

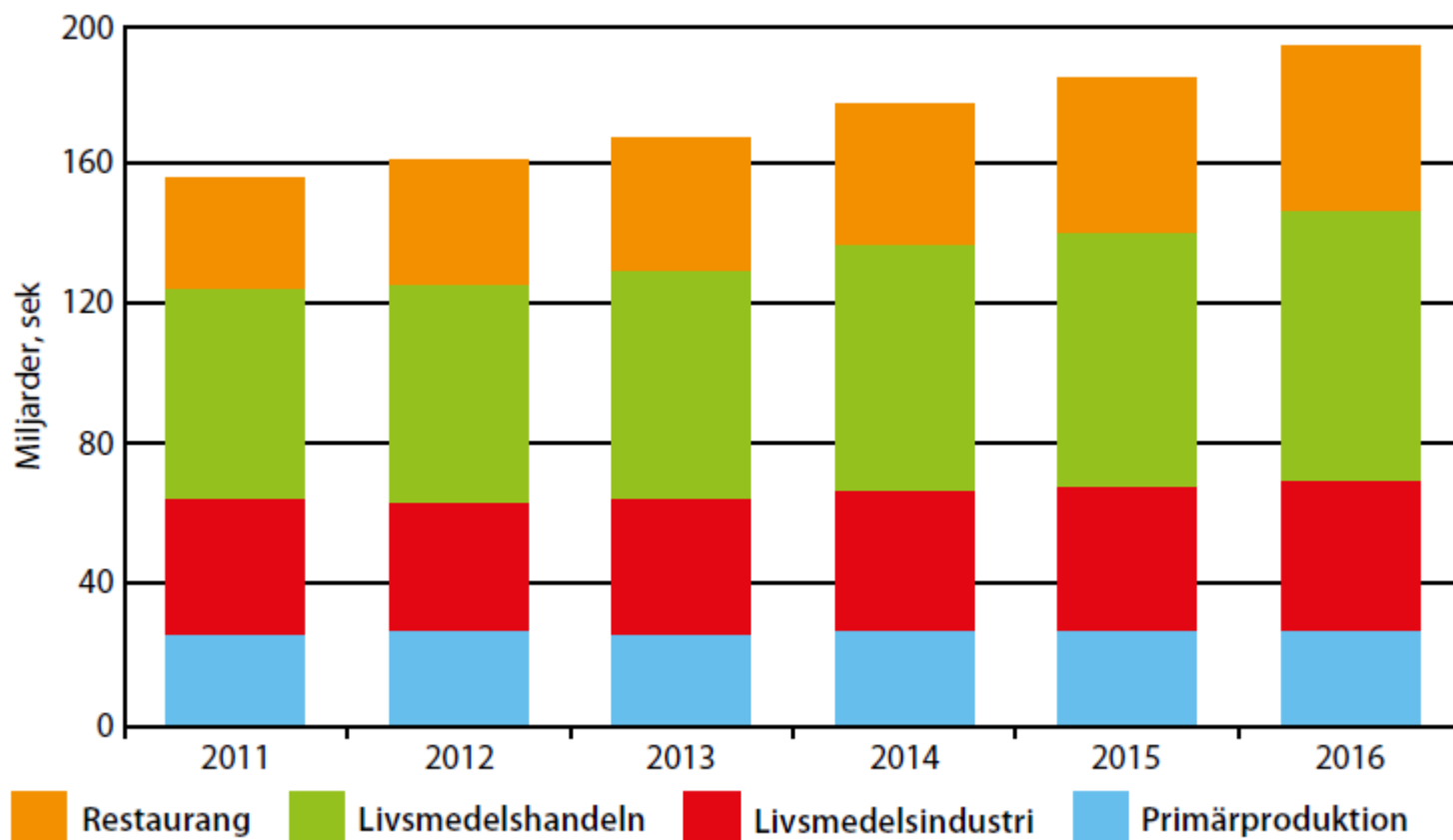
Comparing dairyfarms in the Structural Business Survey (SBS) and Farm Accountancy data (FADN)



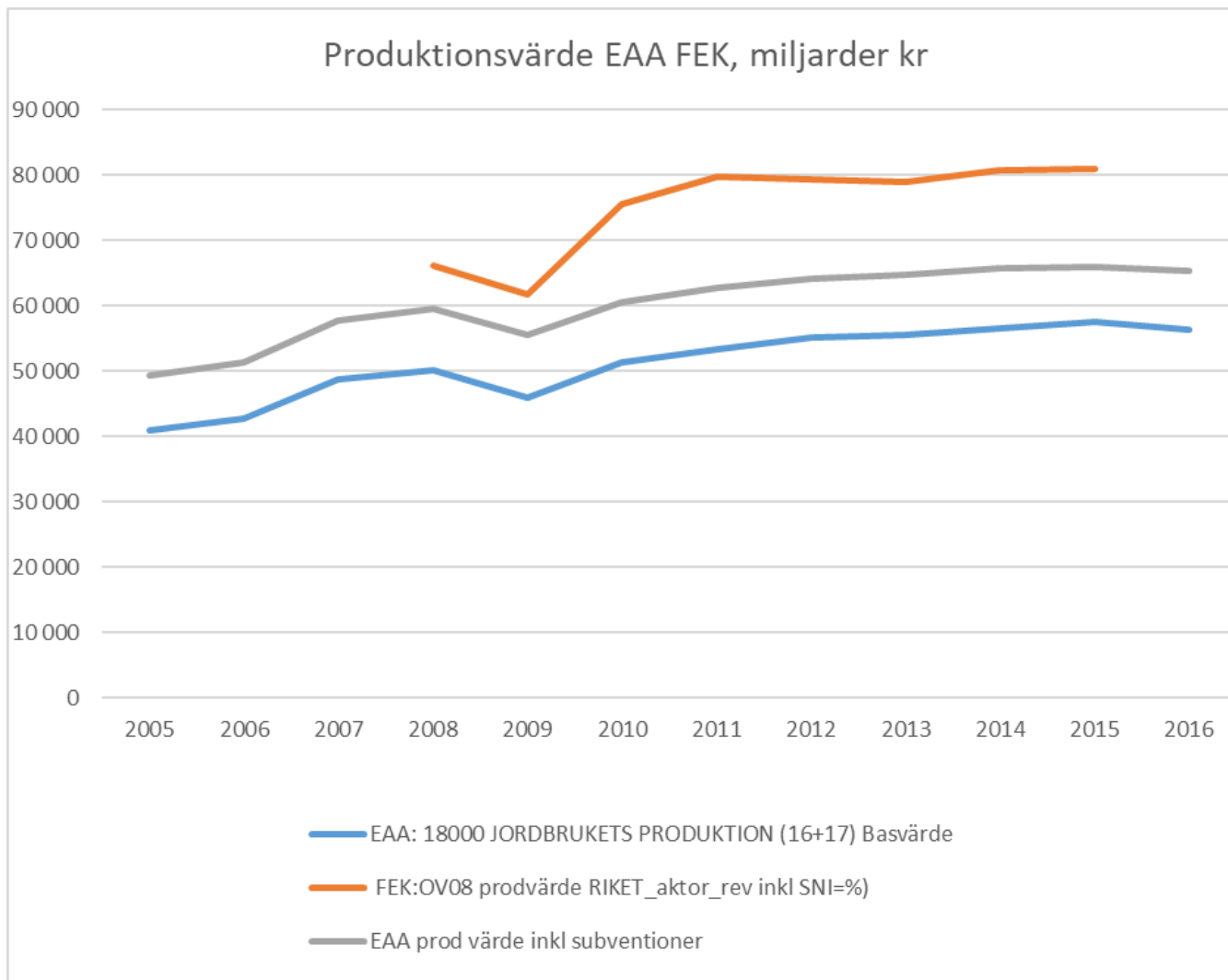
Ann-Marie Karlsson, Swedish Board of Agriculture
Ann-marie.karlsson@jordbruksverket.se

Evaluating food policy

Gross margin



Agricultural production value EAA- SBS



Comparing SBS and FADN for dairyfarms



Farm register (FR)

FADN (urval)



Business register (BR)

SBS (samtliga)

Comparing SBS and FADN for dairy farms



Farm register (FR)
EU-typologi: 450

År 2016: 3 293 företag
År 2013: 4 042 företag



Business register (BR)
NACE 01410

År 2016: 6 362 företag
År 2013: 6 464 företag



Comparing FR and BR



Farm register (FR)

Thresholds

- 2 ha arable land or
- 5 ha Agricultural land

One single management

Business register (BR)

All enterprises carrying on economic activities

1. Legal persons
2. Firms for physical persons
3. Physical persons
 - VAT-registered
 - Pays tax for physical enterprises
 - Have employees

From 2010 also persons >70 years included

Comparing BR and FR for dairy farms



typecode
 450

0141	Raising of dairy cattle	2 310
01	Other activities:	731
02	Forestry:	27
03-	Other	19
	<u>No match</u>	<u>202</u>
	Summary	3 293

Comparing BR and FR for dairy farms



NACE
01410

45	Specialist dairying	2 310
46	Specialist cattle	854
47-53	Other animals	374
10-30	Crops	506
60-90	Mixed farms etc	548
	<u>No match</u>	<u>1 772</u>
	Summary	3 293

Why more dairyfarms in BR?

- Several ex dairyfarmers who have not updated their NACE-code
 - Other activities (cattle)
 - Landowners
- 1 holding in the Farm register might per definition be >1 in the Business register
- Organisational number for matching is not correct
 - For example older generation still responsible for the productionplace

Comparing SBS and FADN for dairyfarms

FADN

- Focus on agricultural activities (includes other gainful activities)
- Value for own produced feedingstuff

SBS

- Based on tax return data and other sources
- ~~Subsidies should be excluded~~
- Includes all other gainful activities that are entrepreneurial, for example forestry

Tax-return form

Resultaträkning/räkenskapschema

Intäkter

R1	Försäljning och utfört arbete samt övriga momspliktiga intäkter	+	Sales
R2	Momsfria intäkter	+	VAT-free
R3	Bil- och bostadsförmån m.m.	+	Car, house
R4	Ränteutäkter m.m.	+	Capital

Kostnader

R5	Varor, material och tjänster	-	Inter-
R6	Övriga externa kostnader	-	Mediate
R7	Anställd personal	-	Staff
R8	Räntekostnader m.m.	-	Capital

Lämna gärna bilagan via e-tjänsten Inkomstdeklaration 1, www.skatteverket.se

- Ska inte fyllas i av den som upprättar forenklat årsboksut.

Avskrivningar

R9	Avskrivningar och nedskrivningar byggnader och markanläggningar	-	
R10	Avskrivningar och nedskrivningar maskiner och inventarier och immateriella tillgångar	-	

Årets resultat

R11	Bokfört resultat (förs över till sidan 2 R12)	(+/-)	=	
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Upplysningar om årsbokslutet

Uppdragstagare (t.ex. redovisningskonsult) har biträtt vid upprättandet av årsbokslutet

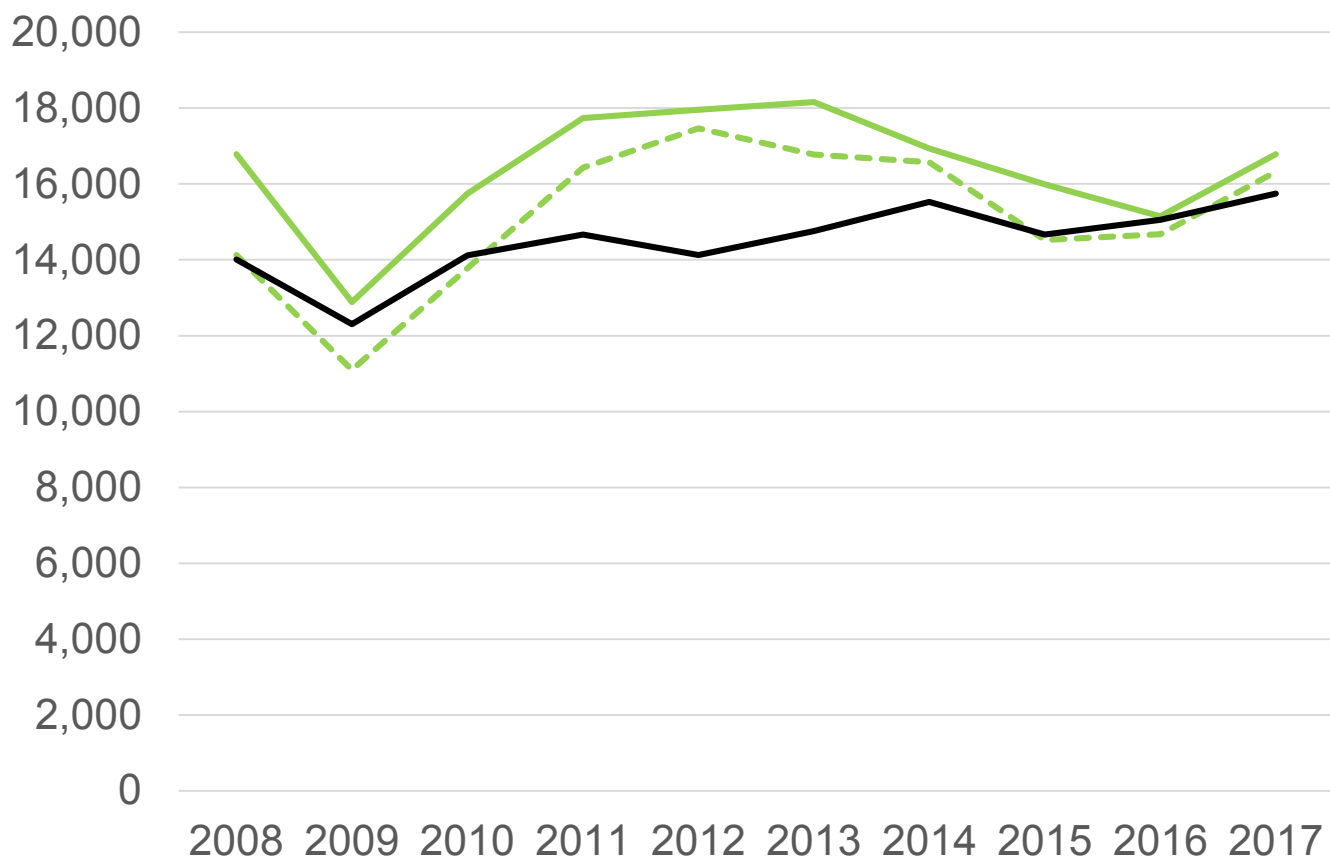
Ja

Nej

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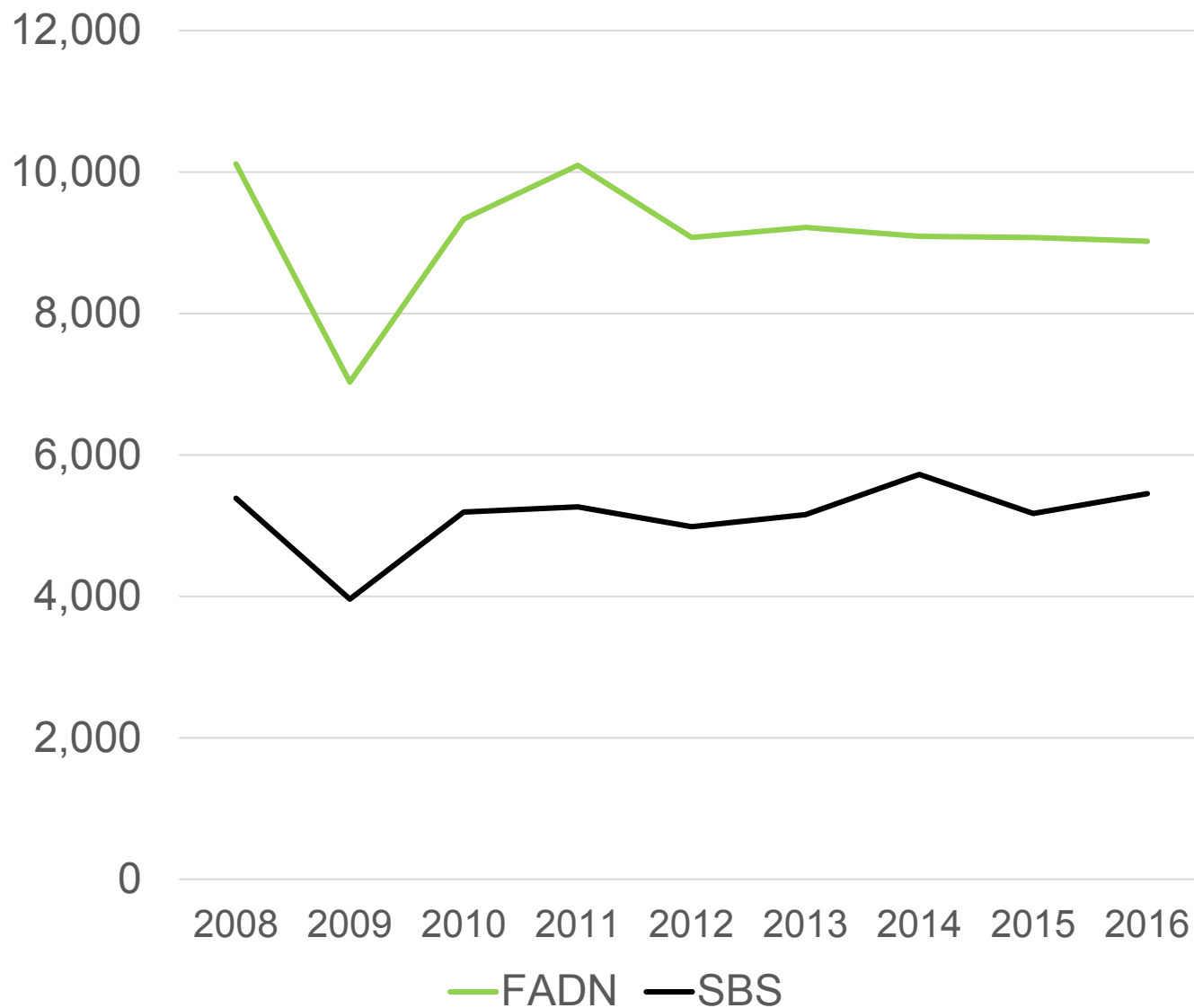


Total output in FADN and SBS, million SEK

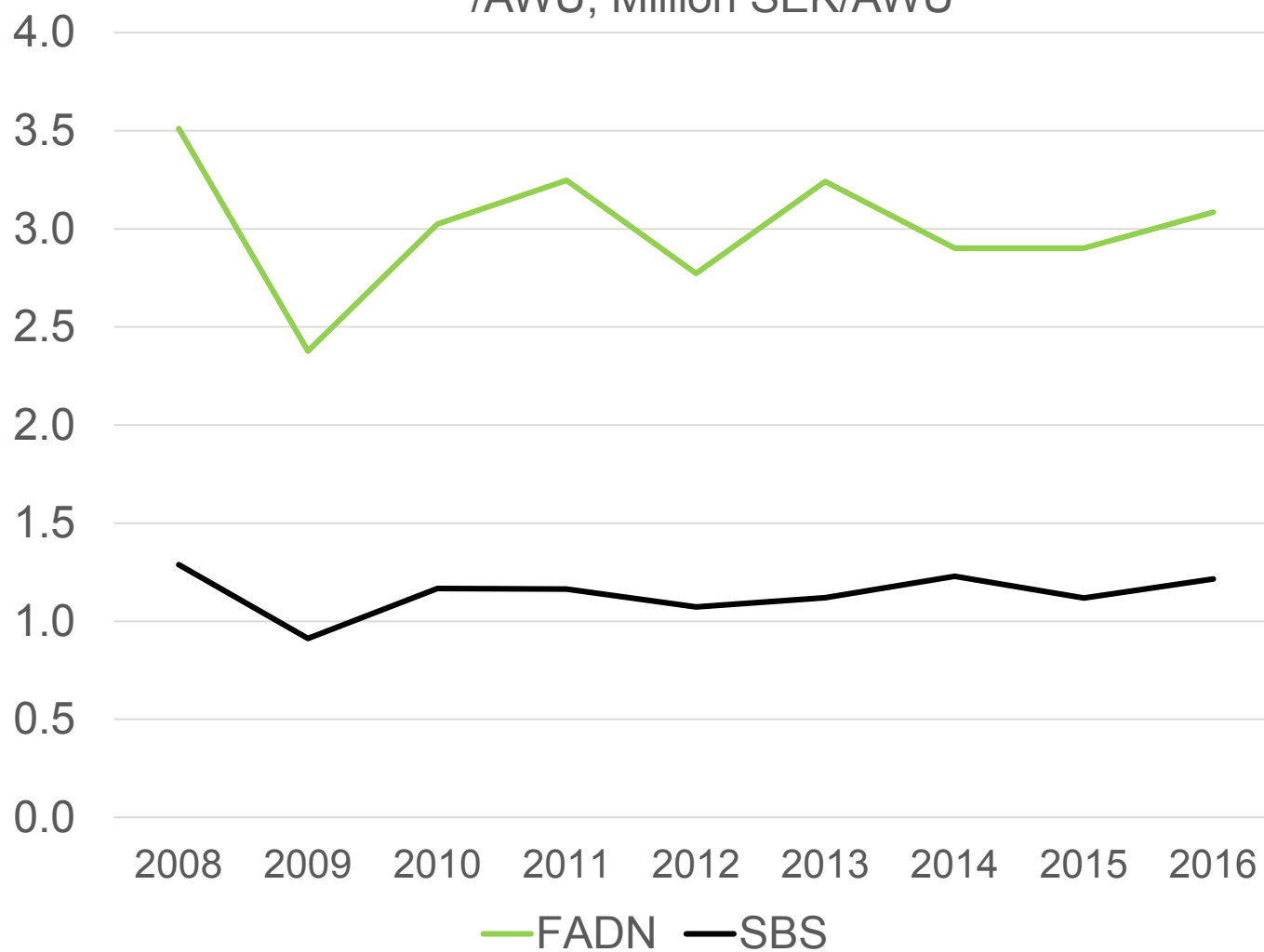


- FADN total output including forestry subsid, excluding own produced goods
- - - FADN total output
- SBS

Gross fram income, milion SEK



Gross farm income including forestry, subsidies /AWU, Million SEK/AWU



Result variables

Dificult to interpret results

- Based on different definitions of agricultural holdings/enterprises
- Similiar trends, sometimes different levels
- Dificult to compare between branches for example due to share of unpaid labour



Thank you...

... for your attention...

...Questions?

