



P  L S K I  
**FADN**

SYSTEM ZBIERANIA I WYKORZYSTYWANIA  
DANYCH RACHUNKOWYCH Z GOSPODARSTW ROLNYCH

# **2011 Standard Results of Polish FADN agricultural holdings**

**WARSAW 2013**



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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	-	Code designator of monetary unit called "euro"
euro	-	Monetary unit, obligatory in most of the EU Member States
EUROSTAT	-	Statistical Office of the European Union
FFI	-	Family Farm Income
FNVA	-	Farm Net Value Added
FADN	-	Farm Accountancy Data Network
FWU	-	Family Work Unit
GFI	-	Gross Farm Income
GUS	-	Central Statistical Office
IAFE-NRI	-	Institute of Agriculture and Food Economics – National Research Institute
LFA	-	Less Favoured Areas
LU	-	Livestock Unit
M.U.	-	Measurement Unit
Polish FADN	-	Polish Farm Accountancy Data Network
SGM	-	Standard Gross Margin
SO	-	Standard Output
OGA	-	Other Gainful Activities
q	-	quintal = 100 kg
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 2011 comprising 11 213 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 103 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Accountancy Department (AAD). From 192 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 11 082 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 10 890 individual holdings and 192 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 [9].

The study consists of three major parts:

An introductory part, providing characteristics of the Farm Accountancy Data Network (FADN).

A methodological part, providing clarifications to the resulting account.

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 145 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) [17].

The key value parameters concerning output, costs and investments are net categories (excluding VAT). In 2011, 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 – złoty (zł).

## **1. Changes to Standard Results<sup>1</sup>**

### **1.1. Changes resulting from the European Commission regulations and documents**

From 2011 the following changes have been introduced to the algorithms (in compliance with Document RI/CC 882 Rev.9.1. Definition of variables used in FADN standard results of October 2012) [17]:

- SE136 – Total crop output / ha,
- SE146 – Energy crops
- SE605 – Total subsidies – excluding on investment
- SE610 – Total subsidies on crops
- SE613 – Other crops subsidies
- SE616 – Subsidies dairying
- SE617 – Subsidies other cattle
- SE618 – Subsidies sheep & goats
- SE619 – Other livestock subsidies
- SE630 – Decoupled payments
- SE650 – Total aid for Article 68
- SE699 – Other subsidies

Since 2011 data for variable SE640 (Additional aid) have no longer been included.

### **1.2. Other changes**

#### **1.2.1. Work units (AWU, FWU)**

From accounting year 2011 AWU and FWU are equal to 2 120 working hours per year. Until accounting year 2010 AWU and FWU were equal to 2 200 working hours per year.

#### **1.2.2. Winter crops (Short cycle)**

From accounting year 2011 value of winter crops (short cycle) is not included in the total output on opening and closing valuation.

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<sup>1</sup> Chapter includes changes introduced from accounting year 2011, former changes are described in „Standard Results...” published in previous years.

## 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 [21]. 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) Cyprus, Estonia, Lithuania, Latvia, Malta, Poland, Slovakia, Slovenia, the Czech Republic and Hungary joined FADN, 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**





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<sup>2</sup>, the management model provides 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 where the included holdings form a statistically representative sample of commercial agricultural holdings, operating in the European Union.

## **2.2. The Community Typology for Agricultural Holdings**

Based on the amended principles of CTAH, the classification of agricultural holdings now applies a new economic parameter, namely the Standard Output<sup>3</sup> (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 livestock<sup>4</sup> 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 products prices 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 SO is necessary is defined by the European Commission, and it is

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<sup>2</sup> 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.

<sup>3</sup> Until the accounting year 2009 CTAH was based on Standard Gross Margin (SGM) parameter and the economic size was described by European Size Unit (ESU) [1], [11].

<sup>4</sup> SO for mushrooms refers to the crop area of 100 m<sup>2</sup>; SO for poultry refers to 100 head of livestock; SO for bees refers to 1 beehive (1 bee family).

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).

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** (OGA) in the total farm revenues (agriculture + OGA + direct payments). OGA is an 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 [18], [20].

## 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 2011**

Member State	Minimum economic size threshold (EUR)	Number of holdings in the sample items	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 [7].

## **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 [9]:

- 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, SO "2004" coefficients**

The economic size of the holding is defined as the total value of Standard Outputs (SO) for all agricultural activities of the holding. Economic size constitutes the basis to establish a minimum economic threshold for the FADN field of observation. In Poland for the accounting year 2011 the minimum threshold was set at 4 000 euro of SO.

The table below presents theoretical values for certain crop area and minimal number of head of livestock for the farm to be included in the Polish field of observation (see: Table 2.5-1).

**Table 2.5-1 The acreage and the number of heads of livestock required by the agricultural holding to meet the minimum economic size threshold\*, based on SO "2004" coefficients**

Region	Activity	M.U.	Equivalent 4 000 Euro SO 2004
'Pomorze i Mazury'	Common wheat and spelt	ha	9.9
	Rape and turnip rape	ha	8.5
	Sugar beets	ha	2.6
	Apple orchards	ha	3.1
	Vegetables and strawberries grown in the open	ha	4.9
	Dairy cows	head	3.8
	Pigs for fattening	head	16.6
'Wielkopolska i Śląsk'	Common wheat and spelt	ha	9.1
	Rape and turnip rape	ha	7.2
	Sugar beets	ha	2.4
	Apple orchards	ha	2.7
	Vegetables and strawberries grown in the open	ha	4.4
	Dairy cows	head	3.8
	Pigs for fattening	head	16.1
'Mazowsze i Podlasie'	Common wheat and spelt	ha	11.9
	Rape and turnip rape	ha	9.4
	Sugar beets	ha	2.7
	Apple orchards	ha	2.4
	Vegetables and strawberries grown in the open	ha	5.4
	Dairy cows	head	4.5
	Pigs for fattening	head	16.0
'Małopolska i Pogórze'	Common wheat and spelt	ha	11.7
	Rape and turnip rape	ha	8.3
	Sugar beets	ha	2.6
	Apple orchards	ha	2.7
	Vegetables and strawberries grown in the open	ha	4.2
	Dairy cows	head	4.5
	Pigs for fattening	head	16.4

\*The achievement of the economic size threshold by the holding, based on the SO "2004" classification [11], 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. 868/2008 of 3 September 2008, as amended, and in the Document RI/CC 1256 rev. 7 Farm Return Data Definitions of February 2012 [5], [6], [14], [15]. Apart from 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, deadstock, 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.** Direct payments.
- 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. If the number of farms is smaller than 15, "." (a dot) is inserted.

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

Type of farming TF8		Principal types of farming	
Symbol	Name	Symbol	Name
1	Field crops	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
		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], [18], [19].

Table 2.7-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [18].

**Table 2.7-2 The grouping of agricultural holdings by economic size, classification ES6**

ES6			ES	
Economic size class <b>ES6</b>	Size euro (€)		Economic size class <b>ES</b>	Size euro (€)
			1	€ 2 000
1 Very small	2 000 ≤ € 8 000		2	2 000 ≤ € 4 000
			3	4 000 ≤ € 8 000
2 Small	8 000 ≤ € 25 000		4	8 000 ≤ € 15 000
			5	15 000 ≤ € 25 000
3 Medium-small	25 000 ≤ € 50 000		6	25 000 ≤ € 50 000
4 Medium-large	50 000 ≤ € 100 000		7	50 000 ≤ € 100 000
5 Large	100 000 ≤ € 500 000		8	100 000 ≤ € 250 000
			9	250 000 ≤ € 500 000
6 Very large	€ 500 000		10	500 000 ≤ € 750 000
			11	750 000 ≤ € 1 000 000
			12	1 000 000 ≤ € 1 500 000
			13	1 500 000 ≤ € 3 000 000
			14	€ 3 000 000

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. Structure and yield.
3. Output.
4. Costs.
5. Subsidies.
6. Balances subsidies and taxes.
7. Income per holding.
8. Income per person.
9. Balance sheet at closing.
10. Financial indicators.

The descriptions of particular variables are consistent with those included in “FADN Standard Results” [13], [17]. 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<sup>5</sup>. Additionally, detailed calculation schemes for selected variables included in “FADN Standard Results” have been presented.

**Table 3.1-1 Sample and population**

Symbol	Variable name	Description
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	Average exchange rate of the Member State to convert national currency into euro. It is calculated as the average of monthly rates weighted by the number of days in each month.

<sup>5</sup> Colour and format description: *blue italics* = algorithm modified; ~~crossed out~~ = variable removed.

**Table 3.1-2 Structure and yield**

Symbol	Variable name	M.U.	Description
SE005	Economic size	Euro	Economic size of holding expressed in euro SO (on the basis of Community typology).
<i>SE010</i>	<i>Total labour input</i>	<i>AWU</i>	<i>Total labour input of holding expressed in annual work units (AWU) = full-time person equivalents 2120 hours/year. [SE015+SE020]</i>
SE011	Labour input	hours	Time worked in hours by total labour input on holding. [SE016+SE021]
<i>SE015</i>	<i>Unpaid labour input</i>	<i>FWU</i>	<i>Refers generally to family labour expressed in Family Work Units (FWU = Family AWU).</i>
SE016	Unpaid labour input	hours	Time worked in hours by unpaid labour input (generally family) on holding.
<i>SE020</i>	<i>Paid labour input</i>	<i>AWU</i>	<i>Remuneration may be in cash or in kind.</i>
SE021	Paid labour input	hours	Time worked in hours by paid labour input on holding.
SE025	Total Utilised Agricultural Area	ha	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year, woodland and other farm areas (roads, ponds, non-farmed areas, etc.). It consists of land in owner occupation, rented land, land in share-cropping. It includes agricultural land temporarily not under cultivation for agricultural reasons or being withdrawn from production as part of agricultural policy measures. It is expressed in hectares (10 000 m <sup>2</sup> ).
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). It is expressed in hectares.
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).
SE042	Energy crops	ha	Areas sown under energy crops.
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 farm year. Mushrooms excluded.
SE050	Vineyards	ha	Including young plantation (without nurseries).
SE054	Permanent crops	ha	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboo). 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 and subtropical fruit) and citrus fruit.
SE060	Olive groves	ha	Olive groves.
SE065	Other permanent crops	ha	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and growth of young plantations (valued on the basis of the costs of input used).
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallows	ha	Agricultural land not cultivated for agricultural reasons.

Symbol	Variable name	M.U.	Description
SE073	Set aside	ha	Land withdrawn from production under compulsory agricultural policy measures and not cultivated. Included, however, in cultivated land under the voluntary set-aside arrangements. Land subject to compulsory set-aside but which may be cultivated is to be included in the area given over to the crop in question.
SE074	Total agricultural area out of production	ha	= Agricultural land not cultivated for agricultural reasons + Land withdrawn from production under compulsory agricultural policy measures + areas of permanent grassland and meadows no longer used for production purposes but maintained in good agricultural and environmental condition and eligible for financial support . [SE072+ SE073+ permanent grassland]
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA. [SE025]
SE080	Total livestock units	LU	Number of equidae, cattle, sheep, goats, pigs and poultry present on holding in annual average terms, converted into livestock units (LU) <sup>6</sup> . Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle
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	q/ha	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.
SE115	Yield of maize	q/ha	Production of grain maize.
SE120	Stocking density/ha	LU/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.
SE125	Milk yield	kg/cow <sup>7</sup>	Average production of milk and milk products (in milk equivalents) per dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.

<sup>6</sup> Equines := 0,8  
Heifers for fattening := 0,8  
Other cattle <1 year := 0,4  
Male cattle 1-2 years := 0,7  
Female cattle 1-2 years := 0,7  
Male cattle ≥2 years := 1,0  
Breeding heifers := 0,8  
Calves for fattening := 0,4

Dairy cows := 1,0  
Cull dairy cows := 1,0  
Other cows := 0,8  
Goats, breeding females := 0,1  
Other goats := 0,1  
Ewes := 0,1  
Other sheep := 0,1  
Piglets := 0,027

Breeding sows := 0,5  
Pigs for fattening := 0,3  
Other pigs := 0,3  
Table chickens := 0,007  
Laying hens := 0,014  
Other poultry := 0,03  
Rabbits := 0,02

<sup>7</sup> Conversion 1 liter = 1,031 kg.

**Table 3.1-3 Output**

Symbol	Variable name	M.U.	Description
SE131	Total output	c.u.	Total of output of crops and crop products, livestock and livestock products and of other output. Sales and use of (crop and livestock) products and livestock + change in stock of products + change in valuation of livestock – purchases of livestock + various non-exceptional products. [SE135+SE206+SE256]
SE132	Total output/total input	ratio	Ratio of total crops and crop products output, livestock and livestock products output and other output to total input. [SE131/SE270]
SE135	Total output crops & crop production	c.u.	Sales + farm use + farmhouse consumption + (closing valuation - opening valuation). [SE140 + SE145 + SE146 + SE150 + SE155 + SE160 + SE165 + SE170 + SE175 + SE180 + SE185 + SE190 + SE195 + SE200]
<i>SE136</i>	<i>Total crop output/ha</i>	<i>c.u./ha</i>	<i>= [ Sales + farm use + farmhouse consumption + (closing valuation - opening valuation) ]/ha (excluding area leased out for short period and area out of production)</i>
SE140	Cereals	c.u.	Output value of cereals.
SE145	Protein crops	c.u.	Grown for seed: not if harvested green (fodder). Does not include vegetables or soya.
<i>SE146</i>	<i>Energy crops</i>	<i>c.u.</i>	<i>All crops produced for energy purposes.</i>
SE150	Potatoes	c.u.	Including early potatoes and seed.
SE155	Sugar beet	c.u.	Not including the value of tops but including that of pulp returned to the holder or sold by him to the sugar beet factory.
SE160	Oil-seed crops	c.u.	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	c.u.	Hops, tobacco, other industrial crops (including medicinal plants, condiments, aromatics and spices, cotton and sugar cane, fibre flax and hemp).
SE170	Vegetables & flowers	c.u.	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Included is the output from mushrooms (but the area under mushrooms is not included in SE046).
SE175	Fruit	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	Wine and grapes	c.u.	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, wine by-products (marc, lee, etc.) and raisins.
SE190	Olives & olive oil	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 pastures, rough grazing, 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.

Symbol	Variable name	M.U.	Description
SE206	Total output livestock and livestock products	c.u.	Livestock output, change in livestock value, animal products. Livestock output: sales, household consumption minus purchases. It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation: value at closing valuation minus value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to the increase in volume is estimated. Animal products: sales, household consumption, farm use, closing valuation minus opening valuation. The products are: milk and milk products from cows, ewes, goats; wool; hen's eggs; other animal products (stud fees, manure, other eggs, etc. ) and receipts from animals reared under a service contract (animals not owned by farmer) and honey. [SE216 + SE220 + SE225 + SE230 + SE235 + SE240 + SE245 + SE251]
SE 207	Total livestock output/LU	c.u./LU	Ratio of total output livestock and livestock products to total number of livestock units (LU). Excluded from LU are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence. [SE206/SE080]
SE211	Change in value of livestock	c.u.	Net change in value or estimation of the value corresponding to the increase in volume of the animals present on the holding for more than one year. The estimation makes it possible not to include in the value of annual output short-term price changes affecting animals which will be sold only in the medium or long term. The animals for which this particular calculation is made are: equines, cattle other than cattle under one year old, cull cows, goats, ewes, breeding sows.
SE216	Cows' milk & milk products	c.u.	The values are recorded after deduction of the amount of the co-responsibility levy (if any) but before deduction of the amount of the super levy (if any). The latter is entered as a negative subsidy specific to the milk sector.
SE220	Beef and veal	c.u.	Output + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	c.u.	Output + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	c.u.	Output + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE235	Poultrymeat	c.u.	Output + change in valuation. Net change in valuation in respect of all categories of poultry.
SE240	Eggs	c.u.	Hen's eggs.
SE245	Ewes' and goats' milk	c.u.	Ewes' and goats' milk and dairy products.
SE251	Other livestock & products	c.u.	Meat of equines and other animals (including change in valuation), wool, other animal products (manure, stud fees, etc.), receipts for animals held under contract, and milk. Net change in valuation in respect of beehives, rabbits and other animals; change in valuation adjusted in respect of equines.
SE256	Other output	c.u.	Leased land ready for sowing, receipts from occasional letting of fodder areas, forestry products, contract work for others, hiring out of equipment, interest on liquid assets necessary for running the holding, receipts of tourism, receipts relating to previous accounting years, other products and receipts.

Symbol	Variable name	M.U.	Description
SE260	Farmhouse consumption	c.u.	Value of agricultural (crop and animal) products consumed by the holder's family. It is taken into account in the amount of agricultural output.
SE265	Farm use	c.u.	Value of crop products produced and used on the holding to obtain another final agricultural product. The products concerned are mainly crop products used as feed for animals held on the holding, and seeds and seedlings produced and used on the holding. These products are taken into account in the amount of agricultural output. The cost items relating to feeding stuffs and seeds account for the major part of that amount.

**Table 3.1-4 Costs**

Symbol	Variable name	M.U.	Description
SE270	Total Inputs	c.u.	Total inputs are the sum of specific costs, overheads, depreciation and external factors. Costs linked to the agricultural activity of the holder and relating to the output of the accounting year. Included are amounts relating to inputs produced on the holding (farm use) = seeds and seedlings and feed for grazing livestock and granivores, but not manure. When calculating FADN standard results, farm taxes and other dues are not included in the total for costs but are taken into account in the balance "Subsidies and taxes" on current and non-current operations. The personal taxes of the holder are not to be recorded in the FADN accounts. [SE275 + SE360 + SE365]
SE275	Total intermediate consumption	c.u.	Total specific costs (including inputs produced on the holding) and overheads 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 livestock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE284	Specific crop costs/ha	c.u./ha	Ratio of crop specific inputs to total UAA of the holding.
SE285	Seeds and plants	c.u.	Relates to agricultural and horticultural crops. New plantations of permanent crops and wood stands are considered as investments.
SE290	Seeds and plants home-grown	c.u.	Seeds and seedlings produced and used on the farm.
SE295	Fertilisers	c.u.	Purchased fertilisers and soil improvers (excluding those used for forests).
SE300	Crop protection	c.u.	Plant protection products, traps and baits, bird scares, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	c.u.	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.

Symbol	Variable name	M.U.	Description
SE309	Specific livestock costs/LU	c.u./LU	Ratio of livestock specific inputs to total number of LU.
SE310	Feed for grazing livestock	c.u.	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on cost of renting forage land not included in the UAA for equines, cattle, sheep and goats. Both, home grown and purchased.
SE315	Feed for grazing livestock home-grown	c.u.	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing stock.
SE320	Feed for pigs & poultry	c.u.	Feed for pigs and poultry. Both, home grown and purchased.
SE325	Feed for pigs & poultry home-grown	c.u.	Marketable farm products (including milk other than suckled) used as feedingstuffs 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.	Fertilizers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost headings.
SE336	Total farming overheads	c.u.	Supply costs linked to production activity but not linked to specific lines of production.[SE340+SE345+SE350+SE356]
SE340	Machinery & building current costs	c.u.	Costs of current upkeep of equipment (and purchase of minor equipment), car expenses, current upkeep of buildings and land improvements, insurance of buildings. Major repairs are considered as investments.
SE345	Energy	c.u.	Motor fuels and lubricants, electricity, heating fuels.
SE350	Contract work	c.u.	Costs linked to work carried out by contractors and to the hire of machinery.
SE356	Other direct inputs	c.u.	Water, insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc).
SE360	Depreciation	c.u.	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land, circulating capital, quotas and production limits.
SE365	Total external factors	c.u.	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE370	Wages paid	c.u.	Wages and social security charges (and insurance) of wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are excluded.
SE375	Rent paid	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, circulating capital, and interest and financial charges on debts. Interest subsidies are to be deducted.

**Table 3.1-5 Subsidies**

Symbol	Variable name	M.U.	Description
<i>SE605</i>	<i>Total subsidies - excluding on investment</i>	<i>c.u.</i>	<i>Subsidies on current operations linked to production (not investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610+SE615+SE624+SE625+SE626+SE630+SE699]</i>
<i>SE610</i>	<i>Total subsidies on crops</i>	<i>c.u.</i>	<i>All farm subsidies on crops, including compensatory payments/area payments and set-aside premiums and aid under article 68. It doesn't include Single Area Payment (SE631). [SE611 + SE612 + SE613] + art. 68 on crops</i>
SE611	Compensatory payments/ area payments	c.u.	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops) and energy crops payments.
SE612	Set aside premiums	c.u.	Amount of premiums received by COP producers obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.
<i>SE613</i>	<i>Other crops subsidies</i>	<i>c.u.</i>	<i>All other farm subsidies on field, horticultural and permanent crops.</i>
SE615	Total subsidies on livestock	c.u.	All farm subsidies on livestock and livestock products. [616, 617, 618, 619]
<i>SE616</i>	<i>Subsidies dairying</i>	<i>c.u.</i>	<i>In addition to the dairy premium, includes any subsidies on dairy products. The amount of any super levy on milk is to be deducted.</i>
<i>SE617</i>	<i>Subsidies other cattle</i>	<i>c.u.</i>	<i>All farm subsidies received for cattle other than dairy cows, e.g. premiums for male calves, premiums for young male cattle, premiums for suckler cows, etc.</i>
<i>SE618</i>	<i>Subsidies sheep &amp; goats</i>	<i>c.u.</i>	<i>In addition to the ewe (and goat) premiums, includes any subsidies on sheep/goat milk products.</i>
<i>SE619</i>	<i>Other livestock subsidies</i>	<i>c.u.</i>	<i>All other farm subsidies on other livestock or livestock products. Includes, exceptionally, the amounts for any one of the preceding categories - milk, beef/veal, sheep/goats - where such amounts cannot be entered under these categories for lack of detailed information.</i>
SE620	Other subsidies <sup>8</sup>	c.u.	<del>Other subsidies received, in particular for activities relating to forestry and tourism, environmental and afforestation programmes, structural aid. Include also grants and subsidies for disasters or extraordinary (agrimonetary compensation payments, etc.).</del>
SE621	Environmental subsidies	c.u.	If details available in the holding's accounts.
SE622	LFA subsidies	c.u.	If details available in the holding's accounts.
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, training, afforestation and ecological stability of forests.
SE624	Total support for rural development	c.u.	Environmental subsidies+ LFA subsidies + other Rural Development payments including RD national payments

<sup>8</sup> Variable SE620 was used until 2009.



Symbol	Variable name	M.U.	Description
SE625	Subsidies on intermediate consumption	c.u.	All farm subsidies on intermediate consumption. Subsidies on wages, rent and interest are to be excluded.
SE626	Subsidies on external factors	c.u.	Subsidies on wages, rent and interest.
<i>SE630</i>	<i>Decoupled payments</i>	<i>c.u.</i>	<i>Single farm payment and single area payment scheme. Additional aid included. [SE631 + SE632]</i>
SE631	Single farm payment	c.u.	Scheme only for old Member States.
SE632	Single area payment	c.u.	Scheme only for new Member States; not chosen by Malta and Slovenia.
<del>SE640</del>	<del>Additional aid<sup>9</sup></del>	<del>c.u.</del>	<del>Amount resulting from the application of modulation to the first EUR 5000 or less of direct payments.</del>
<i>SE650</i>	<i>Total aid for Article 68</i>	<i>c.u.</i>	<i>It sums up all aid under Article 68 (EC) Reg. No 73/2009</i>
<i>SE699</i>	<i>Other subsidies</i>	<i>c.u.</i>	<i>Other subsidies received including aid under Art 68. grants and subsidies for disasters or extraordinary subsidies (agrimonetary compensation, etc.)</i>

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<sup>9</sup> Variable SE640 was used until 2010.

**Table 3.1-6 Balances of subsidies and taxes**

Symbol	Variable name	M.U.	Description
SE600	Balance current subsidies & taxes	c.u.	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes. [SE605 + SE395 - SE390]
SE605	<i>Total subsidies - excluding on investment</i>	c.u.	<i>Subsidies on current operations linked to production (not investments). Payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610 + SE615 + SE624 + SE625 + SE626 + SE630+SE699]</i>
SE395	VAT balance excluding on investments	c.u.	The general rule is for all entries to be made exclusive of VAT; this poses no problems when the holder is subject to the normal VAT system. When the special agricultural system applies, the different VAT amounts should be recorded so that when the results are calculated any advantages of national agricultural VAT systems can be taken into account.
SE390	Taxes	c.u.	Farm taxes and other dues (not including VAT and the personal taxes of the holder) and taxes and other charges on land and buildings. Subsidies on taxes are deducted.
SE405	Balance subsidies and taxes on investments	c.u.	Subsidies and taxes not arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. [SE406 + SE407 - SE408]
SE406	Subsidies on invest.	c.u.	Subsidies on investments
SE407	Payments to dairy outgoers	c.u.	This premium may be received in the form of a lump sum or be spread over several years.
SE408	VAT on investments	c.u.	It was considered preferable, for the purposes of calculating income, to treat this amount separately from the overall VAT balance. It is generally a large amount and has no connection with the year's production. If it were taken into account in the VAT balance, it would distort the balance of subsidies and taxes on current operations.

**Table 3.1-7 Income per agricultural holding**

Symbol	Variable name	M.U.	Description
SE131	Total output	c.u.	Total output of crops and crop products, livestock and livestock products and of other output. [SE135+SE206+SE256]
SE275	Total intermediate consumption	c.u.	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336].
SE600	Balance current subsidies and taxes	c.u.	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes. [SE605 + SE395 - SE390]
SE410	Gross Farm Income	c.u.	Output - intermediate consumption + balance farm subsidies and taxes. [SE131 - SE275 + SE600]
SE360	Depreciation	c.u.	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest, quotas and production limits. There is no depreciation of land and circulating capital.

Symbol	Variable name	M.U.	Description
SE415	Farm Net Value Added	c.u.	Remuneration to the fixed factors of production (work, land and capital), whether they are external or family factors. As a result, holdings can be compared irrespective of the family/non-family nature of the factors of production employed. To calculate FNVA value of depreciation is deducted from GFI.
SE365	Total external factors	c.u.	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE405	Balance subsidies and taxes on investments	c.u.	Subsidies and taxes not arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. [SE406 + SE407 - SE408]
SE420	Family Farm Income (FFI)	c.u.	Remuneration to fixed factors of production of the family i.e. work, land and capital in case of legal entity farms only land and capital. and remuneration to the entrepreneur's risks (loss/profit) in the accounting year. It equals to FNVA - total external factors + balance subsidies and taxes on investments. [SE415 - SE365 + SE405]

**Table 3.1-8 Income per person**

Symbol	Variable name	M.U.	Description
SE425	Farm Net Value Added / AWU	c.u./AWU	FNVA expressed per annual work unit. [SE415/SE010]
SE430	Family Farm Income (FFI) / FWU	c.u./FWU	FFI expressed per family work unit. [SE420/SE015]

**Table 3.1-9 Balance sheet**

Symbol	Variable name	M.U.	Description
SE436	Total assets	c.u.	Only assets in ownership are taken into account. This comprises fixed and current assets. [SE441 + SE465]
SE441	Total fixed assets	c.u.	Agricultural land and farm buildings and forest capital, buildings, machinery and equipment, breeding livestock. Includes also investments in fixed assets. [SE446 + SE450 + SE455 + SE460]
SE446	Land, permanent crops & quotas	c.u.	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land. Also permanent crops under investment.
SE450	Buildings	c.u.	Buildings and fixed equipment belonging to the holder. Also value of unfinished investments.
SE455	Machinery	c.u.	Machines, tractors, cars and lorries, irrigation equipment (except when of little value or used only during one year). Includes value of unfinished investments.
SE460	Breeding livestock	c.u.	Breeding heifers, dairy cows, other cows, breeding goats, ewes, breeding sows.
SE465	Total current assets	c.u.	Non-breeding livestock + Circulating capital (Stocks of agricultural products + Other circulating capital). [SE470 + SE475 + SE480]
SE470	Non-breeding livestock	c.u.	All livestock except breeding livestock.
SE475	Stock of agricultural products	c.u.	All crop and livestock products (except young plantations).

Symbol	Variable name	M.U.	Description
SE480	Other circulating capital	c.u.	Here included are: value of winter crops (short cycle), shares in cooperatives or other agricultural organisations, short term receivables, cash balances in hand or at the bank account. (sum necessary to current running of the farm).
SE485	Total liabilities	c.u.	Value at closing valuation of total of long- , medium- or short-term loans still to be repaid. [SE490 + SE495]
SE490	Long & medium-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 and outstanding payments.
SE501	Net worth	c.u.	Total assets - liabilities. [ SE436 – SE485]

**Table 3.1-10 Financial indicators**

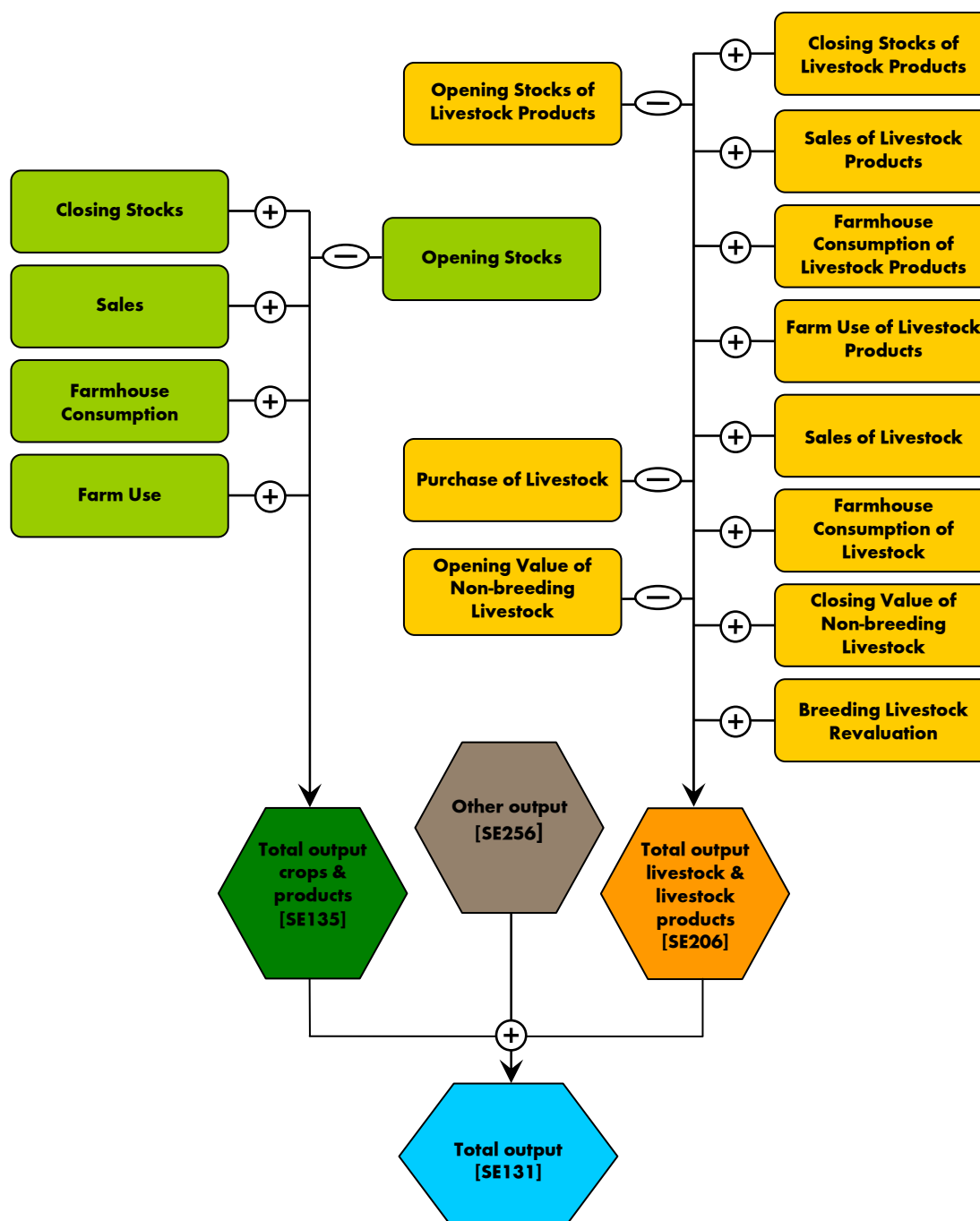
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	c.u.	Reflects the difference in net worth between closing and opening valuation. [SE501 – SE501P] <sup>10</sup>
SE510	Average farm capital	c.u.	Average value of farm's capital i.e. [value at opening + value at closing]/2). Farm's capital comprises values of: animals, permanent crops, land improvements, buildings, machinery and circulating capital. Excludes values of quotas and other rights which cannot be separated from land. Calculated only when values of land and buildings are recorded separately.
SE516	Gross Investment on fixed assets	c.u.	Purchases - sales of fixed assets + breeding livestock change of valuation.
SE521	Net Investment on fixed assets	c.u.	Gross investment on fixed assets – depreciation. [SE516 – SE360]
SE526	Cash Flow (1)	c.u.	The holding's capacity for saving and self-financing taking into account only current operations. It is calculated as follows: sales of agricultural products + other sales + sales of animals – total inputs – purchases of animals + balance subsidies and taxes on both, current operations and investments.
SE530	Cash Flow (2)	c.u.	The holding's capacity for saving and self-financing. It is calculated as follows: cash flow (1) + sales of fixed assets – purchases of fixed assets and investments + total liabilities at CV – total liabilities at OV
SE532	Cash Flow (2) / farm total capital	ratio	Ratio of cash flow (2) to total assets. [SE530/SE436]

<sup>10</sup> SE501P = net worth on the beginning of 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/rca/index\\_en.cfm](http://ec.europa.eu/agriculture/rca/index_en.cfm) [12].

#### 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

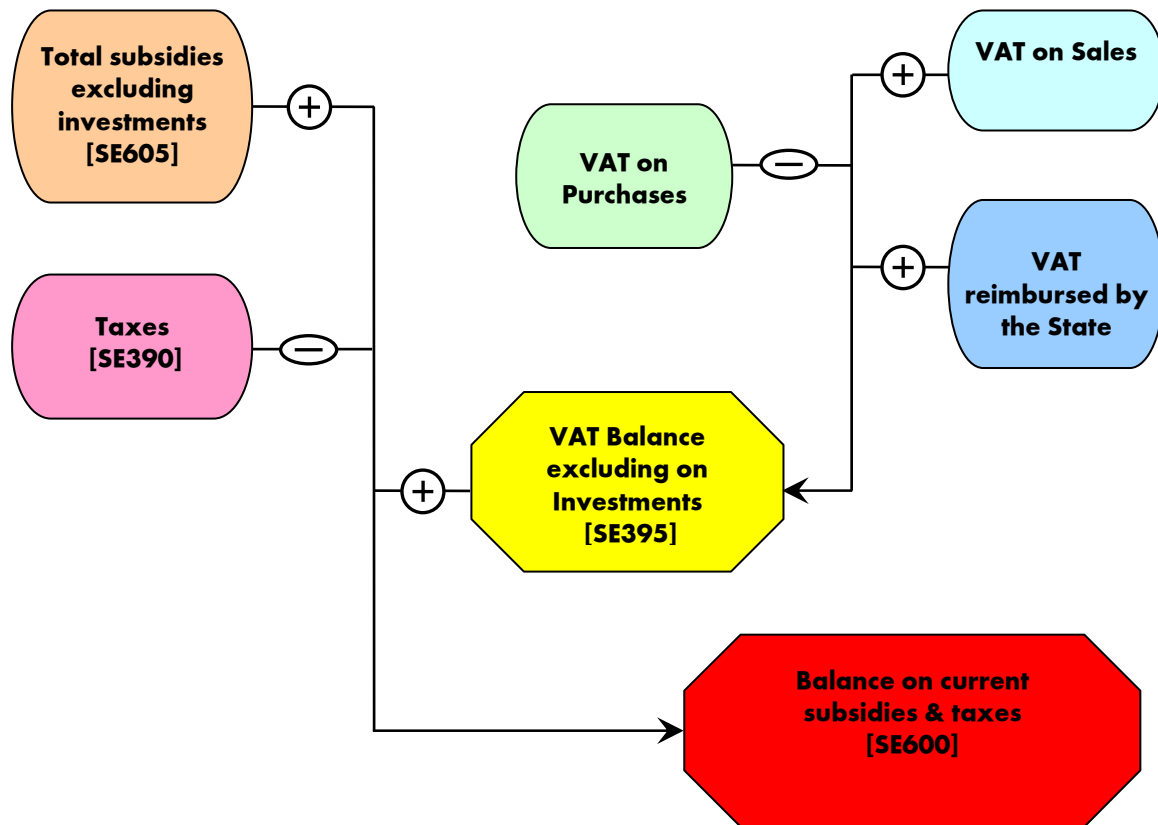
$$\text{REGIDX}_n = \frac{V_{cn}}{Q_{cn}} \div \frac{V_{on}}{Q_{on}}$$

$$\text{LVVAL}_n = \left( \frac{V_{cn}}{\text{REGIDX}_n} - V_{on} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$$

where:

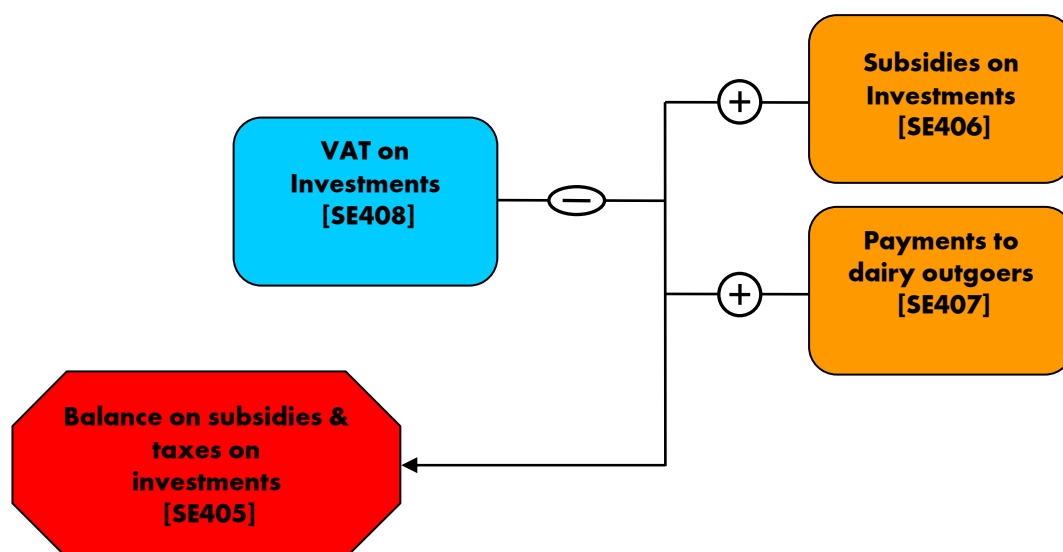
- REGIDX** - regional index of price changes;
- V<sub>c</sub>** - value at closing valuation;
- n** - category of animals;
- Q<sub>c</sub>** - number of livestock at the end of accounting year;
- V<sub>o</sub>** - value at opening valuation;
- Q<sub>o</sub>** - number of livestock at the beginning of accounting year;
- LVVAL** - livestock growth and appreciation.

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, 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 to determine 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.

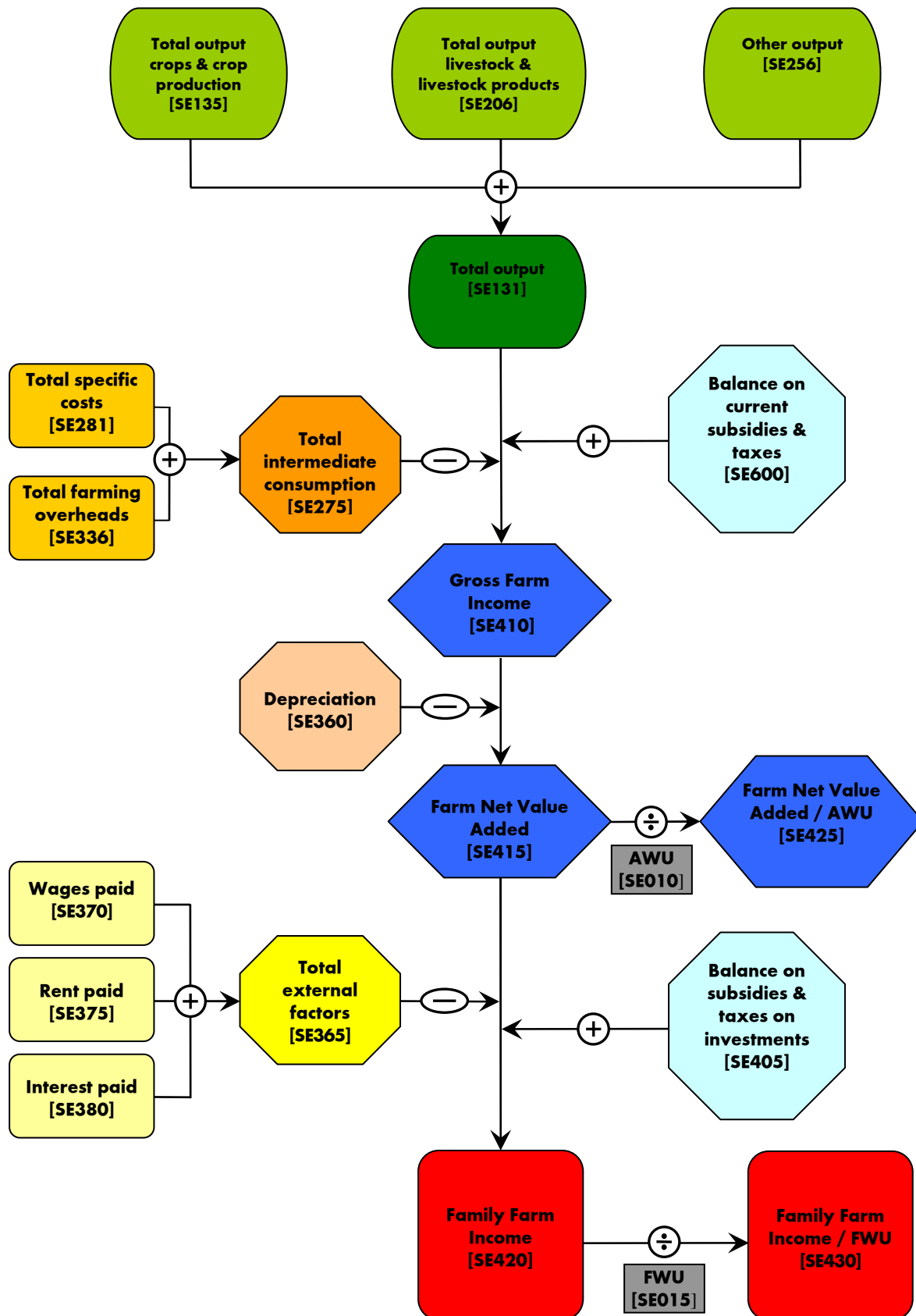
**Scheme 3 - 3-4 The calculation of the balance of subsidies and taxes on investment**



The reference balance affects the volume of FFI. A positive value of his balance indicates the budgetary support as part of investment activity conducted by the holding.

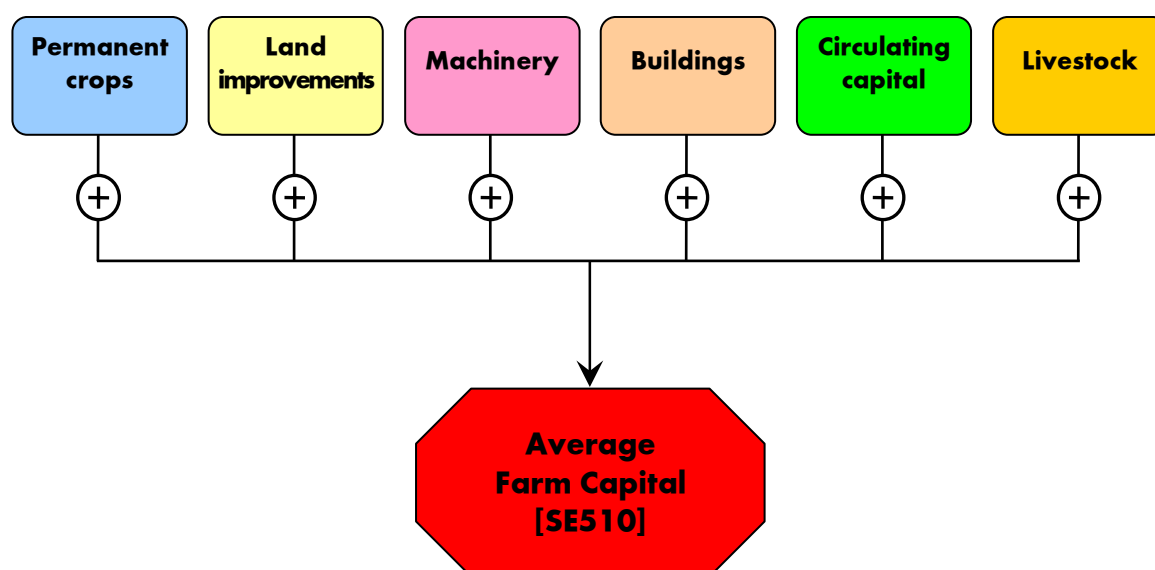


### Scheme 3 - 3-5 The calculation of Family Farm Income (FFI)

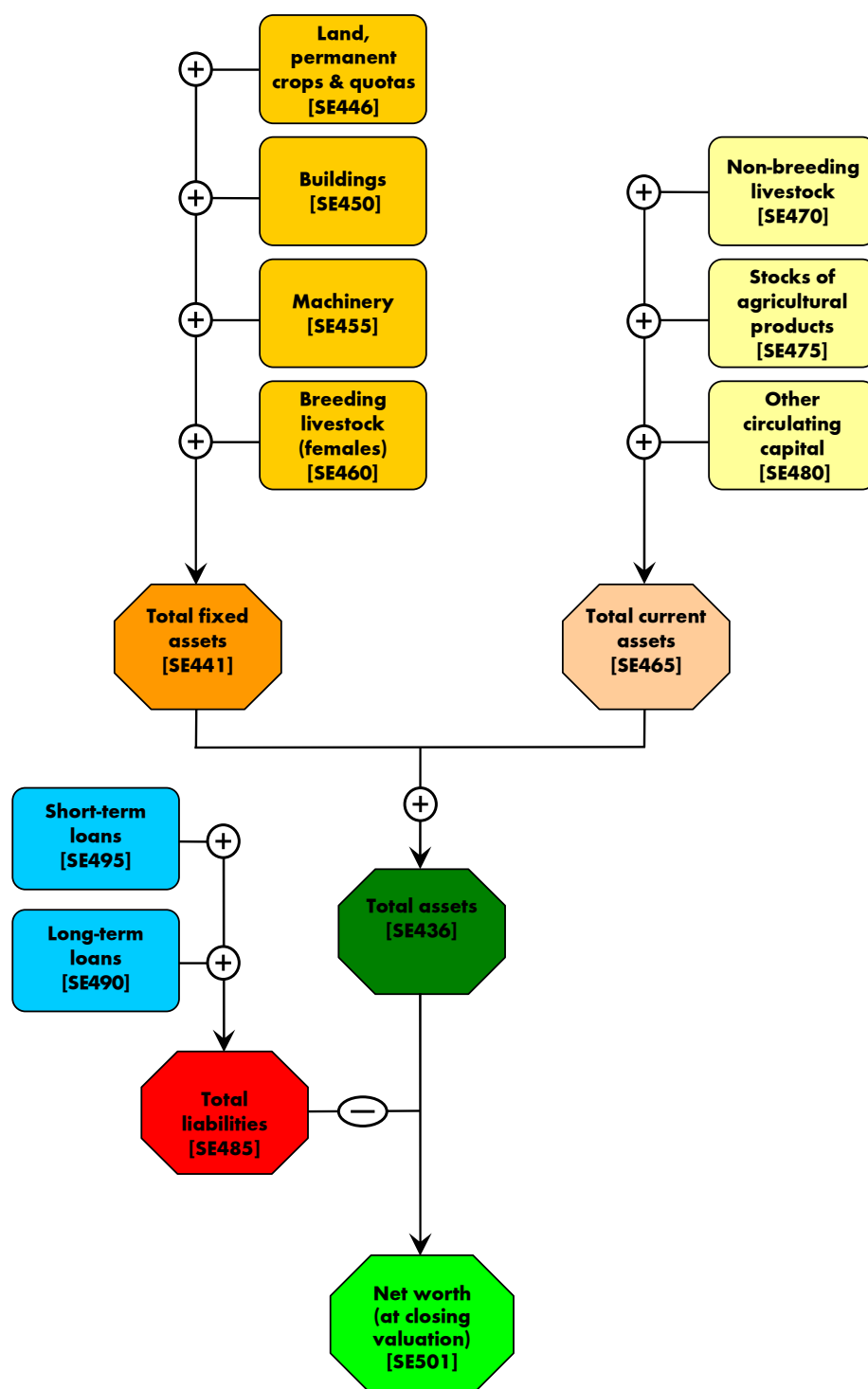


Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI, whereas taxes (not forming part of intermediate consumption) decrease it. The Farm Net Value Added (FNVA) is obtained by deducting depreciation from the GFI. 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 (FFI). Such income represents remuneration for family factors (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

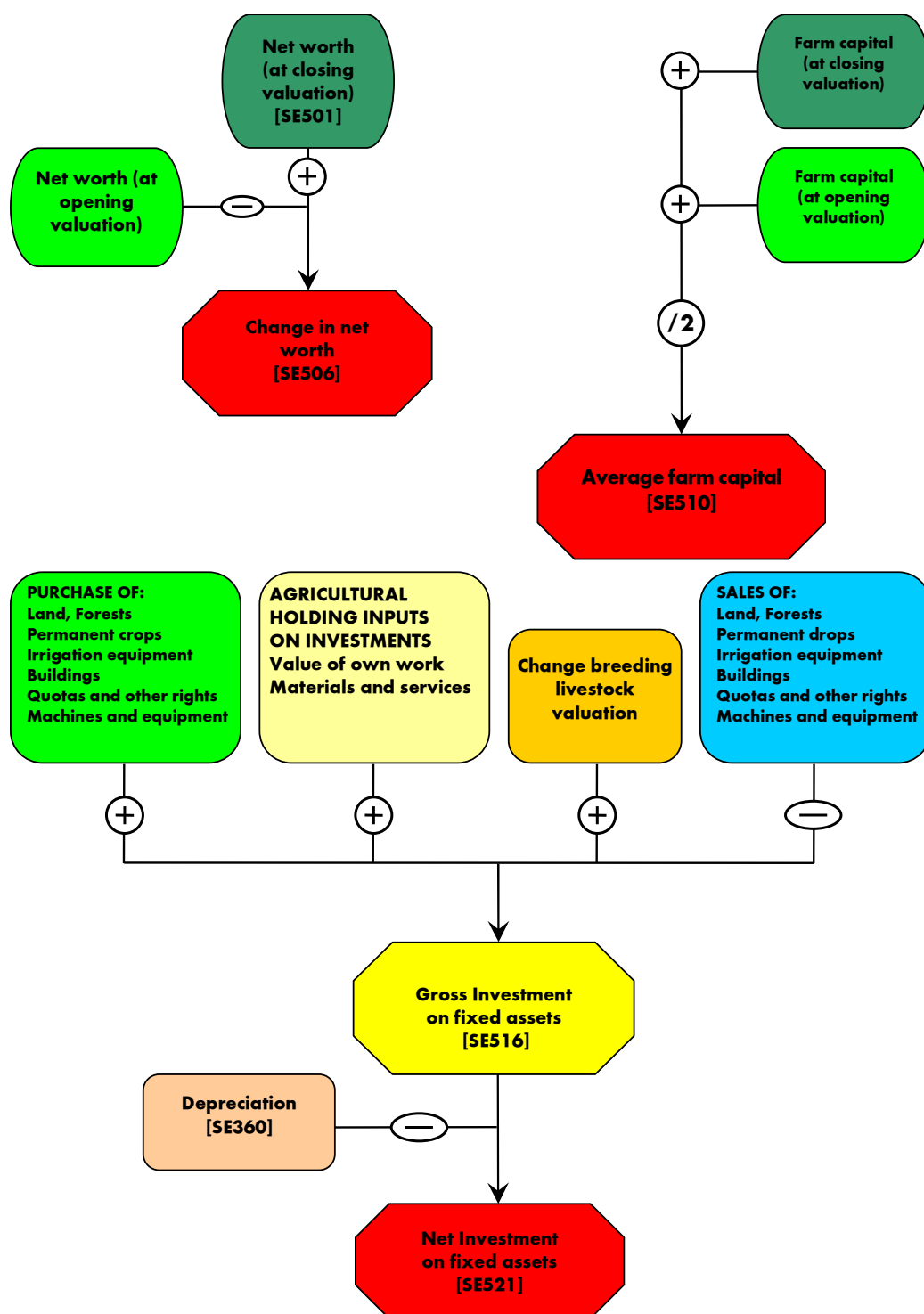


Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

**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 SO was determined at 738 073 holdings [9]. 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 [11].

**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 [7].

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], [18].

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

The sample includes 10 890 individual holdings and 192 holdings with legal entity. These 11 082 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 in 2011 (see: Table 4.2-2) represents a certain number of similar holdings included in the same stratum (see: Table 4.2-1).

Difference in the number of holdings in the field of observation presented in Table 4.2-1, Table 5.1-1 and Table 5.2-1 is a result of used weighing system.

**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)	
TL8	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).

Despite the definition of the class “very small farms” (SO from 2 000 euro to 8 000 euro), it is important to note that in this group are farms with an economic size of not less than 4 000 euro SO (according to the threshold of integrating farms into Polish FADN sample).

**Table 4.2-2 The distribution of the agricultural holdings surveyed<sup>11</sup> 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	881	539	167	285	17	2 177
	Horticulture (2)	13	103	104	90	81	2	393
	Other permanent crops (4)	71	268	61	5	15	1	421
	Milk (5)	68	737	906	105	449	6	2 271
	Other grazing livestock (6)	76	258	140	17	49	4	544
	Granivores (7)	35	292	357	334	450	23	1 491
	Mixed (8)	558	1 684	966	111	434	32	3 785
TOTAL		1 109	4 223	3 073	829	1 763	85	11 082

<sup>11</sup> Data from these holdings were used for this compilation.

## 5. Standard FADN results from agricultural holdings, which conducted accountancy in 2011

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

In case of variable SE430 i.e. Family Farm Income per Family Work Unit averages were calculated only for farms where inputs of family work occurred – SE015. (see: Table 5.1-8 and Table 5.2-8).

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

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

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		738 038	59 195	27 032	19 591	83 137	41 245	60 690	447 149
SYS03	Sample farms		11 082	2 177	393	421	2 271	544	1 491	3 785
SYS04	Exchange rate		4,1206	4,1206	4,1206	4,1206	4,1206	4,1206	4,1206	4,1206



**Table 5.1-2 Selected information on production according to type of farming**

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	19 138,7	25 760,6	33 368,8	12 012,3	22 823,4	13 346,4	40 800,1	14 623,2
SE010	Total labour input	AWU	1,744	1,958	2,403	2,145	1,854	1,524	1,681	1,667
SE011	Labour input	h	3 894	4 339	5 381	4 753	4 224	3 402	3 762	3 709
SE015	Unpaid labour input	FWU	1,547	1,404	1,586	1,426	1,732	1,437	1,514	1,549
SE016	Unpaid labour input	h	3 474	3 162	3 647	3 226	3 963	3 217	3 407	3 458
SE020	Paid labour input	AWU	0,198	0,554	0,817	0,719	0,123	0,087	0,167	0,118
SE021	Paid labour input	h	420	1 177	1 734	1 526	260	185	355	251
SE025	Total Utilised Agricultural Area	ha	19,3	50,5	5,3	9,1	20,9	18,0	20,0	16,1
SE030	Rented U.A.A.	ha	5,4	19,6	0,6	0,7	6,1	5,3	4,6	4,0
SE035	Cereals	ha	11,58	33,11	2,38	1,00	8,03	6,95	16,51	10,17
SE041	Other field crops	ha	2,55	12,77	0,37	0,15	1,04	0,87	2,15	1,93
SE042	Energy crops	ha	0,01	0,12	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,25	1,10	1,11	0,23	0,02	0,04	0,06	0,17
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,31	0,07	0,39	6,99	0,05	0,02	0,03	0,16
SE055	Orchards	ha	0,31	0,07	0,30	6,98	0,05	0,02	0,03	0,16
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	0,00	0,09	0,01	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	4,34	2,62	0,68	0,38	11,63	9,92	1,01	3,55
SE072	Agricultural fallows	ha	0,20	0,53	0,26	0,28	0,13	0,22	0,19	0,16
SE073	Set aside	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE074	Total agricultural area out of production	ha	0,24	0,83	0,32	0,30	0,13	0,23	0,21	0,17
SE075	Woodland area	ha	1,01	0,74	0,51	0,72	1,34	1,58	0,86	0,99
SE080	Total livestock units	LU	13,1	1,6	0,4	0,1	20,1	12,5	40,9	10,9
SE085	Dairy cows	LU	2,99	0,29	0,10	0,02	13,26	2,78	0,18	2,14
SE090	Other cattle	LU	3,02	0,55	0,12	0,01	6,43	7,99	0,61	2,89
SE095	Sheep and goats	LU	0,06	0,03	0,00	0,00	0,02	0,34	0,02	0,06
SE100	Pigs	LU	6,31	0,66	0,17	0,02	0,37	0,30	34,92	5,47
SE105	Poultry	LU	0,53	0,04	0,02	0,00	0,02	0,05	5,14	0,17
SE110	Yield of wheat	q/ha	49,8	53,2	41,3	40,3	51,0	47,3	50,9	46,5
SE115	Yield of maize	q/ha	87,6	87,7	78,2	99,0	85,3	97,7	87,0	88,0
SE120	Stocking density/ha	LU/ha	1,32	0,26	0,23	0,05	1,67	1,08	0,64	1,35
SE125	Milk yield	kg/cow	4 814	4 954	2 864	2 353	5 173	4 662	3 344	4 438

**Table 5.1-3 Output value of production according to type of farming**

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	115 723	219 839	158 320	120 948	135 466	66 424	233 026	84 091
SE132	Total output/Total input	ratio	1,19	1,15	1,26	1,49	1,31	1,05	1,20	1,15
SE135	Total output crops & crop production	zł	63 635	210 911	155 423	119 256	34 956	28 111	63 836	44 734
SE136	Total crop output/ha	zł/ha	3 342	4 242	31 486	13 629	1 683	1 579	3 229	2 801
SE140	Cereals	zł	34 120	123 979	6 053	2 381	21 523	16 864	50 576	27 011
SE145	Protein crops	zł	744	2 327	150	172	257	457	980	681
SE146	Energy crops	zł	6	78	0	0	0	0	0	0
SE150	Potatoes	zł	4 305	14 577	1 374	299	2 489	1 941	2 301	4 126
SE155	Sugar beet	zł	2 423	10 704	86	16	1 583	119	1 283	2 097
SE160	Oil-seed crops	zł	5 615	35 957	258	137	2 190	1 626	5 582	3 171
SE165	Industrial crops	zł	513	1 950	0	92	182	87	34	538
SE170	Vegetables & flowers	zł	8 443	16 482	136 732	4 111	356	791	1 037	3 027
SE175	Fruit	zł	4 105	646	3 749	109 666	472	80	187	1 539
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 crops	zł	2 018	1 637	650	138	5 166	5 344	403	1 561
SE200	Other crop output	zł	1 343	2 573	6 371	2 246	738	802	1 453	984
SE206	Total output livestock & livestock products	zł	50 507	5 431	1 578	248	98 948	36 565	167 729	38 004
SE207	Total livestock output/LU	zł/LU	3 861	3 400	3 751	4 235	4 914	2 920	4 102	3 485
SE211	Change in value of livestock	zł	783	-712	66	-65	2 011	-21	5 711	239
SE216	Cows' milk & milk products	zł	16 476	1 657	295	48	80 624	14 890	589	10 511
SE220	Beef and veal	zł	7 843	1 198	449	35	16 724	18 181	1 718	7 739
SE225	Pigmeat	zł	21 165	2 083	552	49	1 122	818	121 794	17 807
SE230	Sheep and goats	zł	77	37	1	0	29	460	13	73
SE235	Poultrymeat	zł	2 911	61	6	0	1	34	31 755	483
SE240	Eggs	zł	1 114	190	61	0	58	209	10 254	389
SE245	Ewes' and goats' milk	zł	23	3	2	0	1	100	6	27
SE251	Other livestock & products	zł	898	202	213	116	388	1 873	1 599	975
SE256	Other output	zł	1 580	3 497	1 318	1 444	1 562	1 748	1 462	1 353
SE260	Farmhouse consumption	zł	1 787	874	765	593	1 561	1 464	1 572	2 123
SE265	Farm use	zł	16 929	6 725	1 336	215	17 166	13 519	41 570	16 881

**Table 5.1-4 Costs according to type of farming**

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	97 430	191 579	125 318	81 278	103 319	63 087	194 243	72 920
SE275	Total intermediate consumption	zł	72 916	133 626	87 901	38 355	77 101	45 012	165 885	54 665
SE281	Total specific costs	zł	49 852	81 755	43 601	20 005	50 104	28 029	138 901	37 194
SE284	Specific crop costs/ha	zł/ha	1 082	1 543	8 096	2 195	766	534	1 017	869
SE285	Seeds and plants	zł	4 874	16 265	15 387	1 857	3 185	2 348	4 356	3 480
SE290	Seeds and plants home-grown	zł	1 727	3 938	420	241	1 356	1 063	1 646	1 720
SE295	Fertilisers	zł	10 140	39 027	9 260	5 903	9 228	4 995	10 973	7 085
SE300	Crop protection	zł	4 297	19 464	3 741	9 317	2 378	1 512	4 262	2 721
SE305	Other crop specific costs	zł	1 541	3 240	14 147	2 785	1 215	770	717	743
SE309	Specific livestock costs/LU	zł/LU	2 216	2 350	2 331	2 435	1 693	1 470	2 901	2 124
SE310	Feed for grazing livestock	zł	9 143	1 389	320	34	28 715	15 675	1 418	7 908
SE315	Feed for grazing livestock home-grown	zł	5 968	976	286	30	14 931	11 564	994	5 726
SE320	Feed for pigs & poultry	zł	17 869	2 091	591	84	1 047	835	111 634	13 753
SE325	Feed for pigs & poultry home-grown	zł	9 081	1 466	369	29	734	662	38 699	9 320
SE330	Other livestock specific costs	zł	1 985	274	69	25	4 335	1 895	5 540	1 502
SE331	Forestry specific costs	zł	4	6	85	1	0	0	2	1
SE336	Total farming overheads	zł	23 064	51 871	44 300	18 349	26 997	16 982	26 984	17 471
SE340	Machinery & building current costs	zł	5 855	11 580	5 395	5 464	6 829	4 468	7 409	4 878
SE345	Energy	zł	11 271	25 545	32 308	8 691	12 231	7 515	13 518	8 085
SE350	Contract work	zł	2 963	8 209	2 442	1 010	4 059	2 816	2 572	2 248
SE356	Other direct inputs	zł	2 976	6 537	4 155	3 184	3 879	2 183	3 484	2 260
SE360	Depreciation	zł	16 865	30 625	21 249	29 061	18 970	12 899	21 354	13 610
SE365	Total external factors	zł	7 648	27 328	16 168	13 863	7 249	5 176	7 004	4 646
SE370	Wages paid	zł	5 216	17 014	14 161	12 469	4 618	3 683	4 110	3 199
SE375	Rent paid	zł	1 342	6 476	315	204	1 333	738	1 209	849
SE380	Interest paid	zł	1 090	3 838	1 692	1 190	1 298	755	1 686	597

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

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 investments	zł	25 111	61 844	6 230	10 041	27 268	24 864	25 423	21 630
SE610	Total subsidies on crops	zł	101	280	13	5	80	33	88	99
SE611	Compensatory payments/ area 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	50	161	0	0	22	0	55	50
SE615	Total subsidies on livestock	zł	179	26	5	5	324	269	15	204
SE616	Subsidies dairying	zł	174	25	5	5	322	220	15	201
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0	0
SE618	Subsidies sheep & goats	zł	5	0	0	0	2	50	0	3
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 821	4 796	161	1 145	1 463	3 213	1 454	1 545
SE622	LFA subsidies	zł	1 728	2 222	407	734	2 450	2 324	1 830	1 583
SE623	Other rural development payments	zł	1 176	1 219	618	492	1 296	921	1 404	1 205
SE624	Total support for rural development	zł	4 725	8 237	1 186	2 371	5 209	6 458	4 688	4 332
SE625	Subsidies on intermediate consumption	zł	825	2 818	165	257	687	515	1 073	647
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	13 682	35 845	3 692	6 431	14 851	12 814	14 194	11 463
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	13 682	35 845	3 692	6 431	14 851	12 814	14 194	11 463
SE650	Total aid for Article 68	zł	229	144	18	10	382	303	49	253
SE699	Other subsidies	zł	5 599	14 638	1 169	973	6 117	4 775	5 365	4 885

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

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	23 827	58 219	5 614	11 357	26 545	23 322	24 578	20 360
SE605	Total subsidies - excluding on investments	zł	25 111	61 844	6 230	10 041	27 268	24 864	25 423	21 630
SE395	VAT balance excluding on investments	zł	-257	-90	-241	1 992	117	-631	-8	-448
SE390	Taxes	zł	1 027	3 535	375	676	839	910	837	821
SE405	Balance subsidies & taxes on investments	zł	-6	574	106	-484	231	-183	348	-144
SE406	Subsidies on investments	zł	949	2 094	606	1 449	1 642	686	1 620	600
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	954	1 521	500	1 933	1 411	870	1 272	744

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

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	115 723	219 839	158 320	120 948	135 466	66 424	233 026	84 091
SE275	Total intermediate consumption	zł	72 916	133 626	87 901	38 355	77 101	45 012	165 885	54 665
SE600	Balance current subsidies & taxes	zł	23 827	58 219	5 614	11 357	26 545	23 322	24 578	20 360
SE410	Gross Farm Income	zł	66 634	144 432	76 032	93 951	84 910	44 735	91 720	49 787
SE360	Depreciation	zł	16 865	30 625	21 249	29 061	18 970	12 899	21 354	13 610
SE415	Farm Net Value Added	zł	49 768	113 807	54 783	64 890	65 940	31 835	70 366	36 177
SE365	Total external factors	zł	7 648	27 328	16 168	13 863	7 249	5 176	7 004	4 646
SE405	Balance subsidies & taxes on investments	zł	-6	574	106	-484	231	-183	348	-144
SE420	Family Farm Income	zł	42 114	87 052	38 721	50 544	58 923	26 476	63 710	31 387

**Table 5.1-8 Income per person according to type of farming**

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	28 531	58 135	22 797	30 250	35 561	20 884	41 866	21 699
SE430	Family Farm Income / FWU	zł/FWU	25 712	55 747	24 421	35 437	32 832	18 523	38 867	19 188

**Table 5.1-9 Balance at the end of accounting year according to type of farming**

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	612 585	1 114 930	445 237	668 882	724 791	536 372	794 797	515 170
SE441	Total fixed assets	zł	534 486	940 371	403 329	598 375	641 928	466 937	685 617	451 625
SE446	Land, permanent crops & quotas	zł	303 282	603 181	130 820	340 418	330 020	273 059	359 259	262 598
SE450	Buildings	zł	133 884	136 711	197 869	156 908	153 246	113 752	207 052	116 960
SE455	Machinery	zł	85 250	199 010	74 169	100 980	114 796	63 300	110 350	63 296
SE460	Breeding livestock	zł	12 069	1 469	471	70	43 865	16 826	8 956	8 772
SE465	Total current assets	zł	78 099	174 559	41 909	70 507	82 863	69 435	109 180	63 545
SE470	Non-breeding livestock	zł	15 826	2 255	660	102	17 098	27 721	40 177	14 590
SE475	Stock of agricultural products	zł	30 549	64 686	13 568	39 890	31 290	25 293	33 240	26 628
SE480	Other circulating capital	zł	31 724	107 618	27 681	30 515	34 476	16 421	35 763	22 326
SE485	Total liabilities	zł	34 202	124 689	47 752	35 679	43 808	23 525	51 252	18 223
SE490	Long & medium-term loans	zł	23 019	85 485	35 189	25 669	28 679	14 177	37 923	11 638
SE495	Short-term loans	zł	11 182	39 204	12 563	10 011	15 129	9 348	13 329	6 585
SE501	Net worth	zł	578 383	990 241	397 486	633 203	680 983	512 847	743 545	496 947

**Table 5.1-10 Financial indicators according to type of farming**

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	20 620	42 200	1 871	18 088	33 285	17 460	28 962	15 813
SE510	Average farm capital	zł	308 991	499 542	320 862	409 825	383 789	265 857	428 570	252 471
SE516	Gross Investment on fixed assets	zł	14 141	41 500	11 987	24 616	21 121	7 030	18 197	8 998
SE521	Net Investment on fixed assets	zł	-2 724	10 875	-9 262	-4 445	2 151	-5 869	-3 157	-4 612
SE526	Cash Flow (1)	zł	51 366	108 330	59 431	74 320	66 839	32 411	73 829	38 155
SE530	Cash Flow (2)	zł	38 349	78 904	44 422	47 821	47 764	24 535	53 727	29 635
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,07	0,10	0,07	0,07	0,05	0,07	0,06

## 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		738 038	305 882	326 070	72 660	21 602	10 359	1 465
SYS03	Sample farms		11 082	1 109	4 223	3 073	1 763	829	85
SYS04	Exchange rate		4,1206	4,1206	4,1206	4,1206	4,1206	4,1206	4,1206

**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	19 138,7	6 215,1	14 202,9	35 541,2	68 456,7	176 041,1	1 165 930,3
SE010	Total labour input	AWU	1,744	1,410	1,712	2,013	2,467	4,616	34,534
SE011	Labour input	h	3 894	3 092	3 851	4 630	5 667	10 243	73 420
SE015	Unpaid labour input	FWU	1,547	1,372	1,622	1,826	1,933	1,728	0,598
SE016	Unpaid labour input	h	3 474	3 012	3 659	4 233	4 532	4 108	1 394
SE020	Paid labour input	AWU	0,198	0,038	0,090	0,187	0,535	2,888	33,936
SE021	Paid labour input	h	420	80	192	397	1 135	6 135	72 026
SE025	Total Utilised Agricultural Area	ha	19,3	8,7	15,9	32,0	54,4	138,3	987,2
SE030	Rented U.A.A.	ha	5,4	1,1	3,0	9,2	18,6	59,1	682,9
SE035	Cereals	ha	11,58	5,43	9,65	18,67	32,45	87,86	526,99
SE041	Other field crops	ha	2,55	0,65	1,55	4,37	9,29	30,84	234,21
SE042	Energy crops	ha	0,01	0,00	0,00	0,00	0,00	0,03	4,55
SE046	Vegetables and flowers	ha	0,25	0,15	0,24	0,39	0,84	1,02	1,28
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,31	0,18	0,37	0,34	0,61	1,38	3,92
SE055	Orchards	ha	0,31	0,18	0,36	0,32	0,57	1,28	3,48
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	0,04	0,09	0,44
SE071	Forage crops	ha	4,34	2,10	3,96	8,03	10,76	15,13	202,82
SE072	Agricultural fallows	ha	0,20	0,15	0,16	0,21	0,43	1,25	10,02
SE073	Set aside	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE074	Total agricultural area out of production	ha	0,24	0,15	0,17	0,24	0,47	1,98	16,40
SE075	Woodland area	ha	1,01	0,84	1,07	1,20	1,16	1,77	4,89
SE080	Total livestock units	LU	13,1	4,0	10,1	26,1	46,0	108,5	766,7
SE085	Dairy cows	LU	2,99	0,97	2,57	7,25	9,96	9,50	156,56
SE090	Other cattle	LU	3,02	1,11	2,94	6,53	8,53	8,17	129,19
SE095	Sheep and goats	LU	0,06	0,03	0,07	0,13	0,06	0,04	1,94
SE100	Pigs	LU	6,31	1,63	4,25	11,62	25,61	74,36	410,70
SE105	Poultry	LU	0,53	0,10	0,14	0,42	1,76	15,94	57,45
SE110	Yield of wheat	q/ha	49,8	41,5	46,0	51,0	53,7	54,5	56,0
SE115	Yield of maize	q/ha	87,6	92,1	86,0	87,3	82,1	83,6	92,0
SE120	Stocking density/ha	LU/ha	1,32	0,93	1,34	1,67	1,64	1,08	1,35
SE125	Milk yield	kg/cow	4 814	3 149	3 735	4 887	5 871	6 697	8 944

**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	115 723	37 904	82 815	205 541	403 921	1 151 204	7 662 330
SE132	Total output/Total input	ratio	1,19	1,12	1,23	1,30	1,30	1,19	0,99
SE135	Total output crops & crop production	zł	63 635	23 466	47 599	103 581	206 689	640 042	3 853 911
SE136	Total crop output/ha	zł/ha	3 342	2 760	3 020	3 257	3 830	4 696	3 970
SE140	Cereals	zł	34 120	12 670	24 972	56 084	107 005	339 271	2 226 917
SE145	Protein crops	zł	744	360	667	1 397	2 635	4 720	9 837
SE146	Energy crops	zł	6	0	0	0	0	102	2 451
SE150	Potatoes	zł	4 305	2 477	4 544	5 964	6 860	19 247	107 399
SE155	Sugar beet	zł	2 423	90	1 076	5 528	12 767	26 472	312 515
SE160	Oil-seed crops	zł	5 615	622	1 837	8 127	21 869	101 579	846 242
SE165	Industrial crops	zł	513	343	623	800	184	476	2 270
SE170	Vegetables & flowers	zł	8 443	3 131	5 887	14 302	38 515	122 167	148 277
SE175	Fruit	zł	4 105	2 348	5 297	4 488	6 287	5 654	43 793
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 crops	zł	2 018	968	1 749	4 354	6 452	6 534	68 152
SE200	Other crop output	zł	1 343	457	947	2 538	4 116	13 822	86 059
SE206	Total output livestock & livestock products	zł	50 507	13 330	34 117	100 333	194 842	503 215	3 660 438
SE207	Total livestock output/LU	zł/LU	3 861	3 364	3 365	3 845	4 232	4 638	4 774
SE211	Change in value of livestock	zł	783	-820	914	3 226	9 491	17 099	-58 679
SE216	Cows' milk & milk products	zł	16 476	3 013	9 896	40 432	70 145	80 466	1 859 714
SE220	Beef and veal	zł	7 843	3 246	8 132	16 968	20 178	17 935	197 663
SE225	Pigmeat	zł	21 165	5 639	13 990	38 850	87 909	260 445	1 306 500
SE230	Sheep and goats	zł	77	37	97	114	116	45	1 865
SE235	Poultrymeat	zł	2 911	248	1 026	2 777	12 547	110 190	84 484
SE240	Eggs	zł	1 114	286	330	595	2 321	26 695	175 673
SE245	Ewes' and goats' milk	zł	23	20	26	24	16	24	0
SE251	Other livestock & products	zł	898	839	619	573	1 610	7 415	34 538
SE256	Other output	zł	1 580	1 108	1 099	1 627	2 390	7 947	147 981
SE260	Farmhouse consumption	zł	1 787	1 733	1 847	1 822	1 697	1 427	1 951
SE265	Farm use	zł	16 929	7 174	15 494	31 716	48 026	87 421	682 830



**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	97 430	33 842	67 588	157 542	309 964	969 449	7 735 046
SE275	Total intermediate consumption	zł	72 916	24 230	50 165	120 976	241 383	746 365	5 672 403
SE281	Total specific costs	zł	49 852	14 316	33 281	86 291	176 544	555 494	3 906 864
SE284	Specific crop costs/ha	zł/ha	1 082	716	840	1 072	1 302	1 747	1 800
SE285	Seeds and plants	zł	4 874	1 831	3 470	7 748	15 379	53 097	314 093
SE290	Seeds and plants home-grown	zł	1 727	1 044	1 724	2 482	3 041	6 842	52 317
SE295	Fertilisers	zł	10 140	2 912	6 556	17 612	35 354	107 680	884 783
SE300	Crop protection	zł	4 297	1 097	2 558	6 606	14 666	55 742	428 407
SE305	Other crop specific costs	zł	1 541	361	792	2 372	5 446	25 061	149 594
SE309	Specific livestock costs/LU	zł/LU	2 216	2 046	1 963	1 991	2 296	2 893	2 778
SE310	Feed for grazing livestock	zł	9 143	3 048	7 599	18 316	27 266	28 646	765 162
SE315	Feed for grazing livestock home-grown	zł	5 968	2 670	6 137	10 947	12 457	9 776	287 554
SE320	Feed for pigs & poultry	zł	17 869	4 604	11 303	30 415	71 780	266 546	1 073 213
SE325	Feed for pigs & poultry home-grown	zł	9 081	3 395	7 524	18 004	32 199	69 291	333 322
SE330	Other livestock specific costs	zł	1 985	456	1 002	3 222	6 648	18 694	291 613
SE331	Forestry specific costs	zł	4	8	1	1	5	27	0
SE336	Total farming overheads	zł	23 064	9 914	16 884	34 685	64 839	190 870	1 765 539
SE340	Machinery & building current costs	zł	5 855	2 926	4 792	9 304	16 057	37 970	305 476
SE345	Energy	zł	11 271	4 013	7 839	18 354	37 307	107 482	874 994
SE350	Contract work	zł	2 963	1 508	2 107	2 941	4 645	23 077	331 297
SE356	Other direct inputs	zł	2 976	1 467	2 146	4 086	6 831	22 341	253 772
SE360	Depreciation	zł	16 865	8 641	14 653	28 876	48 061	103 328	559 280
SE365	Total external factors	zł	7 648	970	2 769	7 690	20 520	119 756	1 503 363
SE370	Wages paid	zł	5 216	626	1 522	3 130	10 102	83 380	1 264 703
SE375	Rent paid	zł	1 342	228	638	2 252	5 146	20 566	153 317
SE380	Interest paid	zł	1 090	116	609	2 308	5 272	15 810	85 343

**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 investments	zł	25 111	11 965	21 659	40 355	67 561	163 892	1 175 019
SE610	Total subsidies on crops	zł	101	26	72	232	438	779	5 927
SE611	Compensatory payments/ area 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	50	4	35	171	328	457	56
SE615	Total subsidies on livestock	zł	179	198	198	84	27	7	0
SE616	Subsidies dairying	zł	174	193	194	75	24	7	0
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0
SE618	Subsidies sheep & goats	zł	5	5	4	9	3	0	0
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 821	922	1 720	2 910	5 615	11 705	32 229
SE622	LFA subsidies	zł	1 728	1 044	1 805	2 860	3 991	5 489	11 158
SE623	Other rural development payments	zł	1 176	789	1 484	1 413	1 509	715	143
SE624	Total support for rural development	zł	4 725	2 755	5 009	7 183	11 115	17 910	43 530
SE625	Subsidies on intermediate consumption	zł	825	265	573	1 437	3 199	8 008	57 644
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	13 682	6 151	11 319	22 764	38 669	97 948	697 594
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	13 682	6 151	11 319	22 764	38 669	97 948	697 594
SE650	Total aid for Article 68	zł	229	220	235	145	138	329	5 871
SE699	Other subsidies	zł	5 599	2 570	4 488	8 654	14 114	39 240	370 322

**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	23 827	11 013	20 629	39 181	65 839	156 427	1 092 343
SE605	Total subsidies - excluding on investments	zł	25 111	11 965	21 659	40 355	67 561	163 892	1 175 019
SE395	VAT balance excluding on investments	zł	-257	-496	-275	194	522	1 686	5 804
SE390	Taxes	zł	1 027	456	755	1 368	2 244	9 151	88 480
SE405	Balance subsidies & taxes on investments	zł	-6	-16	-345	379	1 873	4 395	-179
SE406	Subsidies on investments	zł	949	231	714	2 580	5 214	8 025	9 288
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	954	247	1 059	2 201	3 340	3 630	9 467

**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	115 723	37 904	82 815	205 541	403 921	1 151 204	7 662 330
SE275	Total intermediate consumption	zł	72 916	24 230	50 165	120 976	241 383	746 365	5 672 403
SE600	Balance current subsidies & taxes	zł	23 827	11 013	20 629	39 181	65 839	156 427	1 092 343
SE410	Gross Farm Income	zł	66 634	24 687	53 279	123 745	228 377	561 267	3 082 270
SE360	Depreciation	zł	16 865	8 641	14 653	28 876	48 061	103 328	559 280
SE415	Farm Net Value Added	zł	49 768	16 046	38 625	94 869	180 316	457 939	2 522 990
SE365	Total external factors	zł	7 648	970	2 769	7 690	20 520	119 756	1 503 363
SE405	Balance subsidies & taxes on investments	zł	-6	-16	-345	379	1 873	4 395	-179
SE420	Family Farm Income	zł	42 114	15 059	35 511	87 558	161 669	342 578	1 019 448

**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	28 531	11 383	22 561	47 129	73 082	99 216	73 058
SE430	Family Farm Income / FWU	zł/FWU	25 712	10 977	21 921	47 901	83 773	166 628	366 522

**Table 5.2-9 Balance at the end of accounting 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	612 585	312 417	552 371	1 111 780	1 836 931	3 468 388	13 683 018
SE441	Total fixed assets	zł	534 486	282 742	490 663	981 280	1 608 638	2 835 626	8 581 631
SE446	Land, permanent crops & quotas	zł	303 282	164 660	291 866	557 037	879 920	1 477 818	2 394 355
SE450	Buildings	zł	133 884	83 582	118 172	210 152	329 377	679 049	3 613 865
SE455	Machinery	zł	85 250	30 996	70 531	184 901	355 259	622 751	1 964 971
SE460	Breeding livestock	zł	12 069	3 503	10 094	29 190	44 083	56 008	608 441
SE465	Total current assets	zł	78 099	29 675	61 708	130 500	228 293	632 763	5 101 387
SE470	Non-breeding livestock	zł	15 826	5 251	13 719	30 764	51 879	113 617	729 019
SE475	Stock of agricultural products	zł	30 549	13 918	27 096	52 586	86 220	182 653	1 282 035
SE480	Other circulating capital	zł	31 724	10 506	20 893	47 150	90 195	336 492	3 090 332
SE485	Total liabilities	zł	34 202	2 800	15 692	65 357	161 930	555 156	3 598 296
SE490	Long & medium-term loans	zł	23 019	1 841	10 933	49 001	120 849	397 125	1 758 614
SE495	Short-term loans	zł	11 182	959	4 759	16 355	41 082	158 032	1 839 681
SE501	Net worth	zł	578 383	309 617	536 679	1 046 423	1 675 001	2 913 232	10 084 722

**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	20 620	2 747	18 014	48 150	104 006	191 910	526 474
SE510	Average farm capital	zł	308 991	151 846	261 811	545 167	923 565	1 944 593	11 280 143
SE516	Gross Investment on fixed assets	zł	14 141	1 176	10 102	32 793	71 585	164 941	781 765
SE521	Net Investment on fixed assets	zł	-2 724	-7 466	-4 551	3 917	23 525	61 613	222 485
SE526	Cash Flow (1)	zł	51 366	20 800	42 917	101 754	182 037	386 155	1 520 698
SE530	Cash Flow (2)	zł	38 349	19 115	33 556	71 569	119 046	241 309	848 367
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,06	0,06	0,06	0,06	0,07	0,06

## Literature

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- [4] Commission Regulation (EC) 867/2009: of 21 September 2009 amending and correcting Regulation (EC) No 1242/2008 establishing a Community typology for agricultural holdings.
- [5] Commission Regulation (EC) No 868/2008 of 3 September 2008 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings.
- [6] Commission Regulation (EC) No 781/2009 of 27 August 2009 amending Regulation (EC) No 868/2008 on farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings.
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