

# EAA Inventory 2015

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

## Questionnaire identification

<b>Country</b>	Sweden
<b>Institution</b>	Swedish Board of Agriculture
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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

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### A1 INSTITUTIONAL FRAMEWORK

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

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

Swedish Board of Agriculture

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

Swedish Board of Agriculture

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

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

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

Yes

#### A1.2 UPDATES TO EAA

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

September

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

Mainly year  $n-1$  and  $n-2$ , but Sweden is continuously trying to improve methods and finding datasources of higher quality. If there is a decision to change the calculation methods or datasources used for an item, the calculations are updated as far back in time as possible (if possible from 1990 and onwards). All updates are reported to Eurostat.

#### A1.3 CONSISTENCY WITH NATIONAL EAA

*A1.3.1 If national EAA are different from those transmitted to Eurostat: what are the differences? Why are these differences*

*kept? Are they documented? (if so, please transmit documentation.)*

In Sweden national EAA do not differ from those transmitted to Eurostat.

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

No

## A2 COMPILATION OF THE EAA: GENERAL REMARKS

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

If there is a decision to change the definition of a variable or the calculation methods or datasources used for an item, the calculations are updated as far back in time as possible (if possible from 1990 and onwards). All updates are reported to Eurostat. Changes in definitions of variables are very rare. Regional data are estimated on the basis on number of animals, areas and yields.

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

See A2.1.1

## 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)*

Main users:

- National accounts (Statistics Sweden)
- Ministry of Enterprise and Innovation
- The Federation of Swedish Farmers
- Researchers/students
- Journalists

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

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

In Sweden EAA is official statistics. The confidentiality rules for EAA therefore follows the confidentiality rules in the legislation of official statistics. So when it comes to confidentiality, microdata used for EAA is treated in the same way as microdata for any other product within the system of official statistics in Sweden. The consequence is that results should not be disseminated if information for an individual holding/company could be revealed.

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

At the moment the confidentiality rules do not cause any problem when it comes to dissemination of the results of the EAA compilations.

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## PART B - STANDARD QUESTIONS – QUICK GUIDE

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### B1 DATA SOURCES

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

### B2 LEVEL OF DETAIL

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

### B3 CALCULATION PROCEDURE

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

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

### B4 ADJUSTMENTS

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

### B5 ESTIMATIONS

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

## **B6 NUMERICAL EXAMPLE**

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

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

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

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

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

## **B9 UNIT VALUES**

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

**Please note:**

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

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



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

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### C1 GENERAL

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

- Cereals
- Protein crops
- fodder maize
- Potatoes
- Forage plants

### C2 INDIVIDUAL ITEMS

#### C2.1 CEREALS

*C2.1.1 Data sources*

- Crop production statistics  
Source: Data based on reporting according to regulation 543/2009  
Method: Sample surveys following regulation 543/2009  
Representativeness: Good
- Absolute prices  
Source: Based on absolute prices transmitted to Eurostat. For Grain Maize prices are based on expert estimations  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good
- Price indices  
Source: Based on price indices transmitted to Eurostat  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good
- Balance sheets  
Source: Markets and Trade Unit, Swedish Board of Agriculture
- Data on quantity of cereals used for production of feedingsstuffs in the feed industry

Source: The Official feed control  
Method: Administrative data reported to the Swedish Board of Agriculture by the producers of feedingstuffs.  
Representativeness: Good

- Data on certified seed production  
Source: Statistics on certified seed production, Swedish Board of Agriculture  
Method: Administrative data from the process of certification  
Representativeness: Good

### *C2.1.2 Level of detail*

- Wheat
- Rye
- Barley
- Oats and summer cereal mixtures
- Other cereals (Triticale)
- Grain Maize

The value is calculated by using quantities and prices for each one of the uses:

- Intra-unit/branch consumption (Feed)
- Feed industry - sold
- Certified seed production - sold
- Industrial uses - sold
- Others - sold

### *C2.1.3 Calculation procedure*

See annexII

### *C2.1.4 Adjustments*

The data on uses of cereals for the production of feedingstuffs in the feed industry are produced on calendar year while EAA is compiled on crop year basis. Therefore adjustments have to be made.

Let's look at an example of the crop year 2013/2014. Then the assumption is as follows :

- 25 % of the use of cereals for production of feedingstuffs in calendar year 2013 is attributed to the crop year 2013/2014
- 75 % of the use of cereals for production of feedingstuffs in

calendar year 2014 is attributed to the crop year 2013/2014.

#### *C2.1.5 Estimations*

##### *- Losses*

Losses are estimated to 3 % of the harvests according to information from the organisation of the cereal producers.

##### *- Seeds*

The total use of seeds is estimated by using the factor 200 kg/hectare.

#### *C2.1.6 Numerical example*

See table Numerical examples: Cereals

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

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

##### *Data on production:*

For the provisional accounts the first preliminary results from the crop production survey are used.

For the the semi-definitive accounts, updated preliminary data from the crop production surveys are used.

##### *Price statistics:*

The prices are based on the forecasts on prices transmitted to Eurostat within the price statistics but also on expert estimations. The reason for also using experts is that the forecasts on prices are made on the basis of calendar year while EAA is compiled for the crop year. This is done for both the provisional and semi-definitive accounts.

##### *Seeds and cereals for production of feedingsstuffs :*

Data on seeds and data on quantity of cereals used for production of feedingsstuffs in the feed industry are not available at the time

for the provisional and semi-definitive accounts. Therefore, rough estimates has to be used.

#### C2.1.9 *Unit values*

Unit values are compiled according to EAA methodology

### SPECIFIC QUESTIONS

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

The quantity of intra unit/branch consumption for animal feed is estimated as the difference between the total use according to the balance sheets and the use of cereals in the feed industry for production of feedingstuffs.

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

Triticale

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

Certification of seeds is not included. But some part of the production of first generation seed prototypes could be included in the harvest data. The area is very small though, and as a consequence the production is very small. In 2015 the area covered about 6 900 hectares or approximately 0,5 % of the crop area for cereals.

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

#### C2.2.1 *Data sources*

- Crop production statistics  
Source: Data based on reporting according to regulation 543/2009  
Method: Sample surveys following regulation 543/2009  
Representativeness: Good
- Absolute prices  
Source: Based on absolute prices transmitted to Eurostat.  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good for Rape and turnip rape

- Price indices  
Source: Based on price indices transmitted to Eurostat  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good for rape and turnip rape

#### C2.2.2 *Level of detail*

- Rape and turnip rape (02110), treated as one crop  
- Other oleaginous products (02190), only linseed  
  
Sunflower and soya production is non-significant in Sweden.

#### C2.2.3 *Calculation procedure*

See annexII

#### C2.2.4 *Adjustments*

-

#### C2.2.5 *Estimations*

- Losses are estimated to 3 % of the harvest.  
  
- There are no official statistics on linseed prices. In the calculations of other oleaginous products (02190) the price and price indices for linseed is the same as for rape and turnip rape

#### C2.2.6 *Numerical example*

See table Numerical examples: Oilseeds

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

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Data on production:  
For the provisional accounts the first preliminary results from the

crop production survey are used. For the semi-definitive accounts, updated preliminary data from the crop production surveys are used.

Price statistics:

The prices are based on the forecasts on prices transmitted to Eurostat within the price statistics but also on expert estimations. The reason for also using experts is that the forecasts on prices are made on the basis of calendar year while EAA is compiled for the crop year. This is done for both the provisional and semi-definitive accounts.

*C2.2.9 Unit values*

Unit values are compiled according to EAA methodology

SPECIFIC QUESTION

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

Linseeds

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

*C2.3.1 Data sources*

- Crop production statistics  
Source: Data based on reporting according to regulation 543/2009, Swedish Board of Agriculture/Statistics Sweden  
Method: Sample surveys following regulation 543/2009  
Representativeness: Good
  
- Absolute prices  
Source: The producerprice for peas is an estimate based on absolute prices for transmitted to Eurostat for barley. The producer price for field beans is based on expert estimations from field advisors and equals the cost of producing the product.  
Method: The producer price for peas is estimated as price for barley\*1,3 and the price for field beans equals an estimated production cost  
Representativeness: Good
  
- Price indices  
Source: Based on price indices transmitted to Eurostat for Barley  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'

Representativeness: Good

- Data on quantity of protein crops used for production of feedingsstuffs in the feed industry

Source: The Official feed control

Method: Administrative data reported to the Swedish Board of Agriculture by the producers of feedingstuffs.

Representativeness: Good

#### *C2.3.2 Level of detail*

- Peas
- Field beans

The calculation also includes an estimate of the value of the Intra-unit/branch consumption (Feed)

#### *C2.3.3 Calculation procedure*

See annexII

#### *C2.3.4 Adjustments*

-

#### *C2.3.5 Estimations*

- Losses are estimated to 3 % of the harvest.
- The production used by the food industry is based on estimates on the area used for growing peas for food.
- The price for Peas is estimated as : Price for barley\*1,3
- The price for field beans is an expert estimation done by field advisors. The estimated price equals the production cost.

#### *C2.3.6 Numerical example*

See table Numerical examples: protein crops

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

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of

some data for which estimates/forecasts has to be done.

**Data on production:**

For the provisional accounts, the first preliminary results from the crop production survey are used. For the the semi-definitive accounts, updated preliminary data from the crop-production surveys are used.

**Price statistics:**

As mentioned before, the producer price for peas is estimated as a function of the producer price for barley and this is also the case in the provisional and semi-definitive accounts. The price for field beans is based on expert estimations from field advisors in the provisional, semi-definitive and definitive accounts.

**C2.3.9 Unit values**

Unit values are compiled according to EAA methodology.

**SPECIFIC QUESTION**

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

The data on the harvests includes also peas for the food industry and peas used by the feed industry. The value of the production used by the food industry is based on estimates on the area used for growing peas for food. The value of peas and field beans used by the feed industry is based on data from the Official feed control on quantities used by the feed industry.

**The intra-unit consumption is compiled as:**

Total value of production of protein crops – (value of Peas for food + the value of peas and field beans used by the feed industry)

**C2.4 RAW TOBACCO**

**C2.4.1 Data sources**

-

**C2.4.2 Level of detail**

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C2.4.3 *Calculation procedure*

-

C2.4.4 *Adjustments*

-

C2.4.5 *Estimations*

-

C2.4.6 *Numerical example*

-

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*

- Crop production statistics  
Source: The production figure is based on quantities sold by farmers to the company Nordic Sugar on contractual basis  
Method: Yearly question to Nordic Sugar  
Representativeness: Good since Nordic Sugar is the only company processing sugar beets in Sweden.
  
- Absolute prices  
Source: Based on absolute prices transmitted to Eurostat.  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'. The average price is based on the EU-minimum price for A- and B-beets with 16 % sugar content.  
Representativeness: Good

- Price indices

Source: Based on price indices transmitted to Eurostat.  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good

*C2.5.2 Level of detail*

-

*C2.5.3 Calculation procedure*

See annexII

*C2.5.4 Adjustments*

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*C2.5.5 Estimations*

-

*C2.5.6 Numerical example*

See table Numerical examples: Sugar beet

*C2.5.7 Subsidies and taxes on products*

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Provisional data on production is estimated by staff at the Swedish Board of Agriculture working with the market situation for crops. The prices are based on the forecasts on prices transmitted to Eurostat within the price statistics.

*C2.5.9 Unit values*

Unit values are compiled according to EAA methodology.

**C2.6 OTHER INDUSTRIAL CROPS**

*C2.6.1 Data sources*

This item includes only beans (*Phaseolus vulgaris*)

- Crop production statistics

Source: Horticultural survey conducted yearly by the Swedish Board of Agriculture.

Method : In the horticultural survey the data concerning beans comes from a producer organisation.

Representativeness: Good

- Absolute prices

Source: The prices are based on the Horticultural survey

Method: In the horticultural survey the producer organisation estimates the production and total value of production which gives us a price/kg

Representativeness: Good

#### *C2.6.2 Level of detail*

In the case of Sweden this item only includes beans, *Phaseolus vulgaris* (code 02930). The production is aimed for the food industry.

#### *C2.6.3 Calculation procedure*

See annexII

#### *C2.6.4 Adjustments*

-

#### *C2.6.5 Estimations*

-

#### *C2.6.6 Numerical example*

See table Numerical examples: other industrial crops

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

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of

some data on production and prices for which estimates/forecasts has to be done.

#### C2.6.9 *Unit values*

Unit values are compiled according to EAA methodology.

### SPECIFIC QUESTION

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

- Fibre plants (02910) : None
- Other industrial crops, others (02930): Beans (*Phaseolus vulgaris*)

### C2.7 FORAGE PLANTS

#### C2.7.1 *Data sources*

- Crop production statistics  
Source: The production of hay and silage is based on official statistics. The production of straw is estimated using the crop production statistics for cereals. The production of fodder maize is based on areas and an estimate of the yield per hectare  
Method: Sample survey and estimates  
Representativeness: Good for hay, silage and straw.
- Absolute prices  
Source: Prices for hay, silage and straw are based on estimations from the collection of prices from companies buying and selling the products on the market. For fodder maize, prices are based on the price of silage.  
Method: Data collection based on "Handbook for EU Agricultural Price Statistics Version 2.1" and estimations  
Representativeness: The amount of hay, silage and straw sold on the market is small compared to the amount used for intra unit consumption.
- Price indices  
Source: For fodder maize the price indices used to calculate t-1 values are based on price indices transmitted to Eurostat. For hay, silage and straw a price index is constructed based on the prices used for intra-unit consumption and sold outside the sector.  
Method: The data collection is based on 'Handbook for EU

Agricultural Price Statistics Version 2.1'  
Representativeness: Good

*C2.7.2 Level of detail*

- Fodder maize
- Other forage plants (hay, silage and straw)

*C2.7.3 Calculation procedure*

See annexII

*C2.7.4 Adjustments*

-

*C2.7.5 Estimations*

- Usable production of straw is estimated to 60-80 % of the production of cereals this also includes a deduction of losses.
- Usable production for fodder maize is estimated from the known area and an estimate of the yield per hectare.
- Since the price differs between hay and silage there has to be an estimate of how much of the harvest of temporary grasses used for hay and silage. Using expert estimates, 15 % of the harvest is used for hay and 85 % is used for silage.
- Losses for hay and silage is estimated to 5 %.
- Losses for fodder maize is estimated to 3 %.
- Prices for intra-unit consumption are estimated as follows
  - Hay: 70 % of the producer prices of hay
  - Silage: 50 % of the producer price of silage
  - Straw: 1/3 of the intra-unit/branch price of hay

*C2.7.6 Numerical example*

See table Numerical examples: Other forage plants

*C2.7.7 Subsidies and taxes on products*

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Provisional data on production is estimated by staff at the Swedish Board of Agriculture. The prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

#### *C2.7.9 Unit values*

Unit values are compiled according to EAA methodology.

### SPECIFIC QUESTIONS

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

- Quantities sold outside the branch is calculated from estimation of uses in other branches such as trotting and riding horses, horses for leisures etc.

- The intra-unit/branch consumption as a total is estimated as usable production minus calculated quantities sold outside the sector.

- The distribution of what is produced and consumed within the same holding and what is sold to other agricultural holdings is estimated using a constant. For hay and silage, 80 % of the usable production not sold outside the sector is estimated to be consumed by the holding producing it, 20 % is estimated to be sold to other agricultural holdings. For straw the estimates are 70 % and 30 %. The value of the production sold to other agricultural holdings is calculated using the producer price. The value of the production produced and consumed at the same holding is calculated using the prices described under the section "Estimations" above.

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

- Fodder root crops (03200): None
- Other forage plants (03900): Hay, silage, straw

## C2.8 FRESH VEGETABLES

### C2.8.1 *Data sources*

- Crop production statistics  
Source: Data based on reporting according to regulation 543/2009. Swedish Board of Agriculture  
Method: Every third year the production is estimated in a census including all producers of fresh vegetables. The years in between, the production is estimated in a survey among larger wholesalers. The surveys are conducted by the Swedish Board of Agriculture.  
Representativeness: Good
- Absolute prices  
Source: The producer prices are based on a yearly survey among larger wholesalers conducted by the Swedish Board of Agriculture  
Method: Survey among larger wholesalers  
Representativeness: Good
- Price indices  
Source: Based on price indices transmitted to Eurostat produced by the Swedish Board of Agriculture  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good

### C2.8.2 *Level of detail*

- Cauliflower
- Tomatoes
- Other fresh vegetables (For this item, values are calculated for about 15 main vegetables. For vegetables with low volume/value the value is estimated directly from the survey among wholesalers)

### C2.8.3 *Calculation procedure*

See annexII

### C2.8.4 *Adjustments*

-

C2.8.5 *Estimations*

-

C2.8.6 *Numerical example*

See table Numerical examples: Other forage plants

C2.8.7 *Subsidies and taxes on products*

1. A national subsidy for production of fresh vegetables (and berries) in the northern part of Sweden. The subsidy is paid per hectare
2. The source is IACS, held by the Swedish Board of Agriculture
3. The whole amount is allocated to item 'Other fresh vegetables' (04190)
4. The subsidy is incorporated in EAA as a value.
5. We use the decided amount of subsidies for the area of crops for the corresponding year (n) regardless of when they are paid to the farmer.
6. The referens period for the subsidy is the same as the reference year of the crop.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

The production is in most cases estimated using the average of the production the last three year. In some cases when we have more specific information on the harvests from experts the average production is adjusted.

The prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

C2.8.9 *Unit values*

Unit values are compiled according to EAA methodology.

SPECIFIC QUESTION

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



- Carrots
- Aromatic plants
- Onions
- Cucumber
- Iceberg lettuce
- Potted lettuce

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

### C2.9.1 *Data sources*

- Production statistics  
Source: Data based on reporting according to regulation 543/2009. Swedish Board of Agriculture  
Method: Every third year the production is estimated in a census including all producers. The years in between, the production is estimated in a survey among larger wholesalers.  
The surveys are conducted by the Swedish Board of Agriculture.  
Representativeness: Good
- Absolute prices  
Source: The producer prices are based on a yearly survey among larger wholesalers conducted by the Swedish Board of Agriculture  
Method: Survey among larger wholesalers  
Representativeness: Good
- Price indices  
Source: Based on price indices transmitted to Eurostat produced by the Swedish Board of Agriculture  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good

### C2.9.2 *Level of detail*

- Nursery plants
- Ornamental Plants (value at producer prices are calculated for cut flowers, bulbous flowers, potted plants and bedding plants)

### C2.9.3 *Calculation procedure*

See annexII

### C2.9.4 *Adjustments*

-

C2.9.5 *Estimations*

The price and quantity of Christmas trees are rough estimates.

C2.9.6 *Numerical example*

See table Numerical examples: Nursery, ornamental plants.

C2.9.7 *Subsidies and taxes on products*

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

The production is in most cases estimated using the average of the production the last three year. In some cases when we have more specific information on the harvests from experts the average production is adjusted.

The prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

C2.9.9 *Unit values*

-

SPECIFIC QUESTIONS

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

In the statistical survey the producers are asked to give information on each of the two groups.

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

In the statistical surveys the producers are asked to exclude nursery plants for forestry trees.

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

Christmas trees are included.

## C2.10 PLANTATIONS

C2.10.1 *Data sources*

-

C2.10.2 *Level of detail*

-

C2.10.3 *Calculation procedure*

-

C2.10.4 *Adjustments*

-

C2.10.5 *Estimations*

-

C2.10.6 *Numerical example*

-

C2.10.7 *Subsidies and taxes on products*

-

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

-

C2.10.9 *Unit values*

-

## C2.11 POTATOES (INCLUDING SEEDS)

C2.11.1 *Data sources*

- Crop production statistics  
Source: Data based on reporting according to regulation 543/2009, Swedish Board of Agriculture  
Method: Sample surveys following regulation 543/2009  
Representativeness: Good
- Absolute prices  
Source: Based on absolute prices transmitted to Eurostat by the Swedish Board of Agriculture  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good
- Price indices  
Source: Based on price indices transmitted to Eurostat by the Swedish Board of Agriculture.  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good
- Balance sheets  
Source: Swedish Board of Agriculture.

#### *C2.11.2 Level of detail*

- Potatoes for human consumption
- Potatoes for starch production

#### *C2.11.3 Calculation procedure*

See annexII

#### *C2.11.4 Adjustments*

-

#### *C2.11.5 Estimations*

- Some of the figures are rough estimates.
- Seeds is estimated by multiplying the cultivated area by a normal amount of seeds used per hectare (according to experts).
  - For potatoes for human consumption the source is official statistics produced by the Swedish Board of Agriculture.
  - The prices for potatoes for feed are estimated to half of the price for potatoes for human consumption (or potatoes for starch)
  - The quantity used for feed is estimated to 5 % of the usable

production.

- All quantities intended for feed are assumed to be intra unit/branch consumption. The distribution of what is produced and consumed within the same holding and what is sold to other agricultural holdings is estimated using a constant. 80 % is estimated to be consumed by the holding producing it, 20 % is estimated to be sold to other agricultural holdings.

#### *C2.11.6 Numerical example*

See table Numerical examples: Potatoes

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

1. A national subsidy for production of potatoes in the northern part of Sweden. The subsidy is paid per hectare.
2. The source is IACS, held by the Swedish Board of Agriculture
3. The whole amount is allocated to 'potatoes for human consumption'. Potatoes for starch is not cultivated in the areas eligible for subsidies.
4. The subsidy is incorporated in EAA as a value.
5. We use the decided amount of subsidies for the area of crops for the corresponding year (n) regardless of when they are paid to the farmer.
6. The referens period for the subsidy is the same as the reference year of the crop.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

In the provisional calculations the produktion is estiamted by using expert estimates. In the semi-definitive accounts the production is estimated using the preliminary official statistics on harvests.

Human consumption is normally assumed to be the same as for the last year available.

The prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

#### *C2.11.9 Unit values*

Unit values are compiled according to EAA methodology.

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

### C2.12.1 *Data sources*

- Crop production statistics  
Source: Data based on reporting according to regulation 543/2009. Swedish Board of Agriculture.  
Method: Every third year the production is estimated in a census including all producers of fruits. The years in between, the production is estimated in a survey among larger wholesalers. The surveys are conducted by the Swedish Board of Agriculture.  
Representativeness: Good
- Absolute prices  
Source: The producer prices are based on a yearly survey among larger wholesalers conducted by the Swedish Board of Agriculture  
Method: Survey among larger wholesalers  
Representativeness: Good
- Price indices  
Source: Based on price indices transmitted to Eurostat produced by the Swedish Board of Agriculture  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good

### C2.12.2 *Level of detail*

- Dessert apples
- Dessert pears
- Other fresh fruits: For this item, values are calculated for 7 fruit species. For one group named Other berries a total value is directly estimated from the surveys among wholesalers.

### C2.12.3 *Calculation procedure*

See annexII

### C2.12.4 *Adjustments*

-

### C2.12.5 *Estimations*

Of the total production of apples and pears, 85 % is estimated to be table apples and table pears.

#### C2.12.6 *Numerical example*

See table Numerical examples: Fruits

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

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

In the provisional calculations the production is estimated by using expert estimates. In cases where expert estimates are not available, average production of the last 3 years are normally used.

The prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

#### C2.12.9 *Unit values*

Unit values are compiled according to EAA methodology.

### SPECIFIC QUESTION

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

Other fresh fruit (code 06190) contains:

- Apples (not table apples)
- Pears (not table pears)
- Blackcurrants
- Cherries
- Plums
- Raspberries
- Strawberries

### C2.13 WINE

#### C2.13.1 *Data sources*

-

C2.13.2 *Level of detail*

-

C2.13.3 *Calculation procedure*

-

C2.13.4 *Adjustments*

-

C2.13.5 *Estimations*

-

C2.13.6 *Numerical example*

-

C2.13.7 *Subsidies and taxes on products*

-

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

-

C2.13.9 *Unit values*

-

#### SPECIFIC QUESTION

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

-

#### C2.14 OLIVE OIL

C2.14.1 *Data sources*

-

C2.14.2 *Level of detail*

-



C2.14.3 *Calculation procedure*

-

C2.14.4 *Adjustments*

-

C2.14.5 *Estimations*

-

C2.14.6 *Numerical example*

-

C2.14.7 *Subsidies and taxes on products*

-

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

-

C2.14.9 *Unit values*

-

SPECIFIC QUESTION

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

-

C2.15 OTHER CROP PRODUCTS

C2.15.1 *Data sources*

This item covers Seeds for cultivated grassland and Seeds for vegetables, fruit and flowers. The values of seeds for vegetables , fruit and flowers are roughly estimated and is kept as constants. The sources below concerns Seeds for cultivated grassland.

- Data on certified seed production

Source: Statistics on certified seed production, Swedish Board of Agriculture

Method: Administrative data from the process of certification  
Representativeness: Good

- Absolute prices

Source: Rough estimate based on the change in prices for silage

Method: The price follows the change in price for silage

Representativeness: Not so good

#### *C2.15.2 Level of detail*

Only production of seeds is included

#### *C2.15.3 Calculation procedure*

See annexII

#### *C2.15.4 Adjustments*

-

#### *C2.15.5 Estimations*

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

#### *C2.15.6 Numerical example*

See table Numerical examples: Other crop products

#### *C2.15.7 Subsidies and taxes on products*

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

In the provisional and semi-definitive calculations the quantities are assumed to be the same as for the last year with definitive data.

#### *C2.15.9 Unit values*

Unit values are compiled according to EAA methodology.

## SPECIFIC QUESTIONS

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

Products covered:  
- Seeds for cultivated grassland  
- Seeds for vegetables, fruit and flowers

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

-

## C2.16 CATTLE (INCLUDING CALVES)

C2.16.1 *Data sources*

- Statistics on slaughter  
Source: Database on slaughtering held by the Swedish Board of Agriculture. The source is the same as used for data transmissions on animal production statistics according to regulation 1165/2008.  
Method: Slaughterhouses report all slaughtering on a weekly basis to the Swedish Board of Agriculture.  
Representativeness: Good
- Number of animals in december  
Source: Cattle survey in December, Swedish Board of Agriculture. Data corresponding to data transmitted to Eurostat according to regulation 1165/2008.  
Method: The cattle survey is based on administrative data from the cattle register  
Representativeness: Good
- Foreign trade statistics  
Source: Statistics Sweden  
Method: According to EU-regulations on Intrastat and Extrastat  
Representativeness: Good
- Absolute prices for meat and live animals  
Source: Based on absolute prices transmitted to Eurostat by the Swedish Board of Agriculture  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good for meat. Prices for live animal are expert estimates.

#### C2.16.2 *Level of detail*

The calculations are based on data for each one of the following categories:

- Calves
- Heifers
- Steers
- Bulls
- Dairy cows
- Other cows

#### C2.16.3 *Calculation procedure*

See annexII

#### C2.16.4 *Adjustments*

-

#### C2.16.5 *Estimations*

- Number of calves slaughtered outside slaughterhouses are estimated to 2 % of the total number of calves.
- Producer prices for exported animals are estimated to be 75% of the value of the export.
- Prices for live animals are based on expert estimates.

#### C2.16.6 *Numerical example*

See table Numerical examples: Cattle, pigs and sheep

#### C2.16.7 *Subsidies and taxes on products*

1. Until 2011 subsidies were given for cattle. For the years 2012 and 2013 no subsidies were given. A new livestock premium for cattle over the age of one year was introduced in 2014.
2. IACS, held by the Swedish Board of Agriculture
3. No allocation is needed
4. The livestock premium is incorporated as a value
5. We use the decided amount of subsidies for cattle for the corresponding year (n) regardless of when they are paid to the farmer
6. The reference year is calendar year

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Estimates on the slaughtering is done using information on the monthly slaughtering statistics during year t-1 and t. Prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

#### C2.16.9 *Unit values*

Unit values are compiled according to EAA methodology. The live weights for slaughtered animals are calculated by dividing slaughtered wights with the factor 0.45 for cows, 0.55 for other adult animals and 0.5 for calves.

### SPECIFIC QUESTION

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

See numerical example: C2.16.6

## C2.17 PIGS

#### C2.17.1 *Data sources*

- Statistics on slaughter  
Source: Database on slaughtering held by the Swedish Board of Agriculture. The source is the same as used for data transmissions on animal production statistics according to regulation 1165/2008.  
Method: Slaughterhouses report all slaughtering on a weekly basis to the Swedish Board of Agriculture.  
Representativeness: Good
- Foreign trade statistics  
Source: Statistics Sweden  
Method: According to EU-regulations on Intrastat and Extrastat  
Representativeness: Good
- Absolute prices for meat and live animals  
Source: Based on absolute prices transmitted to Eurostat by the Swedish Board of Agriculture  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good for meat. Prices for live animal are

expert estimates.

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

The calculations are based on data for each one of the following categories:

- Pigs for slaughter
- Sows
- Boars

#### *C2.17.3 Calculation procedure*

See annexII

#### *C2.17.4 Adjustments*

-

#### *C2.17.5 Estimations*

- The slaughtering outside slaughterhouses is estimated to 0.5% of the slaughter at slaughterhouses.
- Number of animals in December is estimated using data on the change in number of animals in june year t compared with the number of animals in june t-1.
- Prices for live animals are based on expert estimates.
- Producer prices for exported animals are estimated to be 75% of the value of the export.

#### *C2.17.6 Numerical example*

Se table Numerical examples: Cattle, pigs and sheep.  
The example of Cattle is relevant also for pigs and sheep.

#### *C2.17.7 Subsidies and taxes on products*

1. A national subsidy for sows and fattening pigs is paid to producers in the northern part of Sweden. The subsidy is paid per sow and number of fattening pigs slaughtered.
2. IACS, held by the Swedish Board of Agriculture.
3. No allocation is needed.
4. The subsidies are incorporated as values.
5. We use the decided amount of subsidies for pigs for the corresponding year (n) regardless of when they are paid to the farmer
6. The reference period is the calender year.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Estimates on the slaughtering is done using information on the monthly slaughtering statistics during year t-1 and t. Prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

*C2.17.9 Unit values*

Unit values are compiled according to EAA methodology. The live weights for slaughtered animals are calculated by dividing slaughtered weights with the factor 0.73 for fattening pigs, 0.6 for sows and 0.5 for boars.

SPECIFIC QUESTION

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

See numerical example, C2.17.6

**C2.18 POULTRY**

*C2.18.1 Data sources*

- Statistics on slaughter  
Source: National Food Agency. The source is the same as used for data transmissions on animal production statistics according to regulation 1165/2008.  
Method : Monthly collection on the slaughter from all slaughterhouses.  
Representativeness: Good
- Foreign trade statistics  
Source: Statistics Sweden  
Method: According to EU-regulations on Intrastat and Extrastat  
Representativeness: Good
- Absolute prices for meat  
Source: Based on absolute prices transmitted to Eurostat by the Swedish Board of Agriculture.  
Method: The data collection is based on 'Handbook for EU

Agricultural Price Statistics Version 2.1'  
Representativeness: Good for meat.

*C2.18.2 Level of detail*

The calculations are based on data for each one of the following categories:

- Broilers
- Laying hens
- Broiler, parent
- Turkeys
- Ducks
- Geese
- Ostriches

*C2.18.3 Calculation procedure*

See annexII

*C2.18.4 Adjustments*

-

*C2.18.5 Estimations*

Producer prices for exported animals are estimated to be 75% of the value of the export.

*C2.18.6 Numerical example*

See table Numerical example: Poultry.  
For poultry change in stocks are excluded. Changes in stocks are considered to be negligible.

*C2.18.7 Subsidies and taxes on products*

At the moment there are no subsidies or taxes on products.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Estimates on the slaughtering is done using information on the monthly slaughtering statistics during year t-1 and t. Prices are



estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

#### C2.18.9 *Unit values*

Unit values are compiled according to EAA methodology.

### SPECIFIC QUESTIONS

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

See Numerical example 2.18.6

C2.18.11 *Please provide details on the treatment of hatching eggs (see also: eggs C2.22)*

For the moment hatchings eggs are not included since there are no calculations of stocks for poultry.

### C2.19 SHEEP AND GOATS

#### C2.19.1 *Data sources*

- Statistics on slaughter  
Source: Database on slaughtering held by the Swedish Board of Agriculture. The source is the same as used for data transmissions on animal production statistics according to regulation 1165/2008.  
Method: Slaughterhouses report all slaughtering on a weekly basis to the Swedish Board of Agriculture.  
Representativeness: Good
- Foreign trade statistics  
Source: Statistics Sweden  
Method: According to EU-regulations on Intrastat and Extrastat  
Representativeness: Good
- Absolute prices for meat and live animals  
Source: Based on absolute prices transmitted to Eurostat by the Swedish Board of Agriculture  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good for meat. Prices for live animal are expert estimates.

#### C2.19.2 *Level of detail*

The calculations are based on data for each one of the following categories:

- Sheep
- Lambs

### *C2.19.3 Calculation procedure*

See annexII

### *C2.19.4 Adjustments*

-

### *C2.19.5 Estimations*

- The slaughter outside slaughterhouses for lambs are estimated to 4 % of the slaughter in slaughterhouses.
- Producer prices for exported animals are estimated to be 75% of the value of the export.
- The number of lambs in December year n is estimated by the slaughter of lambs in January-April in year n+1
- The number of breeding sheep in December year n is estimated as an average of the number of breeding sheep in June year n and June year n-1.

### *C2.19.6 Numerical example*

See table Numerical examples : Cattle, pigs and sheep  
The example of Cattle is relevant also for pigs and sheep.

### *C2.19.7 Subsidies and taxes on products*

1. A national subsidy for breeding goats is paid to producers in the northern part of Sweden. The subsidy is paid per breeding goat (female)
2. IACS, held by the Swedish Board of Agriculture.
3. No allocation is needed.
4. The subsidy is incorporated as a value.
5. We use the decided amount of subsidies for goats for the corresponding year (n) regardless of when they are paid to the farmer
6. The reference period is the calendar year.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Estimates on the slaughtering is done using information on the monthly slaughtering statistics during year t-1 and t. Prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

#### C2.19.9 *Unit values*

Unit values are compiled according to EAA methodology. The live weights of slaughtered animals are calculated by dividing slaughtered weights with the factors 0.41 (lambs) and 0.45 (sheep).

### SPECIFIC QUESTION

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

See numerical example, C2.19.6

### C2.20 EQUINES, OTHER ANIMALS

#### C2.20.1 *Data sources*

- Breeder's organisations
- The Sami Parliament

#### C2.20.2 *Level of detail*

- Calculations are made for:
- Each of eight horse types
  - Rein deers
  - Breeding of deers inside fences
  - Breeding of pet animals (dogs)

#### C2.20.3 *Calculation procedure*

See annexII

#### C2.20.4 *Adjustments*

-

#### C2.20.5 *Estimations*

- The number of horses and dogs sold outside the sector are estimated from the number of foals and puppies in different registers.
- 90 % of the puppies born and registered are assumed to be sold.
- The prices for horses, deers and dogs are expert estimates.

*C2.20.6 Numerical example*

See table Numerical examples: Equines, other animals

*C2.20.7 Subsidies and taxes on products*

1. A national price subsidy for rein deers. The subsidy is paid per kg carcass weight
2. The Sami Parliament
3. No allocation is needed.
4. The subsidy is incorporated as a value.
5. We use the decided amount of subsidies for rein deers for the corresponding year (n) regardless of when they are paid to the rein deer breeder.
6. The reference period is the calendar year.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Quantities and prices are in most cases assumed to be the same as last year.

*C2.20.9 Unit values*

-

SPECIFIC QUESTIONS

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

- Rein deers
- Breeding of deers inside fences
- Breeding of pet animals (dogs)

*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 numerical example C2.20.6

## C2.21 MILK

### C2.21.1 *Data sources*

- Statistics on milk delivered to dairies  
Source: LRF dairy Sweden (association of Swedish Dairies)  
Method: Reports from almost all Swedish dairies. The source is the same as used for data transmissions on production statistics according to Council directive 96/16/EC.  
Representativeness: Good

- Absolute prices  
Source: Based on absolute prices transmitted to Eurostat by the Swedish Board of Agriculture  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good

Data on sheep and goats milk are estimations.

### C2.21.2 *Level of detail*

Calculations are made for:

- Milk from dairy cows
- Milk from sheep
- Milk from Goats

### C2.21.3 *Calculation procedure*

See annexII

### C2.21.4 *Adjustments*

-

### C2.21.5 *Estimations*

- The own final consumption is estimated by using the change in the number of holdings with dairy cows.  
- The production of sheep and goats milk, which is very small in Sweden, is roughly estimated and so are the prices.

### C2.21.6 *Numerical example*

See table Numerical examples: Milk

### C2.21.7 *Subsidies and taxes on products*

1. A national subsidy for milk production is paid to producers in the northern part of Sweden. The subsidy is paid per kg milk delivered to dairies
2. IACS, held by the Swedish Board of Agriculture.
3. No allocation is needed.
4. The subsidy is incorporated as a value.
5. We use the decided amount of subsidies for milk for the corresponding year (n) regardless of when they are paid to the farmer.
6. The reference period is the calender year.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Estimates on the milk production is done using information on the monthly statistics on deliveries to dairies during year t-1 and t. Prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

### C2.21.9 *Unit values*

Unit values are compiled according to EAA methodology.

## SPECIFIC QUESTION

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

There have never been any penalties for exceeding milk quotas in Sweden.

## C2.22 EGGS

### C2.22.1 *Data sources*

- Statistics on eggs delivered to wholesalers  
Source: Swedish Egg and Poultry Association  
Method: Mothly reports from the wholesalers who are members of the the Swedish Egg and Poultry Association  
Representativeness: There are wholesalers not belonging to the Swedish Egg and Poultry Association. Every year an estimate is done of how much of the egg production that is not covered by the

Swedish Egg and Poultry Association. In 2015 it was estimated that 17 % of the total production was not covered. In EAA the data on production is adjusted for this.

- Absolute prices

Source: Based on absolute prices transmitted to Eurostat by the Swedish Board of Agriculture

Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'

Representativeness: Good

#### C2.22.2 *Level of detail*

Eggs from laying hens

#### C2.22.3 *Calculation procedure*

See annexII

#### C2.22.4 *Adjustments*

-

#### C2.22.5 *Estimations*

The total egg production is estimated by using the amount of eggs delivered to wholesalers associated with the Swedish Egg and Poultry Association, adjusting for the production not covered by the organisation. The production not covered by the Swedish Egg and Poultry Association is also estimated by the Swedish Egg and Poultry Association. The production not covered by the association has been declining during the years. In 2005 it was estimated that 27 % was not covered and in 2015 the estimation was 17 %.

#### C2.22.6 *Numerical example*

See table Numerical examples: Eggs

#### C2.22.7 *Subsidies and taxes on products*

1. A national subsidy for egg production is paid to producers in the northern part of Sweden. The subsidy is paid per laying hen.
2. IACS, held by the Swedish Board of Agriculture.
3. No allocation is needed.
4. The subsidy is incorporated as a value.
5. We use the decided amount of subsidies for laying hens for the corresponding year (n) regardless of when they are paid to the

farmer

6. The reference period is the calendar year.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

Estimates on the egg production is done using information on the monthly statistics on deliveries to wholesalers during year t-1 and t. Prices are estimated on the basis of the forecasts transmitted to Eurostat within the area of price statistics.

*C2.22.9 Unit values*

Unit values are compiled according to EAA methodology.

SPECIFIC QUESTION

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

See C2.18. According to the regulation we consider hatching eggs to be included in chickens and not in egg.

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

*C2.23.1 Data sources*

- Statistics on production  
Source:  
Raw wool: Expert estimates  
Honey: Mainly from producers organisations  
Mink furs: Calculations made by the Swedish Board of Agriculture based on the number of breeding females  
- Absolute prices  
Source: Based on absolute prices transmitted to Eurostat by the Swedish Board of Agriculture and information from producers organisations  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good



#### C2.23.2 *Level of detail*

Calculations are made for:

- Raw wool
- Honey
- Mink furs

#### C2.23.3 *Calculation procedure*

See annexII

#### C2.23.4 *Adjustments*

#### C2.23.5 *Estimations*

It is estimated that 15 % of the total honey production is not covered by the production data based on information from the producer organisations. In EAA the data on production is adjusted for this.

For mink furs, the production not covered by the members of the Swedish fur association is estimated to 5 % of the total production. In EAA the data on production is adjusted for this.

#### C2.23.6 *Numerical example*

See table Numerical examples: Other animal products, others

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

There are no taxes and subsidies on production

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which estimates/forecasts has to be done.

#### C2.23.9 *Unit values*

Unit values are compiled according to EAA methodology.

### SPECIFIC QUESTION

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

- Honey from bees
- Furs from mink

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

### C2.24.1 *Data sources*

The output of Agricultural services equals the Intermediate cost for Agricultural services. Therefore, see section D2.9 for information on how Agricultural services are compiled.

### C2.24.2 *Level of detail*

See section D2.9

### C2.24.3 *Calculation procedure*

See section D2.9

### C2.24.4 *Adjustments*

See section D2.9

### C2.24.5 *Estimations*

See section D2.9

### C2.24.6 *Numerical example*

See section D2.9

### C2.24.7 *Subsidies and taxes on products*

See section D2.9

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

See section D2.9

### C2.24.9 *Unit values*

See section D2.9

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

### C2.25.1 *Data sources*

We use information from an accounting firm. See D1.1.1.

C2.25.2 *Level of detail*

The level of detail is good. We have got different accounts for different kind of secondary activities. But it is difficult to know which corresponding costs are separable or not.

C2.25.3 *Calculation procedure*

See D1.1.1.

C2.25.4 *Adjustments*

See D1.1.1.

C2.25.5 *Estimations*

The weighed value is much lower than we anticipated in relation to the cost and information from the FSS. It is also low in comparison to the previous values that we've used. We therefore have decided that we will use the development of the value, i.e. we create an index and not the absolute value.

C2.25.6 *Numerical example*

See table Numerical examples: Intermediate consumption etc.

C2.25.7 *Subsidies and taxes on products*

None.

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

We do not have any provisional information to make estimates. Therefore we usually use the average value for the last 3 years.

C2.25.9 *Unit values*

-

SPECIFIC QUESTIONS

C2.25.10 *Exhaustive list of activities covered*

- Contractual work outside agriculture, for example snow clearance
- On and off-farm sales of agricultural products:
  - On farm sales
  - Farmer's markets
- Tourism activities:

- Room rentals,
- Cottage rentals,
- Camping,
- Catering and serving of food,
- Different types of tourism activities etc.
- Energy production:
  - Wind,
  - Water etc.
- Extraction and sales of natural resources
  - Gravel pits,
  - Stonepit,
  - Peatry etc
- Sales of materials – agricultural and non-agricultural
- Hunting and fishing activities

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

The amounts in the bookkeeping for the above mentioned items are used for the assessing the revenues.

*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 total amount of the revenues for non-agricultural secondary activities are 4 382 million SEK 2013 and from this amount 2 453 million SEK has been deducted as separable. That is, 44% is recorded as inseparable.

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## PART D - COMPONENTS OF THE PRODUCTION ACCOUNT: INTERMEDIATE CONSUMPTION

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### D1 GENERAL

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

We use bookkeeping information from an accounting firm.

The holdings in the Swedish farm register are compared with the holdings from the accounting firm. We match the holdings with their respective social security number/corporate identity. We then use the holdings that are present both in the Swedish farm register and in the accounting firm, a bit over 10 000 holdings.

The holdings in the Swedish farm register are stratified according to size class and typology. The holdings that match both registers are given a strata (and a weight) and are sent over to the accounting firm.

The accounting firm has got several hundreds of account numbers, covering everything that the farmer buys and sells. The detail of the accounts is very good. They aggregate each account to strata, so that we cannot see how much each holding has spent on various costs. When we receive the values we use the weights that we created in the previous step to aggregate the values so that they will represent the whole population.

In the next step we divide the different account numbers to the different Intermediate Consumption Items (ICI). Some account numbers must be split between different ICI because not all of the money spent can be attributed to one ICI. In these cases the distribution between the different ICI has been estimated.

Some of the accounts are general, for example there are a few accounts that are general for crop production. These accounts are split between different ICI according to a predetermined distribution based on the share of the specific accounts, for example seeds, in relation to the sum of the specific accounts for crop production. The same method is used for accounts that are general for animal production. Accounts that are general for all production are split between different ICI according to a predetermined distribution based on expert estimates.

Some of the accounts are deductions that the farmers get when buying goods. These accounts are summed up and deducted from the different ICI:s.

We also receive revenues for the holdings. We use this information to try to remove as much of the non-agricultural secondary activities as possible, however we are not able to completely remove all of it, because we cannot separate the costs. Most of the non-agricultural secondary activities that we are able to remove is contract work for snow clearance during the winter. From the revenue accounts that can be related to non-agricultural activities, the accounts possible to separate has been separated. This means that the corresponding costs need to be separated as well. A percentage of the separated revenues are considered to be costs that needs to be deducted from different items in the intermediate consumption. This calculated cost has then been distributed among the items energy, maintenance, other goods and services and compensation of employees.

There are a few items which cover activities not covered by the farm register, for example production of honey, reindeer husbandry and dog breeding. The companies that perform these activities are usually not covered by the farm register and as a consequence we do not have any information on revenues and costs from the accounting firm. We calculate the revenues, according to the same principle as for other output items, but we have to estimate the costs as a part of the revenues.

Input to the estimated distributions, mentioned above, are for example FADN and ad hoc surveys.

We also use price indices to calculate the value for t-1:  
Source: Based on price indices transmitted to Eurostat  
Method: The data collection is based on 'Handbook for EU Agricultural Price Statistics Version 2.1'  
Representativeness: Good

## D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

### D2.1 SEEDS AND PLANTING STOCK

#### *D2.1.1 Data sources*

See D1.1.1

#### *D2.1.2 Level of detail*

The level of detail is good. We have got different accounts for different kind of seeds, but there are also some accounts that are general for seeds. Some of the accounts are split between different ICI. The share of the split has been estimated. It seems unlikely that the farmer would put other costs in the seed accounts.

*D2.1.3 Calculation procedure*

See D1.1.1

*D2.1.4 Adjustments*

See D1.1.1

*D2.1.5 Estimations*

See D1.1.1

*D2.1.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

*D2.1.7 Subsidies and taxes on products*

None.

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

Provisional figures are estimated as the last years expenses multiplied by price index from the price forecast and multiplied by an estimated volume index.

*D2.1.9 Unit values*

-

SPECIFIC QUESTION

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

Intra unit consumption is not included. Intra-branch consumption is included. The costs for intra-branch consumption is a part of the data from the accounting firm.

**D2.2 ENERGY; LUBRICANTS**

*D2.2.1 Data sources*

See D1.1.1

*D2.2.2 Level of detail*

The level of detail is good. There are accounts for electricity, petrol, diesel, heating oil and other propellants.

*D2.2.3 Calculation procedure*

See D1.1.1

*D2.2.4 Adjustments*

See D1.1.1

*D2.2.5 Estimations*

See D1.1.1

*D2.2.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

*D2.2.7 Subsidies and taxes on products*

None

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

Provisional figures are estimated as the last years expenses multiplied by price index from the price forecast and multiplied by an estimated volume index.

*D2.2.9 Unit values*

-

SPECIFIC QUESTION

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

None.

**D2.3 FERTILISERS AND SOIL IMPROVERS**

*D2.3.1 Data sources*

We use information from an accounting firm as stated in See D1.1.1

*D2.3.2 Level of detail*



The accounts lists different kinds of commercial fertilizers as well as general accounts of fertilizer. It seems unlikely that the farmers would put other costs into these accounts.

*D2.3.3 Calculation procedure*

See D1.1.1

*D2.3.4 Adjustments*

See D1.1.1

*D2.3.5 Estimations*

See D1.1.1

*D2.3.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

*D2.3.7 Subsidies and taxes on products*

None.

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

Provisional figures are estimated as the last years expenses multiplied by price index from the price forecast and multiplied by an estimated volume index.

*D2.3.9 Unit values*

-

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

*D2.4.1 Data sources*

We use information from an accounting firm as stated in D1.1.1

*D2.4.2 Level of detail*

The accounts lists different kinds of plant protection products as well as general plant protection products. It seems unlikely that the farmers would put other costs into these accounts.

*D2.4.3 Calculation procedure*

D1.1.1

*D2.4.4 Adjustments*

D1.1.1

*D2.4.5 Estimations*

D1.1.1

*D2.4.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

*D2.4.7 Subsidies and taxes on products*

None.

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

Provisional figures are estimated as the last years expenses multiplied by price index from the price forecast and multiplied by an estimated volume index.

*D2.4.9 Unit values*

-

**D2.5 VETERINARY EXPENSES**

*D2.5.1 Data sources*

We use information from an accounting firm as stated in D1.1.1

*D2.5.2 Level of detail*

The accounts specify veterinary expenses. It seems unlikely that the farmers would put other costs into these accounts.

*D2.5.3 Calculation procedure*

See D1.1.1

*D2.5.4 Adjustments*

See D1.1.1

*D2.5.5 Estimations*

See D1.1.1.

D2.5.6 *Numerical example*

See table Numerical examples: Intermediate consumption etc.

D2.5.7 *Subsidies and taxes on products*

None.

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

Provisional figures are estimated as the last years expenses multiplied by price index from the price forecast and multiplied by an estimated volume index.

D2.5.9 *Unit values*

-

D2.6 FEEDINGSTUFFS

D2.6.1 *Data sources*

We use information from an accounting firm as stated in D1.1.1. We also use information from our own output calculations.

D2.6.2 *Level of detail*

The level of detail is good. We have got different accounts for different kind of feedingstuff, but there are also some accounts that are general for feedingstuff. Some of the accounts are split between different ICI. The share of the split has been estimated.

D2.6.3 *Calculation procedure*

We sum the costs as stated in D1.1.1 These costs consist of purchases from both outside the agricultural industry and from other agricultural holdings.

- Feedingstuffs supplied by other agricultural holdings: This is a calculation from our output calculations and consists of cereals, potatoes and hay and silage that are sold between the different agricultural holdings.

- Feedingstuffs purchased from outside the agricultural 'industry': This consists of the value of all feedingstuff that the farmers have bought, which we receive from our accounting firm, minus feedingstuffs supplied by other agricultural holdings.

- Feedingstuffs produced and consumed by the same holding: This is a calculation from our output calculations and consists of cereals, protein crops, fodder maize, potatoes, and hay and silage.

*D2.6.4 Adjustments*

See D1.1.1

*D2.6.5 Estimations*

See D1.1.1

*D2.6.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

*D2.6.7 Subsidies and taxes on products*

None.

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

The provisional and semi-definitive calculations are done in the same way as for the definitive accounts but the difference is lack of some data for which the estimates/forecasts has to be done.

For the provisional calculations there are no information from the accounting firm. Cost for feedingstuffs bought outside the agricultural industry is estimated using price forecast and estimated changes in volume. For the intra-unit/branch consumption the estimates are linked to the provisional compilations of the different crops used for feedingstuffs ; Cereals, protein crops, fodder maize, potatoes and forage plants. That is, the provisional data on harvests, prices, use in feed industry, for the crops mentioned above are used also in the provisional compilations of consumption of feedingstuffs.

*D2.6.9 Unit values*

-

SPECIFIC QUESTIONS

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

The quantities of cereals for feedingstuffs are taken from the balance sheets. From this we deduct the compound feedingstuffs (collected within the framework of feed controls). What we have left is the feedingstuffs that travels within the sector. The prices for intra-unit/branch cereals for fodder is taken from the price indices. We estimate that 80 % of the fodder is consumed by the same holding and that 20 % of the fodder is consumed by other agricultural holdings.

The quantities of protein crops are collected from our output statistics. We then deduct the amount that goes to compound feedingstuffs. The amount that is left is considered to be consumed by the same holding. The prices are estimates and are, in fact, producer prices.

The quantities for fodder maize are calculated as the area, taken from the applications for subsidies minus the area for grain maize, and multiplied by a yield per hectare. The price is assumed to be the same as the price for silage.

The quantities for potatoes are taken from the balance sheet for potatoes. The price of fodder potatoes are assumed to be 50 % of the price of potatoes for human consumption. We estimate that 80 % of the potatoes are consumed by the same agricultural holding and that 20 % of the potatoes are consumed by other agricultural holdings.

The quantities for hay and silage are calculated as the area of ley multiplied by the yield per hectare. We deduct the quantities that are sold outside the sector. Thereafter 15 % are estimated to be hay and 85 % to be silage. 80 % of the hay and silage are estimated to be consumed by the same holding and 20 % are consumed by other agricultural holdings. The prices are derived as follows:

Hay, we had prices for the internal consumption as far as the year 2000. From there we have derived the price as the development for hay sold on the free market.

Silage, the internal price is estimated as the free market price divided by 2.

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

Se section D2.6.10

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

At the moment there are no subsidies on products for these 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 value of intra-unit/branch consumption for feedingstuff is compiled using a link to the output values of cereals, protein crops, fodder maize, potatoes and hay and silage used for feed. That is, the values of output for feed (for intra-unit/branch consumption) for these products are also recorded as a cost for feedingstuffs.

## D2.7 MAINTENANCE OF MATERIALS

D2.7.1 *Data sources*

We use information from an accounting firm as stated in D1.1.1

D2.7.2 *Level of detail*

The level of detail is good. There are a couple of accounts that are attributable to maintenance of materials. There is no problem understanding which accounts that we should be using.

D2.7.3 *Calculation procedure*

See D1.1.1

D2.7.4 *Adjustments*

See D1.1.1

D2.7.5 *Estimations*

See D1.1.1

D2.7.6 *Numerical example*

See table Numerical examples: Intermediate consumption etc.

D2.7.7 *Subsidies and taxes on products*

None.

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

Provisional figures are estimated as the last years expenses multiplied by price index from the price forecast and multiplied by an estimated volume index.

*D2.7.9 Unit values*

-

**D2.8 MAINTENANCE OF BUILDINGS**

*D2.8.1 Data sources*

We use information from an accounting firm as stated in D1.1.1

*D2.8.2 Level of detail*

There are just a few accounts attributable to maintenance of buildings. It seems unlikely that the farmers would put other costs into these accounts.

*D2.8.3 Calculation procedure*

See D1.1.1

*D2.8.4 Adjustments*

See D1.1.1

*D2.8.5 Estimations*

See D1.1.1

*D2.8.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

*D2.8.7 Subsidies and taxes on products*

None.

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

Provisional figures are estimated as the last years expenses multiplied by price index from the price forecast and multiplied by an estimated volume index.

D2.8.9 *Unit values*

-

## D2.9 AGRICULTURAL SERVICES

D2.9.1 *Data sources*

We use information from an accounting firm as stated in D1.1.1

D2.9.2 *Level of detail*

The level of detail is good.

D2.9.3 *Calculation procedure*

See D1.1.1

D2.9.4 *Adjustments*

See D1.1.1

D2.9.5 *Estimations*

See D1.1.1

D2.9.6 *Numerical example*

See table Numerical examples: Intermediate consumption etc.

D2.9.7 *Subsidies and taxes on products*

None.

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

We do not have any provisional information to make estimates. Therefore we usually use the average value for the last 3 years.

D2.9.9 *Unit values*

-

### SPECIFIC QUESTION

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



The values are the same.

## D2.10 OTHER GOODS AND SERVICES

### D2.10.1 Data sources

We use information from an accounting firm as stated in D1.1.1

### D2.10.2 Level of detail

The level of detail is very good. There are a lot of different things that should go into the other goods and services, but there are also a lot of things that shouldn't. Therefore the detail level is of utmost importance.

### D2.10.3 Calculation procedure

See D1.1.1  
In additions to the information from the bookkeeping we add costs for straw that are used within the same holding. The quantities are derived from the balance sheets for cereals, from which we deduct the quantities that are sold outside the agricultural sector. The price is estimated as the internal price for hay divided by 3.

### D2.10.4 Adjustments

See D1.1.1

### D2.10.5 Estimations

See D1.1.1

### D2.10.6 Numerical example

See table Numerical examples: Intermediate consumption etc.

### D2.10.7 Subsidies and taxes on products

None.

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

Provisional figures are estimated as the last years expenses multiplied by price index from the price forecast and multiplied by an estimated volume index.

### D2.10.9 Unit values

-

## SPECIFIC QUESTION

*D2.10.10 Products covered by this item (code 1990 Other goods and services)*

- Rent of buildings
- Fees for workers examination
- Fees for consultants, accountants etc
- Research and training services
- Transport services
- Postal and telecommunication
- Insurance (the service component)
- Stud fees
- Billed bank charges
- Fees for agricultural associations
- Subscription to agricultural cooperatives
- Dairy tests, pedigree registers
- Artificial inseminations and castration
- Patent rights, trade marks etc.
- Licences to public bodies
- Small tools, spare parts etc
- Tools etc purchased by employees
- Different kinds of packing that are used.
- Representation and other costs for the employes.
- Recrutement of new employes.
- Newspapers and technical literature.

## D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

Not applicable

*D3.1.2 Please give a numerical example.*

Click here to enter text.

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

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### E1 COMPENSATION OF EMPLOYEES

#### *E1.1.1 Data sources*

We use information from an accounting firm as stated in D1.1.1

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

The level of detail is good. There are a lot of accounts that are specified.

#### *E1.1.3 Calculation procedure*

We sum the accounts that attribute to compensation of employees.

We have a few accounts that are not very specified and attribute to the non-agricultural secondary activities. We add 35 % of the costs from these accounts.

When estimating item 17000 we have used the total amount for secondary activities in the bookkeeping and deducted the part that we can separate. From the part we deducted we assume that 85 % of those revenues are costs. We then deduct 45 % of these costs, meaning 45 % of the costs associated with the separable activities are employment cost. It should be noted that most of the activities is contractual work or other fairly labour intense activities.

#### *E1.1.4 Adjustments*

The weighed value is much higher than we anticipated, both in regards to the previous values that we've used, but also if we were to use the average salary multiplied by the number of AWU for salaried people. We, therefore, have decided that we will use the development of the value, i.e. we create an index and not the absolute value.

#### *E1.1.5 Estimations*

See E1.1.4

#### *E1.1.6 Numerical example*

See table Numerical examples: Intermediate consumption etc for the calculation of the absolute value.

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

The items that we cover are the following:

- direct basic wages and salaries
- enhanced rates for overtime, night or weekend work
- compensation for days not actually worked, paid holidays
- health services
- insurance charges
- pension payments

## E2 OTHER TAXES ON PRODUCTION

*E2.1.1 Data sources*

There are no taxes on production in Sweden

*E2.1.2 Level of detail*

-

*E2.1.3 Calculation procedure*

-

*E2.1.4 Adjustments*

-

*E2.1.5 Estimations*

-

*E2.1.6 Numerical example*

-

### SPECIFIC QUESTIONS

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

-

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?*

-

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

-

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

-

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

-

E2.1.12 *Please give a numerical example*

-

### E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 *Data sources*

IACS, held by the Swedish Board of Agriculture

E3.1.2 *Level of detail*

Values are extracted from IACS for each of the different kind of subsidies.

E3.1.3 *Calculation procedure*

-

E3.1.4 *Adjustments*

-

E3.1.5 *Estimations*

-

E3.1.6 *Numerical example*

-

## SPECIFIC QUESTIONS

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

- Single Farm Payment
- Greening Payment
- Grants for agricultural production in less-favoured and/ or mountain areas
- Other subsidies intended for example to influence methods of production to safeguard the cultural and natural heritage, i.e. subsidies paid for environmental reasons
- Payments compensating farms for production losses due to animal disease control measures
- Payments compensating for measures increasing animal welfare

*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 questions E3.1.7 to E3.1.9 did the application of the accruals principle under the new methodology confer changes?*

We use the decided amount of subsidies for cattle for the corresponding year (n) regardless of when they are paid to the farmer

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

-

*E3.1.12 Please give a numerical example*

The values for each of the subsidies are extracted directly from IACS.

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## PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

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

#### *F1.1.1 Data sources*

We use information from an accounting firm as stated in D1.1.1

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

The accounts specify rents, nothing more.

#### *F1.1.3 Calculation procedure*

We sum the accounts of rents.

#### *F1.1.4 Adjustments*

None.

#### *F1.1.5 Estimations*

None.

#### *F1.1.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

### SPECIFIC QUESTIONS

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

No

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

[Click here to enter text.](#)

### F2 INTEREST PAID

#### *F2.1.1 Data sources*

We use information from an accounting firm as stated in D1.1.1 We also use FISIM from the national accounts. We also use figures from some parts of the EAA that are not covered by the farm register, i.e. fur animals and reindeers.

*F2.1.2 Level of detail*

The level of detail is good. There are many accounts that are specified with some kind of interest that are paid.

*F2.1.3 Calculation procedure*

We sum the accounts that attribute to interest that are being paid. We add a proportion of the revenues for reindeers, fur animals etc as a cost for interest. We subtract FISIM.

*F2.1.4 Adjustments*

None.

*F2.1.5 Estimations*

We estimate that 90 % of the fur animal business are estimated to be outside the farm register. From those 90 % we estimate that 13.6 % of the revenues of fur animals are made up of interest paid.

We estimate 90 % of the reindeer business are estimated to be outside the farm register. From those 90 % we estimate that 4 % of the revenues of reindeers are made up of interest paid.

*F2.1.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

SPECIFIC QUESTIONS

*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)?*



-

## F3 INTEREST RECEIVED

### *F3.1.1 Data sources*

We use information from an accounting firm as stated in D1.1.1. We also use FISIM from the national accounts.

### *F3.1.2 Level of detail*

The level of detail is good. There are many accounts that are specified with some kind of interest that are received.

### *F3.1.3 Calculation procedure*

We sum the accounts that attribute to interest that are being paid. We add FISIM.

### *F3.1.4 Adjustments*

None.

### *F3.1.5 Estimations*

None

### *F3.1.6 Numerical example*

See table Numerical examples: Intermediate consumption etc.

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## PART G - ELEMENTS OF THE CAPITAL ACCOUNT

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### G1 GROSS FIXED CAPITAL FORMATION (GFCF)

#### G1.1 GFCF IN AGRICULTURAL PRODUCTS

##### G1.1.1 Data sources

Output calculations of the EAA

##### G1.1.2 Level of detail

Calculated for:  
- Cattle  
- Pigs  
- Sheep and goats

##### G1.1.3 Calculation procedure

GFCF= sum of 'change in the number of productive livestock' and 'culling discount' for cattle, pigs and sheep and goats.

##### G1.1.4 Adjustments

-

##### G1.1.5 Estimations

-

##### G1.1.6 Numerical example

See table Numerical examples: Cattle, pigs and sheep

#### G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

##### G1.2.1 Data sources

Yearly census/surveys of investments in agricultural machinery and equipment. This survey is conducted by the Swedish Board of Agriculture. Questionnaires are sent to producers and importers of agricultural machinery and equipment.

Fixed capital formation of buildings is based on surveys from early 1990s. After that, administrative data on preliminary examinations on number of places in new cattlehouses is used to estimate the investments.

### *G1.2.2 Level of detail*

Calculations are made for the following groups:

- Tractors etc.
- Equipment for harvest and threshing
- Equipment for soil preparation, sowing etc
- Other equipment
- Buildings

### *G1.2.3 Calculation procedure*

A value is estimated directly

### *G1.2.4 Adjustments*

-

### *G1.2.5 Estimations*

Fixed capital formation of buildings in agriculture is based on surveys from early 1990s. After that, administrative data on preliminary examinations on number of places in new cattlehouses is used to estimate the investments.

For other subsectors, investments is estimated as part of output value.

### *G1.2.6 Numerical example*

See table Numerical examples: Investments and capital consumption.

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

### *G2.1.1 Data sources*

GFCF calculations in EAA. See G1.2

### *G2.1.2 Level of detail*

Calculations are made for

- Equipment
- Buildings

### *G2.1.3 Calculation procedure*

A value is estimated directly.

### *G2.1.4 Adjustments*

-

*G2.1.5 Estimations*

-

*G2.1.6 Numerical example*

See table Numerical examples: Investments and capital consumption.

SPECIFIC QUESTIONS

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

None

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

The method used is linear depreciation of replacement value.

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

The CFC is estimated by using a 12 year depreciation time for equipment and a 25 year depreciation time for buildings.

*G2.1.10 Mortality function used*

See G2.1.9

**G3 CHANGES IN STOCKS**

*G3.1.1 Data sources*

Output calculations

*G3.1.2 Level of detail*

Calculated for

- Calves
- Heifers, bulls and steers
- Fattening pigs and piglets
- Lambs

*G3.1.3 Calculation procedure*

Changes in stocks (December-December) = sum of 'change in stocks' for cattle, pigs and sheep.

G3.1.4 *Adjustments*

-

G3.1.5 *Estimations*

-

G3.1.6 *Numerical example*

See table numerical example: Cattle, pigs and sheep

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 *Data sources*

IACS, held at the Swedish Board of Agriculture

G4.1.2 *Level of detail*

Values are extracted from IACS for each of the two different kind of grants applied in Sweden.

G4.1.3 *Calculation procedure*

-

G4.1.4 *Adjustments*

-

G4.1.5 *Estimations*

-

G4.1.6 *Numerical example*

-

SPECIFIC QUESTIONS

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

- Grants for young farmers, starting up a new holding
- Grants for investments in modernisation of agricultural holdings

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

-

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

-

## 🏠 Methods for valuing agricultural production

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

	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					
Plants and flowers	04200	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Nursery plants	04210	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Ornamental plants and flowers (including Christmas trees)	04220	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Plantations	04230													NE
POTATOES	05000	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
FRUITS	06000	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	Same method for all fruits
Fresh fruit	06100													
Dessert apples	06110													
Dessert pears	06120													
Peaches	06130													
Other fresh fruit	06190													
Citrus fruits	06200													NE
Sweet oranges	06210													NE
Mandarins	06220													NE
Lemons	06230													NE
Other citrus fruits	06290													NE
Tropical fruit	06300													NE
Grapes	06400													NE
Dessert grapes	06410													NE
Other grapes	06490													NE
Olives	06500													NE
Table olives	06510													NE
Other olives	06590													NE
WINE	07000													NE
Table wine	07100													NE
Quality wine	07200													NE
OLIVE OIL	08000													NE
OTHER CROP PRODUCTS	09000													
Vegetable materials used primarily for plaiting	09100													
Seeds	09200	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Other crop products: others	09900													
ANIMALS	11000													
Cattle	11100	x	x	x	x						Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Pigs	11200	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Equines	11300	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Sheep and goats	11400	x	x	x	x					x	Q(t-1)*P(t-1)	V(t)/Ip	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						
Poultry	11500	x	x	x	x					x		Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Other animals	11900	x	x	x	x					x		Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
ANIMAL PRODUCTS	12000														
Milk	12100	x	x	x	x					x		Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Eggs	12200	x	x	x	x					x		Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Other animal products	12900	x	x	x	x					x		Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	
Raw wool	12910	x	x	x	x					x					
Silkworm cocoons	12920														NE
Other animal products: others	12930	x	x	x	x					x		Q(t-1)*P(t-1)	V(t)/Ip	Q(t)*P(t)	Honey and mink furs