

Programme for the mission

Today:

- Satellite accounts – Special sector accounts
- EAA (Economic Agricultural Accounts) – overview.

Monday:

- Data collection – FADN
- EAA in detail.
- Data requirements for compiling EAA
- Presentation of Agri-folder and bridge tables.

Tuesday:

- Review of data for agriculture
- Making agri-folders and bridge tables.

Wednesday:

- Continued from Tuesday

Thursday:

- Discussion of final report.

Satellite Accounts – chapter 22

- In the ESA 2010 Regulation, the Chapter 22 is devoted to the satellite accounts
 - (a) agricultural accounts;
 - (b) environmental accounts;
 - (c) health accounts;
 - (d) household production accounts;
 - (e) labour accounts and social accounting matrices;
 - (f) productivity and growth accounts;
 - (g) R&D accounts;
 - (h) social protection accounts;
 - (i) tourism accounts.

ESA 2010

Satellite Accounts

What is a Satellite account?

- Provide a framework linked to the central accounts.
- Enables specific data needs for example by providing more detailed or supplementary information.
- May deviate from the central concepts – bridge tables.
- Range from simple tables to an extended set of accounts.
- Published annually, quarterly or even at a more extended interval such as once every five years.

ESA 2010

European system
of accounts
ESA 2010

- ESA 2010 is the newest internationally compatible EU accounting framework for a systematic and detailed description of an economy. It will be implemented from September 2014 in the EU.
- The structure of the ESA 2010 is consistent with the worldwide guidelines on national accounting set out in the System of National Accounts 2008 (2008 SNA), except certain differences in presentation and level aggregation in ESA 2010.

Satellite Accounts – Agricultural accounts

EAA (Economic Accounts for Agriculture) are described in **points 22.56 to 22.59** of the new Regulation.

- The EAA focus on the production process and the income derived from it.
- Agricultural accounts could also include a supply and use table providing a systematic overview of the supply and use of agricultural products.
- The agricultural accounts could also be expanded by including secondary non-agricultural activities, such as those for leisure activity.
- The interaction with the government can be made explicit by adding a table showing all income and capital transfers by local, central, or European government to the agricultural industry.
- Agricultural accounts could also be designed like a special sector account and include a full sequence of accounts including balance sheets and financial accounts, for farmers and corporations engaged in agriculture.

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- inclusion of non-monetary data: such as data on CO2 emissions by industry in the environmental accounts or number of treatments by type of health care in the health accounts. The linkage of such non-monetary data with monetary data can provide key ratios, such as CO2 emissions per billions of euro of value added or the costs per treatment.

- extra detail and supplementary concepts: As regard Economic Accounts for Agriculture is underlined the more detail provided on the production of various agricultural products and as supplementary concepts are remarked the three indicators of agricultural income calculated

-inclusion of experimental results or the use of modelling: the figures in the satellite account are less reliable than those in the core accounts. However, compiling the core accounts also involves the use of econometric or mathematical models and the inclusion of experimental results.

Dennis Hansen; 18-06-2014

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EAA are described in points 22.56 to 22.59 of the new Regulation. After giving an overview on purpose, structure and some particularities of EAA, the new ESA 2010 suggests several interesting ideas of development concerning the domain that can be resumed as following:

- The EAA focus on the production process and the income derived from it. However, in principle a satellite account on agriculture need not correspond fully to the EAA.
- Agricultural accounts could also include a supply and use table providing a systematic overview of the supply and use of agricultural products. This would provide information on the role of imports including the role of import duties, and developments in the demand for agricultural products such as exports and final consumption by households, and the role of related taxes and subsidies.
- The agricultural accounts could also be expanded by including secondary non-agricultural activities, such as those for leisure activity. This can reveal important trends and substitution mechanisms.
- The interaction with the government can be made explicit by adding a table showing all income and capital transfers by local, central, or European government to the agricultural industry; this may also include special treatments in the tax system.
- Agricultural accounts could also be designed like a special sector account and include a full sequence of accounts including balance sheets and financial accounts, for farmers and corporations engaged in agriculture.

Dennis Hansen; 17-06-2014