

## Income of the Agricultural Households Sector (IAHS)

### 0 Administrative Information about the Statistical Product

#### 0.1 Name

Income of the Agricultural Households Sector (IAHS)

#### 0.2 Subject Area

Agriculture

#### 0.3 Responsible Authority, Office, Person, etc.

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#### 0.4 Purpose and History

The purpose of the statistics is to describe the economic dependence of agricultural households on income from agricultural production and other sources of income. The statistics show to what extent the total income of the agricultural households varies with the income from agricultural production, depending on type of farming and size of production.

The first statistics published in the series *Statistical News - Agriculture* covered the year 1995.

A working party in Eurostat is engaged in work on statistics on income from agricultural households, which have been compiled since 1989 and results have been published by Eurostat (see, for example *Eurostat: Agricultural Income 1995. Luxembourg 1996*). However, the statistics published in the series *Statistical News - Agriculture* differ from the statistics published by Eurostat in several respects, due to differences in definitions, methodology and coverage.

#### 0.5 Users and Application

The main users are agricultural organizations and the EU.

#### 0.6 Sources

The sources are the farm register, the Central Person Register (CPR) and the income statistics register.

#### 0.7 Legal Authority to Collect Data

No legal basis. Agreements between Eurostat and member states.

#### 0.8 Response burden

Irrelevant in this survey, because only existing data are used.

#### 0.9 EU Regulation

No EU regulation.

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### 1 Contents

#### 1.1 Description of Contents

The basis of the statistics is the sample of farms from the farm register used for the annual Farm Structure Survey. This sample normally consists of around 25,000 farms. The sample is provided with information from the Central Person Register, which is attached to the owner of the farm to identify the single agricultural household with data on family such as spouse and number of children. Farms for which no unambiguous family data can be attached to the owner (mainly farms run as companies) are excluded from the sample.

#### Latest update

December 21 2009

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When the farms in the sample are identified with family data, data on income from the income statistics register are attached to the sample.

In the statistics delivered to Eurostat, comparable figures for other business- and socioeconomic groups are included.

### **1.2 Statistical Concepts**

The starting point for the statistics is the sample of app. 25.000 farms, used for the annual Farm Structure Survey. The information is combined with data from the Central Person Register, so the whole family is identified.

The family consists of one or more persons on same address as are living like a family, despite legal status of relationship. If more generations of adult, they will be seen as two families.

The information about farms and families is combined with the Income Register, containing income information from the Tax authorities

Farms without a person as owner, is not included in IAHS. This issue has mainly impact on representativeness of the sample for horticultural growers and large farms.

#### *Sub groups*

It is a priority to distinguish between full-time and part-time farms. The distinction is based on Standard Labour Input, indicating labour input on a farm with a certain structure according to Farm Structure Survey. If SLI is 1665 hours or more, a farm is defined as full-time.

Next to this main grouping, results are broken down according to farm time, region and age of farmer. Furthermore, grouping by income is used to show number of farms/families on different income composition or -level.

#### *Variables*

- + Income from agriculture
- + Income other enterprises
- + Salary income
- + Property income
- + Social benefits
- = Gross Income
- interest paid
- taxes paid
- social contributions
- = Disposal income

The income from business activity is distributed to income from agriculture or income from other enterprises according to NACE-code in business register.

#### *Definition of variables*

Income from agriculture and from other enterprises.

The income is according to tax-rules on compiling profit for business activities.

This definition differs to some extent from definition of profit in for example the Farm Accountancy Data Network, especially because of an other profile on depreciation. The difference has impact on comparison, in particular on the short run.

If business income on a holding seems to derive more from other business activity than agriculture, the full income from business is recorded as income from other enterprises. Income from business activities abroad is always recorded as income from other enterprises.

Remuneration of spouse's work at the farm or other kind of business is included in the income from agriculture or other enterprises.

#### Salary income

Includes salaries and fees from ex-farm income for as well farmer as spouse and kids below 18 years old.

#### Property income

Includes interests from deposits and bonds, rents from tenancy and other property.

#### Social benefits

Includes pensions, income from private insurancy, compensation for unemployments, child allowances etc.

#### Gross income

Adds the items above to a total income.

#### Interests payed

Includes interest payments on debts, as well business related as private related.

#### Taxes paid

Included taxes on income and fortune. Taxes on owned dwellings, based on public assessed valuation, is included.

#### Social contribution

Includes insurances for unemployment, private savings for retirement, fees depended on salary income, fees for professional organisations etc.

#### Disposal income.

Gross income after deduction of interest and taxes paid and social contributions.

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## 2 Time

### 2.1 Reference Period

The reference period is 31 December.

### 2.2 Date of Publication

Normally, the statistics are published annually around 1½ years after the reference date. The delay is partly due to the dependence of the income statistics. Publishing af 1995-data was the first publishing, followed by 1996-data. After this publishing has been cancelled for a period. In June 2002 data from 1997-2000 has been published. Since then there have been annual dissemination.

### 2.3 Punctuality

There are some differences in the time of publication.

### 2.4 Frequency

Annual, if possible

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## 3 Accuracy

### 3.1 Overall accuracy

The overall accuracy is considered to be high, because more than 30 per cent of agricultural holdings are included

### 3.2 Sources of inaccuracy

Sample errors from the sample used in the Farm Structure Survey may influence the accuracy to a minor extent.

### 3.3 Measures on accuracy

Margins of statistical error are not calculated.

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## 4 Comparability

### 4.1 Comparability over Time

Data for 1997-1999 have been adjusted to 2000-situation, where rental value of dwelling no more is considered as income. Figures from 1995 and 1996 is also adjusted according to that. Therefore, comparability over time is high, taken into consideration, that income definitions are slightly changing by tax-reforms etc.

### 4.2 Comparability with other Statistics

The statistics can be compared to farm income statistics compiled by the Danish Research Institute of Food Economics. However, differences between income based on tax-regulations and income based on Farm Account Statistics is not fully comparable.

### 4.3 Coherence between provisional and final statistics

Only final statistics are compiled.

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## 5 Accessibility

### 5.1 Forms of dissemination

The statistics are published in *Landbrug* (Agriculture) appearing in the series *Statistiske Efterretninger* (Statistical News) and in [www.statbank.dk](http://www.statbank.dk)

### 5.2 Basic material: Storage and usability

Please contact the person responsible.

### 5.3 Documentation

A methodological description is published in the series *Statistical News - Agriculture*.

### 5.4 Other Information

None

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