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Standards results of agricultural holdings in the year 2007

WARSAW 2008



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List of Abbreviations

AWU	calculation unit of work in total (eng. Annual Work Unit)
c.u.	monetary unit (eng. currency unit)
CAP	Common Agricultural Policy
COP	Specialists cereals, oilseed and protein crops
DG-AGRI	Directorate-General for Agriculture
Commission	European Commission
ESU	European Size Unit
EU	European Union
EUR	Systemic determination of monetary unit, called "euro"
Euro	Monetary unit, obligatory in most of the EU member states
EUROSTAT	Statistical Office of The European Union
FADN	Farm Accountancy Data Network
FWU	calculation unit of work of family members (eng. Family Work Unit)
GUS	Central Statistical Office
IAFE-NRI	Institute of Agriculture and Food Economy – National Research Institute
LFA	Less Favoured Areas
LU	Livestock Unit
Polish FADN	Polish Farm Accountancy Data Network
SGM	Standard Gross Margin
UAA	Utilized Agricultural Area

Introduction

On the ground of the duties, imposed by the Law of 29 November 2000 on collection and utilization of accountancy data from agricultural holdings (Official Journal of Laws No 3 item 20 of 2001, with later amendments), computer database, containing 13 332 sets of accountancy data was created in 1997. Collection of data from individual agricultural holdings was ordered by the Institute of Agriculture and Food Economy – National Research Institute (IAFE – NRI) to sixteen voivodeship agricultural advisory centres. In 104 individual holdings, accounting was conducted under the guidance of auditors of Department of Agricultural Accountancy and 122 surveys concerning holdings, which possessed legal personality and 18 surveys concerning individual agricultural holdings were performed by the employees of the agricultural advisory centres in the frames of the individual instructions.

After the conducted tests of data quality, the results were calculated¹ for 12 178 agricultural holdings (including 12 056 individual agricultural holdings and 122 agricultural holdings, possessing legal personality) with the economic size equal to or higher than 2 ESU. Due to the differences between the real and theoretical structure of the sample, which was specified in the Commission Regulation, the new weights have been developed with the aim to make the above mentioned collection fully representative for 753 253 holdings [10].

The present elaboration consists of three basic parts:

1. Introductory part which characterizes Farm Accountancy Data Network (FADN),
2. Methodological part which includes methodological explanations of the income statement,
3. Statistical, containing statistical data, called "Standard Results of FADN, level I" for groups of agricultural holdings, being classified according to three criteria of grouping: economic size, type of farming and utilized agricultural area. Standard Results contain about ca. 120 variables, characterizing economic-financial situation of agricultural holdings in the accounting year.

The developed results are fully consistent with the economic ideas and categories, represented in standard results of FADN of Directorate-General for Agriculture (DG-AGRI).

Value parameters concerning production, costs and investments are net categories (excluding VAT). In spite of formal legal release from tax on goods and services, being called VAT in abbreviation, farmers conducted records of events in standard way in 2007, enabling the establishment of net values and VAT sums.

In the present elaboration, pecuniary values are expressed in Polish monetary units – PLN (zlotys).

¹ The Farm Returns from agricultural farms, transmitted to the European Commission, contain nominal value of direct payments.

1. General comments

1.1. Basic information on FADN

FADN is the European system of accountancy data collection from agricultural holdings, the formal shaping of which was commenced in 1965.

FADN was established in stages, gradually with the enlargement of the European Union, on the ground of the Council Regulation (EEC) No 79/65/ EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community [18]. During the initial phase (stage I) the discussed system existed in 6 founding states (Belgium, France, Holland, Luxemburg, Germany and Italy) and after enlargement of the Union in 1973 (stage II) also in the United Kingdom, Ireland and Denmark. Since 1981 (stage III), it was founded in Greece, since 1986 (stage IV) – in Spain and Portugal and in 1995 (stage V), Finland, Sweden and Austria were included to the system. Since the first of May 2004 (stage VI), FADN included also Cyprus, Estonia, Lithuania, Latvia, Malta, Poland, Slovakia, Slovenia, the Czech Republic and Hungary; from the first of January 2007 (stage VII), the system covered also Rumania and Bulgaria.

Since 2007, FADN has functioned at the territory of 27 EU member states. The run of the enlargement of FADN scope is illustrated in Map 1-1.

Map 1-1 Stages of establishing FADN in Europe



The uniqueness of FADN consists in the fact that it collects the data, being considered as those belonging to sensitive group; they describe the economic and financial situation of agricultural holdings.

Bearing in mind the assumed goals, FADN is based on accountancy data, coming from the accountancy, implemented in the so-called managing convention. Variety of the mentioned accountancy reflects more precisely the situation of agricultural farm than the financial accountancy does². The choice of the convention of managing accounting was affected by the will of undertaking decisions which are most adequate to a real situation of agricultural holdings. Otherwise, even the best elaborated decisions would be referred to virtual reality.

The field of observation of FADN include commercial holdings, having the principal participation in generating value added in agriculture. It refers to such agricultural holdings which are found in the group of holdings, producing – in a given FADN region or member state – at least 90% of value of standard gross margin (SGM). Thresholds of economic size which establish the minimum size of agricultural holdings to be included into FADN's field of observation, is determined on the ground of summing up SGM values from the holdings, being found in the national register of agricultural holdings. Their classification is commenced from the largest ones, till the moment when the size of the last farm, exhausting 90% of SGM value in the respective administration unit, becomes established.

Due to the existing differences in agrarian structure of the particular EU member states, therefore, the thresholds of economic size, as determining minimum size of agricultural holdings, included to the field of observation of FADN observations, are different.

It should be stressed that FADN is the only one database where the data are collected according to uniform principles and the holdings constitute statistically representative sample of agricultural industrial holdings, functioning at the territory of the European Union.

1.2. The Community Typology for Agricultural Holdings

The principles of holdings classification have been precisely specified and first time laid down by the Commission Decision (EEC) No 78/463/EEC of 7 April 1978 [2]. According to these rules, agricultural holdings functioning at the territory of the Community are most frequently classified in accordance with two following criteria:

- economic size,
- type of farming.

In basic classification of agricultural holdings, the following economic parameters are employed:

- Standard gross margin (SGM),
- European Size Unit (ESU).

² Financial accountancy is subjected to respective legal rules, which are different in the particular member states of the EU. Its task is to evaluate the proprietary and financial situation of enterprise, and often, it becomes the basis for calculation of tax on income.

Standard gross margin (SGM) is the surplus of the value of output of given activity over the value of direct costs in conditions of production, which **are average for a given region**. In order to eliminate the influence of changes in output (e.g. caused by bad weather) or the prices of products and means of production, the calculations cover average amounts taken from three years of the relevant period, on the basis of average annual data from a given region. For the very reason, the concept of gross margin was completed with the term 'standard.'

SGM coefficients are calculated for each statistical region and for each conducted activity in relation to 1 ha of crops, or one animal head. In the European Union, there are GSM regions where SGM is calculated for 138 activities.

Such big number of items in the sets of standard gross margins reflects not only differentiation of agriculture in the European Union but also shows the level of the employed particularity, ensuring comparability of the supplied results and by this, reflecting a real situation in agriculture.

European Size Unit (ESU) is a parameter which serves for determination of the economic size of agricultural holding, being established on the basis of standard gross margins of the farm. One ESU corresponds to equivalence of 1200 EUR.

Economic size of agricultural holding is one of the criteria employed for characteristics of agricultural holdings in the Community Typology for Agricultural Holdings. It is determined from the sum of values of standard gross margins (SGM) from all activities, occurring in the farm.

Type of farming is a another criterion used in the classification of agricultural holdings. It is determined on the ground of participation of the particular activities in generation of total value of standard gross margin (SGM) of the agricultural holding.

Depending on the desired degree of accuracy, agricultural types of farms are divided into:

- 8 general types and group of non-classified holdings (denoted with one mark),
- 17 basic types (denoted with two marks),
- 50 detailed types (denoted with three marks),
- sub-types of 50 detailed types (denoted with four marks).

SGM coefficients are periodically calculated on the basis of mean data from three successive years in the separated regions of the EU member states. The EU Commission establishes the list of agricultural activities, for which calculation of SGM is necessary. The list, for which SGM'2002 was calculated, includes 138 agricultural activities.

1.3. Formal scope of FADN

Minimal threshold, determining an agricultural holding as being commercial (it means incorporation of farm to the studies) is expressed in ESU. The mentioned size is laid down for each member state separately and is varies in time, in accordance with the evolution of economic structure and strength of agricultural holdings (see: Tab.1.3-1).

Table 1.3-1 Thresholds of the minimum economic size for the field of observation of FADN in 2007

Country	Threshold of the minimum economic size ESU	Number of returning holdings	Structure %
Austria	8	1 800	2,1
Belgium	16	1 200	1,4
Bulgaria	1	2 000	2,4
Cyprus	2	500	0,6
Czech Republic	4	1 300	1,5
Denmark	8	2 250	2,7
Estonia	2	500	0,6
Finland	8	1 150	1,4
France	8	7 320	8,7
Greece	2	5 500	6,5
Spain	2	9 706	11,5
The Netherlands	16	1 500	1,8
Ireland	2	1 300	1,5
Lithuania	2	1 000	1,2
Luxemburg	8	360	0,4
Latvia	2	1 000	1,2
Malta	8	400	0,5
Germany	16	6 360	7,5
Poland	2	12 100	14,3
Portugal	2	2 300	2,7
Rumunia	1	1 000	1,2
Slovakia	8	600	0,7
Slovenia	2	900	1,1
Sweden	8	1 000	1,2
Hungary	2	1 900	2,2
United Kingdom	16	2 500	3,0
(incl.: Northern Ireland)	(8)	(320)	0,4
Italy	4	17 000	20,1
Total FADN EU		84 446	100

Source: Commission Regulation (EC) No 800/2007 of 6 July 2007 amending Regulation (EEC) No 1859/82 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings [7].

1.4. Choice of the sample of agricultural holdings from the field of observation of FADN

Liaison Agencies from the particular countries develop annually the plans of choice of agricultural holdings to the studies within the frames of FADN. After their elaboration and approval by the National Committees of FADN, the mentioned plans are submitted to the Committee of the Community, which supervises FADN, to be approved.

Bearing in mind a criterion of economic size or type of farming, we may observe a big differentiation of agricultural holding within the field of observations of FADN.

In order to ensure accurate reflection of this heterogeneity in the research sample, the Liaison Agency divides the field of observation into layers. Avoidance of this operation in process of choosing the sample, might cause a lack of appropriate representation of certain types of holdings (e.g. big dairy holdings in one region, or small fruit-producing holdings in another region). In the procedure of farm selection three criteria apply to stratification of the pool of farms:

- Regional location,
- Economic size,
- Type of farming.

1.5. The substantial scope of FADN

For FADN needs, about 1.5 thousand different accounting data related to agricultural farm, are collected. They reflect the state and structure of property components as well as the state and structure of the sources of liabilities. Other data illustrate the structure of outputs and costs on the level of agricultural holding. Particular attention is paid to the elements connected with the Common Agricultural Policy (subsidies, quotas and production limits).

The range and format of the collected accountancy data in agricultural holdings for the needs of FADN is defined in detail in the Commission Regulation 2253/2004/EEC of 23 December 2004 [6]. Apart from the detailed list of variables, the mentioned rules contain also instructions concerning the method of filling the so-called report from agricultural FADN holding and definitions of the employed ideas. The discussed report consists of 14 groups of accountancy data, being arranged according to the subjects in respective tables (from A to N):

Tab. A.	General information.
Tab. B.	Proprietary structure of agriculturally utilized land.
Tab. C.	Resources and outlays of own and hired work.
Tab. D.	Condition and value of animals.
Tab. E.	Purchase and sale of animals.
Tab. F.	Costs.
Tab. G.	Resources and management of proprietary components.
Tab. H.	Indebtedness.
Tab. I.	Tax on value added (VAT).
Tab. J.	Grants, subsidies and compensation payments.
Tab. K.	Plant and animal production (excluding animals).
Tab. L.	Quotas and other rights.
Tab. M.	Direct payments to field crops.
Tab. N.	Details concerning purchase and sale of animals.

1.6. Way of the presentation of results, calculated from the accountancy data of FADN

The results, calculated on the basis of DADN data, as collected in the computer base are presented in the statistical set, called "Standard Results of FADN – Level I"³. They contain the mean values for the group of agricultural holdings, chosen according to type of farming and economic size. In the present publication, the groupings of holdings according to utilized agriculturally area (UAA) have been additionally placed.

Due to the obligatory rules of popularizing FADN data, it is possible to show the results from group, covering at least 15 holdings. In case of smaller number, a "dot" is placed. Only the quantities of holdings are presented.

Table 1.6-1 Grouping agricultural holdings according to types of farming (TF8)

TF8 Grouping		Principal type of farming	
Symbol	Name	Symbol	Name
AB	Field crops	13	Specialist cereals, oilseed and protein crops
		14	General field cropping
		60	Mixed cropping
C	Horticulture	20	Specialist horticulture
D	Wine	31	Specialist vineyards
E	Other permanent crops	32	Specialist fruit and citrus fruit
		33	Specialist olives
		34	Various permanent crops combined
F	Milk	41	Specialist dairying
G	Grazing livestock	42	Specialist cattle-rearing and fattening
		43	Cattle-dairying, rearing and fattening combined
		44	Sheep, goats and other grazing livestock
H	Granivores	50	Specialist granivores
I	Mixed (crops and livestock)	71	Mixed livestock, mainly grazing livestock
		72	Mixed livestock, mainly granivores
		81	Field crops-grazing livestock combined
		82	Various crops and livestock combined

The juxtaposition of type of farming TF8, is a combination of basic types, coming from different detailed types, constituting, as result, eight groups of agricultural holdings.

³ Structure of Standard Results of FADN, described in document of the EU Committee for matters of FADN; RI/CC 882 rev.8.1. Definitions of Variables used in FADN standard results [7] being found on the page: [http://circa.europa.eu/Public/irc/agri/rice/library?1=/information_documentation/basic_definitions_variable/ EN_1.0_&a=d](http://circa.europa.eu/Public/irc/agri/rice/library?1=/information_documentation/basic_definitions_variable/EN_1.0_&a=d) [13]

Table 1.6-2 Grouping agricultural holdings according to economic size (ESU), classification ES6

ES6	Size in ESU
very small (XS)	ESU < 4
small (S)	4 ≤ ESU < 8
medium - small (MS)	8 ≤ ESU < 16
medium - large (ML)	16 ≤ ESU < 40
large (L)	40 ≤ ESU < 100
very large (XL)	ESU ≥ 100

Tab.1.6-2 shows six classes of economic size of agricultural holdings (ES6), which are binding in the Community Typology for Agricultural Holdings [5].

Table 1.6-3 Grouping agricultural holdings according to utilised agricultural area (UAA)

Description	Utilised agricultural area in hectares
very small (AXS)	UR < 5
small (AS)	5 ≤ UR < 10
medium - small (AMS)	10 ≤ UR < 20
medium - large (AML)	20 ≤ UR < 30
large (AL)	30 ≤ UR < 50
very large (AXL)	UR ≥ 50

Classification of agricultural holdings according to 6 classes of utilized agricultural area, expressed in hectares is seldom employed (see: tab.1.6-3) in the EU typology [4]. Such grouping is also not utilized in the Standard Results of FADN. In publications of the EU Commission it was eliminated by grouping according to economic parameters, established under the frames of the Community Typology for Agricultural Holdings.

2. Detailed description of systemic variables, contained in “Standard Results of FADN”

2.1. Description of variables in “Standard Results of FADN”

Descriptions of the particular economic categories are consistent with those ones contained in Standard Results of FADN⁴. The contents of parameters in the particular table do not always correspond completely to their titles. Column “*Symbol*” contains alphanumeric, five-mark denotation of the particular variables in computer FADN data base.

“Standard Results of FADN” contain 10 subject groups:

1. Sample and population,
2. Structure and yields,
3. Output,
4. Costs,
5. Subsidies,
6. Balances of subsidies and taxes,
7. Income per agricultural holding,
8. Income per full-time working person,
9. Balance sheet,
10. Financial indicators.

To facilitate understanding of particular variables, as contained in Standard Results of FADN-level 1, the explanations concerning the particular variables have been placed in further part of the chapter; they are arranged in an identical order as the submitted results. The detailed schemes of calculations for the selected parameters, being presented in the Standard Results of FADN - level1 have been additionally inserted in a form of diagrams.

Table 2.1-1 Sample and population

Symbol	Variable name	Description
SYS02	Holdings represented	Sum of weighting coefficients of individual holdings in the sample.
SYS03	Sample holdings	Number of holdings in the sample.
SYS04	Exchange rate	Average exchange rate of The Member State to convert national currency into euros. It is calculated as the average of monthly rates weighted by the number of days in each month.

⁴ see ref.3 page 13

Table 2.1-2 Structure and yields

Symbol	Variable name	Description
SE005	Economic size	Economic size of holding expressed in European size units.
SE010	Total labour input	Total labour input of holding expressed in annual work units (full-time person equivalents). [SE015+SE020]
SE011	Labour input	Time worked in hours by total labour input on holding. [SE016+SE021]
SE015	Unpaid labour input	Refers generally to family labour expressed in Family work unit (FWU = Family AWU).
SE016	Unpaid labour input	Time worked in hours by unpaid labour input (generally family) on holding.
SE020	Paid labour input	Remuneration may be in cash or in kind.
SE021	Paid labour input	Time worked in hours by paid labour input on holding.
SE025	Total Utilised Agricultural Area	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year, woodland and the other farm areas (roads, ponds, non-farmed areas, etc.). It consists of land in owner occupation, rented land, land in share-cropping. It includes agricultural land temporarily not under cultivation for agricultural reasons or being withdrawn from production as part of agricultural policy measures. It is expressed in hectares (10 000 m ²).
SE030	Rented U.A.A.	Utilised agricultural areas rented by the holder under a tenancy agreement for a period of at least one year (remuneration in cash or in kind). It is expressed in hectares (10 000 m ²).
SE035	Cereals	Common wheat and spelt, durum wheat, rye, barley, oats, summer cereal mixes, grain maize, other cereals.
SE041	Other field crops	Dry pulses, potatoes, sugar beet, herbaceous oil seed and fibre crops including seed (excluding cotton), hops, tobacco, other industrial crops (including cotton and sugar cane).
SE042	Energy crops	Areas sown under energy crops.
SE046	Vegetables and flowers	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Basic area is taken into account (not cropped area) even if it is used successively during one and the same farm year. Mushrooms excluded.

Symbol	Variable name	Description
SE050	Vineyards	Including young plantations.
SE054	Permanent crops	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboos). Including young plantations and permanent crops grown under shelter. Vines are not included. [SE055+SE060+SE065]
SE055	Orchards	Fruit trees and berries (including tropical and subtropical fruit) and citrus fruit.
SE060	Olive groves	Olive groves.
SE065	Other permanent crops	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and growth of young plantations (valued on the basis of the costs of input used).
SE071	Forage crops	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallows	Agricultural land not cultivated for agricultural reasons.
SE073	Set aside	Land withdrawn from production under compulsory agricultural policy measures and not cultivated. Included, however, in cultivated land under the voluntary set-aside arrangements. Land subject to compulsory set-aside but which may be cultivated is to be included in the area given over to the crop in question.
SE075	Woodland area	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA (SE025).
SE080	Total livestock units	Number of equine, cattle, sheep, goats, pigs and poultry present on holding in annual average terms, converted into livestock units. Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Not included are cull dairy cows.
SE090	Other cattle	All other cattle.
SE095	Sheep and goats	Goats, other goats, ewes and other sheep.
SE100	Pigs	Piglets, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	Table chickens, laying hens and other poultry.

Symbol	Variable name	Description
SE110	Yield of wheat	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.
SE115	Yield of maize	Production of grain maize in quintals/ha.
SE120	Stocking density/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.
SE125	Milk yield-kg/cow	Average production of milk and milk products (in milk equivalents) per dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.

Table 2.1-3 Output

Symbol	Variable name	Description
SE131	Total output	Total of output of crops and crop products, livestock and livestock products and of other output. [SE135+SE206+SE256]
SE135	Total output crops & crop production	Sales, farm use, farmhouse consumption, closing valuation minus opening valuation. [SE140 + SE145 + SE146 + SE150 + SE155 + SE160 + SE165 + SE170 + SE175 + SE180 +SE185 + SE190 + SE195 + SE200]
SE140	Cereals	Values are recorded after deduction of the co-responsibility levy (if any) on cereals.
SE145	Protein crops	Grown for seed: not if harvested green (fodder). Does not include vegetables or soya.
SE146	Energy crops	All crops produced for energy purpose.
SE150	Potatoes	Including early potatoes and seed.
SE155	Sugar beet	Not including the value of tops but including that of pulp returned to the holder or sold by him to the sugar beet factory.
SE160	Oil-seed crops	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	Hops, tobacco, other industrial crops (including medicinal plants, condiments, aromatics and spices, cotton and sugar cane, fibre flax and hemp).

Symbol	Variable name	Description
SE170	Vegetables & flowers	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Included is the output from mushrooms (but the area under mushrooms is not included in SE046).
SE175	Fruit	Fruit trees and berries grown in the open (including tropical fruit).
SE180	Citrus fruit	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.
SE185	Wine and grapes	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, wine by-products (marc, lee, etc.) and raisins.
SE190	Olives & olive oil	Table olives, olives for oil production, olive oil and by-products of olive groves.
SE195	Forage area	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing, fallows and set-aside land.
SE200	Other crop output	Seeds and seedlings (of grasses, arable and horticultural crops, excluding cereals, pulses, potatoes and oil seed plants), other arable crops (not covered by specific headings), permanent crops grown under shelter.
SE206	Total output livestock & livestock prod.	<p>Livestock production, change in livestock value, animal products.</p> <p>Livestock production: sales, household consumption minus purchases. It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation: value at closing valuation minus value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to the increase in volume is estimated.</p> <p>Animal products: sales, household consumption, farm use, closing valuation minus opening valuation. The products are: milk and milk products from cows, ewes, goats; wool; hen's eggs; other animal products (stud fees, manure, other eggs, etc.) and receipts from animals reared under a service contract (animals not owned by farmer) and honey. [SE216 + SE220 + SE225 + SE230 + SE235 + SE240 + SE245 + SE251]</p>
SE211	Change in value of livestock	Net change in value or estimation of the value corresponding to the increase in volume of the animals present on the holding for more than one year. The estimation makes it possible not to include in the value of annual output short-term price changes affecting animals which will be sold only in the medium or long

Symbol	Variable name	Description
		term. The animals for which this particular calculation is made are: equines, cattle other than cattle under one year old, cull cows, goats, ewes, breeding sows.
SE216	Cows' milk & milk products	The values are recorded after deduction of the amount of the co-responsibility levy (if any) but before deduction of the amount of the super levy (if any). The latter is entered as a negative subsidy specific to the milk sector.
SE220	Beef and veal	Production + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	Production + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	Production + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE235	Poultrymeat	Production + change in valuation. Net change in valuation in respect of all categories of poultry.
SE240	Eggs	
SE245	Ewes' and goats' milk	
SE251	Other livestock & products	Meat of equines and other animals (including change in valuation), wool, other animal products (manure, stud fees, etc.), receipts for animals held under contract, and milk. Net change in valuation in respect of beehives, rabbits and other animals; change in valuation adjusted in respect of equines.
SE256	Other output	Leased land ready for sowing, receipts from occasional letting of fodder areas, forestry products, contract work for others, hiring out of equipment, interest on liquid assets necessary for running the holding, receipts of tourism, receipts relating to previous accounting years, other products and receipts.
SE260	Farmhouse consumption	Value of agricultural (crop and animal) products consumed by the holder's family. It is taken into account in the amount of agricultural output.
SE265	Farm use	Value of crop products produced and used on the holding to obtain another final agricultural product. The products concerned

Symbol	Variable name	Description
		are mainly crop products used as feed for animals held on the holding, and seeds and seedlings produced and used on the holding. These products are taken into account in the amount of agricultural output. The cost items relating to feeding stuffs and seeds account for the major part of that amount.

Table 2.1-4 Costs

Symbol	Variable name	Description
SE270	Total Inputs	<p>Specific costs, overheads, depreciation, external factors.</p> <p>Costs linked to the agricultural activity of the holder and relating to the output of the accounting year. Included are amounts relating to inputs produced on the holding (farm use) = seeds and seedlings and feed for grazing livestock and granivores, but not manure.</p> <p>When calculating FADN standard results, farm taxes and other dues are not included in the total for costs but are taken into account in the balance "Subsidies and taxes" on current and non-current operations.</p> <p>The personal taxes of the holder are not to be recorded in the FADN accounts. [SE281 + SE336 + SE360 + SE365]</p>
SE275	Total intermediate consumption	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336]
SE281	Total specific costs	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing livestock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE285	Seeds and plants	Relates to agricultural and horticultural crops. New plantations of permanent crops and wood stands are considered as investments.
SE295	Fertilisers	Purchased fertilisers and soil improvers (excluding those used for forests).
SE300	Crop protection	Plant protection products, traps and baits, bird scarers, anti-hail shells, frost protection, etc. (excluding those used for forests).

Symbol	Variable name	Description
SE305	Other crop specific costs	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.
SE310	Feed for grazing livestock	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on cost of renting forage land not included in the UAA for equines, cattle, sheep and goats.
SE315	Feed for grazing livestock home-grown	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing stock.
SE320	Feed for pigs & poultry	Feed for pigs and poultry.
SE325	Feed for pigs & poultry home-grown	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.
SE330	Other livestock specific costs	Veterinary fees and reproduction costs, milk tests, occasional purchases of animal products (milk, etc.) costs incurred in the market preparation, storage, marketing of livestock products, etc.
SE331	Forestry specific costs	Fertilizers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost headings.
SE336	Total farming overheads	Supply costs linked to production activity but not linked to specific lines of production.
SE340	Machinery & building current costs	Costs of current upkeep of equipment (and purchase of minor equipment), car expenses, current upkeep of buildings and land improvements, insurance of buildings. Major repairs are considered as investments.
SE345	Energy	Motor fuels and lubricants, electricity, heating fuels.
SE350	Contract work	Costs linked to work carried out by contractors and to the hire of machinery.
SE356	Other direct inputs	Water, insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc.).
SE360	Depreciation	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement

Symbol	Variable name	Description
		value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and circulating capital.
SE365	Total external factors	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE370	Wages paid	Wages and social security charges (and insurance) of wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are excluded.
SE375	Rent paid	Rent paid for farm land and buildings and rental charges.
SE380	Interest paid	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, and interest and financial charges on debts. Interest subsidies are to be deducted.

Table 2.1-5 Subsidies

Symbol	Variable name	Description
SE605	Total subsidies - excluding on investment	Subsidies on current operations linked to production (not investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year.
SE610	Total subsidies on crops	All farm subsidies on crops, including compensatory payments/area payments and set-aside premiums. [SE611 + SE612 + SE613]
SE611	Compensatory payments/area payments	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops) and energy crops payments.
SE612	Set aside premiums	Amount of premiums received by COP producers obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.
SE613	Other crops subsidies	All other farm subsidies on field, horticultural and permanent crops.

Symbol	Variable name	Description
SE615	Total subsidies on livestock	All farm subsidies on livestock and livestock products.
SE616	Subsidies dairying	In addition to the dairy premium, includes any subsidies on dairy products. The amount of any super levy on milk is to be deducted.
SE617	Subsidies other cattle	All farm subsidies received for cattle other than dairy cows, e.g. premiums for male calves, premiums for young male cattle, premiums for suckler cows, etc.
SE618	Subsidies sheep & goats	In addition to the ewe (and goat) premiums, includes any subsidies on sheep/goat milk products.
SE619	Other livestock subsidies	All other farm subsidies on other livestock or livestock products. Includes, exceptionally, the amounts for any one of the preceding categories - milk, beef/veal, sheep/goats - where such amounts cannot be entered under these categories for lack of detailed information.
SE620	Other subsidies	Other subsidies received, in particular for activities relating to forestry and tourism, environmental and afforestation programmes, structural aid. Include also grants and subsidies for disasters or extraordinary (agrimonetary compensation payments, etc.).
SE621	Environmental subsidies	If details available in the holding's accounts
SE622	LFA subsidies	If details available in the holding's accounts
SE623	Other rural development payments	Support to help farmers to adapt to standards, to use farm advisory services, to improve the quality of agricultural products, training, afforestation and ecological stability of forests.
SE625	Subsidies on intermediate consumption	All farm subsidies on intermediate consumption. Subsidies on wages, rent and interest are to be excluded.
SE626	Subsidies on external factors	Subsidies on wages, rent and interest.
SE630	Decoupled payments	Single farm payment and single area payment scheme. Additional aid included. [SE631 + SE632 + SE640]
SE631	Single farm payment	Scheme only for old Member States
SE632	Single area payment	Scheme only for new Member States; not chosen by Malta and Slovenia.

Symbol	Variable name	Description
SE640	Additional aid	Amount resulting from the application of modulation to the first EUR 5000 or less of direct payments.

Table 2.1-6 Balances of subsidies and taxes

Symbol	Variable name	Description
SE600	Balance current subsidies & taxes	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes. [SE605 + SE395 - SE390]
SE605	Total subsidies - excluding on investment	Subsidies on current operations linked to production (not investments). Payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610 + SE615 + SE620 + SE625 + SE626 + SE630]
SE395	VAT balance excluding on investments	The general rule is for all entries to be made exclusive of VAT; this poses no problems when the holder is subject to the normal VAT system. When the special agricultural system applies, the different VAT amounts should be recorded so that when the results are calculated any advantages of national agricultural VAT systems can be taken into account.
SE390	Taxes	Farm taxes and other dues (not including VAT and the personal taxes of the holder) and taxes and other charges on land and buildings. Subsidies on taxes are deducted.
SE405	Balance subsidies and taxes on investments	Subsidies and taxes nor arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments.
SE406	Subsidies on investments	If details available in the holding's accounts
SE407	Payments to dairy outgoers	This premium may be received in the form of a lump sum or be spread over several years.
SE408	VAT on investments	It was considered preferable, for the purposes of calculating income, to treat this amount separately from the overall VAT balance. It is generally a large amount and has no connection with the year's production. If it were taken into account in the VAT

		balance, it would distort the balance of subsidies and taxes on current operations.
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Table 2.1-7 Income per agricultural holding

Symbol	Variable name	Description
SE131	Total output	Total output of crops and crop products, livestock and livestock products and of other output. [SE135+SE206+SE256]
SE275	Total intermediate consumption	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336].
SE600	Balance current subsidies and taxes	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes.
SE410	Gross Farm Income	Output - intermediate consumption + balance farm subsidies and taxes. [SE131 - SE275 + SE600]
SE360	Depreciation	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and circulating capital.
SE415	Farm Net Value Added	Remuneration to the fixed factors of production (work, land and capital), whether they are external or family factors. As a result, holdings can be compared irrespective of the family/non-family nature of the factors of production employed. This indicator is sensitive, however, to the production methods employed: the ratio (intermediate consumption + depreciation)/ fixed factors may vary and therefore influence the FNVA level. For example, in the livestock sector, if production is mostly without the use of land (purchased feed) or extensive (purchase and renting of forage land).
SE365	Total external factors	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE405	Balance subsidies and taxes on	Subsidies and taxes nor arising from current productive activity in the accounting year = subsidies on investments + premiums for the

Symbol	Variable name	Description
	investments	cessation of dairy farming - VAT paid on investments.
SE420	Family Farm Income	Remuneration to fixed factors of production of the family (work, land and capital) and remuneration to the entrepreneur's risks (loss/profit) in the accounting year.

Table 2.1-8 Income per person

Symbol	Variable name	Description
SE425	Farm Net Value Added / AWU	Farm Net Value Added expressed per agricultural work unit. Takes into account any differences in the labour force to be remunerated per holding.
SE430	Family Farm Income / FWU	Family Farm Income expressed per family labour unit. Takes into account any differences in the family labour force to be remunerated per holding.

Table 2.1-9 Balance sheet

Symbol	Variable name	Description
SE436	Total assets	Only assets in ownership are taken into account. Capital indicators are based on the value of the various assets at closing valuation. [SE441 + SE465]
SE441	Total fixed assets	Agricultural land and farm buildings and forest capital, buildings, machinery and equipment, breeding livestock. [SE446 + SE450 + SE455 + SE460]
SE446	Land, permanent crops & quotas	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land.
SE450	Buildings	Buildings and fixed equipment belonging to the holder.
SE455	Machinery	Machines, tractors, cars and lorries, irrigation equipment (except when of little value or used only during one year).
SE460	Breeding livestock	Value at closing valuation of breeding heifers, dairy cows, other cows, breeding goats, ewes, breeding sows.
SE465	Total current assets	Non-breeding livestock + Circulating capital (Stocks of agricultural products + Other circulating capital). [SE470 + SE475 + SE480]

Symbol	Variable name	Description
SE470	Non-breeding livestock	Value at closing valuation of all livestock except breeding livestock.
SE475	Stock of agricultural products	Value at closing valuation of all crop and livestock products (except young plantations).
SE480	Other circulating capital	Advance for crops, holdings of agricultural shares, amounts receivable in the short-term, cash balances in hand or at the bank (assets necessary for running the holding).
SE485	Total liabilities	Value at closing valuation of total of (long- , medium- or short-term) loans still to be repaid. [SE490 + SE495]
SE490	Long & medium-term loans	Loans contracted for a period of more than one year.
SE495	Short-term loans	Loans contracted for less than one year and outstanding payments.
SE501	Net worth	= total assets - liabilities.

Table 2.1-10 Financial indicators

Symbol	Variable name	Description
SE506	Change in net worth	=[(total assets - liabilities) at closing valuation] - [(total assets - liabilities) at opening valuation].
SE510	Average farm capital	Average value (= [opening + closing] / 2) of working capital = livestock + permanent crops + land improvements + buildings + machinery and equipment + circulating capital. Not included is the value of quotas and other prescribed rights.
SE516	Gross Investment	= purchases - sales of fixed assets.
SE521	Net Investment	= gross investment - depreciation.
SE526	Cash Flow (1)	The holding's capacity for saving and self-financing = receipts - expenditure for the accounting year, not taking into account operations on capital and on debts and loans.
SE530	Cash Flow (2)	The holding's capacity for saving and self-financing = receipts - expenditure for the accounting year = net receipts of agricultural activity and other receipts + balance farm subsidies & taxes + balance subsidies & taxes on investments + balance of operations on capital + balance of operations on

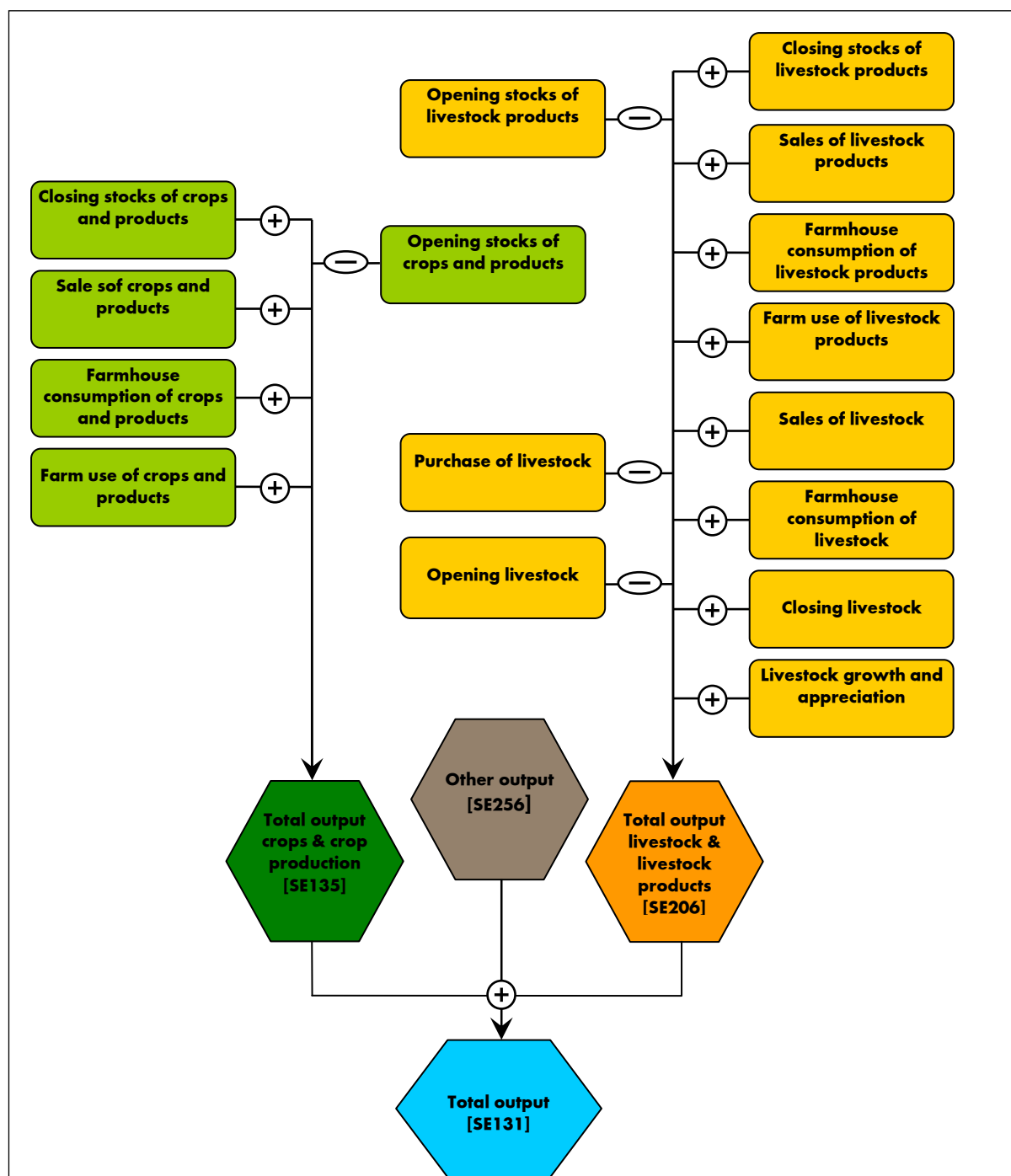
Symbol	Variable name	Description
		<p>debts and loans</p> <p>= sales of products + other receipts + sales of livestock - all costs paid - purchases of animals + farm subsidies - farm taxes + VAT balance + subsidies on investments - taxes on investments + sales of capital - investments + closing valuation of debts - opening valuation of debts.</p>

2.2. Schemes for calculation of economic categories

The present chapter contains schemes for calculation of basic economic parameters, as found in "The Standard Results of FADN". The mentioned schemes were elaborated on the ground of materials, published on the following website:

http://ec.europa.eu/agriculture/rca/index_en.cfm [12].

Scheme 2.2-1. The method for calculating value of production in total



Scheme 2-2-1 illustrates the method for calculating the output value in total, obtained within operational activity of agricultural holding. It is composed of value of plant output, value of animal output and value of the other output.

The output calculation considers the sales of products, change of the level of stocks, internal use and transfers into the household. Owing to such approach, we obtain the complete reflection of turnover of ready-to-use products – market transactions, transfers free of charge and transfers of products within the operational activity of agricultural holding. Value of internal use of potentially commercial products is neutral to the level of the specified economic margins as it is found on both sides of the accounts (the output and cost side).

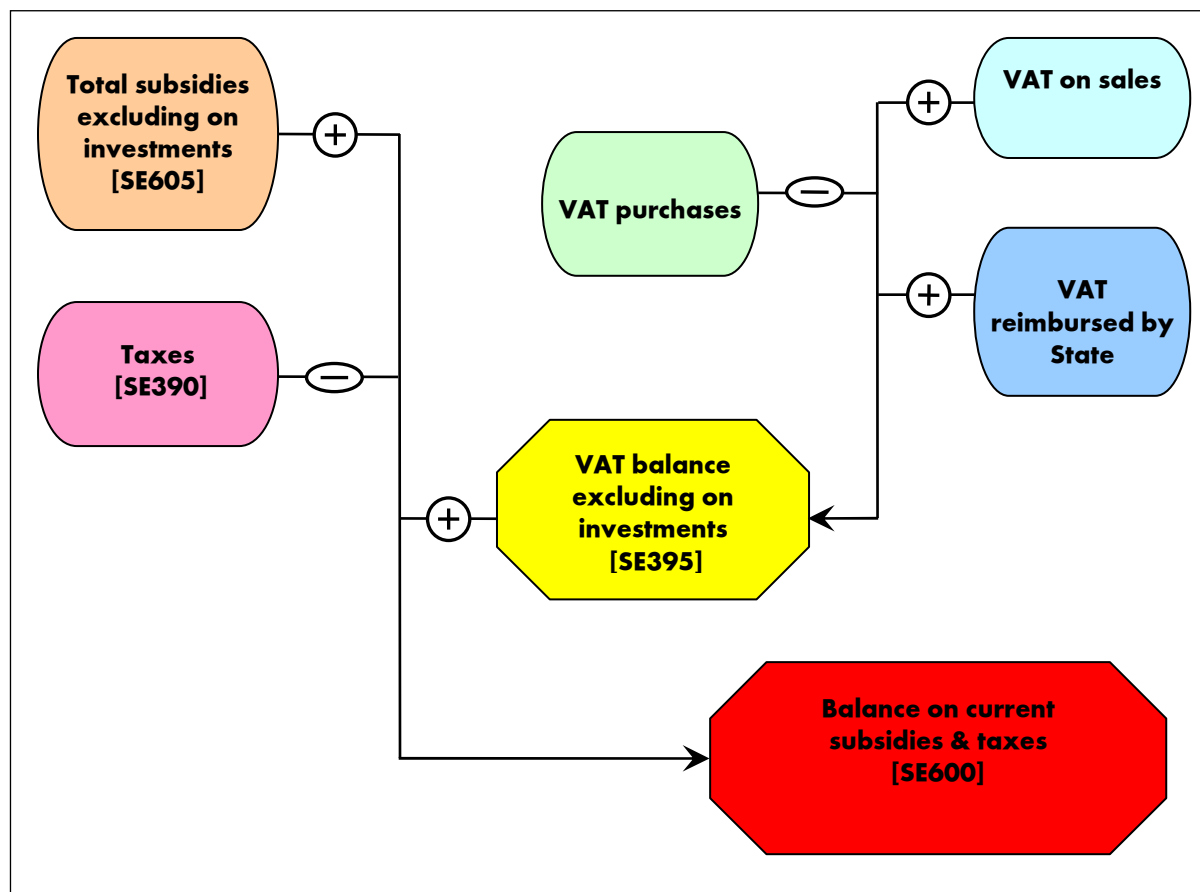
Scheme 2 – 2-2. The method for calculation of the estimated change in value of foundation stock animals

$\text{REGIDX}_n = \frac{\frac{W_{kn}}{L_{kn}}}{\frac{W_{pn}}{L_{pn}}}$	where: REGIDX - regional index of price changes; W_k - closing valuation; n - category of animals; L_k - number of livestock at the end of accounting year; W_p - opening valuation; L_p - number of livestock at the beginning of accounting year; LVVAL - livestock growth and appreciation.
$\text{LVVAL}_n = \left(\frac{W_{kn}}{\text{REGIDX}_n} - W_{pn} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$	

Calculus of animal output value considers the estimated change in value of commercial (non-breeding) animal livestock and breeding (foundation) stock. The change in value of foundation livestock is caused by the change of prices in financial year. Value of re-estimation of foundation livestock was isolated as systemic variable SE211. It facilitates the subjective omitting of the mentioned component in calculus of animal production value and then, the specified economic margins. Besides it, value of the purchased animal is deducted in the calculus of animal output value, owing to which the calculation of the results illustrates the implemented own production. Due to these reasons, value of the purchased animals is not found in the structure of the costs of agricultural holding.

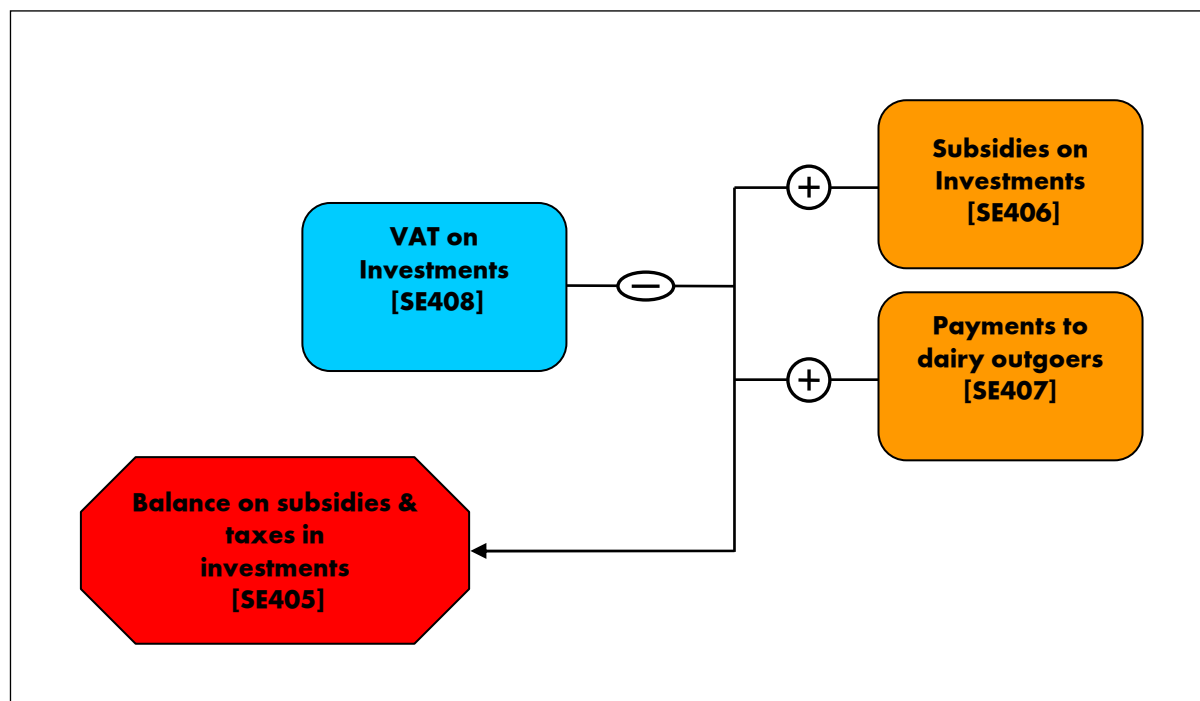
In case of commercial (non-breeding) livestock, the change in value of animals is calculated as a difference between the final and initial stocks.

Scheme 2.2-3. The method for calculation of balance of payments and taxes concerning operational activity



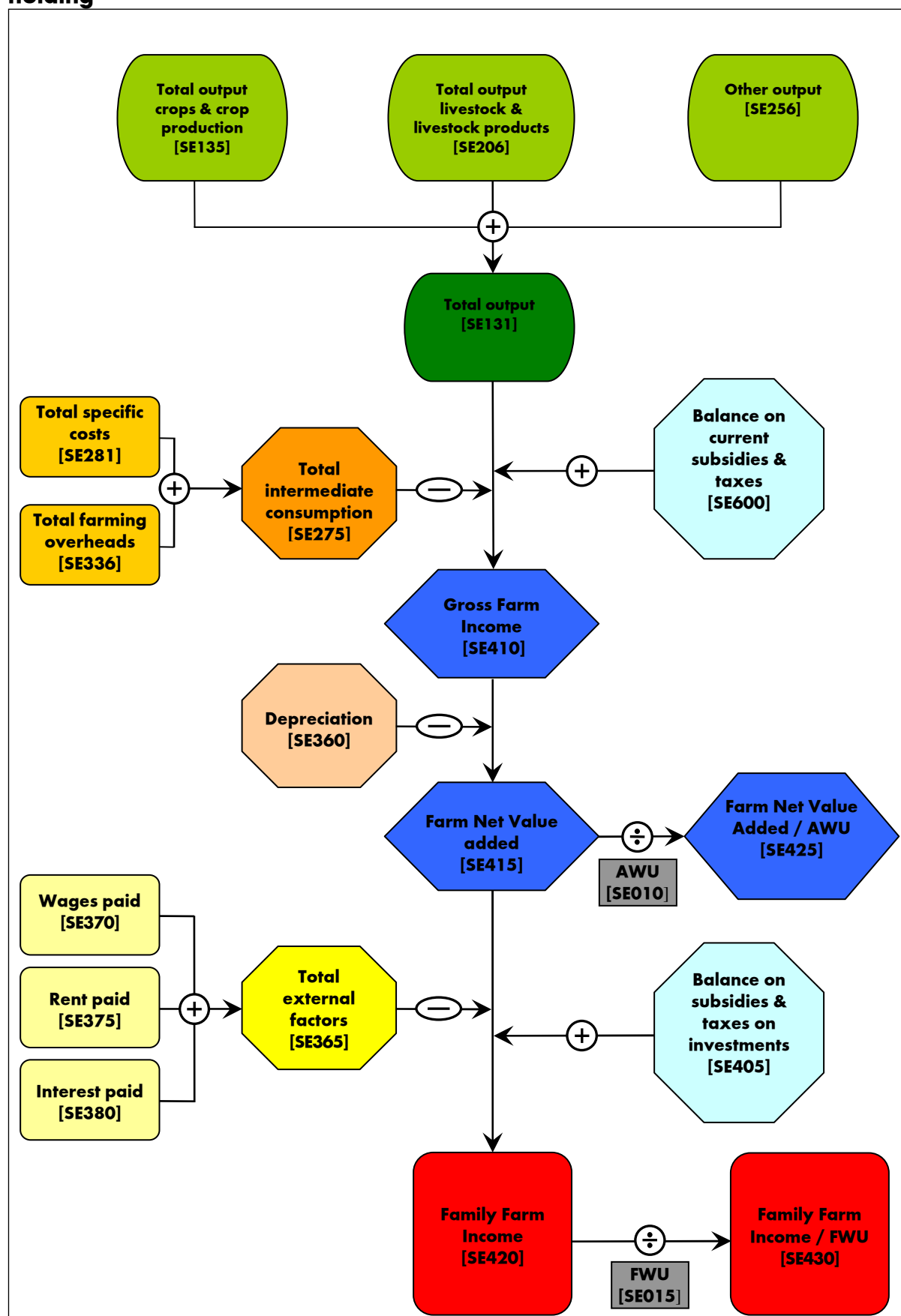
The taxes due the possession of agricultural holding and the conducted agricultural activity are omitted in group of costs (see: Tab.2.1-4 - item: indirect consumption). The mentioned taxes are considered in the calculation of balance of accounting with budgets (see: scheme 2.2-3). Owing to such grouping, it is possible to determine the level of transfers of value added between the agricultural holding and other sectors of national economy. Negative value of variable SE600 means transfer of financial means outside the agricultural holding.

Scheme 2.2-4. The method for calculation of balance of subsidies and taxes concerning investments



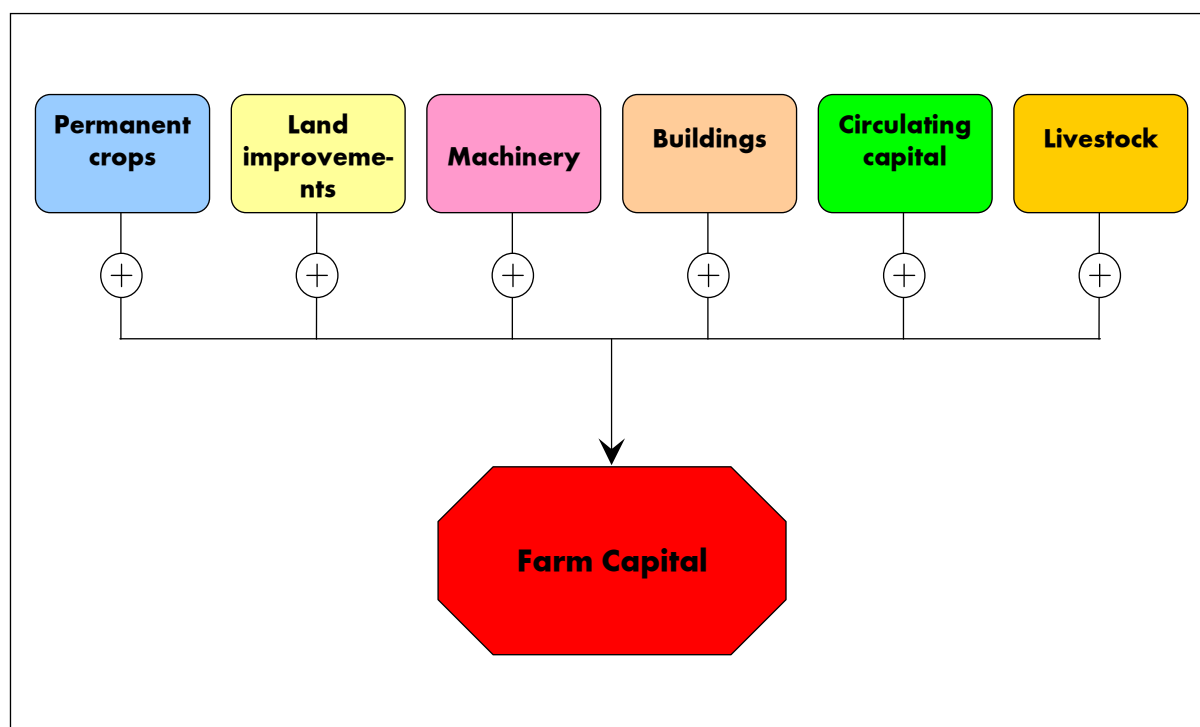
The presented balance affects the level of the implemented family farm income. Positive value of the mentioned balance indicates the support of agricultural holding investments by the budget.

Scheme 2.2-5. The method for calculation of income from agricultural family holding



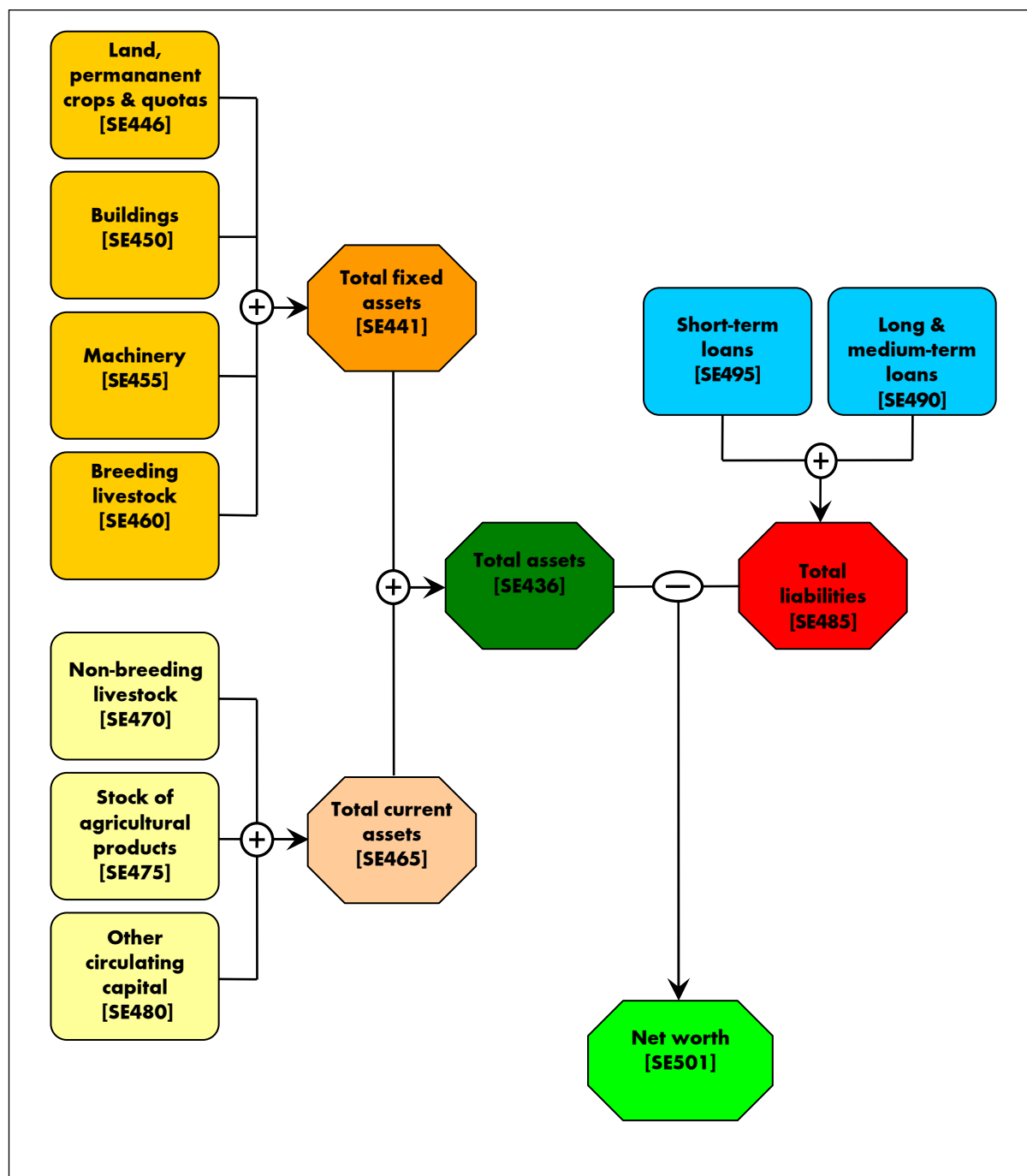
Scheme 2-2-5 shows the method for calculation of particular categories of economic margins. Gross value added of agricultural holding is the first economic margin. It is calculated by deduction of intermediate consumption from total output and adding of balance of subsidies and taxes concerning operational activity. The subsidies increase gross value added whereas taxes (they were not considered in intermediate consumption) cause its decrease. After deduction of depreciation from gross value added, net value added of agricultural holding is obtained. In the successive stage, we deduct cost of external factors from the net value added and add balance of subsidies and VAT on investments. Thus, we obtain basic economic margin, obtained within the frames of current activity of agricultural holding, defined as family farm income. The mentioned income constitutes payment for own manufacturing means (labour, land and capital), involved in operational activity of agricultural holding and a risk undertaken by the agricultural business operator in the financial year.

Scheme 2.2-6. The method for calculation of working capital



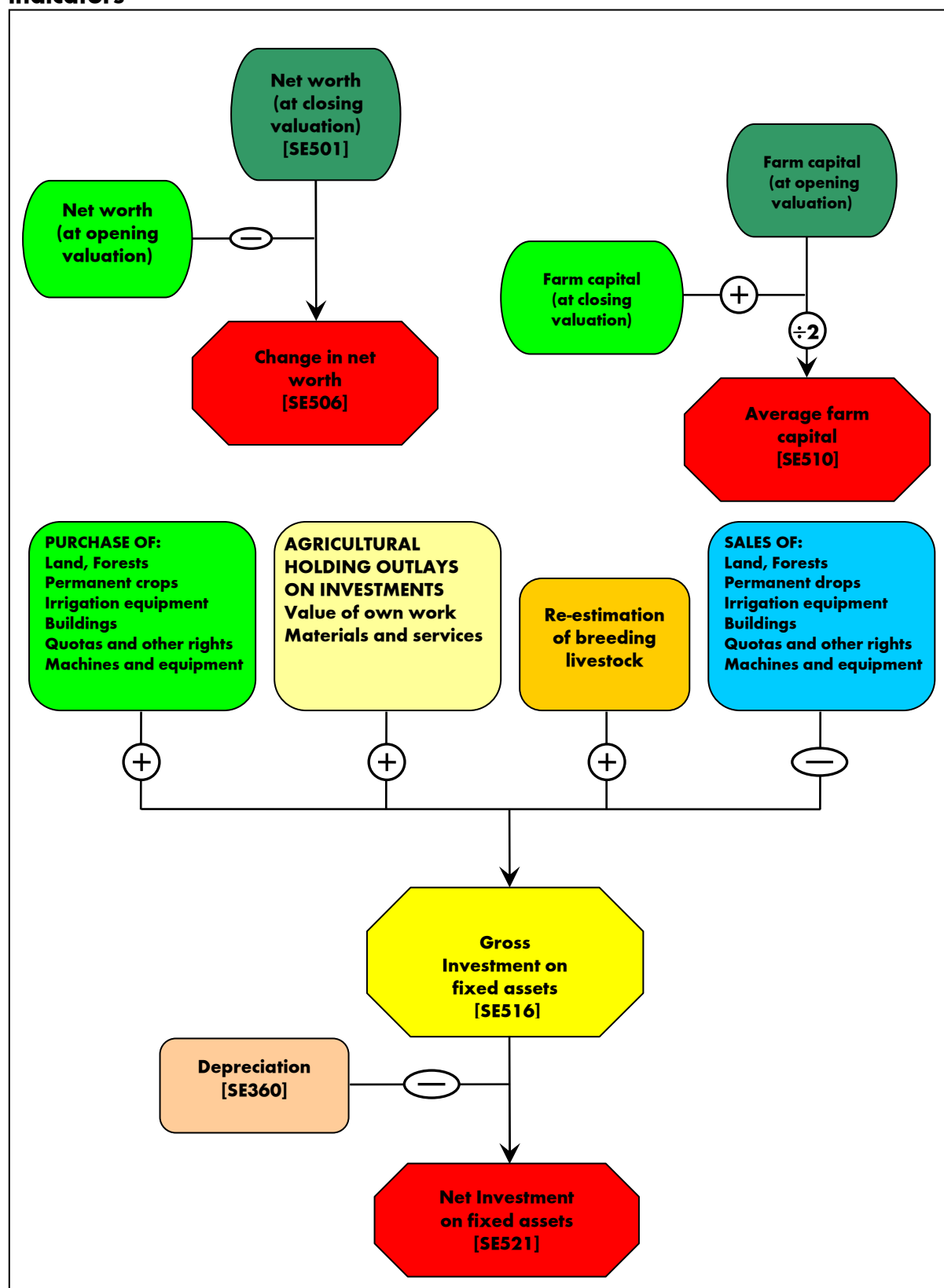
Scheme 2.2-6 illustrates the method for calculating the working capital according to the methodological assumptions of FADN. Working capital does not include value of land and the ascribed production quotas and other rights. It is another approach than that one, universally employed in accountancy where working capital is understood as a difference between constant capital and fixed assets [1], [14].

Scheme 2.2-7. The method of presenting the balance of agricultural farm property



Balance of agricultural holding property is presented in a synthetic form. On the side of assets, two groups of assets have been distinguished: fixed assets, consisting of 4 groups and circulating assets, consisting of 3 groups. The net worth is calculated as a difference between value of total assets and of total liabilities.

Scheme 2.2-8. The way of calculating the selected balance and financial indicators



The scheme shows the way of calculating four indicators: two balance indices – change in the net worth value and mean value of working capital, and of two financial indicators: gross investments and net investments.

3. Comments to the Standard Results of FADN

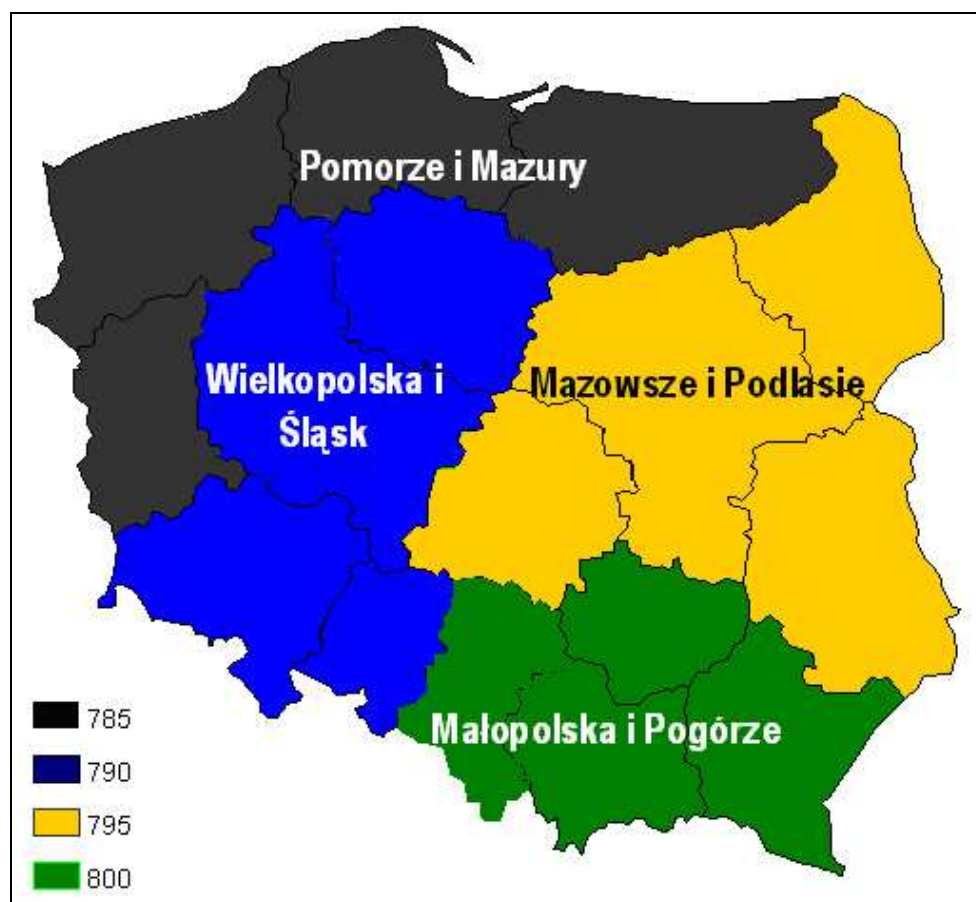
3.1. Information on collecting accountancy data in Poland

According to data of the Agricultural Census'2002 (Polish: PSR'2002), agricultural activity was conducted by 2 000 199 agricultural holdings. From the above number, 753 253 holdings possessed economic size higher or equal to 2 ESU. The mentioned size is minimal economic size of holdings, covered with the field of observations of Polish FADN.

Agricultural holdings have been classified according to the principles, being completely harmonized with the EU rules, establishing the so-called Community Typology of Agricultural Holdings.

In classification of agricultural holdings, the parameters of standard gross margins SGM"2002" (binding for 2007) have been employed. The mentioned parameters were calculated at IAFE - NRI (Institute of Agriculture and Food Economics - National Research Institute) with the participation of experts from IUNG (Institute of Soil Science and Plant Cultivation - State Research Institute), SGGW (Warsaw University of Life Sciences) and from other institutions. The sets of SGM parameters were calculated for four separate FADN regions in Poland, having the following numbers: 785, 790, 795 and 800 [19].

Map 3-1. Division of Poland into FADN regions



Source: Commission Regulation (EC)No 1470/2007 of 13 December 2007 amending Commission Regulation (EEC)No 1859/82 concerning the selection of returning holdings for the purposes of determining incomes of agricultural holdings [8]

Algorithm for conducting the classification of agricultural holdings according to the principles of the Community Typology of Agricultural Holdings has been elaborated at IAFE – NRI on the ground of respective regulations of the European Union – Commission Decision (EEC) No 85/377 of 7 June 1985 establishing the Community Typology of Agricultural Holdings (Official Journal of Laws 220, 17.08. 1985) [3], [11].

3.2. Set of agricultural holdings, conducting accountancy within the frame of Polish FADN

The discussed set contains 12 056 individual agricultural holdings and 122 holdings with legal personality. The mentioned 12 178 agricultural holdings constitute a representative sample in respect of type of farming, economic size class and of FADN region for the field of Polish FADN observations which covers 753 253 commercial holdings in Poland.

Each agricultural holding carrying out accountancy within the frames of Polish FADN in 2007 (see: Tab. 3.2-2) represents a certain number of similar holdings from its layer⁷ (see: Tab.3.2-1).

Tab 3.2-1. Distribution of agricultural holdings in the field of observations, covering Poland according to type of farming and economic size classes

		ES6						TOTAL
		Very small (< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (>= 100 ESU)	
TŁ	Field Crops (AB)	89 102	53 264	22 856	8 903	2 227	1 308	177 660
	Horticulture (C)	4 875	5 939	5 563	4 171	1 160	302	22 010
	Other permanent crops (E)	8 974	8 876	5 704	1 542	346	64	25 506
	Milk (F)	9 256	12 109	12 214	4 228	227	17	38 051
	Grazing livestock (G)	16 195	12 374	12 239	7 824	1 209	209	50 050
	Granivores (H)	9 287	11 358	12 958	11 671	3 087	773	49 134
	Mixed [crops and livestock] (I)	150 084	135 461	76 427	25 698	2 359	813	390 842
TOTAL >= 2 ESU		287 773	239 381	147 961	64 037	10 615	3 486	753 253
TOTAL < 2 ESU								1 246 946
Total in Poland		287 773	239 381	147 961	64 037	10 615	3 486	2 000 199

Source: Central Statistical Office (GUS), Department of Statistics in Agriculture and Environment (based on the population of the examined holdings in the Agricultural Census'2002; classification with SGM application; rate of exchange: 1 Eur=3.974 PLN

⁷ Randomization procedure within the frames of representative studies requires population to be divided into layers according to three criteria: type of farming, economic size and region.

Tab 3.2-2. Distribution of the examined^a agricultural holdings according to type of farming and economic size classes

		ES6						TOTAL
		Very small (< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (>= 100 ESU)	
TŁ	Fieldcrops (AB)	386	722	776	626	195	95	2 800
	Horticulture (C)	12	42	90	168	98	28	438
	Other permanent crops (E)	51	141	164	88	25	2	471
	Milk (F)	38	158	381	224	15	1	817
	Grazing livestock (G)	39	148	430	695	168	21	1 501
	Granivores (H)	43	140	281	668	451	98	1 681
	Mixed [crops and livestock] (I)	465	1 104	1 304	1 273	264	60	4 470
TOTAL		1 034	2 455	3 426	3 742	1 216	305	12 178

A big interest of the domestic users, being accustomed to such type of universally employed statistics (e.g. in GUS) has been a reason for insertion of the results of holdings, grouped according to land resources' criterion, in the present elaboration.

Tab 3.2-3. Distribution of the examined agricultural holdings according to the area of agriculturally utilized land (Pol. UR)

Specification		Utilized Agricultural Area, in ha	Number of holdings in the sample
very small	(AXS)	ha<5	624
small	(AS)	5<=ha<10	1 783
medium-small	(AMS)	10<=ha<20	3 707
medium-large	(AML)	20<=ha<30	2 227
large	(AL)	30<=ha<50	2 009
very large	(AXL)	ha>=50	1 828
TOTAL			12 178

^a Data from the mentioned farms served for preparation of the elaboration

4. Standard FADN results from agricultural holdings, which conducted accountancy in 2007

The submitted results are representative for the field of FADN observations and are the weighted means for the specified group of agricultural holdings.

In case of variables concerning Family Farm Income per one Family Annual Work Unit (SE 430, FWU) there were submitted the results only from agricultural holdings where the inputs of own work occurred (SE 015, unpaid labour input) (see: Tab.4.1-8; Tab.4.2-8 and Tab. 4.3-8).

4.1. Grouping of agricultural holdings according to type of farmings

Tab 4.1-1. Population and sample of holdings according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SYS02	Farms represented		753 243	178 053	21 966	25 041	38 032	48 939	49 134	392 079
SYS03	Sample farms		12 178	2 800	438	471	817	1 501	1 681	4 470
SYS04	Exchange rate		3,7837	3,7837	3,7837	3,7837	3,7837	3,7837	3,7837	3,7837

Tab 4.1-2. Selection information on production according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE005	Economic size	ESU	9,5	8,7	16,4	7,9	9,1	11,6	20,5	8,1
SE010	Total labour input	AWU	1,696	1,795	2,349	1,916	1,737	1,782	1,762	1,578
SE011	Labour input	h	3 731	3 949	5 168	4 215	3 821	3 920	3 876	3 471
SE015	Unpaid labour input	FWU	1,499	1,435	1,542	1,341	1,701	1,624	1,480	1,503
SE016	Unpaid labour input	h	3 297	3 157	3 393	2 949	3 742	3 572	3 255	3 306
SE020	Paid labour input	AWU	0,197	0,360	0,807	0,575	0,036	0,158	0,282	0,075
SE021	Paid labour input	h	434	792	1 775	1 266	79	348	621	165
SE025	Total Utilised Agricultural Area	ha	16,8	22,9	3,8	8,0	16,7	19,4	16,7	14,9
SE030	Rented U.A.A.	ha	4,6	8,3	0,4	0,8	3,6	5,4	4,6	3,4
SE035	Cereals	ha	9,75	13,87	1,87	1,14	5,88	6,64	13,93	9,11
SE041	Other field crops	ha	2,35	5,44	0,28	0,24	0,49	0,82	1,59	1,67
SE042	Energy crops	ha	0,01	0,03	0,00	0,00	0,01	0,00	0,02	0,01
SE046	Vegetables and flowers	ha	0,33	0,93	0,71	0,20	0,02	0,03	0,08	0,14
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,33	0,44	0,20	5,65	0,01	0,02	0,02	0,05
SE055	Orchards	ha	0,32	0,43	0,20	5,54	0,01	0,02	0,02	0,05
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,01	0,01	0,00	0,12	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	3,82	1,96	0,46	0,51	10,26	11,72	0,94	3,82
SE072	Agricultural fallows	ha	0,01	0,00	0,00	0,00	0,01	0,01	0,00	0,02
SE073	Set aside	ha	0,16	0,29	0,24	0,23	0,04	0,11	0,16	0,11
SE075	Woodland area	ha	0,88	0,63	0,40	0,57	1,30	1,95	0,69	0,90
SE080	Total livestock units	LU	12,1	4,0	0,5	0,2	16,3	17,9	47,0	11,6
SE085	Dairy cows	LU	2,90	0,78	0,14	0,03	12,08	9,73	0,27	2,79
SE090	Other cattle	LU	2,25	0,95	0,10	0,03	3,75	6,94	0,59	2,58
SE095	Sheep and goats	LU	0,08	0,09	0,00	0,01	0,00	0,26	0,02	0,08
SE100	Pigs	LU	5,61	1,83	0,26	0,07	0,36	0,65	34,28	5,52
SE105	Poultry	LU	1,02	0,25	0,02	0,04	0,03	0,04	11,75	0,37
SE110	Yield of wheat	dt/ha	47,4	48,7	41,4	44,9	43,6	44,8	45,8	46,0
SE115	Yield of maize	dt/ha	75,3	76,8	74,2	88,1	60,7	95,4	60,4	77,5
SE120	Stocking density/ha	LU/ha	1,45	1,20	1,28	0,84	1,54	1,49	1,42	1,47
SE125	Milk yield-kg/cow	kg/cow	4 314	3 816	2 895	2 681	4 682	5 065	3 285	3 912

Tab 4.1-3. Value of production according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE131	Total output	zł	93 557	102 787	154 943	94 084	88 502	103 448	242 513	66 482
SE135	Total output crops & crop production	zł	52 137	89 280	153 350	92 298	19 876	24 570	44 987	34 500
SE140	Cereals	zł	24 805	40 490	4 389	2 491	12 173	14 668	35 826	21 360
SE145	Protein crops	zł	353	631	80	24	85	293	315	301
SE146	Energy crops	zł	40	79	0	0	15	2	54	32
SE150	Potatoes	zł	4 391	8 059	569	255	2 052	2 215	2 277	3 966
SE155	Sugar beet	zł	2 008	4 106	28	41	443	739	1 151	1 710
SE160	Oil-seed crops	zł	3 516	9 356	471	422	168	599	2 969	1 989
SE165	Industrial crops	zł	391	1 178	21	139	25	22	110	186
SE170	Vegetables & flowers	zł	9 349	16 014	143 016	4 235	412	352	1 038	2 192
SE175	Fruit	zł	3 983	4 991	2 310	73 789	37	97	138	511
SE180	Citrus fruit	zł	0	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0	0
SE190	Olives & olive oil	zł	0	0	0	0	0	0	0	0
SE195	Forage area	zł	1 649	921	165	251	4 073	5 110	430	1 637
SE200	Other crop output	zł	1 652	3 456	2 301	10 651	392	474	677	613
SE206	Total output livestock & livestock prod.	zł	40 322	12 008	1 192	744	68 166	77 330	196 588	30 997
SE211	Change in value of livestock	zł	-231	-512	-2	-12	1 076	1 839	949	-664
SE216	Cows' milk & milk products	zł	12 389	2 817	330	72	57 813	52 231	786	10 273
SE220	Beef and veal	zł	4 365	1 828	237	62	9 240	12 007	1 162	4 998
SE225	Pigmeat	zł	13 488	4 152	553	139	718	1 367	88 269	12 685
SE230	Sheep and goats	zł	117	243	0	58	0	176	16	86
SE235	Poultrymeat	zł	7 506	1 793	7	265	11	259	96 116	1 510
SE240	Eggs	zł	894	233	25	3	62	72	9 085	456
SE245	Ewes' and goats' milk	zł	33	40	7	5	0	86	21	32
SE251	Other livestock & products	zł	1 531	901	33	141	321	11 133	1 133	958
SE256	Other output	zł	1 098	1 499	401	1 042	460	1 548	939	985
SE260	Farmhouse consumption	zł	1 546	1 252	772	467	1 289	1 439	1 471	1 839
SE265	Farm use	zł	12 606	7 174	1 240	419	11 457	12 323	30 442	14 400

Tab 4.1-4. Costs according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE270	Total Inputs	zł	72 965	77 449	110 076	59 743	57 795	71 190	204 247	54 935
SE275	Total intermediate consumption	zł	55 185	53 835	77 878	28 423	43 909	52 568	178 858	42 158
SE281	Total specific costs	zł	39 047	34 175	40 947	14 557	29 100	34 543	154 043	29 834
SE285	Seeds and plants	zł	3 693	6 199	13 627	1 852	1 929	2 254	2 779	2 581
SE290	Seeds and plants home-grown	zł	1 454	2 103	489	272	949	1 028	1 187	1 424
SE295	Fertilisers	zł	6 627	11 598	7 958	4 116	4 781	5 432	6 371	4 816
SE300	Crop protection	zł	3 194	6 358	3 554	6 597	1 156	1 512	2 839	1 971
SE305	Other crop specific costs	zł	1 066	1 477	14 776	1 579	633	743	151	275
SE310	Feed for grazing livestock	zł	5 958	2 171	327	75	17 055	18 313	1 328	6 330
SE315	Feed for grazing livestock home-grown	zł	4 231	1 752	277	62	9 960	10 265	930	4 950
SE320	Feed for pigs & poultry	zł	16 944	5 859	667	297	754	3 333	133 170	12 657
SE325	Feed for pigs & poultry home-grown	zł	6 921	3 319	474	85	547	1 030	28 325	8 026
SE330	Other livestock specific costs	zł	1 563	510	33	40	2 792	2 954	7 404	1 201
SE331	Forestry specific costs	zł	3	3	5	0	0	2	4	3
SE336	Total farming overheads	zł	16 138	19 660	36 931	13 867	14 809	18 025	24 814	12 324
SE340	Machinery & building current costs	zł	4 330	5 035	4 336	4 159	5 138	5 562	6 127	3 563
SE345	Energy	zł	7 434	9 071	27 300	5 946	5 785	7 374	12 159	5 248
SE350	Contract work	zł	2 227	3 105	1 801	795	2 018	2 306	3 528	1 790
SE356	Other direct inputs	zł	2 147	2 448	3 495	2 967	1 868	2 783	3 000	1 723
SE360	Depreciation	zł	12 592	14 462	18 443	22 375	12 154	13 581	17 465	10 099
SE365	Total external factors	zł	5 187	9 152	13 755	8 944	1 732	5 042	7 924	2 677
SE370	Wages paid	zł	3 574	6 492	11 407	7 783	546	3 160	5 072	1 699
SE375	Rent paid	zł	860	1 683	378	189	542	834	994	574
SE380	Interest paid	zł	753	977	1 971	973	644	1 048	1 859	405

Tab 4.1-5. Subsidies to current activity of farm according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE605	Total subsidies - excluding on investment	zł	11 431	14 912	2 565	4 872	10 961	13 221	10 348	10 724
SE610	Total subsidies on crops	zł	3 495	4 635	604	406	3 736	4 226	3 275	3 250
SE611	Compensatory payments	zł	0	0	0	0	0	0	0	0
SE612	Set aside premiums	zł	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	3 495	4 635	604	406	3 736	4 226	3 275	3 250
SE615	Total subsidies on livestock	zł	3	-1	0	0	0	0	0	6
SE616	Subsidies dairying	zł	0	-1	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0	0
SE618	Subsidies sheep & goats	zł	0	0	0	0	0	0	0	0
SE619	Other livestock subsidies	zł	3	0	0	0	0	0	0	6
SE620	Other subsidies	zł	3 871	4 489	1 049	2 412	3 445	4 686	2 993	3 891
SE621	Environmental subsidies	zł	806	1 161	60	579	561	1 107	565	717
SE622	LFA subsidies	zł	1 265	1 072	290	527	1 916	2 160	1 323	1 272
SE623	Other rural development payments	zł	1 512	1 788	699	1 169	802	1 306	868	1 629
SE625	Subsidies on intermediate consumption	zł	264	404	24	167	206	294	246	224
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	3 798	5 384	888	1 887	3 573	4 016	3 834	3 353
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	3 798	5 384	888	1 887	3 573	4 016	3 834	3 353
SE640	Additional aid	zł	0	0	0	0	0	0	0	0

Tab 4.1-6. Balances of subsidies and taxes according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE600	Balance current subsidies & taxes	zł	10 773	13 805	1 043	5 106	10 742	13 267	12 212	9 815
SE605	Total subsidies - excluding on investmen	zł	11 431	14 912	2 565	4 872	10 961	13 221	10 348	10 724
SE395	VAT balance excluding on investments	zł	274	431	-697	854	330	792	2 869	-175
SE390	Taxes	zł	932	1 537	825	620	549	747	1 005	734
SE405	Balance subsidies & taxes on investments	zł	-910	-977	-1 861	-2 140	-885	-1 573	-1 033	-651
SE406	Subsidies on investments	zł	493	306	128	236	985	953	973	450
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 403	1 287	1 989	2 376	1 870	2 526	2 006	1 101

Tab 4.1-7. Income per agricultural holding according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE131	Total output	zł	93 557	102 787	154 943	94 084	88 502	103 448	242 513	66 482
SE275	Total intermediate consumption	zł	55 185	53 835	77 878	28 423	43 909	52 568	178 858	42 158
SE600	Balance current subsidies & taxes	zł	10 773	13 805	1 043	5 106	10 742	13 267	12 212	9 815
SE410	Gross Farm Income	zł	49 145	62 758	78 108	70 767	55 335	64 146	75 867	34 138
SE360	Depreciation	zł	12 592	14 462	18 443	22 375	12 154	13 581	17 465	10 099
SE415	Farm Net Value Added	zł	36 553	48 296	59 665	48 392	43 181	50 566	58 402	24 039
SE365	Total external factors	zł	5 187	9 152	13 755	8 944	1 732	5 042	7 924	2 677
SE405	Balance subsidies & taxes on investments	zł	-910	-977	-1 861	-2 140	-885	-1 573	-1 033	-651
SE420	Family Farm Income	zł	30 455	38 164	44 049	37 308	40 564	43 951	49 445	20 711

Tab 4.1-8. Income per person according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE425	Farm Net Value Added / AWU	zł/AWU	21 552	26 908	25 396	25 260	24 860	28 383	33 151	15 237
SE430	Family Farm Income / FWU	zł/FWU	19 856	25 817	28 563	27 830	23 816	26 271	30 766	13 669

Tab 4.1-9. Balance at the end of financial year according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE436	Total assets	zł	302 098	319 023	336 138	381 625	334 899	402 503	449 672	253 218
SE441	Total fixed assets	zł	248 379	254 000	300 414	322 061	293 415	339 968	356 604	208 843
SE446	Land, permanent crops & quotas	zł	62 815	79 171	21 123	116 512	69 155	93 869	52 102	51 144
SE450	Buildings	zł	112 732	93 645	218 575	127 062	121 832	129 056	211 108	99 307
SE455	Machinery	zł	62 923	78 143	60 294	78 339	68 368	82 772	85 569	49 331
SE460	Breeding livestock	zł	9 909	3 042	422	147	34 060	34 271	7 825	9 061
SE465	Total current assets	zł	53 719	65 022	35 724	59 564	41 484	62 535	93 068	44 376
SE470	Non-breeding livestock	zł	10 472	4 439	355	282	9 205	17 414	32 896	10 875
SE475	Stock of agricultural products	zł	20 584	26 813	5 271	36 197	16 960	19 479	19 785	18 205
SE480	Other circulating capital	zł	22 664	33 770	30 099	23 085	15 320	25 643	40 387	15 296
SE485	Total liabilities	zł	28 538	36 389	76 902	39 189	26 908	39 253	66 712	15 619
SE490	long & medium-term loans	zł	19 190	22 570	63 113	30 398	20 531	28 915	41 717	10 313
SE495	Short-term loans	zł	9 347	13 819	13 790	8 790	6 377	10 338	24 994	5 307
SE501	Net worth	zł	273 560	282 634	259 236	342 436	307 991	363 250	382 960	237 599

Tab 4.1-10. Financial indicators according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE506	Change in net worth	zł	20 394	27 265	10 518	6 739	26 273	37 653	23 577	15 575
SE510	Average farm capital	zł	243 828	244 975	312 251	346 923	262 139	310 058	395 323	203 862
SE516	Gross Investment	zł	12 672	14 567	34 421	23 313	17 274	23 406	17 503	7 521
SE521	Net Investment	zł	80	105	15 978	938	5 120	9 825	38	-2 578
SE526	Cash Flow (1)	zł	36 714	46 073	61 831	55 278	44 457	47 319	59 988	24 880
SE530	Cash Flow (2)	zł	26 051	33 758	36 994	36 719	30 392	26 407	44 187	18 519

4.2. Grouping of agricultural holding according to economic size

Tab.4.2-1. Population and sample of holdings according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SYS02	Farms represented		753 243	287 772	239 381	147 905	64 090	10 750	3 346
SYS03	Sample farms		12 178	1 034	2 455	3 426	3 742	1 216	305
SYS04	Exchange rate		3,7837	3,7837	3,7837	3,7837	3,7837	3,7837	3,7837

Tab 4.2-2. Selected information on production according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE005	Economic size	ESU	9,5	3,1	5,7	11,3	24,7	57,5	311,3
SE010	Total labour input	AWU	1,696	1,376	1,585	1,860	2,177	3,198	15,882
SE011	Labour input	h	3 731	3 027	3 487	4 091	4 789	7 036	34 976
SE015	Unpaid labour input	FWU	1,499	1,301	1,501	1,705	1,843	1,936	1,238
SE016	Unpaid labour input	h	3 297	2 861	3 302	3 752	4 054	4 260	2 728
SE020	Paid labour input	AWU	0,197	0,075	0,084	0,154	0,334	1,262	14,644
SE021	Paid labour input	h	434	166	185	340	735	2 776	32 247
SE025	Total Utilised Agricultural Area	ha	16,8	7,7	11,7	19,0	35,3	80,3	503,8
SE030	Rented U.A.A.	ha	4,6	1,0	1,9	4,1	10,5	32,5	328,6
SE035	Cereals	ha	9,75	4,35	6,74	10,90	21,05	50,57	290,28
SE041	Other field crops	ha	2,35	0,68	1,13	2,18	4,98	16,56	145,69
SE042	Energy crops	ha	0,01	0,00	0,00	0,02	0,06	0,25	0,10
SE046	Vegetables and flowers	ha	0,33	0,23	0,31	0,37	0,59	0,86	1,17
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,33	0,21	0,30	0,46	0,50	0,95	1,33
SE055	Orchards	ha	0,32	0,21	0,30	0,45	0,48	0,82	0,91
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,01	0,00	0,00	0,00	0,01	0,13	0,42
SE071	Forage crops	ha	3,82	2,08	3,08	4,90	7,93	10,67	59,10
SE072	Agricultural fallows	ha	0,01	0,01	0,01	0,01	0,01	0,00	0,00
SE073	Set aside	ha	0,16	0,12	0,10	0,14	0,20	0,70	6,00
SE075	Woodland area	ha	0,88	0,80	0,90	0,89	1,06	1,20	2,22
SE080	Total livestock units	LU	12,1	3,9	7,4	15,5	32,3	65,4	339,0
SE085	Dairy cows	LU	2,90	1,11	1,98	4,32	7,90	9,25	44,15
SE090	Other cattle	LU	2,25	0,79	1,57	3,36	5,81	7,51	42,51
SE095	Sheep and goats	LU	0,08	0,08	0,09	0,06	0,05	0,24	0,36
SE100	Pigs	LU	5,61	1,16	2,86	6,23	16,42	41,50	236,36
SE105	Poultry	LU	1,02	0,61	0,62	1,37	1,96	6,81	14,02
SE110	Yield of wheat	dt/ha	47,4	39,8	42,2	45,0	48,4	50,0	55,3
SE115	Yield of maize	dt/ha	75,3	76,9	71,4	73,4	77,8	74,9	75,6
SE120	Stocking density/ha	LU/ha	1,45	1,07	1,26	1,64	1,82	1,73	1,44
SE125	Milk yield-kg/cow	kg/cow	4 314	3 287	3 494	4 112	4 967	5 961	6 680

Tab 4.2-3. Value of production according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE131	Total output	zł	93 557	40 241	56 307	106 676	217 189	542 277	2 954 618
SE135	Total output crops & crop production	zł	52 137	22 015	32 964	55 690	110 563	327 371	1 854 165
SE140	Cereals	zł	24 805	9 201	14 531	25 768	55 672	156 018	1 046 550
SE145	Protein crops	zł	353	250	236	371	680	1 201	7 763
SE146	Energy crops	zł	40	8	3	56	162	698	292
SE150	Potatoes	zł	4 391	2 573	3 901	5 309	7 211	14 262	69 461
SE155	Sugar beet	zł	2 008	182	618	2 384	6 074	15 928	119 386
SE160	Oil-seed crops	zł	3 516	447	850	2 095	6 870	30 261	370 882
SE165	Industrial crops	zł	391	181	308	554	678	198	12 274
SE170	Vegetables & flowers	zł	9 349	4 862	6 596	9 662	20 168	76 390	155 809
SE175	Fruit	zł	3 983	2 718	3 593	5 480	6 128	11 210	10 282
SE180	Citrus fruit	zł	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0
SE190	Olives & olive oil	zł	0	0	0	0	0	0	0
SE195	Forage area	zł	1 649	791	1 184	2 387	4 293	6 143	10 965
SE200	Other crop output	zł	1 652	802	1 145	1 625	2 627	15 062	50 502
SE206	Total output livestock & livestock prod.	zł	40 322	17 373	22 662	49 977	104 936	211 214	1 064 161
SE211	Change in value of livestock	zł	-231	-234	-412	-138	164	231	-339
SE216	Cows' milk & milk products	zł	12 389	3 146	6 139	17 150	41 129	61 872	334 630
SE220	Beef and veal	zł	4 365	1 867	3 261	6 630	10 855	11 231	51 747
SE225	Pigmeat	zł	13 488	2 789	6 606	14 376	38 748	101 748	619 316
SE230	Sheep and goats	zł	117	167	100	68	49	186	276
SE235	Poultrymeat	zł	7 506	6 524	5 492	8 885	12 203	22 780	35 986
SE240	Eggs	zł	894	288	283	1 742	1 244	11 303	19 042
SE245	Ewes' and goats' milk	zł	33	40	37	25	9	42	38
SE251	Other livestock & products	zł	1 531	2 552	745	1 101	701	2 052	3 127
SE256	Other output	zł	1 098	853	682	1 009	1 690	3 692	36 292
SE260	Farmhouse consumption	zł	1 546	1 369	1 593	1 730	1 742	1 649	1 091
SE265	Farm use	zł	12 606	4 952	9 232	16 954	31 032	55 786	228 524

Tab 4.2.-4. Costs according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE270	Total Inputs	zł	72 965	32 204	44 101	80 309	158 103	390 350	2 668 820
SE275	Total intermediate consumption	zł	55 185	23 528	32 850	61 847	124 379	306 272	1 949 453
SE281	Total specific costs	zł	39 047	15 526	22 399	44 762	92 792	230 104	1 357 328
SE285	Seeds and plants	zł	3 693	1 517	2 258	4 172	7 787	22 698	132 853
SE290	Seeds and plants home-grown	zł	1 454	814	1 226	1 783	2 581	5 379	24 120
SE295	Fertilisers	zł	6 627	2 205	3 529	6 782	15 550	44 126	310 427
SE300	Crop protection	zł	3 194	1 004	1 589	3 025	6 847	20 668	187 719
SE305	Other crop specific costs	zł	1 066	311	444	921	2 155	10 441	65 887
SE310	Feed for grazing livestock	zł	5 958	2 225	4 083	8 443	15 848	21 003	113 522
SE315	Feed for grazing livestock home-grown	zł	4 231	1 966	3 472	6 351	9 260	9 221	47 373
SE320	Feed for pigs & poultry	zł	16 944	7 736	9 768	19 326	40 788	102 682	484 724
SE325	Feed for pigs & poultry home- grown	zł	6 921	2 172	4 535	8 820	19 191	41 186	157 051
SE330	Other livestock specific costs	zł	1 563	525	726	2 091	3 814	8 460	62 197
SE331	Forestry specific costs	zł	3	3	2	2	2	26	0
SE336	Total farming overheads	zł	16 138	8 001	10 450	17 085	31 588	76 168	592 125
SE340	Machinery & building current costs	zł	4 330	2 166	2 956	4 991	9 251	19 586	116 237
SE345	Energy	zł	7 434	3 280	4 479	7 855	15 748	42 797	284 725
SE350	Contract work	zł	2 227	1 241	1 564	2 036	2 841	5 658	120 082
SE356	Other direct inputs	zł	2 147	1 314	1 452	2 204	3 748	8 127	71 081
SE360	Depreciation	zł	12 592	7 365	9 542	14 992	25 298	51 207	206 858
SE365	Total external factors	zł	5 187	1 310	1 709	3 469	8 426	32 871	512 509
SE370	Wages paid	zł	3 574	983	1 112	2 032	4 409	20 038	401 938
SE375	Rent paid	zł	860	170	281	648	1 852	6 500	73 879
SE380	Interest paid	zł	753	158	316	789	2 165	6 334	36 692

Tab 4.2-5. Subsidies to current activity of farm according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE605	Total subsidies - excluding on investmen	zł	11 431	7 168	9 020	11 542	20 080	47 981	262 585
SE610	Total subsidies on crops	zł	3 495	1 697	2 613	4 163	7 212	16 933	77 337
SE611	Compensatory payments	zł	0	0	0	0	0	0	0
SE612	Set aside premiums	zł	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	3 495	1 697	2 613	4 163	7 212	16 933	77 337
SE615	Total subsidies on livestock	zł	3	0	0	0	0	0	660
SE616	Subsidies dairying	zł	0	0	0	0	0	-1	-35
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0
SE618	Subsidies sheep & goats	zł	0	0	0	0	0	0	0
SE619	Other livestock subsidies	zł	3	0	0	0	0	1	695
SE620	Other subsidies	zł	3 871	3 631	3 636	3 046	4 956	11 465	32 626
SE621	Environmental subsidies	zł	806	462	697	722	1 316	4 570	19 904
SE622	LFA subsidies	zł	1 265	718	1 144	1 611	2 546	4 525	6 583
SE623	Other rural development payments	zł	1 512	2 400	1 657	266	125	310	188
SE625	Subsidies on intermediate consumption	zł	264	68	127	287	736	1 986	11 362
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	6
SE630	Decoupled payments	zł	3 798	1 772	2 644	4 047	7 175	17 596	140 594
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	3 798	1 772	2 644	4 047	7 175	17 596	140 594
SE640	Additional aid	zł	0	0	0	0	0	0	0

Tab.4.2-6. Balance of subsidies and taxes according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE600	Balance current subsidies & taxes	zł	10 773	6 523	8 298	10 783	19 138	46 157	279 105
SE605	Total subsidies - excluding on investmen	zł	11 431	7 168	9 020	11 542	20 080	47 981	262 585
SE395	VAT balance excluding on investments	zł	274	-168	-116	182	661	2 121	56 926
SE390	Taxes	zł	932	477	606	942	1 602	3 945	40 406
SE405	Balance subsidies & taxes on investments	zł	-910	-422	-651	-920	-2 423	-3 981	-22 014
SE406	Subsidies on investments	zł	493	57	235	844	1 850	3 253	6 094
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 403	478	886	1 768	4 274	7 234	28 108

Tab 4.2-7. Income per agricultural farm according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE131	Total output	zł	93 557	40 241	56 307	106 676	217 189	542 277	2 954 618
SE275	Total intermediate consumption	zł	55 185	23 528	32 850	61 847	124 379	306 272	1 949 453
SE600	Balance current subsidies & taxes	zł	10 773	6 523	8 298	10 783	19 138	46 157	279 105
SE410	Gross Farm Income	zł	49 145	23 236	31 755	55 611	111 947	282 162	1 284 270
SE360	Depreciation	zł	12 592	7 365	9 542	14 992	25 298	51 207	206 858
SE415	Farm Net Value Added	zł	36 553	15 871	22 213	40 619	86 650	230 955	1 077 411
SE365	Total external factors	zł	5 187	1 310	1 709	3 469	8 426	32 871	512 509
SE405	Balance subsidies & taxes on investments	zł	-910	-422	-651	-920	-2 423	-3 981	-22 014
SE420	Family Farm Income	zł	30 455	14 139	19 853	36 226	75 800	194 103	542 888

Tab 4.2-8. Income per person according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE425	Farm Net Value Added / AWU	zł/AWU	21 552	11 533	14 014	21 842	39 805	72 220	67 838
SE430	Family Farm Income / FWU	zł/FWU	19 856	10 871	13 226	21 244	41 157	99 045	317 068

Tab 4.2-9. Balance at the end of financial year according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE436	Total assets	zł	302 098	164 938	219 845	358 907	636 117	1 356 198	5 688 155
SE441	Total fixed assets	zł	248 379	140 543	185 417	298 571	524 683	1 089 394	3 814 769
SE446	Land, permanent crops & quotas	zł	62 815	37 662	46 830	74 132	125 288	247 393	1 079 933
SE450	Buildings	zł	112 732	71 666	90 227	133 996	217 466	447 980	1 231 591
SE455	Machinery	zł	62 923	28 062	42 179	76 576	153 769	351 920	1 273 312
SE460	Breeding livestock	zł	9 909	3 152	6 180	13 866	28 160	42 101	229 933
SE465	Total current assets	zł	53 719	24 395	34 429	60 336	111 434	266 804	1 873 387
SE470	Non-breeding livestock	zł	10 472	4 599	6 882	13 141	24 831	47 011	261 953
SE475	Stock of agricultural products	zł	20 584	9 585	14 965	25 079	44 597	104 198	441 241
SE480	Other circulating capital	zł	22 664	10 211	12 582	22 116	42 006	115 595	1 170 193
SE485	Total liabilities	zł	28 538	4 756	10 281	28 107	83 170	267 509	1 585 025
SE490	long & medium-term loans	zł	19 190	2 782	6 753	19 118	60 774	200 924	943 177
SE495	Short-term loans	zł	9 347	1 974	3 528	8 989	22 396	66 585	641 848
SE501	Net worth	zł	273 560	160 181	209 565	330 800	552 946	1 088 689	4 103 131

Tab 4.2-10. Financial indicators according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 =< 8 ESU)	(8 =< 16 ESU)	(16 =< 40 ESU)	(40 =< 100 ESU)	(>= 100 ESU)
SE506	Change in net worth	zł	20 394	9 070	12 449	23 550	55 446	139 881	367 935
SE510	Average farm capital	zł	243 828	133 532	178 608	291 703	509 071	1 080 077	4 512 979
SE516	Gross Investment	zł	12 672	2 278	6 039	14 768	42 415	128 701	346 030
SE521	Net Investment	zł	80	-5 087	-3 503	-224	17 117	77 494	139 172
SE526	Cash Flow (1)	zł	36 714	18 373	24 800	43 838	87 038	212 866	621 837
SE530	Cash Flow (2)	zł	26 051	15 128	19 595	31 346	52 243	121 604	384 812

4.3. Grouping of agricultural holdings according to area of agriculturally utilized land

Tab 4.3-1. Population and sample of holdings according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SYS02	Farms represented		753 243	83 128	269 781	268 445	71 328	38 109	22 452
SYS03	Sample farms		12 178	624	1 783	3 707	2 227	2 009	1 828
SYS04	Exchange rate		3,7837	3,7837	3,7837	3,7837	3,7837	3,7837	3,7837

Tab 4.3-2. Selected information on production according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE005	Economic size	ESU	9,5	5,3	4,5	7,7	14,2	22,6	71,3
SE010	Total labour input	AWU	1,696	1,565	1,455	1,669	1,875	2,036	4,263
SE011	Labour input	h	3 731	3 443	3 200	3 672	4 125	4 479	9 383
SE015	Unpaid labour input	FWU	1,499	1,295	1,364	1,576	1,730	1,787	1,729
SE016	Unpaid labour input	h	3 297	2 849	3 001	3 467	3 805	3 931	3 804
SE020	Paid labour input	AWU	0,197	0,270	0,091	0,093	0,146	0,249	2,534
SE021	Paid labour input	h	434	594	199	205	320	548	5 579
SE025	Total Utilised Agricultural Area	ha	16,8	3,1	7,6	14,0	24,2	37,4	152,2
SE030	Rented U.A.A.	ha	4,6	0,3	0,9	2,2	5,5	10,8	81,4
SE035	Cereals	ha	9,75	1,38	4,29	8,16	14,09	21,62	91,36
SE041	Other field crops	ha	2,35	0,23	0,71	1,33	2,63	5,06	36,64
SE042	Energy crops	ha	0,01	0,00	0,00	0,00	0,02	0,06	0,24
SE046	Vegetables and flowers	ha	0,33	0,26	0,30	0,28	0,39	0,54	0,98
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,33	0,51	0,38	0,23	0,25	0,26	0,59
SE055	Orchards	ha	0,32	0,51	0,38	0,22	0,24	0,25	0,52
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,01	0,01	0,00	0,00	0,01	0,00	0,07
SE071	Forage crops	ha	3,82	0,67	1,79	3,86	6,58	9,71	20,80
SE072	Agricultural fallows	ha	0,01	0,00	0,01	0,01	0,01	0,01	0,01
SE073	Set aside	ha	0,16	0,08	0,07	0,11	0,20	0,21	1,87
SE075	Woodland area	ha	0,88	0,32	0,65	1,08	1,30	1,31	1,36
SE080	Total livestock units	LU	12,1	7,6	5,3	10,3	19,9	32,1	72,9
SE085	Dairy cows	LU	2,90	0,69	1,42	2,89	5,24	7,74	13,40
SE090	Other cattle	LU	2,25	0,39	0,97	2,17	4,26	6,05	12,69
SE095	Sheep and goats	LU	0,08	0,01	0,07	0,06	0,16	0,20	0,25
SE100	Pigs	LU	5,61	1,17	2,44	4,50	9,18	16,35	43,96
SE105	Poultry	LU	1,02	5,31	0,28	0,37	0,79	1,38	2,09
SE110	Yield of wheat	dt/ha	47,4	38,7	40,6	42,9	45,2	47,2	52,5
SE115	Yield of maize	dt/ha	75,3	74,9	70,4	73,3	78,4	76,0	75,4
SE120	Stocking density/ha	LU/ha	1,45	2,14	1,48	1,41	1,53	1,51	1,32
SE125	Milk yield-kg/cow	kg/cow	4 314	3 222	3 287	3 930	4 419	4 954	6 060

Tab 4.3-3. Production value according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE131	Total output	zł	93 557	101 260	43 026	67 375	122 566	197 892	716 007
SE135	Total output crops & crop production	zł	52 137	43 093	27 575	35 810	61 650	94 700	473 494
SE140	Cereals	zł	24 805	3 039	9 428	18 112	33 266	55 094	291 892
SE145	Protein crops	zł	353	36	248	277	445	792	2 666
SE146	Energy crops	zł	40	0	9	8	62	183	635
SE150	Potatoes	zł	4 391	1 462	3 093	4 225	6 162	7 570	21 789
SE155	Sugar beet	zł	2 008	21	304	1 183	3 096	5 644	30 089
SE160	Oil-seed crops	zł	3 516	47	339	970	2 482	6 644	82 939
SE165	Industrial crops	zł	391	220	325	252	735	604	2 013
SE170	Vegetables & flowers	zł	9 349	30 450	7 094	5 373	7 571	7 327	14 941
SE175	Fruit	zł	3 983	6 072	4 820	2 731	2 937	2 935	6 279
SE180	Citrus fruit	zł	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0
SE190	Olives & olive oil	zł	0	0	0	0	0	0	0
SE195	Forage area	zł	1 649	288	803	1 622	3 137	4 827	7 039
SE200	Other crop output	zł	1 652	1 458	1 112	1 058	1 756	3 080	13 212
SE206	Total output livestock & livestock prod.	zł	40 322	57 708	14 771	30 652	59 553	101 440	233 749
SE211	Change in value of livestock	zł	-231	1 061	-326	-605	-143	845	-1 523
SE216	Cows' milk & milk products	zł	12 389	2 045	4 094	10 561	23 131	40 494	90 387
SE220	Beef and veal	zł	4 365	967	2 223	4 427	8 063	11 850	17 489
SE225	Pigmeat	zł	13 488	2 835	5 829	10 358	21 587	39 785	112 010
SE230	Sheep and goats	zł	117	4	174	57	139	282	217
SE235	Poultrymeat	zł	7 506	45 685	1 753	2 506	3 463	6 629	9 382
SE240	Eggs	zł	894	4 161	301	302	990	1 295	2 003
SE245	Ewes' and goats' milk	zł	33	9	46	33	15	30	38
SE251	Other livestock & products	zł	1 531	2 002	350	2 410	2 166	1 075	2 224
SE256	Other output	zł	1 098	460	680	912	1 364	1 753	8 764
SE260	Farmhouse consumption	zł	1 546	1 164	1 513	1 612	1 792	1 780	1 383
SE265	Farm use	zł	12 606	2 983	6 685	12 066	20 858	30 725	68 884

Tab 4.3-4. Costs according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE270	Total Inputs	zł	72 965	78 564	33 693	52 238	91 791	145 832	588 438
SE275	Total intermediate consumption	zł	55 185	63 614	24 133	39 322	71 233	114 456	435 172
SE281	Total specific costs	zł	39 047	49 148	15 630	27 071	51 881	86 333	305 194
SE285	Seeds and plants	zł	3 693	3 427	1 763	2 571	4 341	6 955	33 695
SE290	Seeds and plants home-grown	zł	1 454	338	866	1 421	2 102	2 854	8 604
SE295	Fertilisers	zł	6 627	2 224	2 505	4 341	8 279	14 248	81 631
SE300	Crop protection	zł	3 194	1 375	1 289	1 816	3 293	6 005	44 193
SE305	Other crop specific costs	zł	1 066	3 102	526	486	879	1 091	7 487
SE310	Feed for grazing livestock	zł	5 958	1 120	2 600	5 874	10 866	15 810	32 900
SE315	Feed for grazing livestock home-grown	zł	4 231	935	2 205	4 588	7 586	9 830	16 355
SE320	Feed for pigs & poultry	zł	16 944	35 227	6 451	11 025	22 140	38 276	93 376
SE325	Feed for pigs & poultry home-grown	zł	6 921	1 710	3 613	6 057	11 169	18 041	43 928
SE330	Other livestock specific costs	zł	1 563	2 671	494	956	2 079	3 947	11 895
SE331	Forestry specific costs	zł	3	1	2	3	4	1	17
SE336	Total farming overheads	zł	16 138	14 466	8 503	12 251	19 353	28 122	129 978
SE340	Machinery & building current costs	zł	4 330	2 674	2 302	3 569	5 955	8 822	31 125
SE345	Energy	zł	7 434	8 563	3 647	5 180	8 654	13 179	62 084
SE350	Contract work	zł	2 227	1 085	1 265	1 844	2 379	2 669	21 347
SE356	Other direct inputs	zł	2 147	2 144	1 289	1 657	2 364	3 452	15 421
SE360	Depreciation	zł	12 592	10 294	8 042	10 912	16 833	23 956	63 097
SE365	Total external factors	zł	5 187	4 656	1 518	2 004	3 725	7 419	90 169
SE370	Wages paid	zł	3 574	3 887	1 145	1 254	1 847	3 483	64 985
SE375	Rent paid	zł	860	134	170	356	891	1 778	16 211
SE380	Interest paid	zł	753	636	202	394	987	2 158	8 973

Tab 4.3-5. Subsidies to current activity of farm according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE605	Total subsidies - excluding on investmen	zł	11 431	3 748	6 889	9 962	14 788	21 143	84 872
SE610	Total subsidies on crops	zł	3 495	637	1 679	3 182	5 184	7 349	27 749
SE611	Compensatory payments	zł	0	0	0	0	0	0	0
SE612	Set aside premiums	zł	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	3 495	637	1 679	3 182	5 184	7 349	27 749
SE615	Total subsidies on livestock	zł	3	0	0	0	0	0	98
SE616	Subsidies dairying	zł	0	0	0	0	0	0	-6
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0
SE618	Subsidies sheep & goats	zł	0	0	0	0	0	0	0
SE619	Other livestock subsidies	zł	3	0	0	0	0	0	104
SE620	Other subsidies	zł	3 871	2 287	3 374	3 468	4 238	5 639	16 349
SE621	Environmental subsidies	zł	806	136	379	673	1 108	1 635	7 634
SE622	LFA subsidies	zł	1 265	311	632	1 343	2 199	2 850	5 801
SE623	Other rural development payments	zł	1 512	1 791	2 278	1 217	405	345	295
SE625	Subsidies on intermediate consumption	zł	264	32	90	162	339	749	3 379
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	1
SE630	Decoupled payments	zł	3 798	792	1 746	3 150	5 027	7 405	37 296
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	3 798	792	1 746	3 150	5 027	7 405	37 296
SE640	Additional aid	zł	0	0	0	0	0	0	0

Tab 4.3-6. Balances of subsidies and taxes according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE600	Balance current subsidies & taxes	zł	10 773	3 702	6 238	9 188	13 912	20 142	84 521
SE605	Total subsidies - excluding on investmen	zł	11 431	3 748	6 889	9 962	14 788	21 143	84 872
SE395	VAT balance excluding on investments	zł	274	449	-176	-65	184	513	8 971
SE390	Taxes	zł	932	496	475	709	1 060	1 513	9 321
SE405	Balance subsidies & taxes on investments	zł	-910	-722	-471	-696	-1 104	-2 259	-6 515
SE406	Subsidies on investments	zł	493	39	123	456	1 136	1 615	3 124
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 403	761	594	1 154	2 240	3 874	9 639

Tab 4.3-7. Income per agricultural farm according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE131	Total output	zł	93 557	101 260	43 026	67 375	122 566	197 892	716 007
SE275	Total intermediate consumption	zł	55 185	63 614	24 133	39 322	71 233	114 456	435 172
SE600	Balance current subsidies & taxes	zł	10 773	3 702	6 238	9 188	13 912	20 142	84 521
SE410	Gross Farm Income	zł	49 145	41 348	25 131	37 241	65 245	103 579	365 356
SE360	Depreciation	zł	12 592	10 294	8 042	10 912	16 833	23 956	63 097
SE415	Farm Net Value Added	zł	36 553	31 054	17 088	26 329	48 412	79 622	302 259
SE365	Total external factors	zł	5 187	4 656	1 518	2 004	3 725	7 419	90 169
SE405	Balance subsidies & taxes on investments	zł	-910	-722	-471	-696	-1 104	-2 259	-6 515
SE420	Family Farm Income	zł	30 455	25 676	15 099	23 627	43 584	69 944	205 575

Tab 4.3-8. Income per person according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE425	Farm Net Value Added / AWU	zł/AWU	21 552	19 841	11 748	15 776	25 818	39 109	70 911
SE430	Family Farm Income / FWU	zł/FWU	19 856	19 828	11 070	14 994	25 199	39 144	105 394

Tab 4.3-9. Balance at the end of financial year according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE436	Total assets	zł	302 098	201 185	177 012	265 923	419 542	626 321	1 687 841
SE441	Total fixed assets	zł	248 379	170 780	150 705	223 962	346 888	515 686	1 234 597
SE446	Land, permanent crops & quotas	zł	62 815	23 225	37 106	59 013	87 822	127 508	374 514
SE450	Buildings	zł	112 732	113 999	78 458	104 016	146 893	203 405	361 660
SE455	Machinery	zł	62 923	31 535	30 958	51 882	94 003	156 265	438 076
SE460	Breeding livestock	zł	9 909	2 021	4 184	9 052	18 171	28 509	60 347
SE465	Total current assets	zł	53 719	30 406	26 307	41 960	72 653	110 635	453 244
SE470	Non-breeding livestock	zł	10 472	6 753	4 765	9 352	17 303	26 509	57 272
SE475	Stock of agricultural products	zł	20 584	6 635	11 621	17 427	30 075	45 139	145 836
SE480	Other circulating capital	zł	22 664	17 017	9 921	15 181	25 276	38 987	250 137
SE485	Total liabilities	zł	28 538	22 724	6 756	14 052	37 669	80 371	367 995
SE490	long & medium-term loans	zł	19 190	15 948	4 711	9 555	26 329	58 177	231 522
SE495	Short-term loans	zł	9 347	6 776	2 044	4 497	11 340	22 194	136 473
SE501	Net worth	zł	273 560	178 461	170 256	251 870	381 873	545 950	1 319 847

Tab 4.3-10. Financial indicators according to area of agriculturally utilized land

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 5 ha)	(5=<10 ha)	(10=<20 ha)	(20=<30 ha)	(30=<50 ha)	(>= 50 ha)
SE506	Change in net worth	zł	20 394	4 976	8 185	17 261	33 023	55 396	162 110
SE510	Average farm capital	zł	243 828	187 590	146 622	212 070	334 926	494 364	1 285 137
SE516	Gross Investment	zł	12 672	6 051	4 070	8 515	20 463	39 061	120 705
SE521	Net Investment	zł	80	-4 244	-3 973	-2 397	3 630	15 104	57 607
SE526	Cash Flow (1)	zł	36 714	33 116	19 442	29 620	50 776	78 457	226 864
SE530	Cash Flow (2)	zł	26 051	25 742	16 145	21 700	32 999	48 484	138 111

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