



P  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**

| <b>Member State</b>               | <b>Threshold in ESU</b> |
|-----------------------------------|-------------------------|
| 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/rica/methodology1\\_en.cfm](http://europa.eu.int/comm/agriculture/rica/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”<sup>1</sup>. They include average values for groups of agricultural holdings established according to types of farming and

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<sup>1</sup> 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/ricc&vm=detailed&sb=Title](http://forum.europa.eu.int/Public/irc/agri/trica/library?l=/fadn_committees/ricc&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 Results<sup>2</sup>. 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.  |

<sup>2</sup> 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 <sup>2</sup> ).   |
| 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 nor arising from current productive activity in the accounting year. = Subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments.   |
| SE406  | Subsidies on investments                  |  |
| 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.   |

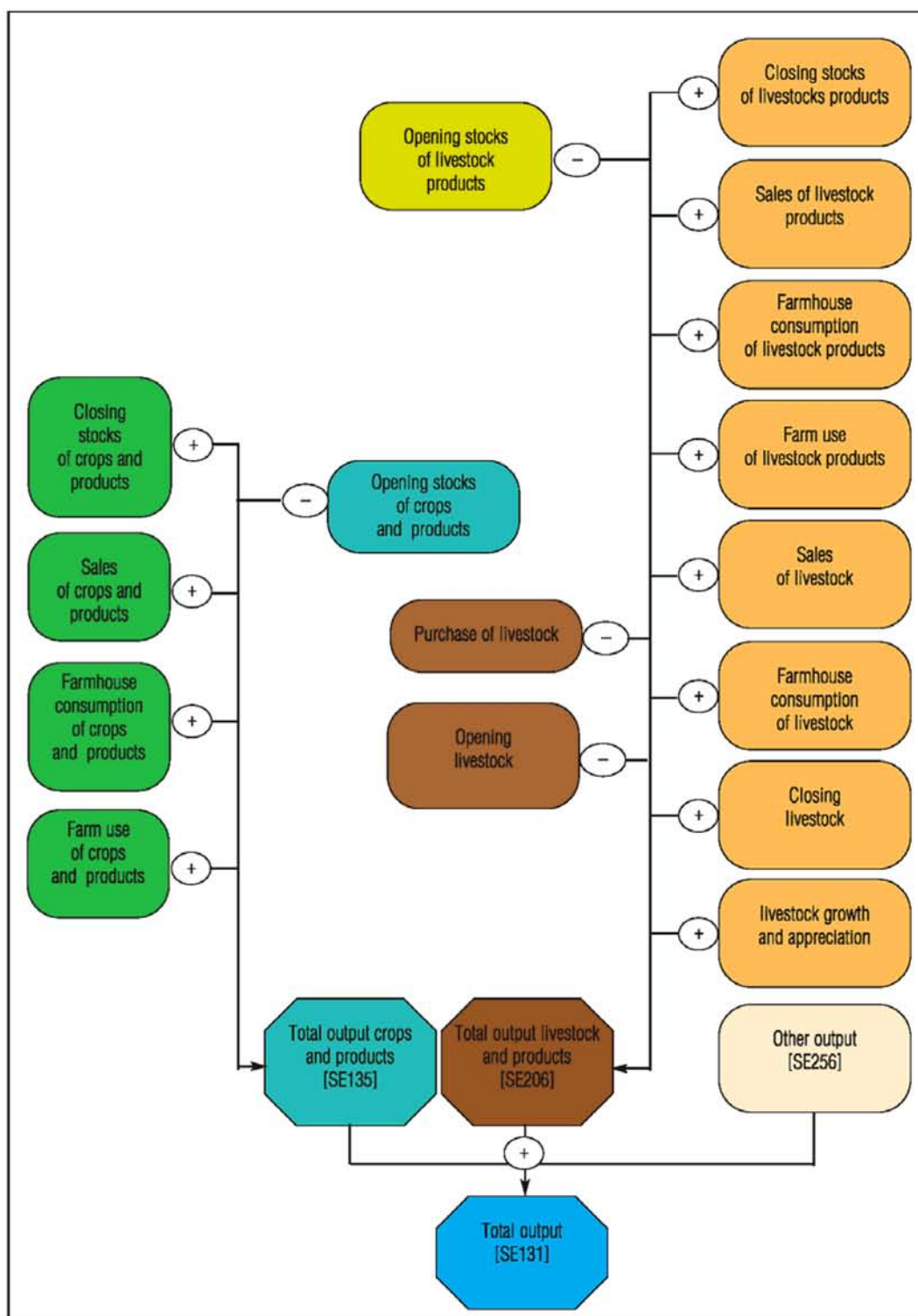
**Table 2.1-10 Financial indicators**

| 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](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.

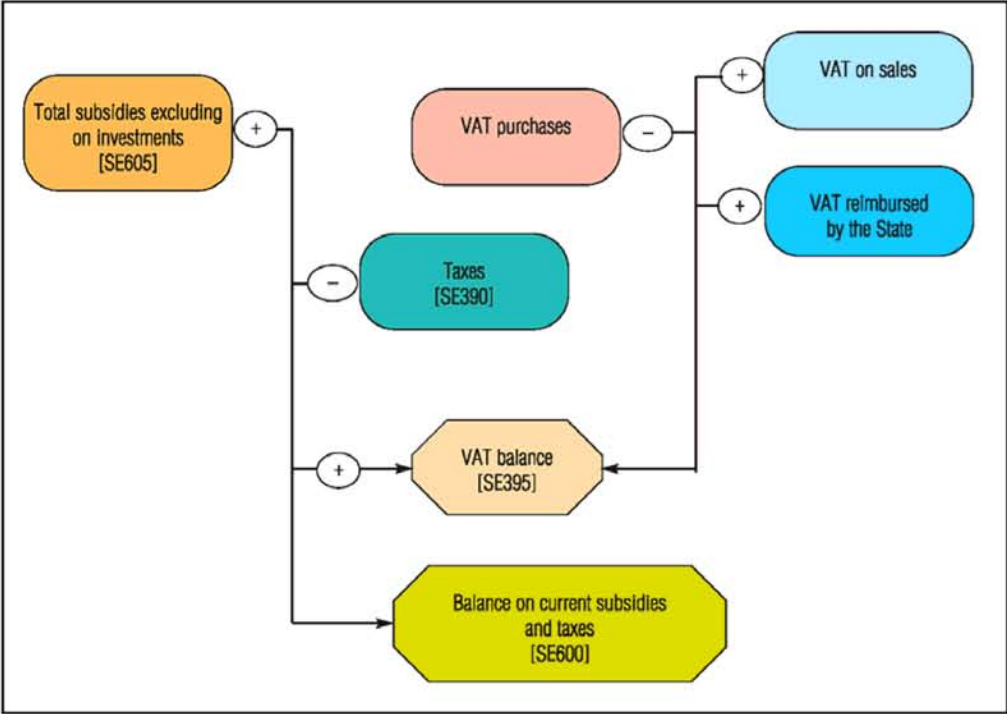
The output calculation takes into account the sale of output, change of the condition of stock, internal use and transfers into the household. Thanks to such an approach it is possible to obtain full reflection of ready product circulation – market transactions, transfers free of charge, and product 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;<br/> Wk - closing valuation;<br/> n - category of animals;<br/> Lk - number of livestock at the end of accounting year;<br/> Wp - opening valuation;<br/> Lp - number of livestock at the beginning of accounting year;<br/> LWAL - livestock growth and appreciation.</p> |
| $\text{LVVAL}_n = \left( \frac{W_{kn}}{\text{REGIDX}_n} - W_{pn} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$ |   |

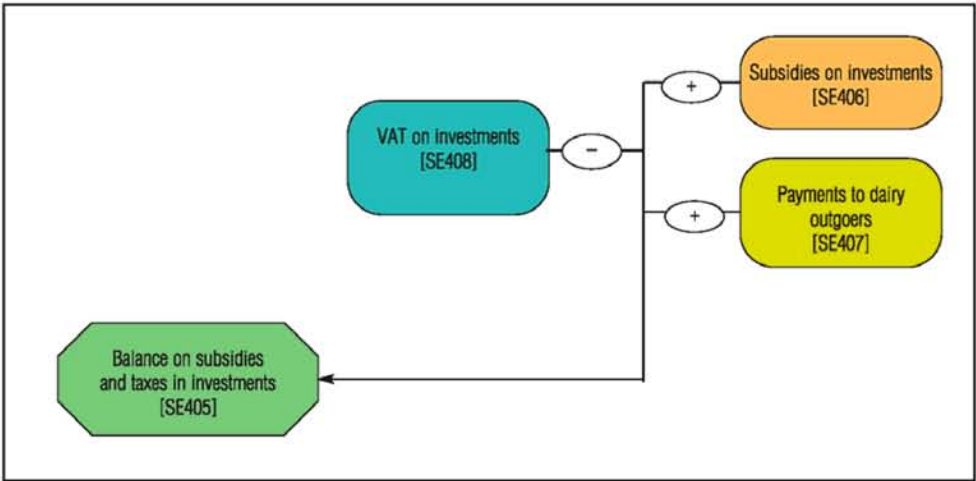
The account of the value of the animal output takes into account the estimate change in value of livestock from the basic herd which is caused by the change in prices in the accounting year. The value of re-estimate of the animals from the basic herd was singled out as a system variable SE211. It makes 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.

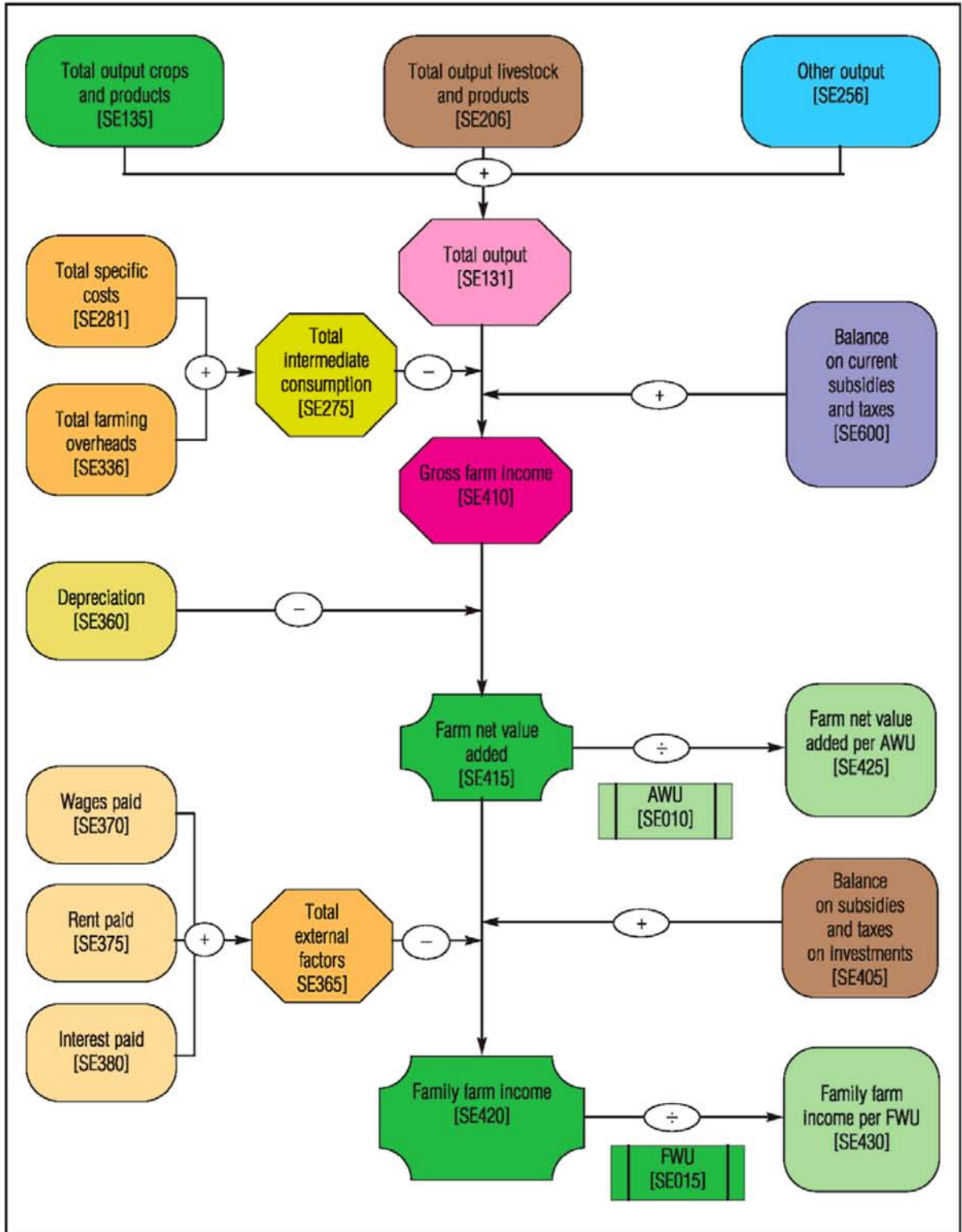
**Pattern 4. Method of calculating the balance of subsidies and taxes concerning investments**





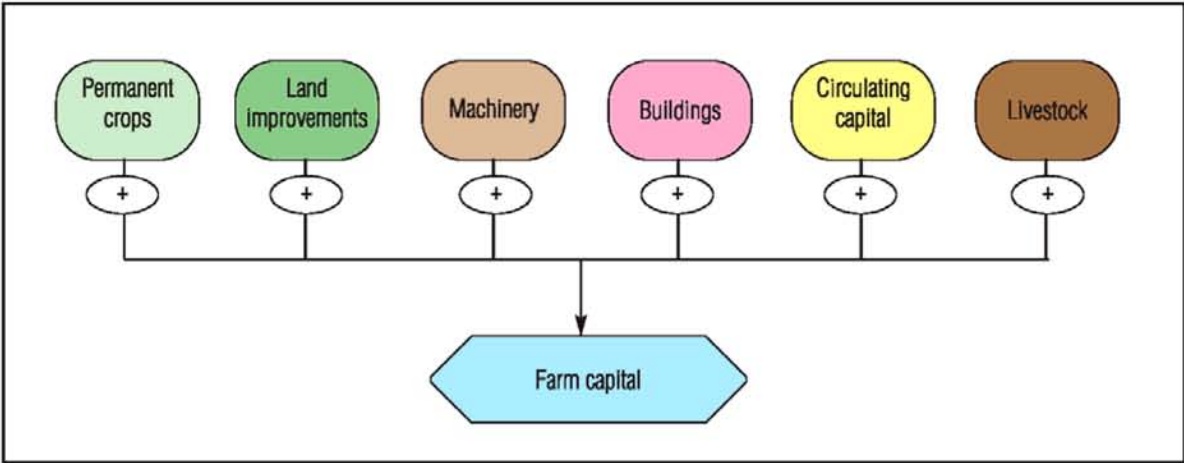
The balance influences the size of the realized income from a family farm. A positive value of the balance shows a support from the budget for the investment activities of an agricultural holding.

**Pattern 5 Method of calculating the income from a family farm**



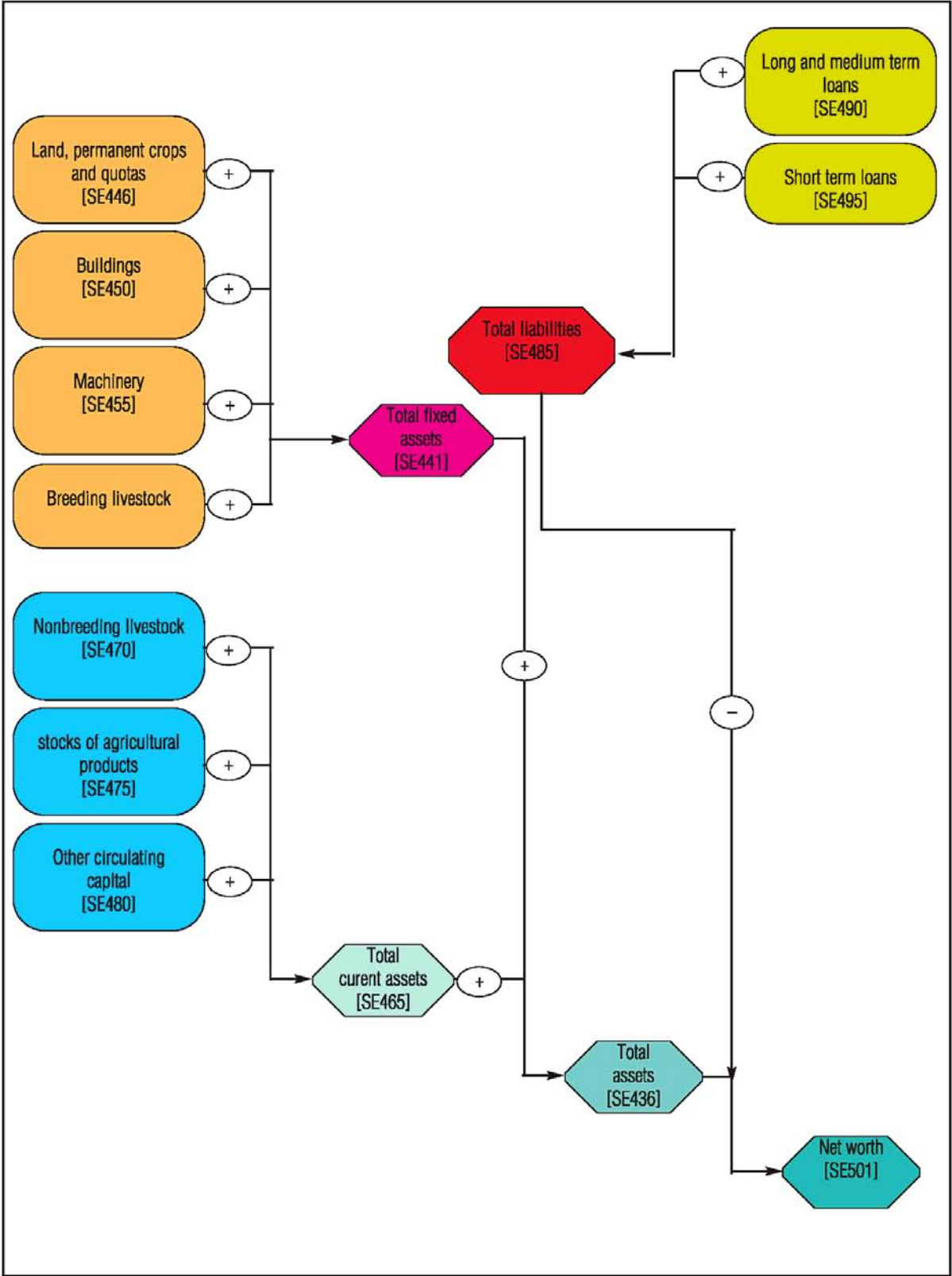
Pattern 5 shows the method of calculating particular categories of economical surpluses. The first surplus is gross value-added of an agricultural holding. It is calculated by means of deducting the indirect use from the output in general and adding the balance of subsidies and taxes concerning the operational 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.

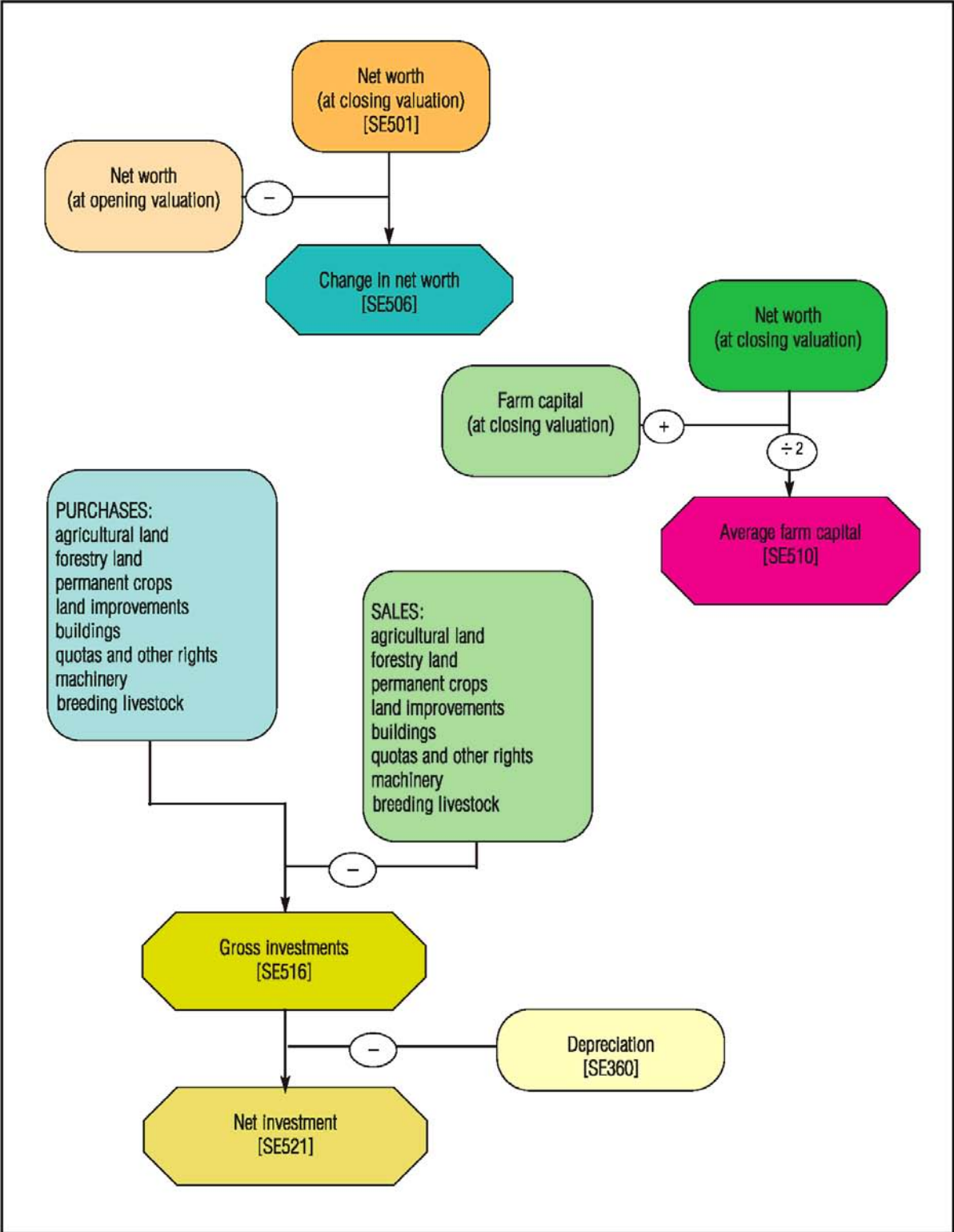
**Pattern 7. Method of presenting the financial balance of an agricultural holding**



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

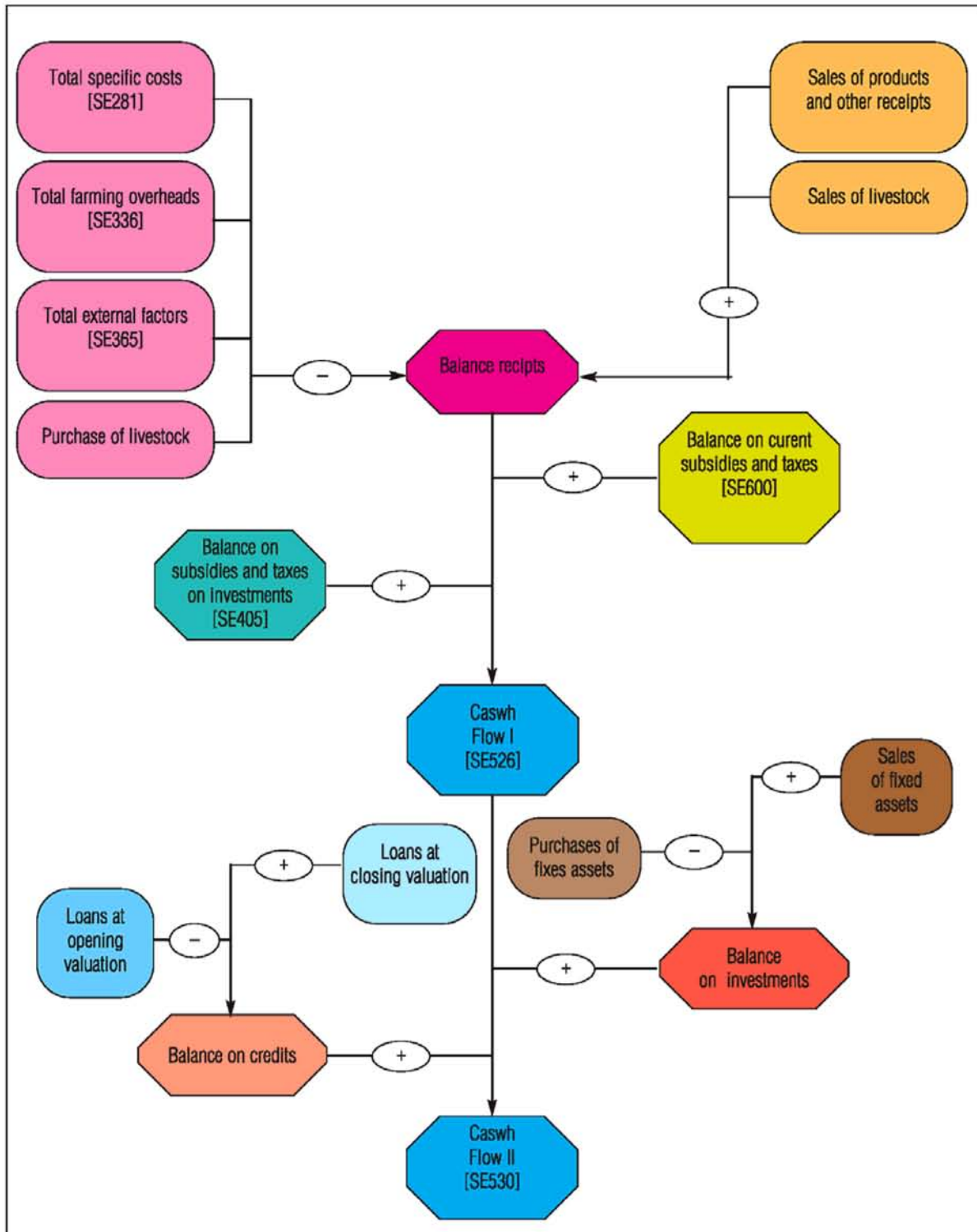
the value of assets in general and liabilities in general.

**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 stratum<sup>3</sup> (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.

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<sup>3</sup> 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 Poland<sup>4</sup>**

|                        |                             | 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).

<sup>4</sup> 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 | Horticulture | Other permanent crops | Dairy cows | Grazing livestock | Granivores | Mixed crops - livestock |
|--------|--------------------------|--------|-------------|--------------|-----------------------|------------|-------------------|------------|-------------------------|
|        |                          |        | [AB]        | [C]          | [E]                   | [F]        | [G]               | [H]        | [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 | Horticulture | Other permanent crops | Dairy cows | Grazing livestock | Granivores | Mixed crops livestock |
|--------|----------------------------------|-------|-------|-------------|--------------|-----------------------|------------|-------------------|------------|-----------------------|
|        |                                  |       |       | [AB]        | [C]          | [E]                   | [F]        | [G]               | [H]        | [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 | Horticulture | Other permanent crops | Dairy cows | Grazing livestock | Granivores | Mixed crops - livestock |
|--------|---|------|---------|-------------|--------------|-----------------------|------------|-------------------|------------|-------------------------|
|        |   |      |         | [AB]        | [C]          | [E]                   | [F]        | [G]               | [H]        | [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 | Horticulture | Other permanent crops | Dairy cows | Grazing livestock | Granivores | Mixed crops - livestock |
|--------|--|------|---------|-------------|--------------|-----------------------|------------|-------------------|------------|-------------------------|
|        |  |      |         | [AB]        | [C]          | [E]                   | [F]        | [G]               | [H]        | [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<br>[AB] | Horticulture<br>[C] | Other permanent crops<br>[E] | Dairy cows<br>[F] | Grazing livestock<br>[G] | Granivores<br>[H] | Mixed crops - livestock<br>[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<br>[AB] | Horticulture<br>[C] | Other permanent crops<br>[E] | Dairy cows<br>[F] | Grazing livestock<br>[G] | Granivores<br>[H] | Mixed crops - livestock<br>[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<br>[AB] | Horticulture<br>[C] | Other permanent crops<br>[E] | Dairy cows<br>[F] | Grazing livestock<br>[G] | Granivores<br>[H] | Mixed crops - livestock<br>[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<br>[AB] | Horticulture<br>[C] | Other permanent crops<br>[E] | Dairy cows<br>[F] | Grazing livestock<br>[G] | Granivores<br>[H] | Mixed crops - livestock<br>[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<br>[AB] | Horticulture<br>[C] | Other permanent crops<br>[E] | Dairy cows<br>[F] | Grazing livestock<br>[G] | Granivores<br>[H] | Mixed crops - livestock<br>[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<br>[AB] | Horticulture<br>[C] | Other permanent crops<br>[E] | Dairy cows<br>[F] | Grazing livestock<br>[G] | Granivores<br>[H] | Mixed crops - livestock<br>[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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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/<br>ha  | 1,37  | 1,02                     | 1,24                  | 1,46                               | 1,38                             | 1,38                     | .                         |
| SE125  | Milk yield-kg/cow                | kg/co<br>w | 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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 100 ESU) |
|--------|----------------------|-------------|--------|--------------------------|-----------------------|------------------------------------|----------------------------------|--------------------------|---------------------------|
| SE415  | Farm Net Value Added | zł /<br>AWU | 28 409 | 5 274                    | 9 902                 | 17 332                             | 35 000                           | 65 335                   |                           |
| SE420  | Family Farm Income   | zł /<br>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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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<br>(=< 4 ESU) | Small<br>(4 =< 8 ESU) | Medium -<br>small<br>(8 =< 16 ESU) | Medium - large<br>(16 =< 40 ESU) | Large<br>(40 =< 100 ESU) | Very large<br>(> 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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium -<br>small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium -<br>small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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/<br>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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium -<br>small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium -<br>small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium -<br>small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium - small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium - small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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  | Koszty 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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium - small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 50 ha) |
|--------|----------------------|-------------|--------|-------------------------|-----------------------|---------------------------------|---------------------------------|------------------------|-------------------------|
| SE415  | Farm Net Value Added | zł /<br>AWU | 28 409 | 13 195                  | 8 543                 | 14 452                          | 21 297                          | 32 852                 | 54 033                  |
| SE420  | Family Farm Income   | zł /<br>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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium -<br>small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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<br>(=< 5 ha) | Small<br>(5 =< 10 ha) | Medium -<br>small<br>(10 =< 20 ha) | Medium - large<br>(20 =< 30 ha) | Large<br>(30 =< 50 ha) | Very large<br>(> 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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