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Economic accounts for agriculture (EAA)

Standard documentation
Meta information

Definitions, comments, methods, quality

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Executive Summary

The economic accounts for agriculture (EAA) represent a **macroeconomic system of accounts** for agriculture. Being a satellite account within national accounts (NA), its function is to **analyse the agricultural production process**, which is portrayed in monetary values. Another key function of the EAA is to **determine agricultural income**.

The EAA are compiled on the basis of Regulation (EC) No. 138/2004 of the European Parliament and Council on the Economic Accounts for Agriculture in the Community as amended. The EAA are therefore based on Europe-wide consistent concepts and rules.

The results of the EAA are also used in NA. Since there are certain conceptual differences between these two systems of economic accounts, the EAA data cannot be directly imported into NA. Certain modifications are required. The area of focus of the EAA is the **agricultural industry**. This is not directly congruent with the agricultural industry as defined in NA. Thus, although the EAA are in principle based on the concept used in the NA of the local kind-of-activity unit or industry (see Regulation (EC) No. 138/2004, Annex I, Point 1.15 et seq.), the agricultural industry is also defined in the EAA based on activities and units that have been classified as characteristic for agriculture by the Eurostat working group on economic accounts for agriculture.

The basic unit of the EAA is the agricultural holding. Winegrowers' cooperatives and agricultural contractors are also classified as characteristic units of the agricultural industry.

As a result of the agricultural holding being the central basic unit of the EAA, inseparable non-agricultural secondary activities are also included. These include e.g. direct marketing and agro-tourism.

The EAA consist of a coherent, consistent and integrated system of macroeconomic accounts and tables. They contain the following accounts:

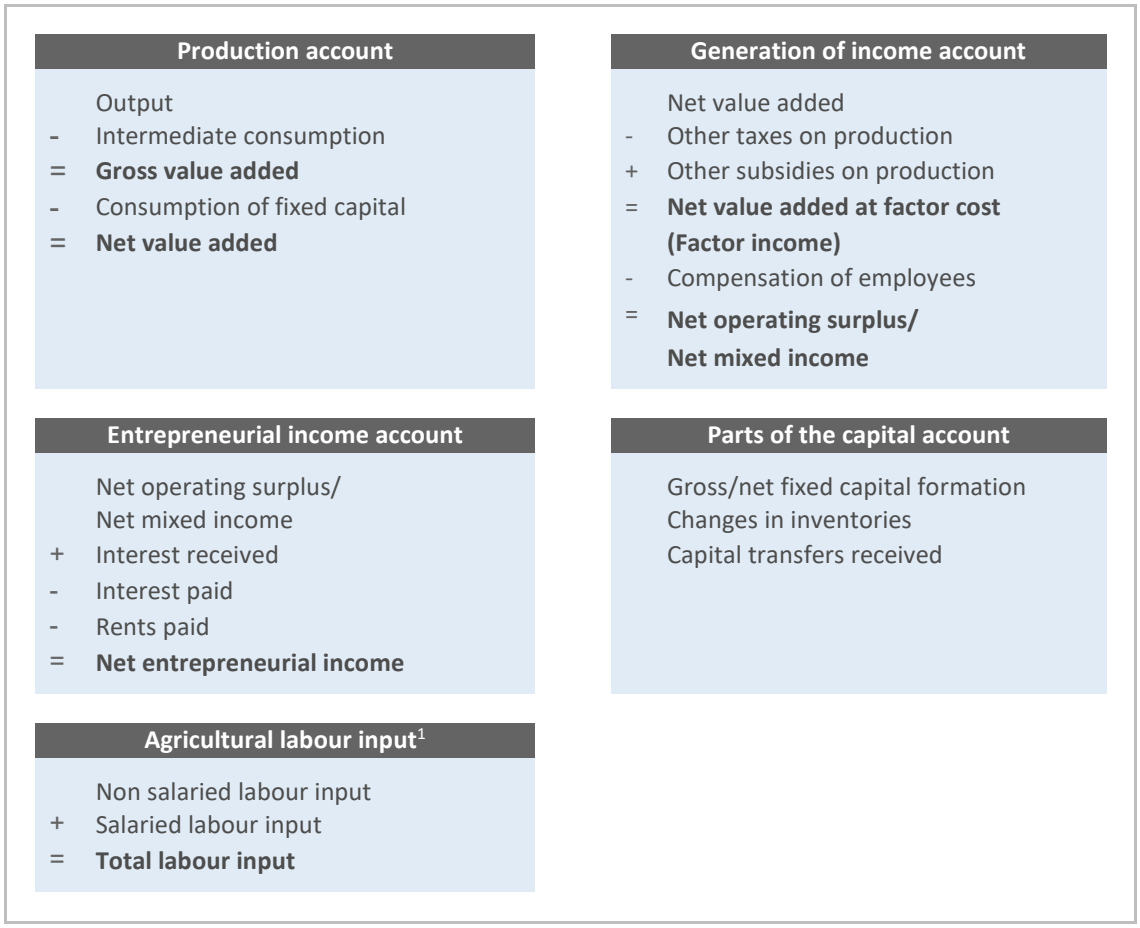
- **Production account** (output, intermediate consumption, value added)
- **Generation of income account** (net operating surplus or mixed income)
- **Entrepreneurial income account** (net entrepreneurial income)
- **Capital account** (only individual elements of this account are compiled)

The Eurostat transmission programme for the EAA also includes data on **agricultural labour input**.

The EAA are calculated at national and at federal provinces level (NUTS 2; see also Figure 1).

The reference period is the calendar year.

Figure 1: Eurostat transmission programme for the EAA



S: Eurostat. Chart: STATISTICS AUSTRIA.
1) Data on agricultural labour input have to be provided at NUTS 0 level only.

Economic accounts for agriculture – Main Key Points	
Subject matter	• Analysis of the agricultural production process • Determination of income from agricultural activity
Population	• Agricultural industry (the definition differs from that in national accounts) • Basic unit: agricultural holding
Type of statistics	Economic accounts
Data sources	• Agricultural production statistics (Harvest survey, Livestock surveys, Slaughtering statistics, etc.), agricultural price statistics (Statistics on agricultural and forestry producer prices, Agricultural price indices) and other agricultural statistics (Supply balance sheets, Farm structure survey, Survey of commercial fruit plantations, Horticultural and field vegetable cultivation survey, etc.) • Farm sustainability data network • Data from other institutions (e.g. AMA, BMLUK, BAB, QGV) • Others (Foreign trade statistics, etc.)
Reference period	Calendar year
Periodicity	Yearly (with several updates per year)
Survey participation (in case of a survey)	Not applicable
Main legal acts	• Regulation (EC) No. 138/2004 of the European Parliament and of the Council of 5 December 2003 on the economic accounts for agriculture in the Community, as last amended by Regulation (EU) No. 2022/590. • Commission implementing regulation (EU) 2025/1542 of 30 July 2025 specifying the modalities, structure and assessment indicators for the quality reports to be transmitted pursuant to Regulation (EC) No 138/2004 of the European Parliament and of the Council
Most detailed regional breakdown	• Austria (NUTS 0) • Federal provinces (NUTS 2; the regional economic accounts for agriculture are subject of a separate document)
Availability of results	• First forecast: December of the current year t • Second forecast: April of the year t+1 • Semi-definitive results: July of the year t+1 • Final results: July of the year t+4
Other	• The results of the EAA are also used in NA. Since there are certain conceptual differences between these two systems of economic accounts, some modifications are required. • The income indicators of the EAA solely relate to the income generated by agricultural activities. They are not indicators of total income or of the disposable income of agricultural households.