

# Standard documentation Meta information

(Definitions, comments, methods, quality)

on

## Economic accounts for agriculture (EAA)

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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 national accounts. Since there are certain conceptual differences between these two systems of economic accounts, the EAA data cannot be imported 1:1 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 branch 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, non-agricultural secondary activities are also included. These include e.g. direct marketing and agro-tourism.

The economic accounts for agriculture 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) and
- **Capital account** (only individual elements of this account are compiled).

In addition, the Eurostat delivery program for the EAA also includes data on agricultural labour input. The EAA are calculated both for Austria as a whole as well as at a regional level for the federal provinces (NUTS 2). In the wider context the economic accounts for agriculture therefore comprise the following elements (see also Figure 1):

- **Economic accounts for agriculture** (results for Austria);
- **Agricultural labour input** (results for Austria);
- **Regional economic accounts for agriculture** (results for federal provinces).

The reference period in each case is the calendar year.

**Figure 1: Eurostat delivery program for the economic accounts for agriculture**

Economic accounts for agriculture (results for Austria and federal provinces)	
<p style="text-align: center; background-color: #555; color: white; padding: 2px;"><b>Production account</b></p> <p>Output</p> <ul style="list-style-type: none"> <li>- Intermediate consumption</li> <li>= <b>Gross value added</b></li> <li>- Consumption of fixed capital</li> <li>= <b>Net value added</b></li> </ul>	<p style="text-align: center; background-color: #555; color: white; padding: 2px;"><b>Generation of income account</b></p> <p>Net value added</p> <ul style="list-style-type: none"> <li>- Other taxes on production</li> <li>+ Other subsidies on production</li> <li>= <b>Net value added at factor cost (Factor income)</b></li> <li>- Compensation of employees</li> <li>= <b>Net operating surplus/ Net mixed income</b></li> </ul>
<p style="text-align: center; background-color: #555; color: white; padding: 2px;"><b>Entrepreneurial income account</b></p> <p>Net operating surplus/ Net mixed income</p> <ul style="list-style-type: none"> <li>+ Interest received</li> <li>- Interest paid</li> <li>- Rents paid</li> <li>= <b>Net entrepreneurial income</b></li> </ul>	<p style="text-align: center; background-color: #555; color: white; padding: 2px;"><b>Parts of the capital account</b></p> <p>Gross/net fixed capital formation Changes in inventories Capital transfers received</p>
Agricultural labour input (results for Austria)	
<p>Non salaried labour input Salaried labour input <b>Total labour input</b></p>	

## Economic accounts for agriculture – Main Key Points

<b>Subject matter</b>	<ul style="list-style-type: none"> <li>• Analysis of the agricultural production process</li> <li>• Determination of income from agricultural activity</li> </ul>
<b>Population</b>	<ul style="list-style-type: none"> <li>• Agricultural industry (the definition differs from that in national accounts)</li> <li>• Basic unit: agricultural holding</li> </ul>
<b>Type of statistics</b>	Economic accounts
<b>Data sources/Survey techniques</b>	<ul style="list-style-type: none"> <li>• 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.)</li> <li>• Farm accountancy data network</li> <li>• Data from other institutions (e.g. AMA, BML, BAB, QGV)</li> <li>• Others (External trade statistics, etc.)</li> </ul>
<b>Reference period or due day</b>	Reference period: calendar year
<b>Periodicity</b>	Yearly (with several updates per year)
<b>Survey participation (in case of a survey)</b>	Does not apply
<b>Main legal acts</b>	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 Amended by Regulation (EC) No. 306/2005, Regulation (EC) No. 909/2006, Regulation (EC) No. 212/2008, Regulation (EU) No. 1350/2013, Delegated Regulation (EU) 2019/280 and Regulation (EU) No. 2022/590.
<b>Most detailed regional breakdown</b>	Federal province level (the regional economic accounts for agriculture are subject of a separate document.)
<b>Availability of results</b>	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+2
<b>Other</b>	The results of the EAA are also used in national accounts. 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.