments</i>	<i>no adjustments</i>
C2.18.5	<i>Estimations</i>	<i>livestock parameters used for the calculation of production</i>
C2.18.6	<i>Numerical example</i>	<i>Click here to enter text.</i>
C2.18.7	<i>Subsidies and taxes on products</i>	<i>no subsidies and taxes on products</i>
C2.18.8	<i>Provisional and semi-definitive accounts and Agricultural Income Index versus definitive accounts</i>	<i>no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated</i>
C2.18.9	<i>Unit values</i>	<i>no deviation from EAA methodology</i>
C2.18.10	<i>Please specify the method on the basis of which poultry output and its components have been calculated.</i>	<i>cf C2.18.1</i>
C2.18.11	<i>Please provide details on the treatment of hatching eggs (see also: eggs)</i>	<i>no hatcheries in Luxembourg -> no production of hatching eggs</i>
C2.19	<u>SHEEP AND GOATS</u>	
C2.19.1	<i>Data sources</i>	

The annual farm structure survey (STATEC) collects the number of animals. Based on this number, the "Service d'Économie Rurale" uses the following livestock parameters to estimate the value of sheep and goat output:

- ewes: average age at slaughter 4 years, hence 25% of the number of ewes is replaced every year; fertility: 1.5 lambs raised per ewe per year;
- the livestock parameters for goats are the same as those for ewes
- the number of lambs or young goats intended for reproduction purposes is equal to the number of culled female breeding animals. Lambs or young goats not intended for reproduction purposes are slaughtered.

Prices for slaughtered animals, export and import prices are obtained from abattoirs and from breeders' organisations or breeders directly.

C2.19.2 *Level of detail*

sheep: lambs, ewes; goats: kids, goats (adult)

C2.19.3 *Calculation procedure*

cf Excel table (same procedure as cattle)

C2.19.4 *Adjustments*

no adjustments

C2.19.5 *Estimations*

livestock parameters used for the calculation of production

C2.19.6 *Numerical example*

[Click here to enter text.](#)

C2.19.7 *Subsidies and taxes on products*

Since 2005 subsidies existing before were integrated in the single premium considered as "other subsidies on production" (item 25000)

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.19.9 *Unit values*

no deviation from EAA methodology

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

cf C2.19.1

C2.20 EQUINES, OTHER ANIMALS

C2.20.1 *Data sources*

Horse output is made up of:

- + horses slaughtered, including those intended for own consumption*
- + exports of living horses*
- imports of living horses*
- + changes in inventories between the beginning and end of the year*

The number of horses slaughtered is provided by the "Administration des Services Vétérinaires". The number of living horses imported and exported is gathered from the TRACES system. Prices for slaughtered animals, export and import prices are obtained from abattoirs and from breeders' organisations or breeders directly.

C2.20.2 *Level of detail*

no suplementar level of detail

C2.20.3 *Calculation procedure*

cf Excel table (same procedure as cattle)

C2.20.4 *Adjustments*

no adjustments

C2.20.5 *Estimations*

Click here to enter text.

C2.20.6 *Numerical example*

Click here to enter text.

C2.20.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

Click here to enter text.

C2.20.9 *Unit values*

no deviation from EAA methodology

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

other animals: rabbits, deer, ostriches

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.*

cf C2.20.1

C2.21 MILK

C2.21.1 *Data sources*

From 1984 to 2015, output of cows' milk has been subject at European Union level to a production quota system with the imposition of an additional levy in the event that the production quota (milk quota) allocated to each individual farm is exceeded. This system has been implemented in Luxembourg through different national regulations, the latest being the Règlement grand-ducal du 11er mars 2004.

Under this system, producers have reference quantities for the supply of milk to dairies or for direct sales of milk or milk products to traders or end consumers.

"Direct sale" reference quantities require a special authorisation by the Ministry of Health regarding the facilities for the processing and conditioning of milk and milk products intended for direct sale.

The "Service d'Économie Rurale" was the designated competent authority foreseen in the EU regulations establishing a levy in the milk and milk products sector. The "Économie laitière" section attached to the "Statistiques et Marchés agricoles" department of the SER thus centralises information regarding milk production in agriculture holdings and the use of milk by dairies.

Pursuant to EU and national regulation on statistical surveys for milk and milk products, milk buyers and milk producers selling directly milk products to consumer are obliged to provide information about the collection and the use of milk to the "Service d'Économie Rurale".

Milk output is made up of:

- supplies of milk to dairies (milk is collected by dairies; the monthly figure for individual producers is reported by the buyer, which can be either a dairy or a purchase and sale cooperative acting as an intermediary between the producers and the dairy),*
- output of drinking milk for "direct sale",*
- own consumption of milk by households on milk-producing farms.*

However, cows' milk used to feed livestock (intra-unit consumption) is not recorded in the EAA.

Quantities

The mandatory monthly reports submitted by dairies and milk purchase and sale cooperatives to the SER are the data source for the compilation of statistics on deliveries of milk to dairies.

Information about direct sales of milk and milk products are collected through the management of "direct sale" reference quantities and the statistical survey for milk and milk products.

The quantity of milk consumed by farmers' households is determined based on the data contained in farm accounting network of SER.

Prices

The prices used to value output quantities are the prices for the actual content of fat and milk proteins paid to producers by the various purchasers of milk. They are collected monthly by SER on the basis of individual record drawn up by buyers for the milk producers. The surcharge received by producers of organic milk is obtained from the organic producers' association.

For goats and ewe milk, the production is estimated on the basis of the data on the

goats herd (annual farm structure survey) and the milk yield . Milk yield and producer price for milk delivered to dairies are obtained through a survey at the producers.

C2.21.2 *Level of detail*

per species; conventional/organic milk

C2.21.3 *Calculation procedure*

cf Excel table

C2.21.4 *Adjustments*

no adjustments

C2.21.5 *Estimations*

cf C.21.1

C2.21.6 *Numerical example*

Click here to enter text.

C2.21.7 *Subsidies and taxes on products*

subsidies on products: since 2015 premium per milkcow is included in the single area payment (other subsidies on production (code 25000))

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.21.9 *Unit values*

no deviation from EAA methodology

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

milk quotas were regularly exceeded by the milk producers; the penalties applied were:

1985	2,013 million €
1986	2,444
1987	1,708
1988	3,448
1989	2,305
1990	1,666
1991	3,56
1992	0
1993	0
1994	0
1995	0,327
1996	1,056
1997	0,957
1998	1,185
1999	0,756
2000	1,066
2001	0,285
2002	1,222
2003	2,056
2004	0,74
2005	0,859
2006	0,374
2007	0,448
2008	0,49
2009	0,126
2010	0,772
2011	0,573
2012	0,109
2013	0,609
2014	4,208
2015	1,341

C2.22 EGGS

C2.22.1 *Data sources*

Quantities

The total number of laying hens is assessed each year when the annual farm structure survey is carried out by STATEC. In addition, farms with more than 100 laying hens are registered by the “Administration des Services Vétérinaires”(ASV) in accordance with Community regulation on the welfare of laying hens and egg labelling. The total number of laying hens is estimated on the basis of this register by adding an estimate of the number of laying hens on farms with fewer than 100 hens based on the STATEC agricultural census on farm structure.

Egg output is estimated on a basis of 300 eggs per hen space per year.

Prices

The price of eggs charged by producers is determined through a biannual survey amongst producers registered with the ASV. The output of eggs is marketed by producers to specialized traders or directly to retailers or end consumers.

C2.22.2 Level of detail

distinction by production method: organic/non organic

C2.22.3 Calculation procedure

cf Excel table

C2.22.4 Adjustments

no adjustments

C2.22.5 Estimations

estimation of production cf C2.22.1

C2.22.6 Numerical example

Click here to enter text.

C2.22.7 Subsidies and taxes on products

no subsidies and taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.22.9 Unit values

no deviation from EAA methodology

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

no hatcheries -> no production of hatching eggs in Luxembourg

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

C2.23.1 *Data sources*

*other livestock products – honey:
To evaluate honey output, the following statistical sources are used:*

- census of bee colonies carried out as part of the annual STATEC census on farm structure;*
- data regarding yields of honey bee hives from the quality label “Marque Nationale du Miel” and the indicative price of honey marketed under this label.*

C2.23.2 *Level of detail*

only one item: honey

C2.23.3 *Calculation procedure*

Cf Excel (same procedure as oilseeds)

C2.23.4 *Adjustments*

no adjustments

C2.23.5 *Estimations*

[Click here to enter text.](#)

C2.23.6 *Numerical example*

[Click here to enter text.](#)

C2.23.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.23.9 *Unit values*

no deviation from EAA methodology

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

honey

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

C2.24.1 *Data sources*

Agricultural services

Under this heading are grouped together agricultural activities (supporting cultivation of crops, animal rearing) executed by specialist units (farmers or companies specializing in farm services) for third party farms. The design, planting and maintenance of gardens, parks and green spaces are not regarded as agricultural services.

Agricultural service output is considered to be consumed as a whole within the agricultural industry. Therefore, the use of this output is recorded as intermediate consumption.

Agricultural services essentially concern the exchange of agricultural machinery between farmers and mutual assistance and, to a very limited extent, the activity of agricultural work contractors. Data relating to the value of output are collected from agricultural machinery rings and mutual assistance organizations.

Rental of milk quotas

Rental of milk reference quantities, in accordance with the provisions of Community and national regulation concerning milk output quotas, are communicated by the "Economie laitière" unit of the "Service d'Économie Rurale". The rental price per kilogram comes from the agricultural accounts network.

C2.24.2 *Level of detail*

Click here to enter text.

C2.24.3 *Calculation procedure*

Sum of the different services listed under C2.24.1

C2.24.4 *Adjustments*

no adjustments

C2.24.5 *Estimations*

Click here to enter text.

C2.24.6 *Numerical example*

[Click here to enter text.](#)

C2.24.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.24.9 *Unit values*

no unit values

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

C2.25.1 *Data sources*

Processing of agricultural products

In the EAA, the value of the output recorded under this item corresponds to the “value added” obtained through processing, i.e. the difference between the value of the processed product and the value of used the raw product. A typical example is the production of fruit brandy by agricultural distilleries. The quantities produced are communicated by the “Administration des Douanes et Accises ».

In the case of the processing of milk to produce milk products (such as yoghurt and cheese) by farmers in workshops specially approved for this purpose by the Ministry of Health, the quantities marketed are communicated by the “Economie laitière” unit of the “Service d’Economie Rurale”.

Quantities of drinking milk sold directly by farmers to end consumers are recorded under item 12100: Milk.

The other inseparable secondary activities taken into account within the EAA are:

- generation of energy from biogas,*
- provision of accommodation for horses,*
- agro-tourism,*
- maintenance of land, parks, natural areas, etc. for authorities (such as the State or local councils) or private individuals by farmers using their own machinery and equipment.*

Data concerning these activities are either collected from organisations that coordinate these activities (SERVERT for the maintenance of non-agricultural land) or taken from STATEC agricultural farm structure survey or from the agricultural accounting network.

C2.25.2 *Level of detail*

Click here to enter text.

C2.25.3 *Calculation procedure*

Sum of the different activities listed under C2.25.1

C2.25.4 *Adjustments*

no adjustments

C2.25.5 *Estimations*

Click here to enter text.

C2.25.6 *Numerical example*

Click here to enter text.

C2.25.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

no difference in the way of calculation between provisional, semi-definitive and definitive accounts; however in the absence of different data sources for provisional and semi-definitive accounts, the corresponding values have to be estimated

C2.25.9 *Unit values*

no unit values calculated

C2.25.10 *Exhaustive list of activities covered*

processing of agricultural products:
brandy by agricultural distilleries
production of juice from fruit by agricultural producers
production of milk products (yoghourt, white cheese, cheese....) from cow milk, goats milk and ewe milk by agricultural producers
production of oil from oilseeds, by agricultural producers
other non-agricultural inseparable activities:
production of renewable energy from biogaz
provision of accommodation for horses
agro-tourism
maintenance of land, parks, natural areas etc for authorities (such as State or local authorities) or private persons by farmers

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

use of agricultural buildings, agricultural machinery and equipment and labour force present on agricultural holding for the production of these activities

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

the activities reported by agricultural holdings are all assumed to be inseparable activities.

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 main data source is the farm accountancy data network (FADN) (cf regulation (EC) 1217/2009).
The field of observation of FADN consists of all "commercial" farms (in Luxembourg: economic size equal or greater than 25.000 € standard output). A sample of farms is selected from the farms for which bookkeeping is available. Stratification by economic size and type of farming is done for the universe (Farm structure survey) and the bookkeeping farms. Each farm in the sample is allocated an individual weight based on the number of holdings in the population and in the sample.
Some items are taken from the agricultural output (intraconsumption of feedingstuff, agricultural services, renting of milk quotas)*

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 Data sources

farm accountancy data network (FADN)

D2.1.2 Level of detail

no data at detailed level

D2.1.3 Calculation procedure

No calculation, data source = FADN

D2.1.4 Adjustments

no adjustments

D2.1.5 Estimations

Click here to enter text.

D2.1.6 Numerical example

Click here to enter text.

D2.1.7 Subsidies and taxes on products

no subsidies and taxes on products

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

provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index

definitive accounts: on basis of FADN-data

D2.1.9 *Unit values*

no unit values calculated

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

n.a.

D2.2 **ENERGY; LUBRICANTS**

D2.2.1 *Data sources*

farm accountancy data network (FADN)

D2.2.2 *Level of detail*

not beyond the level of detail in the EAA methodology

D2.2.3 *Calculation procedure*

No calculation, data source = FADN

D2.2.4 *Adjustments*

no adjustments

D2.2.5 *Estimations*

Click here to enter text.

D2.2.6 *Numerical example*

Click here to enter text.

D2.2.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index
definitive accounts: on basis of FADN-data

D2.2.9 *Unit values*

no unit values calculated

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

n.a.

D2.3 **FERTILISERS AND SOIL IMPROVERS**

D2.3.1 *Data sources*

farm accountancy data network (FADN)

D2.3.2 *Level of detail*

no data at more detailed level

D2.3.3 *Calculation procedure*

Click here to enter text.

D2.3.4 *Adjustments*

no adjustments

D2.3.5 *Estimations*

Click here to enter text.

D2.3.6 *Numerical example*

Click here to enter text.

D2.3.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index
definitive accounts: on basis of FADN-data

D2.3.9 *Unit values*

no unit values calculated

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

D2.4.1 *Data sources*

farm accountancy data network (FADN)

D2.4.2 *Level of detail*

no data at more detailed level

D2.4.3 *Calculation procedure*

No calculation, data source = FADN

D2.4.4 *Adjustments*

no adjustments

D2.4.5 *Estimations*

Click here to enter text.

D2.4.6 *Numerical example*

Click here to enter text.

D2.4.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index
definitive accounts: on basis of FADN-data

D2.4.9 *Unit values*

no unit values calculated

D2.5 VETERINARY EXPENSES

D2.5.1 *Data sources*

farm accountancy data network (FADN)

D2.5.2 *Level of detail*

no data at more detailed level

D2.5.3 *Calculation procedure*

No calculation, data source = FADN

D2.5.4 *Adjustments*

no adjustments

D2.5.5 *Estimations*

Click here to enter text.

D2.5.6 *Numerical example*

Click here to enter text.

D2.5.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index
definitive accounts: on basis of FADN-data

D2.5.9 *Unit values*

no unit values calculated

D2.6 FEEDINGSTUFFS

D2.6.1 *Data sources*

intraconsumption of feedingstuffs: cf agricultural output
purchased feedingstuffs: farm accountancy data network (FADN)

D2.6.2 Level of detail

*for purchased feedingstuffs: no data at more detailed level
intraconsumption of feedingstuffs: same level of detail as for agricultural output*

D2.6.3 Calculation procedure

- Purchased feedingstuffs: No calculation, data source = FADN*
- intranconsumption: sum of the values for the different feedingstuffs*

D2.6.4 Adjustments

no adjustments

D2.6.5 Estimations

Click here to enter text.

D2.6.6 Numerical example

Click here to enter text.

D2.6.7 Subsidies and taxes on products

no subsidies and taxes on products

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

*provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index
definitive accounts: on basis of FADN-data*

D2.6.9 Unit values

no unit values calculated

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

Click here to enter text.

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

distinction not made: trade between holdings is treated as intra-unit consumption

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

yes

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

intra-unit consumption of feedingstuffs (code 19063) is equal to the relevant output products as it is taken from the calculation of these products within EAA.

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 *Data sources*

farm accountancy data network (FADN)

D2.7.2 *Level of detail*

no data at more detailed level

D2.7.3 *Calculation procedure*

No calculation, data source = FADN

D2.7.4 *Adjustments*

no adjustments

D2.7.5 *Estimations*

Click here to enter text.

D2.7.6 *Numerical example*

Click here to enter text.

D2.7.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index
definitive accounts: on basis of FADN-data

D2.7.9 *Unit values*

no unit values calculated

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 *Data sources*

farm accountancy data network (FADN)

D2.8.2 *Level of detail*

no data at more detailed level

D2.8.3 *Calculation procedure*

No calculation, data source = FADN

D2.8.4 *Adjustments*

no adjustments

D2.8.5 *Estimations*

Click here to enter text.

D2.8.6 *Numerical example*

Click here to enter text.

D2.8.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index
definitive accounts: on basis of FADN-data

D2.8.9 *Unit values*

no unit values calculated

D2.9 AGRICULTURAL SERVICES

D2.9.1 *Data sources*

cf C2.24.1

D2.9.2 *Level of detail*

Click here to enter text.

D2.9.3 *Calculation procedure*

cf C2.24.3

D2.9.4 *Adjustments*

no adjustments

D2.9.5 *Estimations*

Click here to enter text.

D2.9.6 *Numerical example*

Click here to enter text.

D2.9.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

Click here to enter text.

D2.9.9 *Unit values*

no unit values calculated

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.*

no difference

D2.10 **OTHER GOODS AND SERVICES**

D2.10.1 *Data sources*

farm accountancy data network (FADN)

D2.10.2 *Level of detail*

D2.10.3 *Calculation procedure*

No calculation, data source = FADN

D2.10.4 *Adjustments*

no adjustments

D2.10.5 *Estimations*

Click here to enter text.

D2.10.6 *Numerical example*

Click here to enter text.

D2.10.7 *Subsidies and taxes on products*

no subsidies and taxes on products

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

provisional and semi-definitive accounts and agriculture income index: no FADN-data available, estimation on basis of information about the price index and the volume index
definitive accounts: on basis of FADN-data

D2.10.9 *Unit values*

no unit values calculated

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

a. rents paid for agricultural buildings
c. fees for agricultural consultants
g. remuneration for services contained in gross premium of insurance
j. fees for membership in agricultural associations
l. costs of dairy tests, pedigree registration
m. expenditures for artificial insemination
n. rent paid for producer rights (milk quotas,....)
o. other

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.*

[Click here to enter text.](#)

PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT

E1 COMPENSATION OF EMPLOYEES

E1.1.1 Data sources

*labour force statistics: annual farm structure survey (STATEC)
salaries paid: farm accountancy data network (FADN)*

E1.1.2 Level of detail

no data at a more detailed level

E1.1.3 Calculation procedure

Number of employees x salaries paid

E1.1.4 Adjustments

Click here to enter text.

E1.1.5 Estimations

Click here to enter text.

E1.1.6 Numerical example

Click here to enter text.

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

all the components of wages and salaries enumerated in paragraphs 3.016 and 3.018 of annexe I of regulation (EC) 138/2004 are included

E2 OTHER TAXES ON PRODUCTION

E2.1.1 Data sources

*used agricultural area: annual farm structure survey
property taxes: farm accountancy data network (FADN)*

E2.1.2 Level of detail

Click here to enter text.

E2.1.3 Calculation procedure

No calculation

E2.1.4 Adjustments

no adjustment

E2.1.5 Estimations

estimation

E2.1.6 Numerical example

[Click here to enter text.](#)

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

property taxes

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)

[Click here to enter text.](#)

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

none

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

not calculated

E2.1.12 Please give a numerical example

[Click here to enter text.](#)

E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 Data sources

integrated administration and control system (IACS) of the common agricultural policy (cap)

E3.1.2 *Level of detail*

per individual aid

E3.1.3 *Calculation procedure*

Sum of the individual aids

E3.1.4 *Adjustments*

no adjustments

E3.1.5 *Estimations*

Click here to enter text.

E3.1.6 *Numerical example*

Click here to enter text.

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

single payment scheme under the first pillar of CAP (CAP reform 2005 and corresponding aids in following reform (2013))
grants for land set-aside
grants for agricultural production in less favoured areas
agri-environmental aid schemes
aids for losses due to exceptional weather conditions which can be assimilated to a natural disaster
exceptional aids due to difficult market situations

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?*

single payment scheme under the first pillar of CAP

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

cf regulation (EC) 73/2009 and regulation (EU)1307/2013

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?*

no changes due to application of accruals principle under the new methodology

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

not applicable

E3.1.12 Please give a numerical example

[Click here to enter text.](#)

PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.1 Data sources

farm accountancy data network (FADN)

F1.1.2 Level of detail

no data at more detailed level

F1.1.3 Calculation procedure

No calculation procedure, data source = FADN

F1.1.4 Adjustments

no adjustments

F1.1.5 Estimations

Click here to enter text.

F1.1.6 Numerical example

Click here to enter text.

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

no

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

farm accountancy data network (FADN)

F2.1.2 Level of detail

no data at more detailed level

F2.1.3 *Calculation procedure*

FISIM are recorded under intermediate consumption. They have to be deducted from “interests paid” obtained from FADN

F2.1.4 *Adjustments*

Click here to enter text.

F2.1.5 *Estimations*

Click here to enter text.

F2.1.6 *Numerical example*

Click here to enter text.

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

no subsidies

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

Click here to enter text.

F3 **INTEREST RECEIVED**

F3.1.1 *Data sources*

no data available

F3.1.2 *Level of detail*

Click here to enter text.

F3.1.3 *Calculation procedure*

Click here to enter text.

F3.1.4 *Adjustments*

Click here to enter text.

F3.1.5 *Estimations*

Click here to enter text.

F3.1.6

Numerical example

Click here to enter text.

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 Data sources

GFCF is established by STATEC on the basis of information

- from annual farm structure survey

- provided by SER, ASTA, IVV, Office National de Remembrement.

GFCF in plantations: cf C2.10

GFCF in animals: cf production account "animals" (C2.16 and following)

An indirect calculation approach is used for GFCF in animals (cf point 2.155 of annex I of regulation (EC) 138/2004). For each breeding animal category, the variation of livestock between the beginning and the end of the accounting period is multiplied by the mean price of this category + culling discount (number of animals sold for slaughter multiplied by difference in price between price for breeding animal and slaughter price)

GFCF in materials:

Information on GFCF in materials is provided by the farm accountancy data network (FADN). This information is extrapolated to the whole sector. IN FADN information is available on "transport equipment" and "machines and other equipment".

GFCF in buildings:

A large part of investments in agricultural buildings are subject to investment grants in the framework of a rural development program (RDP) (regulation (EU) 1305/2013 and corresponding preceding EU regulations). Information on volume of investment on the basis of administrative data is extrapolated to the whole sector by ASTA.

G1.1.2 Level of detail

Click here to enter text.

G1.1.3 Calculation procedure

Cf G.1.1.1

G1.1.4 Adjustments

Click here to enter text.

G1.1.5 Estimations

Click here to enter text.

G1.1.6 Numerical example

[Click here to enter text.](#)

G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

G1.2.1 Data sources

GFCF in non-agricultural products is established by STATEC on the basis of information provided by ASTA and SER

GFCF in materials:

Information on GFCF in materials is obtained from the farm accountancy data network (FADN). This information is extrapolated to the whole agricultural sector. In FADN information is available on "transport equipment" and "machines and other equipment".

GFCF in buildings:

A large part of investments in agricultural buildings is subject to investment grants given in the framework of the rural development program (RDP) (regulation (EU) 1305/2013 and corresponding former regulations). Information on volume of investment subject to aid (administrative information) is used to estimate investment volume for the whole agricultural sector (ASTA).

*GFCF in major land improvements:
information provided by "Office National du Remebrement"*

costs linked to the purchase of land and production rights: information provided by farm accountancy data network (FADN) and extrapolated to the whole agricultural sector. The elements taken into account are the costs linked to the purchase of land and the costs in relation to the purchase of production rights (quota system in the milk sector).

G1.2.2 Level of detail

cf G1.2.1

G1.2.3 Calculation procedure

No calculation procedure (source = FADN)

G1.2.4 Adjustments

[Click here to enter text.](#)

G1.2.5 *Estimations*

Click here to enter text.

G1.2.6 *Numerical example*

Click here to enter text.

G2 **CONSUMPTION OF FIXED CAPITAL (CFC)**

G2.1.1 *Data sources*

farm accountancy data network (FADN)

G2.1.2 *Level of detail*

no further level of detail; subdivision between materials, buildings, plantations, other cannot be made

G2.1.3 *Calculation procedure*

No calculation procedure (source = FADN)

G2.1.4 *Adjustments*

Click here to enter text.

G2.1.5 *Estimations*

Click here to enter text.

G2.1.6 *Numerical example*

Click here to enter text.

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

Click here to enter text.

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

Click here to enter text.

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

Click here to enter text.

G2.1.10 *Mortality function used*

Click here to enter text.

G3 CHANGES IN STOCKS

G3.1.1 *Data sources*

not calculated

G3.1.2 *Level of detail*

Click here to enter text.

G3.1.3 *Calculation procedure*

Click here to enter text.

G3.1.4 *Adjustments*

Click here to enter text.

G3.1.5 *Estimations*

Click here to enter text.

G3.1.6 *Numerical example*

Click here to enter text.

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 *Data sources*

not calculated

G4.1.2 *Level of detail*

Click here to enter text.

G4.1.3 *Calculation procedure*

Click here to enter text.

G4.1.4 *Adjustments*

Click here to enter text.

G4.1.5 *Estimations*

Click here to enter text.

G4.1.6 *Numerical example*

Click here to enter text.

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

Click here to enter text.

G4.1.8 Are there any 'capital transfers' in your country which are not explicitly mentioned in the Annex 1 of Regulation (EC) No 138/2004?

Click here to enter text.

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

Click here to enter text.

Methods for valuing agricultural production

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
CEREALS	01000	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Wheat and spelt	01100	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Soft wheat and spelt	01110	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Durum wheat	01120	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Rye and meslin	01200	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Barley	01300	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Oats and summer cereal mixtures	01400	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Grain maize	01500	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Rice	01600													
Other cereals	01900	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Industrial crops	02000										$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
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													
Soya	02130													
Other oleaginous products	02190													
Protein crops (including seeds)	02200	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
Raw tobacco	02300													
Sugar beet	02400													
Other industrial crops	02900					x	x		x		$V(t-1)$	$V(t-1)*Ip$	$V(t)$	
Fibre plants	02910													
Hops	02920													
Other industrial crops: others	02930					x	x		x		$V(t-1)$	$V(t-1)*Ip$	$V(t)$	
FORAGE PLANTS	03000	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	
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						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volum e index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
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													
Tomatoes	04120	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Other fresh vegetables	04190	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Plants and flowers	04200					x	x		x	V(t-1)	V(t-1)*Ip	V(t)		
Nursery plants	04210					x	x		x	V(t-1)	V(t-1)*Ip	V(t)		
Ornamental plants and flowers (including Christmas trees)	04220					x	x		x	V(t-1)	V(t-1)*Ip	V(t)		
Plantations	04230					x	x		x	V(t-1)	V(t-1)*Ip	V(t)		
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)		
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													
Other fresh fruit	06190	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Citrus fruits	06200													
Sweet oranges	06210													
Mandarins	06220													
Lemons	06230													
Other citrus fruits	06290													
Tropical fruit	06300													
Grapes	06400													
Dessert grapes	06410													
Other grapes	06490													
Olives	06500													
Table olives	06510													
Other olives	06590													
WINE	07000	x	x	x	x					Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)		
Table wine	07100													

