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Standard Results of agricultural holdings based on Polish FADN data in 2010

WARSAW 2012



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List of Abbreviations

AAD	Agricultural Accountancy Department
AWU	Annual Work Unit
c.u.	Currency unit
CAP	Common Agricultural Policy
COP	Specialists cereals, oilseed and protein crops
CTAH	Community Typology for Agricultural Holdings
DG-AGRI	Directorate-General for Agriculture and Rural Development
EC	European Commission
ESU	European Size Unit
EU	European Union
EUR	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	Family Work Unit
GUS	Central Statistical Office
IAFE-NRI	Institute of Agriculture and Food Economics – National Research Institute
LFA	Less Favoured Areas
LU	Livestock Unit
Polish FADN	Polish Farm Accountancy Data Network
SGM	Standard Gross Margin
SO	Standard Output
OGA	Other Gainful Activities
UAA	Utilized Agricultural Area

Introduction

With the aim to fulfil the obligation arising from the Act of 29 November 2000 on the Collection and Use of Accounting Data from Agricultural Holdings (Journal of Laws No. 3, Item 20 of 2001, with subsequent amendments), a computer database was established in 2010, comprising 11 350 sets of accounting data. The Institute of Agricultural and Food Economics – National Research Institute entrusted the task of collecting data from individual holdings to sixteen voivodeship agricultural advisory centres. In 101 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Accountancy Department (AAD). From 206 agricultural holdings with legal entity data were collected by the means of questionnaire by agricultural advisory centres' employees as well as by AAD auditors as part of individual commission contracts.

Having conducted data quality checks, results were calculated for 11 191 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 11 004 individual holdings and 187 holdings with legal entity. Due to the differences occurring between the real and theoretical sample structure, which was determined in the selection plan, new weights were established in order to ensure the dataset to be fully representative for 738 073 holdings [8].

The study consists of three major parts:

1. An introductory part, providing characteristics of the Farm Accountancy Data Network (FADN).
2. A methodological part, providing clarifications to the resulting account.
3. A statistical part, comprising statistical data concerning the groups of agricultural holdings, established on the basis of two grouping criteria, i.e. the economic size and type of farming. Standard Results consist of 150 variables characterising the economic and financial situation of agricultural holdings in the accounting year.

The results compiled are fully consistent with the economic terms and categories presented in FADN Standard Results by the European Commission's Directorate-General for Agriculture and Rural Development (DG -AGRI) [16].

The key value parameters concerning output, costs and investments are net categories (excluding VAT). In 2010, despite the statutory exemption from the goods and services tax, commonly referred to as VAT, farmers kept a register of events according to the standard which allowed for determining the net value and the VAT amount.

The amounts presented in the study are given in the Polish monetary units – zloty (PLN).

1. Changes to Standard Results

1.1. Changes resulting from the European Commission regulations and documents

1.1.1. Changes to the Community Typology for Agricultural Holdings

The Community Typology for Agricultural Holdings (CTAH) is governed by the applicable provisions of the law, which makes it uniform for the entire European Union. Since 2010 the classification of agricultural holdings has been based on Commission Regulation No. 1242/2008 of 8 December establishing the Community Typology for Agricultural Holdings, with subsequent amendments [3], [4].

The following modifications have been made under the said Regulation:

- Classification factors,
 - Until 2009¹ the Standard Gross Margin (SGM) was used as the classification criterion. The following SGM sets are available with respect to 4 FADN regions:
 - ✓ SGM "2000" (average values for 3 years: 1999-2001),
 - ✓ SGM „2002" (average values for 3 years: 2001-2003),
 - ✓ SGM „2004" (average values for 3 years: 2003-2005).
 - Since 2010¹ the Standard Gross Margin has been replaced by the Standard Output (SO). The following SO sets are available with respect to 4 FADN regions:
 - ✓ SO "2004"² (average values for 3 years: 2003-2005),
 - ✓ SO "2007" (average values for 5 years: 2005-2009).
- Symbols and labels of agricultural activities were changed; new activities were added and some of the previous ones were removed;
- The reference period was extended to 5 years;
- An absolute value in euro was used to denote the economic size (instead of the European Economic Size Unit – ESU);
- The economic size threshold was changed from 2 ESU (i.e. 2 400 euro) into 4 000 euro (SO);
- New ranges of economic size classes were introduced;

¹ Note: "until 2009" means "inclusive of 2009" while "since 2010" means "inclusive of 2010".

² The exchange rate for SO "2004" is EURO 1.00 = PLN 4.3177

- An additional type of the economic size classification was introduced, according to ES9 (9 economic size classes);
- The list of types of farming was modified (the 4th typology level was eliminated, new types were added, whereas calculation formulas and type labels were changed);
- An additional classification was introduced, based on the share of revenues from Other Gainful Activities (OGA) directly related to the holding.

For each accounting year, FADN Standard Results are calculated using an established set of classification coefficients in the following configuration:

FADN Standard Results (accounting years)	Classification coefficients
2004	SGM "2000"
2005	SGM "2000"
2006	SGM "2000"
2007	SGM "2002"
2008	SGM "2002"
2009	SGM "2002"
2010	SO "2004"
2011	SO "2004"

1.1.2. Changes to the range and algorithms of Standard Results

Since 2010 new variables have been added (in compliance with Document RI/CC 882 Rev.9 Definition of variables used in FADN Standard Results of November 2011):

- ✓ SE074 - Total agricultural area out of production,
- ✓ SE132 - Total output / Total input,
- ✓ SE136 - Total crops output / ha,
- ✓ SE207 - Total livestock output / LU,
- ✓ SE284 - Specific crop costs / ha,
- ✓ SE309 - Specific livestock costs / LU,
- ✓ SE532 - Cash flow / farm total capital,
- ✓ SE624 - Total support for rural development,
- ✓ SE650 - Aids under art. 68,

- ✓ SE699 – Other subsidies.

Since 2010 the following changes have been introduced to the algorithms (in compliance with Document RI/CC 882 Rev.9 Definition of variables used in FADN standard results of November 2011):

- ✓ SE005 – Economic size,
- ✓ SE042 – Energy crops (regarding crop area),
- ✓ SE080 – Total livestock units,
- ✓ SE146 – Energy crops (regarding output),
- ✓ SE605 – Total subsidies - excluding on investments.

Since 2010 data for variable SE620 (Other subsidies) have no longer been included.

1.2. Data presentation in the publication entitled “Standard Results...”

1.2.1. The “Polish” and “EU” version of Standard Results

In the Standard Results (SR) database of the AAD, a distinction was made into the “Polish” version (SE*PL) and the “EU” version (SE*³). The differences between these two arise from the subsidies calculation method. The purpose of the “Polish” version is to present the economic results achieved by agricultural holdings in line with the accrual accounting principles, which means that the subsidies are recorded only when the farmer has received a grant decision, and the subsidy value is equal to the records included in the Book of Receipts and Expenditures. The “EU” version, on the contrary, is aimed at presenting the economic situation of agricultural holdings by taking into consideration the subsidies “receivable”. As regards SE*, the subsidy values were estimated under the Polish law. The “Polish” version is applicable to all variables reflecting the subsidy values, and also to those calculated on the basis of such variables. For instance, family farm income is recorded under variable SE420, and the SR database also includes variable SE420PL containing the “Polish” version of SE420. The difference between SE420 and SE420PL stems from different subsidy calculation methods.

Until 2009 Standard Results were presented according to the “Polish” version of variables.

Since 2010 the values given have been calculated in consideration of the estimated subsidies, and they have been referred to as the “EU” values.

1.2.2. The grouping of agricultural holdings

Since 2010 the Standard Results which are representative of selection plan of the Polish FADN have been presented exclusively by:

³ * stands for the variable number, e.g. SE420, SE532.

- ✓ typology (TF8),
- ✓ economic size classes (ES6).

The results presentation by the utilized agricultural area classes (UAA6) is applied in the case of such holdings which are only representative of the Polish FADN sample.

1.3. Other changes

1.3.1. The sales value of livestock

Since 2010 the calculation method of the sales value of livestock has been standardised, in line with the calculation method of the sales value of crop and livestock products (which also comprises the compensation payments with respect to a given livestock group, as well as donations and non-agricultural activity grants).

1.3.2. The sales of fixed assets

Since 2010, in accordance with the European Commission recommendations, the compensation payments to a given group of fixed assets have been included in the sales value of fixed assets.

1.3.3. The registration of non-marketable products

Since 2010 the registration method of non-marketable products has been modified. At present, only the stock values at opening and closing are indicated. The difference between these values is no longer considered as farm use. This results in the negative output of non-marketable products in the event when the difference between the value at opening and the value at closing is negative, and the fodder costs incurred by the holding are lower (previously the value of farm use increased fodder costs). This change has no bearing on farm income.

1.3.4. The labour input

Since 2010 the calculation method of labour input in hours, i.e. variables SE011, SE016 and SE021, has been modified. At present, the total number of hours worked, adjusted by the performance rate of individual persons, has been indicated.

Until 2009 the labour input in hours was calculated through multiplying the number of annual work units (AWU) by 2 200 hours.

1.3.5. The principles of own land valuation

Until 2008 land property was valued in normative terms, based on the type of land, soil valuation class, tax district and the price of 1 dt (100 kg) of rye, as announced by the President of GUS.

Since 2009 land has been valued using the amount declared by the farmer as the price which he would be willing to pay for his own land. In consequence, the land value, as indicated in the financial balance sheet, is much higher than in the previous years, and it is close to the value determined on the basis of market prices.

2. Information about FADN

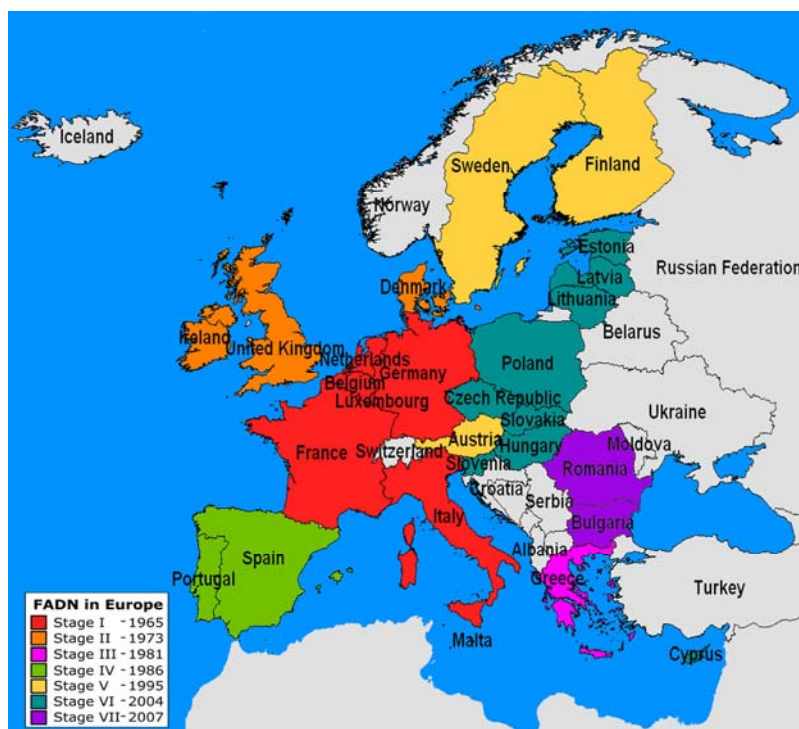
2.1. General information

FADN is the European system of collecting accountancy data from agricultural holdings, the formal development of which began in 1965.

As the European Union was growing bigger, FADN was developed in stages, pursuant to Council Regulation (ECC) No. 79/65/EEC of 15 June 1965 setting up a network for collecting accountancy data on the income and business operation of agricultural holdings in the European Economic Community [20]. At the initial stage (stage I), the system was introduced in six founding countries (i.e. in Belgium, France, the Netherlands, Luxembourg, Germany and Italy), and after the accession in 1973 (stage II) also in the United Kingdom, Ireland and Denmark. Since 1981 (stage III) it has operated in Greece, since 1986 (stage IV) in Spain and Portugal, and since 1995 (stage V) in Finland, Sweden and Austria. On 1 May 2004 (stage VI), the FADN system was joined by Cyprus, Estonia, Lithuania, Latvia, Malta, Poland, Slovakia, Slovenia, the Czech Republic and Hungary, and on 1 January 2007 (stage VII) also by Romania and Bulgaria.

Since 2007 FADN has functioned in 27 EU Member States. The progressive extension of FADN is presented below (see: Map 2-1).

Map 2-1 The stages of FADN in Europe



The uniqueness of FADN stems from the fact that it gathers "sensitive" data, reflecting the economic and financial situation of agricultural holdings.

FADN is based on the accountancy data coming from the accounting records which are based on the so-called management model. Compared to the financial accounting,⁴ the management model provides a much more accurate reflection on the situation in the agricultural holding. The need to accurately present the actual situation of agricultural holdings, in order to facilitate the most adequate decisions, was the reason for applying the management accounting model.

The FADN field of observation covers commercial holdings. Since the accounting year 2010, the minimum economic size upon which holdings are included under FADN has been based on the analysis of the total Standard Output (SO), making use of the GUS data regarding various economic size classes. In practice, an account is performed, entailing the calculation of an accumulated sum of SO from various classes, starting with the largest one, until the SO threshold of approximately 90% is reached for the population surveyed. The lower boundary at which the threshold is reached represents the minimum economic size threshold.

Due to the differences occurring in the land structure, the economic size thresholds, determining the minimum size of agricultural holdings to be included in the FADN field of observation, are different in various Member States.

It should be stressed that FADN is the only database in which data are collected according to uniform principles, and the holdings included form a statistically representative sample of commercial agricultural holdings, operating in the European Union.

2.2. The Community Typology for Agricultural Holdings

2.2.1. Until the accounting year 2009

The classification principles of agricultural holdings were defined in detail and established formally for the first time in Commission Decision (ECC) 78/463/EEC of 7 April 1978 [1]. In line with the said principles, all agricultural holdings operating in the Community are classified according to:

- economic size,
- type of farming.

The underlying classification of agricultural holdings exhibits the following economic parameters:

- the Standard Gross Margin (SGM),
- the European Size Unit (ESU).

⁴ The financial accounting is subject to the applicable provisions of law which vary in different EU Member States. Its aim is to assess the property and financial situation of the enterprise. Furthermore, it is often used as the income tax calculation basis.

The Standard Gross Margin (SGM) represents the surplus of the production value on a specified agricultural activity over the value of specific costs incurred **in the production conditions typical of a given region**. In order to eliminate the impact of the production changes (e.g. caused by unfavourable weather conditions), or the impact of the prices of products and means of production, average values for three years in the relevant period, based on the average annual data for a given region, were used in the calculations. For this reason, the notion of gross margin is additionally referred to as “standard.”

The SGM coefficients are calculated for each statistical region, and for each activity, with respect to 1 hectare of crops or 1 head of livestock.⁵ In the European Union, SGMs are calculated for 105 activities.

Such a large number of items included in the compilations of Standard Gross Margins not only testifies to a considerable diversification of agriculture in the European Union, but it also reflects the level of detail that ensures data comparability, thereby presenting the situation in agriculture in accurate terms.

The European Size Unit (ESU) is a parameter used to define the economic size of a holding, based on its Standard Gross Margins. One ESU corresponds to 1 200 euro.

The economic size of the holding constitutes one of the criteria employed to characterise agricultural holdings under the Community Typology for Agricultural Holdings. It is determined using the total of Standard Gross Margins (SGM) for all activities occurring in the holding.

The type of farming of the holding is the second criterion applied in the classification of agricultural holdings. It is determined using the shares of various types of activities in the Standard Gross Margin (SGM) established for the holding.

Depending on the desired level of accuracy, the types of farming of agricultural holdings are divided into:

- 8 general types and a group of non-classified holdings (labelled with one digit),
- 17 principal types (labelled with two digits),
- 50 particular types (labelled with three digits),
- 31 sub-types of particular types (labelled with four digits).

SGM coefficients are calculated periodically, based on average data for three consecutive years in separate Member State regions. The European Commission defines a list of agricultural activities for which the calculation of SGMs is necessary. In Poland, the list for which SGMs “2002” were calculated comprises 71 agricultural activities [22].

⁵ **Exceptions:** - SGM for mushrooms refers to the crop area of 100 m²,
- SGM for poultry refers to 100 heads of livestock.

2.2.2. Since the accounting year 2010

Based on the amended principles of CTAH, the classification of agricultural holdings now applies a new economic parameter, namely the Standard Output (SO) [3], [4], [17].

The Standard Output (SO) is an average five-year output value from a specified (crop or livestock) agricultural activity, obtained from 1 ha or 1 head of livestock⁶ per year, in the production conditions typical of a given region. In order to eliminate the impact of the production changes (e.g. caused by unfavourable weather conditions), or the impact of the prices of products and means of production, average values for 5 years in the relevant period, based on the average annual data for a given region, were used in the calculations.

CTAH requires the calculation of SO coefficients for each agricultural region, and for each crop or livestock production activity conducted in the holding. The list of agricultural activities for which the calculation of SOs is necessary is defined by the European Commission, and it is consistent with the list of characteristics included in the Farm Structure Survey. A large number of items in the compilations of the Standard Output not only testifies to a considerable diversification of agriculture in the European Union, but it also reflects the level of detail which ensures data comparability, thereby presenting the situation in agriculture in accurate terms.

When applying the Standard Output coefficients, agricultural holdings are classified according to:

- economic size,
- type of farming.

The economic size of the holding is defined as the total value of Standard Outputs (SO) for all agricultural activities occurring in the holding. The economic size is expressed using the SO value in euro. It serves as the basis for classifying a given holding to the relevant economic size class.

The type of farming of the holding is defined using the shares of various types of activity in the total Standard Output (SO) established for the holding. The type of farming reflects the production system of the holding.

Depending on the desired level of accuracy, the types of farming of agricultural holdings are divided into:

- 8 general types and a group of non-classified holdings (labelled with one digit),
- 21 principal types and a group of non-classified holdings (labelled with two digits),
- 61 particular types and a group of non-classified holdings (labelled with three digits).

⁶ SO for mushrooms refers to the crop area of 100 m²; SO for poultry refers to 100 head of livestock; SO for bees refers to 1 beehive (1 bee family).

Considering the growing significance of multi-functional agricultural holdings, an additional "classification" was included in CTAH, the criterion of which is based on the share of revenues from **Other Gainful Activities** (OGAs) in the total farm revenues (agriculture + OGA + direct payments). OGA is an of activity which makes use either of the agricultural holding resources (land, buildings, machinery, etc.), or of its products. Depending on the share of revenues attributed to OGA, a given agricultural holding is classified to one out of three OGA classes.

Other gainful activity is not taken into consideration in the typology for agricultural holdings based on the agricultural activity types – neither the economic size nor the type of farming takes into account OGA [17], [19].

2.3. The subjective scope of FADN

The minimum threshold classifying the agricultural holding as commercial (which means inclusion in the survey) is expressed in euro. This value is determined separately for each Member State, and it changes with time, in line with the evolution of both the structure and economic sizes of agricultural holdings (see: Table 2.3-1.)

Table 2.3-1 Minimum economic size thresholds and FADN sample size in various Member States in 2010

Member State	Minimum economic size threshold (EUR)	Number of holdings in the sample	Sample structure in the European FADN (%)
Austria	8 000	2 000	2.3
Belgium	25 000	1 200	1.4
Bulgaria	2 000	2 202	2.6
Cyprus	4 000	500	0.6
The Czech Republic	8 000	1 417	1.7
Denmark	15 000	2 150	2.5
Estonia	4 000	658	0.8
Finland	8 000	1 100	1.3
France	25 000	7 470	8.7
Greece	4 000	5 500	6.4
Spain	4 000	8 700	10.1
The Netherlands	25 000	1 500	1.7
Ireland	4 000	1 300	1.5
Lithuania	4 000	1 000	1.2

Luxembourg	25 000	450	0.5
Latvia	4 000	1 000	1.2
Malta	4 000	536	0.6
Germany	25 000	8 800	10.2
Poland	4 000	12 100	14.1
Portugal	4 000	2 300	2.7
Romania	2 000	6 000	7.0
Slovakia	15 000	523	0.6
Slovenia	4 000	908	1.1
Sweden	15 000	1 025	1.2
Hungary	4 000	1 900	2.2
The United Kingdom	25 000	2 500	2.9
(including: Northern Ireland)	15 000	320	0.4
Italy	4 000	11 137	13.0
Total EU FADN		85 876	100

Source: Commission Regulation No. 1291/2009 of 18 December 2009 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings [6].

2.4. The sampling of agricultural holdings based on the FADN field of observation

Liaison Agencies in various Member States develop annually FADN selection plans of agricultural holdings. Once developed and approved by National FADN Committees, these are submitted for approval to the Community Committee supervising FADN.

Taking into account the economic size or type of farming criterion, a considerable diversification of agricultural holdings can be noticed within the FADN field of observation.

To ensure an accurate reflection on such diversification in the resulting sample, the Liaison Agency divides the field of observation into several strata. Failing to do so could result in the lack of proper representativeness of certain types of holdings (e.g. large dairy holdings in one region, or small fruit-growing holdings in another). The stratification sampling procedure makes use of three criteria (see: [8]):

- regional location,
- economic size,
- type of farming.

2.5. The crop area and the number of head of livestock that ensure meeting the minimal economic size threshold by agricultural holdings, based on SGM "2004" and SO "2004" coefficients

Due to the introduction of new economic size classes, and the establishment of a new economic size threshold at 4 000 euro, in order for the holding to be included in the Polish FADN field of observation, it needs to have a larger crop area (e.g. wheat, rape, sugar beets and vegetables) and a larger orchard area (see: Table 2.5-1). Such tendencies are observed in all regions of FADN.

As regards the minimal number of head of livestock, which are needed by the holding to exceed the economic size threshold, it can be noticed that the agricultural holding needs a larger number of dairy cows (except for Małopolska and Pogórze regions) and a smaller number of Pigs for fattening.

Table 2.5-1 The crop area and the number of head of livestock that are required by the agricultural holding to meet the minimum economic size threshold*, based on SGM "2004" and SO "2004" coefficients

Region	Activity	M.U.	Equivalent	
			SGM 2004	SO 2004
			2400 Euro	4000 Euro
Pomorze and Mazury	Common wheat and spelt	ha	7.0	9.9
	Rape and turnip rape	ha	6.8	8.5
	Sugar beets	ha	2.0	2.6
	Apple orchards	ha	2.7	3.1
	Vegetables and strawberries grown in the open	ha	3.7	4.9
	Dairy cows	head	3.1	3.8
	Pigs for fattening	head	21.6	16.6
Wielkopolska and Śląsk	Common wheat and spelt	ha	6.7	9.1
	Rape and turnip rape	ha	5.8	7.2
	Sugar beets	ha	1.9	2.4
	Apple orchards	ha	2.2	2.7
	Vegetables and strawberries grown in the open	ha	3.3	4.4
	Dairy cows	head	3.2	3.8

	Pigs for fattening	head	16.2	16.1
Mazowsze and Podlasie	Common wheat and spelt	ha	8.7	11.9
	Rape and turnip rape	ha	7.6	9.4
	Sugar beets	ha	2.1	2.7
	Apple orchards	ha	2.0	2.4
	Vegetables and strawberries grown in the open	ha	4.2	5.4
	Dairy cows	head	3.9	4.5
	Pigs for fattening	head	17.8	16.0
Małopolska and Pogórze	Common wheat and spelt	ha	8.5	11.7
	Rape and turnip rape	ha	6.3	8.3
	Sugar beets	ha	2.0	2.6
	Apple orchards	ha	2.1	2.7
	Vegetables and strawberries grown in the open	ha	3.1	4.2
	Dairy cows	head	5.4	4.5
	Pigs for fattening	head	18.7	16.4

**The achievement of the economic size threshold by the holding, based on SGM "2004" [23] coefficients, and in the case of the SO "2004" classification [10], includes the agricultural holding in the Polish FADN field of observation.*

2.6. The objective scope of FADN

Approximately a thousand of various numerical data on agricultural holdings is collected for FADN purposes, reflecting the condition and structure of both assets and liabilities. Other data presents the structure of revenues and costs at the holding level. Special attention is given to the elements arising from the Common Agricultural Policy (subsidies, quotas and production limits).

The scope and format of the accountancy data collected in agricultural holdings for FADN purposes are defined in detail in Commission Regulation (EC) No. 781/2009 of 27 August 2009 and in the Document RI/CC 1256 rev. 7 Farm Return Data Definitions of October 2011 [5] [13] [14]. Apart from a detailed list of variables, the said regulations contain instructions regarding the completion of the so-called farm return, and definitions applied. The farm return consists of 14 groups of accountancy data, presented in thematic tables (from A to N):

- Tab. A.** General information
- Tab. B.** Type of occupation
- Tab. C.** Labour
- Tab. D.** Number and value of livestock

Tab. E.	Livestock purchases and sales.
Tab. F.	Costs.
Tab. G.	Land and buildings, deadstocks, circulating capital.
Tab. H.	Debts.
Tab. I.	Value added tax (VAT).
Tab. J.	Grants and subsidies.
Tab. K.	Production (excluding livestock).
Tab. L.	Quotas and other rights.
Tab. M.	Selected direct payments under Council Regulation (EC) No 73/2009.
Tab. N.	Details of purchase and sales of livestock.

2.7. Presenting the results calculated on the basis of FADN accountancy data

The results calculated on the basis of FADN data, stored in the computer database, are presented in statistical compilations (Table 5.1-1 – Table 5.2-10). They comprise average values for the groups of agricultural holdings by type of farming and economic size.

In compliance with the dissemination principles of FADN data, it is advisable to present the results for a group of at least 15 holdings. In case this number is smaller, "." (a dot) is inserted.

Table 2.7-1 The grouping of agricultural holdings by type of farming (TF8)

Types of farming		Principal types of farming	
Symbol	Name	Symbol	Name
1	Fieldcrops	15	Specialist cereals, oilseeds and protein crops
		16	General field cropping
2	Horticulture	21	Specialist horticulture indoor
		22	Specialist horticulture outdoor
		23	Other horticulture
3	Wine	35	Specialist vineyards
4	Other permanent crops	36	Specialist fruit and citrus fruit
		37	Specialist olives
		38	Various permanent crops combined
5	Milk	45	Specialist dairying
6	Other grazing livestock	46	Specialist cattle - rearing and fattening
		47	Cattle - dairying, rearing and fattening combined

Types of farming		Principal types of farming	
Symbol	Name	Symbol	Name
		48	Sheep, goats and other grazing livestock
7	Granivores	51	Specialist pigs
		52	Specialist poultry
		53	Various granivores combined
8	Mixed	61	Mixed cropping
		73	Mixed livestock, mainly grazing livestock
		74	Mixed livestock, mainly granivores
		83	Field crops -grazing livestock combined
		84	Various crops and livestock combined

The compilation of types of farming (TF8) is a combination of the principal types, derived from particular types, as a result of which eight groups of agricultural holdings are formed [3], [4], [17], [18].

Tabele 2.7-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [17].

Table 2.7-2 The grouping of agricultural holdings by economic size (euro), classification ES6

ES6		Size in euro	
Very small	(1)	2 000	≤ € < 8 000
Small	(2)	8 000	≤ € < 25 000
Medium-low	(3)	25 000	≤ € < 50 000
Medium-high	(4)	50 000	≤ € < 100 000
Large	(5)	100 000	≤ € < 500 000
Very large	(6)		€ ≥ 500 000

Table 2.7-2 contains economic sizes indicated in euro, whereas in the following tables, for simplicity reasons, the sizes are given in thousands of euro.

3. The variables included in “FADN Standard Results”

3.1. The description of variables in “FADN Standard Results”

“FADN Standard Results” comprise 10 thematic tables:

1. Sample and population.
2. Selected output information.
3. Output.
4. Costs.
5. Subsidies on operating activity of the holding.
6. Balance of subsidies and taxes.
7. Income per holding.
8. Income per capita.
9. Balance sheet at closing.
10. Financial indicators.

The descriptions of particular variables are consistent with those included in “FADN Standard Results” (see: [12] [16]). However, their tabular content is not always fully compatible with their respective titles. Therefore, attention should be paid to the detailed description of specific variables (from Table 3.1-1 to Table 3.1-10). The “*Symbol*” column contains alpha-numerical five-sign labelling of the variables given.

In order make the specific variables included in “FADN Standard Results” easily understandable, they are defined and explained in the following part of this chapter in the order identical to the results presented.⁷ Additionally, detailed calculation schemes for selected variables included in “FADN Standard Results” have been presented.

Table 3.1-1 Sample and population

Symbol	Variable	Calculation method, additional remarks
SYS02	Farms represented	Sum of weighting coefficients of individual holdings in the sample.
SYS03	Sample farms	Number of holdings in the sample.
SYS04	Exchange rate of a monetary unit of the Member State into euro	Average exchange rate to convert the national currency into euro in the accounting year. It is calculated as the average of monthly rates weighted by the number of days in each month.

⁷ Colour and format description: **green** = new; *blue italics* = algorithm modified; ~~crossed~~ = variable removed.

Table 3.1-2 Selected output information

Symbol	Variable	M.U.	Calculation method, additional remarks
<i>SE005</i>	<i>Economic size</i>	<i>euro</i>	<i>Economic size of the holding expressed in euro.</i>
SE010	Total labour input	AWU	Total labour input of the holding = AWU, expressed in annual work units = full-time person equivalents = 2 200 hours/ year [SE015 + SE020]
<i>SE011</i>	<i>Labour input</i>	<i>hours</i>	<i>Time worked in hours by total labour input on the holding.[SE016 + SE021]</i>
SE015	Unpaid labour input	FWU	Unpaid labour input (generally family) on the holding = FWU, expressed in family work units = full-time person equivalents.
<i>SE016</i>	<i>Unpaid labour input</i>	<i>hours</i>	<i>Time worked in hours by unpaid labour input (generally family) on the holding.</i>
SE020	Paid labour input	AWU	Paid labour input (remuneration in cash or in kind) on the holding, expressed in annual work units = full-time person equivalents.
<i>SE021</i>	<i>Paid labour input</i>	<i>hours</i>	<i>Time worked in hours by paid labour input (remuneration in cash or in kind) on the holding</i>
SE025	Total Utilised Agricultural Area	ha	Total utilised agricultural area (UAA) of the holding. It consists of land in owner occupation, rented land, land in share-cropping (remuneration linked to output from land made available), set aside land and agricultural fallos. It does not include areas used for mushrooms, land rented for less than one year on an occasional basis, woodland and other farm areas (roads, ponds, non-farmed areas, etc.). It is expressed in hectares (10 000 m ²).
SE030	Rented U.A.A.	ha	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).
SE035	Cereals	ha	Common wheat and spelt, durum wheat, rye, barley, oats, summer cereal mixes, grain maize, other cereals.
SE041	Other field crops	ha	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).
<i>SE042</i>	<i>Energy crops</i>	<i>ha</i>	<i>Areas sown under energy crops.</i>

Symbol	Variable	M.U.	Calculation method, additional remarks
SE046	Vegetables and flowers	ha	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 accounting year. Mushrooms excluded.
SE050	Vineyards	ha	Including young plantations (excluding nurseries).
SE054	Permanent crops	ha	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	ha	Fruit trees and berries (including tropical orchards).
SE060	Olive groves	ha	Olive groves.
SE065	Other permanent crops	ha	Nurseries and other permanent crops (osier, rushes, bamboos), including young plantations and permanent crops grown under shelter.
SE071	Forage crops	ha	Fodder roots and brassicas, temporary grass, meadows and permanent pastures, rough grazing, other fodder plants.
SE072	Agricultural fallows	ha	Agricultural land not cultivated for agricultural reasons in the accounting year, not eligible for subsidies or other financial support.
SE073	Set-aside land	ha	Arable land temporarily not cultivated for agricultural reasons, but maintained in a good agricultural condition and eligible for subsidies or other financial support.
SE074	Total agricultural area out of production	ha	Comprising area of agricultural land not cultivated for agricultural reasons in the accounting year, arable land temporarily not cultivated and permanent grassland not cultivated for production purposes, but eligible for subsidies. [SE072+SE073+permanent grassland]
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA (SE025).

Symbol	Variable	M.U.	Calculation method, additional remarks
SE080	Total livestock units	LU	<i>Number of equines, cattle, sheep, goats, pigs and poultry present in the holding (annual average), converted into livestock units⁸. Not included are beehives and other animals. Animals which do not belong to the holder, but which are held under a production contract are taken into account according to their annual presence.</i>
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows are not included.
SE090	Other cattle	LU	All other cattle (excluding dairy cows).
SE095	Sheep and goats	LU	Goats, other goats, ewes and other sheep.
SE100	Pigs	LU	Piglets, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	LU	Table chickens, laying hens and other poultry.
SE110	Yield of wheat	dt/ha	Production of common wheat and spelt per hectare, expressed in decitonnes per hectare (100 kg/ha).
SE115	Yield of maize	dt/ha	Production of maize per hectare, expressed in decitonnes per hectare (100 kg/ha).
SE120	Stocking density	LU/ha	Density of ruminant grazing livestock, excluding calves for fattening per hectare of fodder area. 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. Stocking density is calculated only for holdings with corresponding animals and with forage crops (fodder area).

⁸ Equines	= 0,8	Heifers for fattening	= 0,8	Other sheep	= 0,1
Calves for fattening	= 0,4	Dairy cows	= 1,0	Piglets	= 0,027
Other cattle <1 year	= 0,4	Cull dairy cows	= 1,0	Breeding sows	= 0,5
Male cattle 1-2 <years	= 0,7	Other cows	= 0,8	Pigs for fattening	= 0,3
Female cattle 1-2 <2 years	= 0,7	Goats, breeding females	= 0,1	Other pigs	= 0,3
Male cattle >=2 years	= 1,0	Other goats	= 0,1	Table chicken	= 0,007
Breeding heifers	= 0,8	Ewes	= 0,1	Laying hens	= 0,014
				Other poultry	= 0,03
				Rabbits	= 0,02

Symbol	Variable	M.U.	Calculation method, additional remarks
SE125	Milk yield	kg/cow ⁹	Average production of milk and milk products (in milk equivalents) per dairy cow. Production includes sales, household consumption and farm use (distributed to animals).

Table 3.1-3 Output

Symbol	Variable	M.U.	Calculation method, additional remarks
SE131	Total output	c.u.	Total output of crops and crop products, livestock and livestock products, and other output. This includes sales, household consumption, farm use, change in stocks of products, and change in valuation of livestock caused by price changes and decreased by purchases of livestock. [SE135 + SE206 + SE256]
SE132	Relation of total output to total input	multiplication factor	Relation of total production to total costs. [SE131/SE270]
SE135	Total output crops&crop production	c.u.	Including sales, farm use, farmhouse consumption and change in stocks of products. [SE140 + SE145 + SE146 + SE150 + SE155 + SE160 + SE165 + SE170 + SE175 + SE180 + SE185 + SE190 + SE195 + SE200]
SE136	Total crop output/ha	PLN/ha	Value of crop output per 1 ha UAA, except rented UAA. [SE135/(SE025-rented UAA)]
SE140	Cereals	c.u.	Refers to cereals grown for seed.
SE145	Protein crops	c.u.	Grown for seed, except when harvested green (fodder). Vegetables and soy are not included.
SE146	Energy crops	c.u.	All crops produced for energy purposes.
SE150	Potatoes	c.u.	All types, including early potatoes and seed.
SE155	Sugar beet	c.u.	Refers especially to roots. The value of tops is excluded, but the value of pulp returned to the holder or sold by him to the sugar beet factory is included.
SE160	Oil-seed crops	c.u.	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	c.u.	Hops, tobacco, other industrial crops (including medicinal plants, aromatic plants, condiments and spices, cotton and sugar cane, fibre flax and hemp).

⁹ The conversion rate applied: 1 litre of milk = 1.031 kg.

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Symbol	Variable	M.U.	Calculation method, additional remarks
SE170	Vegetables and flowers	c.u.	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). This includes the output from mushrooms (though the area under mushrooms is not included in SE046).
SE175	Fruit	c.u.	Fruit trees and berries grown in the open (including tropical fruit).
SE180	Citrus fruit	c.u.	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.
SE185	Vines and grapes	c.u.	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, vine by-products and raisins.
SE190	Olives and olive oil	c.u.	Table olives, olives for oil production, olive oil and by-products of olive groves.
SE195	Forage crops	c.u.	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent rough pastures, other forage crops. This also includes production from fallows and set-aside land.
SE200	Other crop output	c.u.	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, not included in SE170. This also includes increase in the value of multiannual plantations (till cropping), based on the costs incurred.

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Symbol	Variable	M.U.	Calculation method, additional remarks
SE206	Total output livestock & livestock products	c.u.	<p>Value of total output of livestock and livestock products. Livestock output includes sales, change in livestock value in the accounting year and household consumption. It is decreased by livestock purchases.</p> <p>It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals.</p> <p>Change in livestock valuation includes the value at closing valuation decreased by the value at opening valuation.</p> <p>For animals which are present in the holding for more than one year, the value corresponding to the increase in volume is estimated.</p> <p>Livestock products include: sales, household consumption, farm use and change in stocks of products.</p> <p>Livestock products are as follows: milk and milk products from cows, ewes, goats, wool, hens' eggs, other livestock products (stud fees, manure, other eggs, etc.) and receipts from animals reared under a service contract (animals not owned by farmer) and honey.</p> <p>[SE216 + SE220 + SE225 + SE230 + SE235 + SE240 + SE245 + SE251]</p>
SE207	Livestock output per LU	PLN/ LU	Value of livestock output per livestock unit. [SE206/SE080]
SE211	Change in livestock value	c.u.	Change in value of the animals present in the holding for more than one year, and currently present in the holding in the accounting year. This variable makes it possible not to include the impact of price changes of the animals present in the holding for more than one year on the output in a given year.
SE216	Cows' milk and milk products	c.u.	Value of milk and milk products after deduction of the amounts 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	c.u.	Production and change in livestock value (including net change in valuation in respect of all other categories of cattle).
SE225	Pigmeat	c.u.	Production and change in livestock value (including net change in valuation in respect of all other categories of pigs).

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Symbol	Variable	M.U.	Calculation method, additional remarks
SE230	Sheep and goat meat	c.u.	Production and change in livestock value (including net change in valuation in respect of all other categories of sheep and goats).
SE235	Poultrymeat	c.u.	Production and change in the value of current livestock of poultry (value at closing - value at opening).
SE240	Eggs	c.u.	Only hen eggs.
SE245	Ewes' and goats' milk and milk products	c.u.	Value of milk and milk products.
SE251	Other livestock and products	c.u.	Meat of equines and other animals not elsewhere mentioned, e.g. rabbits, beehives, fur animals, fish, ostriches (including change in valuation of all categories of animals), wool, other animal products (manure or milk of other animals) and receipts for animals held under contract. Net change in valuation adjusted in respect of equines in the accounting year is also included.
SE256	Other output	c.u.	Leased land ready for sowing, receipts from occasional letting of fodder areas, forestry products, contract work, equipment hiring, interest on liquid assets necessary for running the holding, receipts of tourism, receipts relating to previous accounting years, and other products and receipts.
SE260	Farmhouse consumption	c.u.	Value of crop and animal products consumed by the holder's family. It is taken into account in the amount of total agricultural output.
SE265	Farm use	c.u.	Value of crop and livestock products, produced and used in the holding, e.g. crop products used as fodders, seeds or seedlings. These products are taken into account in the amount of total agricultural output, and they constitute a major item in the costs relating to feeding stuffs and seeds.

Table 3.1-4 Costs

Symbol	Variable	M.U.	Calculation method, additional remarks
SE270	Total inputs	c.u.	<p>Specific costs, overhead, depreciation and external factors.</p> <p>Costs linked to the agricultural activity of the holding, and related to the output in the accounting year, are also covered.</p> <p>Amounts relating to marketable products made in the holding and used for production purposes (seeds, seedlings and feed for grazing stock and granivores) are also included. Manure is not treated as a marketable farm product and, therefore, is not included.</p> <p>When calculating FADN Standard Results, farm taxes and other dues are not included in the total costs, but are taken into account in the balance of subsidies and taxes on production and investment activity. Income taxes outside the holding are not to be recorded in the FADN accounts. [SE275 + SE360 + SE365]</p>
SE275	Total intermediate consumption	c.u.	Specific costs (inputs produced in the holding) and overhead arising from production in the accounting year. [SE281 + SE336]
SE281	Total specific costs	c.u.	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing stock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE284	Specific crop costs per hectare	PLN /ha	Value of specific crop production costs per 1 ha UAA. [[SE285 + SE295 + SE300 + SE305]/SE025]
SE285	Seeds and plants	c.u.	Relates to agricultural and horticultural crops. New plantations of permanent crops and woodlands (home-grown and external) are treated as investments, and not as specific costs.
SE290	Seeds and plants home-grown	c.u.	Seeds and seedlings produced and used in the holding.
SE295	Fertilisers	c.u.	Purchased fertilisers and soil improvers (excluding those used in forest production).
SE300	Crop protection	c.u.	Plant protection products, traps and baits, bird scarers, anti-hail shells, frost protection, etc. (excluding those used in forest production).
SE305	Other crop specific costs	c.u.	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.

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Symbol	Variable	M.U.	Calculation method, additional remarks
SE309	Specific livestock production costs per LU	PLN /LU	Value of specific livestock production costs per livestock unit. $[(SE310 + SE320 + SE330)/SE080]$
SE310	Feed for grazing livestock	c.u.	Concentrated feeding stuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on agistment, costs of animals reared under a service contract, costs of renting forage land for equines, cattle, sheep and goats, not included in the UAA (SE025) (home-grown and external).
SE315	Feed for grazing Livestock home-grown	c.u.	Marketable farm products (including milk other than suckled) used as feeding stuffs for grazing stock.
SE320	Feed for pigs and poultry	c.u.	Feed for granivores (mainly pigs and poultry) - all types (home-grown and external).
SE325	Feed for pigs and poultry home-grown	c.u.	Marketable farm products (including milk other than suckled) used as feeding stuffs for granivores.
SE330	Other livestock specific costs	c.u.	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	c.u.	Fertilisers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are to be shown under the appropriate cost headings.
SE336	Total farming overhead	c.u.	Supply costs linked to operating activity but not linked to specific lines of production. $[SE340 + SE345 + SE350 + SE356]$
SE340	Machinery and building current costs	c.u.	Costs of current upkeep of equipment (and purchase of minor equipment), passenger car expenses, current upkeep of buildings and land improvements, insurance of buildings. Major repairs are treated as investments.
SE345	Energy	c.u.	Motor fuels and lubricants, electricity and heating fuels.
SE350	Contract work	c.u.	Costs linked to work carried out by contractors and to machinery hiring.
SE356	Other direct inputs	c.u.	Water, insurance (except for buildings, accidents at work and third-party liability) and other farming overhead related to operating activity in the holding (accountants' fees, telephone charges, etc.).

Symbol	Variable	M.U.	Calculation method, additional remarks
SE360	Depreciation	c.u.	Depreciation of fixed 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, forests, production quotas and limits, or current assets.
SE365	Total external factors	c.u.	Remuneration in respect of inputs (work, land and capital) involved in production, which are not the property of the holder. These include wages, rent and interest paid. [SE370 + SE375 + SE380]
SE370	Wages paid	c.u.	Wages and social security charges (and insurance) of hired workers. Amounts received by workers considered unpaid labour are not included.
SE375	Rent paid	c.u.	Rent paid for farm land and buildings, and rental charges.
SE380	Interest paid	c.u.	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock and materials. Interest and financial charges on debts. Interest subsidies must be deducted.

Table 3.1-5 Subsidies on operating activity

Symbol	Variable	M.U.	Calculation method, additional remarks
SE605	<i>Total subsidies, excluding on investments</i>	c.u.	<i>Subsidies on current operations linked to production (excluding investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of subsidies "receivable".[SE610 + SE615 + SE624 + SE625 + SE626 + SE630+SE650+SE699]</i>
SE610	<i>Total subsidies on crops</i>	c.u.	<i>Subsidies on crops, including compensatory payments (area payments and set-aside premiums). These subsidies do not include the single farm payment (SE631). [SE611 + SE612 + SE613]</i>
SE611	<i>Compensatory payments/area payments</i>	c.u.	<i>Subsidies paid to producers of cereals, oilseeds and protein crops (COP crops), and energy crops.</i>
SE612	Set-aside premiums	c.u.	Premiums received by COP producers obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.

Symbol	Variable	M.U.	Calculation method, additional remarks
<i>SE613</i>	<i>Other crops subsidies</i>	<i>c.u.</i>	<i>Other subsidies on field, horticultural and permanent crops.</i>
SE615	Total subsidies on livestock	c.u.	Subsidies on livestock and livestock products.[SE616 + SE617 + SE618 + SE619]
SE616	Subsidies on dairying	c.u.	Subsidies on milk production decreased by the amount of any levy on exceeding the limit of milk production.
SE617	Subsidies on other cattle	c.u.	Subsidies received for rearing cattle, other than dairy cows, e.g. premiums for young male cattle and premiums for suckling cows.
SE618	Subsidies on sheep and goats	c.u.	In addition to the ewe (and goat) premiums, these include any subsidies on sheep/goat milk products.
SE619	Other livestock subsidies	c.u.	Other subsidies on livestock (where such amounts cannot be entered under any specific categories because of the lack of detailed information).
SE620	Other subsidies¹⁰	c.u.	Other subsidies received on production, in particular for activities relating to forestry and tourism, environmental and afforestation programmes, structural aid). These also include grants and subsidies for disasters or extraordinary subsidies. This variable comprises, among others, SE621, SE622, SE623.
SE621	Agri-environment payments	c.u.	Agri-environment subsidies.
SE622	LFA subsidies	c.u.	Subsidies on Less-Favoured Areas (LFAs).
SE623	Other rural development payments	c.u.	Support to help farmers to adapt to standards, to use farm advisory services, to improve the quality of agricultural products, to training, to afforestation and to ecological stability of forests.
SE624	Total support for rural development	c.u.	Environmental subsidies, LFA subsidies, other subsidies on rural development paid from domestic resources. This variable comprises, among others, SE621, SE622, SE623.
SE625	Subsidies on intermediate consumption	c.u.	Subsidies on any costs and inputs incurred for operating activity, excluding subsidies on wages, rent, taxes and interests.
SE626	Subsidies on external factors	c.u.	Subsidies on wages, rent and interests.
<i>SE630</i>	<i>"Decoupled" payments</i>	<i>c.u.</i>	<i>Single farm payment and single area payment scheme, and additional aid.[SE631 + SE632 + SE640]</i>

¹⁰ Variable SE620 was used until 2009.

Symbol	Variable	M.U.	Calculation method, additional remarks
SE631	Single Farm payment	c.u.	Scheme only for old Member States.
<i>SE632</i>	<i>Single Area payment</i>	<i>c.u.</i>	<i>Scheme only for new Member States, except for Malta and Slovenia.</i>
SE640	Additional aid	c.u.	Additional amount resulting from the application of modulation to direct payments.
SE650	Special aid	c.u.	Direct payments related to Article 68 of Regulation (EC) No. 73/2009.
SE699	Other subsidies	c.u.	Other subsidies on operating activity. These also include grants and subsidies for disasters or extraordinary subsidies.

Table 3.1-6 Balance of subsidies and taxes

Symbol	Variable	M.U.	Calculation method, additional remarks
<i>SE600</i>	<i>Balance current subsidies and taxes</i>	<i>c.u.</i>	<i>Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations covers farm subsidies and VAT balance on current operations, decreased by farm taxes.</i> <i>[SE605 + SE395 - SE390]</i>
<i>SE605</i>	<i>Total subsidies - excluding on investments</i>	<i>c.u.</i>	<i>Subsidies on current operations linked to production (excluding investments). Interest subsidies and payments for cessation of farming activities are therefore not included.</i> <i>Entry in the accounts is generally on the basis of entitlements of payments</i> <i>[SE610 + SE615 + SE624 + SE625 + SE626 + SE630 + SE650 + SE699]</i>
SE395	VAT balance, excluding VAT on investments	c.u.	The general rule is for all entries to be made exclusive of VAT (net value). This poses no problems when the holder is subject to the VAT system on general terms. When the special agricultural system applies, 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. VAT balance on current operations is calculated by deducting the flat-rate refund of VAT from VAT calculated.
SE390	Taxes	c.u.	Farm taxes and other dues (excluding VAT and personal taxes of the holder), and taxes and other charges on land and buildings. Subsidies on taxes are not included.

Symbol	Variable	M.U.	Calculation method, additional remarks
SE405	Balance of subsidies and taxes on investments	c.u.	Subsidies and taxes not arising from current operating activity of the holding in the accounting year. It is calculated by deducting the amount of VAT calculated (paid on investments) from subsidies on investments and premiums for the cessation of dairy farming. [SE406 + SE407 - SE408]
SE406	Subsidies on investments	c.u.	Subsidies on investments.
SE407	Payments for the cessation of dairy farming	c.u.	This premium may be received in the form of a lump sum or it may be spread over several years
SE408	VAT on investments	c.u.	VAT on investments.

Table 3.1-7 Income per holding

Symbol	Variable	M.U.	Calculation method, additional remarks
SE131	Total output	c.u.	Total of output of crops and crop products, livestock and livestock products and of other output. Includes sales, household consumption, farm use, change in stocks of products, and change in valuation of livestock caused by price changes and decreased by purchases of livestock. [SE135 + SE206 + SE256]
SE275	Total intermediate consumption	c.u.	Specific costs (inputs produced in the holding) and overhead arising from production in the accounting year. [SE281 + SE336]
<i>SE600</i>	<i>Balance of current subsidies and taxes</i>	<i>c.u.</i>	<i>Subsidies and taxes arising from current operating activity in the accounting year. Balance of subsidies and taxes on current operations covers farm subsidies and VAT balance on current operations, decreased by farm taxes. [SE605 + SE395 - SE390]</i>
<i>SE410</i>	<i>Gross Farm Income</i>	<i>c.u.</i>	<i>Includes total output decreased by intermediate consumption, and then adjusted by the balance of current subsidies and taxes. [SE131 - SE275 + SE600]</i>
SE360	Depreciation	c.u.	Depreciation of fixed assets estimated at replacement value. Entry in the accounts of depreciation of capital assets refers to the entire 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, forests, production quotas and limits, or current assets.

Symbol	Variable	M.U.	Calculation method, additional remarks
SE415	Farm Net Value Added	c.u.	<i>Payment for the fixed factors of production, external or family. According to this parameter, holdings can be compared irrespective of their family/non-family nature of the factors of production employed. It is calculated by deducting depreciation from farm gross value added.</i>
SE365	Total external factors	c.u.	Remuneration in respect of inputs (work, land and capital) involved in production, which are not the property of the holder. These include wages, rent and interest paid. [SE370 + SE375 + SE380]
SE405	Balance of subsidies and taxes on investment	c.u.	Subsidies and taxes not arising from current operating activity of the holding in the accounting year. It is calculated by deducting the amount of VAT calculated (paid on investments) from subsidies on investments and premiums for the cessation of dairy farming. [SE406 + SE407 - SE408]
SE420	Family Farm Income	c.u.	<i>Remuneration to fixed factors of production of the family (in the case of farms having legal personality - only land and capital) and remuneration to the entrepreneur's risks in the accounting year.</i> <i>It is calculated by deducting the balance of subsidies and taxes on investment and total external factors from farm net value added.</i> <i>[SE415 - SE365 + SE405]</i>

Table 3.1-8 Income per capita

Symbol	Variable	M.U.	Calculation method, additional remarks
SE425	Farm Net Value Added per person working full-time	c.u./ AWU	<i>Farm net value added expressed per person working full-time (annual work unit). [SE415/SE010]</i>
SE430	Family Farm Income per family member working full-time	c.u./ FWU	<i>Family farm income expressed per family member working full-time (family labour unit). Calculated only for those holdings where own labour inputs occur (SE015>0). [SE420/SE015]</i>

Table 3.1-9 Balance sheet at closing

Symbol	Variable	M.U.	Calculation method, additional remarks
SE436	Total assets	c.u.	Only assets owned by the farmer are taken into account. Total assets include total fixed assets and circulating capital. [SE441 + SE465]

Standard Results of agricultural holdings based on Polish FADN data in 2010

Symbol	Variable	M.U.	Calculation method, additional remarks
SE441	Total fixed assets	c.u.	Total fixed assets include agricultural land, farm buildings, forest capital, machinery and equipment, and breeding livestock. [SE446 + SE450 + SE455 + SE460]
SE446	Land, permanent crops and quotas	c.u.	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land. Quotas (and other prescribed rights) acquired free of charge are not valued in the balance (they are recorded only when sold).
SE450	Buildings	c.u.	Buildings and fixed equipment belonging to the farmer.
SE455	Machinery	c.u.	Machines, tractors, passenger cars and lorries, and irrigation equipment (except when of little value or used only during one year).
SE460	Breeding livestock (females)	c.u.	Value of breeding heifers, dairy cows, other breeding cows, breeding goats, ewes and breeding sows.
SE465	Total current assets	c.u.	Total current assets include non-breeding livestock and circulating capital (stocks of agricultural products and other circulating capital). [SE470 + SE475 + SE480]
SE470	Non-breeding livestock	c.u.	Value of all livestock (except breeding livestock).
SE475	Stock of agricultural products	c.u.	Value of all crop and livestock products - except young plantations (including value of ongoing crop production - short cycle).
SE480	Other circulating capital	c.u.	Advance for crops, holding 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	c.u.	Value of all long- and short-term loans still to be repaid. [SE490 + SE495]
SE490	Long-term loans	c.u.	Loans contracted for a period of more than one year.
SE495	Short-term loans	c.u.	Loans contracted for less than one year.
SE501	Net worth	c.u.	Reflects total assets decreased by total liabilities. [SE436 - SE485]

Table 3.1-10 Financial indicators

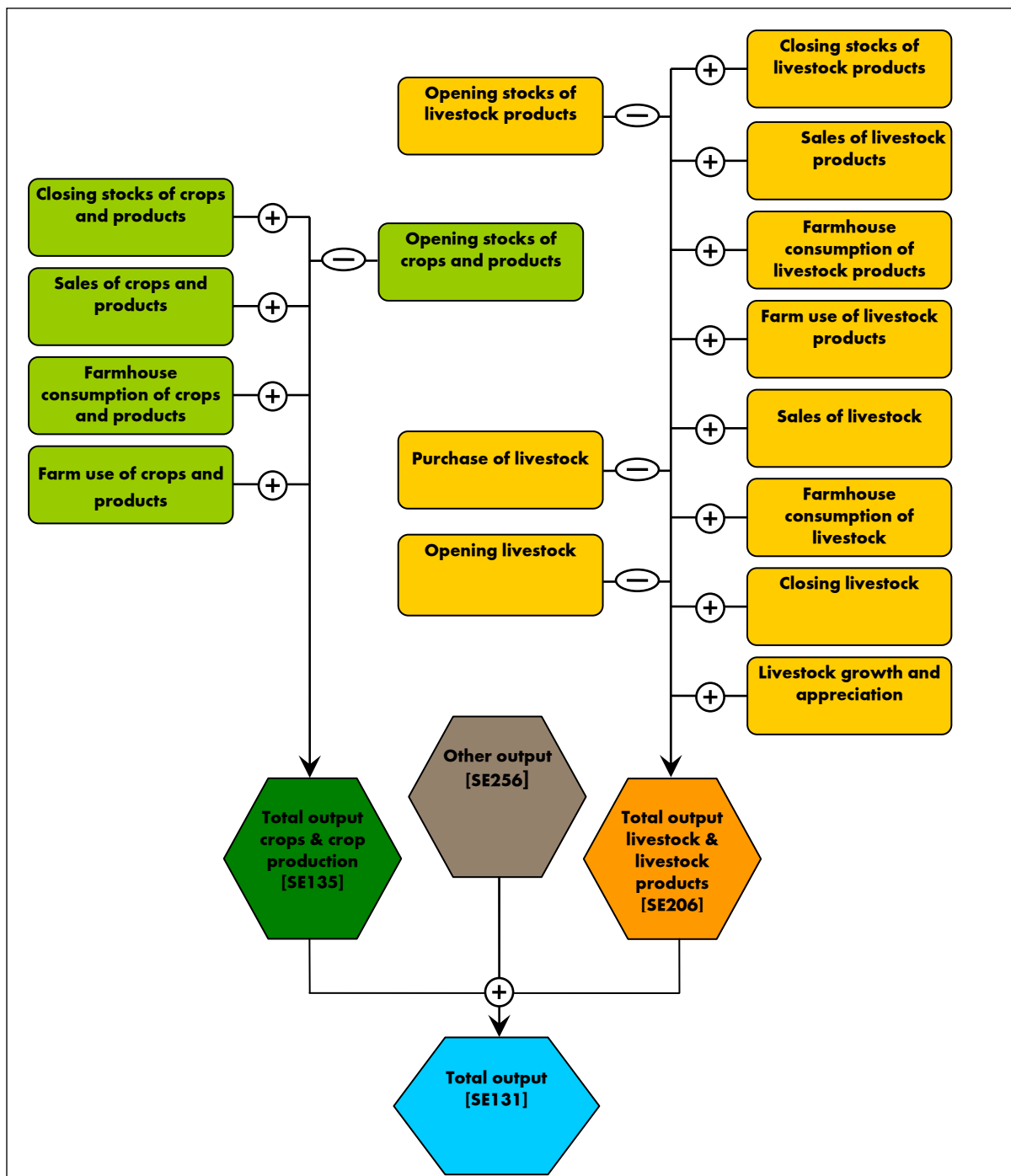
Symbol	Variable	M.U.	Calculation method, additional remarks
SE506	Change in net worth	c.u	Reflects net worth at closing of the accounting year decreased by net worth at opening the accounting year. [SE501 - SE501P ¹¹]
SE510	Average farm capital	c.u	Reflects the arithmetic average of farm capital [opening + closing] / 2). Farm capital comprises the value of livestock, permanent crops, land improvements, buildings, machinery and equipment, and circulating capital. It does not include the value of quotas and other prescribed rights which cannot be dissociated from the value of land. It is calculated only if land capital is recorded separately from the value of buildings.
SE516	Gross investments on fixed assets	c.u	Gross investments on fixed assets represent the value of purchases and fixed assets produced, decreased by the value of fixed assets sold or transferred free of charge in the accounting year + breeding livestock change of valuation.
SE521	Net investments on fixed assets	c.u	Gross investments on fixed assets decreased by depreciation for the accounting year. [SE516 - SE360]
SE526	Cash flow (1)	c.u	<i>Reflects the holding's capacity for saving and self-financing as part of operating activity. Cash flow (1) is calculated as follows: sales of products + other receipts + sales of livestock - all costs paid - purchases of livestock + balance of current subsidies and taxes + balance of subsidies and taxes on investment.</i>
SE530	Cash flow (2)	c.u	<i>Reflects the holding's capacity for saving and self-financing. Cash flow (2) is calculated as follows: cash flow (1) + sales of fixed assets - purchases and investments on fixed assets + liabilities at closing - liabilities at opening.</i>
SE532	Relation of cash flow (2) to farm total capital	multi- plication factor	Relation of cash flow (2) to total assets. [SE530/SE436]

¹¹ SE501P = Net worth value at opening (of the accounting year).

3.2. Economic categories calculation schemes

This chapter presents calculation schemes for the basic economic categories included in "FADN Standard Results." These schemes were developed using the materials published at: http://ec.europa.eu/agriculture/rica/index_en.cfm [11].

Scheme 3 - 3-1 The calculation of total output



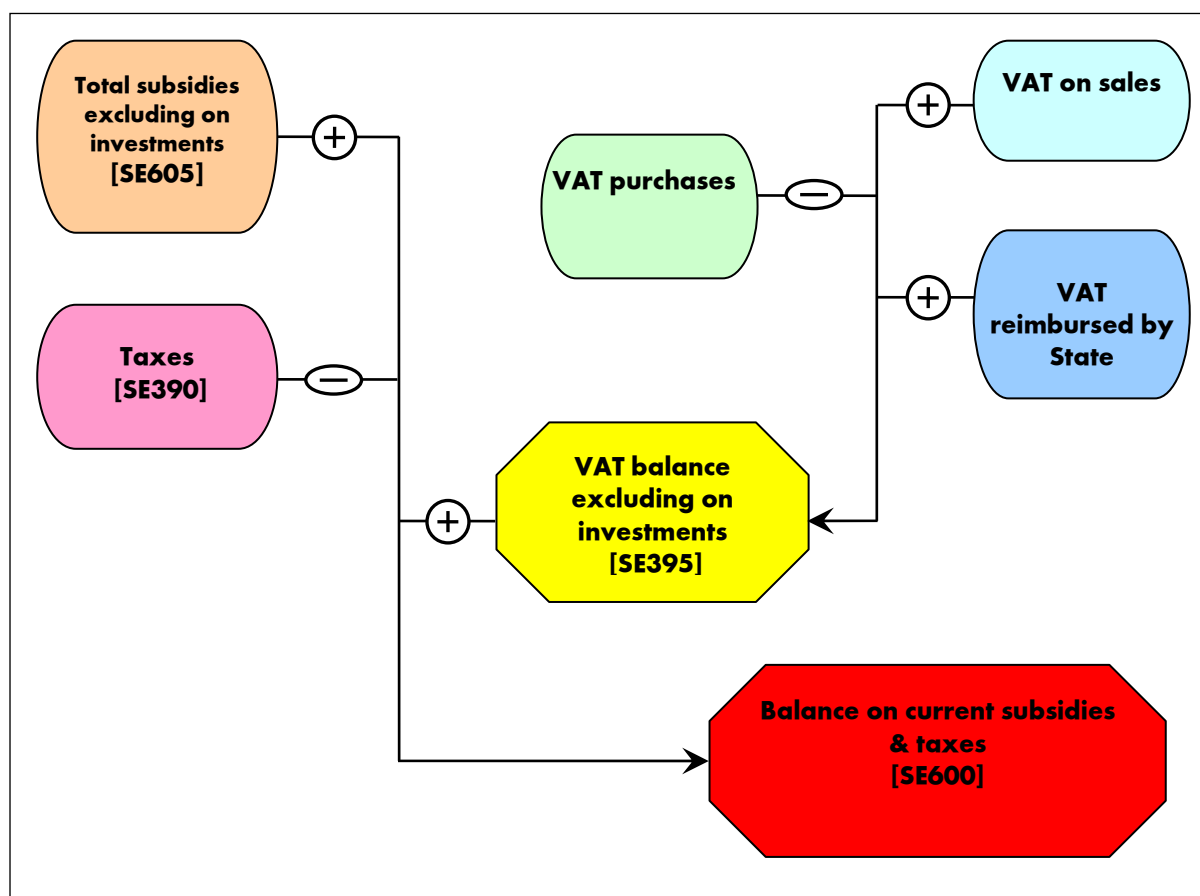
Scheme 3-3-1 presents the calculation method for the total output achieved as part of operating activity conducted in the holding. It comprises the value of crop output, the value of livestock output and the value of other output.

The output calculation also comprises the sales of products, change in stocks, farm use and farmhouse consumption. Such an approach provides a thorough reflection on the trade in finished products – market transactions, free-of-charge transfers and product transfers as part of operating activity in the holding. The farm use value of marketable products does not affect the level of economic margins determined, as it occurs on both sides (output and costs) of the account.

Scheme 3 - 3-2 The calculation of the difference in the value of breeding livestock

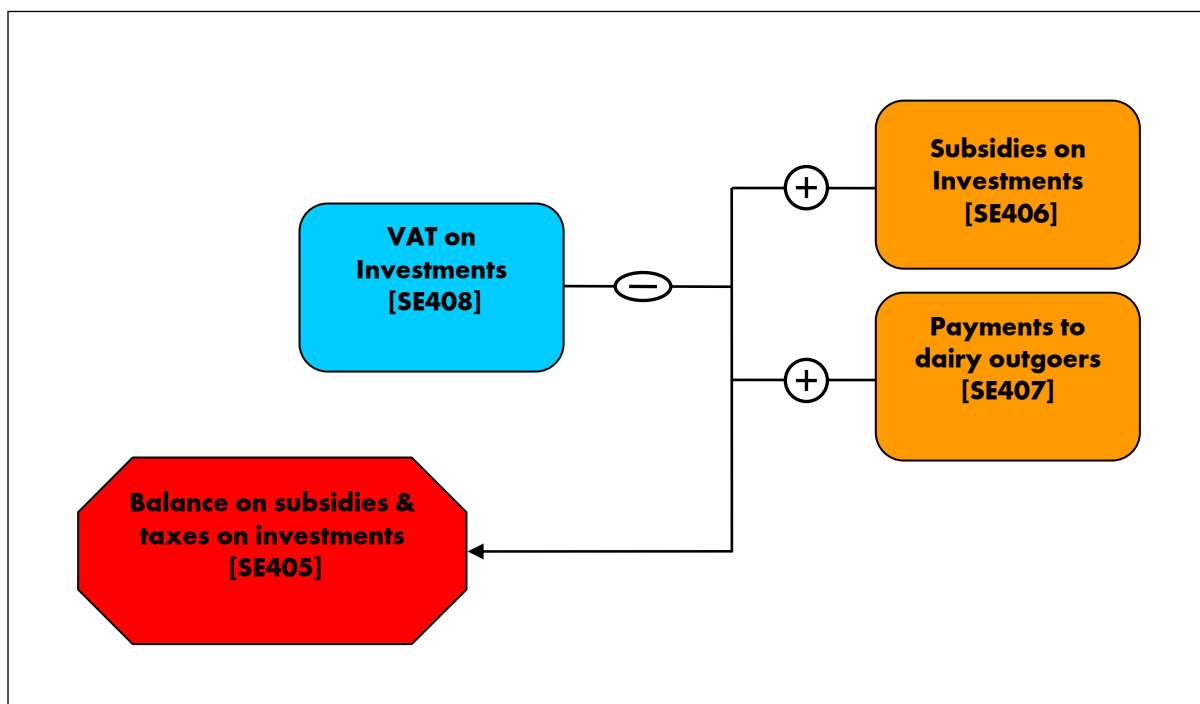
$\text{REGIDX}_n = \frac{\text{Wk}_n}{\text{Lk}_n} \bigg/ \frac{\text{Wp}_n}{\text{Lp}_n}$	<p>where</p> <p>REGIDX - regional index of price changes;</p> <p>Wk - closing valuation;</p> <p>n - category of animals;</p> <p>Lk - number of livestock at the end of accounting year;</p> <p>Wp - opening valuation;</p> <p>Lp - number of livestock at the beginning of accounting year;</p> <p>LVVAL - change of livestock appreciation.</p>
$\text{LVVAL}_n = \left(\frac{\text{WK}_n}{\text{REGIDX}_n} - \text{Wp}_n \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$	

The livestock output calculation comprises the difference in the value of non-breeding and breeding livestock. The difference in the value of breeding livestock is caused by price changes in the accounting year, as well as by the changing number of head of livestock. As regards non-breeding livestock, the difference in the livestock value is represented as the difference between the value at closing and the value at opening. The change in value of livestock was presented as a separate variable, SE211. This allows for a conventional omission of this element in the output calculation, and in the subsequent economic margins. Furthermore, the livestock output calculation account is decreased by the value of livestock purchases, in consequence of which the resultant account reflects the net output generated. For this reason, the value of livestock purchases is not included in the costs structure of the holding.

Scheme 3 - 3-3 The calculation of the balance of current subsidies and taxes

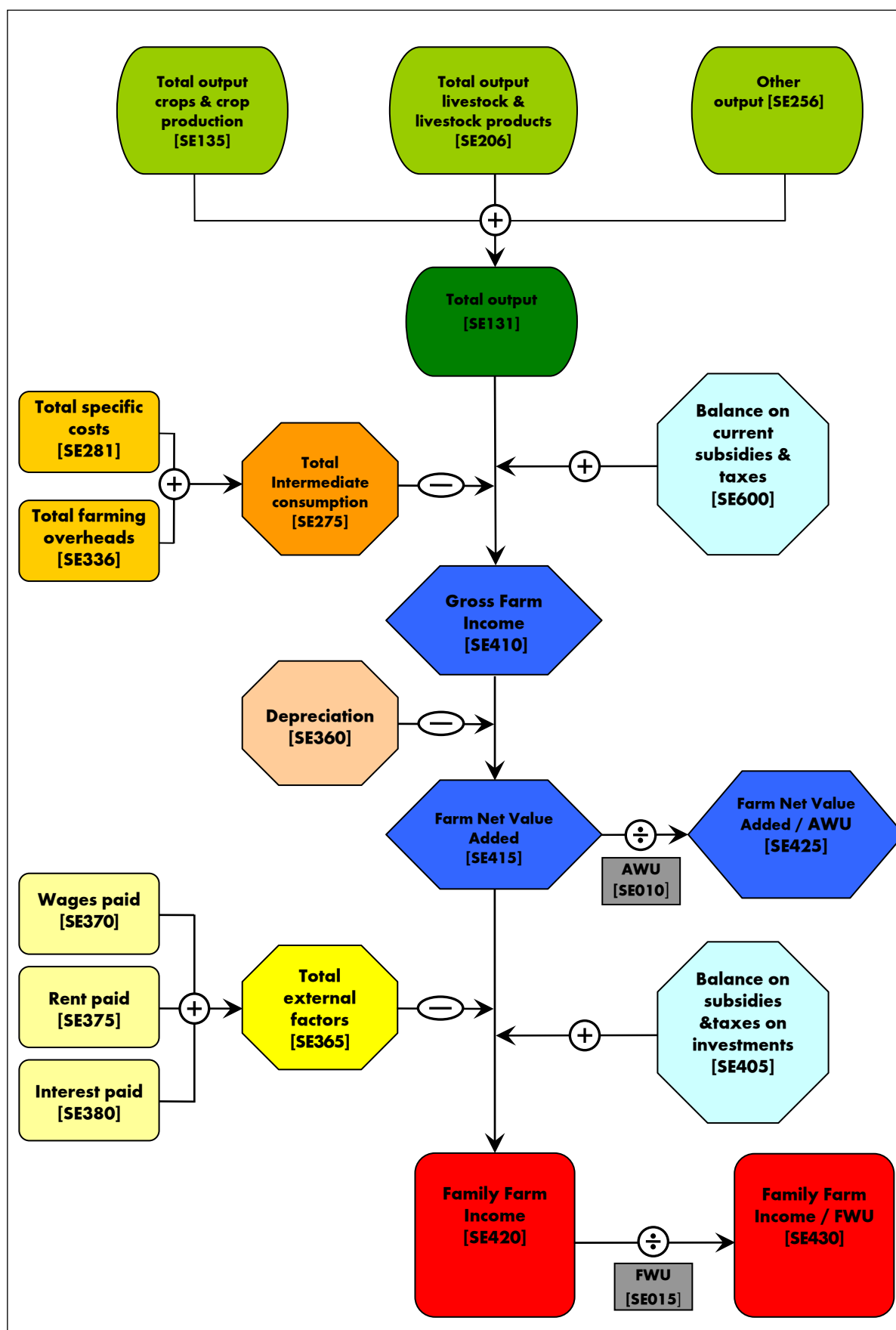
Taxes due in respect of the agricultural holding ownership and running agricultural activity are excluded from the costs (see: Table 3.1-4 - intermediate consumption). These taxes are included in the balance of current subsidies and taxes (see: Table 3.1-6 and Scheme 3-3-3). Such a grouping allows for determining the level of transfers of value added between the agricultural holding and other national economy sectors. A negative value of variable SE600 implies monetary transfers outside the holding.

Scheme 3 - 3-4 The calculation of the balance of subsidies and taxes on investment



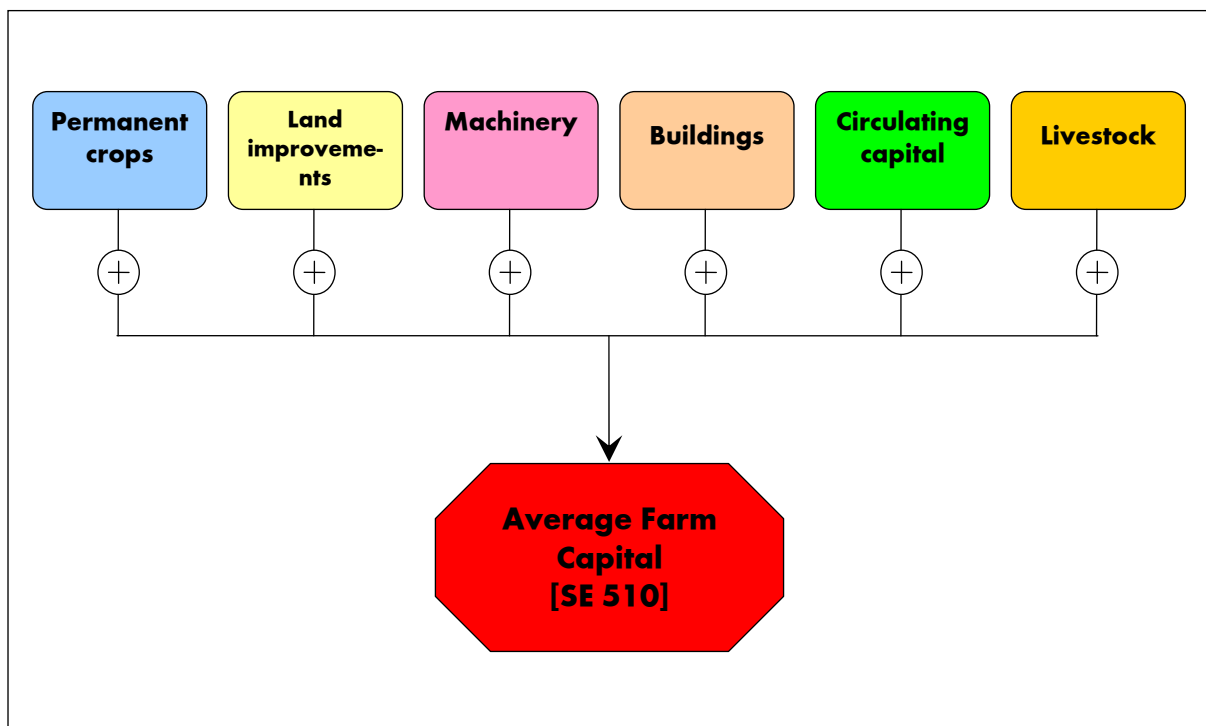
The reference balance affects the volume of Family Farm Income. A positive value of this balance indicates the budgetary support as part of investment activity conducted by the holding.

Scheme 3 - 3-5 The calculation of Family Farm Income



Scheme 3-3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the gross farm income. It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the gross farm income, whereas taxes (not forming part of intermediate consumption) decrease it. The farm net value added is obtained by deducting depreciation from the gross farm income. At the following stage, the net value added is decreased by the cost of total external factors, and increased by the balance of subsidies and taxes on investment. This reflects the basic economic margin generated as part of operating activity conducted in the holding, defined as Family Farm Income. Such income represents the payment for family inputs (work, land and capital) involved in production, and entrepreneur's risks in the accounting year.

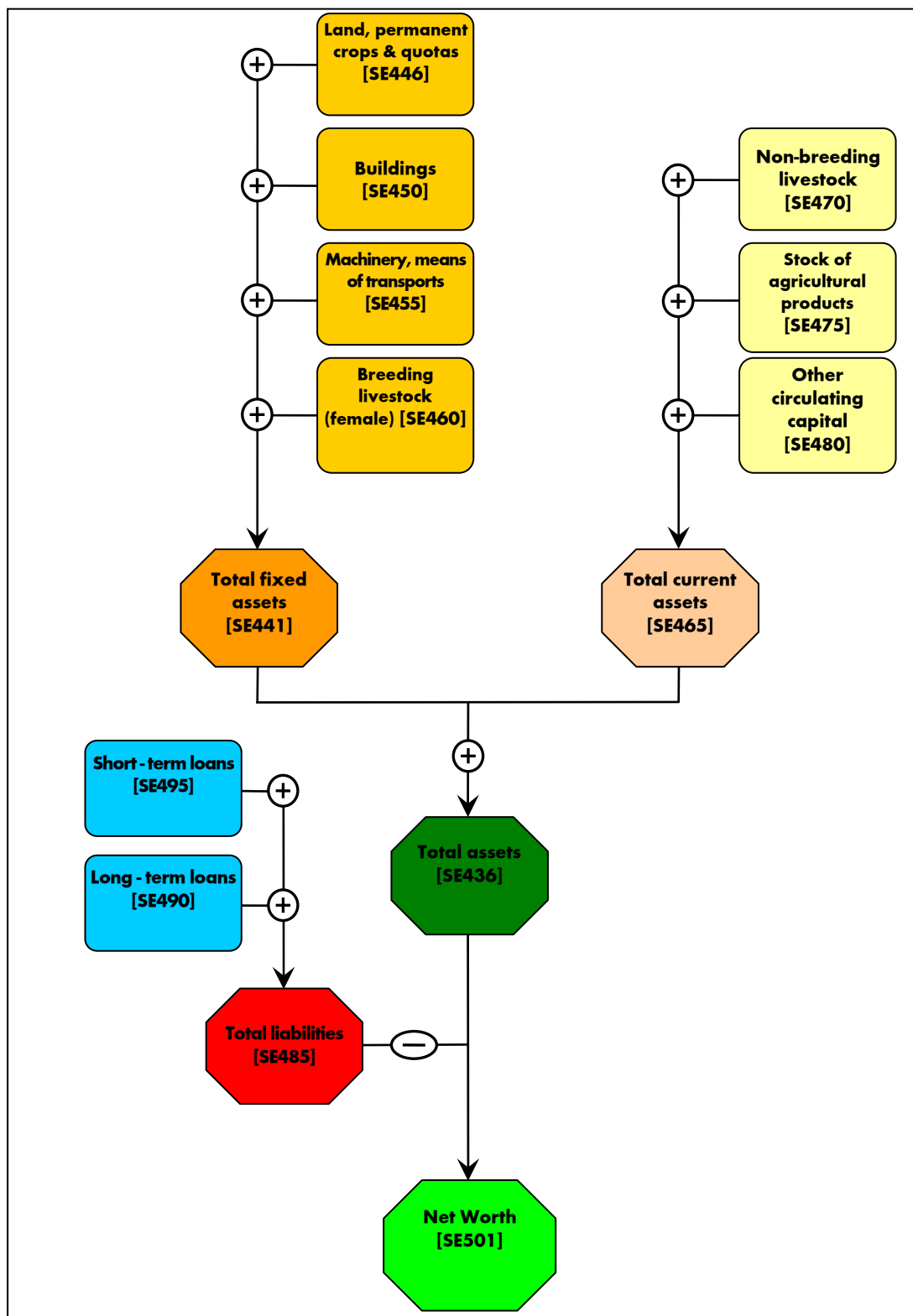
Scheme 3 - 3-6 The calculation of average farm capital



Scheme 3-3-6 presents the calculation method of the net worth value, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

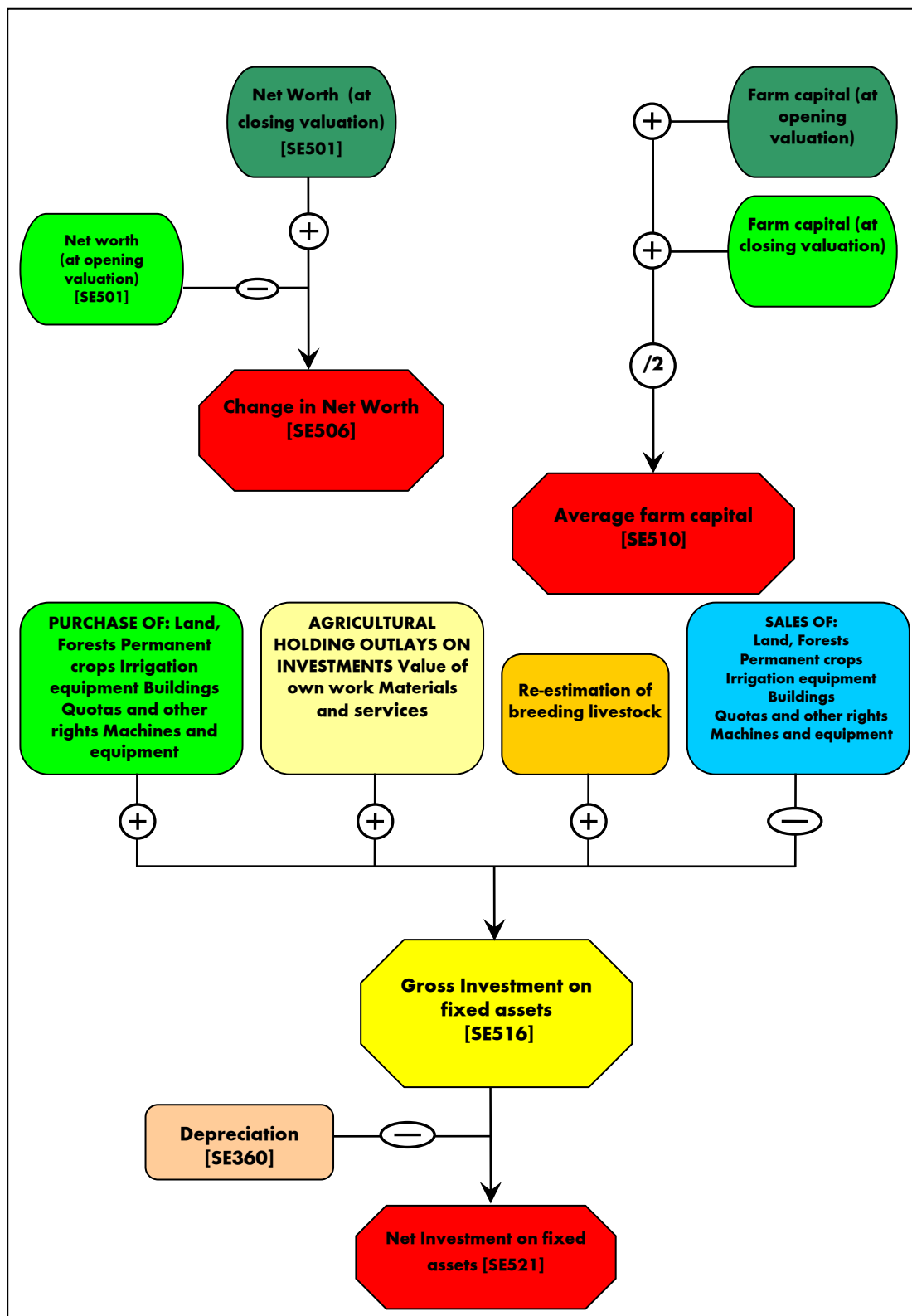
Scheme 3 - 3-7 The presentation of the balance sheet of the holding

The balance sheet of the holding is presented in synthetic terms. On the assets side, two groups of assets are distinguished, namely fixed assets comprising four groups and current assets comprising three groups. Net worth is calculated as the difference between the value of total assets and total liabilities.



Scheme 3 - 3-8 The calculation of selected balance sheet and financial indicators

The reference scheme presents the calculation method of four indicators, i.e. two balance sheet indicators – the change in net worth and the average farm capital, and two financial indicators – gross investment and net investment.



4. Remarks on FADN Standard Results

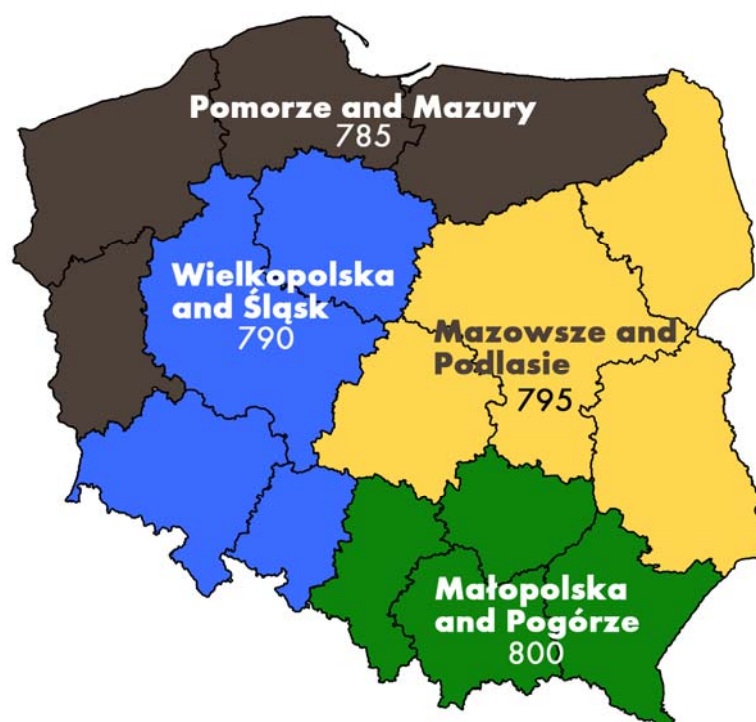
4.1. Information on the collection of accountancy data in Poland

Based on the data obtained in the National Agricultural Census 2002 (PSR 2002) and the Surveys on Land Use, Sown Area, Livestock and Farm Characteristics (R-CzSR 2005 and R-SGR 2007), the number of holdings whose economic size was equal to or greater than, 4 000 euro was determined (738 073 holdings)[8]. This size reflects the minimum economic size of holdings included in the Polish FADN field of observation.

Agricultural farms were classified in accordance with the principles fully harmonised with the EU provisions determining the so-called Community Typology for Agricultural Holdings.

The classification of agricultural holdings makes use of the Standard Output coefficients, SO "2004" (binding since 2010). These parameters were calculated by the Institute of Agricultural and Food Economics – National Research Institute, in cooperation with experts from the Institute of Soil Science and Plant Cultivation – State Research Institute, Warsaw University of Life Sciences and other institutions. Sets of SO "2004" coefficients were calculated for four FADN regions in Poland, labelled with the following numbers: 785, 790, 795, 800 [10].

Map 4-1 The division of Poland into FADN regions



Source: Commission Regulation No. 1291/2009 of 18 December 2009 concerning the selection of returning holdings for the purpose of determining income of agricultural holdings [6].

The algorithm used in classifying agricultural holdings according to the principles of the Community Typology for Agricultural Holdings was developed by the Institute of Agricultural and

Food Economics – National Research Institute on the basis of the relevant recommendations of the European Union – Commission Regulation (EC) No 1242/2008 of 8 December 2008 establishing a Community typology for agricultural holdings (Official Journal L 335, 13.12.2008) [3], [4], [17].

4.2. The sample of agricultural holdings keeping accounting records as part of the Polish FADN

The sample includes 11 004 individual holdings and 187 holdings with legal entity. These 11 191 holdings constitute a statistically representative sample, in terms of the types of farming and economic size classes, as well as FADN regions for the Polish FADN field of observation comprising 738 073 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN (see: Table 4.2-2) represents a certain number of similar holdings included in the same stratum (see: Table 4.2-1)

Table 4.2-1 The distribution of agricultural holdings in the field of observation covering Poland by type of farming and economic size class

		ES6					TOTAL	
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)		Very large (€>=500)
TF8	Fieldcrops (1)	26 540	21 510	6 234	2 747	1 912	284	59 227
	Horticulture (2)	5 792	11 531	5 490	2 626	1 507	155	27 101
	Other permanent crops (4)	8 668	9 771	813	162	87	4	19 505
	Milk (5)	28 431	45 298	15 602	3 478	663	52	93 524
	Other grazing livestock (6)	15 604	11 826	2 338	735	185	26	30 714
	Granivores (7)	13 397	24 722	11 881	5 765	4 482	589	60 836
	Mixed (8)	207 451	201 407	30 300	6 088	1 502	418	447 166
	TOTAL (€>=4)	305 883	326 065	72 658	21 601	10 338	1 528	738 073
TOTAL (€<4)							1 267 615	
Total in Poland	305 883	326 065	72 658	21 601	10 338	1 528	2 005 688	

Source: GUS, Agriculture and Environment Statistics Division (based on the population of holdings surveyed as part of the National Agricultural Census 2002; the classification using SO 2004; the exchange rate of Euro = PLN 4.3177).

Table 4.2-2 The distribution of the agricultural holdings surveyed¹² by type of farming and economic size class

		ES6						TOTAL
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
TF8	Fieldcrops (1)	288	794	513	168	270	14	2 047
	Horticulture (2)	13	110	109	89	94	1	416
	Other permanent crops (4)	73	280	55	5	17	1	431
	Milk (5)	64	807	934	92	416	6	2 319
	Other grazing livestock (6)	63	226	124	18	53	3	487
	Granivores (7)	50	326	404	361	464	24	1 629
	Mixed (8)	541	1 738	968	120	453	42	3 862
	TOTAL	1 092	4 281	3 107	853	1 767	91	11 191

5. Standard FADN results from agricultural holdings, which conducted accountancy in 2010

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) there were submitted the results only from agricultural holdings where the inputs of own work occurred (SE015) (see: Table 5.1-8 and Table 5.2-8).

5.1. Grouping of agricultural holdings according to type of farmings (TF8)

Table 5.1-1 Population and sample of holdings according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SYS02	Farms represented		738 035	59 192	26 995	19 656	87 988	36 361	60 659	447 183
SYS03	Sample farms		11 191	2 047	416	431	2 319	487	1 629	3 862
SYS04	Exchange rate		3,9947	3,9947	3,9947	3,9947	3,9947	3,9947	3,9947	3,9947

¹² Data from these holdings was used in the compilation.

Table 5.1-2 Selection information on production according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE005	Economic size	euro	19 282,5	26 582,0	33 268,0	11 948,6	22 803,6	12 972,4	40 225,0	14 773,9
SE010	Total labour input	AWU	1,716	1,899	2,505	2,030	1,819	1,503	1,672	1,634
SE011	Labour input	h	3 921	4 317	5 758	4 643	4 208	3 438	3 836	3 721
SE015	Unpaid labour input	FWU	1,520	1,373	1,640	1,409	1,661	1,437	1,512	1,517
SE016	Unpaid labour input	h	3 489	3 157	3 853	3 275	3 860	3 293	3 485	3 463
SE020	Paid labour input	AWU	0,196	0,525	0,865	0,621	0,158	0,066	0,159	0,117
SE021	Paid labour input	h	432	1 160	1 905	1 369	347	145	351	257
SE025	Total Utilised Agricultural Area	ha	19,2	49,9	5,7	9,2	21,0	17,3	19,4	16,1
SE030	Rented U.A.A.	ha	5,5	20,0	0,6	0,7	7,0	4,5	4,4	4,1
SE035	Cereals	ha	11,36	31,70	2,50	1,04	7,94	6,45	16,05	10,09
SE041	Other field crops	ha	2,69	13,77	0,41	0,18	1,25	0,78	1,97	2,01
SE042	Energy crops	ha	0,02	0,20	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,28	1,17	1,22	0,24	0,03	0,04	0,08	0,20
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,32	0,08	0,38	6,93	0,03	0,02	0,08	0,18
SE055	Orchards	ha	0,32	0,07	0,29	6,92	0,03	0,02	0,08	0,17
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	0,08	0,01	0,00	0,00	0,00	0,01
SE071	Forage crops	ha	4,29	2,48	0,69	0,38	11,58	9,75	0,99	3,49
SE072	Agricultural fallows	ha	0,23	0,56	0,46	0,39	0,12	0,26	0,26	0,18
SE073	Set aside	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE074	Total agriculture area out of production	ha	0,24	0,63	0,54	0,40	0,12	0,26	0,27	0,19
SE075	Woodland area	ha	0,98	0,83	0,48	0,66	1,28	1,61	0,79	0,95
SE080	Total livestock units	LU	13,1	1,4	0,5	0,1	20,0	12,5	40,4	11,0
SE085	Dairy cows	LU	3,04	0,18	0,12	0,03	13,07	2,91	0,20	2,15
SE090	Other cattle	LU	2,97	0,43	0,09	0,03	6,48	7,71	0,62	2,85
SE095	Sheep and goats	LU	0,06	0,04	0,00	0,00	0,02	0,49	0,02	0,05
SE100	Pigs	LU	6,24	0,66	0,23	0,03	0,39	0,29	33,21	5,58
SE105	Poultry	LU	0,63	0,04	0,01	0,00	0,02	0,03	6,33	0,17
SE110	Yield of wheat	dt/ha	48,9	52,3	40,0	41,3	53,8	42,2	49,9	45,5
SE115	Yield of maize	dt/ha	65,9	65,1	69,9	84,3	72,8	75,1	67,6	65,9
SE120	Stocking density/ha	LU/ha	1,34	0,21	0,19	0,08	1,67	1,11	0,64	1,37
SE125	Milk yield-kg/cow	kg/cow	4 813	4 045	2 893	2 731	5 280	4 144	3 330	4 363

Table 5.1-3 Value of production according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE131	Total output	zł	100 969	196 175	176 845	104 768	116 187	48 877	190 195	72 757
SE132	Total output/Total input	ratio	1,18	1,23	1,39	1,42	1,22	1,00	1,18	1,14
SE135	Total output crops & crop production	zł	57 152	189 335	175 020	103 190	27 985	18 298	52 729	40 014
SE136	Total crop output/ha	zł/ha	2 978	3 793	30 573	11 266	1 336	1 057	2 713	2 478
SE140	Cereals	zł	28 575	97 198	5 455	2 177	19 540	12 413	41 222	23 424
SE145	Protein crops	zł	567	2 121	112	162	185	411	712	475
SE146	Energy crops	zł	63	722	0	0	0	0	0	8
SE150	Potatoes	zł	5 731	19 889	1 453	392	3 141	2 944	3 208	5 429
SE155	Sugar beet	zł	1 745	7 434	122	15	1 098	121	967	1 531
SE160	Oil-seed crops	zł	5 483	33 990	382	192	2 624	744	4 270	3 363
SE165	Industrial crops	zł	476	1 640	14	-46	87	106	171	521
SE170	Vegetables & flowers	zł	9 883	21 785	157 123	5 088	459	815	1 361	3 377
SE175	Fruit	zł	3 529	548	2 997	93 306	192	81	113	1 410
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	227	1 066	97	74	431	327	87	101
SE200	Other crop output	zł	873	2 941	7 265	1 832	228	337	618	376
SE206	Total output livestock & livestock prod.	zł	42 294	3 473	1 204	370	87 117	28 250	136 209	31 339
SE207	Total livestock output/LU	zł/LU	3 227	2 510	2 573	3 623	4 352	2 263	3 372	2 853
SE211	Change in value of livestock	zł	-458	-488	12	-147	1 056	-835	-5	-824
SE216	Cows' milk & milk products	zł	14 875	704	306	74	72 308	11 926	597	9 157
SE220	Beef and veal	zł	6 333	780	230	59	13 842	14 031	1 435	6 274
SE225	Pigmeat	zł	16 320	1 679	516	64	983	703	90 188	14 193
SE230	Sheep and goats	zł	58	47	0	9	22	466	30	43
SE235	Poultrymeat	zł	2 655	102	2	0	6	9	28 481	503
SE240	Eggs	zł	1 389	86	26	0	47	114	14 223	332
SE245	Ewes' and goats' milk	zł	28	2	2	0	1	156	17	31
SE251	Other livestock & products	zł	635	74	123	163	-92	845	1 238	806
SE256	Other output	zł	1 523	3 367	620	1 208	1 086	2 328	1 256	1 404
SE260	Farmhouse consumption	zł	1 717	867	761	648	1 505	1 330	1 490	2 038
SE265	Farm use	zł	13 010	5 335	947	209	13 207	9 142	30 650	13 200

Table 5.1-4 Costs according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE270	Total Inputs	zł	85 242	159 435	127 093	73 922	95 315	48 936	161 293	64 046
SE275	Total intermediate consumption	zł	62 200	108 024	88 782	33 717	68 992	33 652	135 149	46 870
SE281	Total specific costs	zł	41 137	65 445	43 974	17 215	42 708	19 588	110 813	30 791
SE284	Specific crop costs/ha	zł/ha	925	1 259	7 531	1 858	664	398	845	750
SE285	Seeds and plants	zł	3 925	12 562	14 831	1 310	2 763	1 643	3 188	2 753
SE290	Seeds and plants home-grown	zł	1 251	2 864	336	143	944	837	1 089	1 258
SE295	Fertilisers	zł	8 604	31 642	9 988	5 112	7 742	3 479	8 933	6 166
SE300	Crop protection	zł	3 949	16 544	4 204	8 859	2 449	1 123	3 857	2 588
SE305	Other crop specific costs	zł	1 275	2 089	14 088	1 738	960	650	452	597
SE309	Specific livestock costs/LU	zł/LU	1 784	1 876	1 734	1 894	1 438	1 017	2 336	1 701
SE310	Feed for grazing livestock	zł	7 247	831	274	61	23 472	10 533	1 073	6 210
SE315	Feed for grazing livestock home-grown	zł	4 616	526	239	46	11 537	7 649	763	4 537
SE320	Feed for pigs & poultry	zł	14 202	1 564	482	105	894	635	87 930	11 044
SE325	Feed for pigs & poultry home-grown	zł	6 951	1 033	348	29	634	493	28 584	7 271
SE330	Other livestock specific costs	zł	1 931	202	55	27	4 427	1 524	5 380	1 431
SE331	Forestry specific costs	zł	4	12	51	4	0	1	1	2
SE336	Total farming overheads	zł	21 063	42 579	44 808	16 502	26 284	14 064	24 336	16 079
SE340	Machinery & building current costs	zł	5 631	9 880	6 355	4 681	7 188	4 237	7 414	4 632
SE345	Energy	zł	9 766	19 823	31 767	7 957	10 772	5 837	11 356	7 091
SE350	Contract work	zł	2 744	7 472	2 147	879	3 764	1 729	2 267	2 182
SE356	Other direct inputs	zł	2 922	5 403	4 538	2 985	4 561	2 260	3 299	2 174
SE360	Depreciation	zł	15 760	28 016	21 941	27 541	18 116	11 826	19 530	12 592
SE365	Total external factors	zł	7 282	23 396	16 370	12 663	8 206	3 459	6 614	4 584
SE370	Wages paid	zł	5 112	14 652	14 448	11 097	5 735	2 182	3 990	3 290
SE375	Rent paid	zł	1 115	5 184	241	237	1 226	562	1 001	707
SE380	Interest paid	zł	1 055	3 560	1 681	1 330	1 244	714	1 623	587

Table 5.1-5 Subsidies to current activity of farm according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE605	Total subsidies - excluding on investment	zł	23 649	58 361	6 280	9 258	24 964	23 204	23 614	20 517
SE610	Total subsidies on crops	zł	56	301	0	0	23	5	68	39
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	56	301	0	0	23	5	68	39
SE615	Total subsidies on livestock	zł	0	0	0	0	0	0	0	0
SE616	Subsidies dairying	zł	0	0	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	0	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 829	4 812	217	1 223	1 421	3 456	1 730	1 519
SE622	LFA subsidies	zł	1 736	2 303	406	814	2 529	2 491	1 886	1 543
SE623	Other rural development payments	zł	1 135	1 011	841	697	784	1 346	961	1 264
SE624	Total support for rural development	zł	4 699	8 126	1 464	2 734	4 734	7 294	4 577	4 326
SE625	Subsidies on intermediate consumption	zł	711	2 411	97	234	668	417	878	554
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	10 784	28 046	3 191	5 149	11 777	9 729	10 926	9 077
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	10 784	28 046	3 191	5 149	11 777	9 729	10 926	9 077
SE640	Additional aid	zł	0	0	0	0	0	0	0	0
SE650	Aid for Article 68	zł	189	131	26	18	333	307	38	197
SE699	Other subsidies	zł	7 208	19 346	1 501	1 123	7 429	5 453	7 127	6 324

Table 5.1-6 Balances of subsidies and taxes according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE600	Balance current subsidies & taxes	zł	22 457	54 961	5 811	9 670	24 084	21 840	23 974	19 245
SE605	Total subsidies - excluding on investment	zł	23 649	58 361	6 280	9 258	24 964	23 204	23 614	20 517
SE395	VAT balance excluding on investments	zł	-213	-169	-71	1 068	-82	-640	1 128	-456
SE390	Taxes	zł	979	3 231	397	656	797	724	768	816
SE405	Balance subsidies & taxes on investments	zł	106	900	-884	-484	616	201	277	-45
SE406	Subsidies on investments	zł	922	2 402	607	1 223	1 604	737	1 460	539
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	816	1 502	1 491	1 707	988	536	1 183	584

Table 5.1-7 Income per agricultural holding according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE131	Total output	zł	100 969	196 175	176 845	104 768	116 187	48 877	190 195	72 757
SE275	Total intermediate consumption	zł	62 200	108 024	88 782	33 717	68 992	33 652	135 149	46 870
SE600	Balance current subsidies & taxes	zł	22 457	54 961	5 811	9 670	24 084	21 840	23 974	19 245
SE410	Gross Farm Income	zł	61 226	143 112	93 874	80 721	71 279	37 065	79 020	45 132
SE360	Depreciation	zł	15 760	28 016	21 941	27 541	18 116	11 826	19 530	12 592
SE415	Farm Net Value Added	zł	45 465	115 095	71 933	53 180	53 163	25 239	59 490	32 540
SE365	Total external factors	zł	7 282	23 396	16 370	12 663	8 206	3 459	6 614	4 584
SE405	Balance subsidies & taxes on investments	zł	106	900	-884	-484	616	201	277	-45
SE420	Family Farm Income	zł	38 289	92 600	54 679	40 032	45 573	21 982	53 152	27 911

Table 5.1-8 Income per person according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE425	Farm Net Value Added / AWU	zł/AWU	26 492	60 619	28 718	26 203	29 231	16 796	35 590	19 916
SE430	Family Farm Income / FWU	zł/FWU	23 827	57 931	33 337	28 421	26 929	15 573	34 379	17 474

Table 5.1-9 Balance at the end of financial year according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE436	Total assets	zł	574 634	1 043 020	478 322	645 549	672 829	499 594	748 947	478 468
SE441	Total fixed assets	zł	506 134	889 856	431 151	582 761	601 522	445 519	653 183	422 713
SE446	Land, permanent crops & quotas	zł	288 306	573 549	144 487	336 541	309 140	264 330	348 363	246 814
SE450	Buildings	zł	128 013	128 764	204 857	153 342	150 200	108 391	195 003	110 305
SE455	Machinery	zł	78 603	186 574	81 413	92 795	101 931	57 474	101 897	57 486
SE460	Breeding livestock	zł	11 212	969	393	83	40 251	15 324	7 920	8 109
SE465	Total current assets	zł	68 500	153 164	47 171	62 788	71 307	54 075	95 764	55 755
SE470	Non-breeding livestock	zł	13 066	1 635	503	200	14 540	22 114	32 455	12 247
SE475	Stock of agricultural products	zł	26 427	58 764	16 919	36 899	24 634	17 630	29 500	22 911
SE480	Other circulating capital	zł	29 008	92 766	29 749	25 690	32 133	14 330	33 809	20 597
SE485	Total liabilities	zł	32 006	104 677	52 577	44 943	40 782	21 245	51 802	17 039
SE490	long & medium-term loans	zł	21 684	74 640	40 498	32 394	27 512	14 512	37 475	10 362
SE495	Short-term loans	zł	10 322	30 037	12 079	12 548	13 270	6 733	14 327	6 677
SE501	Net worth	zł	542 628	938 343	425 745	600 607	632 046	478 348	697 145	461 429

Table 5.1-10 Financial indicators according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE506	Change in net worth	zł	7 443	27 886	-4 823	-6 283	13 089	5 158	11 386	4 621
SE510	Average farm capital	zł	292 406	468 019	346 130	397 189	364 786	242 344	400 273	236 509
SE516	Gross Investment	zł	14 021	40 614	16 971	19 589	19 803	9 723	18 620	8 666
SE521	Net Investment	zł	-1 740	12 598	-4 969	-7 952	1 687	-2 104	-910	-3 927
SE526	Cash Flow (1)	zł	48 232	111 974	76 178	62 336	57 023	30 752	64 565	34 964
SE530	Cash Flow (2)	zł	33 958	72 385	58 965	44 640	38 391	21 256	44 736	25 591
SE532	Cash Flow (2)/total assets	ratio	0,06	0,07	0,12	0,07	0,06	0,04	0,06	0,05

5.2. Grouping of agricultural holding according to economic size (ES6)

Table 5.2-1 Population and sample of holdings according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SYS02	Farms represented		738 035	305 883	326 067	72 659	21 601	10 373	1 452
SYS03	Sample farms		11 191	1 092	4 281	3 107	1 767	853	91
SYS04	Exchange rate		3,9947	3,9947	3,9947	3,9947	3,9947	3,9947	3,9947

Table 5.2-2 Selected information on production according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE005	Economic size	euro	19 282,5	6 278,1	14 256,9	35 657,8	68 487,4	176 555,1	1 212 648,8
SE010	Total labour input	AWU	1,716	1,379	1,684	1,995	2,419	4,477	35,928
SE011	Labour input	h	3 921	3 106	3 867	4 668	5 679	10 228	79 268
SE015	Unpaid labour input	FWU	1,520	1,339	1,599	1,800	1,909	1,720	0,578
SE016	Unpaid labour input	h	3 489	3 019	3 681	4 239	4 554	4 145	1 404
SE020	Paid labour input	AWU	0,196	0,040	0,085	0,195	0,510	2,757	35,350
SE021	Paid labour input	h	432	87	187	429	1 125	6 082	77 863
SE025	Total Utilised Agricultural Area	ha	19,2	8,6	15,8	32,3	54,1	132,0	1 036,3
SE030	Rented U.A.A.	ha	5,5	1,2	3,1	9,3	18,1	57,7	729,2
SE035	Cereals	ha	11,36	5,30	9,55	18,82	31,46	81,76	518,70
SE041	Other field crops	ha	2,69	0,70	1,59	4,51	9,84	32,02	261,30
SE042	Energy crops	ha	0,02	0,00	0,00	0,00	0,00	0,40	6,65
SE046	Vegetables and flowers	ha	0,28	0,17	0,24	0,41	0,82	0,77	12,36
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,32	0,18	0,37	0,35	0,51	1,34	8,73
SE055	Orchards	ha	0,32	0,18	0,37	0,33	0,49	1,23	7,72
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	0,02	0,02	0,10	1,01
SE071	Forage crops	ha	4,29	2,08	3,79	7,94	10,98	14,76	224,16
SE072	Agricultural fallows	ha	0,23	0,17	0,20	0,24	0,43	1,24	6,92
SE073	Set aside	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE074	Total agriculture area out of production	ha	0,24	0,19	0,21	0,27	0,48	1,28	7,61
SE075	Woodland area	ha	0,98	0,77	1,05	1,24	1,08	2,15	5,04
SE080	Total livestock units	LU	13,1	4,0	10,2	26,2	46,2	110,0	745,1
SE085	Dairy cows	LU	3,04	0,97	2,63	7,27	10,00	9,29	171,96
SE090	Other cattle	LU	2,97	1,14	2,78	6,44	8,42	8,06	140,05
SE095	Sheep and goats	LU	0,06	0,04	0,06	0,12	0,05	0,09	2,29
SE100	Pigs	LU	6,24	1,67	4,41	11,68	25,87	74,80	324,91
SE105	Poultry	LU	0,63	0,09	0,13	0,51	1,74	17,17	96,99
SE110	Yield of wheat	dt/ha	48,9	37,1	43,0	50,3	51,9	56,6	60,3
SE115	Yield of maize	dt/ha	65,9	61,4	68,5	64,6	59,0	66,4	67,2
SE120	Stocking density/ha	LU/ha	1,34	0,95	1,36	1,69	1,61	1,09	1,35
SE125	Milk yield-kg/cow	kg/cow	4 813	3 108	3 742	4 923	5 756	6 634	8 764

Table 5.2-3 Value of production according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE131	Total output	zł	100 969	34 048	71 763	178 040	348 877	969 111	7 011 865
SE132	Total output/Total input	ratio	1,18	1,13	1,22	1,29	1,30	1,20	0,98
SE135	Total output crops & crop production	zł	57 152	22 075	42 403	92 722	182 782	544 460	3 628 840
SE136	Total crop output/ha	zł/ha	2 978	2 559	2 692	2 872	3 380	4 125	3 502
SE140	Cereals	zł	28 575	10 564	20 888	48 517	89 093	262 390	1 980 631
SE145	Protein crops	zł	567	328	469	967	2 052	3 446	10 186
SE146	Energy crops	zł	63	0	0	0	0	579	27 880
SE150	Potatoes	zł	5 731	3 456	5 993	7 747	7 360	19 291	204 185
SE155	Sugar beet	zł	1 745	50	757	3 673	9 412	18 211	252 601
SE160	Oil-seed crops	zł	5 483	604	1 805	8 503	21 910	92 489	842 445
SE165	Industrial crops	zł	476	201	691	765	90	381	2 239
SE170	Vegetables & flowers	zł	9 883	4 200	6 918	16 760	44 677	130 611	148 450
SE175	Fruit	zł	3 529	2 158	4 346	3 992	5 417	4 969	47 226
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	227	126	129	359	793	712	24 958
SE200	Other crop output	zł	873	387	406	1 440	1 979	11 380	88 038
SE206	Total output livestock & livestock prod.	zł	42 294	11 074	28 216	83 780	163 708	416 504	3 225 530
SE207	Total livestock output/LU	zł/LU	3 227	2 754	2 770	3 200	3 541	3 788	4 329
SE211	Change in value of livestock	zł	-458	-1 005	-685	964	1 403	470	60 431
SE216	Cows' milk & milk products	zł	14 875	2 713	8 939	36 200	61 403	69 225	1 762 729
SE220	Beef and veal	zł	6 333	2 677	6 126	13 663	17 412	15 330	227 417
SE225	Pigmeat	zł	16 320	4 528	11 476	30 629	69 397	205 967	727 633
SE230	Sheep and goats	zł	58	37	58	111	47	129	1 588
SE235	Poultrymeat	zł	2 655	222	862	2 220	12 752	94 750	131 573
SE240	Eggs	zł	1 389	237	260	430	2 361	26 484	352 085
SE245	Ewes' and goats' milk	zł	28	31	29	21	3	23	0
SE251	Other livestock & products	zł	635	629	467	507	332	4 596	22 506
SE256	Other output	zł	1 523	899	1 143	1 538	2 387	8 148	157 494
SE260	Farmhouse consumption	zł	1 717	1 661	1 792	1 714	1 589	1 393	829
SE265	Farm use	zł	13 010	5 676	11 836	24 549	36 505	69 156	494 018

Table 5.2-4 Costs according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE270	Total Inputs	zł	85 242	30 239	58 623	137 768	267 482	808 041	7 148 186
SE275	Total intermediate consumption	zł	62 200	21 155	42 450	103 103	205 388	616 059	5 010 957
SE281	Total specific costs	zł	41 137	12 006	27 063	71 563	147 079	454 694	3 285 848
SE284	Specific crop costs/ha	zł/ha	925	633	711	920	1 138	1 476	1 508
SE285	Seeds and plants	zł	3 925	1 376	2 662	6 550	12 308	43 285	287 434
SE290	Seeds and plants home-grown	zł	1 251	717	1 207	1 786	2 128	5 696	52 142
SE295	Fertilisers	zł	8 604	2 622	5 546	15 052	31 049	84 930	753 789
SE300	Crop protection	zł	3 949	1 086	2 408	6 221	13 314	45 650	402 142
SE305	Other crop specific costs	zł	1 275	376	589	1 900	4 853	20 978	119 193
SE309	Specific livestock costs/LU	zł/LU	1 784	1 626	1 557	1 598	1 851	2 363	2 313
SE310	Feed for grazing livestock	zł	7 247	2 463	5 785	14 591	21 037	24 124	650 071
SE315	Feed for grazing livestock home-grown	zł	4 616	2 194	4 650	8 655	9 167	8 358	210 667
SE320	Feed for pigs & poultry	zł	14 202	3 629	9 066	24 044	58 054	217 039	801 353
SE325	Feed for pigs & poultry home-grown	zł	6 951	2 602	5 852	13 835	24 873	53 815	224 021
SE330	Other livestock specific costs	zł	1 931	447	1 005	3 203	6 461	18 685	271 867
SE331	Forestry specific costs	zł	4	7	3	2	3	2	0
SE336	Total farming overheads	zł	21 063	9 149	15 387	31 541	58 309	161 365	1 725 109
SE340	Machinery & building current costs	zł	5 631	2 796	4 701	9 075	15 167	32 506	305 667
SE345	Energy	zł	9 766	3 558	6 702	15 640	32 494	88 528	810 710
SE350	Contract work	zł	2 744	1 387	1 899	2 857	4 233	19 568	330 486
SE356	Other direct inputs	zł	2 922	1 408	2 084	3 968	6 415	20 763	278 245
SE360	Depreciation	zł	15 760	8 024	13 684	26 934	43 654	90 631	603 111
SE365	Total external factors	zł	7 282	1 060	2 490	7 730	18 440	101 351	1 534 118
SE370	Wages paid	zł	5 112	653	1 398	3 226	9 173	71 091	1 341 229
SE375	Rent paid	zł	1 115	204	587	2 065	4 161	15 691	114 806
SE380	Interest paid	zł	1 055	203	505	2 440	5 107	14 569	78 083

Table 5.2-5 Subsidies to current activity of farm according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥500
SE605	Total subsidies - excluding on investmen	zł	23 649	12 060	19 639	38 601	63 580	147 136	1 141 036
SE610	Total subsidies on crops	zł	56	12	29	170	474	553	0
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	56	12	29	170	474	553	0
SE615	Total subsidies on livestock	zł	0	0	0	0	0	0	0
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 829	929	1 630	3 090	5 059	11 910	52 829
SE622	LFA subsidies	zł	1 736	932	1 834	3 186	4 195	5 687	11 686
SE623	Other rural development payments	zł	1 135	1 786	805	271	171	300	1 588
SE624	Total support for rural development	zł	4 699	3 646	4 269	6 548	9 425	17 898	66 104
SE625	Subsidies on intermediate consumption	zł	711	209	477	1 274	2 600	6 306	63 091
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	10 784	4 848	8 854	18 149	30 392	74 114	582 313
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	10 784	4 848	8 854	18 149	30 392	74 114	582 313
SE640	Additional aid	zł	0	0	0	0	0	0	0
SE650	Aid for Article 68	zł	189	168	201	125	148	200	5 651
SE699	Other subsidies	zł	7 208	3 178	5 809	12 335	20 541	48 065	423 877

Table 5.2-6 Balance of subsidies and taxes according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE600	Balance current subsidies & taxes	zł	22 457	11 098	18 649	37 548	62 526	144 465	1 047 689
SE605	Total subsidies - excluding on investments	zł	23 649	12 060	19 639	38 601	63 580	147 136	1 141 036
SE395	VAT balance excluding on investments	zł	-213	-531	-287	218	1 047	5 511	2 292
SE390	Taxes	zł	979	432	703	1 271	2 102	8 182	95 638
SE405	Balance subsidies & taxes on investments	zł	106	-165	-86	535	834	5 895	26 649
SE406	Subsidies on investments	zł	922	186	701	2 195	4 183	9 689	30 746
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	816	351	787	1 660	3 348	3 794	4 096

Table 5.2-7 Income per agricultural farm according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE131	Total output	zł	100 969	34 048	71 763	178 040	348 877	969 111	7 011 865
SE275	Total intermediate consumption	zł	62 200	21 155	42 450	103 103	205 388	616 059	5 010 957
SE600	Balance current subsidies & taxes	zł	22 457	11 098	18 649	37 548	62 526	144 465	1 047 689
SE410	Gross Farm Income	zł	61 226	23 991	47 962	112 485	206 015	497 518	3 048 596
SE360	Depreciation	zł	15 760	8 024	13 684	26 934	43 654	90 631	603 111
SE415	Farm Net Value Added	zł	45 465	15 967	34 278	85 551	162 361	406 886	2 445 486
SE365	Total external factors	zł	7 282	1 060	2 490	7 730	18 440	101 351	1 534 118
SE405	Balance subsidies & taxes on investments	zł	106	-165	-86	535	834	5 895	26 649
SE420	Family Farm Income	zł	38 289	14 742	31 702	78 356	144 755	311 430	938 017

Table 5.2-8 Income per person according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE425	Farm Net Value Added / AWU	zł/AWU	26 492	11 582	20 356	42 880	67 126	90 886	68 067
SE430	Family Farm Income / FWU	zł/FWU	23 827	11 009	19 820	43 488	75 577	156 146	350 721

Table 5.2-9 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
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE436	Total assets	zł	574 634	291 822	514 813	1 057 504	1 732 898	3 163 002	13 703 478
SE441	Total fixed assets	zł	506 134	265 009	461 807	945 767	1 546 260	2 648 214	8 481 877
SE446	Land, permanent crops & quotas	zł	288 306	152 772	277 285	545 729	866 780	1 364 777	2 137 572
SE450	Buildings	zł	128 013	79 541	111 933	201 984	323 252	651 842	3 602 633
SE455	Machinery	zł	78 603	29 444	63 481	170 878	314 752	580 896	2 111 700
SE460	Breeding livestock	zł	11 212	3 252	9 107	27 176	41 475	50 698	629 973
SE465	Total current assets	zł	68 500	26 813	53 006	111 736	186 638	514 788	5 221 601
SE470	Non-breeding livestock	zł	13 066	4 740	11 050	25 201	40 878	92 123	633 855
SE475	Stock of agricultural products	zł	26 427	12 841	23 530	44 947	70 672	142 982	1 121 442
SE480	Other circulating capital	zł	29 008	9 232	18 426	41 588	75 088	279 683	3 466 304
SE485	Total liabilities	zł	32 006	4 091	14 038	67 490	163 640	480 253	3 012 066
SE490	long & medium-term loans	zł	21 684	2 298	9 954	50 189	125 157	342 799	1 480 150
SE495	Short-term loans	zł	10 322	1 793	4 083	17 301	38 482	137 455	1 531 916
SE501	Net worth	zł	542 628	287 731	500 775	990 014	1 569 258	2 682 749	10 691 412

Table 5.2-10 Financial indicators according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE506	Change in net worth	zł	7 443	-1 333	3 356	21 327	49 876	110 579	711 465
SE510	Average farm capital	zł	292 406	144 692	245 645	515 681	859 668	1 795 684	11 562 070
SE516	Gross Investment	zł	14 021	1 210	7 698	34 303	78 009	163 175	1 100 496
SE521	Net Investment	zł	-1 740	-6 814	-5 986	7 368	34 355	72 543	497 385
SE526	Cash Flow (1)	zł	48 232	19 682	39 691	93 871	170 225	384 571	1 479 544
SE530	Cash Flow (2)	zł	33 958	18 238	30 504	60 563	96 681	218 600	537 823
SE532	Cash Flow (2)/total assets	ratio	0,06	0,06	0,06	0,06	0,06	0,07	0,04

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