

EAA Inventory 2015

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

Questionnaire identification

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

EAA Inventory 2015

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PART A - GENERAL FRAMEWORK

A1 INSTITUTIONAL FRAMEWORK

A1.1 INSTITUTIONAL SETTINGS, INTERDEPENDENCY EAA WITH OTHER STATISTICS

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

Research institute of Agriculture and Food Economics (RIAFE Bratislava), Statistical Office of the Slovak Republic (SO SR)

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

Research institute of Agriculture and Food Economics, Statistical Office of the Slovak Republic

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

It is ensured by the SO SR. Interdependency between EAA and National Accounts (NA) is in charge of the SO SR. The SO SR has Bridge table between EAA a NA compiled for the year 2000.

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

Bridge table is not compiled on regular basis. The SO SR has Bridge table between EAA a NA compiled for the year 2000.

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

Yes, there is interdependency. RAA are compiled by RIAFE Bratislava. RAA are compiled every year in September on the NUTS II level, i.e. for the regions of Bratislava (B), Western Slovakia (WS), Central Slovakia (CS) and Eastern Slovakia (ES). Interdependency between RAA and EAA is ensured on the principle: $EAA = RAA(B) + RAA(WS) + RAA(CS) + RAA(ES)$.

A1.2 UPDATES TO EAA

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

In September.

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

Mainly year n-1.

A1.3 CONSISTENCY WITH NATIONAL EAA

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

EAA SR are identical with those sent 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.)*

Besides the official methodological groundwork of EUROSTAT, any other methodological guidelines are not used in the SR.

A2 COMPILATION OF THE EAA: GENERAL REMARKS

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

Retropolations in compilation of the EAA SR were not used. EAA SR were compiled based on the actual data.

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

Retropolations were not used. Only actual data are used in EAA compilation.

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)*

- Ministry of Agriculture of the Slovak Republic
- Statistical Office of the Slovak Republic
- Agricultural Paying Agency

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

- Researchers
- Universities
- Professional associations
- Agricultural economists, experts
- etc.

Main parts of the EAA data are published on the SO SR website and are open to public.

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.

Confidentiality rules applied to microdata are regulated by the law. No individual data (individual entity, holding, company) could be revealed or published. In practice, aggregation is made of at least 3 individual data sources.

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

The confidentiality and embargo rules do not cause any difficulties in dissemination of the results of the EAA. We strictly keep the embargo rules issued by Eurostat which determines the date of embargo for publishing the EAA results.

PART B - STANDARD QUESTIONS – QUICK GUIDE

B1 DATA SOURCES

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

B2 LEVEL OF DETAIL

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

B3 CALCULATION PROCEDURE

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

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

B4 ADJUSTMENTS

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

B5 ESTIMATIONS

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

B6 NUMERICAL EXAMPLE

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

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

B7 SUBSIDIES AND TAXES ON PRODUCTS

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

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

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

B9 UNIT VALUES

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

Please note:

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

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

PART C - COMPONENTS OF THE PRODUCTION ACCOUNT: OUTPUT

C1 GENERAL

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

Cereals:

- Soft wheat and spelt: S, F
- Rye and meslin: S, F
- Barley: S, F
- Oats and summer cereal mixtures: S, F
- Grain maize: S, F
- Other cereals: S, F

Forage plants:

- Fodder maize: F
- Fodder root crops (including forage beet): F
- Other forage plants: F

Industrial crops:

- Other oleaginous products: F

Potatoes: S, F

Milk: F

S = Seeds intra-unit/branch consumption

F = Feedingstuffs intra-unit/branch consumption

C2 INDIVIDUAL ITEMS

C2.1 CEREALS

C2.1.1 Data sources

1. The data sources used:

- Crop balance and declines in crop production

Pol' 2-02

- Final harvest and harvest areas

Pol' 8-01;

Definitive crop harvest in a given year. Estimate of crop

harvest in small gardens of population in a given year.

- Gross agricultural production

Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01;

Definitive estimates of gross agricultural production based on yearly gross turnover

- Prices of products and services and indices of deliveries in agriculture Ceny Poř D 1-04

Prices Poř NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Poř D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production

Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production

Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.1.2 Level of detail

Wheat - includes all sorts of wheat – hard spring, soft spring, including soft spring for food, hard winter, including wheat hard winter for food, soft winter, and spelt

Rye and meslin - includes all sorts of rye and meslin - winter rye, spring rye

Barley - includes all sorts of barley - winter barley, spring barley, including barley spring for food

Oats - includes all sorts of oats - oats, including oats for food

Grain maize - includes all sorts of grain maize – grain maize,

including maize for starch
Other cereals - includes sorts of triticale, buckwheat, millet, grain sorghum, mixtures of cereals

C2.1.3 Calculation procedure

Current composition of the products for EAA SR
01110 – Soft wheat and spelt
01200 – Reye and meslin
01300 - Barley
01400 – Oats and summer cereal mixtures
01500 – Grain maize
01900 – Other cereals

For calculation procedure please see attached Excel file Anex II.

C2.1.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.1.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.1.6 Numerical example

Please see attached Excel file.

C2.1.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops

on arable land and bonus in the animal production (CNDP) according to national directive.

- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that are/were funded by the Ministry of Agriculture from the state budget.

Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to Cereals in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for these commodities in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

Because of the I. and the II. estimates of the EAA SR are being compiled using the same method as the definitive EAA SR – the data and the indices calculated from them are not calculated using the indices – the differences between them and the definitive EAA SR are only on the ground of revised data.

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.1.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

In the EAA SR the intra-unit consumption is calculated as follows:
- calculation of quantities partaking on intra-branch consumption of individual crops - % out of the total agricultural production,
- determination of unit price,
- calculation of the value of intra-branch consumption; quantity x unit price.

Seeds are produced in low quantities, they are included in the item "Seeds: intra-unit consumption". Their value is calculated as quantity x unit price.

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

Triticale, buckwheat, millet, grain sorghum, mixtures of cereals

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

Research and development as well as certification of seeds are not included in the EAA.

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

C2.2.1 *Data sources*

1. The data sources used:
- Crop balance and declines in crop production
Pol' 2-02
- Final harvest and harvest areas
Pol' 8-01;
Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.
- Gross agricultural production
Roč 1-01 – M110, Pol' 1-04, Osev 3-01, Pol' 18-01, Pol' 2-02, Ryb 1-01;
Definitive estimates of gross agricultural production based on yearly gross turnover
- Prices of products and services and indices of deliveries in

agriculture Ceny Poř D 1-04

Prices Poř NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Poř D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production

Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production

Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.2.2 Level of detail

Rape and turnip rape seed – includes all sorts of rape and turnip rape seed – winter rape, spring rape

Sunflower – includes all sorts of sunflower

Soya – includes all sorts of soya

Other oleaginous products – includes all sorts of oleaginous products other than rape and turnip rape seed, sunflower and soya – e.g. poppy, mustard, flax

C2.2.3 Calculation procedure

Current composition of the products for EAA SR:

2110 - Rape and turnip rape seed

2120 - Sunflower

2130 - Soya

2190 – Other oleaginous products

For calculation procedure please see attached Excel file Anex II.

C2.2.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.2.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

C2.2.6 *Numerical example*

Please see attached Excel file.

C2.2.7 *Subsidies and taxes on products*

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget.

Any other subsidies will be reported under the item “other subsidies”.

Currently, in 2014, there are no subsidies nor taxes on products applied to Oilseeds in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodities in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :
Currently, not relevant for the EAA compilation.
3. Allocation :
Currently, not relevant for the EAA compilation.
4. Price component or value?
Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.
5. Accruals principle :
within the direct payments not applicable for EAA SR.
6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

Because of the I. and the II. estimates of the EAA SR are being compiled using the same method as the definitive EAA SR – the data and the indices calculated from them are not calculated using the indices – the differences between them and the definitive EAA SR are only on the ground of revised data.
There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.2.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

Other oleaginous products in EAA includes all sorts of oleaginous products other than rape and turnip rape seed, sunflower and soya – e.g. poppy, mustard, flax

C2.3 PROTEIN CROPS (INCLUDING SEEDS)

C2.3.1 *Data sources*

1. The data sources used:
- Crop balance and declines in crop production

Poř 2-02

- Final harvest and harvest areas

Poř 8-01;

Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Gross agricultural production

Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01;

Definitive estimates of gross agricultural production based on yearly gross turnover

- Prices of products and services and indices of deliveries in agriculture Ceny Poř D 1-04

Prices Poř NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Poř D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production

Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production

Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.3.2 Level of detail

Level of detail includes all sorts of protein crops, e.g. all sorts of beans, lentils, peas etc.

C2.3.3 Calculation procedure

Current composition of the products for EAA SR:

2200 - Protein crops (incl. seeds)

For calculation procedure please see attached Excel file Anex II.

C2.3.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.3.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

C2.3.6 *Numerical example*

Please see attached Excel file.

C2.3.7 *Subsidies and taxes on products*

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget.

Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to Protein crops in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for Protein crops in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

Because of the I. and the II. estimates of the EAA SR are being compiled using the same method as the definitive EAA SR – the data and the indices calculated from them are not calculated using the indices – the differences between them and the definitive EAA SR are only on the ground of revised data.

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.3.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

[Click here to enter text.](#)

C2.4 RAW TOBACCO

C2.4.1 *Data sources*

1. The data sources used:

- Crop balance and declines in crop production

Pol' 2-02

- Final harvest and harvest areas

Pol' 8-01;

Definitive crop harvest in a given year. Estimate of crop harvest in

small gardens of population in a given year.

- Gross agricultural production

Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01;

Definitive estimates of gross agricultural production based on yearly gross turnover

- Prices of products and services and indices of deliveries in agriculture Cený Poř D 1-04

Prices Poř NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Poř D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production

Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production

Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.4.2 *Level of detail*

Virginia sort of tobacco.

C2.4.3 *Calculation procedure*

Current composition of the products for EAA SR:
2300 – Raw tobacco

No more level of detail than in the EAA is used.

For calculation procedure please see attached Excel file Anex II.

C2.4.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.4.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

C2.4.6 *Numerical example*

Please see attached Excel file.

C2.4.7 *Subsidies and taxes on products*

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget.

Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to this commodity in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodity in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :
Currently, not relevant for the EAA compilation.

3. Allocation :
Currently, not relevant for the EAA compilation.

4. Price component or value?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index. In calculation of unit values there are no deviations from the EAA methodology.

C2.4.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

C2.5 SUGAR BEET

C2.5.1 Data sources

1. The data sources used:

- Crop balance and declines in crop production

Pol' 2-02

- Final harvest and harvest areas

Pol' 8-01;

Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Gross agricultural production

Roč 1-01 – M110, Pol' 1-04, Osev 3-01, Pol' 18-01, Pol' 2-02, Ryb 1-01;

Definitive estimates of gross agricultural production based on yearly gross turnover

- Prices of products and services and indices of deliveries in agriculture Cený Pol' D 1-04

Prices Pol' NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Pol' D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and

services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.
- The second estimate of gross agricultural production
Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.5.2 Level of detail

Sugar beet.

C2.5.3 Calculation procedure

Current composition of the products for EAA SR:
2400 – Sugar beet

For calculation procedure please see attached Excel file Anex II.

C2.5.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.5.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.5.6 Numerical example

Please see attached Excel file.

C2.5.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :
 - Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),

- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget. Any other subsidies will be reported under the item “other subsidies”.

Currently, in 2014, there are no subsidies nor taxes on products applied to this commodity in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodity in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value ?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index. In calculation of unit values there are no deviations from the EAA methodology.

C2.5.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

C2.6 OTHER INDUSTRIAL CROPS

C2.6.1 *Data sources*

1. The data sources used:

- Crop balance and declines in crop production
Poř 2-02
- Final harvest and harvest areas
Poř 8-01;
Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01;
Definitive estimates of gross agricultural production based on yearly gross turnover
- Prices of products and services and indices of deliveries in agriculture
Ceny Poř D 1-04
Prices Poř NC 1 – 12 – Monthly statement on prices of agricultural products
Prices Poř D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.
- The second estimate of gross agricultural production
Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.6.2 Level of detail

Hops and fibre plants: flax

C2.6.3 Calculation procedure

Current composition of the products for EAA SR:
2910 – Fibre plants
2920 - Hops
2930 - Other industrial crops: other

For calculation procedure please see attached Excel file Anex II.

C2.6.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.6.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.6.6 Numerical example

Please see attached Excel file.

C2.6.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :
Hops
These subsidies are part of the subsidies that are funded by the Ministry of Agriculture from the state budget in the form of CNDP payments. Currently, in 2014, there are subsidies on products applied to this commodity in compilation of the definitive EAA and the 2nd estimate 2012 EAA.
Taxes on products are not relevant for EAA SR.
2. Data sources :
Agricultural paying Agency, Ministry of Agriculture of the SR
3. Allocation :

Direct allocation.

4. Price component or value?

Subsidies on products are incorporated as value, thus affecting the basic price.

5. Accruals principle :

Within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinite accounts and of the Agricultural Income Index.

C2.6.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

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C2.7 FORAGE PLANTS

C2.7.1 Data sources

1. The data sources used:

- Crop balance and declines in crop production

Pol' 2-02

- Final harvest and harvest areas

Pol' 8-01;

Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Gross agricultural production

Roč 1-01 – M110, Pol' 1-04, Osev 3-01, Pol' 18-01, Pol' 2-02, Ryb 1-01;

Definitive estimates of gross agricultural production based on yearly gross turnover

- Prices of products and services and indices of deliveries in agriculture Cený Pol' D 1-04

Prices Pol' NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Pol' D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production

Statements Pol' 1-04, Osev 3-01, Pol' 8-01, Pol' 9-01, Pol' 2-02, Ryb 1-01; Roč 1-01 – M110, Pol' 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production

Statements Pol' 1-04; Osev 3-01; Pol' 8-01; Pol' 9-01; Pol' 2-02; Ryb 1-01; Roč 1-01 – M110; Pol' 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.7.2 Level of detail

maize and its mixtures of green and silage, winter and spring leguminous-cereal mixtures, horse bean as green fodder, other annual fodders, permanent grassy vegetation, perennial fodders on arable land (clover, Lucerne, clover and Lucerne-grass mixtures, other perennial clover plants, perennial grass vegetation, other perennial fodders), mangel, fodder kale, fodder sugar beet, turnip, fodder carrot, fodder gourd.

C2.7.3 Calculation procedure

Current composition of the products for EAA SR:

3100 – Fodder maize

3200 - Fodder root crops (including forage beet)

3900 - Other forage plants

For calculation procedure please see attached Excel file Anex II.

C2.7.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.7.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

C2.7.6 *Numerical example*

Please see attached Excel file.

C2.7.7 *Subsidies and taxes on products*

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget.

Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to Forage plants in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for Forage plants in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :
Currently, not relevant for the EAA compilation.

3. Allocation :
Currently, not relevant for the EAA compilation.

4. Price component or value?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.7.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

In the EAA SR the intra-unit consumption is calculated as follows:

- calculation of quantities partaking on intra-branch consumption of individual crops - % out of the total agricultural production,
- determination of unit price,
- calculation of the value of intra-branch consumption; quantity x unit price.

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

- the item "fodder root crops" comprises: mangel, fodder kale, fodder sugar beet, turnip, fodder carrot, fodder gourd.
- the item "other forage plants" comprises: maize and its mixtures of green and silage, winter and spring leguminous-cereal mixtures, horse bean as green fodder, other annual fodders, permanent grassy vegetation, perennial fodders on arable land (clover, Lucerne, clover and Lucerne-grass mixtures, other perennial clover plants, perennial grass vegetation, other perennial fodders).

C2.8 FRESH VEGETABLES

C2.8.1 *Data sources*

1. The data sources used:

- Crop balance and declines in crop production

Pol' 2-02

- Final harvest and harvest areas

Pol' 8-01;

Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Gross agricultural production

Roč 1-01 – M110, Pol' 1-04, Osev 3-01, Pol' 18-01, Pol' 2-02, Ryb 1-01;

Definitive estimates of gross agricultural production based on yearly gross turnover

- Prices of products and services and indices of deliveries in agriculture Ceny Pol' D 1-04

Prices Pol' NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Pol' D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production

Statements Pol' 1-04, Osev 3-01, Pol' 8-01, Pol' 9-01, Pol' 2-02, Ryb 1-01; Roč 1-01 – M110, Pol' 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production

Statements Pol' 1-04; Osev 3-01; Pol' 8-01; Pol' 9-01; Pol' 2-02; Ryb 1-01; Roč 1-01 – M110; Pol' 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

- Situation reports on fruits compiled by RIAFE

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.8.2 *Level of detail*

All sorts of fresh vegetables.

C2.8.3 *Calculation procedure*

Current composition of the products for EAA SR:

4110 - Cauliflower

4120 - Tomatoes

4190 - Other fresh vegetables

For calculation procedure please see attached Excel file Anex II.

C2.8.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.8.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

C2.8.6 *Numerical example*

Please see attached Excel file.

C2.8.7 *Subsidies and taxes on products*

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),

- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,

- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.

- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget.

Any other subsidies will be reported under the item "other

subsidies”.

Currently, in 2014, there are no subsidies nor taxes on products applied to these commodities in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for these commodities in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :
Currently, not relevant for the EAA compilation.

3. Allocation :
Currently, not relevant for the EAA compilation.

4. Price component or value ?
Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :
within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.8.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

The item „other fresh vegetables” comprises: carrot, root parsley, white cabbage, pickling cucumbers, salad cucumbers, water-melon, sugar-melon, pumpkin, pepper, dry onion, garlic, lettuce, green beans, green peas, celery, beet, carrot, parsley, radish, kohlrabi, cabbage, cucumbers, pepper, lettuce, spinach, Chinese cabbage, Zucchini, root pepper, cumin etc.

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

C2.9.1 *Data sources*

1. The data sources used:

- Crop balance and declines in crop production
Poř 2-02
- Final harvest and harvest areas
Poř 8-01;
Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01;
Definitive estimates of gross agricultural production based on yearly gross turnover
- Prices of products and services and indices of deliveries in agriculture
Ceny Poř D 1-04
Prices Poř NC 1 – 12 – Monthly statement on prices of agricultural products
Prices Poř D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.
- The second estimate of gross agricultural production
Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.9.2 *Level of detail*

All sorts of plants and flowers.

C2.9.3 *Calculation procedure*

Current composition of the products for EAA SR:
4220 - Ornamental plants and flowers (including Christmas trees)

For calculation procedure please see attached Excel file Anex II.

C2.9.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.9.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

C2.9.6 *Numerical example*

Please see attached Excel file.

C2.9.7 *Subsidies and taxes on products*

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget.

Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to these commodities in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for these commodities in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :
Currently, not relevant for the EAA compilation.

3. Allocation :
Currently, not relevant for the EAA compilation.

4. Price component or value ?
Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :
within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.9.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

The whole production of Christmas trees in SR was included into the forestry. Based on the change of EAA methodology in 2010, Christmas trees have to be included in the EAA.

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

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

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C2.10 PLANTATIONS

C2.10.1 *Data sources*

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C2.10.2 *Level of detail*

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C2.10.3 *Calculation procedure*

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C2.10.4 *Adjustments*

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C2.10.5 *Estimations*

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C2.10.6 *Numerical example*

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C2.10.7 *Subsidies and taxes on products*

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

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C2.10.9 *Unit values*

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C2.11 POTATOES (INCLUDING SEEDS)

C2.11.1 *Data sources*

1. The data sources used:
- Crop balance and declines in crop production

Poř 2-02

- Final harvest and harvest areas

Poř 8-01;

Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Gross agricultural production

Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01;

Definitive estimates of gross agricultural production based on yearly gross turnover

- Prices of products and services and indices of deliveries in agriculture Ceny Poř D 1-04

Prices Poř NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Poř D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production

Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production

Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.11.2 Level of detail

All sorts of potatoes.

C2.11.3 Calculation procedure

Current composition of the products for EAA SR:
5000 - Potatoes

For calculation procedure please see attached Excel file Anex II.

C2.11.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.11.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices

C2.11.6 *Numerical example*

Please see attached Excel file.

C2.11.7 *Subsidies and taxes on products*

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget.

Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to Potatoes in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for Potatoes in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value ?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.11.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

C2.12 FRUITS (TOTAL, CODE 06000)

C2.12.1 Data sources

1. The data sources used:

- Crop balance and declines in crop production

Pol' 2-02

- Final harvest and harvest areas

Pol' 8-01;

Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Gross agricultural production

Roč 1-01 – M110, Pol' 1-04, Osev 3-01, Pol' 18-01, Pol' 2-02, Ryb 1-01;

Definitive estimates of gross agricultural production based on yearly gross turnover

- Prices of products and services and indices of deliveries in agriculture Cený Pol' D 1-04

Prices Pol' NC 1 – 12 – Monthly statement on prices of agricultural products

Prices Pol' D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.

- The first estimate of gross agricultural production

Statements Pol' 1-04, Osev 3-01, Pol' 8-01, Pol' 9-01, Pol' 2-02, Ryb 1-01; Roč 1-01 – M110, Pol' 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production

Statements Pol' 1-04; Osev 3-01; Pol' 8-01; Pol' 9-01; Pol' 2-02; Ryb 1-01; Roč 1-01 – M110; Pol' 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

- Situation reports on fruits compiled by RIAFE

- Definitive harvest of fruits statement

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.12.2 Level of detail

All sorts of fresh fruits: apples, pears, peaches, grapes and all sorts of other fruits.

C2.12.3 Calculation procedure

Current composition of the products for EAA SR:

6110 – Desert apples

6120 – Desert pears

6130 - Peaches

6190 – Other fresh fruit

6400 - Grapes

For calculation procedure please see attached Excel file Anex II.

C2.12.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.12.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.12.6 Numerical example

Please see attached Excel file.

C2.12.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
 - Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
 - Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
 - Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget.
- Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to these commodities in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for these commodities in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value ?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :
within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.12.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

the item „other fresh fruit“ comprises: apples, pears, peaches, apricots, plums, cherries, sour cherries, gooseberries, currants, walnuts.

C2.13 WINE

C2.13.1 *Data sources*

C2.13.2 *Level of detail*

[Click here to enter text.](#)

C2.13.3 *Calculation procedure*

See C2.25.3

C2.13.4 *Adjustments*

[Click here to enter text.](#)

C2.13.5 *Estimations*

[Click here to enter text.](#)

C2.13.6 *Numerical example*

Click here to enter text.

C2.13.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.13.9 *Unit values*

Click here to enter text.

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.*

Click here to enter text.

C2.14 OLIVE OIL

C2.14.1 *Data sources*

Click here to enter text.

C2.14.2 *Level of detail*

Click here to enter text.

C2.14.3 *Calculation procedure*

Click here to enter text.

C2.14.4 *Adjustments*

Click here to enter text.

C2.14.5 *Estimations*

Click here to enter text.

C2.14.6 *Numerical example*

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C2.14.7 *Subsidies and taxes on products*

Click here to enter text.

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

Click here to enter text.

C2.14.9 *Unit values*

Click here to enter text.

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

Click here to enter text.

C2.15 OTHER CROP PRODUCTS

C2.15.1 *Data sources*

1. The data sources used:

- Crop balance and declines in crop production
Poř 2-02
- Final harvest and harvest areas
Poř 8-01;
Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01;
Definitive estimates of gross agricultural production based on yearly gross turnover
- Prices of products and services and indices of deliveries in agriculture
Ceny Poř D 1-04
Prices Poř NC 1 – 12 – Monthly statement on prices of agricultural products
Prices Poř D 1-04 – Quarterly statement on prices of deliveries of selected products and services in agriculture. Prices of products and services and price indices and prices of deliveries in agriculture.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.15.2 Level of detail

straw, heels of sugar beets, heels of fodder beets, seeds of fodders, stumps and grafts of vine, stumps of fruit trees and fruit trees, curative and aromatic herbs, decorative flowers and their seeds

C2.15.3 Calculation procedure

Current composition of the products for EAA SR:

9200 - Seeds

9900 – Other crop products: others

For calculation procedure please see attached Excel file Anex II.

C2.15.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.15.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.15.6 Numerical example

Please see attached Excel file.

C2.15.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),

- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on

structural changes in agriculture in the interest of competitiveness of its production on the market,

- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies on field crops on arable land were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget. Any other subsidies will be reported under the item “other subsidies”.

Currently, in 2014, there are no subsidies nor taxes on products applied to Other crop products in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for these commodities in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :
Currently, not relevant for the EAA compilation.

3. Allocation :
Currently, not relevant for the EAA compilation.

4. Price component or value ?
Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :
within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.15.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

the item „Seeds“ comprises: seeds of clover, seeds of Lucerne, seeds of perennial grass, seed of other perennial fodders.

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

the item „other crop products“ comprises: straw, heels of sugar beets, heels of fodder beets, seeds of fodders, stumps and grafts of vine, stumps of fruit trees and fruit trees, curative and aromatic herbs, decorative flowers and their seeds.

C2.16 **CATTLE (INCLUDING CALVES)**

C2.16.1 *Data sources*

1. The data sources used:

- Sales of products from primary animal production
Poř 1-04;
Sales of animal products in regions from the beginning of the year till the end of December in pieces, tonnes and EUR, average weights by commodities.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01; Definitive estimates of gross agricultural production based on yearly gross turnover.
- Inventory of animals
Poř 18-01, Poř 1-04;
Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
- Animals and cattle units
Poř 18-01 M 109;
Conversion of animals to cattle units by sorts of animals.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb

1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.
- The second estimate of gross agricultural production Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.16.2 Level of detail

Cows, dairy cows, bulls, calves, heifers, oxen.

C2.16.3 Calculation procedure

Current composition of the products for EAA SR:
11100 - Cattle

For calculation procedure please see attached Excel file Anex II.

C2.16.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.16.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.16.6 Numerical example

Please see attached Excel file.

C2.16.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

Cattle

These subsidies are part of the subsidies that are funded by the Ministry of Agriculture from the state budget in the form of CNDP payments. Currently, in 2014, there are subsidies on products applied to this commodity in compilation of the definitive EAA and the 2nd estimate 2012 EAA.

Taxes on products are not relevant for EAA SR.

2. Data sources :
Agricultural paying Agency, Ministry of Agriculture of the SR

3. Allocation :
Direct allocation.

4. Price component or value ?
Subsidies on products are incorporated as value, thus affecting the basic price.

5. Accruals principle :
Within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinite accounts and of the Agricultural Income Index.

C2.16.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

Please see points C2.16.3 and C2.16.6

C2.17 PIGS

C2.17.1 Data sources

1. The data sources used:
- Sales of products from primary animal production
Pol' 1-04;
Sales of animal products in regions from the beginning of the year till the end of December in pieces, tonnes and EUR, average weights by commodities.
- Gross agricultural production
Roč 1-01 – M110, Pol' 1-04, Osev 3-01, Pol' 18-01, Pol' 2-02, Ryb 1-01; Definitive estimates of gross agricultural production based on

yearly gross turnover.
 - Inventory of animals
 Poř 18-01, Poř 1-04;
 Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
 - Animals and cattle units
 Poř 18-01 M 109;
 Conversion of animals to cattle units by sorts of animals.
 - The first estimate of gross agricultural production
 Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.
 - The second estimate of gross agricultural production
 Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.17.2 Level of detail

Sows, little sows for breeding weighting more than 50 kg, boars, little boars for breeding weighting more than 50 kg, little hogs weighting less than 20 kg, hogs for breeding weighting from 21 to 50 kg, hogs for fattening weighting from 21 to 50 kg, pigs for fattening weighting more than 50 kg

C2.17.3 Calculation procedure

Current composition of the products for EAA SR:
 For calculation procedure please see attached Excel file Anex II.

C2.17.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.17.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.17.6 Numerical example

Please see attached Excel file.

C2.17.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget. Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to Pigs in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodity in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value ?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :
within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.17.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

Please see points C2.17.3 and C2.17.6

C2.18 POULTRY

C2.18.1 Data sources

1. The data sources used:

- Sales of products from primary animal production
Poř 1-04;
Sales of animal products in regions from the beginning of the year till the end of December in pieces, tons and EUR, average weights by commodities.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01; Definitive estimates of gross agricultural production based on yearly gross turnover.
- Inventory of animals
Poř 18-01, Poř 1-04;
Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
- Animals and cattle units
Poř 18-01 M 109;
Conversion of animals to cattle units by sorts of animals.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.18.2 *Level of detail*

Chickens, hens, roosters, geese, ganders, little geese, ducks, drakes, little ducks, turkey, turkey-hens, little turkeys,

C2.18.3 *Calculation procedure*

Current composition of the products for EAA SR:
11500 - Poultry

For calculation procedure please see attached Excel file Anex II.

C2.18.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.18.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

C2.18.6 *Numerical example*

Please see attached Excel file.

C2.18.7 *Subsidies and taxes on products*

1. List of subsidies and taxes on products :
- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,

- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.

- Last time subsidies were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget. Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to Poultry in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodity in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.18.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

Please see points C2.18.3 and C2.18.6.

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

Hatching eggs: this item is not specially recorded.

C2.19 **SHEEP AND GOATS**

C2.19.1 *Data sources*

1. The data sources used:

- Sales of products from primary animal production
Poř 1-04;
Sales of animal products in regions from the beginning of the year till the end of December in pieces, tonnes and EUR, average weights by commodities.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01; Definitive estimates of gross agricultural production based on yearly gross turnover.
- Inventory of animals
Poř 18-01, Poř 1-04;
Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
- Animals and cattle units
Poř 18-01 M 109;
Conversion of animals to cattle units by sorts of animals.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.
- The second estimate of gross agricultural production
Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.19.2 Level of detail

sheep, ewes, goats, billy-goats

C2.19.3 Calculation procedure

Current composition of the products for EAA SR:
11400 - Sheep and goats

For calculation procedure please see attached Excel file Anex II.

C2.19.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.19.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.19.6 Numerical example

Please see attached Excel file.

C2.19.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :
Sheep and goats
These subsidies are part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget in the form of CNDP payments. Currently, in 2014, there are subsidies on products applied to this commodities in compilation of the definitive EAA and the 2nd estimate 2012 EAA.
Taxes on products are not relevant for EAA SR.
2. Data sources :
Agricultural paying Agency, Ministry of Agriculture of the SR
3. Allocation :
Direct allocation.
4. Price component or value ?

Subsidies on products are incorporated as value, thus affecting the basic price.

5. Accruals principle :

Within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.19.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

Please see points 3 and 6 above.

C2.20 EQUINES, OTHER ANIMALS

C2.20.1 Data sources

1. The data sources used:

- Sales of products from primary animal production

Pol' 1-04;

Sales of animal products in regions from the beginning of the year till the end of December in pieces, tonnes and EUR, average weights by commodities.

- Gross agricultural production

Roč 1-01 – M110, Pol' 1-04, Osev 3-01, Pol' 18-01, Pol' 2-02, Ryb 1-01; Definitive estimates of gross agricultural production based on yearly gross turnover.

- Inventory of animals

Pol' 18-01, Pol' 1-04;

Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.

- Animals and cattle units

Pol' 18-01 M 109;

Conversion of animals to cattle units by sorts of animals.

- The first estimate of gross agricultural production
Statements Pol' 1-04, Osev 3-01, Pol' 8-01, Pol' 9-01, Pol' 2-02, Ryb 1-01; Roč 1-01 – M110, Pol' 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production
Statements Pol' 1-04; Osev 3-01; Pol' 8-01; Pol' 9-01; Pol' 2-02; Ryb 1-01; Roč 1-01 – M110; Pol' 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.20.2 Level of detail

foals under 1 year of age, foals from 1 year to three years of age, equines above 3 years of age (stud horses, mares and geldings) rabbits, pigeons, ostriches, earthworms, fox, mink, nutria, other fur animals.

C2.20.3 Calculation procedure

Current composition of the products for EAA SR:
11300 - Equines
11900 - Other animals

For calculation procedure please see attached Excel file Anex II.

C2.20.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.20.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.20.6 Numerical example

Please see attached Excel file.

C2.20.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget. Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to this commodity in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodity in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.20.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

The item "other animals" comprises: rabbits, pigeons, ostriches, earthworms, fox, mink, nutria, other fur animals.

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

Please see points 3 and 6 above.

C2.21 MILK

C2.21.1 *Data sources*

1. The data sources used:

- Sales of products from primary animal production
Poř 1-04;
Sales of animal products in regions from the beginning of the year till the end of December in pieces, tons and EUR, average weights by commodities.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01; Definitive estimates of gross agricultural production based on yearly gross turnover.
- Inventory of animals
Poř 18-01, Poř 1-04;
Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
- Animals and cattle units
Poř 18-01 M 109;
Conversion of animals to cattle units by sorts of animals.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb

1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.

- The second estimate of gross agricultural production Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.21.2 Level of detail

milk from diary cows, other milk

C2.21.3 Calculation procedure

Current composition of the products for EAA SR:
12100 - Milk

For calculation procedure please see attached Excel file Anex II.

C2.21.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.21.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.21.6 Numerical example

Please see attached Excel file.

C2.21.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness

of its production on the market,

- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.

- Last time subsidies were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget. Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to this commodity in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodity in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :

Currently, not relevant for the EAA compilation.

3. Allocation :

Currently, not relevant for the EAA compilation.

4. Price component or value ?

Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :

within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.21.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

In the SR, no penalties for exceeding milk quotas have been applied.

C2.22 EGGS

C2.22.1 *Data sources*

1. The data sources used:

- Sales of products from primary animal production
Poř 1-04;
Sales of animal products in regions from the beginning of the year till the end of December in pieces, tonnes and EUR, average weights by commodities.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01; Definitive estimates of gross agricultural production based on yearly gross turnover.
- Inventory of animals
Poř 18-01, Poř 1-04;
Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
- Animals and cattle units
Poř 18-01 M 109;
Conversion of animals to cattle units by sorts of animals.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.
- The second estimate of gross agricultural production
Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because

the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.22.2 Level of detail

only eggs from laying hens

C2.22.3 Calculation procedure

Current composition of the products for EAA SR:
1200 - Eggs

For calculation procedure please see attached Excel file Anex II.

C2.22.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.22.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.22.6 Numerical example

Please see attached Excel file.

C2.22.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and

goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget. Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to this commodity in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodity in the SR applied in 2014. Taxes on products are not relevant for EAA SR.

2. Data sources :
Currently, not relevant for the EAA compilation.

3. Allocation :
Currently, not relevant for the EAA compilation.

4. Price component or value?
Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :
within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.22.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

MA SR conducts a survey of production of eggs, including the hatching eggs. Ministry of Agriculture SR fills out the table for Eurostat according the Regulation No.1868/77. Hatching eggs are produced only by some specialized poultry companies in the SR.

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

C2.23.1 *Data sources*

1. The data sources used:

- Sales of products from primary animal production
Poř 1-04;
Sales of animal products in regions from the beginning of the year till the end of December in pieces, tonnes and EUR, average weights by commodities.
- Gross agricultural production
Roč 1-01 – M110, Poř 1-04, Osev 3-01, Poř 18-01, Poř 2-02, Ryb 1-01; Definitive estimates of gross agricultural production based on yearly gross turnover.
- Inventory of animals
Poř 18-01, Poř 1-04;
Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
- Animals and cattle units
Poř 18-01 M 109;
Conversion of animals to cattle units by sorts of animals.
- The first estimate of gross agricultural production
Statements Poř 1-04, Osev 3-01, Poř 8-01, Poř 9-01, Poř 2-02, Ryb 1-01; Roč 1-01 – M110, Poř 18-01; The first estimate of gross agricultural production based on yearly gross turnover.
- The second estimate of gross agricultural production
Statements Poř 1-04; Osev 3-01; Poř 8-01; Poř 9-01; Poř 2-02; Ryb 1-01; Roč 1-01 – M110; Poř 18-01. The second estimate of gross agricultural production based on yearly gross turnover.

2. Data for EAA compilation are gained from the exhaustive surveys

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.23.2 *Level of detail*

fish products, raw wool, silk

C2.23.3 *Calculation procedure*

Current composition of the products for EAA SR:
12910 – Raw wool

12930 – Other animal products : others

For calculation procedure please see attached Excel file Anex II.

C2.23.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.23.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

C2.23.6 Numerical example

Please see attached Excel file.

C2.23.7 Subsidies and taxes on products

1. List of subsidies and taxes on products :

- Until 2004 according to the National directive on selected vegetable and animal production and breeding of farm animals ((area (ha) x national rate per 1 ha (SKK)),
- Since the year 2004 (from 1 January to 30 April 2004) according to the Decree MA SR No. 152/2004-100 on providing support on structural changes in agriculture in the interest of competitiveness of its production on the market,
- Since 1 May 2004 SAPS payments – unified payment on area of agriculturally used land and CNDP payments – payments on selected crops cultivated on arable land ((area (ha) x tariff on 1 ha (SKK)) and selected animals. Based on the validity of definitive EAA for year 2005, the subsidies on products in the EAA comprise only payments for crops on arable land, i.e. national payment for crops on arable land and bonus in the animal production (CNDP) according to national directive.
- Last time subsidies were used was in 2008. Since then there are no subsidies on products, except for hops, cattle and sheep and goats. These subsidies are/were part of the field crop subsidies that were funded by the Ministry of Agriculture from the state budget. Any other subsidies will be reported under the item "other subsidies".

Currently, in 2014, there are no subsidies nor taxes on products applied to this commodities in compilation of the definitive EAA and the 2nd estimate 2012 EAA. There are no CNDP payments for this commodities in the SR applied in 2014. Taxes on products are not

relevant for EAA SR.

2. Data sources :
Currently, not relevant for the EAA compilation.

3. Allocation :
Currently, not relevant for the EAA compilation.

4. Price component or value ?
Currently, not relevant for the EAA compilation. In the past years, subsidies on products were incorporated as value, thus affecting the basic price.

5. Accruals principle :
within the direct payments not applicable for EAA SR.

6. Reference period : for subsidies on crops on arable land the calendar year is/was the reference.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.23.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

In the EAA SR, fish are included under the item "Other animal products: The others".

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

C2.24.1 Data sources

1. The data sources used:
- Inseparable and secondary activities
Roč Zav 1-01 – M182, Roč 2-01 M182a;
Classification of inseparable activities in a given year (moduls 182 and 182a).
Classification of food products and feedingstuffs.
- Yearly statement of production branches in small enterprises

Roč Poř 2-01;
Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.

Inseparable and secondary activities in small enterprises.

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.24.2 *Level of detail*

[Click here to enter text.](#)

C2.24.3 *Calculation procedure*

Final value of services provided in agriculture is calculated as a sum of NUTS III values of agricultural services.

$SR \text{ (NUTS I)} = KE \text{ (NUTS III)} + PO \text{ (NUTS III)} + BB \text{ (NUTS III)} + ZA \text{ (NUTS III)} + NR \text{ (NUTS III)} + TN \text{ (NUTS III)} + TT \text{ (NUTS III)} + BA \text{ (NUTS III)}$

For calculation procedure please see attached Excel file Anex II.

C2.24.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

C2.24.5 *Estimations*

Estimates are based on statistical surveys and reports and price indices

C2.24.6 *Numerical example*

Value of the services is taken directly from the statement Roč 1-01 and Roč 2-01.

Calculation in mil. EUR:

$129,4 = 15,31 + 36,87 + 5,99 + 28,50 + 6,70 + 13,32 + 3,89 + 9,86 + 8,87$

C2.24.7 *Subsidies and taxes on products*

Currently, in 2014, there are no subsidies nor taxes on agricultural services.

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

There are no differences in the way of calculation of the provisional, the semidefinite accounts and of the Agricultural Income Index.

C2.24.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

C2.25 NON-AGRICULTURE SECONDARY ACTIVITIES (INSEPARABLE)

C2.25.1 *Data sources*

1. The data sources used:

- Inseparable and secondary activities
Roč Zav 1-01 – M182, Roč 2-01 M182a;
Classification of inseparable activities in a given year (moduls 182 and 182a).
Classification of food products and feedingstuffs.
- Yearly statement of production branches in small enterprises
Roč Pol' 2-01;
Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.

2. Data on inseparable non-agricultural secondary activities are gained as authentic data from statistical reporting.
A problem is still the calculation of a value of inseparable non-agricultural secondary activities by the principle: value = quantity x unit price.
The method used for calculation of inseparable non-agricultural secondary activities in EAA SR could be called a method of „double inclusion“. This method means that in official statistical system of the SR, production of agricultural companies is recorded as: crop and animal production, services for agriculture and other activities. Within the other activities are recorded also the products of food industry in the following breakdown:

- processing and sale of the cereal products,
- processing and sale of vegetable,
- processing and sale of fruits,

- processing and sale of grapes,
- processing and sale of animals and
- processing and sale of other agricultural products (milk, other).

The 2nd-degree analysis fully corresponds to classification of processing of agricultural products by EAA SR. The problem is that statistical system records the processing of agricultural products in value only (EUR). The base of our method of "double inclusion" means that in the EAA SR:

- a) produced quantities used for further processing are recorded in gross production of each product,
- b) the value of products includes only profit gained from the sale of a processed product.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

C2.25.2 *Level of detail*

Processing and sale of the cereal products, processing and sale of vegetable, processing and sale of fruits, processing and sale of grapes, processing and sale of animals and processing and sale of other agricultural products (milk, other).

C2.25.3 *Calculation procedure*

In the method of "double inclusion", the value of processed products in EAA SR is calculated by the formula
 $ZP = HrP * ZsP$

let:

- ZP – profit from the processed products ,
- HrP – yield of realisation of processed products,
- ZsP – profit ratio of processed products.

Reconciliation of a total agricultural production of agricultural companies according to the rule of „double inclusion“ is in EAA SR checked by the formula:

$$CPP\ PP = RP + \check{Z}P + SPP + ZP + ONNVC$$

let:

- CPP PP – total production of agricultural companies,
- RP – vegetable production, including the volume of the processed products,

ŽP – livestock production, including the volume of processed products,
SPP – services for agriculture,
ZP – profit from processed products,
ONNVC – other inseparable non-agricultural secondary activities

Profit ratio of each processed product and a period of statistical recording are set up by the SO SR using the method of comparison with a profit ratio of similar activities in other branches.

Slovakia is directly recording output of grapes (Item 06. 4/2) but not wine. However, in the EAA value of wine is indirectly included in the value of processing.

For calculation procedure please see attached Excel file Anex II.

C2.25.4 Adjustments

In the final EAA there are no additional adjustments made. Adjustments are made only in the second estimate of the EAA.

C2.25.5 Estimations

Estimates are based on statistical surveys and reports and price indices.

C2.25.6 Numerical example

Please see Excel file.

C2.25.7 Subsidies and taxes on products

Currently, not relevant for the EAA compilation.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts and of the Agricultural Income Index.

C2.25.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

C2.25.10 Exhaustive list of activities covered

a) Processing of agricultural products (cereals, vegetables, fruits, wine, animals, animals products (milk, other animal products) and

other processing

b) Other Inseparable Non-Agriculture Secondary activities (gravel and stone mining, tailoring and furniture making, products of chemical raw materials, construction work and maintenance, machine work and maintenance, accommodation and meals, transport and storage, telecommunication and financial services and leisure activities)

All Inseparable Non-Agriculture Secondary activities are listed in one of the sub-groups given above.

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

The criterion for assessing the inseparability is the fact that it is not possible to evaluate exactly the costs of such Non-Agriculture Secondary activity from the main agricultural activity.

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").

Relative importance is hard to assess due to lack of statistical data.

PART D - COMPONENTS OF THE PRODUCTION ACCOUNT: INTERMEDIATE CONSUMPTION

D1 GENERAL

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

The most significant part of a total agricultural production is produced by agricultural companies – legal persons, their share of a total agricultural production is growing on the account of producers not registered in the register and independently operating farmers. About 75% of the total agricultural production is produced by registered producers, which means that they are included into the state statistical system. The remaining cca 15% of producers are producers not registered in a register. The rest (cca 10%) are independently operating farmers. While the data on intermediate consumption of the agricultural companies are available from the statistical surveys, there is a problem in acquiring data on producers not registered in a register and on independently operating farmers because their intermediate consumption is not recorded within the official statistical systems, therefore indirect methods have to be used.

Calculation intermediate consumption for the I. and II. estimate EAA SR in 2010

- For calculation of intermediate consumption are applied different methodologies for:

- I. and II. estimates of EAA SR,
- definitive final EAA SR

- For calculation of intermediate consumption for the I. and II. estimates of the EAA SR the data of agricultural producers are not used, but instead the data on the level of the sector of agriculture are used. Harvest areas of the crops of vegetable production (ha) and the number (fodder days – FD) of farm animals are fundamental for calculation of intermediate consumption for the I. and II. estimates of the EAA SR. By the separate survey (estimate) the values of individual items of intermediate consumption for the crops of vegetable production and categories of animals in animal production are calculated: on 1 ha, or 1 FD. By calculation the intermediate consumption on 1 ha of crop and 1 FD of farm animals is set up.

Multiplication of intermediate consumption on 1 ha of crop by the number of hectares of its harvest area gives the intermediate consumption of a crop. Summation of intermediate consumptions of

crops gives the intermediate consumption of vegetable production. A similar approach is used in the case of farm animals, where intermediate consumption on 1 FD is multiplied by the number of fodder days of farm animals. Intermediate consumption of animal production is calculated as summation of intermediate consumptions of animal categories.

- The total intermediate consumption for the I. and II. estimates of EAA SR is calculated using the formula :

$$\text{MDS EAA SR} = \text{MDS RP} + \text{MDS } \check{Z}\text{P}$$

let:

MDS EAA SR - intermediate consumption of agricultural sector the branch of agriculture

MDS RP - intermediate consumption of vegetable production

MDS \check{Z} P - intermediate consumption of animal production

Unlike the sector approach used for the I. and II. estimates of the EAA SR, the intermediate consumption in final EAA SR is calculated using the principle of agricultural producers the following way:

- Agricultural companies using authentic data of statistical agricultural bookkeeping,
- Producers not registered in a register using the data of national accounts,
- Independently operating farmers using The Farm Accountancy Data Network (FADN);

IC = A total intermediate consumption on 1 ha of agricultural land
x Area of cultivated agricultural land

Calculation of intermediate consumption as summation of the intermediate consumptions of the individual agricultural producers is only the first step necessary for its recording in the definitive EAA SR. The next step is the calculation of individual items (structure) of intermediate consumption by the art. 2.097 - 2.107. of Manual. In compilation of the EAA SR, application of particular articles of Manual is carried out by the results of monitoring a value of actual costs (actual calculations) of the crops of vegetable production and breeding and products of animal production). Monetary data on 1 ha of crops and 1 fodder day acquired this way are further verified by the following principle: quantity multiplied by unit price (except the items: maintenance of the machinery and equipment, maintenance of buildings, agricultural services and other goods and services), using the actual data from the system of monitoring the physical and value parameters of variable costs on the products of

vegetable and livestock production.

Verification of chosen methodology of calculation of intermediate consumption and its components for the final EAA SR is done by the formula :

$MDS\ EAA\ SR = MDS\ PP + MDS\ PNR + MDS\ SRH = SZ\ MDS\ OP$

let:

MDS EAA SR - intermediate consumption of definitive EAA SR,

MDS PP - intermediate consumption of agricultural companies,

MDS PNR - intermediate consumption of producers not registered in a register,

MDS SHR - intermediate consumption of independently operating farmers,

SZ MDS OP - total of items of intermediate consumption in the sector of agriculture. the sector of agriculture

Structure of intermediate consumption in EAA in 2014:

- 19 - Total intermediate consumption
 - Losses
 - 19.01 - Seeds and planting stock
 - 19.01/1 - supplied by other agricultural holdings
 - 19.01/2 - purchased from outside the agricultural 'industry' produced and consumed by the same holding
 - 19.02 - Energy; lubricants
 - 19.02/1 - electricity
 - 19.02/2 - gas
 - 19.02/3 - other fuels and propellants
 - 19.02/4 - Others
 - 19.03 - Fertilisers and soil improvers
 - 19.03/1 - supplied by other agricultural holdings
 - 19.03/2 - purchased from outside the agricultural 'industry' - produced and consumed by the same holding
 - 19.04 - Plant protection products and pesticides
 - 19.05 - Veterinary expenses
 - 19.06 - Feedingstuffs
 - 19.06/1 - supplied by other agricultural holdings
 - 19.06/2 - purchased from outside the agricultural 'industry'
 - 19.06/3 - produced and consumed by the same holding - Feedingstuffs, not included in the EAA
 - 19.07 - Maintenance of materials
 - 19.08 - Maintenance of buildings
 - 19.09 - Agricultural services
 - 19.10 - Other goods and services
 - supplied by other agricultural holdings

- purchased from outside the agricultural 'industry'
- produced and consumed by the same holding

D2 INDIVIDUAL INTERMEDIATE CONSUMPTION ITEMS

D2.1 SEEDS AND PLANTING STOCK

D2.1.1 Data sources

1. The data sources used:

- Final harvest and harvest areas

Pol' 8-01; Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Gross turnover, taxes, fees, employees

Roč 1-01, M558, 405, 513, 516;

Gross turnover in EUR.

Additional indicators in EUR in a given year.

Employees in a given year.

Financial items.

- Utilised area

Number of hectares.

- Prices of products and services and indices of deliveries in agriculture

- Estimate of gross turnover

Prod 3-04;

Gross production, intermediate consumption, value added – quarters of a year

- Yearly statement of production branches in small enterprises

Roč Pol' 2-01;

Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.

- Financial indicators in agriculture

Roč 1-01 M558.

Financial indicators in agriculture in a given year (from statement Roč 1-01) moduls: 405 a 558.

- Central Database of Ministry of Agriculture of the SR

- Proprietary statistical surveys of RIAFE and statistical reporting Roč 01_Pol. - SO SR

- Consumption of fertilisers and pesticides statement

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because

the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.1.2 Level of detail

Intermediate consumption is provided for seeds and planting stock:
- purchased from outside the agricultural 'industry'
- produced and consumed by the same holding

D2.1.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.1.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.1.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

D2.1.6 Numerical example

Please see attached Excel file.

D2.1.7 Subsidies and taxes on products

Not relevant.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts.

D2.1.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

Prices of intra-unit consumption are the farm prices identical to unit value price of the gross production.

D2.2 ENERGY; LUBRICANTS

D2.2.1 Data sources

1. The data sources used:

- Final harvest and harvest areas

Poř 8-01; Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Inventory of animals

Poř 18-01, Poř 1-04;

Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.

- Gross turnover, taxes, fees, employees

Roč 1-01, M558, 405, 513, 516;

Gross turnover in EUR.

Additional indicators in EUR in a given year.

Employees in a given year.

Financial items.

- Utilised area

Number of hectares.

- Prices of products and services and indices of deliveries in agriculture

- Estimate of gross turnover

Prod 3-04;

Gross production, intermediate consumption, value added – quarters of a year

- Yearly statement of production branches in small enterprises

Roč Poř 2-01;

Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.

- Financial indicators in agriculture

Roč 1-01 M558.

Financial indicators in agriculture in a given year (from statement Roč 1-01) moduls: 405 a 558.

- Central Database of Ministry of Agriculture of the SR

- Proprietary statistical surveys of RIAFE and statistical reporting Roč 01_Pol. - SO SR

- Consumption of fertilisers and pesticides statement

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because

the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.2.2 Level of detail

Energy and lubricants:
- electricity
- gas
- other fuels and propellants
- others

D2.2.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.2.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.2.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

D2.2.6 Numerical example

Please see attached Excel file.

D2.2.7 Subsidies and taxes on products

There are no subsidies and taxes on products.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.2.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

Lubricants, oils, water

D2.3 FERTILISERS AND SOIL IMPROVERS

D2.3.1 Data sources

1. The data sources used:

- Final harvest and harvest areas

Pol' 8-01; Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.

- Gross turnover, taxes, fees, employees

Roč 1-01, M558, 405, 513, 516;

Gross turnover in EUR.

Additional indicators in EUR in a given year.

Employees in a given year.

Financial items.

- Utilised area

Number of hectares.

- Prices of products and services and indices of deliveries in agriculture

- Estimate of gross turnover

Prod 3-04;

Gross production, intermediate consumption, value added – quarters of a year

- Yearly statement of production branches in small enterprises

Roč Pol' 2-01;

Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.

- Financial indicators in agriculture

Roč 1-01 M558.

Financial indicators in agriculture in a given year (from statement Roč 1-01) moduls: 405 a 558.

- Central Database of Ministry of Agriculture of the SR

- Proprietary statistical surveys of RIAFE and statistical reporting

Roč 01_Pol. - SO SR

- Consumption of fertilisers and pesticides statement

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.3.2 Level of detail

Fertilisers and soil improvers:
- purchased from outside the agricultural 'industry'

D2.3.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.3.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.3.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

D2.3.6 Numerical example

Please see attached Excel file.

D2.3.7 Subsidies and taxes on products

Currently, there are no subsidies.

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.3.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

D2.4.1 Data sources

1. The data sources used:
- Final harvest and harvest areas
Pol' 8-01; Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.
- Gross turnover, taxes, fees, employees

Roč 1-01, M558, 405, 513, 516;

Gross turnover in EUR.

Additional indicators in EUR in a given year.

Employees in a given year.

Financial items.

- Utilised area

Number of hectares.

- Prices of products and services and indices of deliveries in agriculture

- Estimate of gross turnover

Prod 3-04;

Gross production, intermediate consumption, value added – quarters of a year

- Yearly statement of production branches in small enterprises

Roč Pol' 2-01;

Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.

- Financial indicators in agriculture

Roč 1-01 M558.

Financial indicators in agriculture in a given year (from statement Roč 1-01) moduls: 405 a 558.

- Central Database of Ministry of Agriculture of the SR

- Proprietary statistical surveys of RIAFE and statistical reporting

Roč 01_Pol. - SO SR

- Consumption of fertilisers and pesticides statement

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.4.2 Level of detail

Plant protection products and pesticides

D2.4.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.4.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.4.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

D2.4.6 *Numerical example*

Please see attached Excel file.

D2.4.7 *Subsidies and taxes on products*

Currently, there are no subsidies Currently, there are no subsidies

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.4.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

D2.5 VETERINARY EXPENSES

D2.5.1 *Data sources*

1. The data sources used:
- Inventory of animals
Poľ 18-01, Poľ 1-04;
Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
- Gross turnover, taxes, fees, employees
Roč 1-01, M558, 405, 513, 516;
Gross turnover in EUR.
Additional indicators in EUR in a given year.
Employees in a given year.
Financial items.
- Utilised area
Number of hectares.
- Prices of products and services and indices of deliveries in agriculture

- Estimate of gross turnover
Prod 3-04;
Gross production, intermediate consumption, value added –
quarters of a year
- Yearly statement of production branches in small enterprises
Roč Pol' 2-01;
Yearly statement of production branches in small enterprises Roč 2-
01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a,
177a, 178a, 179b, 182a 304a.
- Financial indicators in agriculture
Roč 1-01 M558.
Financial indicators in agriculture in a given year (from statement
Roč 1-01) moduls: 405 a 558.
- Central Database of Ministry of Agriculture of the SR
- Proprietary statistical surveys of RIAFE and statistical reporting
Roč 01_Pol. - SO SR
- Consumption of fertilisers and pesticides statement

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.5.2 Level of detail

Intermediate consumption is provided for seeds and planting stock, energy and lubricants, fertilisers and soil improvers, plant protection products and pesticides, veterinary expenses, feedingstuffs, maintenance of materials, maintenance of buildings, agricultural services, other goods and services. Some of these items are sub-divided into more detailed categories.

D2.5.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.5.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.5.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

D2.5.6 *Numerical example*

Please see attached Excel file.

D2.5.7 *Subsidies and taxes on products*

Currently, there are no subsidies

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.5.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

D2.6 FEEDINGSTUFFS

D2.6.1 *Data sources*

1. The data sources used:

- Final harvest and harvest areas
Poř 8-01; Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.
- Gross turnover, taxes, fees, employees
Roč 1-01, M558, 405, 513, 516;
Gross turnover in EUR.
Additional indicators in EUR in a given year.
Employees in a given year.
Financial items.
- Utilised area
Number of hectares.
- Prices of products and services and indices of deliveries in agriculture
- Estimate of gross turnover
Prod 3-04;
Gross production, intermediate consumption, value added – quarters of a year
- Yearly statement of production branches in small enterprises
Roč Poř 2-01;

Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.

- Financial indicators in agriculture

Roč 1-01 M558.

Financial indicators in agriculture in a given year (from statement Roč 1-01) moduls: 405 a 558.

- Central Database of Ministry of Agriculture of the SR

- Proprietary statistical surveys of RIAFE and statistical reporting

Roč 01_Pol. - SO SR

- Consumption of fertilisers and pesticides statement

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.6.2 Level of detail

Feedingstuffs:

- purchased from outside the agricultural 'industry'

- produced and consumed by the same holding

D2.6.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.6.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.6.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices

D2.6.6 Numerical example

Please see attached Excel file.

D2.6.7 Subsidies and taxes on products

Currently, there are no subsidies

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.6.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

Intra-unit consumption is calculated based on formula $IC = \text{quantity} \times \text{price}$. Its value is specified by the statistical reporting.

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

Item "Intra-unit consumption" covers that part of the gross production that is further consumed in the production process. Part of the gross production that is sold to other holdings is recorded under the item "Sales to other agricultural units" and its value is exactly specified by the statistical reporting.

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

We can confirm that there were never subsidies on products part of which were included in the intra-unit consumption.

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)*

[Click here to enter text.](#)

D2.7 MAINTENANCE OF MATERIALS

D2.7.1 *Data sources*

1. The data sources used:
- Final harvest and harvest areas
Pol' 8-01; Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.
- Gross turnover, taxes, fees, employees

Roč 1-01, M558, 405, 513, 516;
 Gross turnover in EUR.
 Additional indicators in EUR in a given year.
 Employees in a given year.
 Financial items.
 - Utilised area
 Number of hectares.
 - Prices of products and services and indices of deliveries in agriculture
 - Estimate of gross turnover
 Prod 3-04;
 Gross production, intermediate consumption, value added – quarters of a year
 - Yearly statement of production branches in small enterprises
 Roč Pol' 2-01;
 Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.
 - Financial indicators in agriculture
 Roč 1-01 M558.
 Financial indicators in agriculture in a given year (from statement Roč 1-01) moduls: 405 a 558.
 - Central Database of Ministry of Agriculture of the SR
 - Proprietary statistical surveys of RIAFE and statistical reporting Roč 01_Pol. - SO SR
 - Consumption of fertilisers and pesticides statement

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.7.2 Level of detail

Maintenance of materials

D2.7.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.7.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.7.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

D2.7.6 *Numerical example*

Please see attached Excel file.

D2.7.7 *Subsidies and taxes on products*

Currently, there are no subsidies

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.7.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

D2.8 MAINTENANCE OF BUILDINGS

D2.8.1 *Data sources*

1. The data sources used:
- Inventory of animals
Poř 18-01, Poř 1-04;
Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
- Gross turnover, taxes, fees, employees
Roč 1-01, M558, 405, 513, 516;
Gross turnover in EUR.
Additional indicators in EUR in a given year.
Employees in a given year.
Financial items.
- Utilised area
Number of hectares.
- Prices of products and services and indices of deliveries in agriculture

- Estimate of gross turnover
Prod 3-04;
Gross production, intermediate consumption, value added –
quarters of a year
- Yearly statement of production branches in small enterprises
Roč Pol' 2-01;
Yearly statement of production branches in small enterprises Roč 2-
01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a,
177a, 178a, 179b, 182a 304a.
- Financial indicators in agriculture
Roč 1-01 M558.
Financial indicators in agriculture in a given year (from statement
Roč 1-01) moduls: 405 a 558.
- Central Database of Ministry of Agriculture of the SR
- Proprietary statistical surveys of RIAFE and statistical reporting
Roč 01_Pol. - SO SR
- Consumption of fertilisers and pesticides statement

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.8.2 Level of detail

Maintenance of buildings

D2.8.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.8.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.8.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices

D2.8.6 *Numerical example*

Please see attached Excel file.

D2.8.7 *Subsidies and taxes on products*

Currently, there are no subsidies

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.8.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

D2.9 **AGRICULTURAL SERVICES**

D2.9.1 *Data sources*

1. The data sources used:
- Inseparable and secondary activities
Roč Zav 1-01 – M182, Roč 2-01 M182a;
Classification of inseparable activities in a given year (moduls 182 and 182a).
Classification of food products and feedingstuffs.
- Yearly statement of production branches in small enterprises
Roč Pol' 2-01;
Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.
Inseparable and secondary activities in small enterprises.

2. Authentic data of statistical reporting are used in agricultural services.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.9.2 *Level of detail*

Click here to enter text.

D2.9.3 *Calculation procedure*

Please see C2.24.3

D2.9.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.9.5 *Estimations*

Estimations are based on statistical surveys, statistical reports and price indices.

D2.9.6 *Numerical example*

Please see C2.24.6

D2.9.7 *Subsidies and taxes on products*

Please see C2.24.7

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.9.9 *Unit values*

In calculation of unit values there are no deviations from the EAA methodology.

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

Values recorded under heading (19090) are identical with the values recorded under output heading (15000).

D2.10 OTHER GOODS AND SERVICES

D2.10.1 *Data sources*

1. The data sources used:
- Final harvest and harvest areas
Pol' 8-01; Definitive crop harvest in a given year. Estimate of crop harvest in small gardens of population in a given year.
- Inventory of animals

Poľ 18-01, Poľ 1-04;
 Inventory of animals, machinery and equipment in agriculture by 30th November in a given year.
 - Gross turnover, taxes, fees, employees
 Roč 1-01, M558, 405, 513, 516;
 Gross turnover in EUR.
 Additional indicators in EUR in a given year.
 Employees in a given year.
 Financial items.
 - Utilised area
 Number of hectares.
 - Prices of products and services and indices of deliveries in agriculture
 - Estimate of gross turnover
 Prod 3-04;
 Gross production, intermediate consumption, value added – quarters of a year
 - Yearly statement of production branches in small enterprises
 Roč Poľ 2-01;
 Yearly statement of production branches in small enterprises Roč 2-01 for moduls: 398a, 405a, 558c, 580a, 586b, 516b, 513b, 581a, 177a, 178a, 179b, 182a 304a.
 - Financial indicators in agriculture
 Roč 1-01 M558.
 Financial indicators in agriculture in a given year (from statement Roč 1-01) moduls: 405 a 558.
 - Central Database of Ministry of Agriculture of the SR
 - Proprietary statistical surveys of RIAFE and statistical reporting
 Roč 01_Pol. - SO SR
 - Consumption of fertilisers and pesticides statement

 2. Authentic data of statistical reporting are used in agricultural services.

 3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

D2.10.2 Level of detail

Other goods and services.

D2.10.3 Calculation procedure

Please, see Calculation intermediate consumption for the I. and II. estimate EAA SR and for definitive EAA SR in point D1.1.1.

D2.10.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

D2.10.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

D2.10.6 Numerical example

Please see attached Excel file.

D2.10.7 Subsidies and taxes on products

Currently, there are no subsidies

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

There are no differences in the way of calculation of the provisional, the semidefinitive accounts

D2.10.9 Unit values

In calculation of unit values there are no deviations from the EAA methodology.

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

The item "Other goods and services" covers:

- a) overhead expenses
- b) inseparable secondary activities costs

Overhead expenses make more than 60% of the item "Other goods and services".

D3 CALCULATION OF NON-DEDUCTIBLE VAT

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

[Click here to enter text.](#)

D3.1.2 *Please give a numerical example.*

Click here to enter text.

PART E - COMPONENTS OF THE GENERATION OF INCOME ACCOUNT

E1 COMPENSATION OF EMPLOYEES

E1.1.1 *Data sources*

In calculation of compensation of employees for EAA SR, the principle is that these are real only for agricultural companies and independently operating farmers.

Compensation of employees in agricultural companies in EAA SR is calculated on the basis of statistical reporting Compensation of employees of the independently operating farmers is calculated based on the data of The Farm Accountancy Data Network (FADN).

Values of the item "Compensation of employees" (all its sub-items) is acquired directly from statistical reporting and FADN. This item is not based on quantities, prices or price indices.

E1.1.2 *Level of detail*

wages and wage reimbursements, compensations for work alert, monetary benefits from profit, other monetary benefits from costs, supplementary benefits, social costs paid for employees

E1.1.3 *Calculation procedure*

a) in case of agricultural companies individual sub-items covered are given in statistical reporting in EUR/1 ha of land
b) in case of independently operating farmers in EUR/1 ha of land
A =wages and social expenditures in EUR/1 ha of land
B = area of land (ha)
C= Compensation of employees

$$C = A \times B$$

E1.1.4 *Adjustments*

In the final EAA there are no additional adjustments made. Adjustments are made only in the second estimate of the EAA.

E1.1.5 *Estimations*

Estimates are based on statistical surveys and reports and price indices.

E1.1.6 Numerical example

550,023 = 292,22 x 1,882 mill. ha

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

List of items covered in case of Agricultural companies:

- wages and wage reimbursements
- compensations for work alert
- monetary benefits from profit
- other monetary benefits from costs
- supplementary benefits
- social costs paid for employees

List of items covered in case of Independently operating farmers :

- wages and social expenditures

E2 OTHER TAXES ON PRODUCTION

E2.1.1 Data sources

The source of data for other taxes on production, recorded in EAA SR, is data from the Central database of Ministry of Agriculture and FADN data.

E2.1.2 Level of detail

Other taxes on production cover land tax, real estate tax, road tax, additional tax assessments

E2.1.3 Calculation procedure

a) in case of agricultural companies individual items covered are given in statistical reporting in EUR/1 ha of land
b) in case of independently operating farmers in EUR/1 ha of land
A =taxes in EUR/1 ha of land
B = area of land (ha)
C= Other taxes on production

C = A x B

E2.1.4 Adjustments

In the final EAA there are no additional adjustments made. Adjustments are made only in the second estimate of the EAA.

E2.1.5 Estimations

Estimates are based on statistical surveys and reports and price indices.

E2.1.6 Numerical example

52,14 = 27,70 x 1,882 mill. ha

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

(1) In accordance with of Regulation (EC) No 138/2004, paragraph 3.048, there are the following tax items applied on production in the EAA SR:

- land tax,
- real estate tax,
- road tax and
- additional tax assessments.

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?

(2) No, they are not.

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

(3) Not relevant.

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

[Click here to enter text.](#)

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

[Click here to enter text.](#)

E2.1.12 Please give a numerical example

[Click here to enter text.](#)

E3 OTHER SUBSIDIES ON PRODUCTION

E3.1.1 *Data sources*

The source of data for other subsidies on production, recorded in the EAA SR, is the Agricultural Paying Agency.

E3.1.2 *Level of detail*

SAPS, Less favoured area payments, agroenvironmental payments

E3.1.3 *Calculation procedure*

There is no specific calculation procedure. Data are based on actually paid subsidies by the Agricultural Paing agency.

E3.1.4 *Adjustments*

In the final EAA there are no additional adjustments made. Adjustments are made only in the second estimate of the EAA.

E3.1.5 *Estimations*

Estimates are based on statistical surveys and reports and price indices.

E3.1.6 *Numerical example*

In previous years calculation in agriculturally disadvantaged regions (LFA) was as follows:
Rate for the particular land price group x area in ha.
Since 2010 all subsidies on products were acquired as exact values.

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

There are no such items applied in the SR as listed in Regulation (EC) No 138/2004, paragraph 3.064

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, there are not.

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

Not relevant.

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

Click here to enter text.

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

Click here to enter text.

E3.1.12 Please give a numerical example

Click here to enter text.

PART F - COMPONENTS OF THE ENTREPRENEURIAL INCOME ACCOUNT

F1 RENTS AND OTHER REAL ESTATE RENTAL CHARGES TO BE PAID

F1.1.1 Data sources

Surveyed from the Central database of the MA SR.
The original data are coming from statement Roč 1-01 and are specified on the base of Ministry of Agriculture SR surveys.

F1.1.2 Level of detail

Rents for real estate: buildings, land

F1.1.3 Calculation procedure

There is no specific calculation procedure. Data are directly acquired.

F1.1.4 Adjustments

In the final EAA there are no additional adjustments made. Adjustments are made only in the second estimate of the EAA.

F1.1.5 Estimations

Estimates are based on statistical surveys and reports and price indices

F1.1.6 Numerical example

Please see F1.1.3

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

There is real estate tax related to this item, however this tax is paid by the land or real estate holder (renter), not the tenant. Real estate taxes paid by the tenants are recorded under item "Taxes on production".

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

Surveyed from the Central database of the MA SR.
The original data are coming from statement Roč 1-01 and are specified on the base of Ministry of Agriculture SR surveys.

F2.1.2 Level of detail

No detailed sub-items are acquired

F2.1.3 Calculation procedure

There is no specific calculation procedure. Data are directly acquired.

F2.1.4 Adjustments

In the final EAA there are no additional adjustments made.
Adjustments are made only in the second estimate of the EAA.

F2.1.5 Estimations

Estimates are based on statistical surveys and reports and price indices.

F2.1.6 Numerical example

Please see F2.1.3

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

No, there are not.

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)?

Not relevant.

F3 INTEREST RECEIVED

F3.1.1 *Data sources*

Surveyed from the Central database of the MA SR.
The original data are coming from statement Roč 1-01 and are specified on the base of Ministry of Agriculture SR surveys.
Interest paid is acquired as value, there are no calculations based on prices and price indices.

F3.1.2 *Level of detail*

No detailed sub-items are acquired

F3.1.3 *Calculation procedure*

There is no specific calculation procedure. Data are directly acquired.

F3.1.4 *Adjustments*

In the final EAA there are no additional adjustments made.
Adjustments are made only in the second estimate of the EAA.

F3.1.5 *Estimations*

Estimates are based on statistical surveys and reports and price indices.

F3.1.6 *Numerical example*

Please see F3.1.3

PART G - ELEMENTS OF THE CAPITAL ACCOUNT

G1 GROSS FIXED CAPITAL FORMATION (GFCF)

G1.1 GFCF IN AGRICULTURAL PRODUCTS

G1.1.1 *Data sources*

1. The data sources used:

- Depreciation

Roč 1-01 Roč 1-01 Annual statement of production branch, M558, 405, 513, 516;

Selected financial indicators (EUR) in a given year from modules 513 and 516.

Acquisition, long-term assets, declines, increases and accumulated depreciation.

2. Authentic data of statistical reporting of the SO SR. There are 2 sub-items:

- GFCF in plantations

- GFCF in animals

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

G1.1.2 *Level of detail*

GFCF in plantations and animals

G1.1.3 *Calculation procedure*

Calculation by the principle growth in a current year minus drop in a current year.

GFCF = increases - decreases

G1.1.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

G1.1.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

G1.1.6 Numerical example

Please see attached Excel file.

G1.2 GFCF IN NON-AGRICULTURAL PRODUCTS

G1.2.1 Data sources

1. The data sources used:

- Depreciation

Roč 1-01 Roč 1-01 Annual statement of production branch, M558, 405, 513, 516;

Selected financial indicators (EUR) in a given year from modules 513 and 516.

Acquisition, long-term assets, declines, increases and accumulated depreciation.

2. Authentic data of statistical reporting of the SO SR. There are 6 sub-items:

- GFCF in machines and other equipment

- GFCF in transport equipment

- GFCF in farm buildings (non-residential)

- GFCF in other works except land improvements

- GFCF in intangible fixed assets (e.g. computer software)

- GFCF in major land improvements

GFCF data in the EAA SR come from statistical statement Roč 1-01 Annual statement of production branch.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

G1.2.2 Level of detail

GFCF in machines and other equipment, transport equipment, farm buildings (non-residential), other works except land improvements, intangible fixed assets, major land improvements.

G1.2.3 Calculation procedure

Calculation by the principle growth of gross fixed capital in a current year minus decline in gross fixed capital in a current year.

GFCF = increases - decreases

G1.2.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

G1.2.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices.

G1.2.6 Numerical example

Please see attached Excel file.

G2 CONSUMPTION OF FIXED CAPITAL (CFC)

G2.1.1 Data sources

1. The data sources used:

- Depreciation

Roč 1-01, M558, 405, 513, 516;

Selected financial indicators (EUR) in a given year from modules 513 and 516.

Acquisition, long-term assets, declines, increases and accumulated depreciation.

- Estimate of depreciation and consumption

B3s -Prod 3-04, Roč 1-01;

Estimate of depreciation and consumption

Material consumption, Consumption of services, shortfalls, depreciation, intermediate consumption, employees – quarters of the year

- Reproduction coefficients - VUEPP

2. ESA recommends estimating a consumption of fixed capital based on a state of asset capital and assumed lifespan of individual (sorts) groups of capital assets.

In the last few years estimates are not realised as direct information on depreciation is available from the statistical reporting of the SO SR for each category of depreciations. Estimations are made only in case of individual farmers.

3. Data for EAA compilation are sufficiently representative. The data sources used meet the requirement of representativeness. Because the data for EAA compilation are gained from the exhaustive surveys, they are considered sufficiently representative.

G2.1.2 Level of detail

Equipment, Buildings, Plantations, Others

G2.1.3 Calculation procedure

The direct data from the SO SR are then transformed to real values using reproduction indices - coefficients.

Consumption of fixed capital must be calculated for all (i.e. tangible and intangible) capital assets, excluding the animals. Economic category that expresses a consumption of fixed capital is depreciation. Depreciated are all capital assets, land cultivation and costs on transfer of asset. Depreciations of costs on transfer of produced tangible assets, or intangible capital asset, are calculated using an average lifespan that is set up for one year. Method used is „revaluation of accounting value of depreciation on the level of real acquisition value. Because of a possibility to use the data from information net of agricultural bookkeeping (FADN), the core of the method lies in breakdown of capital assets in the branch of agriculture into main groups of capital assets (buildings and constructions, machinery and transport means, permanent cultivation, and other) in calculation of necessary data in the branch of agriculture from the data on one hectare of agricultural land on large, and medium and small companies, evaluation of capital asset in the branch of agriculture in reproduction prices using the statistical price indices, calculation of depreciations in reproduction prices and recalculation of the data on the branch of agriculture. Application of this method in conditions of the Slovak agriculture was based on the possibility to gain from FADN and from the sources of Statistical Office of the SR the data on:

- acquisition prices of capital assets in the branch of agriculture,
- depreciation reserves on capital assets in the branch of agriculture,
- residual value of capital assets in the branch of agriculture,
- yearly amortization of capital assets in the branch of agriculture,
- price indices of products of the branches producing capital assets for the branch of agriculture.

G2.1.4 *Adjustments*

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

G2.1.5 *Estimations*

Estimations are made only in case of individual farmers. Estimations are based on statistical surveys, statistical reports and price indices.

G2.1.6 *Numerical example*

Please see Excel file.

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

GFCF in intangible fixed assets (e.g. computer software)
Addition to the value of non-financial non-proceeded asset

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

In 2014 calculation was as follows:
CFC in reproduction prices = Coefficient RP x depreciation
Please see article 6

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

Not available.

G2.1.10 *Mortality function used*

[Click here to enter text.](#)

G3 **CHANGES IN STOCKS**

G3.1.1 *Data sources*

Initial data sources for relevant commodities are from the SO SR.

G3.1.2 *Level of detail*

Level of each individual commodity in relation to which stocks are formed every year.

G3.1.3 *Calculation procedure*

System calculation for each item; quantitative change of a state (t; FS-IS)* UV
sector = total changes of a state of all items (Mil. EUR)

FS = finals stocks
IS = initial stocks
UV = unit value

G3.1.4 Adjustments

In the final EAA, no additional adjustments are made. Adjustments are made only in the second estimate of the EAA.

G3.1.5 Estimations

Estimations are based on statistical surveys, statistical reports and price indices

G3.1.6 Numerical example

[Click here to enter text.](#)

G4 CAPITAL TRANSFERS (INVESTMENT GRANTS, OTHER CAPITAL TRANSFERS)

G4.1.1 Data sources

Cummulative data on investment grants - Agricultural Paying Agency.

G4.1.2 Level of detail

Individual investment grants.

G4.1.3 Calculation procedure

Direct values.

G4.1.4 Adjustments

No adjustments are made.

G4.1.5 Estimations

Estimations are not used.

G4.1.6 Numerical example

[Click here to enter text.](#)

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

Currently, not relevant for the EAA SR compilation.

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

Click here to enter text.

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

Click here to enter text.

Methods for valuing agricultural production

	Code	DATA USED								ADJUSTMENT	EAA RESULTS			COMMENT
		Quantity		Price		Value at current price		Volume index	Price index		Value for year t-1 at current price	Value for year t at preceding year price	Value for year t at current price	
		Q		P		V		Iv	Ip					
		t-1	t	t-1	t	t-1	t	t/t-1	t/t-1					
CEREALS	01000													
Wheat and spelt	01100	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Soft wheat and spelt	01110													
Durum wheat	01120													
Rye and meslin	01200	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Barley	01300	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Oats and summer cereal mixtures	01400	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Grain maize	01500	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Rice	01600													
Other cereals	01900	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Industrial crops	02000													
Oil seeds and oleaginous fruits (including seeds)	02100	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Rape and turnip rape seed	02110	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Sunflower	02120	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Soya	02130	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Other oleaginous products	02190	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Protein crops (including seeds)	02200	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Raw tobacco	02300	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Sugar beet	02400	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Other industrial crops	02900	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Fibre plants	02910	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Hops	02920	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Other industrial crops: others	02930	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
FORAGE PLANTS	03000													
Fodder maize	03100	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Fodder root crops (including forage beet)	03200	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Other forage plants	03900	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
VEGETABLES AND HORTICULTURAL PRODUCTS	04000													
Fresh vegetables	04100	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/t
Cauliflower	04110	x	x	x	x						$Q(t-1)*P(t-1)$	$Q(t)*P(t-1)$	$Q(t)*P(t)$	quantity: 1000t, price: €/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					
Tomatoes	04120	x	x	x	x								quantity: 1000t, price: €/t	
Other fresh vegetables	04190	x	x	x	x								quantity: 1000t, price: €/t	
Plants and flowers	04200	x	x	x	x								quantity: 1000t, price: €/t	
Nursery plants	04210													
Ornamental plants and flowers (including Christmas trees)	04220	x	x	x	x								quantity: 1000t, price: €/t	
Plantations	04230													
POTATOES	05000	x	x	x	x									
FRUITS	06000													
Fresh fruit	06100	x	x	x	x								quantity: 1000t, price: €/t	
Dessert apples	06110	x	x	x	x								quantity: 1000t, price: €/t	
Dessert pears	06120	x	x	x	x								quantity: 1000t, price: €/t	
Peaches	06130	x	x	x	x								quantity: 1000t, price: €/t	
Other fresh fruit	06190	x	x	x	x								quantity: 1000t, price: €/t	
Citrus fruits	06200													
Sweet oranges	06210													
Mandarins	06220													
Lemons	06230													
Other citrus fruits	06290													
Tropical fruit	06300													
Grapes	06400	x	x	x	x								quantity: 1000t, price: €/t	
Dessert grapes	06410													
Other grapes	06490	x	x	x	x								quantity: 1000t, price: €/t	
Olives	06500													
Table olives	06510													
Other olives	06590													
WINE	07000													
Table wine	07100													
Quality wine	07200													
OLIVE OIL	08000													
OTHER CROP PRODUCTS	09000	x	x	x	x									
Vegetable materials used primarily for plaiting	09100												quantity: 1000t, price: €/t	
Seeds	09200	x	x	x	x								quantity: 1000t, price: €/t	
Other crop products: others	09900	x	x	x	x								quantity: 1000t, price: €/t	
ANIMALS	11000													

	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					
Cattle	11100	x	x	x	x								quantity: 1000t, price: €/t	
Pigs	11200	x	x	x	x								quantity: 1000t, price: €/t	
Equines	11300	x	x	x	x								quantity: 1000t, price: €/t	
Sheep and goats	11400	x	x	x	x								quantity: 1000t, price: €/t	
Poultry	11500	x	x	x	x								quantity: 1000t, price: €/t	
Other animals	11900	x	x	x	x								quantity: 1000t, price: €/t	
ANIMAL PRODUCTS	12000													
Milk	12100	x	x	x	x								quantity: 1000t, price: €/t	
Eggs	12200	x	x	x	x								quantity: 1000t, price: €/t	
Other animal products	12900	x	x	x	x								quantity: 1000t, price: €/t	
Raw wool	12910	x	x	x	x								quantity: 1000t, price: €/t	
Silkworm cocoons	12920													
Other animal products: others	12930	x	x	x	x								quantity: 1000t, price: €/t	