

EAA Inventory 2015

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

Questionnaire identification

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

EAA Inventory 2015

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PART A - GENERAL FRAMEWORK

A1 INSTITUTIONAL FRAMEWORK

A1.1 INSTITUTIONAL SETTINGS, INTERDEPENDENCY EAA WITH OTHER STATISTICS

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

Norwegian institute of bioeconomy research

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

Norwegian institute of bioeconomy research

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

NA compiles data from (national) EAA

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

No

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

REAA is not calculated for Norway

A1.2 UPDATES TO EAA

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

National EAA: Updating in winter - spring time.
Eurostat EAA: Updating takes place in September

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

Year n , $n-1$ and $n-2$

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.)

1. Differences in national EAA:
 - All subsidies (direct payments) are put under one group called "direct payments" (payments not distributed on products)
 - No calc. of "forage plants" and "feedingstuffs produced by the same holding" (regarded as intra-unit consumption)
 - No calc. of FISIM
 - No calc. of "compensation of employees" (work carried out by employees is included in total AWU)
 - No calc. of "rents and other real estate rental charges" (regarded as intra-unit consumption)
 - No calc. of "interest received"
 - No calc. of GFCF in agric. products (animals)

2. Differences are due to different principles. Principles in the national EAA are based on principles in national accounts (NA) and the needs in the yearly agricultural negotiations

3. Principles are documented in parliamentary propositions, governmental documents and material published each year by the «Budget committee for agriculture »

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

Guidelines are set by the «Budget committee for agriculture». These «guidelines», - or principles, are given in earlier instructions («work books») and in the yearly material worked out by the «Budget committee for agriculture». The documents exist only in Norwegian.

A2 COMPILATION OF THE EAA: GENERAL REMARKS

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

Retropolations are usually carried out the same year as new data are available.

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

It depends on the data material used for each item. Assumptions are based on the new data material and other material used to prolong new series (based on the new material).

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)*

First and foremost the data are used in the yearly agricultural negotiations between the state and farmers organizations.

Users:

- Ministry of food and agriculture
- Ministry of finance
- Farmers organisations

Other users :

- Statistics Norway (National accounts)
- Norwegian agricultural agency
- Norwegian inst. of bioeconomy research
- Norw. Directorate of health
- Other users

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

Microdata compiled and used in the calculations are kept out of public access by law.

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

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

The amount is very limited

PART B - STANDARD QUESTIONS – QUICK GUIDE

B1 DATA SOURCES

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

B2 LEVEL OF DETAIL

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

B3 CALCULATION PROCEDURE

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

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

B4 ADJUSTMENTS

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

B5 ESTIMATIONS

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

B6 NUMERICAL EXAMPLE

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

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

B7 SUBSIDIES AND TAXES ON PRODUCTS

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

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

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

B9 UNIT VALUES

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

Please note:

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

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

PART C - COMPONENTS OF THE PRODUCTION ACCOUNT: OUTPUT

C1 GENERAL

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

The national EAA is calculated as a "sector-account" with no intra-unit/branch consumption.

The EAA-data to Eurostat consist of following intra-unit/branch consumption:
- Other forage plants

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 Data sources

1. The most important data sources:
 - Norwegian agricultural agency
 - Norwegian agricultural purchasing and marketing co-operation
2. There are no links to corresp. data to Eurostat as those data (prod, balance sheets, prices) are sent by other inst.
3. The data collection is based on request sent by letter each year
4. The representativeness is very high as the Norw. agr. agency gets reports of volume and prices from each buyer of grain. The Norwegian agricultural purchasing and marketing co-operation is the single most important buyer and seller of grain.

C2.1.2 Level of detail

Wheat (food and feed wheat)
Rye (food and feed rye)
Barley
Oats
Other cereals (triticale)

C2.1.3 *Calculation procedure*

Value = quantity (sold from farmers) * price (obtained by farmers)

C2.1.4 *Adjustments*

Calendar year = crop year (1.7 – 30.6). (As in the national EAA)

C2.1.5 *Estimations*

Only registered sale are used as (good as) all produced quantity are sold.

C2.1.6 *Numerical example*

See excel-file "numerical examples" attached

C2.1.7 *Subsidies and taxes on products*

1. Acreage and cultural landscape payment
2. Norw. agr. agency
3. Payment based on the area used
4. As values
5. No change
6. The subsidy refer to calendar year.

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

The valuation method is the same in both semi-definitive and definitive accounts. The difference is higher use of provisional data in semi-definitive accounts. Definitive data is available after 1.7 each year.

C2.1.9 *Unit values*

NOK/kg

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

As good as all grain are sold and bought back as concentrated feed. Therefore negligible amount of intra-unit use of grain. In "other forage plants", the amount is valued as 90 % of ordinary sold grain (barley).

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

Triticale

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

This can be confirmed

C2.2 OILSEEDS AND OLEAGINOUS FRUITS (INCLUDING SEEDS)

C2.2.1 *Data sources*

Norwegian agricultural agency
The Norwegian agricultural purchasing and marketing co-operation

C2.2.2 *Level of detail*

Rape seed

C2.2.3 *Calculation procedure*

Value = quantity (sold from farmers) * price (obtained by farmers)

C2.2.4 *Adjustments*

There are made no adjustments. Calendar year = crop year (1.7 - 30.6). (As in the national EAA)

C2.2.5 *Estimations*

Only registered numbers are used as (good as) all quantity are sold

C2.2.6 *Numerical example*

See excel-file "numerical examples" attached

C2.2.7 *Subsidies and taxes on products*

1. Acreage and cultural landscape payment
2. Norw. agr. agency
3. Payment based on area used.
4. As values
5. No change
6. The subsidy refer to calendar year.

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

The valuation method is the same in both semi-definitive and definitive accounts. The difference is higher use of provisional data in semi-definitive accounts. Definitive data is available after 1.7 each year.

C2.2.9 *Unit values*

NOK/kg

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

No products

C2.3 PROTEIN CROPS (INCLUDING SEEDS)

C2.3.1 *Data sources*

Norwegian agricultural agency
The Norwegian agricultural purchasing and marketing co-operation

C2.3.2 *Level of detail*

Peas

C2.3.3 *Calculation procedure*

Value = quantity (sold from farmers) * price (obtained by farmers)

C2.3.4 *Adjustments*

There are made no adjustments. Calendar year = crop year (1.7 - 30.6). (As in the national EAA)

C2.3.5 *Estimations*

Only registered sale are used as (good as) all quantity are sold

C2.3.6 *Numerical example*

See excel-file "numerical examples" attached

C2.3.7 *Subsidies and taxes on products*

1. Acreage and cultural landscape payment
2. Norw. agr. agency
3. Payment based on area used
4. As values
5. No change
6. Calendar year.

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

The valuation method is the same in both semi-definitive and definitive accounts. The difference is higher use of provisional data in semi-definitive accounts. Definitive data is available after 1.7 each year.

C2.3.9 *Unit values*

NOK/kg

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

All peas produced is sold and bought back as concentrated feed. Therefore no amount of intra-unit use.

C2.4 RAW TOBACCO

C2.4.1 *Data sources*

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C2.4.2 *Level of detail*

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C2.4.3 *Calculation procedure*

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C2.4.4 *Adjustments*

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C2.4.5 *Estimations*

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C2.4.6 *Numerical example*

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C2.4.7 *Subsidies and taxes on products*

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

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C2.4.9 *Unit values*

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C2.5 **SUGAR BEET**

C2.5.1 *Data sources*

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C2.5.2 *Level of detail*

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C2.5.3 *Calculation procedure*

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C2.5.4 *Adjustments*

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C2.5.5 *Estimations*

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C2.5.6 *Numerical example*

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C2.5.7 *Subsidies and taxes on products*

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

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C2.5.9 *Unit values*

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C2.6 OTHER INDUSTRIAL CROPS

C2.6.1 *Data sources*

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C2.6.2 *Level of detail*

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C2.6.3 *Calculation procedure*

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C2.6.4 *Adjustments*

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C2.6.5 *Estimations*

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C2.6.6 *Numerical example*

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C2.6.7 *Subsidies and taxes on products*

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

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C2.6.9 *Unit values*

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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).*

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C2.7 FORAGE PLANTS

C2.7.1 *Data sources*

Statistics Norway (area and yield of grass and other fodder crops)

C2.7.2 *Level of detail*

Grain used on the farm
Potatoes used on the farm
Grass fodder (green grass, silage calc. as hay)
Root crops
Other fodder crops
Straw (from grain prod.)
Grazing on cultivated land
Grazing on non-cultivated land
Milk products used at the farm

C2.7.3 *Calculation procedure*

Grass and other fodder products: Area * yield (fodder units) * price relative (90 %) to the price of barley

C2.7.4 *Adjustments*

Production of forage plants are adjusted to calendar year.

C2.7.5 *Estimations*

Crop year data are adjusted to calendar year data.

C2.7.6 *Numerical example*

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C2.7.7 *Subsidies and taxes on products*

Acreage subsidy (direct payment) on grassland (fodder production) is placed under each animal product which consumes the fodder produced.

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

The valuation method is the same in both semi-definitive and definitive accounts. The difference is higher use of provisional data in semi-definitive accounts.

C2.7.9 *Unit values*

NOK/fodder unit

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

Quantity:

Area (ha) of each type of fodder * yield per. ha.

Price:

The price per. fodder unit is valued as 90 % to the price of barley

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

Other forage plants (03900):

- Grain
- Potatoes
- Grass fodder (green grass, silage)
- Root crops
- Other fodder crops
- Straw
- Grazing
- Milk products

C2.8 FRESH VEGETABLES

C2.8.1 *Data sources*

Statistics Norway
Norwegian agricultural agency

C2.8.2 *Level of detail*

Cauliflower
Cabbage (white, red, chinese, sprout, turnip)
Carrots
Leek
Onion
Cucumber
Tomato
Beans
Peas
Celery
Parsley
Beet
Radish
Salads
Herbs

C2.8.3 *Calculation procedure*

Area (ha) * yield (kg/ha) * price pr. kg

C2.8.4 *Adjustments*

Storageable vegetables: Calendar year = crop year (1.7 – 30.6)
Other vegetables: Calendar year

C2.8.5 *Estimations*

No estimations. Area data is made up of actual harvested area (area entitled to acreage grants). Yield data is made up of actual sold crop.

C2.8.6 *Numerical example*

See excel-file "numerical examples" attached

C2.8.7 *Subsidies and taxes on products*

1. a. District and quality payment
b. Acreage payment
2. Norwegian agricultural agency
3. a. Payment based on production
b. Payment based on area used
4. As values
5. No changes
6. Calendar year

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

Same valuation method is used. Difference consist of provisional data for semi-definitive accounts

C2.8.9 *Unit values*

NOK/kg

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)*

Cabbage (white, red, chinese, sprout, turnip)
Carrots
Leek
Onion
Cucumber
Celery
Parsley
Beet
Salads
Herbs

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

C2.9.1 *Data sources*

Statistics Norway
Norwegian gardener association

C2.9.2 *Level of detail*

Nursery plants:
- Cut flowers
- Potted flowerplants

Ornamental plants
Plantations

C2.9.3 *Calculation procedure*

Number of flowers produced * price per. flower

C2.9.4 *Adjustments*

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C2.9.5 *Estimations*

Registered numbers and prices are used

C2.9.6 *Numerical example*

See excel-file "numerical examples" attached

C2.9.7 *Subsidies and taxes on products*

No subsidy

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

Same valuation method is used. Difference consist of provisional data for semi-definitive accounts

C2.9.9 *Unit values*

NOK/unit

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 value of Christmas trees are taken from the NA for forestry. Ornamental plants are specified in the national EAA.

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

There are separate data sources for these items

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

This can be confirmed

C2.10 PLANTATIONS

C2.10.1 *Data sources*

Statistics Norway
Norwegian gardener association

C2.10.2 *Level of detail*

Sum of types defined as plantations

C2.10.3 *Calculation procedure*

NOK/average unit * units sold

C2.10.4 *Adjustments*

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C2.10.5 *Estimations*

Click here to enter text.

C2.10.6 *Numerical example*

See excel-file "numerical examples" attached

C2.10.7 *Subsidies and taxes on products*

No subsidy

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

Same valuation method is used. Difference consist of provisional data for semi-definitive accounts

C2.10.9 *Unit values*

NOK/1 000 unit

C2.11 POTATOES (INCLUDING SEEDS)

C2.11.1 *Data sources*

Statistics Norway
Norwegian agricultural agency

C2.11.2 *Level of detail*

Potatoes for direct food consumption
Potatoes for industry use (flour, spirits)
Potatoes for processing (mashed potatoes, chips etc.)
Potatoes for home consumption
Potatoes for seed

C2.11.3 *Calculation procedure*

Value = price * quantity

C2.11.4 *Adjustments*

Calendar year = crop year (1.7 – 30.6)

C2.11.5 *Estimations*

Registered sale of food potatoes is scaled up by a factor of 0,9 (reg. sale/0,9) due to missing registrations
Other quantities of potatoes is based on registered use

C2.11.6 *Numerical example*

See excel-file "numerical examples" attached

C2.11.7 *Subsidies and taxes on products*

1. a. District payment for potatoes prod. in northern Norway
b. Acreage payment
c. Payment for production of seed potatoes
2. Norwegian agricultural agency
3. a. Payment based on production
b. Payment based on area used
c. Payment based on production
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.11.9 *Unit values*

NOK/kg

C2.12 FRUITS (TOTAL, CODE 06000)

C2.12.1 *Data sources*

Statistics Norway
Norwegian agricultural agency

C2.12.2 *Level of detail*

Apples
Pears
Plums
Cherries
Strawberry
Raspberry
Blackcurrant
Other berries (gooseberry, blueberry)

C2.12.3 *Calculation procedure*

Value = quantity * price

C2.12.4 *Adjustments*

No adjustments

C2.12.5 *Estimations*

Fruits:
Based on quantities for direct consumption and processing (juice etc.) entitled to quality grant payment.
Estimated addition for fruit for home consumption

Berries:
Based on quantities for direct consumption entitled to quality grant payment.
Berries for processing based on estimated total production (ha*yield/ha) * 0,8 deducted for berries for direct consumption.
Estimated addition for fruit for home consumption

C2.12.6 *Numerical example*

See excel-file "numerical examples" attached

C2.12.7 *Subsidies and taxes on products*

1. a. District and quality payment
b. Acreage payment
2. Norwegian agricultural agency
3. a. Payment based on production
b. Payment based on area used
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.12.9 *Unit values*

NOK/kg

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)*

None is covered

C2.13 WINE

C2.13.1 *Data sources*

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C2.13.2 *Level of detail*

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C2.13.3 *Calculation procedure*

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C2.13.4 *Adjustments*

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C2.13.5 *Estimations*

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C2.13.6 *Numerical example*

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C2.13.7 *Subsidies and taxes on products*

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

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C2.13.9 *Unit values*

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

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C2.14 OLIVE OIL

C2.14.1 *Data sources*

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C2.14.2 *Level of detail*

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C2.14.3 *Calculation procedure*

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C2.14.4 *Adjustments*

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C2.14.5 *Estimations*

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C2.14.6 *Numerical example*

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C2.14.7 *Subsidies and taxes on products*

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

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C2.14.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

C2.15 OTHER CROP PRODUCTS

C2.15.1 *Data sources*

Surveys
Farmers cooperatives and producers org.

C2.15.2 *Level of detail*

Grass
Straw
Seeds

C2.15.3 *Calculation procedure*

Value = price * quantity

C2.15.4 *Adjustments*

Click here to enter text.

C2.15.5 *Estimations*

Sale of grass (hay) and straw is based of numbers of horses outside agriculture * kg hay/horse
Seeds produced is based on data from producers org.

C2.15.6 *Numerical example*

See excel-file "numerical examples" attached

C2.15.7 *Subsidies and taxes on products*

Subsidies are not distributed on these production due to very limited production

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.15.9 *Unit values*

NOK/kg

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

Ley seed, seeds for root vegetables

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

Hay, grass silage, straw

C2.16 CATTLE (INCLUDING CALVES)

C2.16.1 *Data sources*

Norwegian agricultural agency
Meat producers organisation
Single slaughtering companies

C2.16.2 *Level of detail*

Cattle (cows, oxes, heifers)
Calves

C2.16.3 *Calculation procedure*

Value = price * quantity

C2.16.4 *Adjustments*

[Click here to enter text.](#)

C2.16.5 *Estimations*

Based on registered sale and price of each type of animal

C2.16.6 *Numerical example*

See excel-file "numerical examples" attached

C2.16.7 *Subsidies and taxes on products*

1. a. District payment
b. Husbandry payment
c. Acreage payment
d. Grazing payment
2. Norwegian agricultural agency
3. a. Payment based on production
b. Payment based on numbers of animals
c. Payment based on grassland area
d. Payment based on grazing area
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.16.9 *Unit values*

NOK/kg

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

Based on registered sale of slaughterings (tons) and price pr. kg slaughtered obtained by farmers

C2.17 PIGS

C2.17.1 *Data sources*

Norwegian agricultural agency
Meat producers organisation
Slaughtering companies

C2.17.2 *Level of detail*

Slaughtering pigs
Sows and boars

C2.17.3 *Calculation procedure*

Value = price * quantity

C2.17.4 *Adjustments*

No specific adjustment is made

C2.17.5 *Estimations*

Based on registered slaughter sold (tons) and price pr. kg.
obtained by farmers

C2.17.6 *Numerical example*

See excel-file "numerical examples" attached

C2.17.7 *Subsidies and taxes on products*

1. a. District payment
b. Husbandry payment
2. Norwegian agricultural agency
3. a. Payment based on production in certain areas
b. Payment based on numbers of animals
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.17.9 *Unit values*

NOK/kg

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

Based on registered sale of slaughterings (tons) from farmers and registered price pr. kg of slaughtered animals obtained by farmers

C2.18 POULTRY

C2.18.1 *Data sources*

Norwegian agricultural agency
Meat producers organisation

C2.18.2 *Level of detail*

Chickens
Hens
Ducks
Turkey

C2.18.3 *Calculation procedure*

Value = price * quantity

C2.18.4 *Adjustments*

No adjustments

C2.18.5 *Estimations*

Based on registered slaughterings (tons) sold and price pr. kg.
obtained by farmers

C2.18.6 *Numerical example*

See excel-file "numerical examples" attached

C2.18.7 *Subsidies and taxes on products*

1. District payment
2. Norwegian agricultural agency
3. Payment based on production in certain areas
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.18.9 *Unit values*

NOK/kg

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

Based on registered sale of slaughterings (tons) and registered price pr. kg obtained by farmers

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

See eggs

C2.19 SHEEP AND GOATS

C2.19.1 *Data sources*

Norwegian agricultural agency
Meat producers organisation

C2.19.2 *Level of detail*

Lambs (< 1 year)
Sheep (> 1 year)
Goats

C2.19.3 *Calculation procedure*

Value = price * quantity

C2.19.4 *Adjustments*

No adjustments are made

C2.19.5 *Estimations*

Based on registered slaughterings (tons) sold from farmers and price pr. kg. obtained by farmers

C2.19.6 *Numerical example*

See excel-file "numerical examples" attached

C2.19.7 *Subsidies and taxes on products*

1. a. Price and district payment
b. Husbandry payment
c. Acreage payment
d. Grazing payment
2. Norwegian agricultural agency
3. a. Payment based on production
b. Payment based on numbers of animals
c. Payment based on grassland area
d. Payment based on grazing area
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.19.9 *Unit values*

NOK/kg

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

It has been calculated on the basis of data from Norw. agr. agency and meat producers organisation

C2.20 EQUINES, OTHER ANIMALS

C2.20.1 *Data sources*

Norwegian agricultural agency
Meat producers organisation
Norway statistics
Economic account for reindeer production
Rabbit producers organisation

C2.20.2 *Level of detail*

Horses
Rabbits
Reindeer
Game meat

C2.20.3 *Calculation procedure*

Value = price * quantity

C2.20.4 *Adjustments*

No adjustments are made

C2.20.5 *Estimations*

Horses:
Based on registered slaughterings (tons) sold and price pr. kg.
obtained by farmers
Rabbits :
Based on estimation of production and price
Reindeer :
Based on calculated value
Game meat :
Based on calculated value

C2.20.6 *Numerical example*

See excel-file "numerical examples" attached

C2.20.7 *Subsidies and taxes on products*

Horses :
1 a. Husbandry payment
 b. Acreage payment
 c. Grazing payment
2. Norwegian agricultural agency
3 a. Payment based on numbers of animals
 b. Payment based on grassland area
 c. Payment based on grazing area
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.20.9 *Unit values*

Nok/kg

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

Rabbits, sale of living animals (horses), reindeer and game animals

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.*

By volume and price for each product

C2.21 MILK

C2.21.1 *Data sources*

Norwegian agricultural agency
Norwegian milk producers organisation
Other dairies

C2.21.2 *Level of detail*

Milk delivered to dairies
Consumption of milk on the farm
Local processed milk

C2.21.3 *Calculation procedure*

Quantity (litres) * price

C2.21.4 *Adjustments*

No adjustments are made

C2.21.5 *Estimations*

Registered volume of milk delivered to dairies and local processing
and prices obtained by farmers

C2.21.6 *Numerical example*

See excel-file "numerical examples" attached

C2.21.7 *Subsidies and taxes on products*

1. a. Price and district payment
b. Structural income payment to milk producers
c. Husbandry payment
d. Acreage payment
e. Grazing area
2. Norwegian agricultural agency
3. a. Payment based on production
b. Payment pr. holding (pr. cow for holdings < 5 cows)
c. Payment based on numbers of animals
d. Payment based on grassland area
e. Payment based on grazing area
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.21.9 *Unit values*

NOK/litre

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

The penalties are taken into account in the prices of milk each year the quota is exceeded

C2.22 **EGGS**

C2.22.1 *Data sources*

Norwegian agricultural agency
Egg producers organisation

C2.22.2 *Level of detail*

Registered sale of eggs (wholesale and direct delivery)
Home consumption

C2.22.3 *Calculation procedure*

Quantity * price

C2.22.4 *Adjustments*

No adjustment made

C2.22.5 *Estimations*

Registered volume of eggs delivered and price for delivered eggs (wholesale) obtained by farmers

C2.22.6 *Numerical example*

See excel-file "numerical examples" attached

C2.22.7 *Subsidies and taxes on products*

1. a. District payment
b. Husbandry payment
2. Norwegian agricultural agency
3. a. Payment based on production in certain areas
b. Payment based on numbers of animals
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.22.9 *Unit values*

NOK/kg

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

The value of egg production is free of hatching eggs as it is regarded as intra-unit consumption

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

C2.23.1 *Data sources*

Norwegian agricultural agency
Wool buyer companies
Honey producers org.
Fur producers org.

C2.23.2 *Level of detail*

Raw wool
Honey
Fur skins

C2.23.3 *Calculation procedure*

Quantity * price

C2.23.4 *Adjustments*

No adjustments made

C2.23.5 *Estimations*

Registered volume of the products sold by farmers and price obtained by farmers.
Partly estimated price for honey

C2.23.6 *Numerical example*

See excel-file "numerical examples" attached

C2.23.7 *Subsidies and taxes on products*

Wool :
1. Husbandry payment
2. Norwegian agricultural agency
3. Relative parts of acreage and husbandry payment to sheeps is allocated to wool.
4. As values
5. No changes
6. Calendar year

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

C2.23.9 *Unit values*

NOK/kg

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

Honey and fur products

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

C2.24.1 *Data sources*

Click here to enter text.

C2.24.2 *Level of detail*

Click here to enter text.

C2.24.3 *Calculation procedure*

Click here to enter text.

C2.24.4 *Adjustments*

Click here to enter text.

C2.24.5 *Estimations*

Click here to enter text.

C2.24.6 *Numerical example*

Click here to enter text.

C2.24.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.24.9 *Unit values*

Click here to enter text.

C2.25 NON-AGRICULTURE SECONDARY ACTIVITIES (INSEPARABLE)

C2.25.1 *Data sources*

Norway statistics (surveys)
National EAA-data (investments buildings)
Farm account statistics (FADN-data Norway)

C2.25.2 *Level of detail*

Use of tractors outside the agr. sector
Share of own work and materials in investments

C2.25.3 *Calculation procedure*

[Click here to enter text.](#)

C2.25.4 *Adjustments*

No adjustments made

C2.25.5 *Estimations*

Value based on surveys

C2.25.6 *Numerical example*

See excel-file "numerical examples" attached

C2.25.7 *Subsidies and taxes on products*

[Click here to enter text.](#)

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

Series are updated when new surveys are available (each 3-4 year)

C2.25.9 *Unit values*

[Click here to enter text.](#)

C2.25.10 *Exhaustive list of activities covered*

Use of tractor in investments (buildings, drainage, cultivation),
timber logging and work outside the agr. sector.
Own work on investments (buildings, drainage, cultivation)

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

Due to gross calculation. The cost of tractor is taken into account in the agricultural sector. The cost of own work is taken into account in investments

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").*

Share of inseparable activities amounts to ca. 2 % of output of the agricultural industry

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.

Norway statistics
Norwegian agricultural agency
Norwegian food safety authority
Norwegian agricultural purchasing and marketing co-operation
Single companies commercially engaged in agriculture

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 Data sources

Norway statistics
Norwegian agricultural agency
Norwegian agricultural purchasing and marketing co-operation
Single companies

D2.1.2 Level of detail

Grainseed (wheat, rye, barley, oats, triticale)
Oilseeds (rapeseed)
Pea seed
Potato seed
Meadow seed
Rootcrop seed
Seeds for vegetable
Flower bulb and seeds
Plants for cultivation

D2.1.3 Calculation procedure

Quantity * price

D2.1.4 Adjustments

Grainseeds:
Calendar year n = seeds bought 1.7-31.12 year n-1 + 1.1-30.6
year n

D2.1.5 *Estimations*

For grainseeds, meadow and rootcrop seeds and potatoes:
Based on actual quantities and prices purchased by farmers

For plants and flower bulbs and seeds:
Based on imports deducted for estimated sale to sectors outside agriculture

D2.1.6 *Numerical example*

See excel-file "numerical examples" attached

D2.1.7 *Subsidies and taxes on products*

[Click here to enter text.](#)

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

D2.1.9 *Unit values*

Nok/kg/units

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

Own seeds and used on the farm is not taken into account

D2.2 ENERGY; LUBRICANTS

D2.2.1 *Data sources*

Norway statistics
Norwegian agricultural agency
Norw. survey of account statistics (FADN-stat.)
Energy companies

D2.2.2 *Level of detail*

Oil for heating (greenhouses and grain driers)
Diesel
Petrol gas
Gas for heating (greenhouses)
Lubricants
Electricity

D2.2.3 *Calculation procedure*

Quantity * price

D2.2.4 *Adjustments*

No adjustments made

D2.2.5 *Estimations*

Valuation based on surveys carried out each 3-4 year

D2.2.6 *Numerical example*

See excel-file "numerical examples" attached

D2.2.7 *Subsidies and taxes on products*

[Click here to enter text.](#)

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

Series adjusted when new surveys are available (each 3-4 year)

D2.2.9 *Unit values*

NOK/litres/kwh

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

Lubricants

D2.3 **FERTILISERS AND SOIL IMPROVERS**

D2.3.1 *Data sources*

Norwegian food safety authority
Norwegian agricultural purchasing and marketing co-operation
Single companies

D2.3.2 *Level of detail*

Single N, P, K fertilizers
Combined N, P, K fertilizers
Micronutrients
Fertilizers for greenhouses

D2.3.3 Calculation procedure

Quantity * price

D2.3.4 Adjustments

Cost of fertilizers calendar year n = fertilizers purchased 1.7-31.12 year n-1 + 1.1-30.6 year n
Deducted for fertilizers used outside the agriculture

D2.3.5 Estimations

Valuation is based on actual quantities and prices purchased by farmers

D2.3.6 Numerical example

See excel-file "numerical examples" attached

D2.3.7 Subsidies and taxes on products

[Click here to enter text.](#)

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

D2.3.9 Unit values

Nok/kg

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

D2.4.1 Data sources

Norwegian food safety authority
Norwegian agricultural purchasing and marketing co-operation

D2.4.2 Level of detail

Each type of plant protection product used

D2.4.3 Calculation procedure

Quantity * price

D2.4.4 *Adjustments*

No adjustments made

D2.4.5 *Estimations*

Deducted for plant protection products used outside the agriculture

D2.4.6 *Numerical example*

See excel-file "numerical examples" attached

D2.4.7 *Subsidies and taxes on products*

Included environmental taxes

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

D2.4.9 *Unit values*

NOK/unit (kg/l)

D2.5 **VETERINARY EXPENSES**

D2.5.1 *Data sources*

The Norwegian veterinary association
Norway statistics
Norw. milkproducers association

D2.5.2 *Level of detail*

Dairy cows
Suckling cows
Calves
Sheeps
Goats
Pigs
Horses
Poultry
Fur animals

D2.5.3 *Calculation procedure*

Quantity * price

D2.5.4 *Adjustments*

[Click here to enter text.](#)

D2.5.5 *Estimations*

Number of dairy cows and calves treated:

- Registered numbers of cows
- Estimated numbers of calves

Other animals:

- Estimated numbers of animals treated

Price:

- Average price for veterinary consultation per. animal

D2.5.6 *Numerical example*

See excel-file "numerical examples" attached

D2.5.7 *Subsidies and taxes on products*

[Click here to enter text.](#)

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

D2.5.9 *Unit values*

NOK/unit (visit)

D2.6 **FEEDINGSTUFFS**

D2.6.1 *Data sources*

Norwegian agricultural agency
Norwegian agricultural purchasing and marketing co-operation
Norway statistics

D2.6.2 *Level of detail*

Concentrated feed:
Each type used for cattle, sheeps, pigs, poultry and fur animals

Forage plants:
See "Forage plants" code C.2.7

D2.6.3 Calculation procedure

Click here to enter text.

D2.6.4 Adjustments

No adjustments made

D2.6.5 Estimations

Concentrated feed:
Based on registered quantities and prices purchased by farmers.

Forage plants:
See "Forage plants" code C.2.7

D2.6.6 Numerical example

See excel-file "numerical examples" attached

D2.6.7 Subsidies and taxes on products

Click here to enter text.

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

The same valuation method is used. The difference is provisional data for semi-definitive accounts

D2.6.9 Unit values

NOK/fodder unit

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

Grass and other coarse fodder valued to 90 % av the price of barley

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

No distinction is made as both types are regarded as consumption within the sector

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

It is confirmed

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 relevant output product is "Other forage plants"

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 *Data sources*

Statistics Norway
Norw. survey of account statistics (FADN-stat.)

D2.7.2 *Level of detail*

Buildings
Machinery and equipment
Cars

D2.7.3 *Calculation procedure*

Quantity * price

D2.7.4 *Adjustments*

No adjustments made

D2.7.5 *Estimations*

Based on surveys carried out each 3-4 years.

D2.7.6 *Numerical example*

See excel-file "numerical examples" attached

D2.7.7 *Subsidies and taxes on products*

[Click here to enter text.](#)

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

Series adjusted when new surveys are available (each 3-4 years)

D2.7.9 *Unit values*

NOK/unit

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 *Data sources*

Statistics Norway
Norw. survey of account statistics

D2.8.2 *Level of detail*

The sum for all (production) buildings in the agriculture

D2.8.3 *Calculation procedure*

Quantity * price

D2.8.4 *Adjustments*

[Click here to enter text.](#)

D2.8.5 *Estimations*

The value of own materials is added (1,5 %) since that cost is not included in the survey

D2.8.6 *Numerical example*

See excel-file "numerical examples" attached

D2.8.7 *Subsidies and taxes on products*

[Click here to enter text.](#)

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

Series adjusted when new surveys are available (each 3-4 years)

D2.8.9 *Unit values*

NOK/unit

D2.9 AGRICULTURAL SERVICES

D2.9.1 *Data sources*

[Click here to enter text.](#)

D2.9.2 *Level of detail*

Click here to enter text.

D2.9.3 *Calculation procedure*

Click here to enter text.

D2.9.4 *Adjustments*

Click here to enter text.

D2.9.5 *Estimations*

Click here to enter text.

D2.9.6 *Numerical example*

Click here to enter text.

D2.9.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

D2.9.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

D2.10 **OTHER GOODS AND SERVICES**

D2.10.1 *Data sources*

Norway statistics
Norwegian agricultural agency
Norwegian agricultural purchasing and marketing co-operation
Norw. survey of account statistics
Public agencies and organisations
Single companies/firms delivering goods to the agricultural sector

D2.10.2 Level of detail

Different types of intermediate goods used in plant- and animal production
Insurance and administrative costs
Addition of other not specified costs (estimate)

D2.10.3 Calculation procedure

Quantity * price

D2.10.4 Adjustments

[Click here to enter text.](#)

D2.10.5 Estimations

The valuation of some of the items are based on surveys, other on yearly data from data suppliers

D2.10.6 Numerical example

See excel-file "numerical examples" attached

D2.10.7 Subsidies and taxes on products

Eventual taxes are included

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

Items based on yearly data :
The same valuation method is used. The difference is provisional data for semi-definitive accounts
Items based on surveys :
Series adjusted when new surveys are available (each 3-4 years)

D2.10.9 Unit values

NOK/unit

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

Grass ensilage
Transportation cost of produced and purchased goods
Plastic material (coverage material etc.)
Material for packaging
Insemination
Insurance costs
Administrative costs (data, tele, office machines, accountancy)
Social costs
Estimated addition of other not specified costs

D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

No non-deductible VAT on intermediate goods

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*

Norway statistics
Norw. survey of account statistics

E1.1.2 *Level of detail*

The sum of paid hired labour for all the agriculture

E1.1.3 *Calculation procedure*

Quantity * price

E1.1.4 *Adjustments*

No adjustments made

E1.1.5 *Estimations*

Share of hired labour of all annual working units (mio. hours).
Wages incl. social costs pr. hour

E1.1.6 *Numerical example*

See excel-file "numerical examples" attached

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

All payments of wages incl. social costs. The value of "natural" goods, ex. free housing, is included.

E2 OTHER TAXES ON PRODUCTION

E2.1.1 *Data sources*

[Click here to enter text.](#)

E2.1.2 *Level of detail*

[Click here to enter text.](#)

E2.1.3 Calculation procedure

Click here to enter text.

E2.1.4 Adjustments

Click here to enter text.

E2.1.5 Estimations

Click here to enter text.

E2.1.6 Numerical example

Click here to enter text.

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

No relevant 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?

Not relevant

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

Click here to enter text.

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

Click here to enter text.

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

Click here to enter text.

E2.1.12 Please give a numerical example

Click here to enter text.

E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 *Data sources*

Norwegian agricultural agency

E3.1.2 *Level of detail*

Each type of subsidy

E3.1.3 *Calculation procedure*

Value

E3.1.4 *Adjustments*

Investments grants are deducted for grants to projects outside the agricultural sector (forestry, agro-tourism etc.)

E3.1.5 *Estimations*

Actual grant payments is used

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)*

Investments grants to trad. agriculture (mainly buildings)
Grant for esp. valuable cultural landscape areas
Development scheme for goat husbandry
Subsidy to grazing animals (maintaining cult. landsc.)
Compensation for interest payments
Support to environmental programs on regional level
Support to meadowseed production
Support to veterinary services (insemination)
Support to research and agr. experimental groups
Compensation for animals lost due to predators
Welfare schemes:
- Vacation and temporary substitute scheme
- Assistance in case of illness
- Other welfare schemes
- Early retirement scheme

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?

No

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

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

No one

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

[Click here to enter text.](#)

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

No rents or real estate rental charges are charged as expenses as these expenditures are regarded as intra unit cost.

F1.1.2 Level of detail

Click here to enter text.

F1.1.3 Calculation procedure

Click here to enter text.

F1.1.4 Adjustments

Click here to enter text.

F1.1.5 Estimations

Click here to enter text.

F1.1.6 Numerical example

Click here to enter text.

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

Click here to enter text.

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

Click here to enter text.

F2 INTEREST PAID

F2.1.1 *Data sources*

Norway statistics (tax-statistics)
Norw. survey of account statistics

F2.1.2 *Level of detail*

Based on interest paid based on income-tax payment from all farmers

F2.1.3 *Calculation procedure*

Quantity * price

F2.1.4 *Adjustments*

Adjusted to interests paid by the agriculture by allocation keys based on total assets and assets connected the agriculture

F2.1.5 *Estimations*

The estimations are based on actual interests paid electronically collected from all farmers from tax-statistics data. Since the fixed capital consumption are calculated price-adjusted, the interests are valued at real-prices (nominal interests deducted for price-increase).

F2.1.6 *Numerical example*

See excel-file "numerical examples" attached

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

No

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

[Click here to enter text.](#)

F3 INTEREST RECEIVED

F3.1.1 *Data sources*

See F.1

F3.1.2 *Level of detail*

Click here to enter text.

F3.1.3 *Calculation procedure*

Click here to enter text.

F3.1.4 *Adjustments*

Click here to enter text.

F3.1.5 *Estimations*

Click here to enter text.

F3.1.6 *Numerical example*

Click here to enter text.

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 *Data sources*

Norway statistics
Norw. milk and meat producers organisations

G1.1.2 *Level of detail*

Dairy and suckling cows
Ewes
Sows
Milking goats

G1.1.3 *Calculation procedure*

[Click here to enter text.](#)

G1.1.4 *Adjustments*

No adjustments made

G1.1.5 *Estimations*

Based on numbers of animals 1.1 and 31.12 each year. Prices for new and phased out animals.

G1.1.6 *Numerical example*

[Click here to enter text.](#)

G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

G1.2.1 *Data sources*

Norway statistics
Norw. survey of account statistics
Norwegian agricultural agency
Machine dealers

G1.2.2 Level of detail

Buildings:
- The building itself
- Equipment and machines in buildings

Machines and other equipment :
- Tractors
- Combined harvesters
- Other outdoor machines and equipment

Cars

Drainage and hydro-technical installations

G1.2.3 Calculation procedure

[Click here to enter text.](#)

G1.2.4 Adjustments

Investments in machines and equipment does not include leased tractors/machines

G1.2.5 Estimations

Based on surveys carried out each 3-4 years

G1.2.6 Numerical example

[Click here to enter text.](#)

G2 CONSUMPTION OF FIXED CAPITAL (CFC)

G2.1.1 Data sources

Norway statistics
Norw. survey of account statistics
Norwegian agricultural agency
Machine dealers

G2.1.2 Level of detail

Buildings
Equipment and machines in buildings
Tractors
Combined harvesters
Other outdoor machines and equipment
Cars
Drainage and hydro-technical installations

G2.1.3 Calculation procedure

[Click here to enter text.](#)

G2.1.4 Adjustments

Investments in machines and equipment does not include leased tractors/machines

G2.1.5 Estimations

The method are based on price adjusted declining balance. Consumer price index (CPI) is used for price adjustment.

Depreciation rates:

- Buildings: 4 %
- Machinery/equipment in buildings: 10%
- Outdoor machinery/equipment: 10 %
- Cars: 13,3 %
- Drainage and hydro-technical installations: 6,06 %

G2.1.6 Numerical example

[Click here to enter text.](#)

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

Drainage and hydro-technical installations

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

Sum of starting balance year n (end balance year n-1/CPI year n-1 * CPI year n) + investments year n * depreciation rates

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

See G2.1.5

G2.1.10 *Mortality function used*

[Click here to enter text.](#)

G3 **CHANGES IN STOCKS**

G3.1.1 *Data sources*

Norway statistics
Meat producers organisation

G3.1.2 *Level of detail*

Horses
Calves < 1 year
Oxes
Heifers
Dairy cows
Suckling cows
Sheeps
Goats
Slaughtering pigs
Sowes and boars
Hens
Chicken
Ducks and turkeys
Rabbits
Fur animals (fox and mink)

G3.1.3 *Calculation procedure*

[Click here to enter text.](#)

G3.1.4 *Adjustments*

No adjustments made

G3.1.5 *Estimations*

Valuated as animals pr. 1.1 each year and prices based on value per. animal based on prices og meat.

G3.1.6 *Numerical example*

[Click here to enter text.](#)

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 *Data sources*

Norw. agricultural agency

G4.1.2 *Level of detail*

Each subsidy in question

G4.1.3 *Calculation procedure*

Click here to enter text.

G4.1.4 *Adjustments*

No adjustment

G4.1.5 *Estimations*

Click here to enter text.

G4.1.6 *Numerical example*

Click here to enter text.

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

Compensation for crop damages due to natural disaster

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

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

Click here to enter text.

Methods for valuing agricultural production

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

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Nursery plants	04210	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Ornamental plants and flowers (including Christmas trees)	04220	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Plantations	04230	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
POTATOES	05000													
FRUITS	06000													
Fresh fruit	06100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Dessert apples	06110	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Dessert pears	06120	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Peaches	06130													
Other fresh fruit	06190													
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	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other crop products: others	09900	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
ANIMALS	11000													
Cattle	11100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Pigs	11200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Equines	11300	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Sheep and goats	11400	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Poultry	11500	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
Other animals	11900	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
ANIMAL PRODUCTS	12000													
Milk	12100	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Eggs	12200	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other animal products	12900	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Raw wool	12910	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Silkworm cocoons	12920										Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	
Other animal products: others	12930	x	x	x	x						Q(t-1)*P(t-1)	Q(t)*P(t-1)	Q(t)*P(t)	