

Agricultural and Rural Household Income Statistics

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Jan Karlsson, Simone Pfuderer and Cristina Salvioni¹

The basic unit of measurement of rural development studies is the household. However, despite the increasing interest in information on rural and agricultural households for analysis of the rural socio-economic environment there is little information available. In addition to the lack of data, the available data are often not comparable between countries due to the different definitions used.

The objective of the proposed paper is to present the results of a survey on agricultural household income statistics conducted by UNECE in 2004. The rationale for the survey was to gather information on the concepts of household, agriculture household and rural household used by the national statistical institutions. In addition, the survey gathered information on the specific criteria used for the classification of agricultural households. In fact some countries apply a “narrow” definition, based on the *main source of income of the household reference person*, and some other countries use a “broad” definition of an agricultural household, e.g. households that derive *some income* from independent activity in agriculture.

The survey also covered some aspects related to the collection of agricultural household income data: the treatment of non-personal forms of institutions in the household sector (religious houses, farming co-operatives and similar institutions); the treatment of holdings operated as corporate institutions but de facto run as family businesses; the estimating procedure used to impute the value of own consumption (of agricultural and non-agricultural goods and services) and of the rental value of owner-occupied dwellings.

1. INTRODUCTION

With the increased attention to equity issues, there is a need to enhance the supply of indicators to allow the status of agricultural households to be monitored and the socio-economic impact of the agricultural and rural policies to be assessed. The main problems in the construction of an appropriate data set on the socio-economic condition in rural areas are the definition of the coverage, that of the key variables to be collected and of the statistical unit to be used.

The grown concern to develop better measures of the economic well-being of different socio-economic groups within the rural and agricultural population calls for the collection of data on income distribution. Interest in this variable is justified either *per se*, as a way to see how the benefits of national product are distributed across people, or indirectly as the most commonly available proxy for the distribution of economic well-being.

This papers deals with the nature of what constitutes an agricultural household and the estimating methods used by national statistical institutions to measure agricultural household income.


2. THE SURVEY

In March 2004, the UNECE wrote UNECE member countries as well as to OECD countries that are not UNECE member countries to ask for information on definitions, data sources and other information on the collection of statistics on the agricultural household income.

Since Eurostat have already collected information for EU countries EU countries were only asked to update the information held and provide any information on changes that have taken place since the 2001 IAHS report² (Eurostat, 2002) was put together. Non-EU countries were sent a questionnaire (see annex 1) and were asked to provide any further information available concerning agricultural household income. Replies have been received from 20 EU countries and 25 Non-EU countries (see annex 2).

This report gives a short summary of the areas covered in the questionnaire. The questionnaire and the list of countries can be found in the annex.

3. DEFINITION OF HOUSEHOLD

How the household is defined is important er to understand the survey's coverage of the population and in the analysis of the data and when cross-country comparisons have to be done. The most commonly used criteria in the definition of a household are that of co-residence (living together in the same dwelling unit), of pooling of income and resources, of sharing of expenditures, including joint provision of essentials of living such as food and of the existence of family or emotional ties.

The data reported in table 1 show that 11 out of the 22 EU countries for which data are available use the definition of a household as used in the IAHS and originally stated in the

European System of Integrated Economic Accounts (ESA) . This definition refers to people living in the same accommodation, with a shared budget and who consume certain types of goods and services such as food collectively. People do not have to have a family link. Other 4 countries (Estonia, Latvia, Slovenia and Sweden) provided a definition very close to the one stated in the ESA.

The definitions used deviate to different degrees from the target definition. The definition in use in the UK is the one that most deviates from the IAHS one and this is due to the fact that in this country the statistics are based on tax records of individuals. Finally, the family link criterion is used only in Austria, Belgium and Denmark.

Out of the 25 non EU countries that replied to the questionnaire (table 2), 18 provided a definition of household. The co-residence criterion is used by all the countries with the only exception of Andorra that is also the only country to require members of the household to be part of the same family.

The definitions used in Canada, Norway and the United States do not refer to shared budgets but only refer to sharing a dwelling unit. The wording of the definition of household provided by the Republic of Korea does not refer to sharing a dwelling unit but it seems to be implied. Reference to shared meals and/or common provision of food are can be found in the definition of household in seven countries.

4. DEFINITION OF AGRICULTURAL HOUSEHOLD

The two definitions of agricultural household most commonly applied in the EU countries are the ‘narrow’ and the “broad” definitions described in the methodology handbook of Eurostat’s Income of the Agricultural Household Sector (IAHS)¹. According to the first one ‘agricultural households are those where the income from independent agricultural activity, net of capital consumption, constitutes the *main source* of the total income of the reference person’. According to the so called ‘broad’ definition ‘agricultural households, in the “broad” sense, are those that derive *some income* from independent activity in agriculture (other than income solely in kind). This income can arise from activity of the head of household or any other member”.

Ten countries (Denmark, Germany, Greece, Hungary, Ireland, Italy, Lithuania, Netherlands, Poland and Sweden) use the narrow definition of agricultural households. Five countries explicitly stated that no definition of agricultural household is used (Estonia, Latvia, Luxembourg, Portugal, Slovakia). Definitions used in the remaining countries deviates in different respects. In Austria it is based on size criteria. In Finland and Slovenia a ‘broad’ definition is used. In Spain agricultural has to be the main income source of at least one member of the household, not necessarily the household head.

Forestry and fishery are usually excluded from agricultural households.

Over all, in the EU countries there is usually no shortage of data on farm income, these data are collected by the RICA-Fadn survey. More problems arise when the farm household global income has to be calculated. The main statistical sources that can be used are

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farm account surveys, administrative data (taxation), national Household Budget Surveys and the Statistics on Income and Living Conditions (EU-SILC).

The first source has in some countries been expanded in order to collect data on non agricultural incomes of farm households. The taxation source is not always exploitable and in addition, such as in the case of France, the available information do not allow to reconstruct the agricultural household income, due to the special taxation regime applied to small farms (estimated agricultural income). Similar problems are reported for Hungary. Household Budget Surveys and EU-SILC survey do contain data on global income of agricultural household, the problem is that the coverage of farm households is too low to produce a statistically significant sample. This is the case for instance of Belgium SILC survey that contains data on about 90 agricultural households, which accounts for 0.15 % of the total number of farm households. Similar problems are reported for Hungary and France. For example, in the French Family Budget survey collect data on only 237 agricultural farm households and the number lowers to about 150 in the Income and living conditions survey (ERCV). Insee is presently working on a project based on the joint utilization of the Rica data and those collected by the survey on taxable income.

Out of the 23 non-EU countries inquired, 12 gave a definition of agricultural household. The majority of the 13 countries that gave a definition to the of agricultural closer to the broad target definition in the IAHS Manual than to the narrow definition in that reference is made to the household or any household member rather than to the reference person being involved in agricultural activities. It then depends on the size thresholds whether the activity is likely to give rise to a large share of the household's income or not. No reference is explicitly made to the share of income. In The former Yugoslav Republic of Macedonia a household is only classified as agricultural if all members of the household are engaged on the agricultural holding. If one or more members receive income from other sources the household is classed as 'mixed'. In the Republic of Korea it is also necessary that all member are mainly engaged in farm work to be classified as full-time farm households. Of the remaining countries, 4 explicitly stated that a definition for agricultural household did not exist (Albania, Belarus, New Zealand, Ukraine). Of the countries that did not provide a definition, but did not state explicitly that no definition of agricultural household was used, most probably do not use an official definition of agricultural household. Three countries that did not provide a definition gave detailed information on the socio-economic classification of households according to the main source of income of the reference person and one of the categories used is 'agricultural workers' (Andorra, Azerbaijan, Republic of Moldova). However, only the Republic of Moldova also has a separate category for income from independent agricultural activity.

5. DEFINITION OF RURAL HOUSEHOLD, TREATMENT OF SPECIAL INSTITUTIONS, CLASSIFICATION INTO SOCIO-ECONOMIC GROUPS

The survey also asked for information on the definition of rural households. The information provided is sketchy. For some countries, more information is available from the UNECE survey on rural development statistics (see Unece, 2005).

In addition, the survey asked for information on the treatment of other institutional units, different from the households, which are involved in agricultural entrepreneurial activity such as corporations or Non-Profit Institutions. All the EU countries that provided information on this point follow the intention of the IAHS Manual and exclude religious houses, farming co-operatives and similar institutions from the agricultural households sector.

In most EU countries the classification households into socio-professional groups follows the directions given in the IAHS manual and classify the household according to the the main source of income of the household's reference person. In the Netherlands and Poland the income of the whole household is considered. In France and Italy the classification is based on what the reference persons declare to be their main industry taking different factors into account. In the answers to the questionnaire by Finland and Sweden reference is made to the main activity of the reference person without any details how to decide what the main activity is. Luxembourg and Belgium base their classification on both income and time spent by the reference person.

Among non-Eu countries, six explicitly stated that they do not use socio-professional classification of households. A further nine countries did not provide any information on socio-professional classifications. Of the remaining, Andorra and Croatia use the main source of income of the reference person/head of the households to classify households into socio-professional groups. Belarus and the United States of America also use income in the classification but from the information provided it is not evident if it is income of the household or of the reference person. In the Republic of Korea the main source of income of (all?) household members is used.

6. EQUIVALENCE SCALES

Sixteen EU-countries use equivalence scales to convert the number of household members into consumer unit equivalent. With the exception of Luxembourg, the same coefficients are used for adult men and adult women. The coefficient for the head of household is in general 1.0 in all countries for which data are available. In Hungary, a smaller coefficient (0.9) is used if the head of household is a pensioner. In Luxembourg, the coefficient depends on whether the head of household is male or female and, if the head of household is male, also on whether he is 60 and over. Coefficients for additional adults vary between 0.8 and 0.65. The coefficient for additional adults used in the majority of countries is 0.7. In nine countries, the coefficient for children is 0.5 regardless of the age of the children. In Hungary, Portugal and Luxembourg the coefficient for children is age dependent ranging from 0.2 to 0.8 in Luxembourg and Portugal and from 0.4 to 0.65 in Hungary. In most countries persons of age 14 and above are classified as adults. The exceptions are Denmark (17) and Italy (15).

Eight of the non-EU countries that replied to the questionnaire gave details on the equivalence scales used. In general, a coefficient of 1.0 is used for the first adult. In Armenia, the coefficient for the first adult is 1.0 if male and 0.8 if female. In Georgia the coefficient depends both on the sex of the first adult and the age with people over 60 getting a lower coefficient. The coefficient used for additional adults varies between 0.5 in Croatia and 0.8 in Armenia, Belarus and Kazakhstan. With the exception of Georgia, there is only one coefficient for children. In most countries the coefficient for children is 0.5. Exceptions are Croatia (0.3), Kazakhstan (0.8) and Ukraine (0.7). Only 5 countries provided information on the age from which onwards persons are classified as adult. Two use the threshold of 14, one of 15 and two of 16 years.

7. OWN CONSUMPTION AND IMPUTED RENT

Almost all of the EU countries estimate own consumption, the only exception is Finland that stopped producing such estimate in year 2000. In Estonia and Lithuania the value is a self-reported estimation by survey respondents at markets prices. Most of the countries declared that own consumption is valued at market price without specifying exactly what kind of price is used. Germany, Greece and Ireland make use of producer/farm gate price, while in Spain the retail price is used.

Among non-Eu countries, Bulgaria, Canada and Kyrgyzstan do not provide any estimation of the own consumption value. The United States and Norway make use of self-reported estimations made by survey respondents. With the exception of Japan, that uses farm gate prices, in the twelve countries the value of own consumption is usually obtained by making use of market price.

Out of the 19 countries that replied to this question, 4 countries do not calculate an imputed rental value of dwellings. Of the remaining 15 countries the imputed rental value of owned dwellings is usually measured on the basis of the value of actual rents of similar dwellings. In Estonia, Greece, Lithuania and Slovenia the value is a self-reported estimation by survey respondents.

Six countries, out of the non-EU countries that replied to this question, do not impute the rental value of owned dwellings. USDA measures the rental value of operator dwelling by using direct reported values of the operator dwelling and rent to value ratios obtained from the U.S. Department of Commerce. The product of these two items gives a measure of gross space rent. Survey respondents report expenses on their dwellings except for depreciation which is imputed. Gross rents and expenses are used to calculate an estimate of net rent for operator. In Japan the imputed rent is valued on the basis of the present value of purchase value of own dwellings less depreciation. In Norway the value is included in the tax return data, though the stipulated taxation value of own dwelling is much lower than the real market value.

8. CALCULATION OF NET DISPOSABLE INCOME OF AGRICULTURE HOUSEHOLDS

Countries were asked to define the method they use to calculate net disposable income of agricultural household by filling in a "maximum" list of items. Disposable income can be interpreted as measuring the maximum value of the final consumption of goods and services that an household can afford to consume - the use for the satisfaction of the needs or wants of its members - in the current period without having to reduce its cash, dispose of other assets or increase its liabilities for the purpose. Household's consumption possibilities are determined not only by the maximum amount it can afford to spend on consumption goods and services (its disposable income), but also by the value of consumption goods and services from government units as social transfers in kind. When this latter items are taken in consideration we refer to the adjusted disposable income.

Nearly all EU countries calculate the net disposable income of agricultural households, the only exceptions are Hungary, Latvia, Slovakia, Slovenia and United Kingdom. Conversely, only three countries (Lithuania, Spain and Estonia) reported to calculate the adjusted disposable income. Only 9 non-EU countries reported to calculate the net disposable income of agricultural households. In addition, Japan, Mexico and Republic of Moldavia

calculate the adjusted disposable income. Only Australia reported to obtain this latter measure by deducting imputed social transfers in kind. In addition, Albania reported that implied data covered elsewhere and Bulgaria

9. CONCLUSIONS

The results of the survey on agricultural household income statistics undertaken by Unece show that there are still many differences in the concepts and definitions used by different countries in defining agricultural households and their income. This result in differences in the surveys' coverage of the agricultural population and in the analysis of the data. In addition, these differences make cross-country comparisons difficult.

Annex 1

Questionnaire concerning income of agriculture households

Please provide notes for your country concerning the issues below.

1. Definition of a household, agriculture household and rural household
2. Criteria for classification of households into socio-professional groups ("narrow" target definition), e.g. based on the main source of income of the household's reference person.
3. Mechanism used to introduce short-term stability in numbers of agricultural households, e.g., the use of average incomes over several years.
4. Treatment of forestry and/or fishery households. Are they included agriculture households?
5. "Broad" definition of an agricultural household, e.g. households that derive some income from independent activity in agriculture. If such a definition is used please indicate thresholds.
6. Treatment of non-personal form of institution in the household sector (religious houses, farming co-operatives and similar institutions)
7. Treatment of holdings operated as corporate institutions but de facto run as family businesses
8. The equivalence scale used to give consumer units. There are differences in the age at which the coefficient for children or elderly persons is replaced by that for additional adults. Please give details on the equivalence scale used to estimate numbers of consumer units.
9. The basis of estimating the value of own-consumption (of agricultural and non-agricultural goods and services), e.g. valued at the basic price of similar goods sold on the market.
10. The basis of calculating the imputed rental value of own dwellings, e.g. the estimated value of rental that a tenant would pay for the same accommodation.

11. Calculation of Net Disposable Income of Agriculture Households:
Indication of items covered.

Annex 2

The following EU countries have replied: Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Poland, Portugal, Slovakia, Slovenia, Sweden, United Kingdom Replies have not yet been received from the following EU countries: Austria, Cyprus, Greece, Netherlands and Spain.

The following countries that are member states of the UNECE and/or OECD but not of the EU have replied: Albania, Andorra, Armenia, Australia, Azerbaijan, Belarus, Bulgaria, Canada, Croatia, Georgia, Japan, Kazakhstan, Kyrgyzstan, Mexico, New Zealand, Norway, Republic of Korea, Republic of Moldova, Romania, Switzerland, The former Yugoslav Republic of Macedonia, Turkey, Turkmenistan, Ukraine, United States of America Replies have not yet been received from: Bosnia and Herzegovina, Iceland, Israel, Russian Federation, Serbia and Montenegro, Tajikistan, Uzbekistan



10. REFERENCES

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Tables

Table 1

Defintion of household in EU countries.

Country				Reference to	students/temporarily absent
	common dwelling	shared budget	shared food/meals	family link necessary	
Austria	yes	no	yes	yes	not mentioned
Belgium	(yes)	no	no	yes	not mentioned
Denmark	yes	no	no	yes	not mentioned
Estonia	yes	yes	yes	no	not mentioned
Finland	yes	yes	yes	no	not mentioned
France	yes	yes	yes	no	not mentioned
Germany	yes	yes	yes	no	not mentioned
Greece	yes	yes	yes	no	not mentioned
Hungary	yes	yes	yes	no	not mentioned
Ireland	yes	yes	yes	no	not mentioned
Italy	yes	yes	yes	no	not mentioned
Latvia	yes	yes	no	no	not mentioned
Lithuania	yes	yes	yes	no	not mentioned
Luxembourg	yes	yes	yes	no	not mentioned
Netherlands	yes	yes	yes	no	not mentioned
Poland	yes but seamen and workers	yes	yes	no	no
Portugal	yes	yes	yes	no	not mentioned
Slovakia	n/a	n/a	n/a	n/a	n/a
Slovenia	yes	yes	yes	no	not mentioned
Spain	yes	yes	yes	no	not mentioned
Sweden	yes	no?	no?	no?	?
United Kingdom	not applicable since based on tax returns of individuals				

Table 2

Defintion of household in non-EU countries.

Country				Reference to	students/temporarily absent
	common dwelling	shared budget	shared food/meals	family link necessary	
Albania	n/a	n/a	n/a	n/a	n/a
Andorra	no	yes	yes	yes	not mentioned
Armenia	yes	yes	no	no	not mentioned
Australia	n/a	n/a	n/a	n/a	n/a
Azerbaijan	yes	yes	yes	no	not mentioned
Belarus	yes	Yes	no	no	not mentioned
Bulgaria	yes	yes	yes	no	included
Canada	yes	no	no	no	included
Croatia	yes	yes	yes	no	not mentioned
Georgia	yes	yes	no	no	not mentioned
Japan	n/a	n/a	n/a	n/a	n/a
Kazakhstan	yes	yes	yes	no	not mentioned
Kyrgyzstan	yes	yes	no	no	not mentioned
Mexico	yes	no	yes	no	not mentioned
New Zealand	yes	yes	yes	no	not mentioned
Norway	yes	no	no	no	not mentioned
Republic of Korea	?	?	yes	no	not mentioned
Republic of Moldova	yes	yes	no	no	not mentioned
Romania	yes	yes	no	no but definition is 'generally relatives'	not mentioned
Switzerland	yes	yes	yes	no	not mentioned

Table 3

Defintion of agricultural household (narrow or broad) and inclusion of fishery/forestry in EU

Contries	narrow/broad	fishery/forestry
Austria	Narrower than IAHS target.	included
Belgium	No information on definition used	not included
Denmark	Narrow	not included
Estonia	Not in use	included
Finland	Broad	not included
France	Not in use	not included
Germany	Narrow	not included
Greece	Narrow	included
Hungary	Narrow	not included
Ireland	Narrow	not included
Italy	Narrow	not included
Latvia	Not in use	
Lithuania	Narrow	not included
Luxembourg	Not in use	
Netherlands	Narrow	not included
Poland	Narrow	not included
Portugal	Not in use	
Slovakia	Not in use	
Slovenia	Broad	not included
Spain	Between the IAHS “narrow” and “broad” definitions	not included
Sweden	Narrow	not included
United	Between the IAHS “narrow” and “broad” definitions	

Source: UNECE survey on agricultural household income statistics.

Table 4

Definition of agricultural household (narrow or broad) and inclusion of fishery/forestry in non-EU countries.

Contries	narrow/broad	fishery/forestry
Albania	n/a	n/a
Andorra	No definition provided. However, in the survey of family budgets the category 'worker in agriculture' is one of the ten socio-professional groups based on the main source of income of the	n/a
Armenia	n/a	n/a
Australia	n/a	n/a
Azerbaijan	No information on definition provided. However, the Household Budget Survey has information on main source of income of household head of which one is 'hired workers in agriculture' and one is	not applicable
Belarus	Not in use.	not applicable
Bulgaria	Broad.	excluded
Canada	Broad. 1/	excluded, unless household is also involved in agricultural activity
Croatia	Broad. 2/	included
Georgia	n/a	n/a
Japan	Household having cultivated land of 30 ares or over, or whose annual sales of agricultural products amounts to 500,000 Yen and over.	excluded
Kazakhstan	n/a	n/a
Kyrgyzstan	An agricultural household is a household in a rural area (according to the Territorial Classification of the Kyrgyz Republic SAOTO) and produce agricultural produce.	excluded
Mexico	Households in which agriculture is the main income source.	excluded
New Zealand	Not currently applied	not applicable
Norway	Households having agricultural land or livestock. An agricultural household may have zero or negative income from agricultural activity and still be included in the statistics.	Households solely engaged in forestry and/or fisheries are not included.
Republic of Korea	Households with 10 acres or more, or which raises livestock and sells products.	excluded
Republic of Moldova	Household category 'farmers': households whose heads have their main source of income from individual agricultural activity. Household category 'Employees in agricultural sector': households whose heads have their main source of income from remunerated agricultural activity.	n/a
Romania	A farmer household is a household where the head of household has the occupational status of being self-employed in agriculture or is a member of an agricultural association.	n/a
Switzerland	n/a	n/a
The former Yugoslav Rep. of Macedonia	A household with its own agricultural holding and all its members able to work are engaged on the holding as agricultural workers. Non of the household members is officially employed outside the holding, none of them owns a store for trade and non of them is a pensioner, but one or more of its members can occasionally work outside the holding in order to earn some additional income. It also includes agricultural workers with no land who work regularly on the holdings of other private agricultural workers; agricultural households with elderly members who own a holding, but are not capable of working, regardless of whether they pay for the cultivation of land, lease their land or give it to sharecroppers since their income comes from the holding and they do not have any other income; households whose members have acquired the right to receive agricultural pension on the	included
Turkey	not in use	n/a
Turkmenistan	not in use	n/a
Ukraine	Not in use. But information on types of activities is available so that households with income from agriculture, fisheries, forestry could be identified.	n/a
United States of America	A subset of households engaged in the operation of a farm business establishment (land under operating arrangement on which there are or could be sales of at least \$1,000 annual worth of agricultural products). For purposes of the U.S. Department of Agriculture's Agricultural Resource Management Survey (ARMS), the definition refers to a household as 'The operator, spouse and all individuals living in the operators residence who share the financial resources of the farm operator.'	excluded.

Source: UNECE survey on agricultural household income statistics.

Notes:

1/

One of the residents of the household must be a farm operator, as identified on the Agricultural household is every household that has an agricultural estate (over 10 a)

2/

and whose members are involved in agricultural production.

Table 5
Equivalence scale used to give consumer units in EU countries

Country	First adult/head of household		Other adults		Children	Threshold age child/adult
	male	female	male	female		
Austria	?	?	?	?	?	?
Belgium						
Denmark	1.0	1.0	0.7	0.7	0.5	17
Estonia	1.0	1.0	0.8	0.8	0.8	
Finland	1.0	1.0	0.7	0.7	0.5	
France	1.0	1.0	0.7	0.7	0.5	14
Germany	1.0	1.0	0.7	0.7	0.5	14
Greece	1.0	1.0	0.7	0.7	0.5	14
Hungary	1.0; 0.9 if pensioner household	1.0; 0.9 if pensioner household	0.75; 0.65 if pensioner household	0.75; 0.65 if pensioner household	0.65; 0.5; 0.4	
Ireland	1.0	1.0	0.7	0.7	0.5	14
Italy	1.0	1.0	0.7	0.7	0.5	15
Latvia						
Lithuania						
Luxembourg	1.0; 0.8 if 60 and over	0.8	1.0; 0.8 if 60 and over	0.8	seven age dependent coefficients ranging from 0.2 to 0.8	14
Netherlands	?	?	?	?	?	?
Poland	1.0	1.0	0.7	0.7	0.5	14
Portugal	1.0	1.0	1.0; 0.8 if aged 60 and over	0.8	seven age dependent coefficients ranging from 0.2 to 0.8	14
Slovakia						
Slovenia	?	?	?	?	?	?
Spain	1.0	1.0	0.7	0.7	0.5	14
Sweden						
United Kingdom						

Table 6
Equivalence scale used to give consumer units in EU countries

Country	First adult/head of household		Other adults		Children
	male	female	male	female	
Albania					
Andorra					
Armenia	1.0	0.8	1.0	0.8	0.5
Australia					
Azerbaijan	1.0	1.0	0.7	0.7	0.5
Belarus	1.0	1.0	0.8	0.8	0.5
Bulgaria					
Canada					
Croatia	1.0	1.0	0.5	0.5	0.3
Georgia	1.0 if between 16 and 60; 0.88 if over 60	0.84 if between 16 and 60; 0.0.76 if over 60	1.0 if between 16 and 60; 0.88 if over 60	0.84 if between 16 and 60; 0.0.76 if over 60	1.0 if between 7 and 16; 0.64 if 0 to 7
Japan					
Kazakhstan	1.0	1.0	0.8	0.8	0.8
Kyrgyzstan					
Mexico					
New Zealand					
Norway					
Republic of Korea					
Republic of Moldova	1.0	1.0	0.7	0.7	0.5
Romania					
Switzerland					
The former Yugoslav Republic of Macedonia					
Turkey					
Turkmenistan					
Ukraine	1.0	1.0	0.7	0.7	0.7
United States of America					

Table 7: estimation of own consumption.

	Own consumption estimated	Price used in estimation
<i>EU Countries</i>		
Austria	?	?
Belgium	yes	?
Denmark	yes	sale value
Estonia	yes	by respondent at market price
Finland	no (from 2000 onwards)	
France	yes	?
Germany	yes	producer price
Greece	yes	ex-farm prices (agricultural goods); basic prices (non-agricultural goods)
Hungary	yes	market price
Ireland	yes	farm gate price
Italy	yes	?
Latvia		
Lithuania	yes	by respondent at market price
Luxembourg		
Netherlands	yes	market price
Poland	yes	market price
Portugal		
Slovakia		
Slovenia	yes	market price
Spain	yes (goods only, services excluded)	local retail market prices
Sweden	yes	at market prices
United Kingdom	yes (partially, dependent on tax rules)	based in tax rules, probably value understated
<i>Non-EU countries</i>		
Albania		
Andorra		
Armenia	Yes	Average national price.
Australia		
Azerbaijan		
Belarus	Yes	Price of similar goods on markets.
Bulgaria	No	
Canada	No	
Croatia	Yes	Price of similar goods on regional markets.
Georgia	Yes	Market prices.
Japan	Yes	Farm gate price.
Kazakhstan	Yes	Regional average price of similar goods in shops and on markets.
Kyrgyzstan	No	
Mexico	???	
New Zealand	No	
Norway	Yes	Based either on estimation of person filling in the tax return or standard values used by tax authority.
Republic of Korea	Yes	Market prices.
Republic of Moldova	Yes	Based on regional prices of similar goods.
Romania	Yes	Based on regional prices of similar goods.
Switzerland		
The former Yugoslav Republic of Macedonia	Yes	Average prices.
Turkey	Yes	
Turkmenistan	Yes	Regional average purchase prices.
Ukraine	Yes	Regionale average purchase prices.
United States of America	Yes	Self-reported estimation by survey respondents.

Table 8: Imputed rental value of own dwellings and basis of imputation

Countries	Imputed rental value of own dwellings	Basis of imputation
<i>EU countries</i>		
Austria	no	
Belgium	yes	?
Denmark	yes	percentage of value of dwelling
Estonia	yes but questions over quality	determined by respondents
Finland	yes	rent of similar dwellings
France	yes	rent of similar dwellings in the local area
Germany		per square metre rent in local area combined with information about own-dwellings from buildings and household census, housing sample surveys and microcensus surveys
Greece	yes	rental value estimated by respondents, national accounts figure for combined real and imputed rents
Hungary	not yet (but in National Accounts included)	
Ireland	no	
Italy		information by household survey, cross check with national accounts data
Latvia	yes	
Lithuania	yes	estimation by respondents
Luxembourg	yes	rent of similar dwellings from annual survey of rents
Netherlands	yes	rental value of an equivalent dwelling
Poland	not yet (included from 2005 onwards, in National Accounts included)	cost basis
Portugal		
Slovakia		
Slovenia	yes	determined by respondents
Spain	yes	rent of similar dwellings
Sweden	yes	split of total total imputed rental value from national accounts using tax assessment value for small houses
United Kingdom	no	
<i>Non-EU countries</i>		
Albania		
Andorra		
Armenia		
Australia		
Azerbaijan		
Belarus	No	
Bulgaria	No	
Canada	No	
Croatia	Yes	Assessment by survey respondent.
Georgia		
Japan	?	
Kazakhstan	Yes	Rentals of similar type of accommodation.
Kyrgyzstan	No	
Mexico	Yes	
New Zealand	No	
Norway	Yes	Estimation for tax purposes based on similar dwellings in the region.
Republic of Korea	No	
Republic of Moldova	No	
Romania	No	
Switzerland		
The former Yugoslav Republic of Macedonia	No	
Turkey		
Turkmenistan	No?	
Ukraine	No	
United States of America	Yes	Value of dwelling from survey respondent and value to rent ratio from U.S. Department of Commerce.

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² An inventories of Income of the Agricultural Households Sector (IAHS) statistics covering EU Member States was first undertaken in 1990 (Eurostat working paper F/LG/187) and s second (in two stages) in 1996 (F/LG/320, 324, 350 and 366). The consolidated inventory drawn covering all the main elements of the methodology was published as part of the Income of the Agricultural Households Sector 2001 Report (Eurostat, 2002).