EAA Inventory 2015

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

Questionnaire identification

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

EAA Inventory 2015

PART A - GENERAL FRAMEWORK

A1   INSTITUTIONAL FRAMEWORK

A1.1   <u>INSTITUTIONAL SETTINGS, INTERDEPENDENCY EAA WITH OTHER STATISTICS</u>

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

Statistics Netherlands is responsible.

Further information

In the Netherlands, the Economic Accounts for Agriculture and the Agricultural Labour Input Statistics (in this document both statistics are described together under: EAA) and the Unit Values Statistics of agricultural products are compiled by Statistics Netherlands (CBS).

Both, the EAA and the AII have a legal basis in Commission Regulation (EC) No 306/2005. The Unit Values Statistics of agricultural products are compiled on the basis of a gentleman's agreement.

The EAA are satellite accounts of the National Accounts; all basic concepts and classifications of the European System of Accounts (ESA) are retained. The revised EAA methodology is published under the title 'Manual on Economic Accounts for Agriculture and Forestry EAA/EAF 97 (Rev. 1.1)'.

The EAA are mainly used to formulate, monitor and evaluate the Common Agricultural Policy (CAP), and more generally for any type of analysis of the economic situation of agriculture.

The National Accounts and the EAA are both compiled by the National Accounts Department, which is part of the Division for Economic and Business Statistics and National Accounts of Statistics Netherlands.

On 3 January 2004, Statistics Netherlands, established in 1899, became an autonomous agency with a legal status. There is no longer a hierarchical relationship between the Minister of Economic Affairs and Statistics Netherlands. However, the minister is still responsible for setting up and maintaining a system for the

provision of governmental statistical information; in other words the minister is politically responsible for legislation and budget, for the creating of conditions for an independent and public production of high quality and reliable statistics. The costs of tasks and activities undertaken to put this legislation into practice are accountable to the government's budget.

The information collected by Statistics Netherlands covers a variety of social and economic subjects. For this purpose, hundreds of surveys are conducted on annual, quarterly or monthly basis among enterprises, households, private- and governmental bodies. Statistics Netherlands ensures the confidentiality of individual data.

Survey results provide a wealth of information on Dutch society. Statistical expertise backed up by scientific analysis ensures the adequacy and reliability of this information.

The organisation of Statistics Netherlands includes two statistical divisions and one IT devision:
•   the "Division for Economic and Business Statistics and National Accounts" (EBN) is responsible for drawing up business and enterprise statistics as well as macro-economic statistics like NA and the Consumer Price Indices (CPI);
•   the "Division of Socio-economic and Spatial Statistics" (SER) compiles personal, household and regional statistics.
•   The division, "Operational management, IT and Methodology" takes care of statistical and IT support activities within Statistics Netherlands as well as software and methodological development and other supporting activities.

The Division EBN is divided in five departments, namely: "Government finance and consumer price statistics", "Business Registers", "Business Statistics" (two departments: one in Heerlen and one in The Hague), "National Accounts" and a Staff Department.

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

The forecasting accounts associated with the Agricultural Income Index (AII), is compiled by Wageningen Economic Research (former LEI) in close cooperation with Statistics Netherlands.

Further information:

The Agricultural Economics Research Institute (LEI) was founded on December 1, 1940. In 1941 the Dutch government took part in the management and financing of the institute. In 1971, LEI became a ministerial foundation and the employees became civil servants. However , the contact between the researchers and the business community was maintained by the board and various advisory bodies. In 1999, LEI was privatized and since 2001 it is part of Wageningen University and Research. In 2016 the name has changed from LEI into Wageningen Economic Research. Wageningen Economic Research is an independent and internationally leading socio-economic research institute that offers governments and companies (socio)economic insights and integral advice for sound policies and better decision-making in an innovative way. Within Wageningen University & Research and together with the Centre for Development Innovation (CDI) and the university's Department of Social Sciences (DMW), Wageningen Economic Research is part of the Social Sciences Group. Within Wageningen Economic Research the department for International Policy (IB) is responsible for drawing up the Agricultural Income Index (AII). Different crop-, animal- and price specialist from the department Performance and Impact Agro-sectors (PIA) provide important background information for the finalisation of the AII.

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

In the Netherlands, agriculture is subject to simultaneous estimates in the context of the National Accounts and the EAA. The EAA are compiled simultaneously with the national accounts and have a degree of interdependence which is characteristic to satellite accounts. In this way there is always a link between the estimates of the EEA and the NA. A bridge table for the EAA and National Accounts can be established, in which theoretical and practical divergences between the two accounting systems can be recorded .

Further information

The EAA differs in some respects from the agricultural branch as defined for National Accounts purposes. The differences relate to the definition of both characteristic activities and units. Some these items need special attention in the Netherlands.

The EAA records intra-unit consumption of feeding stuffs on the output side and as intermediate consumption as it wants to record the gross flows from one homogeneous agricultural activity to another. In fact the EAA uses the unit of homogeneous production

described in ESA . However in the NA the (L)KAU is the unit of observation in which intra unit flows are not recorded.

The EAA excludes service activities other than contract work at the production stage for the agricultural production process in agricultural service industry, whereas they are included in the NA (e.g. artificial insemination). The EAA includes these service activities (other than contract work) only in the case it is an inseparable secondary activity of an agricultural unit. Other activities like repair, installation, construction, renting real estate are also excluded in the EAA as they are separable secondary activities.

According to the ESA, the own-account production of agricultural products by households has to be included in the production account of agriculture. However, agricultural units below the minimum threshold of the farm survey (production solely for own final consumption in kitchen garden and private livestock rearing) are excluded from the EAA, whereas agricultural products retained by farmers for own final use are generally included. Where the household production not covered in the EAA is significant (not the situation in the Netherlands) the corresponding values have to be added to the EAA data in order to arrive at the NA values.

Within the EAA agricultural activities are always considered to be separable activities by convention in non-agricultural industries. This is mainly due to the nature of the statistical data sources (product estimates). Nevertheless, it might happen, that within the production accounts of other industries than agriculture units of observation are not always able to separate (all) their agricultural activities and report them as an inseparable activity in their total turnover and production. If not adjusted this leads to some double counting, which must be avoided. Therefore a substantial adjustment has been made in the national accounts for the output of growing crops and horticulture in SIC 016 (Agricultural services) and SIC10 (Manufacturing of food products) regarding agricultural output.

By convention, the EAA excludes life stock from intermediate consumption. However in the NA the deliveries of animals in a breeding program between units within agriculture are registered as output and intermediate consumption.

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

> Yes, the bridge table is compiled. This table shows the differences between the EAA and NA as mentioned in A1.1.3.

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

> Yes, there is interdependency between the EAA and the REAA.
>
> Further information
>
> The regionalisation of the national accounts is also done in the National Accounts Department. On the basis of these regional accounts, Statistics Netherlands compiles the Regional EAA (REAA) on an experimental basis. Because there is no regulation on this, Statistics Netherlands does not compile the REAA on a regular basis.

A1.2   UPDATES TO EAA

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

> Regular estimates
>
> The National Accounts and EAA of the Netherlands (online) are published in in the first half of July every year. This release provides provisional estimates for the most recent year (n-1) and the 'final' estimates for years earlier. Provisional data are subsequently adjusted.
>
> Published final data are generally not revised and remain unchanged until the next benchmark revision. In general, preliminary data contain less detail in products than the final results. For both provisional and final National Accounts and EAA, the comparability of results over time is ensured.
> The (provisional) AII estimates of year n are available in November (first forecast) and in January (second forecast).
>
> Further information on benchmark revisions
>
> The national accounts and EAA provide a quantitative description of the economic developments in the Netherlands which took place in a certain period of time. The information required for the compilation of the National Accounts and EAA is obtained from a large variety of sources which may over time differ in composition and quality. Changes in data sources can lead to new insights with regard to level estimates and price and volume changes of

variables. Because the information requirements of National Accounts and EAA users also change in the course of time, it may be necessary to amend definitions, classifications and estimation methods.

A proper description of an economic phenomenon (actor, transaction) should satisfy two conditions:
• 	Up-to-date level estimates;
• 	Correct growth estimates (continuity principle).

Up-to-date levels refer to description of the economic process for a given period of time, applying the latest insights in definitions, statistical sources, etc. Continuity refers to comparability of the data over a sequence of periods, resulting in proper estimates of value, volume and price changes. It is not (always) possible to meet both requirements simultaneously. In the Dutch National Accounts and EAA, priority is given to the continuity condition and ensuring that the data are comparable with those of a pre-determined base year, the year for which the latest benchmark revision was carried out. To this end, price and volume changes of product transactions between individual periods are estimated as accurately as possible. Level estimates are brought back to source statistics when conducting benchmark revisions. In this way the continuity requirement is met at all times.

The up-to-date levels requirement is met by frequently conducting benchmark revisions when level estimates of national accounts variables are adjusted in line with the latest findings in the field of concepts, definitions, classifications, estimation methods and the like. In a benchmark revision, all recent insights are processed simultaneously and all level estimates are reviewed. Subsequently the existing time series are back-casted accordingly, restoring comparability over time. Benchmark revisions obviously require considerable effort, which makes annual benchmarking and back-casting very resource demanding. The national accounts and EAA are revised periodically, however not too frequently in order not to distort the comparability of data over time too often. Limiting the occurrence of data gaps and disturbances in time series is much appreciated by the users of national accounts and EAA.

Over the last four decades benchmark revisions of the Dutch national accounts have taken place for the following reporting years: 1977, 1987, 1995, 2001 and 2010. New industrial classifications were implemented for the reporting years 1993 (NACE, rev. 1) and 2008 (NACE, rev. 2). These 'technical'

adjustments did not lead to revisions of the macroeconomic data. From now, benchmark revisions take place for the reporting years ending in 0 or 5. This means that the next benchmark revision is about statistical year 2015.

The main reason for the last 2010 benchmark revision are the conceptual changes as laid down in ESA 2010. Conceptual changes in ESA 2010 compared to ESA 95 concern in particular the broadened scope of gross fixed capital formation and amending some of the consequences of globalisation. The scope of gross fixed capital formation is extended with respect of intangible assets (intellectual property products).They are now seen as a typical feature of the present (new) economy. The main item in this field is research and development (R&D). Other important items are military equipment, economic ownership and illegal activities as illegal production of cannabis, heroine, XTC, prostitution etc. Although the current EAA manual is still based on ESA 1995 definitions, many of the conceptual ESA 2010 changes are also implemented in the revised EAA for the Netherlands (with the exception of illegal activities). However, these changes had a very small impact to the revised EAA figures.

Another reason for the 2010 revision is to accommodate the changes in statistical information. Since the 2001 benchmark revision many changes in the compilation of source statistics took place. As a consequence of the continuous attention paid by Statistics Netherlands to the reduction of the administrative burden on the business community, statistics are to a lesser extend based on surveys and more increasingly on existing administrative data like tax registers. The information in tax registers is often less detailed but on the other hand holds a nearly exhaustive coverage of the target population. An important example is the use of VAT declarations in the compilation of business statistics (for the agricultural domain e.g. business statistics on agricultural services). In the past, samples were grossed up to the target population as registered in the general business register. Nowadays turnover from the VAT-declarations is used as target for grossing up samples for small and medium enterprises. A second important administrative source used in this benchmark revision are the tax declarations for wages. These are the most important source for the estimation of the compensation of employees and the number of jobs in the NA and EAA. They also provide an opportunity to check the plausibility of business survey statistics.

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)*

> Regarding the regular estimates for the Eurostat September update, the provisional figures of the EAA for year n are ready for year n-1. Definitive accounts for year n are available for the year n-2.
>
> (The (provisional) AII estimates for year n are available in November of year n (first forecast) and in the next January (second forecast).

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.)*

> The (national) EAA published on the website of Statistics Netherlands (Statline) are equal to those transmitted to Eurostat.

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

> The EAA Eurostat regulation is the only methodological guideline for compiling the Dutch EAA. In addition, ESA 2010 is also used.

A2   COMPILATION OF THE EAA: GENERAL REMARKS

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

> The Dutch National Accounts and EAA are regularly subject to a comprehensive benchmark revision. The most recent benchmark revision relates to the reference year 2010 (see A1.2.1). Calculations of the backwards EAA time series 1995-2009 were, simultaneously with the NA revision, compiled and transmitted to Eurostat. The backwards time series are consistent with the adjusted benchmark year 2010.

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

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

The National Accounts and EAA are revised periodically, however not too frequently in order to avoid distortion of the comparability in time of the data. In a benchmark revision (most recent 2010), all conceptual changes and data updates are processed in one go, leading to updated level estimates for all variables in the system. The existing time series are then adjusted accordingly, which means data comparability over time is once again maintained.

The conceptual adjustments (ESA 2010) were estimated for each year of the time series. Data adjustments were calculated for the reference years 1995, 2000, 2005. Thereafter, the intervening reporting years between 1995-2000, 2000-2005 and 2005-2010 were interpolated on the basis of existing EAA time series. This is done at the level of commodity group for production, intermediate consumption and value added.

A3   DATA USERS AND CONFIDENTIALITY

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

The Main users of economic accounts for agriculture data are Ministry for Economic Affairs, Ministry of Finance, Wageningen Economic Research, universities, external news organisation etc.

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.

What Statistics Netherlands can and cannot publish follows from its statistical disclosure control policy, as set down in the Statistical Disclosure Control Handbook (Hundepool et al., 2006). Here, statistical disclosure control means preventing that content-related conclusions concerning recognisable units are made based on published or otherwise available Statistics Netherlands data.

The meso and macro information from statistical sources listed in this inventory is sufficiently detailed to estimate the EAA. Nevertheless the information at micro level from the SN-sources is available for internal use. Confidentiality rules are not an issue for the disclosure of the EEA.

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

Not applicable.

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).*

In general for the Dutch EAA intra-unit consumption refers to cereals and forage plants. Intra-branch consumption refers to cereals, protein crops, forage plants, nursery plants, potatoes and other crop products.

Further information

Intra-unit consumption

Agricultural products undergoing intra-unit consumption are not included in the measurement of the agricultural output of the industry unless they meet certain criteria. The setting of restrictive criteria for recording intra-unit consumption meets two requirements: first, a methodological one since, after deviating from the "letter" of the ESA rule, there was a need to follow it in "spirit" (by involving two separate activities); secondly, a practical one, since the criteria to be developed were to serve as a precise and comparable framework for defining which intra-unit consumption had to be recorded, to make this method of measuring output feasible.

These criteria are as follows:
1.   The two activities exercised should come under different four-digit levels of NACE Rev.1 (Division 01: "Agriculture, hunting and related service activities"). The application of this criterion thus precludes, for example, the valuation of milk used for livestock feed and seed produced and used on the same holding for crop production (during the same accounting period);
2.   The agricultural product should have a significant economic value for a significant number of farmers.
3.   Data on prices and quantities must be available without too much difficulty. This criterion is difficult to meet for some unmarketable products.

In line with the definition of the selection criteria for including intra-

unit consumption products in the measurement of output, only crop products used in animal feed (marketable or not) are to be recorded in the agricultural output of the industry.

Trade between holdings

All agricultural products (except livestock) sold by an agricultural unit to other producing agricultural units must be recorded as sales and then as intermediate consumption (e.g. forage plants). These include goods subjected to treatment and processing and their by-products (e.g. the return of skimmed milk, bran, oilcake and sugar-beet pulp and tops, as well as the return of seeds after treatment).

C2   INDIVIDUAL ITEMS

C2.1   CEREALS

C2.1.1   *Data sources*

The data sources for cereals (01000) are:
•   harvest statistics (quantities)(Statistics Netherlands)[1];
•   Agricultural Census (statistics Netherlands)[1];
•   supply and balance sheets (quantities)–(Arable Crops Board and later, LEI and Statistics Netherlands);
•   foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
•   agricultural prices and price indices for output and input LEI)[1];
•   other statistics on prices and price indices (Statistics Netherlands and others);
•   FADN, farm accountancy data network (LEI);
•   CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].

[1]The most important data sources for regular calculation procedures.

Further information

The harvest statistics provide information on quantities. and is an important source for estimating the output for a number of arable products. The harvest statistics are based on a sample survey conducted by Statistics Netherlands among arable farms. The sample comprises approximately 2,500 of the approximately 20,000 units that belong to the target population as stated in the

Agricultural Census. The response is grossed up to get estimates for the total target population.

The Agricultural Census plays an important role in the estimation of agricultural output. This comprehensive survey covers approximately 72,000 agricultural units, which are operating at a significant level in any agricultural activity. The survey however covers only cultivated areas, numbers of cattle, the workforce and main and secondary activities. It doesn't contain information on production quantities, values or costs. It provides the population for sampling surveys such as the harvest statistics conducted by Statistics Netherlands and the survey regarding to the Farm Accountancy Data Network (FADN) conducted by Wageningen Economic Research.

The commodity boards are abolished on 1 January 2015. Their co-administration tasks moved to the government departments. This means also that some of the former commodity boards statistics for the year 2012 and later, are produced by government departments (RVO) and other organizations such as Statistics Netherlands and Wageningen Economic Research. For the estimates of the 2010 benchmark year the source data were still supplied by the commodity boards. For estimates after reporting year 2012, information is supplied by aforementioned institutions.

Since 2002 the Agricultural census is part of the so-called Combined Data Collection (Gecombineerde Data Inwinning; GDI), which is run by the Rijksdienst voor Ondernemend Nederland (RVO). In addition, data collection for the agricultural census is combined with data collection for various administrative arrangements regarding to the CAP, e.g. agricultural subsidies.

The data obtained by RVO are checked on obvious errors at micro level by Statistics Netherlands. In a top down approach plausibility checks are initially made on macro- and meso-level including comparability with previous year's estimates. If necessary, adjustments are made on the micro level. The results are discussed with RVO. The agricultural census covers all units and has a response rate of over 96 per cent. The statistical reliability is considered high. Preregistration for the Agricultural Census is required by law as the data are used for the execution of various administrative arrangements (subsidies, fertilisers legislation etc.).

Price information on agricultural crops is obtained from the important price statistics of Wageningen Economic Research. Also

price information from market quotations and Foreign Trade Statistics are used for plausibility checks.

C2.1.2 Level of detail

The level of detail used for cereals is the following: soft wheat, barley, oats, grain maize. Triticale make up "Other cereals" (01900).

C2.1.3 Calculation procedure

The value of gross output in current prices of cereals is calculated as follows:

1. the harvest quantities as indicated in the data sources;
2. the harvest quantities are broken down in sales, intra-unit consumption of seeds, intra-unit consumption of fodder and seeds, consumption of farmer household, losses;
3. gross output = sales + intra-unit consumption of fodder + consumption of farmer household;
4. gross output at quantities is valued at the producer prices indicated in the data sources;
5. gross output at basic values = gross output at producer prices + subsidies – taxes on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 258 mio Euro
- 2000: 284 mio Euro
- 2005: 214 mio Euro
- 2010: 348 mio Euro (benchmark year)
- 2015: 339 mio Euro (provisional)

C2.1.4 Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of cereals, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.1.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After

the balancing of the supply and use tables, the EAA estimates are finalised.

C2.1.5   *Estimations*

The following estimates are made:
•   since reporting year 1996, intra-unit consumption of seeds, intra-unit consumption of fodder, consumption of farmer household and losses represent fixed percentages of total harvest. These technical coefficients were established on the basis of cereal balance from the Arable Crops Board and later LEI and Statistics Netherlands;
•   it is assumed that the production of certified seed at the producer level is statistically insignificant;
•   domestic purchases within agriculture are obtained as the difference between total output and other uses;
•   it is assumed that the harvest in year N is sold in calendar year N. The value of changes in stocks is assumed to be zero;
•   the value of output is estimated for each sub-commodity by multiplying the price and the quantity. The coverage of the sources is 100%. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts";
•   the consumption of farmer households is valued at producer prices (implicitly). The intra-unit consumption of cereal fodder is valuated at a lower fodder price.

C2.1.6   *Numerical example*

Click here to enter text.

C2.1.7   *Subsidies and taxes on products*

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF-expenditure, provided by the Dutch Intervention Board LASER and later RVO. The following regulations apply to cereals and fodder maize:
•   B1-104 Per hectare aid for arable crops;
•   B1-1050 Aid for producers of maize (base area of maize);
•   B1-1051 Aid for producers of cereals not subject to the base area of maize.

Underlying information from the list of EAGGF expenditure and separate data from the Arable crops Board and later RVO make it possible to break down these subsidies on products as follows:
•   aid for wheat and spelt producers;

- aid for rye and meslin producers;
- aid for barley producers;
- aid for grain maize producers;
- aid for fodder maize producers.

The latter one is not a subsidy on cereals (01000) but on forage plants (03000) (see C2.7.7)

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products in the EAA anymore from reporting year 2003.

There are no taxes on products for cereals.

Further information

In general, tax and subsidy on products data are derived from sources on a cash base. Accrual-based estimates sometimes differ from cash-based registration in the separate treatment of revenue and payments. In this case, the cash-based amounts have to be converted into accrual based amounts. Nevertheless, the EU levies on agricultural and food products and EU subsidies in the agricultural and food sector are calculated on a cash base. The difference between the cash- and accrual-based treatment is insignificant in the context of EU regulations. This conclusion is established on the basis of studies on the EAA carried out by Statistics Netherlands for the accounting years 2001-2003.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
- Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by

definition founded on the use of volume, price and value indices.
- Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII:

For the volume change in cereal quantities the preliminary harvest statistics are used. When there is no information on harvests the change in acreages is used. For the price changes price changes up to the third quarter are used and are completed to annual changes on the basis of market expert judgements.

C2.1.9   Unit values

Unit values are calculated for the following EAA entries of the EAA framework: cereals (including seeds), wheat and spelt, soft wheat and spelt, rye and meslin, barley, oats and summer cereal mixtures, grain maize and other cereals. There are no deviations from the EAA methodology.

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

The intra-unit consumption is calculated for soft wheat and barley. Since reporting year 1996, intra-unit consumption of seeds, intra-unit consumption of fodder represent fixed percentages of total harvest. These technical coefficients were established on the basis of the cereal balance from the Arable Crops Board and later LEI and Statistics Netherlands. The intra-unit consumption is valuated at a lower fodder price.

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

Only the product 'triticale' is covered by the item 'other cereals' (code 01900).

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

Activities research & development as well as certification of seeds are not included in the EAA (see C2.1.5).

C2.2   OILSEEDS AND OLEAGINOUS FRUITS (INCLUDING SEEDS)

C2.2.1   Data sources

The data sources for oilseeds and oleaginous fruits (02100) are:
- harvest statistics (quantities)(Statistics Netherlands)[1];
- Agricultural Census (statistics Netherlands)[1];
- supply and balance sheets (quantities) (Arable Crops Board and later LEI and Statistics Netherlands);
- foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
- agricultural prices and price indices for output and input prices (LEI)[1];
- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI);
- CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].

[1]The most important data sources for regular calculation procedures.

More information about data sources see C2.1.1 under 'further information'.

C2.2.2   Level of detail

The level of detail used in the Netherlands is the following: rape cole seed, caraway seed, grey poppy seed, sowing linseed, stroke linseed. The latter four products make up "Other oleaginous products" (02190)

C2.2.3   Calculation procedure

The value of gross output at current prices of oilseeds and oleaginous fruits is calculated as follows:
1. the harvest quantities as indicated in the data sources;
2. the harvest quantities = sales = gross oilseed output;
3. gross output at quantities is valued at the producer prices as indicated in the data sources;
4. gross output at basic values = gross output at producer prices + subsidies – taxes on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:

- 1995: 10 mio Euro
- 2000: 8 mio Euro
- 2005: 5 mio Euro
- 2010: 8 mio Euro (benchmark year)
- 2015: 6 mio Euro (provisional)

C2.2.4 Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for oilseeds and oleaginous fruits, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.2.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.2.5 Estimations

The following estimates are made:
- it is assumed that intra-unit consumption of seeds, intra-unit consumption of fodder, consumption of farmer household and losses are statistically insignificant.
- domestic sales within agriculture are obtained as the difference between output and other uses;
- it is assumed that the harvest in year N is sold in calendar-year N. The value of changes in stocks is assumed to be zero;
- the value of output is estimated from each sub-commodity by multiplying the price and the quantity. The coverage of the sources is 100%. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts".

C2.2.6 Numerical example

Click here to enter text.

C2.2.7 Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF-expenditure, provided by the Dutch Intervention Board LASER and later RVO. The following regulations apply to oilseeds and oleaginous fruits:
- B1-1052 Aid for producers of soy beans, rape seed and sunflower seed.

There are no taxes on products.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

More information about subsidies and taxes on products see C2.1.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
•   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
•   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
•   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII:

The oilseeds value is very small and for over 50% determined by rapeseed. For the volume change in rapeseed quantities the preliminary harvest statistics are used. When there is no information on harvests the change in acreages is used. Since there are no prices collected for rapeseed the price changes, up to the third quarter, of sugar beet are used and these price information is completed on the basis of market expert judgements.

C2.2.9   *Unit values*

> Unit values for total oilseeds and oleaginous fruits and rape and turnip rape seed are calculated. There are no deviations from the EAA methodology.

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

> The products 'grey poppy seed', 'sowing linseed', 'stroke linseed' and 'other oilseed' are covered by the item 'other oleaginous products' (code 02190).

C2.3   PROTEIN CROPS (INCLUDING SEEDS)

C2.3.1   *Data sources*

> The data sources for protein crops (02200) are:
> * harvest statistics (quantities)(Statistics Netherlands)[1];
> * Agricultural Census (statistics Netherlands)[1];
> * supply and balance sheets (quantities) (Arable Crops Board and later LEI and Statistics Netherlands);
> * foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
> * agricultural prices and price indices for output and input – prices (LEI)[1];
> * other statistics on prices and price indices (Statistics Netherlands and others);
> * FADN, farm accountancy data network (LEI);
> * CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].
>
> [1]The most important data sources for regular calculation procedures.
>
> More information about data sources see C2.1.1 under 'further information'.

C2.3.2   *Level of detail*

> The level of detail used is the following: dwarf bean, peas, sowing beans, sowing peas and other dried peas and beans (estimation for exhaustiveness).

C2.3.3   *Calculation procedure*

> The value of gross output at current prices of protein crops is calculated as follows:

1.	the harvest quantities as indicated in the data sources;
2.	the harvest quantities = sales = gross protein crop output;
3.	gross output at quantities is valued at the producer prices as indicated in the data sources;
4.	estimation for exhaustiveness gross output;
5.	gross output at basic values = gross output at producer prices + subsidies on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
•	1995: 47 mio Euro
•	2000: 29 mio Euro
•	2005: 40 mio Euro
•	2010: 18 mio Euro (benchmark year)
•	2015: 11 mio Euro (provisional)

### C2.3.4	Adjustments

The following adjustments are made:
•	the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for protein crops, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.3.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.
•	on the basis of FADN information, estimation for exhaustiveness has to be made. It is assumed that the harvest survey is not complete for protein crops. This output of other dried peas and beans is obtained from FADN in the benchmark revision year 2010 of the national accounts. Hereafter, extrapolations are made using price and volume indices of total protein crops deriving from the harvest survey and matching prices.

### C2.3.5	Estimations

The following estimates are made:
•	it is assumed that intra-unit consumption of seeds, intra-unit consumption of fodder, consumption of farmer household and losses are statistically insignificant.
•	domestic sales within agriculture are obtained as the difference between output and other uses;

- it is assumed that the harvest in year N is sold in calendar-year N. The value of changes in stocks is assumed to be zero;
- the value of output is estimated from each sub-commodity by multiplying the price and the quantity. The coverage of the sources is 100%. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts".

C2.3.6   *Numerical example*

Click here to enter text.

C2.3.7   *Subsidies and taxes on products*

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF-expenditure, provided by the Dutch Intervention Board LASER and later RVO. The following regulations apply to oilseeds and oleaginous fruits:
- B1-1053 Aid for producers of peas, field beans and sweet lupins.

There are no taxes on products.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

More information about subsidies and taxes on products see C2.1.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
- Simplified methods. It is impossible to produce the AII in full

detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.

• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII:

The value for protein crops is very small in the Netherlands. For the volume change in protein crops quantities the preliminary harvest statistics are used. These statistics contains information for beans and peas. When there is no information on harvests the change in acreages is used. Since there are only prices collected for one variety of beans this price change, up to the third quarter, for all protein crops is used and these price information is completed on the basis of market expert judgements.

C2.3.9   Unit values

Unit values for protein crops (including seeds) are calculated. There are no deviations from the EAA methodology.

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

It is assumed that intra-unit consumption of seeds, intra-unit consumption of fodder, consumption of farmer household and losses are statistically insignificant.

C2.4   RAW TOBACCO

C2.4.1   Data sources

Output of raw tobacco does not exists in the Netherlands. Illegal growing of cannabis is included in the NA in tobacco industry, but is not taken into account in the EAA (output: 1178 mio euro).

C2.4.2   Level of detail

Does not apply.

C2.4.3   Calculation procedure

Does not apply.

C2.4.4   Adjustments

Does not apply.

C2.4.5 *Estimations*

Does not apply.

C2.4.6 *Numerical example*

Click here to enter text.

C2.4.7 *Subsidies and taxes on products*

Does not apply.

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

Does not apply.

C2.4.9 *Unit values*

Does not apply.

C2.5   SUGAR BEET

C2.5.1 *Data sources*

The data sources for sugar beet (02400) are: •   harvest statistics (quantities)(Statistics Netherlands)[1]; •   Agricultural Census (statistics Netherlands)[1]; •   supply and balance sheets (quantities) (Arable Crops Board and later LEI and Statistics Netherlands); •   foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices); •   agricultural prices and price indices for output and input – prices (LEI)[1]; •   other statistics on prices and price indices (Statistics Netherlands and others); •   FADN, farm accountancy data network (LEI); •   data (quantities, prices and sugar content percentages) from sugar processing industry (one enterprise)[1]. [1]The most important data sources for regular calculation procedures. More information about data sources see C2.1.1 under 'further information'.

C2.5.2   *Level of detail*

> The level of detail used is the following: sugar beet

C2.5.3   *Calculation procedure*

> The value of gross output at current prices of sugar beet is
> calculated as follows:
> 1.   gross output at quantities = domestic use sugar processing
> industry + export – import as indicated in data sources;
> 2.   gross output at quantities is valued at the producer prices as
> indicated in the data sources.
>
> This estimation procedure is applied for the benchmark year 2010.
> For the non-benchmark years, the values of year t are estimated as
> follows: the values in t-1 are multiplied by year-on-year indices of
> prices and volumes.
>
> Value at basic prices:
> •   1995: 331 mio Euro
> •   2000: 293 mio Euro
> •   2005: 240 mio Euro
> •   2010: 223 mio Euro (benchmark year)
> •   2015: 163 mio Euro (provisional)

C2.5.4   *Adjustments*

> The following adjustments are made:
> •   the National Accounts division of Statistic Netherlands makes
> balanced supply and use estimates for sugar beet, in current and
> constant prices. These tables are a result of the balancing of data
> from sources mentioned in C2.5.1. On the basis of the balancing
> process in the supply and use tables of the national accounts, the
> initial estimates of the EAA may be adjusted. After the balancing of
> the supply and use tables, the EAA estimates are finalised.

C2.5.5   *Estimations*

> The following estimates are made:
> •   the value of output in current prices is estimated by
> multiplying the price and the quantity. Prices and volume are
> homogenised by a correction for changes in the sugar content
> percentage of the beet. The coverage of the sources is 100%. The
> deflation method is classified as A.

C2.5.6   *Numerical example*

C2.5.7   Subsidies and taxes on products

There are no subsidies and taxes on products.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:

•   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;

•   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.

•   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII:

For the volume change in sugar beet quantities the preliminary harvest statistics are used. When there is no information on harvests the change in acreages is used. For the price changes price changes up to the third quarter are used and these price information is completed on the basis of market expert judgements.

C2.5.9   Unit values

Unit values for sugar beet are calculated. There are no deviations from the EAA methodology.

C2.6   OTHER INDUSTRIAL CROPS

C2.6.1   Data sources

The data sources for other industrial crops (02900) are:
•   harvest statistics (quantities)(Statistics Netherlands)[1];
•   Agricultural Census (statistics Netherlands)[1];
•   foreign trade statistics[1] (Statistics Netherlands) exports and imports (quantities and prices);

- agricultural prices and price indices for output and input – Eurostat PRAG prices (LEI)[1];
- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI);
- CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].

[1]The most important data sources for regular calculation procedures.

More information about data sources see C2.1.1 under 'further information'.

C2.6.2   *Level of detail*

The level of detail used is the following: fibre flax under "Plant for textile" (02910) and 'hemp' by the item 'other industrial crops' (code 02930).

C2.6.3   *Calculation procedure*

The value of gross output at current prices of other industrial crops is calculated as follows:
1.   the harvest quantities as indicated in the data sources;
2.   the harvest quantities = sales = gross other industrial crops output;
3.   gross output at quantities is valued at the producer prices as indicated in the data sources;
4.   gross output at basic values = gross output at producer prices + subsidies on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 11 mio Euro
- 2000: 17 mio Euro
- 2005: 20 mio Euro
- 2010: 10 mio Euro (benchmark year)
- 2015: 11 mio Euro (provisional)

C2.6.4   *Adjustments*

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for other industrial crops, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.6.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.6.5 Estimations

The following estimates are made:
- it is assumed that consumption by farmer households and losses are statistically insignificant.
- it is assumed that the harvest in year N is sold in calendar-year N. The value of changes in stocks is assumed to be zero;
- the value of output is estimated from each sub-commodity by multiplying the price and the quantity. The coverage of the sources is 100%. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts".

C2.6.6 Numerical example

Click here to enter text.

C2.6.7 Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar-year) is available from lists of EAGGF-expenditure, provided by the Dutch Intervention Board LASER and later RVO. The following regulations apply to fibre flax:
- B1-140 Fibre flax and hemp.

There are no taxes on products.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

> More information about subsidies and taxes on products see C2.1.7 under 'further information'.

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

> There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
>
> •   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
>
> •   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
>
> •   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.
>
> Further information about AII:
>
> The value for other industrial crops is very small in the Netherlands and dominated by hemp. For the volume change in hemp quantities the preliminary harvest statistics are used. When there is no information on harvests the change in acreages is used. Since there are no prices collected for hemp these price changes, up to the third quarter, of sugar beet are used and these price information is completed on the basis of market expert judgements.

C2.6.9   *Unit values*

> Unit values for fibre plants are calculated. There are no deviations from the EAA methodology.

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).*

> The product 'fibre flax' is covered by the item 'fibre plants' (code 02910) and 'hemp' by the item 'other industrial crops' (code 02930)

C2.7   FORAGE PLANTS

C2.7.1   *Data sources*

The data sources for forage plants (03000) are:

- harvest statistics fodder maize and beet (quantities also dry matter) (Statistics Netherlands)[1];
- Agricultural Census (statistics Netherlands)[1];
- grassland statistics (quantities also dry matter) (Statistics Netherlands)[1];
- agricultural prices and price indices for output and input – Eurostat PRAG prices (LEI)[1];
- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI);
- CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].

[1]The most important data sources for regular calculation procedures.

More information about data sources see C2.1.1 under 'further information'.

C2.7.2   Level of detail

The level of detail used is the following: fodder maize (03100), forage beet (03200), and pasture in terms of mowed grass (hay, silage, fresh grass). The latter one product makes up (03900).

C2.7.3   Calculation procedure

The value of gross output in current prices of forage plants is calculated as follows:
1.   the harvest quantities as indicated in the data sources;
2.   the harvest quantities are broken down in sales and intra-unit consumption of fodder;
3.   gross output = sales + intra-unit consumption of fodder;
4.   gross output at quantities is valued at the producer prices indicated in the data sources;
5.   gross output at basic values = gross output at producer prices + subsidies – taxes on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:

- 1995: 635 mio Euro
- 2000: 539 mio Euro
- 2005: 515 mio Euro
- 2010: 589 mio Euro (benchmark year)
- 2015: 599 mio Euro (provisional)

C2.7.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for fodder plants, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.7.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.7.5   Estimations

The following estimates are made:
- the breakdown of sales within agriculture and intra-unit consumption of fodder maize, fodder beet and mowed pasture is calculated by fixed percentages of total harvest. These technical coefficients were established on the basis of studies carried out and on the basis of data from FADN;
- it is assumed that fodder plants output does not leave the agricultural branch;
- grain maize and pasture in terms of hay and silage are expressed as dry matter. Mowed fresh grass and fodder beet and other crop residues are expressed as green matter, as are the prices used;
- The only pasture included in the estimates is pasture which has been cut. Direct grazing is not taken into account.
- the value of output is estimated from each sub-commodity by multiplying the price and the quantity. The coverage of the sources is not 100%. The deflation method is classified as B, as mentioned in the "Handbook on price and volume measures in national accounts".

C2.7.6   Numerical example

Click here to enter text.

C2.7.7   Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar-year) is available from lists of EAGGF-expenditure, provided by the Dutch

Intervention Board LASER and later RVO. The following regulations apply to fodder maize partly (see C2.1.7):
- B1-104 Per hectare aid for arable crops;
- B1-1050 Aid for producers of maize (base area of maize).

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

More information about subsidies and taxes on products see C2.1.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
- Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
- Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII:

Forage plants output is important in the Netherlands. It consists mainly of fodder maize and grass. The volume change for fodder maize in quantities is taken from the preliminary harvest statistics. For grass, where there is no harvest statistic, the change in acreages is used as a proxy for volume change. For the prices changes market price changes, up to the third quarter, of fodder

maize and hay are used. These price information is completed on the basis of market expert judgements.

C2.7.9   Unit values

Unit values for fodder maize are calculated. There are no deviations from the EAA methodology.

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

The breakdown of sales within agriculture and intra-unit consumption of fodder maize, fodder beet and mowed pasture is calculated by fixed percentages of total harvest. These technical coefficients were established on the basis of studies carried out and on the basis of data from FADN.

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

The product 'forage beet' is covered by the item 'fodder root crops' (code 03200) and 'pasture in terms of mowed grass (hay, silage, fresh grass)' is covered by the item 'other forage plants' (code 03900).

C2.8   FRESH VEGETABLES

C2.8.1   Data sources

The data sources for fresh vegetables (04000) are:
•   harvest statistics (quantities)(Statistics Netherlands)[1];
•   Agricultural Census (statistics Netherlands)[1];
•   data from Vegetables and Fruit Board[2];
•   foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
•   agricultural prices and price indices for output and input – Eurostat PRAG prices (LEI)[1];
•   other statistics on prices and price indices (Statistics Netherlands and others);
•   FADN, farm accountancy data network (LEI);

[1]The most important data sources for regular calculation procedures.

[2]This source is no longer available after the reporting year 2012.

More information about data sources see C2.1.1 under 'further information'.

C2.8.2 Level of detail

The level of detail used is the following: cauliflower (04110), tomatoes (04120) and other fresh vegetables. The most important components of "Other fresh vegetables" (04190) are: onion (see dot under estimation), cabbage excluding cauliflower, cucumber, sweet pepper, lettuce, chicory, mushroom, carrots, aubergine, asparagus/scorzonera and other vegetables.

C2.8.3 Calculation procedure

The value of gross output in current prices of fresh vegetables is calculated as follows:
1. the harvest quantities as indicated in the data sources;
2. the harvest quantities are broken down in sales and own consumption of farmer households;
3. gross output = sales + own consumption of farmer households;
4. gross output at quantities is valued at the producer prices as indicated in the data sources;
5. gross output at basic values = gross output at producer prices.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 6032 mio Euro
- 2000: 7286 mio Euro
- 2005: 7773 mio Euro
- 2010: 9008 mio Euro (benchmark year)
- 2015: 9539 mio Euro (provisional)

C2.8.4 Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of vegetables, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.8.1. On the basis of the balancing process in the supply and use tables of the

national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.8.5   *Estimations*

The following estimates are made:
• the Fruit and Vegetable Board provides auction supply data. The Board grosses up in respect of individual products using estimates for the proportion negotiated outside of auction. The quantities of own consumption of farmer households is the difference between supply data of the Fruit and Vegetable Board (sales outside agriculture) and harvest data.
• the calculation procedure of onions is different from that of fresh vegetables. The calculation procedure of seasonal crops is used like potatoes and fruit (see also paragraph C2.11 and C2.12);
• domestic sales within agriculture and intra-unit consumption are assumed to be statistically insignificant.
• It is assumed that the harvest in year N is sold in calendar-year N. The value of changes in stocks is assumed to be zero;
• fresh vegetables include a lot of commodities. For twenty-four commodities (97% of value of output) the deflation method is classified as A. The other commodities are deflated by a B method as mentioned in the "Handbook on price and volume measures in national accounts".

The calculation procedure for onion is equal to potatoes. More information about the calculation procedure onion, see C2.11.3 under 'further information'.

C2.8.6   *Numerical example*

Click here to enter text.

C2.8.7   *Subsidies and taxes on products*

There are no subsidies and taxes on products.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
• The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to

information reaching till September/October;

• Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.

• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

Fresh vegetables is in the Netherlands very important in the total value of crop production. Under this heading there are a lot of products (tomatoes, onions, cucumber, sweet pepper, etc.) that are also covered by the preliminary harvest statistics. When, however, for some vegetables there is no information on harvests the change in acreages is used. For the prices changes price changes for the main products are used up to the third quarter and these price information is completed on the basis of market expert judgements.

C2.8.9   *Unit values*

Unit values for cauliflower and tomatoes are calculated. There are no deviations from the EAA methodology.

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)*

The product 'other fresh vegetables' (04190) is covered by the items onion (see dot under estimation), cabbage excluding cauliflower, cucumber, sweet pepper, lettuce, chicory, mushroom, carrots, aubergine and asparagus/scorzonera and other vegetables.

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

C2.9.1   *Data sources*

The most important data sources nursery plants, ornamental plants and flowers (04210 and 04220) are:
• data from Ornamental Plant Board[2](values and quantities);
• data from auction organisation Royal Flora Holland[1](values and quantities);
• Agricultural Census (statistics Netherlands)[1];
• foreign trade statistics (Statistics Netherlands) exports and

imports (volume and prices);
- agricultural prices and price indices for output and input – prices (LEI);
- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI).
- Administrative data of general and local government.

[1]The most important data sources for regular calculation procedures.

[2]This source is no longer available after the reporting year 2012.

More information about data sources see C2.1.1 under 'further information'.

C2.9.2   Level of detail

The level of detail used is the following: nursery (live) plants, bulbs, cuttings, slips, crop increase materials and mushroom spawn (04210) and cut flowers and output of Christmas trees (04220).

C2.9.3   Calculation procedure

The value of output of nursery plants, flowers and ornamental plants is calculated as follows:
1. gross output = sales + subsidies on products as reported by government.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 3927 mio Euro
- 2000: 4885 mio Euro
- 2005: 5448 mio Euro
- 2010: 6193 mio Euro (benchmark year)
- 2015: 6476 mio Euro (provisional)

C2.9.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of plants

and flowers, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.9.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.9.5   *Estimations*

The following estimates are made:
•   the Ornamental Plants Board (after reporting year 2012 estimates on the basis of Royal Flora Holland, FADN and foreign trade statistics) provides supply data of the output of bulbs, flowers and live plants and trees. Estimates are based on export data supplemented by domestic sales (intra agriculture sales separate) obtained from auctions data.
•   The FADN provides supply data of the output of crop increase materials and mushroom spawn;
•   intra-unit consumption and own consumption of farmer household are taken to be statistically insignificant;
•   The value of output is estimated for five sub-commodities. Sources used are: monthly prices of LEI and international trade statistics of Statistics Netherlands mostly combined with information from the auctions. The coverage is 100%. The deflation method is classified as A as mentioned in the "Handbook on price and volume measures in national accounts".

C2.9.6   *Numerical example*

Click here to enter text.

C2.9.7   *Subsidies and taxes on products*

Data of subsidies on products concerning environmental policy is available from State Record and local authority accounts (calendar year), provided by the Ministry. The regulation applies to growing Christmas trees.

There are no taxes on products.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
•   The timeliness of the source data. At the time the AII is

computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
• Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

The heading nursery plants, ornamental plants and flowers determines over 50% of total crop output value. Under this heading there are a lot of different products like different flowers, garden trees and flower bulbs. Because there is no information on production available anymore the change in acreages is used as a proxy for the change in volume. Some expert knowledge based on information from big horticultural auctions is added. For the prices there is very detailed information on product level that is used to calculate the price developments for the main headings in EAA. These price information, up to third quarter, is completed on the basis of market expert judgements.

C2.9.9   *Unit values*

Unit values are not calculated for this group.

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

The distinction between nursery plants and ornamental plants and flowers is based on the fact that in general the former are live species, while the latter are cut flowers and flower buds.

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

The distinction between nursery plants in agriculture and forestry is based on the data sources.

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

> The output of Christmas trees is covered under 'Ornamental plants and flowers (04220).

C2.10   PLANTATIONS

C2.10.1   *Data sources*

> The most important data sources for plantations (04230) are:
> •   Agricultural Census (Statistics Netherlands);
> •   agricultural prices and price indices for output and input – prices (LEI);
> •   FADN, farm accountancy data network (LEI)[1].
>
> [1]The most important data sources for regular calculation procedures.
>
> More information about data sources see C2.1.1 under 'further information'.

C2.10.2   *Level of detail*

> The level of detail used is the following: fruit trees (04320).

C2.10.3   *Calculation procedure*

> The value of gross output in current prices of plantations is calculated as follows:
> 1.   Plantations are estimated by determining accounting-period expenditure on new plantings (new or replacement) - including maintenance expenditure on young plantings - during the accounting year;
> 2.   this figure is multiplied by the increase in intrinsic planting value up to full growth.
>
> This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.
>
> Value at basic prices:
> •   1995: 71 mio Euro
> •   2000: 113 mio Euro
> •   2005: 82 mio Euro

- 2010: 91 mio Euro (benchmark year)
- 2015: 116 mio Euro (provisional)

Further information

Estimates of the output of plantations needs special attention. The growth of multi-annual plantations must be recorded as being produced continuously over the entire period of production, and not simply when the crops are harvested). The methods used are recommended by the Agricultural and Forestry Accounts Handbook:

Production of plantations is calculated as the difference between the opening en closing stock derived from balance sheets. Plantations are valued at fair value, usually the market price at the balance sheet date. The calculations are conducted by the LEI on the basis of Agricultural Census data and FADN.

C2.10.4   *Adjustments*

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for plantations, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.10.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.10.5   *Estimations*

Plantations are fixed capital goods, and their establishment has to be recorded under output. It is assumed that the establishment of plantations is carried out just for own account.

The following estimates are made:
- The calculations are conducted by the LEI on the basis of Agricultural Census data and FADN data on planting stocks;
- because of the lack of proper price information the deflation method is classified as C, as mentioned in the "Handbook on price and volume measures in national accounts".

C2.10.6   *Numerical example*

Click here to enter text.

C2.10.7   *Subsidies and taxes on products*

> There are no subsidies or taxes on products.

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

> There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
> •   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
> •   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
> •   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

C2.10.9   *Unit values*

> Unit values are not calculated for this group.

C2.11   <u>POTATOES (INCLUDING SEEDS)</u>

C2.11.1   *Data sources*

> The most important data sources for potatoes (05000) are:
> •   harvest statistics (quantities) (Statistics Netherlands)[1];
> •   Agricultural Census (statistics Netherlands)[1];
> •   supply and balance sheets (quantities) (Arable Crops Board and later LEI and Statistics Netherland);
> •   Dutch potatoes processing organisation (quantities) NAO);
> •   data (quantities, prices and starch content percentages) from starch potato processing industry (one enterprise)[1];
> •   foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
> •   agricultural prices and price indices for output and input – prices (LEI);
> •   other statistics on prices and price indices (Statistics Netherlands and others);
> •   FADN, farm accountancy data network (LEI).
>
> [1]The most important data sources for regular calculation procedures.

C2.11.2   Level of detail

The level of detail used is the following: potatoes for consumption, seed and starch potatoes.

C2.11.3   Calculation procedure

Two calculation procedures are applied for potatoes. The first regards to potatoes for consumption and seed potatoes. The second regards to starch potatoes.

The value of gross output in current prices of potatoes is calculated as follows:

Potatoes for consumption and seed potatoes.

The value of gross output at current prices of potatoes is calculated as follows:
1.   the harvest quantities in year N-1 as indicated in the data sources are broken down in two parts which refer to the sales/use period in calendar-years N-1 and N;
2.   the harvest quantities in year N as indicated in the data sources are broken down in two parts which refer to the sales/use period in year calendar-years N en N+1;
3.   the quantities of harvest-years N-1 and N which refer to sales/use period N are added;
4.   total harvest quantities in sales/use period N are broken down in sales, intra-unit consumption of seeds, intra-unit consumption of fodder, consumption of farmer household;
5.   gross potatoes output at quantities = sales + intra-unit consumption of fodder + consumption of farmer household;
6.   gross output at quantities is valued at the producer prices on a monthly basis as indicated in the data sources;
7.   basic value of gross output = gross output at producer prices.

Starch potatoes.

The value of gross output at current prices of starch potatoes is calculated as follows:
1.   gross output at quantities = domestic use starch processing industry + export – import, as indicated in data sources;

2.   gross output at quantities is valued at producer prices + subsidies on products as indicated in the data sources.

The calculation procedure for potatoes is applied to the benchmark year 2010. For the non-benchmark years, the values of year t are calculated as follows: the values in t-1 are multiplied by year-on-year indices on prices and volumes.

Value at basic prices for total potatoes:
*   1995: 822 mio Euro
*   2000: 677 mio Euro
*   2005: 823 mio Euro
*   2010: 1343 mio Euro (benchmark year)
*   2015: 1321 mio Euro (provisional)

C2.11.4   Adjustments

The following adjustments are made:
*   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of potatoes, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.11.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.11.5   Estimations

The following estimates are made:

Potatoes for consumption and seed potatoes.

*   the breakdown of the harvest in two parts which refer to the sales/use period in calendar years, is based on the weighting scheme of monthly price indices (LEI) to year price indices for each sub-commodities;
*   since reporting year 1996, intra-unit consumption of seeds, consumption of farmer household represent fixed percentages of total harvest. These technical coefficients were established on the basis of the potatoes balance from the Arable Crops Board and later LEI and Statistics Netherlands;
*   intra-unit consumption of fodder is statistically insignificant;
*   domestic sales within agriculture are obtained as the difference between output and other uses. Part of these uses regards fodder for pigs (rejected potatoes for consumption and seed

potatoes). A fixed consumption of potatoes per pig is applied to the number of pigs obtained from the livestock number statistics. The intra-branch consumption of potato fodder is valuated at a lower fodder price.

• the value of output is estimated from each sub-commodity by multiplying the price and the quantity. Part of this output is valuated at fodder price. The coverage of the sources is 100%. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts".

Starch potatoes.

• intra-unit/branch consumption of fodder is statistically insignificant;
• The value of output in current prices is estimated by multiplying the price and the quantity (purchases information from the starch processing industry). Prices and volume are homogenised by a correction for changes in the starch content percentage of the potatoes. The coverage of the sources is 100%. The deflation method is classified as A.

Further information

Output should be valued and recorded at the time it is generated (accrual principle). It is therefore to be recorded when produced and not when paid for by the purchaser.

In the ESA production is treated as a continuous process in which goods and services are converted into other goods and services. This process may take place over different periods depending on the products, and the periods may exceed an accounting period. Therefore production, combined with the accrual principle, results in the recording of output in the form of work-in-progress. Thus according to the ESA , the output of agricultural products should be recorded as if produced continuously over the entire production period (and not simply when the crops are harvested or animals slaughtered). Growing crops, standing timber and stocks of fish or animals reared for the purposes of human consumption should be treated as stocks of work-in-progress during the production process, and transformed into stocks of finished products when the process is completed.

Recording output as work-in-progress is both desirable and necessary for economic analysis when the production process occurs over a period exceeding the accounting period. This allows

consistency to be maintained between the recording of costs and that of output in order to obtain meaningful data on value added. The NA are based on calendar year, the recording of work-in-progress can be assumed to apply only to products whose production process was not completed within a calendar year and also in cases when prices change rapidly during the accounting period.

However, for farm products whose production cycle is shorter than the accounting period, it is unnecessary to record the output as work-in-progress in annual national accounts. Recording of output at the finished product stage, i.e. at the harvest (for crop production), in fact allows an adequate degree of consistency with the production costs. This holds for most agricultural output whose production cycle lasts less than a year. In theory work-in-progress has to be recorded in short-cycle crops whose production process runs into a second calendar year. However, in these cases growing crops are not recorded as stocks of work-in-progress because the production overlaps are not significant and the sum is assumed to be zero over a number of years.

In practice, only products with a long production cycle need recording in the form of work-in-progress. This concerns particularly livestock and crop products such as plantations whose ageing is an integral part of the production process.

In the Agricultural and Forestry Accounts Handbook a so called reference method is recommended for the valuation of crop output with a short production cycle. For most of these types of crops this method is used by Statistics Netherlands. However for potatoes, onions, apples and pears another method is used. The methods differ in the interpretation of the storage activity and the time of recording the change in the value of the goods resulting from their stay in stocks.

The reference method consists of evaluating total production harvested during calendar year n using the weighted average price for the marketing year (n/n+1). It is founded on the assumption that there are no stocks left over at the end of the marketing year (the end of the first half of the next calendar year). For most of the crop output the marketing year is equal to the calendar year and the harvest is valued with the average price of the last half of the calendar year (harvest period).The application of this method minimizes the inclusion of holding gains or losses in the measurement of output. It ensures consistency between the calculations of output in value and quantity.

> The alternative method for potatoes, onions, apples and pears is chosen because prices are difficult to predict and the storage on agricultural farms reaches economically significant levels. Unfortunately adequate sources regarding to sales and stocks are not available. In theory the argument that prices are difficult to predict only applies for to estimating quarterly accounts and the first annual estimates of EAA because information on prices is not timely available. Although this is not valid for the annual accounts, for the sake of consistency between quarterly accounts, preliminary annual estimates and the final estimates, a harmonized approach is preferred.
>
> In this alternative method output is defined as total calendar-year sales valued at basic prices.

C2.11.6   Numerical example

> Click here to enter text.

C2.11.7   Subsidies and taxes on products

> Data of CAP regulations on cash payments (calendar-year) is available from lists of EAGGF-expenditure, provided by the Dutch Intervention Board LASER later RVO. The following regulations apply to fresh starch potatoes:
> •   B1-1021 Compensatory payments and payments for potato starch (partly: only premium part to farmers).
>
> Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.
>
> There are no taxes on products.
>
> More information about subsidies and taxes on products see C2.1.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
• The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
• Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

For potatoes, which is important for the Netherlands, a distinction between seed potatoes, potatoes for starch production and potatoes for human consumption is made. The volume changes are calculated from the preliminary harvest statistics. When these statistic is not yet available the change in acreages is used as a proxy for the change in volume. For the prices there is also detailed information available, up to the third quarter, that is used to calculate the price changes. These price information is completed on the basis of market expert judgements.

C2.11.9   *Unit values*

Unit values for potatoes (including seeds) are calculated. There are no deviations from the EAA methodology.

C2.12   FRUITS (TOTAL, CODE 06000)

C2.12.1   *Data sources*

The most important data sources for fruit (06000) are:
• harvest statistics (quantities) (Statistics Netherlands)[1];
• Agricultural Census (statistics Netherlands)[1];
• data from Vegetables and Fruit Board[2];
• data from Quality Control Bureau (quantities) (KCB);
• foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
• agricultural prices and price indices for output and input – prices (LEI);

- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI);
- CAP refunds, lists of EAGGF-expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries).

[1]The most important data sources for regular calculation procedures.

[2]This source is no longer available after the reporting year 2012.

More information about data sources see C2.1.1 under 'further information'.

C2.12.2   Level of detail

The level of detail used is the following: apples and pears. In "Other fresh fruit" (06190), the most important product is strawberry.

C2.12.3   Calculation procedure

The value of gross output at current prices of fruit - apples (06110) and pears (06120) - is calculated as follows:

1. the harvest quantities in year N-1 as indicated in the data sources are broken down in two parts which refer to the sales/use period in calendar-years N-1 and N;
2. the harvest quantities in year N as indicated in the data sources are broken down in two parts which refer to the sales/use period in year calendar-years N en N+1;
3. the quantities of harvest-years N-1 and N which refer to sales/use period N are added;
4. gross output at quantities = sales/use period N;
5. gross output at quantities is valued at the producer prices on a monthly basis as indicated in the data sources;
6. basic value of gross output = gross output at producer prices + subsidies on products.

The calculation procedure for strawberries is equal to fresh vegetables calculations (see C2.8).

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 310 mio Euro
- 2000: 324 mio Euro
- 2005: 403 mio Euro
- 2010: 598 mio Euro (benchmark year)
- 2015: 676 mio Euro (provisional)

C2.12.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of fruits, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.12.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.12.5   Estimations

The following estimates are made:
- since reporting year 1996, intra-unit consumption of seeds, consumption of farmer household represent fixed percentages of total harvest. These technical coefficients were established on the basis of the potatoes balance from the Arable Crops Board;
- intra-unit consumption of fodder is statistically insignificant;
- the value of output is estimated from each sub-commodity by multiplying the price and the quantity. The coverage of the sources is 100%. The deflation method is classified as A as mentioned in the "Handbook on price and volume measures in national accounts".

More information about calculation procedure for apples and pears, see C2.11.5 under 'further information'.

C2.12.6   Numerical example

Click here to enter text.

C2.12.7   Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF expenditure, provided by the Dutch Intervention Board LASER later RVO. The following regulations apply to fruit:
- B1-1501 Compensation for withdrawals and buying in;

- B1-1509 Other intervention.

Underlying information from the list of EAGGF expenditure and separate data from the Vegetable and Fruit Board make it possible to break down these subsidies on products as follows:
- compensation for apple producers;
- compensation for pear producers.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

More information about subsidies and taxes on products see C2.1.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
- Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
- Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

The value for fruits in the Netherlands is for over 50% determined by apples and pears. The volume changes are calculated from the preliminary harvest statistics for fruits. When these statistic is not

available (e.g. other fruits) the change in acreages is used as a proxy for the change in volume. For the prices there is also detailed information available for apples and pears, up to the third quarter, that is used to calculate the price developments. For other fruits the price change of strawberries is used as a proxy. These price information is completed on the basis of market expert judgements.

C2.12.9   *Unit values*

Unit values for dessert apples and pears are calculated. There are no deviations from the EAA methodology.

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)*

In "Other fresh fruit" (06190), the most important product is strawberry

C2.13   WINE

C2.13.1   *Data sources*

Wine output is taken to be statistically insignificant in the Netherlands.

C2.13.2   *Level of detail*

Does not apply.

C2.13.3   *Calculation procedure*

Does not apply.

C2.13.4   *Adjustments*

Does not apply.

C2.13.5   *Estimations*

Does not apply.

C2.13.6   *Numerical example*

Click here to enter text.

C2.13.7   *Subsidies and taxes on products*

Does not apply.

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

Does not apply.

C2.13.9   *Unit values*

Does not apply.

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.*

Does not apply.

C2.14   OLIVE OIL

C2.14.1   *Data sources*

Olive oil output does not occur in the Netherlands.

C2.14.2   *Level of detail*

Does not apply.

C2.14.3   *Calculation procedure*

Does not apply.

C2.14.4   *Adjustments*

Does not apply.

C2.14.5   *Estimations*

Does not apply.

C2.14.6   *Numerical example*

Click here to enter text.

C2.14.7   *Subsidies and taxes on products*

Does not apply.

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

> Does not apply.

C2.14.9　*Unit values*

> Does not apply.

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.*

> Does not apply.

C2.15　OTHER CROP PRODUCTS

C2.15.1　*Data sources*

> The most important data sources of other crop products (09000) are:
> - Agricultural Census (Statistics Netherlands)[1];
> - foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
> - agricultural prices and price indices for output and input – prices (LEI)[1];
> - other statistics on prices and price indices (Statistics Netherlands and others);
> - FADN, farm accountancy data network (LEI);
> - CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries).
>
> [1]The most important data sources for regular calculation procedures.
>
> More information about data sources see C2.1.1 under 'further information'.

C2.15.2　*Level of detail*

> The level of detail used is the following: grass seed, vegetable seed, flower seed and other seed under "seeds" (09200), straw (not fodder) and other crop products used in perfumery and pharmacy etc. under "other crop products: other" (09900).

C2.15.3　*Calculation procedure*

> The value of gross output at current prices of other crop products is calculated as follows:

1.   the harvest quantities as indicated in the data sources available and the estimates made;
2.   the harvest quantities = sales = gross crop output;
3.   gross output at quantities is valued at the producer prices as indicated in the data sources;
4.   basic value of gross output = gross output at producer prices + subsidies on products.

The calculation procedure for the sub-commodities of "other crop products: other" is various.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
•   1995: 369 mio Euro
•   2000: 455 mio Euro
•   2005: 410 mio Euro
•   2010: 481 mio Euro (benchmark year)
•   2015: 658 mio Euro (provisional)

C2.15.4   Adjustments

The following adjustments are made:
•   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for seeds, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.15.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.15.5   Estimations

The following estimates are made:
•   domestic sales within agriculture are obtained as the difference between output and other uses;
•   under normal weather circumstances, the harvest of seeds is estimated in terms of fixed yield per hectares. Area information is derived from the Agricultural Census.
•   it is assumed that the harvest of seeds in year N is sold in calendar-year N. The value of changes in stocks is assumed to be zero;
•   the value of seeds output is estimated from each sub-

commodities by multiplying the price and the quantity. The coverage of the sources for seeds is 100%. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts". Because of the lack of proper price information for the other crop products, output is deflated by indices derived from various sources. This deflation method is classified as a B method.

C2.15.6   Numerical example

Click here to enter text.

C2.15.7   Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF expenditure, provided by the Dutch Intervention Board LASER later RVO. The following regulations apply to seeds:

•   B1-180 Seeds.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

More information about subsidies and taxes on products see C2.1.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
•   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
•   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by

definition founded on the use of volume, price and value indices.

•　　Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

The most important product under the heading other crop products is seeds for vegetables. The volume changes are calculated from the change in areas as a proxy for the change in volume. For other crops the price change of horticultural seeds from the price statistics database, up to the third quarter, is used as a proxy. These price information is completed on the basis of market expert judgements.

C2.15.9　　*Unit values*

Unit values for seeds are calculated. There are no deviations from the EAA methodology.

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

'Seeds' (09200) is covered by grass seed, vegetable seed, flower seed and other seed.

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

Products like straw (not fodder) and other crop products used in perfumery and pharmacy etc. are covered under "other crop products: other" (09900).

C2.16　　CATTLE (INCLUDING CALVES)

C2.16.1　　*Data sources*

The most important data sources for cattle (11100) are:
•　　slaughter statistics (quantities/weight) (Cattle, Poultry and Eggs Board later Statistics Netherlands/RVO)[1];
•　　livestock numbers statistics (quantities) (Statistics Netherlands)[1];
•　　foreign trade statistics (Statistics Netherlands) exports and imports (quantities/weights and prices);
•　　agricultural prices and price indices for output and input – prices (LEI)[1];
•　　other statistics on prices and price indices (Statistics

Netherlands and others);
• FADN, farm accountancy data network (LEI);
• CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].

[1]The most important data sources for regular calculation procedures.

Further information

Data on numbers of slaughtering's are from the Dutch Food and Goods Authority / Department for the Inspection of Livestock and Meat (NVWA / RVV). Data on the cold carcasses weight per species are from the National Entrepreneurial Netherlands (RVO).

The Agricultural Census plays an important part in the estimation of agricultural output (number of animals). This comprehensive survey covers approximately 72,000 agricultural units, which are operating at a significant level in any agricultural activity. The survey covers cultivated acreages, numbers of cattle, the workforce and main and secondary activities. The Agricultural Census is used to determine annual livestock variations (numbers).

C2.16.2   Level of detail

In general, the level of detail used is the following: cattle (excluding calves) and calves. However, the cattle breakdown of export, own-account production of fixed capital goods and changes in livestock (work in progress animals) are much more detailed.

C2.16.3   Calculation procedure

The value of gross output at current prices of cattle is calculated as follows:
1. domestic sales at quantities/weight = domestic use of slaughterhouses – import as indicated in data sources;
2. total sales at quantities/weights= domestic sales + export as indicated in the data sources;
3. own-account production of fixed capital animals and changes in stocks according to the sources available and the estimates made (see c2.16.5);
4. gross output at quantities/weights= total sales + own-account fixed capital formation and changes in stocks;
5. gross output at quantities/weights is valued at the producer prices as indicated in the data sources;

6.   gross output at basic values = gross output at producer prices + subsidies on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 1528 mio Euro
- 2000: 1205 mio Euro
- 2005: 1452 mio Euro
- 2010: 1333 mio Euro (benchmark year)
- 2015: 1623 mio Euro (provisional)

C2.16.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of cattle, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.16.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.16.5   Estimations

The following estimates were made:
- the value of consumption by the farmer households is statistically insignificant;
- the change in herd numbers, classified as capital goods (e.g. dairy cows), is calculated on the basis of livestock numbers statistics. Only the final stocks at the end of December are quantified. The difference is measured against the final stocks from the previous year. This is done by calculating the change in stocks of animals which are classified as GFCF. The number of heads is converted to living weight based on coefficients from source statistics. Valuation is at an average price for GFCF;
- the "exclusion percentage" (culling discount) is taken into accounts in this connection. This expression refers to the difference, at the time of their withdrawal from the investment stock, between the value of the livestock as productive and slaughter animals. Production of productive animals is always underestimated if this exclusion percentage is not taken into account;

- Exceptional losses of livestock numbers in the case of epidemic diseases (foot and mouth in 2001) for example, are explicitly added to data of the livestock number statistics.
- concerning changes in stocks (work in progress of non-capital goods e.g. veal), only the final stocks at the end of December are quantified. The difference is measured against the final stocks from the previous year. This is done by calculating the change in stocks, which are not classified as capital goods, on the basis of livestock number statistics. The number of heads is converted to living weight based on coefficients from source statistics. The change in stocks is valued at LEI prices;
- domestic sales are obtained by valuing at LEI prices. The number of heads is converted to kg slaughtered weight;
- the value of output is estimated for several sub commodities and is mainly estimated by multiplying the price and the quantity. The coverage is 100%. For the main sub-commodity (cattle for slaughter) prices and volume refer to kg slaughtered meat. This variable is more homogeneous than kg living weight. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts".

Further information

Estimates of the output of productive animals need to be considered. The growth of multi-annual animals must be recorded as being produced continuously over the entire period of production, and not simply when the animals slaughtered. The methods are recommended by the Agricultural and Forestry Accounts Handbook.

C2.16.6   Numerical example

Click here to enter text.

C2.16.7   Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF expenditure, provided by the Dutch Intervention Board LASER later RVO. The following regulations apply to cattle regarding to premiums for slaughtering animals:
- B1-2120 Suckler-cow premiums;
- B1-2122 Special premiums;
- B1-2124 Slaughter premiums;
- B1-2125 Extensification premiums;
- B1-2128 Additional payments.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

More information about subsidies and taxes on products see C.1.2.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
•   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
•   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
•   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

To calculate the volume change for cattle (including calves) the statistics on animal slaughtering are used. This statistic is updated monthly. Missing months are estimated by experts. Further preliminary trade figures are used as far as they are available. For price changes the price information, up to the third quarter, from the price statistics is used. These price information is completed on the basis of market expert judgements.

C2.16.9   Unit values

Unit values for cattle are calculated. There are no deviations from the EAA methodology.

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

See the comprehensive description in C2.16.3 – C2.16.5.

C2.17   PIGS

C2.17.1   Data sources

The most important data sources for pigs (11200) are:
•   slaughter statistics (quantities/weights) (Cattle, Poultry and
Eggs Board later Statistics Netherlands)[1];
•   livestock numbers statistics (quantities) (Statistics
Netherlands)[1];
•   foreign trade statistics (Statistics Netherlands) exports and
imports (quantities/weights and prices);
•   agricultural prices and price indices for output and input –
prices (LEI)[1];
•   other statistics on prices and price indices (Statistics
Netherlands and others);
•   FADN, farm accountancy data network (LEI).

[1]The most important data sources for regular calculation
procedures.

More information about data sources see C2.16.1 under 'further
information'.

C2.17.2   Level of detail

In general, the level of detail used is the following: pigs (excluding
piglets) and piglets. However, the pigs breakdown of export, own-
account production of fixed capital goods and changes in livestock
(work in progress animals) are much more detailed.

C2.17.3   Calculation procedure

The value of gross output at current prices of pigs is calculated as
follows:
1.   domestic sales at quantities/weights = domestic use of
slaughterhouses – import as indicated in data sources;
2.   total sales at quantities/weights= domestic sales + export as
indicated in the data sources;
3.   own-account production of fixed capital goods and changes in
stocks according to the sources available and the estimates made
(see 2.17.5);
4.   gross output at quantities/weights= total sales + own-

account production and changes in stocks;

5.   gross output at quantities/weights is valued at the producer prices as indicated in the data sources;

6.   gross output at basic values = gross output at producer prices.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 2569 mio Euro
- 2000: 2306 mio Euro
- 2005: 2064 mio Euro
- 2010: 2316 mio Euro (benchmark year)
- 2015: 2033 mio Euro (provisional)

C2.17.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of pigs, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.17.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.17.5   Estimations

The following estimates were made:
- the value of consumption by the farmer households is statistically insignificant;
- the change in herd numbers, classified as capital goods (e.g. breeding pigs), is calculated on the basis of livestock numbers statistics. Only the final stocks at the end of December are quantified. The difference is measured against the final stocks from the previous year. This is done by calculating the change in stocks of animals which are classified as GFCF. The number of heads is converted to living weight based on coefficients from source statistics. Valuation is at an average price for GFCF;
- the "exclusion percentage" (culling discount) is taken into accounts in this connection. This expression refers to the difference, at the time of their withdrawal from the investment stock, between

the value of the livestock as productive and slaughter animals. Production of productive animals is always underestimated if this exclusion percentage is not taken into account;

• Exceptional losses of livestock numbers in the case of epidemic diseases (swine fever in 1997) for example, are explicitly added to data of the livestock number statistics.

• concerning changes in stocks (work in progress of non-capital goods e.g. porkers), only the final stocks at the end of December are quantified. The difference is measured against the final stocks from the previous year. This is done by calculating the change in stocks, which are not classified as capital goods, on the basis of livestock number statistics. The number of heads is converted to living weight based on coefficients from source statistics. The change in stocks is valued at LEI prices;

• domestic sales are obtained by valuing at LEI prices. The number of heads is converted to kg slaughtered weight;

• the value of output is estimated for several sub commodities and is mainly estimated by multiplying the price and the quantity. The coverage is 100%. For the main sub-commodity (pigs for slaughter) prices and volume refer to kg slaughtered meat. This variable is more homogeneous than kg living weight. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts".

C2.17.6   *Numerical example*

Click here to enter text.

C2.17.7   *Subsidies and taxes on products*

There are no subsidies and taxes on products.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:

• The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;

• Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.

> • Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.
>
> Further information about AII
>
> To calculate the volume change for pigs the statistics on animal slaughtering are used. This statistic is updated monthly. Missing months are estimated by experts. Further preliminary trade figures are used as far as they are available. For price changes the price information, up to the third quarter, from the price statistics is used. These price information is used on the basis of market expert judgements.

C2.17.9   *Unit values*

> Unit values for pigs are calculated. There are no deviations from the EAA methodology.

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

> See the comprehensive description in C2.17.3 – C2.17.5.

C2.18   POULTRY

C2.18.1   *Data sources*

> The most important data sources for poultry (11500) are:
> • slaughter statistics (quantities/weights) (Cattle, Poultry and Eggs Board later Statistics Netherlands)[1];
> • livestock numbers statistics (quantities) (Statistics Netherlands)[1];
> • foreign trade statistics (Statistics Netherlands) exports and imports (quantities/weights and prices);
> • agricultural prices and price indices for output and input – prices (LEI)[1];
> • other statistics on prices and price indices (Statistics Netherlands and others);
> • FADN, farm accountancy data network (LEI).
>
> [1]The most important data sources for regular calculation procedures.
>
> More information about data sources see C2.16.1 under 'further information'.

In general, the level of detail used is the following: chicken, peeper, turkey, other poultry and hatching eggs. However, the poultry breakdown of export, own-account production of fixed capital goods and changes in livestock (work in progress animals) are much more detailed.

C2.18.3   Calculation procedure

The value of gross output at current prices of poultry is calculated as follows:

1.   domestic sales at quantities/weights = domestic use of slaughterhouses – import as indicated in data sources;
2.   total sales at quantities/weights= domestic sales + export as indicated in the data sources;
3.   changes in stocks according to the sources available and the estimates made (see C2.18.5);
4.   gross output at quantities/weights= total sales + changes in stocks;
5.   gross output at quantities/weights is valued at the producer prices as indicated in the data sources;
6.   gross output at basic values = gross output at producer prices.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
*   1995: 631 mio Euro
*   2000: 691 mio Euro
*   2005: 552 mio Euro
*   2010: 736 mio Euro (benchmark year)
*   2015: 864 mio Euro (provisional)

C2.18.4   Adjustments

The following adjustments are made:
*   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for poultry, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.18.1. On the basis of the balancing process in the supply and use tables of the national accounts, the

initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.18.5   *Estimations*

The following estimates were made:
•   the value of consumption by farmer households is statistically insignificant;
•   Poultry as capital goods is not possible by definition.
•   Exceptional losses of livestock numbers in the case of epidemic diseases (avian influenza) for example, are added to data of the livestock number statistics explicitly.
•   concerning changes in stocks (work in progress), only the final stocks at the end of December are quantified. The difference is measured against the final stocks from the previous year. This is done by calculating the change in stocks, which are not classified as capital goods, on the basis of livestock number statistics. The number of heads is converted to living weight based on coefficients from source statistics. The change in stocks is valued at LEI prices;
•   domestic sales are obtained by valuing at LEI prices. The number of heads is converted to kg slaughtered weight;
•   hatching eggs are taken into account under poultry by definition EAA R1.1. It concerns only export of hatching eggs and intermediate consumption of hatching eggs from import. The latter is treated as negative output as changes in stocks (work in progress);
•   the value of output is estimated from several sub commodities and is mainly estimated by multiplying the price and the quantity. The coverage is 100%. For the main sub commodity (poultry for slaughter) prices and volume refer to kg slaughtered meat. This variable is more homogeneous than kg living weight. The deflation method is classified as A as mentioned in the "Handbook on price and volume measures in national accounts".

C2.18.6   *Numerical example*

Click here to enter text.

C2.18.7   *Subsidies and taxes on products*

There are no subsidies and taxes on products.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed,

the estimation methods are roughly the same. The differences are:
- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
- Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
- Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

To calculate the volume change for poultry meat the statistics on animal slaughtering are used. This statistic is updated monthly. Missing months are estimated by experts. Further preliminary trade figures are used as far as they are available. For price changes the price information, up to the third quarter, from the price statistics is used. These price information is used on the basis of market expert judgements.

C2.18.9   *Unit values*

Unit values for poultry are calculated. There are no deviations from the EAA methodology.

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

See the comprehensive description in C2.18.3 – C2.18.5.

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

Hatching eggs are treated, by convention, in the EAA, as semi-finished output of poultry production (see C2.22.10).

C2.19   SHEEP AND GOATS

C2.19.1   *Data sources*

The most important data sources for sheep and goats (11400) are:
- slaughter statistics (quantities/weights) (Cattle, Poultry and Eggs Board and later Statistics Netherlands)[1];

- livestock numbers statistics (quantities) (Statistics Netherlands)[1];
- foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices)[1];
- agricultural prices and price indices for output and input – prices (LEI)[1];
- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI);
- CAP refunds, lists of EAGGF-expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].

[1]The most important data sources for regular calculation procedures.

More information about data sources see C2.16.1 under 'further information'.

C2.19.2 Level of detail

In general, the level of detail used is the following: sheep and goats. However, the sheep and goats breakdown of export, own-account production of fixed capital goods and changes in livestock (work in progress animals) are much more detailed.

C2.19.3 Calculation procedure

The value of gross output at current prices of sheep and goats is calculated as follows:
1. domestic sales at quantities/weights = domestic use of slaughterhouses – import as indicated in data sources;
2. total sales at quantities/weights domestic sales + export as indicated in the data sources;
3. own-account production of fixed capital goods and changes in stocks according to the sources available and the estimates made (see C2.19.5);
4. gross output at quantities/weights= total sales + own-account production and changes in stocks;
5. gross output at quantities/weights is valued at the producer prices as indicated in the data sources;
6. gross output at basic values = gross output at producer prices + subsidies on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as

follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 86 mio Euro
- 2000: 83 mio Euro
- 2005: 132 mio Euro
- 2010: 92 mio Euro (benchmark year)
- 2015: 84 mio Euro (provisional)

C2.19.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sheep and goats, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.19.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.19.5   Estimations

The following estimates were made:
- the value of consumption by the farmer households is statistically insignificant;
- the change in herd numbers, classified as capital goods (e.g. breeding sheep), is calculated on the basis of livestock numbers statistics. Only the final stocks at the end of December are quantified. The difference is measured against the final stocks from the previous year. This is done by calculating the change in stocks of animals which are classified as GFCF. The number of heads is converted to living weight based on coefficients from source statistics. Valuation is at an average price for GFCF;
- the "exclusion percentage" (culling discount) is taken into accounts in this connection. This expression refers to the difference, at the time of their withdrawal from the investment stock, between the value of the livestock as productive and slaughter animals. Production of productive animals is always underestimated if this exclusion percentage is not taken into account;
- Exceptional losses of livestock numbers in the case of epidemic diseases (query fever) for example, are explicitly added to data of the livestock number statistics.
- concerning changes in stocks (work in progress of non-capital goods e.g. veal), only the final stocks at the end of December are

quantified. The difference is measured against the final stocks from the previous year. This is done by calculating the change in stocks, which are not classified as capital goods, on the basis of livestock number statistics. The number of heads is converted to living weight based on coefficients from source statistics. The change in stocks is valued at LEI prices;

• domestic sales are obtained by valuing at LEI prices. The number of heads is converted to kg slaughtered weight;

• the value of output is estimated from several sub commodities and is mainly estimated by multiplying the price and the quantity. The coverage is 100%. For the main sub commodity (sheep and goats for slaughter) prices and volume refer to kg slaughtered meat. This variable is more homogeneous than kg living weight. The deflation method is classified as A, as mentioned in the "Handbook on price and volume measures in national accounts".

C2.19.6   Numerical example

Click here to enter text.

C2.19.7   Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF-expenditure, provided by the Dutch Intervention Board LASER later RVO. The following regulations apply to regarding to premiums for sheep and goats:

• B1-2220 Ewe and goat premiums;

• B1-2221 Fixed flat-rate ewe and goat premium in less-favoured and mountain areas;

• B1-229 Other sheep meat and goat meat.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

More information about subsidies and taxes on products see C1.2.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:

•   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;

•   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.

•   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

To calculate the volume change for sheep and goat the statistics on animal slaughtering are used. This statistic is updated monthly. Missing months are estimated by experts. Further preliminary trade figures are used as far as they are available. For price changes the price information, up to the third quarter, from the price statistics is used. These price information is used on the basis of market expert judgements.

C2.19.9   *Unit values*

Unit values for sheep and goats are calculated. There are no deviations from the 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.

See the comprehensive description in C2.19.3 – C2.19.5.

C2.20   EQUINES, OTHER ANIMALS

C2.20.1   *Data sources*

The most important data sources for equines and other animals (11300 and 11900) are:
•   slaughter statistics (quantities/weights) (Cattle, Poultry and Eggs Board and later Statistics Netherlands)[1];

- livestock numbers statistics (quantities) (Statistics Netherlands)[1];
- foreign trade statistics (Statistics Netherlands) exports and imports (quantities/weights and prices)[1];
- agricultural prices and price indices for output and input – prices (LEI)[1];
- other statistics on prices and price indices (Statistics Netherlands and others)[1];
- FADN, farm accountancy data network (LEI);
- For the producers of pets, cats, etc. information is based on administrative VAT data[1].

[1]The most important data sources for regular calculation procedures.
[2]This source is no longer available after the reporting year 2012.

More information about data sources see C2.16.1 under 'further information'.

C2.20.2   Level of detail

In general, the level of detail used is the following: horses (11300) However, the horse breakdown of own-account production of fixed capital is much more detailed. Pets, cats, insects, doves and rabbits make up other animals (11900).

C2.20.3   Calculation procedure

The value of gross output at current prices of equines and other animals is calculated as follows:
1.   domestic sales at quantities/weights = domestic use of slaughterhouses – import as indicated in data sources;
2.   total sales at quantities/weights = domestic sales + export as indicated in the data sources;
3.   own-account production of fixed capital goods and changes in stocks according to the sources available and the estimates made (see C2.20.5);
4.   gross output at quantities/weights = total sales + own-account production and changes in stocks;
5.   gross output at quantities/weights is valued at the producer prices as indicated in the data sources;
6.   gross output at basic values = gross output at producer prices.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as

follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 67 mio Euro
- 2000: 146 mio Euro
- 2005: 182 mio Euro
- 2010: 183 mio Euro (benchmark year)
- 2015: 241 mio Euro (provisional)

C2.20.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for equines, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.20.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.20.5   Estimations

The following estimates were made:
- the value of consumption by the farmer households is statistically insignificant;
- the change in herd numbers, classified as capital goods (e.g. breeding horses), is calculated on the basis of livestock numbers statistics. Only the final stocks at the end of December are quantified. The difference is measured against the final stocks from the previous year. This is done by calculating the change in stocks of animals which are classified as GFCF. The number of heads is converted to living weight based on coefficients from source statistics. Valuation is at an average price for GFCF;
- the "exclusion percentage" (culling discount) is taken into accounts in this connection. This expression refers to the difference, at the time of their withdrawal from the investment stock, between the value of the livestock as productive and slaughter animals. Production of productive animals is always underestimated if this exclusion percentage is not taken into account;
- Exceptional losses of livestock numbers in the case of epidemic diseases equines for slaughter for example, are explicitly added to data of the livestock number statistics.
- concerning changes in stocks (work in progress of non-capital goods e.g. equines for slaughter), only the final stocks at the end of December are quantified. The difference is measured against the

final stocks from the previous year. This is done by calculating the change in stocks, which are not classified as capital goods, on the basis of livestock number statistics. The number of heads is converted to living weight based on coefficients from source statistics. The change in stocks is valued at LEI prices;

• domestic sales are obtained by valuing at LEI prices. The number of heads is converted to kg slaughtered weight;

• A separate estimate was made for the producers of pets, cats, etc. which information is based on administrative VAT data;

• the value of output is estimated from several sub commodities and is mainly estimated by multiplying the price and the quantity. The coverage is 100%. For the main sub-commodity (equines for slaughter) prices and volume refer to kg slaughtered meat. This variable is more homogeneous than kg living weight. The deflation method is classified as A as mentioned in the "Handbook on price and volume measures in national accounts".

C2.20.6   *Numerical example*

Click here to enter text.

C2.20.7   *Subsidies and taxes on products*

There are no subsidies and taxes on products.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:

• The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;

• Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.

• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

To calculate the volume change for equines the statistics on animal slaughtering are used. This statistic is updated monthly. Missing months are estimated by experts. For other animals (dogs, cats, insects, doves and rabbits) there is no information on volumes so the volume is kept unchanged. For price changes the price information on rabbits, up to the third quarter, from the price statistics is used. These price information is used on the basis of market expert judgements.

C2.20.9   *Unit values*

Unit values for equines are calculated. There are no deviations from the EAA methodology.

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

Dogs, cats, insects, doves and rabbits make up other animals (11900).

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

See the comprehensive description in C2.20.3 – C2.20.5.

C2.21   MILK

C2.21.1   *Data sources*

The most important data sources for milk (12100) are:
•   raw milk production statistic (quantities/weights) (Dairy Products Board and later Statistics Netherlands)[1];
•   supply and balance sheets (quantities/weights) (Dairy Products Board and later LEI and Statistics Netherlands);
•   other data from Statistics Netherlands (fat and protein content percentages)[1];
•   agricultural prices and price indices for output and input – prices (LEI)[1];
•   other statistics on prices and price indices (Statistics Netherlands and others);
•   FADN, farm accountancy data network (LEI);
•   CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].

[1]The most important data sources for regular calculation procedures.

C2.21.2   Level of detail

The level of detail used is the following: raw milk.

C2.21.3   Calculation procedure

The value of gross output in current prices of raw milk is calculated as follows:

1. the quantities/weights produced are those reported by the sources available;
2. the quantities/weights produced are broken down in sales, intra-unit consumption of milk for farm cheese, intra-unit consumption of fodder, consumption of farmer household as indicated in the data sources;
3. gross output = sales + consumption of farmer households;
4. gross output at volume is valued at the producer prices as indicated in the data sources;
5. gross output at basic values = gross output at producer prices – taxes on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
- 1995: 3584 mio Euro
- 2000: 3661 mio Euro
- 2005: 3580 mio Euro
- 2010: 4036 mio Euro (benchmark year)
- 2015: 4401 mio Euro (provisional)

C2.21.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for raw milk, in current and

constant prices. These tables are a result of the balancing of data from sources mentioned in C2.21.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.21.5   Estimations

The following estimates are made:
•   the value of production is mainly estimated by multiplying the price and the quantity. The volume are standardised on the main characteristics: percentage of fat and percentage of protein. The coverage is 100%. The deflation method is classified as A.

C2.21.6   Numerical example

Click here to enter text.

C2.21.7   Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF-expenditure, provided by the Dutch Intervention Board LASER later RVO. The following regulations apply to regarding to premiums for raw milk:
•   EU grants relating to price compensation (for a number of years)

Data of CAP regulations on cash (negative) payments (calendar year) is available from lists of EAGGF-expenditure (income), provided by the Dutch Intervention Board LASER later RVO. The following regulations apply to raw milk:
•   B1-2071 Additional levy.

More information about subsidies and taxes on products see C1.2.7 under 'further information'.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
•   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
•   Simplified methods. It is impossible to produce the AII in full

detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.

•   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

Milk is, in value terms, by far the most important animal product in the Dutch EAA. To calculate the volume change for milk the monthly statistics on dairy deliveries are used. Missing months are estimated by experts. For price changes the price information, up to the third quarter, from the price statistics is used. These price information is completed on the basis of market expert judgements.

C2.21.9   *Unit values*

Unit values for milk are calculated. There are no deviations from the EAA methodology.

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

In the Netherlands, for all years have penalties been applied in the period 1995-2015. For example, the amounts are:

•   1995: 18 mio euro;
•   2000: 21 mio euro;
•   2005: 26 mio euro;
•   2010: 17 mio euro;
•   2015: 134 mio euro.

After 2015 there will be no penalties anymore as a result of the abolition of the milk quota.

C2.22   EGGS

C2.22.1   *Data sources*

The most important data sources for eggs (12200) are:
•   Eggs production statistic (quantities) (Cattle, Poultry and Eggs Board)[2];
•   livestock numbers statistics (quantities hatching hens) (Statistics Netherlands)[1];
•   supply and balance sheets (quantities) (Cattle, Poultry and

Eggs Board, LEI)[2];
• agricultural prices and price indices for output and input – prices (LEI)[1];
• other statistics on prices and price indices (Statistics Netherlands and others);
• FADN, farm accountancy data network (LEI);
• CAP refunds, lists of EAGGF expenditure (The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries)[1].

[1]The most important data sources for regular calculation procedures.

[2]This source is no longer available after the reporting year 2012.

C2.22.2   Level of detail

The level of detail used is the following: consumption eggs. Hatching eggs are treated under poultry (11500).

C2.22.3   Calculation procedure

The value of gross output in current prices of eggs is calculated as follows (before reporting year 2013):
1. the quantities produced (sales + own consumption of farmer household) are those reported by the sources available;
2. gross output at quantities = sales + consumption of farmer household;
3. gross output at quantities is valued at the producer prices as indicated in the data sources;
4. gross output at basic values = gross output at producer prices + subsidies on products.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

From reporting year 2012, the eggs production statistic from the Commodity Board are not available. To calculate the volume change for eggs the change in the number of laying hens is used as a proxy.

Value at basic prices:
• 1995: 377 mio Euro
• 2000: 466 mio Euro

- 2005: 313 mio Euro
- 2010: 566 mio Euro (benchmark year)
- 2015: 737 mio Euro (provisional)

C2.22.4 Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for eggs, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.22.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.22.5 Estimations

The following estimates are made:
- the value of production is estimated mainly by multiplying the price and the quantity. The coverage is 100%. The deflation method is classified as A.

C2.22.6 Numerical example

Click here to enter text.

C2.22.7 Subsidies and taxes on products

Data of CAP regulations on cash payments (calendar-year) is available from lists of EAGGF-expenditure, provided by the Dutch Intervention Board LASER later RVO. The following regulations apply to eggs:
- B1-2310 Refunds on eggs.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

There are no taxes on products.

More information about subsidies and taxes on products see C.1.2.7 under 'further information'.

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

> There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
> •   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
> •   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
> •   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.
>
> Further information about AII
>
> To calculate the volume change for eggs production statistics cannot be used because they are missing. So as a proxy for the volume change the change in the number of laying hens is used. For price changes the price information, up to the third quarter, from the price statistics is used. These price information is used on the basis of market expert judgements.

C2.22.9   *Unit values*

> Unit values for eggs are calculated. There are no deviations from the EAA methodology.

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

> Hatching eggs are treated, by convention, in the EAA, as semi-finished output of poultry production. The reason for this deviation is that, in practice, the process of production of hatching eggs and of eggs for consumption is quite different, and there is not one single output "eggs" for which the destination could be decided after its production. From the start of the production process, hatching eggs are destined to the production of poultry. They are thus treated, in the EAA, in the same way as e.g. piglets which are considered as semi-finished output of pig production.

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

C2.23.1 *Data sources*

The most important data sources for other animal products (12900) are:
• foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices)[1];
• agricultural prices and price indices for output and input – prices- (LEI)[1];
• other statistics on prices and price indices (Statistics Netherlands and others).

[1]The most important data sources for regular calculation procedures.

C2.23.2 *Level of detail*

The level of detail used is de following: raw wool, honey, mink furs, guano and stable/farmyard dung, unprocessed furs, cattle sperm, other residue.

C2.23.3 *Calculation procedure*

The value of gross output in current prices of other animal products is calculated as follows:
1. the quantities produced (export) are those reported by the source available;
2. gross output at quantities = sales (export);
3. gross output at quantities is valued at the producer prices as indicated in the data sources;
4. gross output at basic values = gross output at producer prices.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at basic prices:
• 1995: 44 mio Euro
• 2000: 55 mio Euro
• 2005: 124 mio Euro
• 2010: 122 mio Euro (benchmark year)
• 2015: 178 mio Euro (provisional)

C2.23.4   *Adjustments*

No adjustments are made.

C2.23.5   *Estimations*

The following estimates are made:
•   due to a lack of information on other animal products, only data on the basis of the foreign trade statistics is available. Thus, intra-unit/branch consumption and domestic consumption are not treated.
•   the value of output is estimated from each sub-commodity by multiplying the price and the quantity. The coverage of the sources is not 100%. The deflation method is classified as B as mentioned in the "Handbook on price and volume measures in national accounts".

C2.23.6   *Numerical example*

Click here to enter text.

C2.23.7   *Subsidies and taxes on products*

There are no subsidies and taxes on products.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
•   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
•   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
•   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

To calculate the volume change for other animal products production statistics cannot be used because they are missing.

> Since furs is the most important product under this EAA heading for the volume change the change in the number of fur animals is used. For price changes the price information on furs, up to the third quarter, from the price statistics is used. These price information is completed on the basis of market expert judgements.

C2.23.9   *Unit values*

> Unit values for raw wool are calculated. There are no deviations from the EAA methodology.

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

> The level of detail used is de following: raw wool, honey, mink furs, guano and stable/farmyard dung, unprocessed furs, cattle sperm, other residue.

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

C2.24.1   *Data sources*

> Data sources for agricultural services (SIC 16000) for production (also intermediate consumption and value added (D1)are based on the structural business statistics (SBS). For more general information on the SBS and for specific methods per size class, see section 3.1.2. of 'Gross National Income Inventory (ESA 2010) 2010 the Netherlands'. This part of agriculture is based on institutional sources.
>
> Renting of milk information is derived from FADN.

C2.24.2   *Level of detail*

> The level of detail used is the following: agricultural services (15100) and renting of milk quota (15200).

C2.24.3   *Calculation procedure*

> Data are derived from FADN and structural business statistics.
>
> Value at basic prices:
> *   1995: 1041 mio Euro
> *   2000: 1375 mio Euro
> *   2005: 1850 mio Euro
> *   2010: 2395 mio Euro (benchmark year)
> *   2015: 2437 mio Euro (provisional)

Further information

Agricultural services are services provided by units which are at least partially involved in agricultural production. These activities, which may also be performed by farmers themselves, include ploughing, mowing, threshing, shepherding and fruit gathering. Nevertheless, other services are also provided; these include artificial insemination, cleaning and insect and weed control by contracted workers.

Contract labour may also be employed for other agricultural activities like the operation of irrigation systems, the design, planting and maintenance of gardens, parks, and green areas for sports facilities and the like; tree pruning and hedge trimming, etc. These activities are not taken into account in the EAA.

C2.24.4   Adjustments

The following adjustments are made:
•   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for agricultural services, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2.24.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

C2.24.5   Estimations

The following data sources and estimates are used:
•   Estimates of output in the agricultural services sector (branch 016) are based on the yearly institutional structural business statistics by Statistics Netherlands. Agricultural services are services provided by units which are at least partially involved in agricultural production. These activities, which may also be performed by farmers themselves, include ploughing, mowing, threshing, shepherding and fruit gathering (contract work). Nevertheless, other services are also provided by SBS; these include artificial insemination, cleaning, and insect and weed control. The latter activities are by convention not taken into account in the EAA. Only the output value of contract work is taken from SBS;
•   also data on growing crops and animals are not taken from the institutional SBS because this part is already included in the functional estimations of crop and animal production
•   The output of agricultural services and renting milk quota of

farmers is measured through FADN run by LEI.

• Because of the lack of proper price information, output of agricultural services is deflated by an index derived from hourly wages. Renting milk is based on a LEI price. The first index is an input method and the deflation method is classified as a C method, as mentioned in the "Handbook on price and volume measures in national accounts".

C2.24.6   Numerical example

Click here to enter text.

C2.24.7   Subsidies and taxes on products

Data of subsidies on products concerning environmental policy is available from State Record and local authority accounts (calendar year), provided by the Ministry. The regulation also applies to agricultural services.

There are no taxes on products.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:

• The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;

• Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.

• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

To calculate the volume change for agricultural services the volume change of total agricultural output is followed because no other information is available when the first estimation is due. For the price change the national deflation rate is used as a proxy.

C2.24.9   *Unit values*

> Unit values are not calculated for this group.

C2.25   NON-AGRICULTURE SECONDARY ACTIVITIES (INSEPARABLE)

C2.25.1   *Data sources*

> The most important data sources on non-agriculture secondary
> activities (17000) are:
> •   prices (LEI);
> •   other statistics on prices and price indices (Statistics
> Netherlands and others);
> •   FADN, farm accountancy data network (LEI) and dairy board.
>
> Further information
>
> The FADN-survey provides annual information on agricultural
> operations (excluding agricultural service units). Observation is
> based on a stratified sample using the results of the Agricultural
> Census, supplemented by data from agricultural accounting
> agencies. This involves some 1,500 reporters, whose results are
> grossed up to estimates for the whole population of the Agricultural
> Census population. Information on animals for leisure is missing in
> the sources statistics for the functional estimates.

C2.25.2   *Level of detail*

> The level of detail used is the following: processed milk, farm
> cheese and yogurt (17161), electricity, agro-tourism, care farm and
> rental of barns and sheds. The latter four products make up "other
> non-separable secondary activities" (17900).

C2.25.3   *Calculation procedure*

> Data are derived from FADN.
>
> Value at basic prices:
> •   1995: 79 mio Euro
> •   2000: 199 mio Euro
> •   2005: 332 mio Euro
> •   2010: 907 mio Euro (benchmark year)
> •   2015: 809 mio Euro (provisional)

C2.25.4   *Adjustments*

> No adjustments are made.

C2.25.5   *Estimations*

The following data sources and estimates are used:
•   Other secondary inseparable activities is measured through FADN run by LEI and farm cheese etc. is derived from Dairy Board.
•   the value of output is estimated from several price indices. The coverage is 100%. The deflation method is classified as A as mentioned in the "Handbook on price and volume measures in national accounts".

C2.25.6   *Numerical example*

Click here to enter text.

C2.25.7   *Subsidies and taxes on products*

There are no subsidies on products.

Data of taxes on products concerning electricity is available from State Record and local authority accounts (calendar year), provided by the Ministry.

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
•   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;
•   Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
•   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

Further information about AII

To calculate the volume change for non-agriculture secondary activities the most important item is production of electricity. The volume change for this item is taken from the preliminary energy statistics. All volume changes of the other items within this EAA

heading are put to zero. For the price change only the change in the electricity price that is used in the cost calculation is followed. All other prices changes within this heading are set equal to the national deflation rate.

C2.25.9   *Unit values*

Unit values are not calculated for this group.

C2.25.10   *Exhaustive list of activities covered*

The level of detail used is the following: processed milk, farm cheese and yogurt (17161), electricity, agro-tourism, care farm and rental of barns and sheds. The latter four products make up "other non-separable secondary activities" (17900).

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

Non-agricultural inseparable secondary activities of local agricultural KAU's are defined as activities closely linked to agricultural production for which information on any of production, intermediate consumption, compensation of employees, labour input or gross fixed capital formation cannot be separated from information on the main agricultural activity during the period of statistical observation.

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 amount (2015, provisional) of the inseparable activities is for electricity 420 mio euro, agro-tourism 142 mio euro , care farm 79 mio euro and rental of barns and sheds 102 mio euro. The relative importance of each of these inseparable activities is unknown.

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.*

Intermediate consumption

A great variety of sources is used to determine the value of intermediate consumption. Initially intermediate consumption is compiled using data from FADN. As these data provide only information for branches 011-013 (growing crops, market gardening, horticulture and farming animals), extra information on branch 014 (agricultural services) derived from the structural business statistics (SBS) is added. For a number of commodities the information obtained, is validated using high-quality secondary sources. In general, the data of a number of components of intermediate consumption derived from FADN and the production statistics are adjusted judging the secondary sources to be more representative. This concerns in particular seeds and planting stock (19010), energy (19020), fertilisers and soil improvers (19030), plant protection products, herbicides, insecticides and pesticides (19040), feeding stuffs (19060) and agricultural services (19090). On the basis of the balancing process in the supply and use tables of the National Accounts, the results of the initial estimates may be adjusted.

A great variety of sources is used to estimate intermediate consumption:
•   Intermediate consumption of characteristic agricultural products is the result of a commodity flow type approach in which output is broken down by destination;
•   Intermediate consumption of fodder is determined with reference to estimates of the values of output and sales breakdown by destination of the fodder industry in combination with price information on compound feed compiled by the LEI;
•   Intermediate consumption of fertiliser is based on the output and sales breakdown by destination of the fertiliser industry. The LEI supplies corresponding input prices;
•   The value of imported sowing and seed products is taken from the Foreign Trade Statistics. Total value is assumed to be intermediate consumption of agriculture;
•   Intermediate consumption of pesticide is based on

information provided by domestic producers in the annual structural business statistics (SBS) of the fertiliser industry, plus imports and minus exports. The estimation also take into account intermediate consumption of products from other industries, for example, "schuimaarde" (chalky product used as soil improver) supplied by the sugar industry and imported guano;
•   Energy consumption data are obtained from:
o   Annual energy consumption statistics for agriculture and horticulture of Statistics Netherlands. The survey is a sample per industry, with subsequent a grossing up based on the population of Agricultural Census;
o   LEI estimates based on FADN data on energy consumption supplied by agricultural accounting agencies;
•   The other cost items for which no information can be obtained from agricultural and horticultural output or suppliers of typical agricultural inputs, are estimated using FADN and information from suppliers on the basis of the Structural Business Statistics. These cost items are often not available on the level of detail applied in the supply use tables of the NA, but are broken down to product groups using the input structure of the NA pre-benchmark estimates.

Gross value added

Gross value added is obtained by deducting intermediate consumption from production. Components of value added are compensation of employees, other taxes and subsidies on production and gross operating surplus/mixed income:
•   The estimates of compensation of employees are based on Labour accounts data. Sources for Labour accounts concerning to agriculture are:
o   Data on hours worked obtained from the Agricultural Census;
o   Monthly micro-datasets on job level (economic activity, working hours, total amount of wages and the number of days for which wages paid) derived from the 'Register of the Employees Insurance Agency' through the 'Social Statistical Database (SSD)'.

•   Data on other subsidies and levies with respect to agricultural production are provided by the Agricultural Equalisation Fund, with breakdowns of these data supplied by the commodity boards and Public Accounts data.

•   The gross operating surplus is estimated as a residual item by deducting the wages and salaries, social premiums and the balance of other taxes, levies and subsidies from gross value added.

D2   INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1   SEEDS AND PLANTING STOCK

D2.1.1   *Data sources*

The data sources for seeds and planting stock (19010) are:
- harvest statistics (quantities)(Statistics Netherlands)[1];
- Agricultural Census (statistics Netherlands)[1];
- foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
- Structural business statistics of agricultural services (Statistics Netherlands)
- agricultural prices and price indices for output and input – prices (LEI)[1];
- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI).

[1]The most important data sources for regular calculation procedures.

D2.1.2   *Level of detail*

The level of detail used is the following: sowing wheat, sowing maize, sowing barley, other sowing grain, sowing beans and peas, oil seeds, seed potatoes, plant onions, vegetable and flower seeds, bulbs, tree and nursery products. The balancing process in the framework of supply and use tables is done on this commodity level. Nevertheless, a break down in more detail is also used in the estimation of intermediate consumption of seeds and planting stock.

D2.1.3   *Calculation procedure*

For the calculation procedure see 'estimations' D2.1.5.

D2.1.4   *Adjustments*

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of seeds and planting stock, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.1.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be

adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.1.5   Estimations

Intermediate consumption of characteristic agricultural products is the estimated using the break down output by destination plus imports. The estimates for the intra-branch input of seeds and planting stocks is described in C2 'Individual items'. The value of exported and imported sowing and seed products is taken from the Foreign Trade Statistics.

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at purchase prices:
*   1995: 848 mio Euro
*   2000: 1031 mio Euro
*   2005: 1045 mio Euro
*   2010: 1449 mio Euro (benchmark year)
*   2015: 1514 mio Euro (provisional)

D2.1.6   Numerical example

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D2.1.7   Subsidies and taxes on products

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of estimating the provisional and definitive accounts. For AII the data sources are less detailed, the estimation methods are roughly the same. The differences are:
*   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on trends and forecast data. The available data relate mostly to information reaching till September/October;

> • Simplified methods. It is impossible to produce the AII in full detail of EAA estimates made by Statistics Netherlands, because all necessary data are not completely available. Also, the AII is by definition founded on the use of volume, price and value indices.
> • Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.
>
> To calculate the volume changes for seeds and planting stock the change in acreages of the crops involved is used. For the price change the price changes for the main crops are used. For example the change in seed prices for cereals is based on the change in output prices for cereals.

D2.1.9   *Unit values*

> Unit values are not calculated for this group.

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

> Seeds and planting stock supplied by 'other agricultural holdings' (intra branch) estimates are explicitly included (19011). This is the result by breaking down output by destination. Seeds and planting stock purchased from outside the agricultural 'industry' (19012) relates only to imports.

D2.2   ENERGY; LUBRICANTS

D2.2.1   *Data sources*

> The data sources for energy; lubricants (19020) are:
> • Annual energy consumption statistics for agriculture and horticulture of Statistics Netherlands (quantities). The survey is based on a sample per industry, with subsequent a grossing up to the population of the Agricultural Census;
> • LEI estimates based on FADN data on energy consumption supplied by agricultural accounting agencies (quantities).
> • Structural business statistics of agricultural services (Statistics Netherlands);
> • agricultural prices and price indices for output and input – prices (LEI)[1];
> • other statistics on prices and price indices (Statistics Netherlands and others).

D2.2.2   Level of detail

The level of detail used is the following: electricity, network services, natural gas, heating gasoil, gasoline, diesel, heating oil, propane, lubricants and cogeneration (wkk). The balancing process in the framework of supply and use tables is done on this commodity level. Nevertheless, a break down in more detail is also used in the calculations for intermediate consumption of energy; lubricants.

D2.2.3   Calculation procedure

For the calculation procedure see 'estimations' D2.2.5.

D2.2.4   Adjustments

The following adjustments are made:
•   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of energy; lubricants, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.2.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.2.5   Estimations

Values for energy commodities are obtained by multiplying quantities and prices. The data are compared to FADN figures (values) and adjusted if necessary.

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are calculated as follows: the values in t-1 are multiplied by year-on-year indices on prices and volumes.

Value at purchase prices:
•   1995: 854 mio Euro
•   2000: 1151 mio Euro
•   2005: 1416 mio Euro

- 2010: 1972 mio Euro (benchmark year)
- 2015: 1700 mio Euro (provisional)

D2.2.6   Numerical example

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D2.2.7   Subsidies and taxes on products

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:

- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;
- Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.
- Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

To calculate the volume changes for energy the preliminary results of the Dutch FADN are used. For the price change the price changes, up to the third quarter, for the different energy products from the price statistics are used. Both volume and price changes can be changed on the basis of expert knowledge.

D2.2.9   Unit values

Unit values are not calculated for this group.

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

Products covered by the item 'other' are lubricants and cogeneration (wkk).

D2.3 FERTILISERS AND SOIL IMPROVERS

D2.3.1 Data sources

> The data sources for seeds and fertilisers and soil improvers (19030) are:
> • Structural business statistics (SBS) of the artificial fertiliser industry;
> • foreign trade statistics (Statistics Netherlands) exports and imports (quantities and prices);
> • Structural business statistics of agricultural services (Statistics Netherlands);
> • agricultural prices and price indices for output and input – prices (LEI)[1];
> • other statistics on prices and price indices (Statistics Netherlands and others);
> • FADN, farm accountancy data network (LEI);
>
> [1]The most important data sources for regular calculation procedures.

D2.3.2 Level of detail

> One commodity 'fertilisers and soil improvers' is used in the balancing process of the frame work of supply and use tables. Nevertheless, a break down in more detail is also available in the calculations for intermediate consumption as nitrogenous fertilizer, phosphoric acid fertilizer, potassium fertilizer, lime, magnesium fertilizer, NPK fertilizers, guano, kieselguhr, "schuimaarde" fertilizer.

D2.3.3 Calculation procedure

> For the calculation procedure see 'estimations' D2.3.5.

D2.3.4 Adjustments

> The following adjustments are made:
> • the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for seeds and fertilisers and soil improvers, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.3.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.3.5 Estimations

Intermediate consumption of fertilizers is based on information provided by domestic producers in the annual business statistics (SBS) of the fertiliser industry, plus imports and minus exports. The data are compared to FADN figures (values) and adjusted if necessary. The calculations also take into account intermediate consumption of products from other industries, for example, "schuimaarde" supplied by the sugar industry and imported guano.

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at purchase prices:
- 1995: 303 mio Euro
- 2000: 252 mio Euro
- 2005: 282 mio Euro
- 2010: 424 mio Euro (benchmark year)
- 2015: 515 mio Euro (provisional)

D2.3.6   Numerical example

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D2.3.7   Subsidies and taxes on products

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:
- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;
- Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely

available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.

•   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

To calculate the volume changes for fertilizers and soil improvers the preliminary results of the Dutch FADN are used. For the price change a weighted price change for the different fertilizers distinguished by CBS from the price statistics is used. Both volume and price changes can be changed on the basis of expert knowledge.

D2.3.9   *Unit values*

Unit values are not calculated for this group.

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

D2.4.1   *Data sources*

The data sources for plant protection products, herbicides, insecticides and pesticides (19040) are:
•   Structural business statistics (SBS) of the plant protection products industry;
•   foreign trade statistics (Statistics Netherlands) exports and imports (volume and prices);
•   Structural business statistics of agricultural services (Statistics Netherlands);
•   agricultural prices and price indices for output and input – prices (LEI)[1];
•   other statistics on prices and price indices (Statistics Netherlands and others);
•   FADN, farm accountancy data network (LEI);
•   National accounts estimates for consumption of households.

[1]The most important data sources for regular calculation procedures.

D2.4.2   *Level of detail*

One commodity 'plant protection, herbicides, insecticides and pesticides' is used in the balancing process in the frame work of supply and use tables. Nevertheless, a break down in more detail is

also available in the calculations for intermediate consumption as fungicide, insecticide, herbicide other fungicide, insecticide and herbicide.

D2.4.3   Calculation procedure

For the calculation procedure see 'estimations' D2.4.5.

D2.4.4   Adjustments

The following adjustments are made:
•   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for plant protection products, herbicides, insecticides and pesticides, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.4.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.4.5   Estimations

Intermediate consumption of plant protection products, herbicides, insecticides and pesticides is based on information provided by domestic producers in the annual business statistics (SBS) of the chemical industry, plus imports and minus exports. The data are compared with FADN figures (values) and adjusted if necessary. The calculations also take into account intermediate consumption of these commodities in other industries.

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and quantities.

Value at purchase prices:
•   1995: 261 mio Euro
•   2000: 345 mio Euro

- 2005: 370 mio Euro
- 2010: 405 mio Euro (benchmark year)
- 2015: 448 mio Euro (provisional)

D2.4.6   *Numerical example*

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D2.4.7   *Subsidies and taxes on products*

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:

- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;
- Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.
- Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

To calculate the volume changes for plant protection products, herbicides, insecticides and pesticides the preliminary results of the Dutch FADN are used. For the price change a weighted price change for the different plant protection products distinguished by CBS from the price statistics is used. Both volume and price changes can be changed on the basis of expert knowledge.

D2.4.9   *Unit values*

Unit values are not calculated for this group.

D2.5   VETERINARY EXPENSES

D2.5.1   *Data sources*

The calculation of veterinary expenses is based on supplies; in the case of domestic production, the figure is obtained from the production statistics on veterinary services and pharmaceutical industry. Statistics Netherlands also supplies corresponding consumer price index.

D2.5.2   Level of detail

The level of detail used is the following: veterinary medicines, animal vaccines and veterinary services The balancing process in the framework of supply and use tables is done on this commodity level.

D2.5.3   Calculation procedure

For the calculation procedure see 'estimations' D2.5.5.

D2.5.4   Adjustments

The following adjustments are made:
•   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for veterinary medicines, animal vaccines and veterinary services, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.5.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.5.5   Estimations

Intermediate consumption of veterinary expenses is based on information provided by domestic producers in the annual Structural Business Statistics (SBS) of pharmaceutical and veterinary service industry plus imports and minus exports. The data are compared with FADN figures (values) and adjusted if necessary. The calculations also take into account consumption of households of these commodities in other industries.

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at purchase prices:
- • 1995: 185 mio Euro
- • 2000: 223 mio Euro
- • 2005: 254 mio Euro
- • 2010: 314 mio Euro (benchmark year)
- • 2015: 365 mio Euro (provisional)

D2.5.6 *Numerical example*

Click here to enter text.

D2.5.7 *Subsidies and taxes on products*

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:

- • The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;
- • Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.
- • Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

To calculate the volume changes for veterinary products the preliminary results of the Dutch FADN and the volume change in animal output are used. For the price change the price change for veterinary costs as recorded in the price statistics is used. Both volume and price changes can be changed on the basis of expert knowledge.

D2.5.9 *Unit values*

Unit values are not calculated for this group.

D2.6 FEEDINGSTUFFS

D2.6.1 Data sources

The data sources for feeding stuffs (19060) are:
- harvest statistics fodder maize and beet (quantities also dry matter) (Statistics Netherlands)[1];
- Agricultural Census (statistics Netherlands)[1];
- grassland statistics (quantities also dry matter) (Statistics Netherlands)[1];
- Structural business statistics (SBS) of animal compound feed industry;
- Structural business statistics of agricultural services (Statistics Netherlands);
- agricultural prices and price indices for output and input – prices (LEI)[1];
- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI).

[1]The most important data sources for regular calculation procedures.

D2.6.2 Level of detail

The level of detail used is the following: animal compound feed, calf milk replacers, forage potatoes, fodder beet, fodder maize, pasture in terms of mowed grass, fodder wheat and barley.

D2.6.3 Calculation procedure

For the calculation procedure see 'estimations' D2.6.5.

D2.6.4 Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for feeding stuffs, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.6.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.6.5 Estimations

Feeding stuffs purchased from outside the agricultural 'industry' (19062) are included. Intermediate consumption of animal compound feed is based on information provided by domestic producers in the annual business statistics (SBS) of the animal compound feed industry plus imports and minus exports. The data are compared to FADN figures (values) and adjusted if necessary. The calculations also take into account intermediate and households consumption of these commodities in other industries.

Estimates for fodder supplied by (other) agricultural holdings (intra branch) (19061) are explicitly included. This is also true for estimates of feeding stuffs produced and consumed within the same holding (intra-unit) (19063). Intermediate consumption of characteristic agricultural products like forage plants is the result of breaking down output by destination plus imports. The calculations for the intra-branch input (output) of forage plants is described in C2 'Individual items'. The value of imported forage plants is taken from the Foreign Trade Statistics and is included in (19062).

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are estimated as follows: the values in t-1 are multiplied by year-on-year indices of prices and volumes.

Value at purchase prices of total feeding stuff:
- 1995: 3904 mio Euro
- 2000: 3488 mio Euro
- 2005: 3313 mio Euro
- 2010: 4315 mio Euro (benchmark year)
- 2015: 5081 mio Euro (provisional)

D2.6.6   *Numerical example*

Click here to enter text.

D2.6.7   *Subsidies and taxes on products*

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:

• The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;

• Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.

• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

The entry feeding stuffs in the Dutch EAA is dominated by the item feeding stuffs purchased from outside the agricultural 'industry'. To calculate the volume changes for this item the estimated weighted volume change of animal output as a proxy is used. For the price change the price for compound feedstuffs from the price statistics is used. For feeding stuffs produced and consumed by the same holding (intra-unit) the volume and price changes for forage plants that were used in agricultural output calculations are followed. Both volume and price changes can be changed on the basis of expert knowledge.

D2.6.9   *Unit values*

Unit values are not calculated for this group.

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

Fodder supplied by other agricultural holdings (intra branch) (19061) estimates are explicitly included. This also concerns for the estimates of feeding stuffs produced and consumed by the same holding (intra-unit) (19063). Intermediate consumption of characteristic agricultural products as forage plants is the result by breaking down output by destination plus imports minus exports. The calculations for the intra-branch input (output) of forage plants is described in C2 'Individual items'.

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

> Intra-unit consumption
>
> Agricultural products undergoing intra-unit consumption are not included in the measurement of the agricultural output of the industry unless they meet certain criteria. The setting of restrictive criteria for recording intra-unit consumption meets two requirements: first, a methodological one since, after deviating from the "letter" of the ESA rule, there was a need to follow it in "spirit" (by involving two separate activities); secondly, a practical one, since the criteria to be developed were to serve as a precise and comparable framework for defining which intra-unit consumption had to be recorded, to make this method of measuring output feasible.
>
> These criteria are as follows:
> 4.   The two activities exercised should come under different four-digit levels of NACE Rev.1 (Division 01: "Agriculture, hunting and related service activities"). The application of this criterion thus precludes, for example, the valuation of milk used for livestock feed and seed produced and used on the same holding for crop production (during the same accounting period);
> 5.   The agricultural product should have a significant economic value for a significant number of farmers.
> 6.   Data on prices and quantities must be available without too much difficulty. This criterion is difficult to meet for some unmarketable products.
>
> In line with the definition of the selection criteria for including intra-unit consumption products in the measurement of output, only crop products used in animal feed (marketable or not) are to be recorded in the agricultural output of the industry.
>
> Trade between holdings
>
> All agricultural products (except livestock) sold by an agricultural unit to other producing agricultural units must be recorded as sales and then as intermediate consumption (e.g. fodder plants).

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

> Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

> The link between code 19061 and relevant output products is:
> *   Forage potatoes : 24 mio euro (cronos 05000)
> *   Forage beet: 14 mio euro (cronos 03200)
> *   Fodder maize : 63 mio euro (cronos 03100)
> *   Pasture in terms of mowed grass: 4 mio euro (cronos 03900).
>
> Values of 19061 are at purchaser prices (year 2010) and refer to domestic supply and imports.
>
> The link between code 19063 and relevant output products is:
> *   Soft wheat and spelt: 3 mio euro (cronos 01110);
> *   Barley: 1 mio euro (cronos 01300);
> *   Fodder maize : 208 moi euro (cronos 03100);
> *   Pasture in terms of mowed grass: 311 mio euro (cronos 03900).
>
> Values of 19063 are at basic prices (year 2010) and refer to intra-unit consumption.

D2.7   MAINTENANCE OF MATERIALS

D2.7.1   *Data sources*

> The data sources maintenance of materials (19070) are:
> *   agricultural prices and price indices for output and input – prices (LEI)[1];
> *   other statistics on prices and price indices (Statistics Netherlands and others);
> *   FADN, farm accountancy data network (LEI)[1];
> *   Commodity structure of the EAA pre-benchmark estimates (Statistics Netherlands).
>
> [1]The most important data sources for regular calculation procedures.

D2.7.2   *Level of detail*

> The level of detail used is the following: repair and maintenance of machines and cars (main group) and a variety of commodity groups for materials related to maintenance (e.g. engines). The balancing

process in the framework of supply and use tables is done on this commodity level.

D2.7.3   Calculation procedure

For the calculation procedure see 'estimations' D2.7.5.

D2.7.4   Adjustments

The following adjustments are made:
- the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of maintenance of materials, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.7.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.7.5   Estimations

Intermediate consumption of maintenance of materials for which information cannot be obtained from information of agricultural suppliers, is estimated by FADN. These costs categories are often not available in detail regarding to the EAA commodity groups, but were broken down to product groups using the commodity structure of the EAA pre-benchmark estimates.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are calculated as follows: the values in t-1 are multiplied by year-on-year indices on prices and volumes of total output or the number of farms and price trends by cost category.

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

Value at purchase prices:
- 1995: 604 mio Euro
- 2000: 839 mio Euro
- 2005: 973 mio Euro
- 2010: 1210 mio Euro (benchmark year)
- 2015: 1415 mio Euro (provisional)

D2.7.6   Numerical example

Click here to enter text.

D2.7.7   *Subsidies and taxes on products*

> Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

> There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:
> •   The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;
> •   Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.
> •   Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.
>
> For the entry maintenance of materials the volume changes are calculated on the basis of total agricultural output because no other information is available. For the price change we normally use the deflation rate. Both volume and price changes can be changed on the basis of expert knowledge.

D2.7.9   *Unit values*

> Unit values are not calculated for this group.

D2.8   MAINTENANCE OF BUILDINGS

D2.8.1   *Data sources*

> The data sources maintenance of buildings (19080) are:
> •   agricultural prices and price indices for output and input – Eurostat PRAG prices (LEI)[1];
> •   other statistics on prices and price indices (Statistics Netherlands and others);
> •   FADN, farm accountancy data network (LEI)[1];
> •   Commodity structure of the EAA pre-benchmark estimates

(Statistics Netherlands).

¹The most important data sources for regular calculation procedures.

D2.8.2 *Level of detail*

The level of detail used is the following: repair and maintenance of buildings (main group) and a variety of commodity groups for materials related to maintenance (e.g. bricks). The balancing process in the framework of supply and use tables is done on this commodity level.

D2.8.3 *Calculation procedure*

For the calculation procedure see 'estimations' D2.8.5.

D2.8.4 *Adjustments*

The following adjustments are made:
•   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of maintenance of buildings, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.8.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.8.5 *Estimations*

Intermediate consumption of maintenance of buildings for which information cannot be obtained from information of agricultural suppliers, are also estimated individually by FADN. These costs categories are often not available in detail regarding to the EAA commodity groups, but were broken down to product groups using the commodity structure of the EAA pre-benchmark estimates.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are calculated as follows: the values in t-1 are multiplied by year-on-year indices on prices and volumes of total output or the number of farms and price trends by cost category.

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

Value at purchase prices:
- 1995: 157 mio Euro
- 2000: 203 mio Euro
- 2005: 229 mio Euro
- 2010: 275 mio Euro (benchmark year)
- 2015: 300 mio Euro (provisional)

D2.8.6   Numerical example

Click here to enter text.

D2.8.7   Subsidies and taxes on products

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:
- The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;
- Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.
- Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

The entry maintenance of buildings is fully based on expert judgements and preliminary results from the Dutch FADN because no other information is available. For the price change normally the deflation rate is used. Both volume and price changes can be changed on the basis of expert knowledge.

D2.8.9   Unit values

Unit values are not calculated for this group.

D2.9 AGRICULTURAL SERVICES

D2.9.1 *Data sources*

The data sources for agricultural services (19090) are:
•   Structural business statistics (SBS) of agricultural service industry[1];
•   agricultural prices and price indices for output and input – prices (LEI)[1];
•   other statistics on prices and price indices (Statistics Netherlands and others);
•   FADN, farm accountancy data network (LEI);
•   Commodity structure of the EAA pre-benchmark estimates (Statistics Netherlands).

[1]The most important data sources for regular calculation procedures.

D2.9.2 *Level of detail*

The level of detail used is the following: agricultural services (contract work) The balancing process in the framework of supply and use tables is done on this commodity level.

D2.9.3 *Calculation procedure*

For the calculation procedure see 'estimations' D2.9.5.

D2.9.4 *Adjustments*

The following adjustments are made:
•   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for agricultural services, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.9.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.9.5 *Estimations*

The following estimates are used:
•   Estimates of output in the agricultural services sector (branch 016) are based on the yearly institutional structural business statistics by Statistics Netherlands. Agricultural services are services provided by units which are at least partially involved in agricultural

production. These activities, which may also be performed by farmers themselves, include ploughing, mowing, threshing, shepherding and fruit gathering (contract work). Nevertheless, other services are also provided by SBS; these include artificial insemination, cleaning, and insect and weed control. The latter activities are by convention not taken into account in the EAA. Only the output value of contract work listed is taken from SBS. The output figures are used for estimating intermediate consumption of agricultural services;
• The output and input of renting milk quota of farmers is measured in FADN run by LEI.

Value at purchase prices:
• 1995: 1060 mio Euro
• 2000: 1359 mio Euro
• 2005: 1819 mio Euro
• 2010: 2220 mio Euro (benchmark year)
• 2015: 2253 mio Euro (provisional)

D2.9.6   Numerical example

Click here to enter text.

D2.9.7   Subsidies and taxes on products

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:
• The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;
• Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.
• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries

in the balancing process of supply and use tables of the national accounts cannot be made.

For the entry agricultural services the volume and price changes that were used for determining volume and price of the output of agricultural services (C2.24.8) are followed. Volume changes follow total agricultural output and for the price change normally the deflation rate is used. Both volume and price changes can be changed on the basis of expert knowledge.

D2.9.9   *Unit values*

Unit values are not calculated for this group.

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

The output value of agricultural services is higher than the value of intermediate consumption of agricultural services as some contract work is supplied to industries outside agriculture.

D2.10   OTHER GOODS AND SERVICES

D2.10.1   *Data sources*

The data sources for other goods and services (19900) are:
•   agricultural prices and price indices for output and input – prices (LEI)[1];
•   other statistics on prices and price indices (Statistics Netherlands and others);
•   FADN, farm accountancy data network (LEI)[1];
•   Commodity structure of the EAA pre-benchmark estimates (Statistics Netherlands).

The data sources for financial intermediation services indirectly measured (FISIM) (19095) are:
•   Figures of the Dutch Central Bank and NA-calculations[1].

[1]The most important data sources for regular calculation procedures.

D2.10.2   *Level of detail*

The level of detail used for commodities above a threshold of 50 mio euro is the following: agricultural services not contract work (e.g. artificial insemination), rental of agricultural quotas, audit

services, lease of movables, rental of buildings, transport services, insurance services, packaging costs, economic consulting, telecommunication services, computer services, freight brokerage, bank services, business organizations and water. There are about 100 commodity groups below the threshold of 50 mio euro (see D2.10.10). The balancing process in the framework of supply and use tables is done on this commodity level.

D2.10.3   Calculation procedure

For the calculation procedure see 'estimations' D2.10.5.

D2.10.4   Adjustments

The following adjustments are made:
•   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of other goods and services and FISIM, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in D2.10.1. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

D2.10.5   Estimations

Estimates for intermediate consumption of other goods and services (19900).

The other goods and services categories for which information cannot be obtained from information of agricultural suppliers, are also estimated individually by FADN. These costs categories are often not available in detail regarding to the EAA commodity groups, but were broken down to product groups using the commodity structure of the EAA pre-benchmark estimates.

This estimation procedure is applied for the benchmark year 2010. For the non-benchmark years, the values of year t are calculated as follows: the values in t-1 are multiplied by year-on-year indices on prices and volumes of total output or the number of farms and price trends by cost category.

Structural Business Statistics figures are used for intermediate consumption of the agricultural services branch (SIC 16000).

Value at purchase prices for other goods and services:

- 1995: 1060 mio Euro
- 2000: 1359 mio Euro
- 2005: 1819 mio Euro
- 2010: 2220 mio Euro (benchmark year)
- 2015: 2253 mio Euro (provisional)

Estimates for intermediate consumption of financial intermediation services indirectly measured (FISIM) (19095).

In the EAA the basic principles of calculating sector allocating FISIM are equal to the national accounts. The national accounts (including EAA) calculations are made on the basis of information of the Dutch Central Bank. Methods to calculate the sector allocation were legislated for in Commission Regulation 1889/2002. This Regulation specified the following methods to be applied from 1 January 2005:

- Calculation and allocation of FISIM among domestic user sectors using the reference rate;
  Internal Reference Rate for allocating domestic FISIM to be determined as the ratio of interest receivable on loans between the national accounts sectors S122 (Deposit-taking corporations except the central bank) and S123 (Money market funds) to stocks of loans between S122 and S123;
  External Reference Rate to be used to calculate import and export of the new FISIM is the average interbank rate weighted by the ratios of loans and deposits between S122 and S123 on the one hand, and non-resident Financial Intermediaries on the other hand, which are included in the balance sheet of financial intermediaries;
- Calculation of FISIM at constant prices by applying the FISIM margins of the base period to the current stocks of loans and deposits;
- Allocation of FISIM among industries' intermediate consumption based on the stocks of loans and deposits for each industry, or, if this information is not reliable, on the output for each industry

Value for FISIM:
- 1995: 71 mio Euro
- 2000: 97 mio Euro
- 2005: 112 mio Euro
- 2010: 133 mio Euro (benchmark year)
- 2015: 120 mio Euro (provisional)

D2.10.6   *Numerical example*

Click here to enter text.

D2.10.7 Subsidies and taxes on products

Intermediate consumption is valued at purchasers' prices (basic price + trade and transport margins + taxes on products – subsidies on products).

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

There are no differences in the ways of calculating the provisional, semi-definitive and definitive accounts. Data sources and estimation methods are also roughly equal for AII. The differences are:

• The timeliness of the source data. At the time the AII is computed, many of the main data sources contain only information on qualitative trends and forecast data. The available data relates mostly to information until September/October;

• Simplified methods. It is impossible to produce the AII in every detail of EAA base data used by Statistics Netherlands to construct the EAA because all the necessary data are not completely available. Also, the AII is by definition founded on the use of factors of variation of volumes, prices and values.

• Single estimate. The AII is not estimated in the framework of National Accounts like the EAA. Cross checks with other industries in the balancing process of supply and use tables of the national accounts cannot be made.

The entry 'other goods and services' is rather big in Dutch EAA. The constellation of this item however is very divers. Because no volume or price information is available normally the volume change equal to 100 is kept and for the price change normally the deflation rate is used. Both volume and price changes can however be changed on the basis of expert knowledge.

D2.10.9 Unit values

Unit values are not calculated for this group.

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

The products covered by the item 19900 are: water, straw, horticultural services, textile sacks, other textiles, string, wood with surface relief, other wooden articles, pallet, crate, other wooden products, wrapping paper, toilet paper, envelope, labels, cleaning products, other foil, synthetic packing, china, mineral wool, copper, garden shears, diverse tools, locks (and handles), wire mesh, trade

and transport services animals, work clothes, leather goods, work shoes, business / office machine, computers, lighting goods, transmitting station, freight and carriage, pubs, mail, telephone, banks, insurance, auto for rent, other moveable property for rent, computer services, juridical services, accountants and so on, economic advice, engineer/architect, employment agency, lending employee, cleaning of buildings, auction provision, driving lesson, private education, health, dung sale, conservation, industrial organization, courier / messenger service, finance company, other insurance companies, other cleanings, transaction of the government, refuse / garbage collection, amusement, laundry etc.

D3   CALCULATION OF NON-DEDUCTIBLE VAT

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

Non-deductible VAT is not calculated because Dutch agricultural holdings have the choice of subscribing to the VAT system or not. According to the Ministry of Finance, the vast majority of holdings chose the VAT system, which implies non-deductible VAT in Dutch agriculture is statistically insignificant.

D3.1.2   Please give a numerical example.

Click here to enter text.

PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT

E1 COMPENSATION OF EMPLOYEES

E1.1.1 *Data sources*

The data sources for compensation of employees (23000) are:
• Employees' Register of the Employee Insurance Agency. These datasets are available via the Social Statistical Database (SSD) od Statistics Netherlands;
• employers' contributions to pension schemes (Dutch Central Bank);
• pre-pension schemes (annual reports of pre-pension funds).

E1.1.2 *Level of detail*

The level of detail used is the following: wages and salaries and employers' social contributions.

E1.1.3 *Calculation procedure*

For the calculation procedure see 'estimations' E1.1.5

E1.1.4 *Adjustments*

No adjustments are made.

E1.1.5 *Estimations*

Compensation of employees is compiled as part of the Dutch system of labour accounts. These labour accounts are fully consistent with the Dutch National Accounts. The main data-sources for the labour accounts with regard to compensation of employees are the monthly micro-datasets on job level derived from the Employees' Register of the Employee Insurance Agency. These datasets are available via the Social Statistical Database (SSD). The main base for national accounts and EAA figures on compensation of employees are therefore administrative records. For the breakdown of compensation of employees into branches of industry according to activity groups, the administrative data are linked to the units in the statistical business register (SBR). For the EAA, the figures are adjusted in connection with the definition of the agricultural industry as described in the manual for the EAA.

Wages and Salaries

The primary data-source for the compilation of the labour accounts with regard to compensation of employees are the monthly micro-datasets on job level based on the Employees' Register of the Employee Insurance Agency. From 2006 onwards companies are legally obliged to report to the tax authorities on a monthly basis every individual payment to every employee. These datasets are available via the Social Statistical Database (SSD). This register contains information for all existing jobs of all employees working for a company in the Netherlands during 2010. For nearly all these jobs information is available on the economic activity, hours worked, total amount of wages and number of days for which wages were paid. The data in the administrative records are not in full conformity with the definitions of the ESA2010 and need some further processing. An example is payment during sick leave which is recorded as part of wages in the administrative records but must be recorded as (imputed) employers' social contribution in the national accounts.

Next to these administrative records additional estimates have to be made for example for wages in kind.

Employers' social contributions

Employers' social contributions consist of employers' contributions to pension schemes, contribution for social security like health and unemployment and imputed contributions.
The estimates for employers' contributions to pension schemes are derived from source data collected by the Dutch Central Bank. The observed pension premiums of pension funds and collective life insurance is a fixed starting point. In the labour accounts an estimate is made for the employee's part of pension premiums using administrative data on wages mentioned before in combination with some modelling. In general the labour accounts estimates for the employee's part are leading, so that the employers' part is the remaining part to match the total premiums from the Central Bank data. Small adjustments are made for premiums paid by non-residents to resident pension funds and vice versa.

Finally an amount for pre-pension schemes is added which is estimated using annual reports of pre-pension funds. Within the framework of the labour accounts the employee's part is estimated based on administrative data. For pre-pension premiums it is assumed that cross border transactions do not exist.

For the Cure Insurance Act (ZVW), the Act on Work and Income based on Work Capacity (WIA, Whk), the Disablement Insurance Fund (AOK), the Unemployment Insurance Act (WW, WKO) and the Executive Fund of the Government (UFO, finances social benefits for civil servants) two sources of information are available for the national figures. On the one hand information from tax authorities on social premiums paid are available. On the other hand data are available from the institutions actually executing the concerning acts. The two sources are confronted and checked on plausibility. In principle the tax data are leading.

Imputed social contributions consist mainly of payments during sick leave, pregnancy and birth, military pensions and government pre-pension schemes. The former are estimated using labour data (see above). The latter stems from administrative data of the government.

Estimates of employers' social premiums on the industry level are based on the monthly micro-datasets on job level based on the Employees' Register of the Employee. These figures are compared to national data described above in order to compute the final figures. For the EAA, the figures are adjusted in connection with the definition of the agricultural industry as described in the manual for the EAA.

Value for total compensation of employees:
- 1995: 1319 mio Euro
- 2000: 1687 mio Euro
- 2005: 1912 mio Euro
- 2010: 2194 mio Euro (benchmark year)
- 2015: 2377 mio Euro (provisional)

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)*

Gross wages and salaries in cash comprise the following components:
- direct basic wages and salaries (payable at regular intervals);
- enhanced rates for overtime, night or weekend work, work of a particularly arduous nature, etc.;
- cost of living and accommodation allowances;
- wage benefits such as Christmas, end-of-year, holiday or

productivity bonuses and allowances for higher grades;
- allowances for transport to and from work;
- compensation for days not actually worked, paid holidays;
- commissions, tips, attendance fees;
- other allowances or occasional payments linked to overall company results as part of profit-sharing schemes;
- payments made by employers contributing to asset formation by employees;
- one-off payments to employees when they leave the enterprise, in so far as the payments are not made under a collective agreement;
- housing allowances payable in cash by employers to their employees;
- Wages in kind (2010; 40 mio euro).

Further information

Intermediate consumption is adjusted for wages in kind like the private use of the company car, meals and drinks, etc. The estimates are partly based on tax information and partly on assumptions concerning specific items in intermediate consumption as observed in structural business statistics. For a large part of agriculture which is not covered by business statistics amounts per employee are used to estimate wages in kind.

E2   OTHER TAXES ON PRODUCTION

E2.1.1   *Data sources*

The data sources for other taxes on production (24000) are:
- Dutch (local) government reports (see also E2.1.2);
- Ministry of Agriculture reports.

Further information on taxes (and subsidies)

In general, taxes and subsidies on production are determined for the whole economy in the light of government information and are then broken down on an industrial basis from which agriculture is part. The taxes collected and the subsidies granted by the Dutch government on behalf of the EU appear as income transfers.

The national accounts and EAA treat both EU taxes and EU subsidies on production as primary income transfers, even where these relate to cross-border operations. Whether they are actually registered as such depends on the role played by the government, which is tested with reference to the "ultimate beneficiary" principle that excludes

the treasurer function in the registration of transactions. If the Dutch government acts exclusively as a treasurer, the taxes and subsidies in question are directly registered as primary income transfers between the payer and the ultimate recipient.

EU levies on foodstuffs are based on Ministry of Agriculture reports. The other subsidies on production (like subsidies on products) in the food sector were calculated from monthly reports supplied by the Ministry of Agriculture and the Agricultural Equalisation Fund (EAGGF).

E2.1.2   *Level of detail*

The following regulations apply to other taxes on production (24000) in the EAA:
•   immovable property tax   (Local accounts analysis);
•   motor-vehicle tax (Min. of Finance tax survey, State Records and   Provincial Records);
•   sewage charges (Local accounts analysis);
•   water-pollution levies   (Records/local accounts);
•   water-board turnover levy (Water Board records);
•   manure levy (commodity boards);
•   other environmental levies (State Records);
•   governmental body levies (commodity boards);
•   Chambers of Commerce registration fees (Annual reports).

E2.1.3   *Calculation procedure*

For the calculation procedure see 'estimations' E2.1.5.

E2.1.4   *Adjustments*

No adjustments are made.

E2.1.5   *Estimations*

Nearly all other taxes on production are local rather than national or EU taxes. The only significant exception to this rule concerns motor vehicles, which are subject to an essentially national tax.

The principal difference between other taxes on production and taxes on products is that the latter are levied on outputs (e.g. excise duties), whereas other taxes on production relate to inputs (e.g. taxes on the use of motor vehicles, dwellings or offices).

The main difference from income, property and similar taxes is that the latter are not directly connected with the production process.

This constitutes an extremely important difference for the definition of other taxes in the Netherlands in view of the fact that the majority of other taxes on production are paid partly by producers and partly by consumers. These are taxes on immovable property and motor vehicles, together with certain environmental levies, such as sewage charges. If these taxes are paid by producers, they are classified as other taxes on production. If paid by consumers, they become income, property or similar taxes.

The producer share of immovable property tax can be broken down into the following three elements:
- taxes on commercial property owners;
- taxes on commercial property users;
- taxes on property owners (home ownership).

Only the immovable property tax on users of dwellings is not imputed to producers.

The total immovable property tax was calculated almost exclusively (95%) with reference to local authority accounts. The breakdown of taxation with reference to production as against income, property and the like was based on a survey conducted in 1999. Calculations using data from this survey indicates 71% involve other taxes on production.

The breakdown of motor-vehicle taxes into a producer and consumer component was based on the household budget survey. The producer share of motor-vehicle taxation was calculated as the difference between the total and the consumer share.

The breakdown of the producer and user shares of sewage levies was based on the household budget survey. The significantly different result produced by comparison with pre-revision figures was confirmed by a more qualitative survey (thus, the content of the sewage levies concept proved to be somewhat different from what was originally assumed). Levies on water pollution and water utility turnover were broken down on the basis of administrative records identifying customer payments.

Value for other taxes on production:
- 1995: 389 mio Euro
- 2000: 277 mio Euro
- 2005: 329 mio Euro
- 2010: 388 mio Euro (benchmark year)
- 2015: 305 mio Euro (provisional)

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)*

See E3.1.2 for the list of items.

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?*

There are no 'other taxes on production'.

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

Does not apply.

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?*

In general, tax and subsidy data are derived from sources on a cash base. Accrual-based estimates sometimes differ from cash-based registration in the separate treatment of revenue and payments. In this case, the cash-based amounts have to convert to accrual based. Nevertheless, the EU levies on agricultural and food products and EU-subsidies in the agricultural and food sector are calculated on a cash base. The difference between the cash- and accrual-based treatment is insignificant in the context of EU-subsidies. This conclusion is established on the basis of studies on the EAA carried out by Statistics Netherlands for the accounting years 2001-2003.

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

Under compensation of VAT does not apply.

E2.1.12   *Please give a numerical example*

Click here to enter text.

E3   OTHER SUBSIDIES ON PRODUCTION

E3.1.1   *Data sources*

The data sources for other taxes on production (25000) are:
- Dutch government reports;
- Ministry of Agriculture reports;
- Dutch Intervention Board LASER later RVO.

E3.1.2   Level of detail

Data of CAP regulations on cash payments (calendar year) is available from lists of EAGGF expenditure, provided by the Dutch Intervention Board LASER. The following regulations apply to subsidies on production in the EAA:
- B1-1054 Aid for producers of non-textile flax seed and of flax and hemp grown for fibre
- B1-1060 Set-aside related to per hectare aid;
- B1-1062 Five-year set-aside;
- B1-1400 Production aid for fibre flax;
- B1-1402 Production aid for hemp;
- B1-1502 Operational funds for producer organisations;
- B1-1509 Other intervention;
- B1-219 Other beef/veal;
- B1-239 Other – pork, eggs, poultry and other animal product aid measures;
- B1-400 Investments in agricultural holdings;
- B1-404 Less-favoured areas;
- B1-4050 Agri-environment (new system);
- B1-4051 Agri-environment (former system, Regulation (EEC) No. 2078/92).
- Single Farm Payment (from year 2013)

The compensation payments for exceptional losses of livestock numbers in the case of epidemic diseases (foot and mouth in 2001) for example, are not recorded as subsidies on products but as capital transfers.

Historically, the EU's Common Agricultural Policy (CAP) emphasised direct subsidies for agricultural produce. To reduce price distortion, the connection between payments and specific crops was removed; instead, a "Single Farm Payment", which subsidised farmers on a per-hectare basis, was introduced in June 2003. Because of this "decoupling" of subsidies, there are no subsidies on products from reporting year 2003.

Other subsidies on production

The following regulations apply to subsidies on production in the

EAA:
- subsidies on wages and salaries;
- governmental body subsidies;
- subsidies on interest;
- land use / development / planning subsidies;
- other non-personal subsidies.

E3.1.3   *Calculation procedure*

For the calculation procedure see 'estimations' E3.1.5.

E3.1.4   *Adjustments*

No adjustments are made.

E3.1.5   *Estimations*

The major difference between other subsidies on production and on products is that the latter are granted on the basis of confirmed outputs, whereas other subsidies on production are based on inputs/costs incurred.

Both market producers and other non-market producers are eligible for a particular type of other subsidy on production in the form of general contributions. In the Netherlands, these relate solely to a number of wage and salary subsidies, such as contributions for subsidised jobs, mainly for the young and the long-term unemployed, and reduced payments for the engagement of the long-term unemployed.

The basic distinction relative to capital transfers is that other subsidies on production are on-going in character, for example being intended to reduce wage and salary costs. Investment payments are not classified as other subsidies on production since they are designed to help finance investment. Nor is the provision of credit classified under this heading.

Value for other subsidies on production:
- 1995: 211 mio Euro
- 2000: 267 mio Euro
- 2005: 371 mio Euro
- 2010: 922 mio Euro (benchmark year)
- 2015: 1056 mio Euro (provisional)

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)*

> See E3.1.2 for the list of items.

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?*

> There are no other subsidies on production.

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

> Does not apply.

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?*

> In general, tax and subsidy data are derived from sources on a cash base. Accrual-based estimates sometimes differ from cash-based registration in the separate treatment of revenue and payments. In this case, the cash-based amounts have to convert to accrual based. Nevertheless, the EU levies on agricultural and food products and EU-subsidies in the agricultural and food sector are calculated on a cash base. The difference between the cash- and accrual-based treatment is insignificant in the context of EU-subsidies. This conclusion is established on the basis of studies on the EAA carried out by Statistics Netherlands for the accounting years 2001-2003.
>
> However, this study covered mainly taxes and subsidies on products regarding tot EU-schemes. For the single farm payments (subsidy on production) cash/accrual-base corrections are necessary. This can be done with information on the reference period of the subsidy from RVO.
>
> Regarding to other subsidies on production (non-EU-subsidies), the cash-based amounts of taxes are converted to accrual based transactions by a one month time-adjustment of the cash revenues.

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

> Over compensation of VAT does not apply.

E3.1.12   *Please give a numerical example*

Click here to enter text.

PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.1 Data sources

> The data on rents are taken from the calculation based on the Dutch FADN. For this purpose FADN is supplemented with additional farms to get a representative regional coverage. The FADN results are aggregated to a national total by using individual farm weights.

F1.1.2 Level of detail

> The level of detail used is the following: rents.

F1.1.3 Calculation procedure

> The data on rents are taken from the calculation based on the Dutch FADN.

F1.1.4 Adjustments

> No adjustments are made.

F1.1.5 Estimations

> The data on rents are taken from the calculation based on the Dutch FADN.
>
> Value for other rents and other real estate rental charges to be paid:
> - 1995: 326 mio Euro
> - 2000: 401 mio Euro
> - 2005: 473 mio Euro
> - 2010: 546 mio Euro (benchmark year)
> - 2015: 655 mio Euro (provisional)

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 taxes are related.

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)?*

Does not apply.

F2   INTEREST PAID

F2.1.1   *Data sources*

The data on interest paid are taken from the calculation based on the Dutch FADN. For this purpose FADN is supplemented with additional farms to get a representative regional coverage. The FADN results are aggregated to a national total by using individual farm weights.

F2.1.2   *Level of detail*

The level of detail used is the following: interest paid.

F2.1.3   *Calculation procedure*

The data on interest paid are taken from the calculation based on the Dutch FADN. This figure is adjusted for FISIM. (see F2.1.4).

F2.1.4   *Adjustments*

The LEI figure is adjusted for FISIM. In the EAA the basic principles of calculating sector allocating FISIM are equal to the national accounts. The national accounts (including EAA) calculations are made on the basis of information of the Dutch Central Bank. (See D2.10.5).

F2.1.5   *Estimations*

The data on interest paid are taken from the calculation based on the Dutch FADN. This figure is adjusted for FISIM. (see F2.1.4).

Value for interest paid:
- •   1995: 1084 mio Euro
- •   2000: 992 mio Euro
- •   2005: 1000 mio Euro
- •   2010: 1361 mio Euro (benchmark year)
- •   2015: 1204 mio Euro (provisional)

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 are related.

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)?*

Does not apply.

F3   INTEREST RECEIVED

F3.1.1   *Data sources*

The data on interest received are taken from the calculation based on the Dutch FADN. For this purpose FADN is supplemented with additional farms to get a representative regional coverage. The FADN results are aggregated to a national total by using individual farm weights.

F3.1.2   *Level of detail*

The level of detail used is the following: interest received.

F3.1.3   *Calculation procedure*

The data on interest received are taken from the calculation based on the Dutch FADN. This figure is adjusted for FISIM. (see F3.1.4).

F3.1.4   *Adjustments*

The LEI figure is adjusted for FISIM. In the EAA the basic principles of calculating sector allocating FISIM are equal to the national accounts. The national accounts (including EAA) calculations are made on the basis of information of the Dutch Central Bank. (See D2.10.5).

F3.1.5   *Estimations*

The data on interest receive are taken from the calculation based on the Dutch FADN. This figure is adjusted for FISIM. (see F3.1.4).

Value for interest received:
•   1995: 41 mio Euro

- 2000: 60 mio Euro
- 2005: 105 mio Euro
- 2010: 200 mio Euro (benchmark year)
- 2015: 133 mio Euro (provisional)

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 in agricultural products (32000) is estimated in accordance with the production account of the EAA (C2.10 and C2.16-C2.20).

The Agricultural Census and surveys are used to determine changes in the numbers of livestock for various categories. The over the year change in numbers of livestock is valued by the average prices of the corresponding categories. The total value is registered as GFCF.

The most important data sources for GFCF in livestock (32100) are:
- slaughter statistics (quantities) (Cattle, Poultry and Eggs Board, Statistics Netherlands);
- livestock numbers statistics (quantities) (Statistics Netherlands);
- agricultural prices and price indices for output and input – prices (LEI).

For GFCF in fruit trees LEI data are used. Annually the LEI provides a balance sheet (opening and closing balance sheet) with detailed information on plantations. The LEI does not cover NACE Rev. 2 section 01.6 (agricultural services). Subsidiary section using the standard classifications are available for this industry.

The most important data sources for plantations (32200) are:
- Agricultural Census (Statistics Netherlands);
- agricultural prices and price indices for output and input – prices (LEI);
- FADN, farm accountancy data network (LEI).

G1.1.2   *Level of detail*

The level of detail used is the following for productive animals: cattle, pigs, horses, sheep and goats (32100) and fruit trees (32200).

G1.1.3   *Calculation procedure*

Calculation procedure for animal livestock

The GFCF of livestock was calculated as follows:
1. the change in livestock numbers by category of productive animals was calculated;
2. the change in livestock was valued at capital prices;
3. the adjustment coefficient (culling discount) = capital price – slaughter price;
4. the adjustment value was determined by multiplying the coefficient by the number of animals culled;
5. other productive livestock (exceptional) losses;
6. the value of CFCF= values of change in livestock + culling discount + other losses.

Calculation procedure for plantations

The value of gross output in current prices of plantations is calculated as follows:
3. Plantations are estimated by determining accounting-period expenditure on new plantings (new or replacement) - including maintenance expenditure on young plantings - during the accounting year;
4. this figure is multiplied by the increase in intrinsic planting value up to full growth.

Further information

Estimates of GFCF of plantations needs special attention. The growth of multi-annual plantations must be recorded as being produced continuously over the entire period of production, and not simply when the crops are harvested). The methods used are recommended by the Agricultural and Forestry Accounts Handbook:

GFCF of plantations is calculated as the difference between the opening en closing stock derived from balance sheets. Plantations are valued at fair value, usually the market price at the balance sheet date. The calculations are conducted by the LEI on the basis of Agricultural Census data and FADN.

Value at basic prices for total GFCF in agricultural products:
- 1995: 311 mio Euro
- 2000: 242 mio Euro
- 2005: 229 mio Euro
- 2010: 259 mio Euro (benchmark year)
- 2015: 370 mio Euro (provisional)

G1.1.4   *Adjustments*

> The following adjustments are made:
>
> •   the National Accounts division of Statistic Netherlands makes balanced supply and use estimates for sub-commodities of agricultural products, in current and constant prices. These tables are a result of the balancing of data from sources mentioned in C2. On the basis of the balancing process in the supply and use tables of the national accounts, the initial estimates of the EAA may be adjusted. After the balancing of the supply and use tables, the EAA estimates are finalised.

G1.1.5   *Estimations*

> For the estimation procedure see 'estimations' G1.1.3.

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 (33000) are based on data from the Agricultural Economics Institute (LEI). Every year, the LEI provides on the basis of FADN a balance sheet (opening and closing balance sheet) with detailed information about different asset types that includes main categories of tangible fixed assets, land, cattle stock, plant stands and intangible assets. The LEI does not cover agricultural services (contact work). Subsidiary Structural Business Statistics for agricultural services are available for this purpose.
>
> The most important data source is data from LEI, but in combination with these data the investment survey, the R&D-survey, the ICT-expenditure survey, car registry data from the Dutch car association (RAI), international trade statistics, and Structural Business Statistics are also used.

G1.2.2   *Level of detail*

> The level of detail for CFCF in non-agricultural products (33000) is:
> •   buildings other than dwellings (33210);
> •   transfer costs of existing buildings (33210);
> •   other structures (33921);
> •   transfer costs of ground (33921);
> •   passengers cars (33120);

- other vehicles (33120);
- computers and peripheral equipment (33110);
- telecommunication equipment (33110);
- machinery and equipment (33110);
- other material assets (33110);
- research and development (33910);
- computer software and databases (33910);
- other intellectual property products (33910).

G1.2.3   Calculation procedure

For the calculation procedure see 'estimations' G1.2.5.

G1.2.4   Adjustments

No adjustments are made.

G1.2.5   Estimations

The opening and closing balance sheet form FADN (LEI) gives information about, the opening balance , new investments, second-hand investments, disposals, depreciation, accretion of livestock and plantations and the closing balance. The figures of new investments by type of asset are used for the GFCF.

Buildings other than dwellings, other structures, transport equipment (broken down into different transport vehicles), ICT equipment, machinery and installations, and other machinery and equipment in agriculture are estimated with LEI data.

In case of transport equipment (passenger cars) car registry information of the RAI (Dutch car association) is used in combination with the LEI data.

In case of telecommunication equipment, the ICT-survey is used. It includes questions on the purchase of phones, camera's, video equipment etc. Unfortunately it cover not the agricultural branch. For NACE Rev.2 sections 01.1-01.4 and 01.6 (agriculture) the share between telecommunication equipment and computers of the whole industry is used for agriculture. GFCF in computers in this sector is provided by the LEI.

GFCF in research and development is compiled by means of the Frascati-based R&D-survey on R&D-producers such as enterprises, research institutes and universities. Besides the R&D survey, the Structural Business Statistics of NACE Rev. 2 section 72 (Research

and development industry) and the international trade in services statistics are used for the estimation of GFCF in combination with LEI data.

For computer software and databases, a large part of the necessary information can be obtained from the ICT expenditure survey conducted by Statistics Netherlands. This survey is used to develop a revised estimation method first applied for the year 2009. The survey asks respondents about their spending on a number of IT-related goods and services, including software. This source is used in combination with LEI data.

The OECD-handbook on Intellectual Property Products (IPPs) distinguishes a number of different categories of software investments: A) Purchases of software packages; B) Payments of royalties and licenses on software (when the license payment involves a contract for more than one year); C) Payment for services related to the development own-account custom made software. This includes the hiring of IT-specialists and IT-consultants that have the task to advise on new software systems and to implement new software systems and packages; D) Investments in own-account software.

Separate calculations are made with regard to the cost of transfer of ownership of land and buildings and subsequently included in GFCF. Other costs such as commission, architects' fees, land register charges and construction fees which are part of GFCF represent a fairly fixed percentage of total acquisition of land and buildings. Therefore a reliable estimate for these additional costs can be made. In general transfer costs were calculated as the typical 7 or 8 per cent of transaction values, which were taken from LEI data. Transfer costs other than transfer taxes (e.g. payment for notary services) were calculated using a fixed ratio between transfer taxes and these other transfer costs.

Transfer costs on intangible non-produced fixed assets will generally involve only small-scale items, since this gross fixed capital formation relate exclusively to asset ownership transfer costs. These mainly relate to fertilizers and milk quotas, which are transferable and even, to some extent, negotiable. The concomitant costs (e.g. for registration) are attributed to gross fixed capital formation. The LEI reports describe major intangible fixed-asset investments by agriculture.

Value at basic prices:

- 1995: 1843 mio Euro
- 2000: 2731 mio Euro
- 2005: 2953 mio Euro
- 2010: 4063 mio Euro (benchmark year)
- 2015: 4586 mio Euro (provisional)

G1.2.6 Numerical example

Click here to enter text.

G2 CONSUMPTION OF FIXED CAPITAL (CFC)

G2.1.1 Data sources

For the consumption of fixed capital (21000) the perpetual inventory method (PIM) is used. The estimated gross fixed capital formation figures and underlying sources (see G1.1 and G1.2) are important next to service life data.

G2.1.2 Level of detail

The level of detail for the consumption of fixed capital (21000) is:
- buildings other than dwellings (21200);
- transfer costs of existing buildings (21200);
- other structures (21900);
- transfer costs of ground (21900);
- passengers cars (21100);
- other vehicles (21100);
- computers and peripheral equipment (21100);
- telecommunication equipment (21100);
- machinery and equipment (21100);
- other material assets (21100);
- plantations (cultivated biological resources) (21300);
- research and development (21900);
- computer software and databases (21900);
- other intellectual property products (21900).

G2.1.3 Calculation procedure

For the calculation procedure see 'estimations' G2.1.5.

G2.1.4 Adjustments

No adjustments are made.

G2.1.5 Estimations

ESA 2010 and EAA R1.1 require consumption of fixed capital to be calculated for all fixed assets excluding livestock.

Various conventions, based on historic cost price and/or fiscal service life, agree with the calculation methods of depreciation in business accounts. This means that the extent of depreciation cannot be directly derived from commercial surveys as this differs from the national accounts and EAA R1.1 concept. In case of national accounts, consumption of fixed capital is determined with reference to historical series of investments using the perpetual inventory method. Consumption of fixed capital is determined for tangible assets (excluding livestock), including public-service infrastructure, and for produced intangible assets.

The perpetual inventory method (PIM) starts with the value of the capital stock of fixed assets at the beginning of the year. This stock is brought to replacement value by adjusting for price changes in comparable fixed assets during the accounting year. Gross fixed capital formation in that year is added to this figure and the value of suspended assets is then deducted. The result is the fixed capital stock value at the end of the year. Consumption of fixed capital is calculated by dividing average fixed capital stock at the beginning and the end of the accounting year - per type of activity - by expected service life.

In principle, the use of another survival function does not result in a different depreciation pattern. On the other hand, the liquidation of investments before the end of their mean service life has definitely an impact on the estimates of consumption of fixed capital, since their residual value is completely written off in the year of liquidation. Investments maintained for longer than their mean service life are identifiable in the gross, but not in the net, fixed capital stock, since all investments are written off in the period between the investment year and the mean service life year.

Value at basic prices:
- 1995: 1978 mio Euro
- 2000: 2338 mio Euro
- 2005: 2778 mio Euro
- 2010: 3302 mio Euro (benchmark year)
- 2015: 3696 mio Euro (provisional)

G2.1.6   Numerical example

Click here to enter text.

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

The level of detail for goods covered by 'others' (21900) is:
- transfer costs of existing buildings;
- other structures;
- transfer costs of ground;
- research and development;
- computer software and databases;
- other intellectual property products.

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

The perpetual inventory method (PIM) is used (see G2.1.5).

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

The average service life of the following asset types in agriculture is:
- Buildings 35 years;
- Other structures, incl. land improvements 55 years;
- Passenger cars 10 (minimum) and 12 (maximum) years;
- Other road transport equipment 10 (minimum) and 12 (maximum) years;
- Computers 5 years;
- Machinery 14 years;
- Livestock (not estimated by convention) 0 years;
- Other cultivated assets 15 years;
- Other machinery and equipment 10 years;
- Transfer of ownership cost of land 18 years;
- Transfer of ownership cost of existing buildings 18 years;
- Computer software and databases 4 years;
- Transfer of ownership cost on non-produced non-financial assets 3 years;
- Telecommunication equipment 5 years;
- Research & Development 12 years.

G2.1.10   *Mortality function used*

The Weibull mortality function is used. Using a Weibull mortality function implies that assets in one vintage are not discarded at the same point in time, also known as the simultaneous exit assumption. In other words, service lives follow a distribution, described by the Weibull function.

G3 CHANGES IN STOCKS

G3.1.1 *Data sources*

In the EAA, changes in stocks (36000) concern only work in progress animals and is estimated in accordance with the production account of the EAA (C2.16 - C2.20)

The most important data sources are:
- slaughter statistics (quantities) (Cattle, Poultry and Eggs Board, Statistics Netherlands);
- livestock numbers statistics (quantities) (Statistics Netherlands);
- other data from Cattle, Poultry and Eggs Board;
- agricultural prices and price indices for output and input – Eurostat PRAG prices (LEI);
- other statistics on prices and price indices (Statistics Netherlands and others);
- FADN, farm accountancy data network (LEI).

G3.1.2 *Level of detail*

The level of detail used is the following for work in progress animals: cattle, pigs, horses, sheep, goats and poultry (including hatching eggs).

G3.1.3 *Calculation procedure*

Calculation procedure for livestock
The work in progress of livestock was calculated as follows:
1. the change in livestock numbers by category of work in progress animals was calculated;
2. the change in livestock was valued at livestock prices;
3. other productive livestock (exceptional) losses;
4. the value of work in progress animals= values of change in livestock + other losses.

G3.1.4 *Adjustments*

No adjustments are made.

G3.1.5 *Estimations*

For the losses regarding inventories of work-in-progress for livestock, a distinction needs to be made between recurrent losses and non-recurrent losses (i.e. exceptional and catastrophic losses). The compensation payments for recurrent losses are recorded as

other subsidies on production and for non-recurrent losses as other capital transfers. The recurrent losses themselves are recorded as changes in inventories and the non-recurrent as other changes in the volume of assets.

The value of changes in stocks is assumed to be zero for crop output see crop estimations C2. Because no information on changes in crop stocks is available, it is assumed that all crop output is sold in the reporting year.

G3.1.6   *Numerical example*

Click here to enter text.

G4   CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1   *Data sources*

Capital transfers (37200) refer to the compensation payments for non- recurrent (exceptional) losses (e.g. foot and mouth disease in 2001). This data is from Ministry of Agriculture The compensation payments for recurrent losses are recorded as subsidies on production.

It is assumed that other capital transfers are negligible, besides no information on investment grants and other capital transfers is available.

G4.1.2   *Level of detail*

The level of detail used is animals by type: cattle, pigs, horses, sheep and goats and poultry etc.

G4.1.3   *Calculation procedure*

The data are taken from Ministry of Agriculture data.

G4.1.4   *Adjustments*

No adjustments are made.

G4.1.5   *Estimations*

The data are taken from Ministry of Agriculture data.

G4.1.6   *Numerical example*

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

Only capital transfers as described in 3.095 are covered: other capital transfers may take the form of compensation, by general government or by the rest of the world, to owners of capital goods that had been destroyed by acts of war or natural disasters, such as floods, etc. They also include transfers from general government to cover losses accumulated over several financial years or exceptional losses from causes beyond the control of the enterprise.

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?*

No other capital transfers are mentioned.

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

Does not apply.

Methods for valuing agricultural production

	Code	Q t-1	Q t	P t-1	P t	V t-1	V t	Iv t/t-1	Ip t/t-1	ADJUSTMENT	Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	COMMENT
CEREALS	01000													
Wheat and spelt	01100													
Soft wheat and spelt	01110													Total is value at basic price
soft wheat and spelt		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
intra unit fodder		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at lower fodder prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Durum wheat	01120													
Rye and meslin	01200													Total is value at basic price
rye and meslin		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Barley	01300													Total is value at basic price
barley		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
intra unit (fodder)		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at lower fodder prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Oats and summer cereal mixtures	01400													Total is value at basic price
oats and summer cereal mixtures		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Grain maize	01500													Total is value at basic price
grain maize		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Rice	01600													
Other cereals (triticale)	01900	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Industrial crops	02000													
Oil seeds and oleaginous fruits (including seeds)	02100													
Rape and turnip rape seed	02110	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Sunflower	02120													
Soya	02130													
Other oleaginous products	02190													
grey poppy seed		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
sowing linseed		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
stroke linseed		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
other oilseed		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Protein crops (including seeds)	02200													
dwarf bean		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
peas		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
sowing beans		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
sowing peas		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
other dried peas and beans		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Raw tobacco	02300													
Sugar beet	02400	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Other industrial crops	02900													
Fibre plants	02910													Total is value at basic price
fibre plants		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Hops	02920													
Other industrial crops: others (hemp)	02930	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
FORAGE PLANTS	03000													
Fodder maize	03100													Total is value at basic price
fodder maize		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
Intra unit fodder		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Fodder root crops (including forage beet) (mangel-wurzel)	03200	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Other forage plants	03900													
peakleaf of the beet		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
hay and grass (sales)		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices

	Code	Quantity Q t-1	Q t	Price P t-1	P t	Value at current price V t-1	V t	Volume index Iv t/t-1	Price index Ip t/t-1	ADJUSTMENT	Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	COMMENT
Intra unit fodder		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
VEGETABLES AND HORTICULTURAL PRODUCTS	04000													
Fresh vegetables	04100													
Cauliflower	04110	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Tomatoes	04120													Total is value at basic price
tomatoes		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Other fresh vegetables	04190													
onion		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
cabbage excluding cauliflower		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
cucumber		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
sweet pepper		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
lettuce		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
chicory		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
mushroom		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
other fresh vegetables		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Plants and flowers	04200													
Nursery plants	04210													
bulbs						x	x		x		V(t-1)	V(t-1)*Iv	V(t)	Iv=(v(t)/v(t-1))/Ip, Value at producer/basic prices
live plants		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
tubers, roots, cuttings and slips						x	x		x		V(t-1)	V(t-1)*Iv	V(t)	Iv=(v(t)/v(t-1))/Ip, Value at producer/basic prices
mushroom spawn						x	x		x		V(t-1)	V(t-1)*Iv	V(t)	Iv=(v(t)/v(t-1))/Ip, Value at producer/basic prices
Ornamental plants and flowers (including Christmas trees)	04220													Total is value at basic price
cut flowers and flower buds (including bouquets), wreaths and the like		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
christmas trees		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Plantations	04230					x	x		x		V(t-1)	V(t-1)*Iv	V(t)	Iv=(v(t)/v(t-1))/Ip, Value at producer/basic prices
POTATOES	05000													Total is value at basic price
consumption potatoe		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
industrial potatoe		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
seed-potatoe		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
FRUITS	06000													
Fresh fruit	06100													
Dessert apples	06110	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Dessert pears	06120	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Peaches	06130													
Other fresh fruit (strawberry)	06190	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Citrus fruits	06200													
Sweet oranges	06210													
Mandarins	06220													
Lemons	06230													
Other citrus fruits	06290													
Tropical fruit	06300													
Grapes	06400													
Dessert grapes	06410													
Other grapes	06490													
Olives	06500													
Table olives	06510													
Other olives	06590													
WINE	07000													
Table wine	07100													
Quality wine	07200													
OLIVE OIL	08000													
OTHER CROP PRODUCTS	09000													
Vegetable materials used primarily for plaiting	09100													
Seeds	09200													

		DATA USED								ADJUSTMENT	EAA RESULTS			
	Code	Quantity Q		Price P		Value at current price V		Volume index Iv	Price index Ip		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	COMMENT
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
sugar beet seed		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
grass seed		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
seed for sowing export restitution		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
other agriculture seed		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
vegetable seeds		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
flower seeds		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
other seeds		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Other crop products: others (e.g. straw)	09900	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
ANIMALS	11000													
Cattle	11100													Total is value at basic price
cattle to Dutch slaugterhouses		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
cattle to export		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer prices
changes in livestock		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
culling discount		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Pigs	11200													Total is value at basic price
pigs to Dutch slaugterhouses		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
pigs to export		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer prices
changes in livestock		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
culling discount		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Equines	11300													
equines to Dutch slaugterhouses		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
equines to export		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
changes in livestock		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
culling discount		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Sheep and goats	11400													Total is value at basic price
sheep and goats to Dutch slaugterhouses		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
sheep and goats to export		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer prices
changes in livestock		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
culling discount		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Poultry	11500													
poultry to Dutch slaugterhouses		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
poultry to export		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
changes in livestock (incl. hatching eggs)		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Other animals (pets, cats, insects, rabbits and doves)	11900					x	x		x		V(t-1)	V(t-1)*Iv	V(t)	Iv=(v(t)/v(t-1))/Ip, Value at producer/basic prices
ANIMAL PRODUCTS	12000													
Milk	12100													Total is value at basic price
milk		x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer prices
subsidies on products (+)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
taxes on products (-)		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	
Eggs (consumption eggs)	12200	x	x			x		x	x		V(t-1)	V(t-1)*Iv	V(t-1)*Iv*Ip	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Other animal products	12900													
Raw wool	12910	x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
Silkworm cocoons	12920													
Other animal products: others	12930													
honey		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
mink furs		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
guano and stable / farmyard dung		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
unprocessed furs		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
cattle sperm		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices
other residue		x	x			x	x				V(t-1)	V(t-1)*Iv	V(t)	Iv=Q(t)/Q(t-1), Value at producer/basic prices