



P O L S K I
FADN

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THE RESULTS OBTAINED BY INDIVIDUAL AGRICULTURAL HOLDINGS CONDUCTING ACCOUNTANCY IN THE YEAR 2003

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List of abbreviations

AWU – Annual Work Unit;

CAP – Common Agricultural Policy;

DG-AGRI – Directorate-General Agriculture;

EC – European Commission;

ESU – European Size Unit;

EU – European Union;

EUR – system abbreviation of the currency „euro”;

euro – the currency of most of Member States of the European Union;

EUROSTAT – Statistical Office of the European Union;

FADN – Farm Accountancy Data Network;

FWU - Family Work Unit;

CSO (Polish: GUS) – Central Statistical Office;

IAFE (Polish: IERiGŻ) – Institute of Agriculture and Food Economics;

LU – Livestock Unit;

Polish FADN – Polish Farm Accountancy Data Network (Polish: Sieć Danych Rachunkowych Gospodarstw Rolnych);

SGM – Standard Gross Margin;

UAA – Utilized Agricultural Area.

1. Introduction

Under the National Programme of Preparation for Membership (known as NPPM), the Agricultural Accountancy Department IAFE has modified the organization and methodology of the agricultural accountancy used for collecting accountancy data from individual agricultural holdings. The aim of those activities was to make agricultural accountancy oriented on the conditions of free market economy and to ensure full compatibility of the collected accountancy data with the system working in the Member States of the European Union.

The present publication presents the results obtained on the basis of the accountancy data gathered from Polish agricultural farms conducting accountancy in cooperation with the Institute of Agriculture and Food Economics in Warsaw. The results remain in full accordance with economic terms and classes, applied in publication of Directorate-General Agriculture of the European Union (DG AGRI).

The study consists of three basic parts:

- Introductory part which characterizes Farm Accountancy Data Network (FADN)
- Methodological part which includes methodological explanations of the income statement,
- Statistical part which includes statistical data, called Standard Results, for a group of agricultural farms, established on the basis of three grouping criteria: economic size, type of farming and land resources. Standard Results include approx. 120 variables which characterize the economic and financial situation of agricultural farms in the accounting year.

1.1. FADN – basic information

The system of collecting accountancy data from agricultural farms (FADN) has been established in 1965 (Decision of the Commission EEC/79/65 (OJ No. 109 of 23 June 1965 item 1859). It is a necessary and irreplaceable tool used for creating Common Agricultural Policy of the European Union. Data collected within this structure is used first of all for:

- Annual specification of the income of agricultural holdings operating on the territory of the Community,
- Analysis of the activity of agricultural holdings,
- Evaluation of the effects of planned changes concerning agriculture in the Community.

In the field of FADN's observation there are commercial farms which have the essential share in creating the value-added in agriculture. Commercial farms are farms which belong to the group of farms generating, in a given region of FADN or a country, at least 90%

of the value of standard gross margin (SGM). Lower threshold for an agricultural farm reckoned to be within FADN's field of observation is established on the basis of summing up the values of SGM from the farms entered in the national agricultural farm register, starting from the biggest one to the moment when the size of the last farm, which exhausts 90% of SGM value in a relevant administrative unit, is established.

Thresholds of economic size which establish the minimum size of agricultural holdings to be included into FADN's field of observation differ in particular Member States. It is a result of the existing differences in the agricultural structure of particular Member States.

It should be emphasized that FADN is the only database consisting of data collected according to uniform rules from a representative sample of commercial agricultural holdings functioning on the territory of the European Union.

Community Typology of Agricultural Holdings

Classification rules were precisely defined and formally established for the first time by the Decision of the Commission (EEC) 78/463/EEC of 7 April 1978. According to the rules, agricultural holdings which function on the territory of the Community are most often classified according to two criteria:

- Economic size,
- Type of farming.

Economic parameters are applied in the basic classification of agricultural holdings. They are as follows:

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

With their use, agricultural holdings can be characterized by means of two features:

- Economic size,
- Type of farming.

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

SGMs are calculated for each statistical region and for each conducted activity in relation to 1 ha of crops of a given plant or 1 animal. In the European Union there are regions in which SGMs are calculated for 124 activities.

Such a great number of entrances in Standard Gross Margin sets reflects not only the diversification of agriculture in the European Union but also shows the level of precision applied, which in turn ensures the comparability of the provided results and therefore actually reflects the situation in agriculture.

2. European Size Unit (ESU) is a parameter used for defining economic size of an agricultural holding. The unit equals the value of 1200 EUR of the standard gross margin.

3. Economic size of an agricultural holding constitutes one of the criteria used to characterize an agricultural farm in the Community Typology of Agricultural Holdings. It is defined on the basis of the sum of values of standard gross margins (SGMs) of all the activities occurring in agriculture.

4. Type of farming is another criterion used in the classification of agricultural farms. It is defined on the basis of the share of particular activities in the creation of the general value of standard gross margin (SGM) in an agricultural holding.

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

- 8 general types and a group of non-classified farms (one digit categories),
- 17 principal types (two digit categories),
- 50 particular types (three digit categories),
- subdivision of 50 particular types (four digit categories).

SGMs are calculated periodically on the basis of average data from three subsequent years in separate regions of the Member States. The EU Commission establishes the list of agricultural activities, for which SGM is to be calculated, at present the list covers 109 activities.

1.2. The subject scope of FADN

The minimum threshold which defines a farm as commercial (which means the inclusion of the farm into the research) is expressed in ESU. The amount is established for each Member State separately and changes in time, according to the evolution of structure and economic force of agricultural holdings (see: Table 1.2-1).

Table 1.2-1 Thresholds of the minimum economic size for FADN's field of observation in 2002

Member State	Threshold in ESU
Belgium	16
Denmark	8
Germany	8
Greece	2
Spain	2
France	8
Ireland	2
Italy	4
Luxembourg	8
The Netherlands	16
Austria	8
Portugal	2
Finland	8
Sweden	8
United Kingdom (Northern Ireland)	8
United Kingdom	16

Source: http://europa.eu.int/comm/agriculture/rca/methodology1_en.cfm.

The ESU value, defined by the EU Commission, constitutes a threshold, above which agricultural holdings can be recognized as commercial and fall within the so-called FADN's field of observation.

Selection of a sample of agricultural holdings from the FADN's field of observation

Liaison Agencies from particular countries establish plans of selection of agricultural holdings for the research within FADN annually. After their completing and obtaining approval from the FADN National Committees, the plans are forwarded for approval to the Community Committee which supervises FADN.

Within FADN's field of observation there is a great heterogeneity of agricultural holdings, taking into account the economic size or type of farming criterion.

In order to ensure accurate reflection of this heterogeneity in the research sample, the Liaison Agency divides the field of observation into strata. Skipping this operation in the process of the sample selection could cause lack of adequate representation of some types of agricultural holdings (e.g. large milk farms in one region or small farms producing fruit in another region). In the procedure of farm selection three criteria apply to stratification of the pool of farms:

- Region,
- Economic size,
- Type of farming.

1.3. The material scope of FADN

For the needs of FADN there are about 1000 accountancy data gathered concerning exclusively agricultural holdings. They reflect the condition and structure of elements of property, as well as the condition and structure of the sources of liabilities. Other data reflect the structure of revenue and costs on the level of an agricultural holding. Particular attention is paid to the elements connected with the Common Agricultural Policy (subsidies).

The scope and form of the collected accountancy data in agricultural holdings for the needs of FADN is determined by the content of the so-called FADN farm return, defined in the Regulation of the Commission 2237/77/EEC of 23 September 1977 with later amendments. The regulations reflect, next to a detailed list of variables, also the instructions concerning the method of filling the farm return and the definitions of the applied terms. The FADN farm return consists of 14 groups of accountancy data, grouped thematically into respective tables (from A to N).

- General information on the holding (Table A),
- Type of occupation: breakdown of agricultural area (Table B),
- Labour (Table C),
- Number and value of livestock (Table D),
- Livestock purchases and sales (Table E),
- Costs (Table F),
- Land and buildings, deadstock and circulating capital (Table G),
- Debts (Table H),
- Value Added Tax (Table I),
- Grants and subsidies (Table J),
- Production (crops and animal products, animals excluded) (Table K),
- Quotas and other rights (Table L),
- Direct payments for arable crops and beef (Table M),
- Details of purchases and sales of livestock (Table N).

1.4. Presentation of results calculated on the basis of FADN accountancy data

The results calculated on the basis of FADN accountancy data gathered in the computer database are presented in a statistical set called „Standard Results”¹. They include average values for groups of agricultural holdings established according to types of farming and

¹ The structure of Standard Results defined in the document of the Committee on FADN; RI/CC 882 rev. 7.0: Definitions of Variables used in FADN standard results, put on the website:

http://forum.europa.eu.int/Public/irc/agri/trica/library?l=/fadn_committees/rice&vm=detailed&sb=Title.

economic size. Additionally, the present publication includes grouping agricultural holdings according to agricultural area size.

Table 1.4-1 Grouping agricultural holdings according to types of farming (TF8)

TF8 Grouping		Principal type of farming	
Symbol	Name	Symbol	Name
AB	1. Field crops	13	Specialist cereals, oilseed and protein crops
		14	General field cropping
		60	Mixed cropping
C	2. Horticulture	20	Specialist horticulture
D	3. Wine	31	Specialist vineyards
E	4. Other permanent crops	32	Specialist fruit and citrus fruit
		33	Specialist olives
		34	Various permanent crops combined
F	5. Milk	41	Specialist dairying
G	6. Grazing livestock	42	Specialist cattle-rearing and fattening
		43	Cattle-dairying, rearing and fattening combined
		44	Sheep, goats and other grazing livestock
H	7. Granivores	50	Specialist granivores
I	8. Mixed (crops and livestock)	71	Mixed livestock, mainly grazing livestock
		72	Mixed livestock, mainly granivores
		81	Field crops-grazing livestock combined
		82	Various crops and livestock combined

The Community Typology of Agricultural Holdings differentiates between 8 general types and 17 principal types (Regulation 2003/369 (EC)). The presentation often uses a set of types of farming TF-8 (Table 1.4-1) or a set of general types of farming GTF (Table 1.4-2).

The types of farming set TF-8 is a combination of principal types coming from different general types which as a result creates eight groups of agricultural holdings.

Table 1.4-2 Grouping agricultural holdings according to general types of farming (GTF)

General TF		Principal type of farming	
Symbol	Name	Symbol	Name
1	Specialist field crops	13	Specialist cereals, oilseed and protein crops
		14	General field cropping
2	Specialist horticulture	20	Specialist horticulture
3	Specialist permanent crops	31	Specialist vineyards

		32	Specialist fruit and citrus fruit
		33	Specialist olives
		34	Various permanent crops combined
4	Specialist grazing livestock	41	Specialist dairying
		42	Specialist cattle-rearing and fattening
		43	Cattle-dairying, rearing and fattening combined
		44	Sheep, goats and other grazing livestock
5	Specialist granivores	50	Specialist granivores
6	Mixed cropping	60	Mixed cropping
7	Mixed livestock	71	Mixed livestock, mainly grazing livestock
		72	Mixed livestock, mainly granivores
8	Mixed crops-livestock	81	Field crops-grazing livestock combined
		82	Various crops and livestock combined

Table 1.4-3 shows six categories of economic size of agricultural holdings (ES6) binding in the Community Typology of Agricultural Holdings on the basis of the Regulation 2003/369 (EU).

Table 1.4-3 Grouping agricultural holdings according to economic size, classification ES6

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

2. Detailed description of system variables included in “Standard Results”

2.1. Definitions of variables in “Standard Results”

Definitions of particular economic categories were established on the basis of definitions of variables applied in Standard Results². The content of the parameters in particular tables does not always fully correspond to their titles. The *Symbol* column includes alphanumeric, five-signs marking of particular variables in the IT system of FADN. “Standard Results” include 10 groups of data by topic:

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

In order to facilitate understanding of particular parameters included in Standard Results – level I, there have been given explanations for particular variables in the order identical to the presented results. Additionally, detailed schemes of calculation of selected parameters are presented in the Standard Results in the form of diagrams.

Table 2.1-1 Sample and population

Symbol	Variable name	Description
SYS02	Farms represented	Sum of weighting coefficients of individual holdings in the sample (how these coefficients are calculated is briefly explained above).
SYS03	Sample farms	Number of holdings in the sample considered.
SYS04	Exchange rate	Average exchange rate for calculating the national currency into ecus/euros in the country's accounting year. It is calculated as the average of monthly rates weighted by the number of days in the month.

Table 2.1-2 Structure and yields

Symbol	Variable name	Description
SE005	Economic size	Economic size of holding expressed in European size units (on the basis of the Community typology, as briefly described above).
SE010	Total labour input	Total labour input of holding expressed in annual work units = full-time person equivalents.
SE011	Labour input	Time worked in hours by total labour input on holding.

² Ibidem

SE015	Unpaid labour input	Refers generally to family labour expressed in FWU = Family work unit = Family AWU.
SE016	Unpaid labour input	Time worked in hours by unpaid labour input (generally family) on holding.
SE020	Paid labour input	Remuneration may be in cash or in kind.
SE021	Paid labour input	Time worked in hours by paid labour input on holding.
SE025	Total Utilised Agricultural Area	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year, woodland and the other farm areas (roads, ponds, non-farmed areas, etc.). It is made up of land in owner occupation, rented land, land in share-cropping.
SE030	Rented U.A.A.	Utilised agricultural areas rented by the holder under a tenancy agreement for a period of at least one year (remuneration in cash or in kind). It is expressed in hectares (10 000 m ²).
SE035	Cereals	Common wheat and spelt, durum wheat, rye, barley, oats, summer cereal mixes, grain maize, other cereals.
SE041	Other field crops	Dry pulses, potatoes, sugar beet, herbaceous oil seed and fibre crops including seed (excluding cotton), hops, tobacco, other industrial crops (including cotton and sugar cane).
SE046	Vegetables and flowers	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Basic area is considered (and not cropped area) even if it is used successively during one and the same farm year.
SE050	Vineyards	Including young plantations.
SE054	Permanent crops	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboos). Including young plantations and permanent crops grown under shelter. Vines are not included.
SE055	Orchards	Fruit trees and berries (including tropical and subtropical fruit) and citrus fruit.
SE060	Olive groves	Olive groves.
SE065	Other permanent crops	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and growth of young plantations (valued on the basis of the costs of input used).
SE071	Forage crops	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallows	Agricultural land not cultivated for agricultural reasons.
SE073	Set aside	Land withdrawn from production under compulsory agricultural policy measures and not cultivated. Included, however, is cultivated land under the voluntary set-aside arrangements (Council Reg. (EEC) 797/85). Land subject to compulsory set-aside but which may be cultivated is to be included in the area given over to the crop in question.
SE075	Woodland area	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA (SE025).
SE080	Total livestock units	Number of equine, cattle, sheep, goats, pigs and poultry present on holding in annual average terms, converted into livestock units (coefficients provided in detailed formulas, see Annex). Not included are beehives, rabbits and other animals.
SE085	Dairy cows	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Not included are cull dairy cows.
SE090	Other cattle	All other cattle.
SE095	Sheep and goats	Goats, other goats, ewes and other sheep.
SE100	Pigs	Piglets, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	Table chickens, laying hens and other poultry.
SE110	Yield of wheat	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.

SE115	Yield of maize	Production of grain maize in quintals/ha.
SE120	Stocking density/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA. The latter area includes fodder crops, agricultural fallows and land (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	Cowshed yield: average production of milk and milk products (in milk equivalents) per dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.

Table 2.1-3 Output

Symbol	Variable name	Description
SE131	Total output	Total of output of crops and crop products, livestock and livestock products and of other output. Sales and use of (crop and livestock) products and livestock + change in stocks of (Crop and livestock) products + change in valuation of livestock - purchases of livestock + various non-exceptional products.
SE135	Total output crops & crop production	= Sales + farm use + farmhouse consumption + (closing valuation - opening valuation).
SE140	Cereals	Values are recorded after deduction of the co-responsibility levy (if any) on cereals.
SE145	Protein crops	Grown for seed: not if harvested green (fodder) or in the case of vegetables or soya.
SE150	Potatoes	Including early potatoes and seed.
SE155	Sugar beet	Not including the value of tops but including that of pulp returned to the holder or sold by him to the sugar beet factory.
SE160	Oil-seed crops	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	Hops, tobacco, other industrial crops (including medicinal plants, condiments, aromatics and spices, cotton and sugar cane, fibre flax and hemp).
SE170	Vegetables & flowers	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Included is the output from mushrooms (but the area under mushrooms is not included in SE046).
SE175	Fruit	Fruit trees and berries grown in the open (including tropical fruit).
SE180	Citrus fruit	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.
SE185	Wine and grapes	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, vine by-products (marc, lee, etc.) and raisins.
SE190	Olives & olive oil	Table olives, olives for oil production, olive oil and by-products of olive groves.
SE195	Forage area	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing, fallows and set-aside land.
SE200	Other crop output	Seeds and seedlings (of grasses, arable and horticultural crops, excluding cereals, pulses, potatoes and oil seed plants), other arable crops (not covered by specific headings), permanent crops grown under shelter.
SE206	Total output livestock & livestock prod.	=livestock production + change in livestock value + animal products. Livestock production = Sales + Household consumption - Purchases It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals.
SE211	Change in value of livestock	Net change in 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.
SE216	Cows' milk & milk products	The values are recorded after deduction of the amount of the co-responsibility levy (if any) but before deduction of the amount of the super levy (if any). The latter is entered as a negative subsidy specific to the milk sector.
SE220	Beef and veal	Production + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	Production + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	Production + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE235	Poultrymeat	Production + change in valuation. Net change in valuation in respect of all categories of poultry.

SE240	Eggs	
SE245	Ewes' and goats' milk	
SE251	Other livestock & products	Meat of equines and other animals (including change in valuation), wool, other animal products (manure, stud fees, etc.), receipts for animals held under contract, and milk. Net change in valuation in respect of beehives, rabbits and other animals; change in valuation adjusted in respect of equines.
SE256	Other output	Leased land ready for sowing, receipts from occasional letting of fodder areas, forestry products, contract work for others, hiring out of equipment, interest on liquid assets necessary for running the holding, receipts of tourism, receipts relating to previous accounting years, other products and receipts.
SE260	Farmhouse consumption	Value of agricultural (crop and animal) products consumed by the holder's family. It is taken into account in the amount of agricultural output.
SE265	Farm use	Value of crop products produced and used on the holding to obtain another final agricultural product. The products concerned are mainly crop products serving as feed for animals held on the holding, and seeds and seedlings produced and used on the holding.

Table 2.1-4 Costs

Symbol	Variable name	Description
SE315	Feed for grazing livestock home-grown	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing stock.
SE325	Feed for pigs & poultry home-grown	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.
SE270	Total Inputs	Specific costs + Overheads + Depreciation + External factors. Costs linked to the agricultural activity of the holder and relating to the output of the accounting year.
SE281	Total specific costs	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing stock and granivores, other specific livestock costs) and specific forestry costs.
SE275	Total intermediate consumption	Specific supply costs (including inputs produced on the holding) and overheads arising from production in the accounting year. = Specific costs + Overheads.
SE285	Seeds and plants	Relates to agricultural and horticultural crops. New plantations of permanent crops and wood stands are considered as investments.
SE295	Fertilisers	Purchased fertilizers and soil improvers (excluding those used for forests).
SE300	Crop protection	Plant protection products, traps and baits, bird scarers, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.
SE310	Feed for grazing livestock	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on cost of renting forage land not included in the UAA for equines, cattle, sheep and goats.
SE320	Feed for pigs & poultry	Feed for pigs and poultry.
SE330	Other livestock specific costs	Veterinary fees and reproduction costs, milk tests, occasional purchases of animal products (milk, etc.) costs incurred in the market preparation, storage, marketing of livestock products, etc.

SE331	Forestry specific costs	Fertilizers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost headings.
SE336	Total farming overheads	Supply costs linked to productive activity but not linked to specific lines of production.
SE340	Machinery & building current costs	Costs of current upkeep of equipment (and purchase of minor equipment), car expenses, current upkeep of buildings and land improvements, insurance of buildings. Major repairs are considered as investments.
SE345	Energy	Motor fuels and lubricants, electricity, heating fuels.
SE350	Contract work	Costs linked to work carried out by contractors and to the hire of machinery.
SE356	Other direct inputs	Water, insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc.).
SE360	Depreciation	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and circulating capital.
SE365	Total external factors	Remuneration of inputs (work, land and capital) which are not the property of the holder. = wages, rent and interest paid.
SE370	Wages paid	Wages and social security charges (and insurance) of wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are excluded.
SE375	Rent paid	Rent paid for farm land and buildings and rental charges.
SE380	Interest paid	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, and interest and financial charges on debts. Interest subsidies are to be deducted. SE380 is part of SE365.

Table 2.1-5 Subsidies

Symbol	Variable name	Description
SE605	Total subsidies - excluding on investment	Subsidies on current operations linked to production (not investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment.
SE610	Total subsidies on crops	All farm subsidies on crops, including compensatory payments and set-aside premiums. SE610 is part of SE605.
SE611	Compensatory payments	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops) as a result of the fall in prices as part of the 1992 reform of the CAP. SE611 is part of SE610.
SE612	Set aside premiums	Amount of premiums received by COP producers obliged to set aside part of their land under the 1992 reform of the CAP. Such land may, however, be used for certain non-food crops. SE612 is part of SE610.
SE613	Other crops subsidies	All other farm subsidies on field, horticultural and permanent crops. SE613 is part of SE610.
SE615	Total subsidies on livestock	All farm subsidies on livestock and livestock products. SE615 is part of SE605.
SE616	Subsidies dairying	The amount of any super levy on milk is to be deducted. SE616 is part of SE615.
SE617	Subsidies other cattle	All farm subsidies received for cattle other than dairy cows, e.g. premiums for male calves, premiums for young male cattle, premiums for suckler cows, etc. SE617 is part of SE615.

SE618	Subsidies sheep & goats	In addition to the ewe (and goat) premiums, includes any subsidies on sheep/goat milk products. SE618 is part of SE615.
SE619	Other livestock subsidies	All other farm subsidies on other livestock or livestock products. (Includes, exceptionally, the amounts for any one of the preceding categories - milk, beef/veal, sheep/goats - where such amounts cannot be entered under these categories for lack of detailed information).
SE620	Other subsidies	Other subsidies received, in particular for activities relating to forestry and tourism, environmental and afforestation programmes, structural aid. Include also grants and subsidies for disasters or extraordinary (BSE, agrimonetary compensation payments).
SE621	Environmental subsidies	
SE622	LFA subsidies	
SE625	Subsidies on intermediate consumption	All farm subsidies on inputs. SE625 is part of SE605.

Table 2.1-6 Balances of subsidies and taxes

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

Table 2.1-7 Income per agricultural holding

Symbol	Variable name	Description
SE131	Total output	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 stocks of (Crop and livestock) products + change in valuation of livestock - purchases of livestock + various non-exceptional products
SE275	Total intermediate consumption	Specific supply costs (including inputs produced on the holding) and overheads arising from production in the accounting year. = Specific costs + Overheads.
SE600	Balance current subsidies & taxes	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes.
SE410	Gross Farm Income	Output - Intermediate consumption + balance farm subsidies & taxes.
SE360	Depreciation	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and circulating capital.
SE415	Farm Net Value Added	Corresponds to the payment for fixed factors of production (work, land and capital), whether they be external or family factors. As a result, holdings can be compared irrespective of the family/non-family nature of the factors of production employed.
SE365	Total external factors	Remuneration of inputs (work, land and capital) which are not the property of the holder. = wages, rent and interest paid.
SE405	Balance subsidies & taxes on investments	Subsidies and taxes nor arising from current productive activity in the accounting year. = Subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments.
SE420	Family Farm Income	Corresponds to the payment for family fixed factors of production (work, land and capital) and the payment for the entrepreneur's risks (loss/profit) in the accounting year.

Table 2.1-8 Financial balance of an agricultural holding

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

Table 2.1-9 Financial indicators

Symbol	Variable name	Description
SE436	Total assets	Only assets in ownership are taken into account. Capital indicators are based on the value of the various assets at closing valuation.= Fixed assets + current assets.
SE441	Total fixed assets	= agricultural land and farm buildings and forest capital + buildings + Machinery and equipment + Breeding livestock.
SE446	Land, permanent crops & quotas	Land and buildings: agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land. Quotas (and other prescribed rights) acquired free of charge are not valued as assets.
SE450	Buildings	Buildings and fixed equipment belonging to the holder.SE450 is part of SE441.
SE455	Machinery	Machines, tractors, cars and lorries, irrigation equipment (except when of little value or used only during one year).SE455 is part of SE441.
SE460	Breeding livestock	= value at closing valuation of breeding heifers, dairy cows, other cows, breeding goats, ewes, breeding sows.SE460 is part of SE441.
SE465	Total current assets	= Non-breeding livestock + Circulating capital (Stocks of agricultural products + Other circulating capital).
SE470	Non-breeding livestock	value at closing valuation of all livestock except breeding livestock (see RI/CC 882 rev. 6).SE470 is part of SE465.
SE475	Stock of agricultural products	= value at closing valuation of all crop and livestock products (except young plantations).SE475 is part of SE465.
SE480	Other circulating capital	value of crops, holdings of agricultural shares, amounts receivable in the short-term, cash balances in hand or at the bank. SE480 is part of SE465.
SE485	Total liabilities	Value at closing valuation of total of (long- , medium- or short-term) loans still to be repaid.
SE490	long & medium-term loans	Loans contracted for a period of more than one year.SE490 is part of SE485.
SE495	Short-term loans	Loans contracted for less than one year and outstanding payments.SE495 is part of SE485.

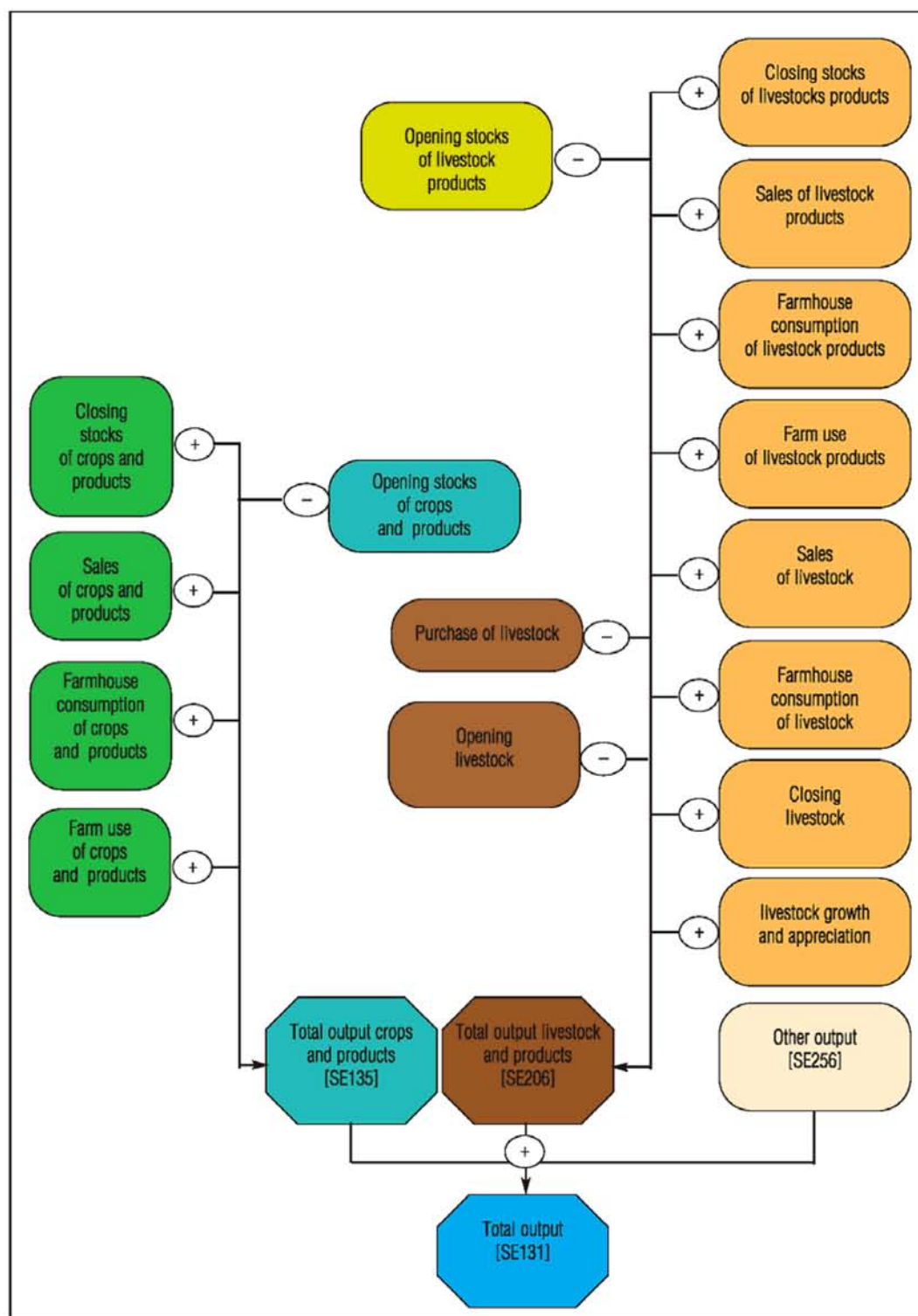
Table 2.1-10 Financial indicators

Symbol	Variable name	Description
SE501	Net worth	= Total assets - Liabilities.
SE506	Change in net worth	= [(Total assets - Liabilities) at closing valuation] - [(Total assets - Liabilities) at opening valuation].
SE510	Average farm capital	Average value (= [opening + closing] / 2) of Working capital =Livestock + Permanent crops + Land improvements + Buildings + Machinery and equipment + Circulating capital. Not included is the value of quotas and other prescribed rights.
SE516	Gross Investment	= purchases - Sales of Fixed assets.
SE521	Net Investment	= Gross Investment - Depreciation.
SE526	Cash Flow (1)	The holding's capacity for saving and self-financing.= Receipts - Expenditure for the accounting year, not taking into account operations on capital and on debts and loans. This indicator is close to that used by EUROSTAT on the basis of Macro-economic accounts.
SE530	Cash Flow (2)	The holding's capacity for saving and self-financing= Receipts - Expenditure for the accounting year= Net receipts of agricultural activity and other receipts + Balance farm subsidies & taxes + Balance subsidies & taxes on investments + Balance of operations on capital + Balance of operations on debts and loans = Sales of products + other receipts + sales of livestock – all costs paid – purchases of animals + Farm subsidies – farm taxes + VAT balance + Subsidies on investments – taxes on investments + Sales of capital – Investments + Closing valuation of debts – opening valuation of debts.

2.2. Patterns of calculating economic categories

This chapter presents patterns of calculating basic economic parameters included in “Standard Results”. The patterns were established on the basis of the materials presented on the following website: http://europa.eu.int/comm/agriculture/rca/index_en.cfm.

Pattern 1. Method of calculating output value in general



Pattern 1 illustrates the method of calculating the output value in general obtained within operational activity of an agricultural farm. The output value consists of the value of plant output, animal output and the value of the remaining output.

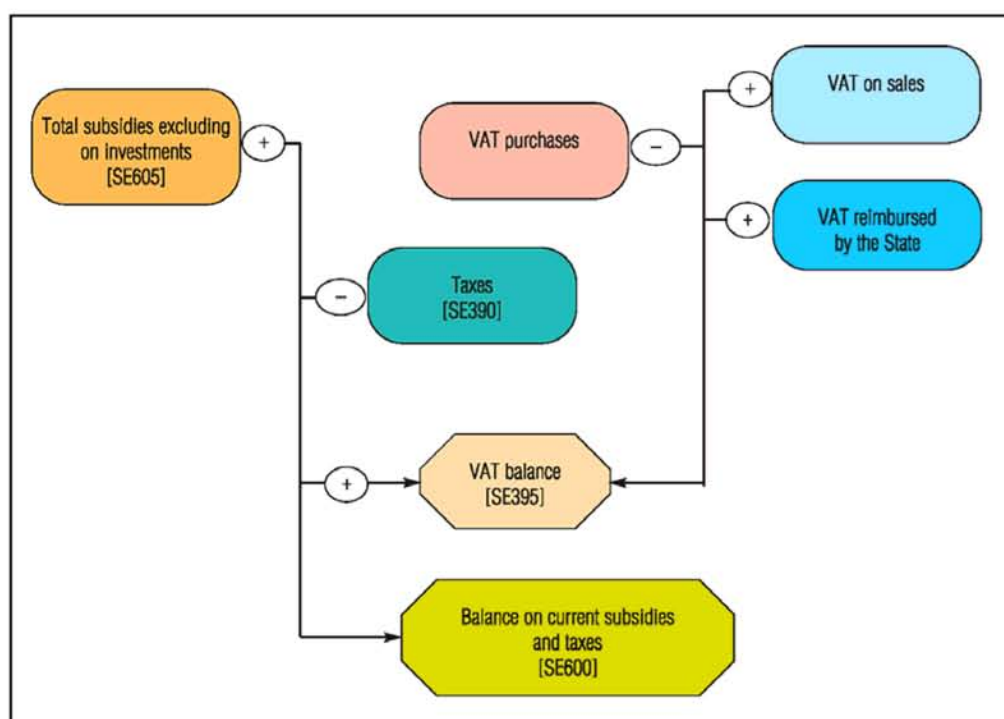
The output calculation takes into account the sale of output, change of the condition of stock, internal use and transfers into the household. Thanks to such an approach it is possible to obtain full reflection of ready product circulation – market transactions, transfers free of charge, and product transfers within the operational activity of an agricultural farm. The value of the internal use of the potentially commercial products is neutral for the level of given standard gross margins because it is on both sides of the account (the output and cost side).

Pattern 2. Method of calculating estimate changes in value of livestock from the basic herd

$\text{REGIDX}_n = \frac{\frac{W_{kn}}{L_{kn}}}{\frac{W_{pn}}{L_{pn}}}$	<p>Where:</p> <p>REGIDX - regional index of price changes;</p> <p>Wk - closing valuation;</p> <p>n - category of animals;</p> <p>Lk - number of livestock at the end of accounting year;</p> <p>Wp - opening valuation;</p> <p>Lp - number of livestock at the beginning of accounting year;</p> <p>LWAL - livestock growth and appreciation.</p>
$\text{LVVAL}_n = \left(\frac{W_{kn}}{\text{REGIDX}_n} - W_{pn} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$	

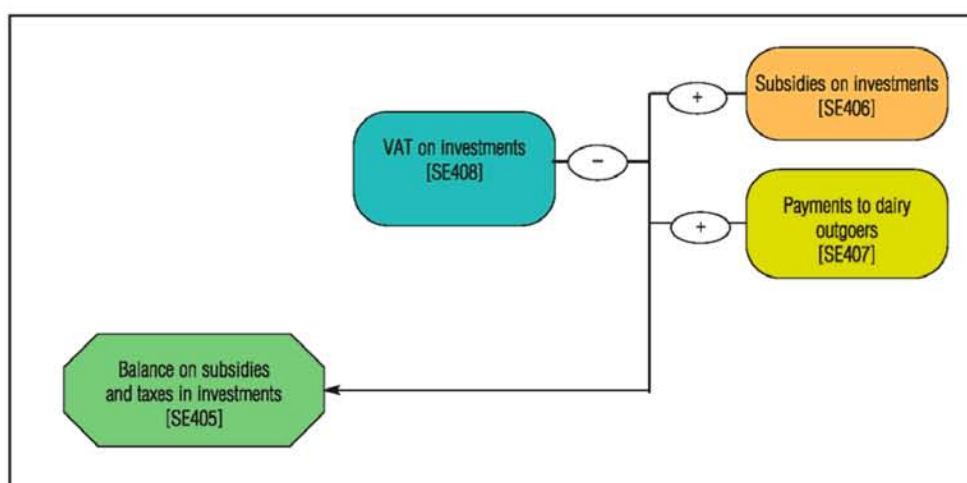
The account of the value of the animal output takes into account the estimate change in value of livestock from the basic herd which is caused by the change in prices in the accounting year. The value of re-estimate of the animals from the basic herd was singled out as a system variable SE211. It makes it possible to skip this element by recognition in the account of the animal output and then to skip particular economic surpluses. What is more, the value of the purchased livestock is deducted in the account of the animal output, thanks to which the account of the results illustrates the realized own production. Also for that very reason, the value of the purchased livestock is not located in the structure of costs of an agricultural farm.

Pattern 3. Method of calculating the balance of subsidies and taxes concerning the operational activity



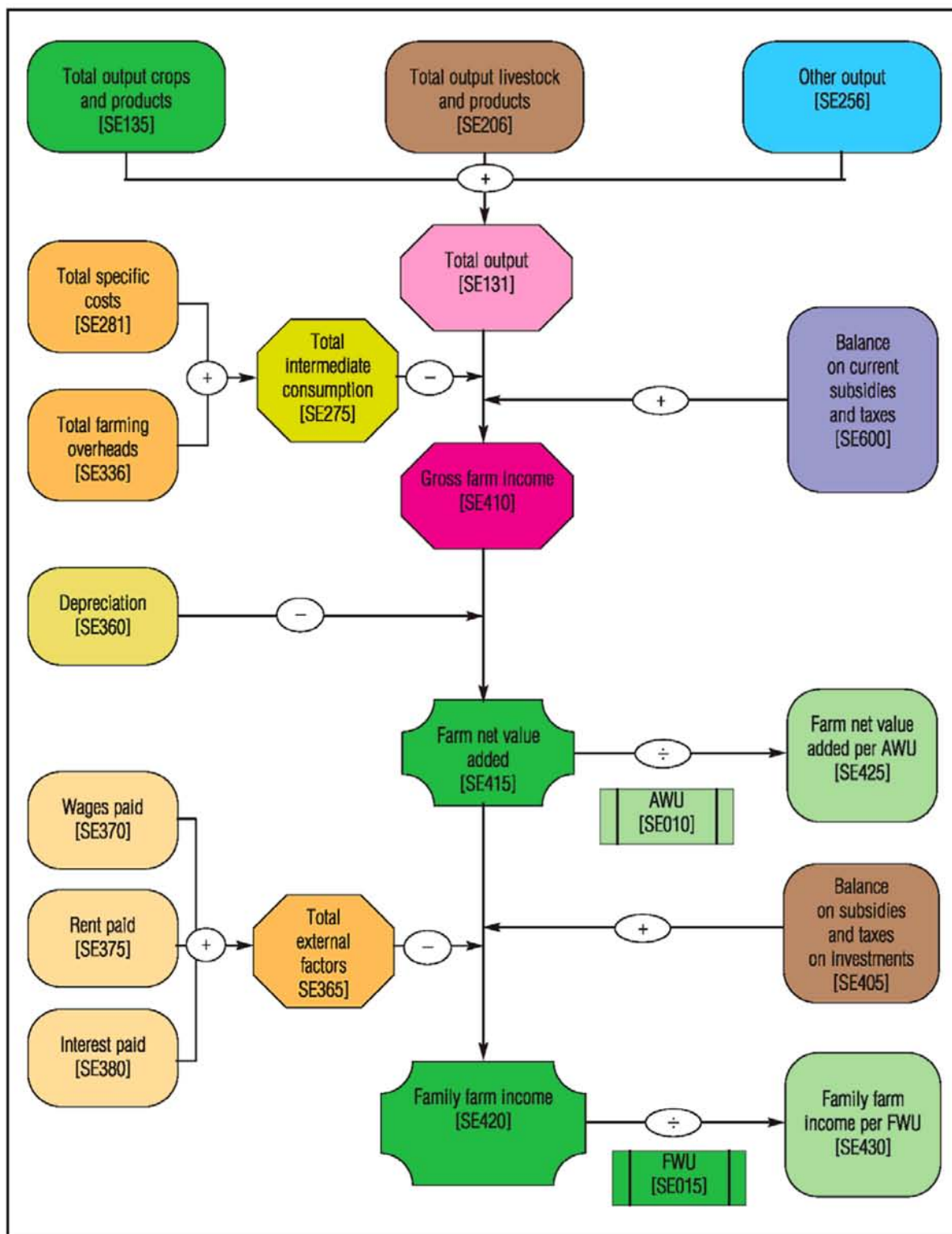
In the group of costs (position: indirect use), taxes owed due to possessions of an agricultural holding and carrying out agricultural activity are left out (see: Table 2.1-4). The taxes are taken into consideration in the account of the balance of the budget settlements (see: Table 2.1-6 and Pattern 3). As a result of such grouping, it is possible to define the level of transfers of the value-added between the agricultural farm and other sectors of the national economy. The negative value of variable SE600 means the transfer of financial means outside the agricultural holding.

Pattern 4. Method of calculating the balance of subsidies and taxes concerning investments



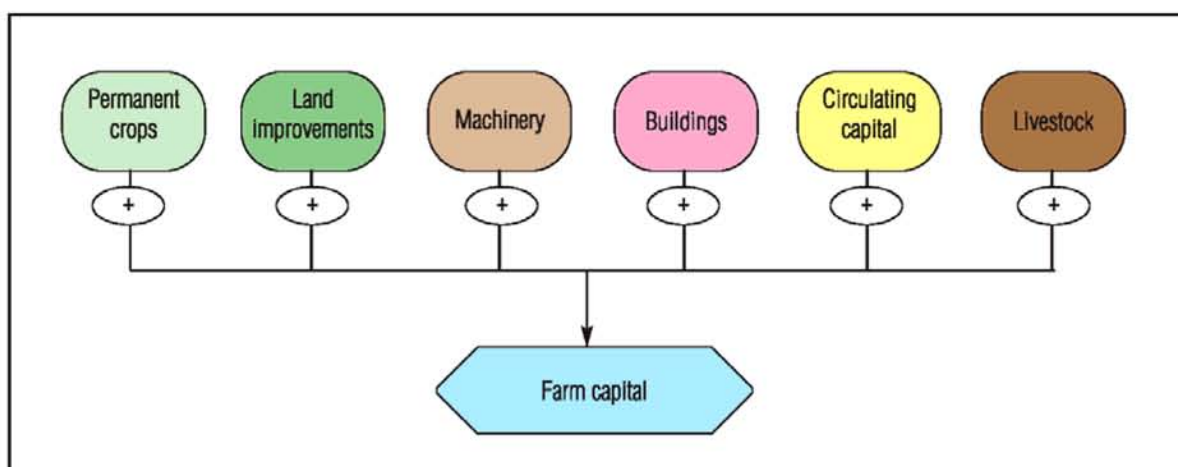
The balance influences the size of the realized income from a family farm. A positive value of the balance shows a support from the budget for the investment activities of an agricultural holding.

Pattern 5 Method of calculating the income from a family farm



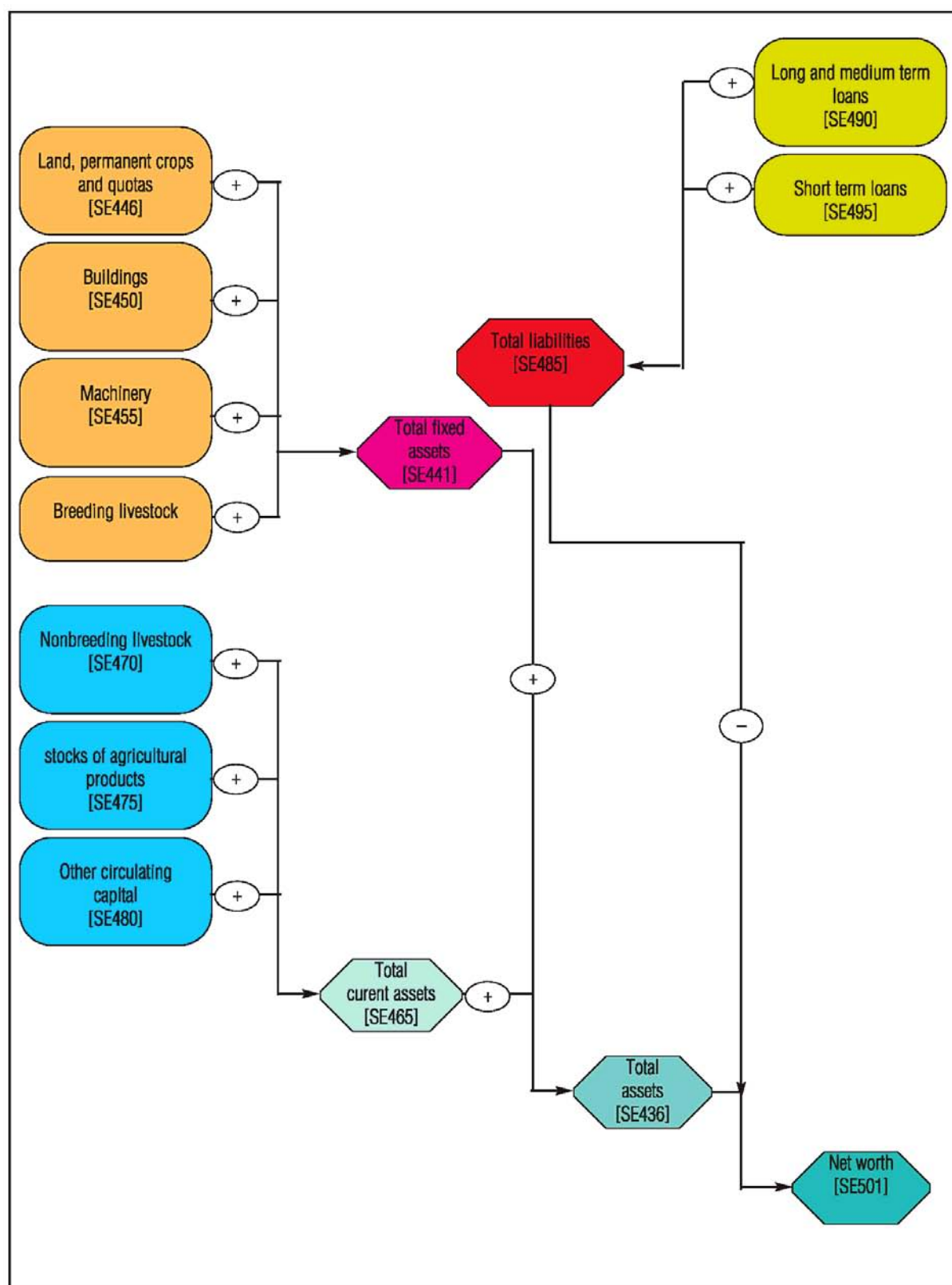
Pattern 5 shows the method of calculating particular categories of economical surpluses. The first surplus is gross value-added of an agricultural holding. It is calculated by means of deducting the indirect use from the output in general and adding the balance of subsidies and taxes concerning the operational activity. The subsidies increase the gross value-added, and the taxes (they were not considered in the indirect use) decrease it. After deducting the depreciation costs from the gross value-added, the net value-added of an agricultural farm is obtained. At the following stage, the cost of the external factors is deducted from the net value-added and the balance of subsidies and VAT concerning investments is added. In this way, the basic gross margin, obtained within the operational activity of an agricultural holding and defined as an income from a family farm, is calculated. The income is a charge for own production factors (labour, land and capital) involved into operational activity and for the risk undertaken by the subject running an agricultural holding during the accounting year.

Pattern 6. Calculating the capital of an agricultural holding



The capital of an agricultural holding does not cover the value of the land and the output amounts and other rights ascribed to it.

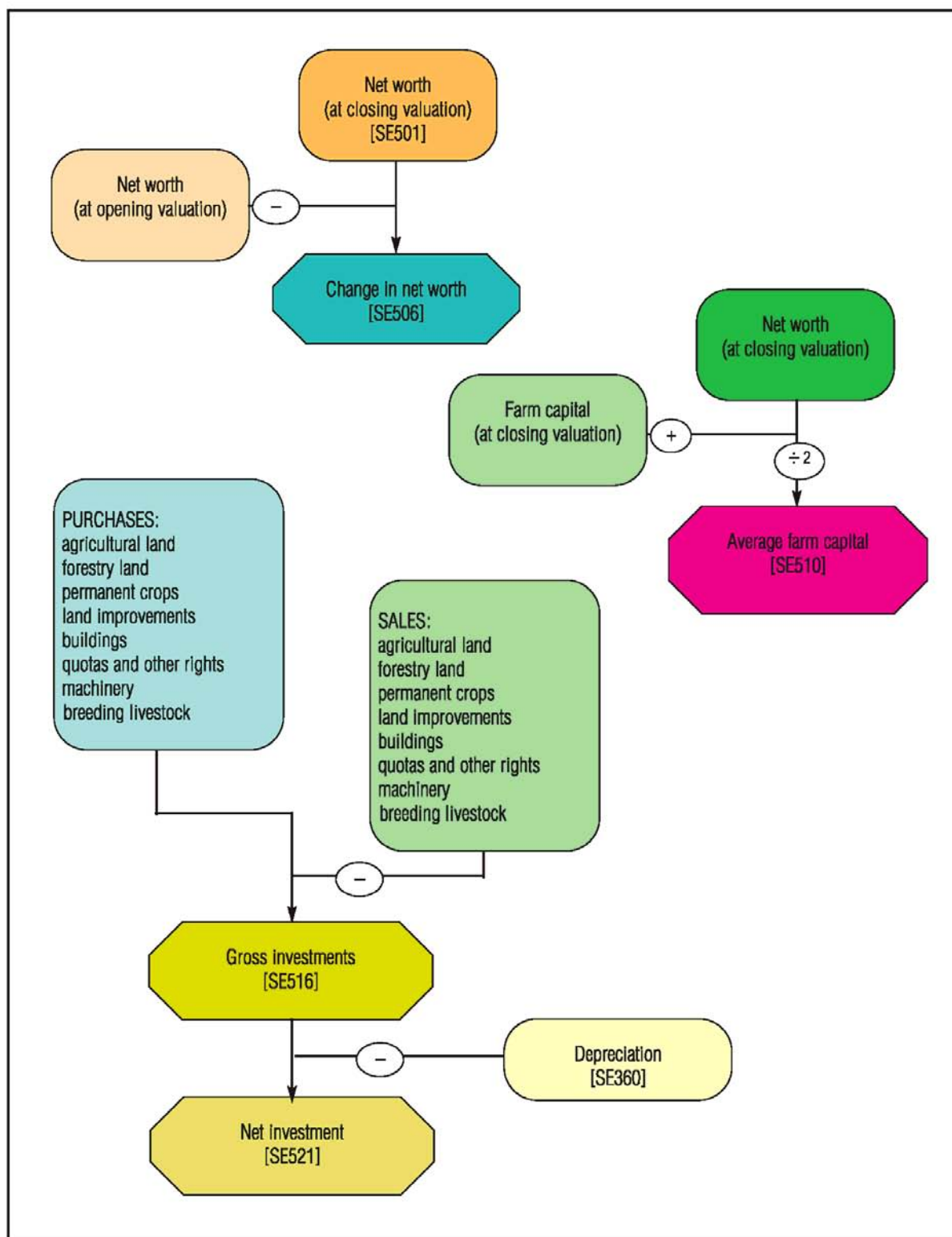
Pattern 7. Method of presenting the financial balance of an agricultural holding



The financial balance is presented in a synthetic form. On the assets side there were two groups of assets singled out: fixed assets, consisting of four material groups, and current assets – consisting of three material groups. Own capital is calculated as a difference between

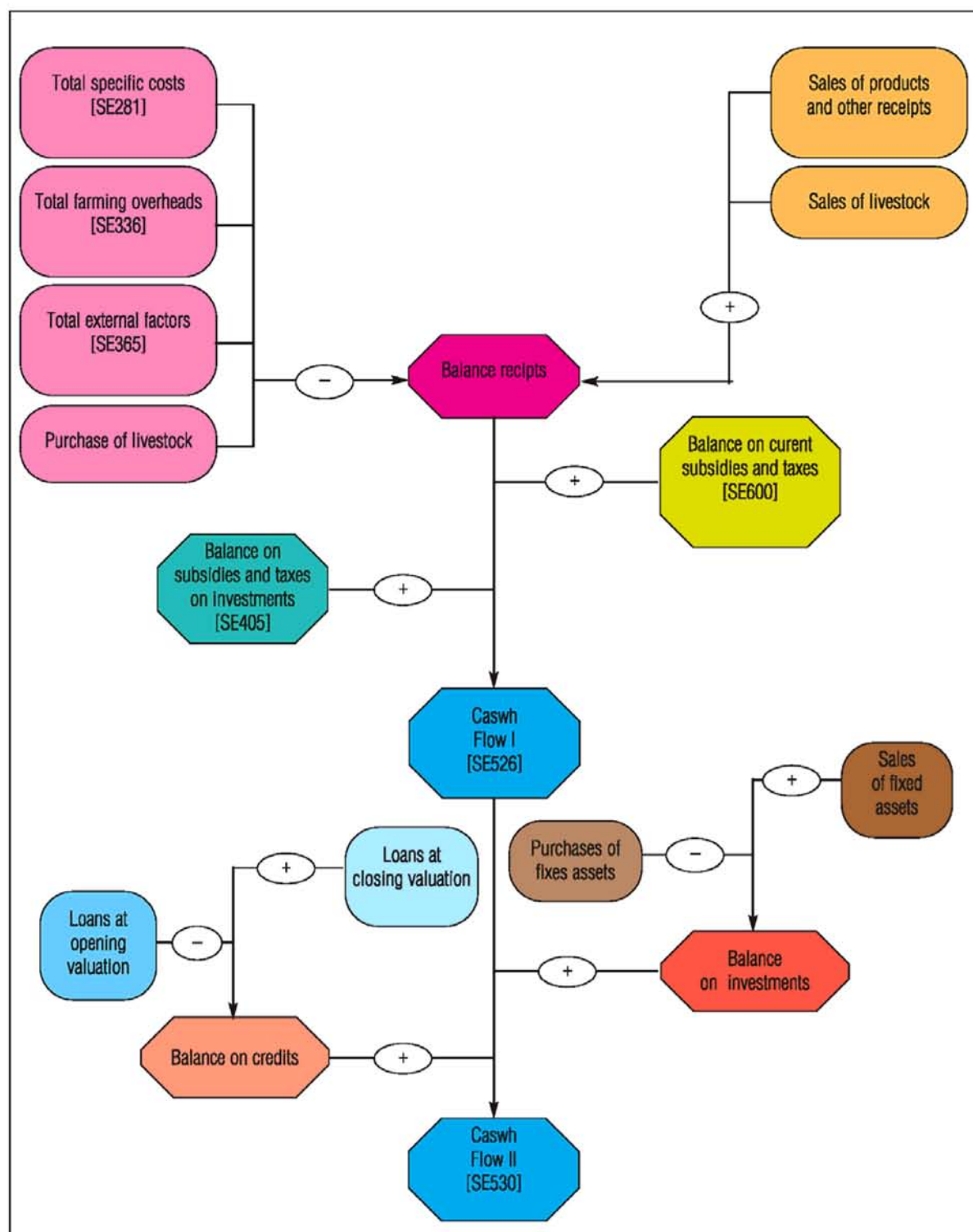
the value of assets in general and liabilities in general.

Pattern 8. Method of calculating selected balance and financial indicators



The pattern presents the method of calculating four indicators: two balance ones – change of own capital and the average value of the capital of an agricultural holding and two financial ones: gross investments and net investments.

Pattern 9. Method of calculating balances of cash flows:
Cash Flow I and Cash Flow II



The pattern presents the method of calculating two types of balances of cash flows in the accounting year: Cash Flow I – which is a balance of cash flow within the operational activity of an agricultural holding and Cash Flow II – which is a balance of all three types of agricultural activities (the operational, financial and investment one).

3. Remarks on Standard Results

3.1. Information on gathering accountancy data in Poland

According to the data of the Common Farm Census '2002 (FSS'2002), agricultural activity is carried out by 2 172 205 agricultural holdings. Out of this number only 745 023 farms are of the economic size exceeding 2 ESU, which is the minimum economic size threshold for farms included into FADN's field of observation in Poland.

Agricultural holdings have been classified according to the rules fully adjusted to the EU regulations which set out the so-called Community Typology of Agricultural Holdings.

The classification of agricultural holdings applied parameters of standard gross margins (SGM „2000”). The parameters were calculated at IAFE, with the participation of experts from IUNG and SGGW. Sets of SGM parameters were calculated for four agricultural regions in Poland.

Pattern 1. Division of Poland into FADN regions



Study on the basis of: Regulation of the Commission (EC) No 730/2004 of 19 April 2004 which amends Regulation (EEC) No 1859/82 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings, as a result of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Malta, Poland, Slovenia and Slovakia's accession to the European Union.

The algorithm to carry out classification of agricultural holdings according to the principles of the Community Typology of Agricultural Holdings was established at IAFE on the basis of respective regulations of the European Union – Decision of the Commission EEC/85/377 (OJ L 220, 17 August 1985).

3.2. Pool of agricultural holdings which carry out accountancy in cooperation with IAFE

The subject of research carried out by IAFE were agricultural holdings with the land area of more than 1 ha. The farms selected for the research in a purposeful way, with the use of expertise on the diversification of agricultural holdings in Poland. FADN Standard Results include data from agricultural holdings whose economic size was at least 2 ESU. It equals 9 523.73 PLN of the value of standard gross margin generated in a farm, calculated on the basis of SGM „2000” parameters.

Each agricultural holding carrying out accountancy in cooperation with IAFE, including also the year 2003 (see: Table 3.2-2), represents a certain number of similar farms from its stratum³ (see: Table 3.2-1). In 2003, data from 876 farms were introduced in the computer database which constitutes an empirical basis for carrying out analyses and studies. Taking into account the above explanations, it should be stated that the sample is not statistically representative for commercial farms functioning in Poland. For the very reason, the presented data is not representative and it does not illustrate the whole sector of agricultural commercial farms, but is representative only for those farms which provided accountancy data.

Agricultural holdings whose economic size is below the assumed threshold (2 ESU) were located in “DPP” columns and lines “9”. The results of the group of agricultural holdings are not presented in the Standard Results.

The positions of value concerning the output, costs and investments are expressed according to gross values (including VAT). In 2003 Polish farmers had the right to VAT subject exemption, and therefore farmers carried out the register of economic events in a standard which makes it impossible to establish net value and the amount of VAT.

In the presented edition of the Standard Results concerning the year 2003, the amounts are given in the Polish currency – PLN.

³ The procedure of drawing lots within the representative research requires dividing the population (and, of course, the sample) into strata according to three criteria: type of farming, economic size and region.

Table 3.2-1 Agricultural holdings in Poland⁴

		DPP	Economic size classes (ES6)						TOTAL
			Very small [XS]	Small [S]	Medium - small [MS]	Medium - large [ML]	Large [L]	Very large [XL]	
Types of farming (TF8)	Field crops [AB]	0	73 374	49 903	22 357	7 731	1 659	1 050	156 074
	Horticulture [C]	0	6 115	7 381	6 475	4 916	1 326	263	26 476
	Vineyards [D]	0	0	1	0	0	0	0	1
	Other permanent crops [E]	0	9 676	8 665	5 084	1 238	218	96	24 977
	Dairy cows [F]	0	13 212	13 078	11 071	2 987	86	11	40 445
	Grazing livestock [G]	0	16 019	11 942	11 337	6 191	498	100	46 087
	Granivores [H]	0	12 198	13 929	15 498	13 290	3 629	886	59 430
	Mixed crops - livestock [I]	0	149 804	134 671	77 274	26 522	2 226	1 036	391 533
9		1 427 182	0	0	0	0	0	0	1 427 182
TOTAL		1 427 182	280 398	239 570	149 096	62 875	9 642	3 442	2 172 205

Source: CSO, Department of Agricultural and Environmental Statistics (on the basis of the population of farms examined in the Common Farm Census in 2002; classification with the use of SGM „2000”; exchange rate of 1 EUR = 3,96822 PLN).

⁴ Symbols TF8 and ES6 are explained in Table 1.4-1 and Table 1.4-2.

Table 3.2-2 Agricultural holdings in the sample of IAFE

		DPP	Economic size class ES6						TOTAL
			Very small [XS]	Small [S]	Medium - small [MS]	Medium - large [ML]	Large [L]	Very large [XL]	
Types of farming TF8	Field crops [AB]		31	36	51	52	12	4	186
	Horticulture [C]		0	0	1	0	0	0	1
	Vineyards [D]								
	Other permanent crops [E]		3	11	8	5	1	0	28
	Dairy cows [F]		6	16	30	20	1	1	74
	Grazing livestock [G]		10	16	30	49	17	0	122
	Granivores [H]		2	7	14	38	11	3	75
	Mixed crops - livestock [I]		44	101	137	90	14	4	390
9									
TOTAL			96	187	271	254	56	12	876

Table 3.2-3 The weight of agricultural holdings in particular strata of the sample of IAFE

		Economic size classes ES6					
		Very small [XS]	Small [S]	Medium-small [MS]	Medium - large [ML]	Large [L]	Very large [XL]
Types of farming TF8	Field crops [AB]	2 366,90	1 386,19	438,37	148,67	138,25	262,50
	Horticulture [C]	-	-	6 475,00	-	-	-
	Vineyards [D]	-	-	-	-	-	-
	Other permanent crops [E]	3 225,33	787,73	635,50	247,60	218,00	-
	Dairy cows [F]	2 202,00	817,38	369,03	149,35	86,00	11,00
	Grazing livestock [G]	1 601,90	746,38	377,90	126,35	29,29	-
	Granivores [H]	6 099,00	1 989,86	1 107,00	349,74	329,91	295,33
	Mixed crops - livestock [I]	3 404,64	1 333,38	564,04	294,69	159,00	259,00

The present version of Standard Results uses modified categories of economic size for grouping agricultural holdings. The classification according to ES-6 was modified because of the specific structure of the pool of agricultural holdings carrying out accountancy for IAFE. The structure of agricultural holdings is dominated by small holdings and that is why their basic number falls within the first three size categories ES-6.

The classification of agricultural holdings according to agricultural area size in hectares is a less frequently used one (see: Table 3.2-4) in the EU typology (Regulation 99/725/EEC). This type of grouping is also not applied in Standard Results. In the publications of the EU Commission, the method was replaced by grouping according to economic parameters, established within the Community Typology of Agricultural Holdings. We were encouraged to present the results of the farms grouped according to the land resources criterion by a considerable interest of the national users, who are accustomed to this type of statistics commonly applied in Poland (among others, by CSO).

Table 3.2-4 Grouping agricultural holdings according to agricultural area size

Description		Agricultural area in hectares	
very small	(AXS)	≤	5
small	(AS)	5 ≤	10
medium - small	(AMS)	10 ≤	20
medium - large	(AML)	20 ≤	30
large	(AL)	30 ≤	50
very large	(AXL)	>	50

4. Standard Results from a sample of agricultural holdings which carry out accountancy in 2003 in cooperation with IAFE

4.1. Grouping of agricultural holdings according to types of farming

Table 4.1-1 Sample and population according to types of farming

Symbol	Variable	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SYS02	Farms represented	-	-	-	-	-	-	-	-
SYS03	Sample farms	876	186	1	28	74	122	75	390
SYS04	Exchange rate PLN to EUR	4,3996	4,3996	4,3996	4,3996	4,3996	4,3996	4,3996	4,3996

Table 4.1-2 Structure of production according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops livestock [I]
SE005	Economic size	ESU	18,1	18,3	.	13,2	14,2	21,8	29,7	15,8
SE010	Total labour input	AWU	1,810	1,594	.	4,072	1,776	1,918	1,645	1,800
SE011	Labour input	h	4 547	3 972	.	9 909	4 621	4 956	4 268	4 348
SE015	Unpaid labour input	FWU	1,481	1,248	.	1,785	1,624	1,686	1,427	1,500
SE016	Unpaid labour input	h	3 777	3 141	.	4 581	4 281	4 393	3 731	3 740
SE020	Paid labour input	AWU	0,329	0,346	.	2,286	0,152	0,232	0,218	0,300
SE021	Paid labour input	h	770	831	.	5 328	340	563	537	607
SE025	Total Utilised Agricultural Area	ha	36,0	56,2	.	14,1	25,6	36,1	30,8	31
SE030	Rented U.A.A.	ha	12,2	19,9	.	4,8	6,5	10,5	9,9	11,2
SE035	cereals	ha	21,87	41,45	.	1,06	8,10	10,69	25,55	19,50
SE041	other field crops	ha	4,91	11,16	.	0,51	1,08	1,40	3,03	4,40
SE046	vegetables and flowers	ha	0,23	0,70	.	0,25	0,01	0,02	0,02	0,20
SE050	vineyards	ha	0,00	0,00	.	0,00	0,00	0,00	0,00	0,00
SE054	permanent crops	ha	0,52	0,35	.	12,15	0,02	0,01	0,01	0,10
SE055	orchards	ha	0,52	0,35	.	12,15	0,02	0,01	0,01	0,10
SE060	olive groves	ha	0,00	0,00	.	0,00	0,00	0,00	0,00	0,00
SE065	other permanent crops	ha	0,00	0,00	.	0,00	0,00	0,00	0,00	0,00
SE071	forage crops	ha	8,5	2,8	.	0,4	16,8	24,3	1,0	6,8
SE072	agricultural fallows	ha	0,00	0,00	.	0,00	0,00	0,00	0,00	0,00
SE073	set aside	ha	0,00	0,00	.	0,00	0,00	0,00	0,00	0,00
SE075	Woodland area	ha	0,00	0,00	.	0,00	0,00	0,00	0,00	0,00
SE080	Total livestock units	LU	23,9	9,0	.	0,3	23,9	34,7	57,2	23,1
SE085	dairy cows	LU	7,76	1,49	.	0,07	17,30	22,47	0,49	6,30
SE090	other cattle	LU	3,67	1,63	.	0,00	5,41	10,42	0,49	3,10
SE095	sheep and goats	LU	0,22	0,38	.	0,00	0,00	0,09	0,00	0,30
SE100	pigs	LU	11,73	5,12	.	0,01	1,02	1,34	55,28	12,70
SE105	poultry	LU	0,00	0,00	.	0,00	0,00	0,00	0,00	0,00
SE110	Yield of wheat	q/ha	42,7	45,0	.	35,6	42,7	41,0	43,5	39,3
SE115	Yield of maize	q/ha	59,9	59,8	.	.	.	69,8	67,0	59,2
SE120	Stocking density/ha	LU/ha	1,37	1,27	.	0,20	1,35	1,36	0,97	1,42
SE125	Milk yield-kg/cow	kg/kr	4 947	3 892	.	4 450	5 045	5 386	3 232	4 554

Table 4.1-3 Output according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SE131	Total output	zt	142 170	165 916		187 645	110 750	151 804	213 560	116 979
SE135	Total output crops & crop production	zt	76 110	144 750		185 217	26 627	29 233	73 725	60 068
SE140	cereals	zt	46 420	93 221		1 577	17 069	19 071	61 109	38 710
SE145	protein crops	zt	532	666		0	111	419	919	549
SE150	potatoes	zt	6 121	7 853		198	4 839	2 881	4 651	7 252
SE155	sugar beet	zt	6 617	16 686		1 031	1 271	1 801	3 442	5 365
SE160	oil-seed crops	zt	4 171	12 058		59	0	330	1 670	3 189
SE165	industrial crops	zt	219	549		0	0	0	41	223
SE170	vegetables & flowers	zt	3 434	9 461		2 785	64	277	1 241	2 644
SE175	fruit	zt	6 576	1 974		179 451	126	27	26	797
SE180	citrus fruit	zt	0	0		0	0	0	0	0
SE185	wine and grapes	zt	0	0		0	0	0	0	0
SE190	olives & olive oil	zt	0	0		0	0	0	0	0
SE195	forage area	zt	1 504	862		4	3 118	4 411	285	940
SE200	other crop output	zt	517	1 419		111	30	16	341	400
SE206	Total output livestock and livestock products	zt	64 643	18 750		2 394	83 703	121 674	138 273	55 544
SE211	change in value of livestock	zt	800	-464		606	2 360	4 999	-821	122
SE216	cows' milk and milk products	zt	31 815	4 163		189	72 662	104 874	1 194	22 635
SE220	beef and veal	zt	5 035	2 268		18	7 929	13 172	535	4 499
SE225	pigmeat	zt	24 630	9 056		36	2 256	2 666	128 009	25 123
SE230	sheep and goats	zt	220	391		0	0	66	0	287
SE235	poultrymeat	zt	2 011	1 625		33	188	31	9 153	1 935
SE240	eggs	zt	122	135		74	72	5	62	177
SE245	ewes' and goats' milk	zt	12	0		0	0	5	0	25
SE251	other livestock and products	zt	798	1 114		2 043	596	855	-681	864
SE256	Other output	zt	1 417	2 416		34	419	897	1 562	1 367
SE260	farmhouse consumption	zt	2 678	2 081		1 791	2 813	2 741	2 661	2 965
SE265	farm use	zt	22 367	12 656		252	20 465	22 594	45 850	24 413

Table 4.1-4 Costs according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SE270	Total Inputs	zt	104 020	120 175		114 355	70 845	101 053	172 250	89 883
SE275	Total intermediate consumption	zt	79 707	90 476		45 395	55 831	76 148	146 343	70 030
SE281	Total specific costs	zt	59 834	64 832		20 931	42 294	55 700	124 040	52 652
SE285	seeds and plants	zt	6 292	12 598		352	2 603	3 573	5 272	5 474
SE295	fertilisers	zt	11 204	21 292		3 952	5 756	8 145	11 027	8 964
SE300	crop protection	zt	6 727	15 541		14 332	1 236	1 636	5 632	4 829
SE305	other crop specific costs	zt	776	793		1 747	1 248	1 475	427	458
SE310	Feed for grazing livestock	zt	11 991	3 733		284	26 163	32 915	953	9 687
SE315	feed for grazing livestock home-grown	zt	7 517	2 843		114	17 226	17 200	910	6 695
SE320	feed for pigs & poultry	zt	20 460	10 214		81	2 164	2 581	95 340	21 526
SE325	feed for pigs & poultry home-grown	zt	11 489	6 119		67	1 670	2 036	42 041	13 844
SE330	other livestock specific costs	zt	2 383	660		183	3 124	5 375	5 389	1 715
SE331	forestry specific costs	zt	0	1		0	0	0	0	0
SE336	Total farming overheads	zt	19 873	25 644		24 464	13 538	20 448	22 303	17 378
SE340	machinery & building current costs	zt	5 806	6 940		7 731	3 905	6 367	6 083	5 267
SE345	energy	zt	9 488	13 196		12 158	6 050	9 312	10 204	8 116
SE350	contract work	zt	2 253	2 930		804	1 881	2 022	2 702	2 096
SE356	other direct inputs	zt	2 326	2 577		3 772	1 701	2 747	3 314	1 899
SE360	Depreciation	zt	16 108	19 463		37 859	11 574	18 083	18 420	12 765
SE365	Total external factors	zt	8 205	10 237		31 100	3 439	6 821	7 488	7 088
SE370	wages paid	zt	4 856	4 555		26 645	1 886	3 387	3 982	4 640
SE375	rent paid	zt	1 393	2 801		745	547	1 040	1 061	1 105
SE380	interest paid	zt	1 956	2 881		3 710	1 007	2 394	2 445	1 343

Table 4.1-5 Subsidies according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SE600	Balance current subsidies & taxes	zł	5 080	6 170	.	589	13 188	8 458	3 233	2 651
SE605	total subsidies - excluding on investment	zł	5 576	7 955	.	611	12 827	7 946	2 238	3 338
SE610	::total subsidies on crops	zł	0	0	.	0	0	0	0	0
SE611	::compensatory payments	zł	0	0	.	0	0	0	0	0
SE612	::set aside premiums	zł	0	0	.	0	0	0	0	0
SE613	::other crops subsidies	zł	0	0	.	0	0	0	0	0
SE615	total subsidies on livestock	zł	0	0	.	0	0	0	0	0
SE616	::subsidies dairying	zł	0	0	.	0	0	0	0	0
SE617	::subsidies other cattle	zł	0	0	.	0	0	0	0	0
SE618	::subsidies sheep & goats	zł	0	0	.	0	0	0	0	0
SE619	::other livestock subsidies	zł	0	0	.	0	0	0	0	0
SE620	::other subsidies	zł	0	0	.	0	0	0	0	0
SE625	subsidies on intermediate consumption	zł	1 063	1 608	.	563	789	1 091	992	898

Table 4.1-6 Balances of subsidies and taxes according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SE600	Balance current subsidies & taxes	zł	5 080	6 170	.	589	13 188	8 458	3 233	2 651
SE605	Total subsidies - excluding on investment	zł	5 576	7 955	.	611	12 827	7 946	2 238	3 338
SE395	VAT balance excluding on investments	zł	1 006	991	.	1 553	1 036	1 343	2 222	626
SE390	Taxes	zł	1 503	2 775	.	1 575	675	830	1 228	1 313
SE405	Balance subsidies & taxes on investments	zł	-351	-228	.	-1 297	-116	-371	-1 372	-184
SE406	Subsidies on investments	zł	0	0	.	0	0	0	0	0
SE407	Payments to dairy outgoers	zł	0	0	.	0	0	0	0	0
SE408	VAT on investments	zł	351	228	.	1 297	116	371	1 372	184

Table 4.1-7 Income per agricultural holding according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SE131	Total output	zł	142 170	165 916	.	187 645	110 750	151 804	213 560	116 979
SE275	Total intermediate consumption	zł	79 707	90 476	.	45 395	55 831	76 148	146 343	70 030
SE600	Balance current subsidies & taxes	zł	5 080	6 170	.	589	13 188	8 458	3 233	2 651
SE410	Gross Farm Income	zł	67 542	81 611	.	142 838	68 106	84 114	70 450	49 601
SE360	Depreciation	zł	16 108	19 463	.	37 859	11 574	18 083	18 420	12 765
SE415	Farm Net Value Added	zł	51 434	62 148	.	104 979	56 532	66 031	52 030	36 836
SE365	Koszt czynników zewnętrznych	zł	8 205	10 237	.	31 100	3 439	6 821	7 488	7 088
SE405	Balance subsidies & taxes on investments	zł	-351	-228	.	-1 297	-116	-371	-1 372	-184
SE420	Family Farm Income	zł	42 878	51 683	.	72 582	52 976	58 838	43 170	29 564

Table 4.1-8 Income per person according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SE415	Farm Net Value Added	zł/AWU	28 409	39 053	.	25 784	31 934	34 426	31 726	21 003
SE420	Family Farm Income	zł/FWU	28 960	41 436	.	40 646	32 669	34 846	30 260	19 879

Table 4.1-9 Balance sheet according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SE436	Total assets	zł	434 171	476 169	.	730 195	353 394	552 809	504 801	358 293
SE441	Total fixed assets	zł	361 778	380 930	.	630 820	310 928	489 827	412 609	293 766
SE446	Land, permanent crops & quotas	zł	75 434	107 863	.	197 601	52 626	74 727	60 506	58 709
SE450	Buildings	zł	148 446	123 169	.	281 998	136 261	207 470	193 602	126 341
SE455	Machinery	zł	116 805	145 183	.	151 124	83 810	143 782	145 869	93 250
SE460	Breeding livestock	zł	21 093	4 715	.	96	38 230	63 848	12 631	15 466
SE465	Total current assets	zł	72 393	95 239	.	99 376	42 467	62 982	92 192	64 527
SE470	Non-breeding livestock	zł	15 314	6 190	.	6 027	9 824	17 933	35 643	16 686
SE475	Stock of agricultural products	zł	31 814	40 696	.	64 496	20 788	30 185	30 764	28 089
SE480	Other circulating capital	zł	25 265	48 353	.	28 852	11 854	14 864	25 785	19 753
SE485	Total liabilities	zł	53 663	69 132	.	77 160	41 701	83 314	65 991	35 359
SE490	Long and medium-term loans	zł	44 469	53 370	.	59 690	36 502	74 844	50 484	30 098
SE495	Short-term loans	zł	9 194	15 762	.	17 471	5 199	8 469	15 506	5 262
SE501	Net worth	zł	380 509	407 038	.	653 035	311 694	469 495	438 810	322 934

Table 4.1-10 Financial indicators according to types of farming

Symbol	Variable	Unit	Total	Field crops [AB]	Horticulture [C]	Other permanent crops [E]	Dairy cows [F]	Grazing livestock [G]	Granivores [H]	Mixed crops - livestock [I]
SE506	Change in net worth	zł	4 110	6 848	.	19 823	838	9 196	10 769	-536
SE510	Average farm capital	zł	361 391	369 414	.	678 603	298 376	471 454	432 138	299 335
SE516	Gross Investment	zł	23 424	22 395	.	45 317	19 242	46 320	38 764	13 086
SE521	Net Investment	zł	7 316	2 932	.	7 458	7 667	28 237	20 344	322
SE526	Cash Flow (1)	zł	48 165	57 861	.	91 716	55 295	63 585	54 356	33 036
SE530	Cash Flow (2)	zł	36 827	41 490	.	48 565	49 522	44 089	40 433	28 347

4.2. Grouping of agricultural holdings according to economic size

Table 4.2-1 Sample and population according to economic size

Symbol	Variable	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SYS02	Farms represented	-	-	-	-	-	-	-
SYS03	Sample farms	876	96	187	271	254	56	12
SYS04	Exchange rate PLN to EUR	4,3996	4,3996	4,3996	4,3996	4,3996	4,3996	4,3996

Table 4.2-2 Structure of production according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE005	Economic size	ESU	18,1	3,0	5,8	11,6	24,2	60,0	.
SE010	Total labour input	AWU	1,810	1,104	1,288	1,686	2,035	2,878	.
SE011	Labour input	h	4 547	2 563	3 105	4 244	5 277	7 618	.
SE015	Unpaid labour input	FWU	1,481	1,073	1,244	1,545	1,690	1,705	.
SE016	Unpaid labour input	h	3 777	2 490	2 998	3 906	4 464	4 802	.
SE020	Paid labour input	AWU	0,329	0,031	0,045	0,141	0,345	1,173	.
SE021	Paid labour input	h	770	72	107	338	813	2 816	.
SE025	Total Utilised Agricultural Area	ha	36,0	8,1	12,6	23,1	48,5	108,3	.
SE030	Rented U.A.A.	ha	12,2	1,5	2,2	6,3	16,6	47,7	.
SE035	cereals	ha	21,87	4,86	7,25	13,42	29,00	67,51	.
SE041	other field crops	ha	4,91	0,78	1,41	2,95	6,55	16,58	.
SE046	vegetables and flowers	ha	0,23	0,10	0,11	0,18	0,25	0,83	.
SE050	vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	.
SE054	permanent crops	ha	0,52	0,19	0,42	0,49	0,50	1,71	.
SE055	orchards	ha	0,52	0,19	0,42	0,49	0,50	1,71	.
SE060	olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	.
SE065	other permanent crops	ha	0,00	0,00	0,00	0,00	0,00	0,00	.
SE071	forage crops	ha	8,5	2,3	3,7	6,2	12,0	22,5	.
SE072	agricultural fallows	ha	0,00	0,00	0,00	0,00	0,00	0,00	.
SE073	set aside	ha	0,00	0,00	0,00	0,00	0,00	0,00	.
SE075	Woodland area	ha	0,00	0,00	0,00	0,00	0,00	0,00	.
SE080	Total livestock units	LU	23,9	4,1	8,2	16,2	32,6	78,2	.
SE085	dairy cows	LU	7,76	1,24	3,01	5,96	11,08	21,05	.
SE090	other cattle	LU	3,67	0,77	1,23	2,96	5,23	9,62	.
SE095	sheep and goats	LU	0,22	0,29	0,29	0,11	0,22	0,38	.
SE100	pigs	LU	11,73	1,47	3,32	6,87	15,11	45,95	.
SE105	poultry	LU	0,00	0,00	0,00	0,00	0,00	0,00	.
SE110	Yield of wheat	q/ha	42,7	39,2	37,3	41,3	44,7	44,1	.
SE115	Yield of maize	q/ha	59,9	73,7	55,5	56,9	70,2	54,2	.
SE120	Stocking density/ha	LU/ha	1,37	1,02	1,24	1,46	1,38	1,38	.
SE125	Milk yield-kg/cow	kg/cow	4 947	3 555	3 741	4 234	4 964	5 924	.

Table 4.2-3 Output according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE131	Total output	zł	142 170	26 762	43 702	88 323	188 142	474 266	.
SE135	Total output crops & crop production	zł	76 110	16 380	24 453	48 885	96 171	234 267	.
SE140	cereals	zł	46 420	8 066	11 624	25 099	59 378	156 563	.
SE145	protein crops	zł	532	112	103	205	950	2 484	.
SE150	potatoes	zł	6 121	2 491	3 794	6 016	6 994	8 575	.
SE155	sugar beet	zł	6 617	406	1 509	3 694	8 556	20 437	.
SE160	oil-seed crops	zł	4 171	221	400	1 311	5 852	15 920	.
SE165	industrial crops	zł	219	133	569	258	12	0	.
SE170	vegetables & flowers	zł	3 434	2 647	1 354	3 527	3 822	8 294	.
SE175	fruit	zł	6 576	1 713	4 472	7 442	7 689	14 101	.
SE180	citrus fruit	zł	0	0	0	0	0	0	.
SE185	wine and grapes	zł	0	0	0	0	0	0	.
SE190	olives & olive oil	zł	0	0	0	0	0	0	.
SE195	forage area	zł	1 504	273	400	991	2 326	5 849	.
SE200	other crop output	zł	517	317	227	342	593	2 045	.
SE206	Total output livestock and livestock products	zł	64 643	9 369	18 629	38 100	90 105	237 326	.
SE211	change in value of livestock	zł	800	-416	-898	-816	2 829	9 713	.
SE216	cows' milk and milk products	zł	31 815	2 604	8 512	19 672	45 760	108 793	.
SE220	beef and veal	zł	5 035	867	1 693	4 080	7 070	15 716	.
SE225	pigmeat	zł	24 630	3 194	6 604	13 045	32 569	101 859	.
SE230	sheep and goats	zł	220	411	357	117	178	167	.
SE235	poultrymeat	zł	2 011	380	910	617	2 952	11 392	.
SE240	eggs	zł	122	136	156	101	142	0	.
SE245	ewes' and goats' milk	zł	12	7	0	0	39	0	.
SE251	other livestock and products	zł	798	1 770	397	467	1 395	-600	.
SE256	Other output	zł	1 417	1 013	620	1 338	1 866	2 672	.
SE260	farmhouse consumption	zł	2 678	1 891	2 440	2 821	2 936	2 968	.
SE265	farm use	zł	22 367	5 297	9 586	18 849	28 531	59 836	.

Table 4.2-4 Costs according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE270	Total Inputs	zł	104 020	21 185	32 038	63 934	133 659	342 796	.
SE275	Total intermediate consumption	zł	79 707	15 141	24 389	48 700	103 760	266 492	.
SE281	Total specific costs	zł	59 834	9 844	16 903	35 368	77 883	209 748	.
SE285	seeds and plants	zł	6 292	1 240	1 948	3 820	7 536	18 796	.
SE295	fertilisers	zł	11 204	1 445	2 484	5 601	15 648	38 260	.
SE300	crop protection	zł	6 727	736	1 428	3 057	8 573	21 971	.
SE305	other crop specific costs	zł	776	171	194	523	1 212	2 434	.
SE310	Feed for grazing livestock	zł	11 991	2 513	3 826	9 053	15 747	34 692	.
SE315	feed for grazing livestock home-grown	zł	7 517	1 938	3 458	7 480	9 824	13 908	.
SE320	feed for pigs & poultry	zł	20 460	3 189	6 496	12 033	26 026	82 670	.
SE325	feed for pigs & poultry home-grown	zł	11 489	2 508	4 666	8 724	14 106	38 358	.
SE330	other livestock specific costs	zł	2 383	550	528	1 281	3 140	10 924	.
SE331	forestry specific costs	zł	0	0	0	0	1	0	.
SE336	Total farming overheads	zł	19 873	5 297	7 485	13 332	25 877	56 744	.
SE340	machinery & building current costs	zł	5 806	1 435	2 191	4 171	7 684	15 888	.
SE345	energy	zł	9 488	2 135	2 980	5 752	12 596	28 911	.
SE350	contract work	zł	2 253	1 098	1 464	1 857	2 590	4 722	.
SE356	other direct inputs	zł	2 326	629	850	1 553	3 007	7 222	.
SE360	Depreciation	zł	16 108	5 372	6 708	11 882	21 368	42 661	.
SE365	Total external factors	zł	8 205	672	941	3 352	8 531	33 644	.
SE370	wages paid	zł	4 856	463	520	1 967	4 062	17 800	.
SE375	rent paid	zł	1 393	121	169	587	1 756	7 421	.
SE380	interest paid	zł	1 956	88	252	798	2 713	8 422	.

Table 4.2-5 Subsidies according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE600	Balance current subsidies & taxes	zł	5 080	174	883	2 423	8 687	18 304	.
SE605	total subsidies - excluding on investment	zł	5 576	488	1 257	2 923	9 023	17 277	.
SE610	total subsidies on crops	zł	0	0	0	0	0	0	.
SE611	compensatory payments	zł	0	0	0	0	0	0	.
SE612	set aside premiums	zł	0	0	0	0	0	0	.
SE613	other crops subsidies	zł	0	0	0	0	0	0	.
SE615	total subsidies on livestock	zł	0	0	0	0	0	0	.
SE616	subsidies dairying	zł	0	0	0	0	0	0	.
SE617	subsidies other cattle	zł	0	0	0	0	0	0	.
SE618	subsidies sheep & goats	zł	0	0	0	0	0	0	.
SE619	other livestock subsidies	zł	0	0	0	0	0	0	.
SE620	other subsidies	zł	0	0	0	0	0	0	.
SE625	subsidies on intermediate consumption	zł	1 063	234	433	754	1 402	3 450	.

Table 4.2-6 Balances of subsidies and taxes according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE600	Balance current subsidies & taxes	zł	5 080	174	883	2 423	8 687	18 304	.
SE605	Total subsidies - excluding on investment	zł	5 576	488	1 257	2 923	9 023	17 277	.
SE395	VAT balance excluding on investments	zł	1 006	195	345	577	1 461	4 394	.
SE390	Taxes	zł	1 503	508	719	1 076	1 796	3 367	.
SE405	Balance subsidies & taxes on investments	zł	-351	-13	-77	-209	-429	-2 200	.
SE406	Subsidies on investments	zł	0	0	0	0	0	0	.
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	.
SE408	VAT on investments	zł	351	13	77	209	429	2 200	.

Table 4.2-7 Income per agricultural holding according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE131	Total output	zł	142 170	26 762	43 702	88 323	188 142	474 266	.
SE275	Total intermediate consumption	zł	79 707	15 141	24 389	48 700	103 760	266 492	.
SE600	Balance current subsidies & taxes	zł	5 080	174	883	2 423	8 687	18 304	.
SE410	Gross Farm Income	zł	67 542	11 795	20 195	42 045	93 070	226 077	.
SE360	Depreciation	zł	16 108	5 372	6 708	11 882	21 368	42 661	.
SE415	Farm Net Value Added	zł	51 434	6 423	13 487	30 163	71 702	183 417	.
SE365	Koszt czynników zewnętrznych	zł	8 205	672	941	3 352	8 531	33 644	.
SE405	Balance subsidies & taxes on investments	zł	-351	-13	-77	-209	-429	-2 200	.
SE420	Family Farm Income	zł	42 878	5 738	12 469	26 603	62 742	147 573	.

Table 4.2-8 Income per person according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE415	Farm Net Value Added	zł / AWU	28 409	5 274	9 902	17 332	35 000	65 335	.
SE420	Family Farm Income	zł / FWU	28 960	4 922	9 427	16 536	36 827	88 183	.

Table 4.2-9 Balance sheet according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE436	Total assets	zł	434 171	128 888	172 354	302 157	575 641	1 231 697	.
SE441	Total fixed assets	zł	361 778	109 766	150 257	256 949	479 956	1 001 747	.
SE446	:land, permanent crops & quotas	zł	75 434	24 585	37 176	54 558	103 178	178 015	.
SE450	:buildings	zł	148 446	60 027	72 085	115 265	188 009	375 639	.
SE455	:machinery	zł	116 805	22 786	35 358	74 675	158 100	370 876	.
SE460	:breeding livestock	zł	21 093	2 368	5 638	12 451	30 668	77 217	.
SE465	Total current assets	zł	72 393	19 121	22 097	45 208	95 685	229 950	.
SE470	:non-breeding livestock	zł	15 314	4 405	4 431	9 043	24 711	38 639	.
SE475	:stock of agricultural products	zł	31 814	6 735	10 893	21 945	38 423	89 409	.
SE480	:other circulating capital	zł	25 265	7 981	6 773	14 220	32 551	101 902	.
SE485	Total liabilities	zł	53 663	1 585	5 396	19 960	71 886	249 366	.
SE490	:long and medium-term loans	zł	44 469	1 038	3 759	15 718	56 841	212 416	.
SE495	:short-term loans	zł	9 194	548	1 637	4 242	15 045	36 950	.
SE501	Net worth	zł	380 509	127 302	166 958	282 197	503 755	982 331	.

Table 4.2-10 Financial indicators according to economic size

Symbol	Variable	Unit	Total	Very small (=< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (> 100 ESU)
SE506	Change in net worth	zł	4 110	-5 593	-1 403	-5 948	5 592	70 704	.
SE510	Average farm capital	zł	361 391	99 630	140 699	258 126	468 930	977 182	.
SE516	Gross investment	zł	23 424	188	-2 281	12 227	30 063	115 972	.
SE521	Net investment	zł	7 316	-4 907	-8 947	232	8 908	74 860	.
SE526	Cash Flow (1)	zł	48 165	8 076	14 404	31 680	66 616	159 089	.
SE530	Cash Flow (2)	zł	36 827	7 804	17 299	25 507	55 624	110 643	.

4.3. Grouping of agricultural holdings according to agricultural area size

Table 4.3-1 Sample and population according to agricultural area size

Symbol	Variable	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SYS02	Farms represented	-	-	-	-	-	-	-
SYS03	Sample farms	876	16	136	286	145	136	157
SYS04	Exchange rate PLN to EUR	4,3996	4,3996	4,3996	4,3996	4,3996	4,3996	4,3996

Table 4.3-2 Structure of production according to agricultural area size

Symbol	Variable	Unit	Total	Very small (≤ 5 ha)	Small (5 ≤ 10 ha)	Medium - small (10 ≤ 20 ha)	Medium - large (20 ≤ 30 ha)	Large (30 ≤ 50 ha)	Very large (> 50 ha)
SE005	Economic size	ESU	18,1	3,8	4,7	10,3	14,7	22,3	45,1
SE010	Total labour input	AWU	1,810	1,139	1,236	1,591	1,803	1,969	2,644
SE011	Labour input	h	4 547	2 770	2 909	3 952	4 594	5 089	6 720
SE015	Unpaid labour input	FWU	1,481	0,981	1,173	1,452	1,619	1,682	1,548
SE016	Unpaid labour input	h	3 777	2 381	2 762	3 615	4 177	4 407	4 180
SE020	Paid labour input	AWU	0,329	0,158	0,063	0,139	0,185	0,287	1,096
SE021	Paid labour input	h	770	389	147	338	417	682	2 540
SE025	Total Utilised Agricultural Area	ha	36,0	3,6	7,6	14,7	24,6	39,6	109,9
SE030	Rented U.A.A.	ha	12,2	0,4	1,0	2,4	6,3	12,5	46,2
SE035	cereals	ha	21,87	0,92	4,44	8,47	13,71	21,51	71,36
SE041	other field crops	ha	4,91	0,25	0,83	1,80	2,52	4,93	16,75
SE046	vegetables and flowers	ha	0,23	0,13	0,17	0,17	0,20	0,59	0,12
SE050	vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	permanent crops	ha	0,52	1,51	0,58	0,62	0,29	0,16	0,70
SE055	orchards	ha	0,52	1,51	0,58	0,62	0,29	0,16	0,70
SE060	olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	other permanent crops	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE071	forage crops	ha	8,5	1,0	1,7	3,9	8,2	12,8	20,3
SE072	agricultural fallows	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE073	set aside	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE075	Woodland area	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE080	Total livestock units	LU	23,9	4,3	5,8	15,2	22,5	32,4	51,6
SE085	dairy cows	LU	7,76	0,88	1,74	4,04	7,97	12,33	16,31
SE090	other cattle	LU	3,67	0,29	0,72	1,94	3,82	5,79	7,77
SE095	sheep and goats	LU	0,22	0,00	0,08	0,10	0,33	0,19	0,48
SE100	pigs	LU	11,73	3,07	3,14	8,66	9,82	13,90	25,53
SE105	poultry	LU	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE110	Yield of wheat	q/ha	42,7	34,6	39,5	44,1	39,3	42,2	43,2
SE115	Yield of maize	q/ha	59,9	.	85,7	61,0	53,4	73,3	59,4
SE120	Stocking density/ha	LU/ ha	1,37	1,19	1,48	1,57	1,48	1,43	1,21
SE125	Milk yield-kg/cow	kg/kr	4 947	4 593	3 355	3 948	4 511	5 088	5 652

Table 4.3-3 Output according to agricultural area size

Symbol	Variable	Unit	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SE131	Total output	zł	142 170	36 302	35 087	73 183	110 128	162 629	383 259
SE135	Total output crops & crop production	zł	76 110	25 060	21 538	37 035	50 274	71 032	228 027
SE140	cereals	zł	46 420	1 548	7 708	15 290	26 216	42 742	163 079
SE145	protein crops	zł	532	107	115	245	184	1 191	1 209
SE150	potatoes	zł	6 121	1 493	3 029	4 752	6 804	6 054	11 194
SE155	sugar beet	zł	6 617	0	672	2 288	4 732	7 905	20 954
SE160	oil-seed crops	zł	4 171	0	111	391	676	2 448	19 719
SE165	industrial crops	zł	219	0	128	447	108	231	0
SE170	vegetables & flowers	zł	3 434	5 241	2 790	2 703	4 736	6 553	1 233
SE175	fruit	zł	6 576	16 626	6 346	10 237	5 015	1 179	5 196
SE180	citrus fruit	zł	0	0	0	0	0	0	0
SE185	wine and grapes	zł	0	0	0	0	0	0	0
SE190	olives & olive oil	zł	0	0	0	0	0	0	0
SE195	forage area	zł	1 504	45	237	479	1 346	2 426	3 964
SE200	other crop output	zł	517	0	404	203	457	304	1 478
SE206	Total output livestock and livestock products	zł	64 643	11 142	13 206	35 367	58 131	89 752	152 244
SE211	change in value of livestock	zł	800	-136	-818	-1 307	1 466	4 067	2 688
SE216	cows' milk and milk products	zł	31 815	2 658	4 943	11 802	28 415	51 872	80 286
SE220	beef and veal	zł	5 035	480	1 275	2 422	5 158	8 530	10 377
SE225	pigmeat	zł	24 630	6 931	6 256	17 864	21 326	28 600	54 290
SE230	sheep and goats	zł	220	0	64	117	409	267	348
SE235	poultrymeat	zł	2 011	132	432	2 590	1 456	30	4 744
SE240	eggs	zł	122	257	113	137	103	26	188
SE245	ewes' and goats' milk	zł	12	0	5	0	0	0	62
SE251	other livestock and products	zł	798	685	119	435	1 263	427	1 949
SE256	Other output	zł	1 417	101	343	781	1 723	1 845	2 987
SE260	farmhouse consumption	zł	2 678	2 173	2 354	2 467	3 108	2 812	2 880
SE265	farm use	zł	22 367	3 112	6 785	14 918	22 977	28 169	45 805

Table 4.3-4 Costs according to agricultural area size

Symbol	Variable	Unit	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SE270	Total Inputs	zł	104 020	23 746	25 765	54 255	79 000	115 052	284 197
SE275	Total intermediate consumption	zł	79 707	14 442	18 643	41 172	61 446	88 745	218 489
SE281	Total specific costs	zł	59 834	9 718	12 734	30 452	45 631	67 526	165 721
SE285	seeds and plants	zł	6 292	852	1 396	2 380	4 301	6 040	20 274
SE295	fertilisers	zł	11 204	925	1 686	3 347	6 017	11 532	39 315
SE300	crop protection	zł	6 727	1 874	1 196	2 027	2 610	5 283	25 628
SE305	other crop specific costs	zł	776	139	176	306	978	1 014	1 824
SE310	Feed for grazing livestock	zł	11 991	729	2 083	5 376	13 097	18 388	27 208
SE315	feed for grazing livestock home-grown	zł	7 517	496	1 858	4 333	9 925	11 745	13 050
SE320	feed for pigs & poultry	zł	20 460	4 822	5 832	15 824	16 610	21 560	45 771
SE325	feed for pigs & poultry home-grown	zł	11 489	2 314	4 032	8 464	10 324	12 529	24 567
SE330	other livestock specific costs	zł	2 383	377	364	1 190	2 018	3 709	5 700
SE331	forestry specific costs	zł	0	0	0	0	0	0	1
SE336	Total farming overheads	zł	19 873	4 724	5 910	10 720	15 814	21 219	52 768
SE340	machinery & building current costs	zł	5 806	1 073	1 607	3 302	5 083	6 599	14 465
SE345	energy	zł	9 488	2 190	2 242	4 481	6 926	9 735	27 784
SE350	contract work	zł	2 253	445	1 214	1 674	1 966	2 391	4 540
SE356	other direct inputs	zł	2 326	1 016	846	1 263	1 839	2 493	5 979
SE360	Depreciation	zł	16 108	7 247	6 217	10 218	13 286	19 710	35 794
SE365	Total external factors	zł	8 205	2 057	905	2 864	4 268	6 596	29 914
SE370	wages paid	zł	4 856	1 975	652	1 923	2 272	3 344	17 834
SE375	rent paid	zł	1 393	8	113	276	697	1 200	5 485
SE380	interest paid	zł	1 956	73	140	665	1 299	2 053	6 596

Table 4.3-5 Subsidies according to agricultural area size

Symbol	Variable	Unit	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SE600	Balance current subsidies & taxes	zł	5 080	232	326	1 200	3 086	10 563	13 851
SE605	total subsidies - excluding on investment	zł	5 576	214	500	1 340	3 460	10 590	15 848
SE610	total subsidies on crops	zł	0	0	0	0	0	0	0
SE611	compensatory payments	zł	0	0	0	0	0	0	0
SE612	set aside premiums	zł	0	0	0	0	0	0	0
SE613	other crops subsidies	zł	0	0	0	0	0	0	0
SE615	total subsidies on livestock	zł	0	0	0	0	0	0	0
SE616	subsidies dairying	zł	0	0	0	0	0	0	0
SE617	subsidies other cattle	zł	0	0	0	0	0	0	0
SE618	subsidies sheep & goats	zł	0	0	0	0	0	0	0
SE619	other livestock subsidies	zł	0	0	0	0	0	0	0
SE620	other subsidies	zł	0	0	0	0	0	0	0
SE625	subsidies on intermediate consumption	zł	1 063	149	264	492	730	1 271	3 015

Table 4.3-6 Balances of subsidies and taxes according to agricultural area size

Symbol	Variable	Unit	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SE600	Balance current subsidies & taxes	zł	5 080	232	326	1 200	3 086	10 563	13 851
SE605	Total subsidies - excluding on investment	zł	5 576	214	500	1 340	3 460	10 590	15 848
SE395	VAT balance excluding on investments	zł	1 006	419	357	688	713	1 359	2 172
SE390	Taxes	zł	1 503	401	531	828	1 087	1 385	4 170
SE405	Balance subsidies & taxes on investments	zł	-351	-62	-61	-300	-478	-410	-555
SE406	Subsidies on investments	zł	0	0	0	0	0	0	0
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	351	62	61	300	478	410	555

Table 4.3-7 Income per agricultural holding according to agricultural area size

Symbol	Variable	Unit	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SE131	Total output	zł	142 170	36 302	35 087	73 183	110 128	162 629	383 259
SE275	Total intermediate consumption	zł	79 707	14 442	18 643	41 172	61 446	88 745	218 489
SE600	Balance current subsidies & taxes	zł	5 080	232	326	1 200	3 086	10 563	13 851
SE410	Gross Farm Income	zł	67 542	22 092	16 769	33 210	51 768	84 448	178 620
SE360	Depreciation	zł	16 108	7 247	6 217	10 218	13 286	19 710	35 794
SE415	Farm Net Value Added	zł	51 434	14 845	10 553	22 992	38 481	64 737	142 826
SE365	Koszt czynników zewnętrznych	zł	8 205	2 057	905	2 864	4 268	6 596	29 914
SE405	Balance subsidies & taxes on investments	zł	-351	-62	-61	-300	-478	-410	-555
SE420	Family Farm Income	zł	42 878	12 726	9 586	19 828	33 736	57 731	112 357

Table 4.3-8 Income per person according to agricultural area size

Symbol	Variable	Unit	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SE415	Farm Net Value Added	zł / AWU	28 409	13 195	8 543	14 452	21 297	32 852	54 033
SE420	Family Farm Income	zł / FWU	28 960	12 726	8 148	13 665	20 816	34 286	72 593

Table 4.3-9 Balance sheet according to agricultural area size

Symbol	Variable	Unit	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SE436	Total assets	zł	434 171	151 173	145 499	257 579	343 003	532 659	1 033 648
SE441	Total fixed assets	zł	361 778	130 319	129 192	221 133	288 519	447 377	836 559
SE446	:land, permanent crops & quotas	zł	75 434	35 438	31 025	46 526	59 978	82 416	178 868
SE450	:buildings	zł	148 446	67 894	67 618	109 848	125 015	181 499	289 989
SE455	:machinery	zł	116 805	24 855	27 129	56 313	84 798	151 686	313 399
SE460	:breeding livestock	zł	21 093	2 133	3 420	8 445	18 728	31 776	54 303
SE465	Total current assets	zł	72 393	20 854	16 308	36 446	54 484	85 282	197 089
SE470	:non-breeding livestock	zł	15 314	7 558	3 020	8 109	15 638	26 878	29 564
SE475	:stock of agricultural products	zł	31 814	9 655	8 324	16 877	23 368	33 521	87 955
SE480	:other circulating capital	zł	25 265	3 642	4 964	11 460	15 477	24 883	79 569
SE485	Total liabilities	zł	53 663	4 286	2 313	15 204	30 405	56 024	192 669
SE490	:long and medium-term loans	zł	44 469	3 783	1 588	12 081	22 901	47 684	161 894
SE495	:short-term loans	zł	9 194	503	725	3 124	7 503	8 340	30 775
SE501	Net worth	zł	380 509	146 888	143 187	242 374	312 598	476 635	840 979

Table 4.3-10 Financial indicators according to agricultural area size

Symbol	Variable	Unit	Total	Very small (=< 5 ha)	Small (5 =< 10 ha)	Medium - small (10 =< 20 ha)	Medium - large (20 =< 30 ha)	Large (30 =< 50 ha)	Very large (> 50 ha)
SE506	Change in net worth	zł	4 110	-3 426	-1 296	-6 682	1 963	8 384	27 501
SE510	Average farm capital	zł	361 391	145 996	123 865	220 963	285 735	443 038	844 057
SE516	Gross Investment	zł	23 424	3 678	2 347	9 342	17 025	32 336	67 537
SE521	Net Investment	zł	7 316	-3 569	-3 870	-876	3 739	12 625	31 743
SE526	Cash Flow (1)	zł	48 165	18 536	12 588	25 854	36 993	62 693	120 379
SE530	Cash Flow (2)	zł	36 827	16 460	10 769	22 576	29 424	47 397	85 118

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