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Standard results of agricultural holdings based on Polish FADN data in 2009

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CONTENTS

Introduction	5
1. General comments	6
1.1. Basic information on FADN	6
1.2. The Community Typology for Agricultural Holdings	7
1.3. Formal scope of FADN	9
1.4. Choice of the sample of agricultural holdings from the field of observation of FADN	10
1.5. The substantial scope of FADN	10
1.5.1 Changes in data collection in the Polish FADN	11
1.6. Way of the presentation of results, calculated from the accountancy data of FADN	11
2. Variables contained in "Standard Results of FADN"	14
2.1. Description of variables in "Standard Results of FADN"	14
2.2. Schemes for calculation of economic categories	29
3. Comments to the Standard Results of FADN	39
3.1. Information on collecting accountancy data in Poland	39
3.2. Set of agricultural holdings, conducting accountancy within the frame of Polish FADN	40
4. Standard FADN results from agricultural holdings, which conducted accountancy in 2009	42
4.1. Grouping of agricultural holdings according to type of farmings (TF8)	42
4.2. Grouping of agricultural holding according to economic size (ES6)	48
4.3. Grouping of agricultural holdings according to utilized agricultural area (UAA6)	54
Literature	61

List of Abbreviations

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

Introduction

Performing a duty, imposed by the Law of 29 November 2000 on collection and utilization of accountancy data from agricultural holdings (Official Journal of Laws No 3 item 20 of 2001, with later amendments), computer database, containing 12 588 sets of accountancy data was created in 2008. Collection of data from individual agricultural holdings was ordered by the Institute of Agriculture and Food Economics – National Research Institute (IAFE – NRI) to sixteen voivodeship agricultural advisory centres. In 103 individual holdings, accounting was conducted under the guidance of auditors of Agricultural Accountancy Department and 174 surveys concerning holdings, which possessed legal entity and 5 surveys concerning individual agricultural holdings were performed by the employees of the agricultural advisory centres in the frames of the individual instructions.

After the conducted tests of data quality, the results were calculated for 12 431 agricultural holdings (including 12 263 individual agricultural holdings and 168 agricultural holdings, possessing legal entity) with the economic size equal to or higher than 2 ESU. Due to the differences between the real and theoretical structure of the sample, which was specified in the Commission Regulation, the new weights have been developed with the aim to make the above mentioned collection fully representative for 753 253 holdings [6].

The present elaboration consists of three basic parts:

1. Introductory part which characterizes Farm Accountancy Data Network (FADN),
2. Methodological part which includes methodological explanations of the income statement,
3. Statistical, containing statistical data for groups of agricultural holdings, being classified according to three criteria of grouping: economic size, type of farming and utilized agricultural area. Standard Results contain about 140 variables, characterizing economic-financial situation of agricultural holdings in the accounting year.

The developed results are fully consistent with the economic ideas and categories, represented in standard results of FADN of Directorate-General for Agriculture (DG-AGRI)¹.

Value parameters concerning production, costs and investments are net categories (excluding VAT). In spite of formal legal release from tax on goods and services, being called VAT in abbreviation, farmers conducted records of events in standard way in 2009, enabling the establishment of net values and VAT sums.

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

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

1. General comments

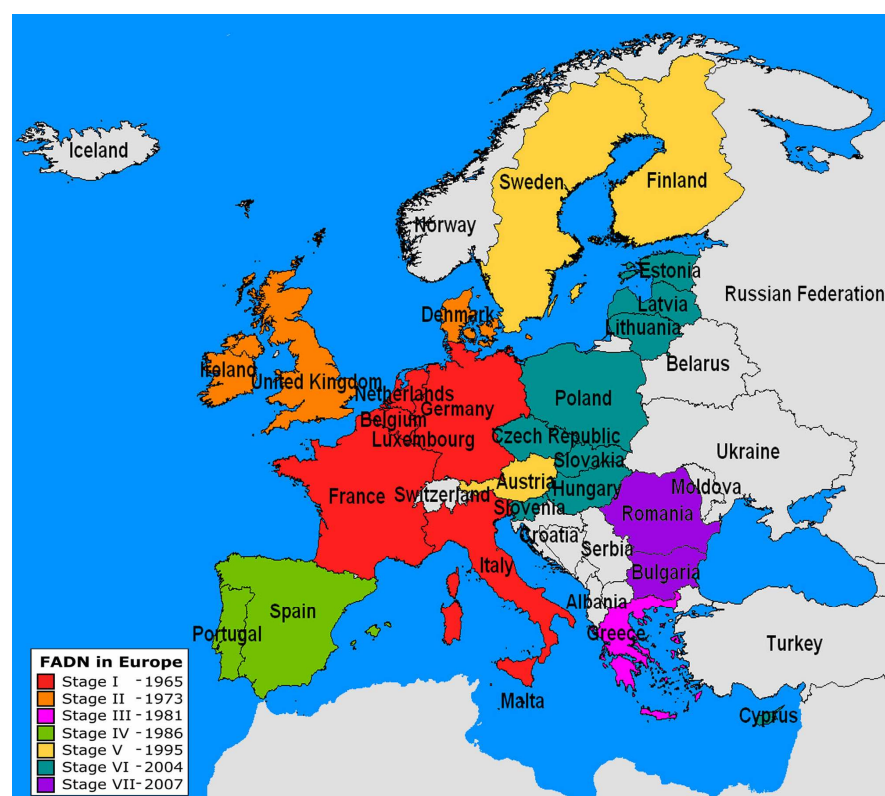
1.1. Basic information on FADN

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

FADN was established in stages, gradually with the enlargement of the European Union, on the ground of the Council Regulation (EEC) No 79/65/ EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community [14]. During the initial phase (stage I) the discussed system existed in 6 founding states (Belgium, France, Holland, Luxemburg, Germany and Italy) and after enlargement of the Union in 1973 (stage II) also in the United Kingdom, Ireland and Denmark. Since 1981 (stage III), it was founded in Greece, since 1986 (stage IV) – in Spain and Portugal and in 1995 (stage V), Finland, Sweden and Austria were included to the system. Since the first of May 2004 (stage VI), FADN included also Cyprus, Estonia, Lithuania, Latvia, Malta, Poland, Slovakia, Slovenia, the Czech Republic and Hungary; from the first of January 2007 (stage VII), the system covered also Rumania and Bulgaria.

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

Map 1-1 Stages of establishing FADN in Europe



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

FADN is based on accountancy data, coming from the accountancy, implemented in the so-called managing convention. Variety of the mentioned accountancy reflects more precisely the situation of agricultural farm than the financial accountancy does². The choice of the convention of managing accounting was affected by the will of undertaking decisions which are most adequate to a real situation of agricultural holdings.

The field of observation of FADN includes commercial holdings. The minimum economic size of agricultural holdings to be included into FADN field of observation, is determined on the ground of summing up SGM values from the holdings, being found in the Central Statistical Office data. Their classification is commenced from the largest ones, till the moment when the size of the last farm, exhausting 90% of SGM value in the respective administration unit, becomes established. Lower limit is the minimum threshold of economic size.

Due to the existing differences in agrarian structure the thresholds of economic size, determining minimum size of agricultural holdings, included to the FADN field of observation, are different in the particular EU Member States.

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

1.2. The Community Typology for Agricultural Holdings

The principles of holdings classification have been precisely specified and first time laid down by the Commission Decision (EEC) No 78/463/EEC of 7 April 1978 [1]. According to these rules, agricultural holdings functioning at the territory of the Community are most frequently classified in accordance with two following criteria:

- economic size,
- type of farming.

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

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

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

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

SGM coefficients are calculated for each statistical region and for each conducted activity in relation to 1 ha of crops, or one animal head³. In the European Union, there are GSM regions where SGM is calculated for 105 activities.

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

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

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

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

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

- 8 general types and group of non-classified holdings (denoted with one mark),
- 17 principal types (denoted with two marks),
- 50 particular types (denoted with three marks),
- 31 divisions particular types of farming (denoted with four marks)

SGM coefficients are periodically calculated on the basis of mean data from three successive years in the separated regions of the EU member states. The EU Commission establishes the list of agricultural activities, for which calculation of SGM is necessary. The list, for which SGM'2002 was calculated, includes 71 agricultural activities.

³ Exception: SGM for mushrooms is calculated per 100 m²
SGM for poultry activities are calculated per 100 heads.

1.3. Formal scope of FADN

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

Table 1.3-1 Thresholds of the minimum economic size for the field of observation of FADN in 2009

Country	Threshold of the minimum economic size ESU	Number of returning holdings	Structure of FADN Sample %
Austria	8	1 800	2,19
Belgium	16	1 200	1,46
Bulgaria	1	2 000	2,44
Cyprus	2	500	0,61
Czech Republic	4	1 300	1,58
Denmark	8	2 250	2,74
Estonia	2	500	0,61
Finland	8	1 150	1,4
France	8	7 320	8,91
Greece	2	5 500	6,7
Spain	2	9 706	11,82
The Netherlands	16	1 500	1,83
Ireland	2	1 300	1,58
Lithuania	2	1 000	1,22
Luxemburg	8	360	0,44
Latvia	2	1 000	1,22
Malta	8	400	0,49
Germany	16	6 360	7,74
Poland	2	12 100	14,73
Portugal	2	2 300	2,8
Rumunia	1	4 000	4,87
Slovakia	8	600	0,73
Slovenia	2	900	1,1
Sweden	8	1 000	1,22
Hungary	2	1 900	2,31
United Kingdom	16	2 500	3,04
(incl.: Northern Ireland)	8	320	0,39
Italy	4	11 686	14,23
Total FADN EU		82 132	100

Source: Commission Regulation (EC) No 1265/2008 of 16 December 2008 amending Regulation (EEC) No 1859/82 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings [4].

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

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

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

In order to ensure accurate reflection of this heterogeneity in the research sample, the Liaison Agency divides the field of observation into layers. Avoidance of this operation in process of choosing the sample, might cause a lack of appropriate representation of certain types of holdings (e.g. big dairy holdings in one region, or small fruit-producing holdings in another region). In the procedure of farm selection three criteria⁴ apply to stratification of the pool of farms:

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

1.5. The substantial scope of FADN

For FADN needs, about 1 thousand different accounting data related to agricultural farm, are collected. They reflect the state and structure of property components as well as the state and structure of the sources of liabilities. Other data illustrate the structure of outputs and costs on the level of agricultural holding. Particular attention is paid to the elements connected with the Common Agricultural Policy (subsidies, quotas and production limits).

The range and format of the collected accountancy data in agricultural holdings for the needs of FADN is defined in detail in the Commission Regulation 868/2008 of 3 September 2008 [3] [10]. Apart from the detailed list of variables, the mentioned rules contain also instructions concerning the method of filling the farm return from agricultural FADN holding and definitions of the employed ideas. The discussed report consists of 14 groups of accountancy data, being arranged according to the subjects in respective tables (from A to N):

⁴ see: Literature item [6]

Table A.	General information.
Table B.	Type of occupation.
Table C.	Labour.
Table D.	Number and value of livestock.
Table E.	Livestock purchases and sales.
Table F.	Costs.
Table G.	Land and buildings, deadstock, circulating capital.
Table H.	Debts.
Table I.	Value added tax (VAT).
Table J.	Grants and subsidies.
Table K.	Production.
Table L.	Quotas and other rights.
Table M.	Direct payments.
Table N.	Details of purchase and sales of livestock.

1.5.1 Changes in data collection in the Polish FADN

In 2009 year the method of own land valuation was changed. By 2008 year own land was valued in a normative way on the basis of: type of land, valuation class, tax district and price of 1 dt (100 kg) of rye published by the President of the Central Statistical Office. Since 2009, land is valued on the basis of the declaration made by a farmer on the amount for which he would be willing to buy his own land. As the result, land values reported in the financial balance sheet is much higher than in previous years and is close to the value determined on the basis of the market prices.

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

The results, calculated on the basis of FADN data, as collected in the computer base are presented in the statistical sets [Table 4.1-1 – Table 4.3-10]. They contain the mean values for the group of agricultural holdings, chosen according to type of farming and economic size. The groupings of holdings according to utilized agriculturally area (UAA) have been additionally placed.

Due to the obligatory rules of popularizing FADN data, it is possible to show the results from group, covering at least 15 holdings. In case of smaller number, a “.” is placed [dot].

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

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

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

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

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

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

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

Description	Utilised agricultural area in hectares
very small (AXS)	$UAA \leq 5$
Small (AS)	$5 < UAA \leq 10$
medium - small (AMS)	$10 < UAA \leq 20$
medium - large (AML)	$20 < UAA \leq 30$
large (AL)	$30 < UAA \leq 50$
very large (AXL)	$UAA > 50$

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

2. Variables contained in “Standard Results of FADN”

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

“Standard Results of FADN” contain 10 subject tables:

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.

Descriptions of the particular economic categories are consistent with those ones contained in Standard Results of FADN⁵. The contents of parameters in the particular table do not always correspond completely to their titles. So it is advisable to turn attention to detailed description of particular variable (from Table 2.1-1 to Table 2.1-10). Column “*Symbol*” contains alphanumeric, five-mark denotation of particular variables.

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

Table 2.1-1 Sample and population

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

⁵ see Literature poz. [9] [13].

Table 2.1-2 Structure and yield

Symbol	Variable name	Description
SE005	Economic size	Economic size of holding expressed in European size units (on the basis of Community typology).
SE010	Total labour input	Total labour input of holding expressed in annual work units = full-time person equivalents 2200 hours/year). [SE015+SE020]
SE011	Labour input	Time worked in hours by total labour input on holding. [SE016+SE021]
SE015	Unpaid labour input	Refers generally to family labour expressed in Family work unit (FWU = Family AWU).
SE016	Unpaid labour input	Time worked in hours by unpaid labour input (generally family) on holding.
SE020	Paid labour input	Remuneration may be in cash or in kind.
SE021	Paid labour input	Time worked in hours by paid labour input on holding.
SE025	Total Utilised Agricultural Area	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year, woodland and the other farm areas (roads, ponds, non-farmed areas, etc.). It consists of land in owner occupation, rented land, land in share-cropping. It includes agricultural land temporarily not under cultivation for agricultural reasons or being withdrawn from production as part of agricultural policy measures. It is expressed in hectares (10 000 m ²).
SE030	Rented U.A.A.	Utilised agricultural areas rented by the holder under a tenancy agreement for a period of at least one year (remuneration in cash or in kind). It is expressed in hectares.
SE035	Cereals	Common wheat and spelt, durum wheat, rye, barley, oats, summer cereal mixes, grain maize, other cereals.
SE041	Other field crops	Dry pulses, potatoes, sugar beet, herbaceous oil seed and fibre crops including seed (excluding cotton), hops, tobacco, other industrial crops (including cotton and sugar cane).
SE042	Energy crops	Areas sown under energy crops.
SE046	Vegetables and flowers	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Basic area is taken into account (not cropped area) even if it is used successively during one and the same farm year. Mushrooms excluded.

Symbol	Variable name	Description
SE050	Vineyards	Including young plantation(without nurseries).
SE054	Permanent crops	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboos). Including young plantations and permanent crops grown under shelter. Vines are not included. [SE055+SE060+SE065]
SE055	Orchards	Fruit trees and berries (including tropical and subtropical fruit) and citrus fruit.
SE060	Olive groves	Olive groves.
SE065	Other permanent crops	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and growth of young plantations (valued on the basis of the costs of input used).
SE071	Forage crops	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallows	Agricultural land not cultivated for agricultural reasons.
SE073	Set aside	Land withdrawn from production under compulsory agricultural policy measures and not cultivated. Included, however, in cultivated land under the voluntary set-aside arrangements. Land subject to compulsory set-aside but which may be cultivated is to be included in the area given over to the crop in question.
SE075	Woodland area	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA. [SE025]
SE080	Total livestock units	Number of equine, cattle, sheep, goats, pigs and poultry present on holding in annual average terms, converted into livestock units (LU) ⁶ . Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	Female bovine animals (including female buffaloes) which have

⁶ Equines	= 0,8	Heifers for fattening	= 0,8	Other sheep	= 0,1
Calves for fattening	= 0,4	Dairy cows	= 1,0	Piglets	= 0,027
Other cattle <1 year	= 0,4	Cull dairy cows	= 1,0	Breeding sows	= 0,5
Male cattle 1-2 <years	= 0,7	Other cows	= 0,8	Pigs for fattening	= 0,3
Female cattle 1-2<2 years	= 0,7	Goats, breeding females	= 0,1	Other pigs	= 0,3
Male cattle >=2 years	= 1,0	Other goats	= 0,1	Table chicken	= 0,007
Breeding heifers	= 0,8	Ewes	= 0,1	Laying hens	= 0,014
				Other poultry	= 0,03

Symbol	Variable name	Description
		calved and are held principally for milk production for human consumption. Cull dairy cows not included.
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. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.
SE125	Milk yield-kg/cow ⁷	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 stock of products + change in valuation of livestock - purchases of livestock + various non-exceptional products

⁷ Conversion 1 litre = 1,031 kg.

Symbol	Variable name	Description
		[SE135+SE206+SE256]
SE135	Total output crops & crop production	Sales + farm use + farmhouse consumption + (closing valuation minus opening valuation). [SE140 + SE145 + SE146 + SE150 + SE155 + SE160 + SE165 + SE170 + SE175 + SE180 +SE185 + SE190 + SE195 + SE200]
SE140	Cereals	Values are recorded after deduction of the co-responsibility levy (before 92 reform) on cereals.
SE145	Protein crops	Grown for seed: not if harvested green (fodder). Does not include vegetables or soya.
SE146	Energy crops	All crops produced for energy purpose.
SE150	Potatoes	Including early potatoes and seed.
SE155	Sugar beet	Not including the value of tops but including that of pulp returned to the holder or sold by him to the sugar beet factory.
SE160	Oil-seed crops	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	Hops, tobacco, other industrial crops (including medicinal plants, condiments, aromatics and spices, cotton and sugar cane, fibre flax and hemp).
SE170	Vegetables & flowers	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Included is the output from mushrooms (but the area under mushrooms is not included in SE046).
SE175	Fruit	Fruit trees and berries grown in the open (including tropical fruit).
SE180	Citrus fruit	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.
SE185	Wine and grapes	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, wine by-products (marc, lee, etc.) and raisins.
SE190	Olives & olive oil	Table olives, olives for oil production, olive oil and by-products of olive groves.
SE195	Forage area	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing, fallows and set-aside land.
SE200	Other crop output	Seeds and seedlings (of grasses, arable and horticultural crops, excluding cereals, pulses, potatoes and oil seed plants), other arable crops (not covered by specific headings), permanent crops grown under shelter.

Symbol	Variable name	Description
SE206	Total output livestock & livestock prod.	<p>Livestock production, change in livestock value, animal products.</p> <p>Livestock production: sales, household consumption minus purchases. It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation: value at closing valuation minus value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to the increase in volume is estimated.</p> <p>Animal products: sales, household consumption, farm use, closing valuation minus opening valuation. The products are: milk and milk products from cows, ewes, goats; wool; hen's eggs; other animal products (stud fees, manure, other eggs, etc.) and receipts from animals reared under a service contract (animals not owned by farmer) and honey. [SE216 + SE220 + SE225 + SE230 + SE235 + SE240 + SE245 + SE251]</p>
SE211	Change in value of livestock	Net change in value or estimation of the value corresponding to the increase in volume of the animals present on the holding for more than one year. The estimation makes it possible not to include in the value of annual output short-term price changes affecting animals which will be sold only in the medium or long term. The animals for which this particular calculation is made are: equines, cattle other than cattle under one year old, cull cows, goats, ewes, breeding sows.
SE216	Cows' milk & milk products	The values are recorded after deduction of the amount of the co-responsibility levy (if any) but before deduction of the amount of the super levy (if any). The latter is entered as a negative subsidy specific to the milk sector.
SE220	Beef and veal	Production + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	Production + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	Production + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE235	Poultrymeat	Production + change in valuation. Net change in valuation in respect of all categories of poultry.

Symbol	Variable name	Description
SE240	Eggs	Ostrich eggs excluded.
SE245	Ewes' and goats' milk	Ewes' and goats' milk and dairy products.
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 used as feed for animals held on the holding, and seeds and seedlings produced and used on the holding. These products are taken into account in the amount of agricultural output. The cost items relating to feeding stuffs and seeds account for the major part of that amount.

Table 2.1-4 Costs

Symbol	Variable name	Description
SE270	Total Inputs	<p>=Specific costs + overheads + depreciation+ external factors.</p> <p>Costs linked to the agricultural activity of the holder and relating to the output of the accounting year. Included are amounts relating to inputs produced on the holding (farm use) = seeds and seedlings and feed for grazing livestock and granivores, but not manure.</p> <p>When calculating FADN standard results, farm taxes and other dues are not included in the total for costs but are taken into account in the balance "Subsidies and taxes" on current and non-current operations.</p>

Symbol	Variable name	Description
		The personal taxes of the holder are not to be recorded in the FADN accounts. [SE275 + SE360 + SE365]
SE275	Total intermediate consumption	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336]
SE281	Total specific costs	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing livestock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE285	Seeds and plants	Relates to agricultural and horticultural crops. New plantations of permanent crops and wood stands are considered as investments.
SE295	Fertilisers	Purchased fertilisers and soil improvers (excluding those used for forests).
SE300	Crop protection	Plant protection products, traps and baits, bird scarers, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.
SE310	Feed for grazing livestock	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on cost of renting forage land not included in the UAA for equines, cattle, sheep and goats.
SE315	Feed for grazing livestock home-grown	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing stock.
SE320	Feed for pigs & poultry	Feed for pigs and poultry.
SE325	Feed for pigs & poultry home-grown	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.
SE330	Other livestock specific costs	Veterinary fees and reproduction costs, milk tests, occasional purchases of animal products (milk, etc.) costs incurred in the market preparation, storage, marketing of livestock products, etc.

Symbol	Variable name	Description
SE331	Forestry specific costs	Fertilizers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost headings.
SE336	Total farming overheads	Supply costs linked to production activity but not linked to specific lines of production.[SE340+SE345+SE350+SE356]
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. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE370	Wages paid	Wages and social security charges (and insurance) of wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are excluded.
SE375	Rent paid	Rent paid for farm land and buildings and rental charges.
SE380	Interest paid	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, and interest and financial charges on debts. Interest subsidies are to be deducted.

Table 2.1-5 Subsidies

Symbol	Variable name	Description
SE605	Total subsidies - excluding on investment	Subsidies on current operations linked to production (not investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610+SE615+SE620+SE625+SE626+SE630]
SE610	Total subsidies on crops	All farm subsidies on crops, including compensatory payments/area payments and set-aside premiums. [SE611 + SE612 + SE613]
SE611	Compensatory payments/area payments	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops) and energy crops payments.
SE612	Set aside premiums	Amount of premiums received by COP producers obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.
SE613	Other crops subsidies	All other farm subsidies on field, horticultural and permanent crops.
SE615	Total subsidies on livestock	All farm subsidies on livestock and livestock products.
SE616	Subsidies dairying	In addition to the dairy premium, includes any subsidies on dairy products. The amount of any super levy on milk is to be deducted.
SE617	Subsidies other cattle	All farm subsidies received for cattle other than dairy cows, e.g. premiums for male calves, premiums for young male cattle, premiums for suckler cows, etc.
SE618	Subsidies sheep & goats	In addition to the ewe (and goat) premiums, includes any subsidies on sheep/goat milk products.
SE619	Other livestock subsidies	All other farm subsidies on other livestock or livestock products. Includes, exceptionally, the amounts for any one of the preceding categories - milk, beef/veal, sheep/goats - where such amounts cannot be entered under these categories for lack of detailed information.
SE620	Other subsidies	Other subsidies received, in particular for activities relating to forestry and tourism, environmental and afforestation programmes, structural aid. Include also grants and subsidies for disasters or extraordinary (agrimonetary compensation payments,

Symbol	Variable name	Description
		etc.).
SE621	Environmental subsidies	If details available in the holding's accounts.
SE622	LFA subsidies	If details available in the holding's accounts.
SE623	Other rural development payments	Support to help farmers to adapt to standards, to use farm advisory services, to improve the quality of agricultural products, training, afforestation and ecological stability of forests.
SE625	Subsidies on intermediate consumption	All farm subsidies on intermediate consumption. Subsidies on wages, rent and interest are to be excluded.
SE626	Subsidies on external factors	Subsidies on wages, rent and interest.
SE630	Decoupled payments	Single farm payment and single area payment scheme. Additional aid included. [SE631 + SE632 + SE640]
SE631	Single farm payment	Scheme only for old Member States.
SE632	Single area payment	Scheme only for new Member States; not chosen by Malta and Slovenia.
SE640	Additional aid	Amount resulting from the application of modulation to the first EUR 5000 or less of direct payments.

Table 2.1-6 Balances of subsidies and taxes

Symbol	Variable name	Description
SE600	Balance current subsidies & taxes	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes. [SE605 + SE395 - SE390]
SE605	Total subsidies - excluding on investment	Subsidies on current operations linked to production (not investments). Payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610 + SE615 + SE620 + SE625 + SE626 + SE630]

SE395	VAT balance excluding on investments	The general rule is for all entries to be made exclusive of VAT; this poses no problems when the holder is subject to the normal VAT system. When the special agricultural system applies, the different VAT amounts should be recorded so that when the results are calculated any advantages of national agricultural VAT systems can be taken into account.
SE390	Taxes	Farm taxes and other dues (not including VAT and the personal taxes of the holder) and taxes and other charges on land and buildings. Subsidies on taxes are deducted.
SE405	Balance subsidies and taxes on investments	Subsidies and taxes nor arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. [SE406 + SE407 - SE408]
SE406	Subsidies on investments	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 output of crops and crop products, livestock and livestock products and of other output. [SE135+SE206+SE256]
SE275	Total intermediate consumption	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336].
SE600	Balance current subsidies and taxes	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes. [SE605 + SE395 - SE390]
SE410	Gross Farm Income	Output - intermediate consumption + balance farm subsidies and taxes. [SE131 - SE275 + SE600]

Symbol	Variable name	Description
SE360	Depreciation	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and circulating capital.
SE415	Farm Net Value Added	Remuneration to the fixed factors of production (work, land and capital), whether they are external or family factors. As a result, holdings can be compared irrespective of the family/non-family nature of the factors of production employed. This indicator is sensitive, however, to the production methods employed: the ratio (intermediate consumption + depreciation)/ fixed factors may vary and therefore influence the FNVA level. For example, in the livestock sector, if production is mostly without the use of land (purchased feed) or extensive (purchase and renting of forage land).
SE365	Total external factors	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE405	Balance subsidies and taxes on 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 + SE407 – SE408]
SE420	Family Farm Income	Remuneration to fixed factors of production of the family (work, land and capital) and remuneration to the entrepreneur's risks (loss/profit) in the accounting year. [SE415 – SE365 + SE405]

Table 2.1-8 Income per person

Symbol	Variable name	Description
SE425	Farm Net Value Added / AWU	Farm Net Value Added expressed per agricultural work unit. Takes into account any differences in the labour force to be remunerated per holding. [SE415/SE010]
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. [SE420/SE015]

Table 2.1-9 Balance sheet

Symbol	Variable name	Description
SE436	Total assets	Only assets in ownership are taken into account. Capital indicators are based on the value of the various assets at closing valuation. [SE441 + SE465]
SE441	Total fixed assets	Agricultural land and farm buildings and forest capital, buildings, machinery and equipment, breeding livestock. [SE446 + SE450 + SE455 + SE460]
SE446	Land, permanent crops & quotas	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land.
SE450	Buildings	Buildings and fixed equipment belonging to the holder.
SE455	Machinery	Machines, tractors, cars and lorries, irrigation equipment (except when of little value or used only during one year).
SE460	Breeding livestock	Value at closing valuation of breeding heifers, dairy cows, other cows, breeding goats, ewes, breeding sows.
SE465	Total current assets	Non-breeding livestock + Circulating capital (Stocks of agricultural products + Other circulating capital). [SE470 + SE475 + SE480]
SE470	Non-breeding livestock	Value at closing valuation of all livestock except breeding livestock.
SE475	Stock of agricultural products	Value at closing valuation of all crop and livestock products (except young plantations).
SE480	Other circulating capital	Advance for crops, holdings of agricultural shares, amounts receivable in the short-term, cash balances in hand or at the bank (assets necessary for running the holding).
SE485	Total liabilities	Value at closing valuation of total of (long-, medium- or short-term) loans still to be repaid. [SE490 + SE495]
SE490	Long & medium-term loans	Loans contracted for a period of more than one year.
SE495	Short-term loans	Loans contracted for less than one year and outstanding payments.
SE501	Net worth	Total assets - liabilities. [SE436 - SE485]

Table 2.1-10 Financial indicators

Symbol	Variable name	Description
SE506	Change in net worth	=[(total assets - liabilities) at closing valuation] - [(total assets - liabilities) at opening valuation]. [SE501 - SE501P] ⁸
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 + breeding livestock change of valuation.
SE521	Net Investment	= gross investment on fixed assets - depreciation. [SE516 - SE360]
SE526	Cash Flow (1)	<p>The holding's capacity for saving and self-financing</p> <p>= receipts - expenditure for the accounting year, not taking into account operations on capital and on debts and loans.</p> <p>= net receipts of agricultural activity and other Receipts + balance farm subsidies & taxes + balance subsidies & taxes on investments</p> <p>= sales of products + other Receipts + sales of livestock - all costs paid - purchases of livestock</p> <p>= receipts - expenditure for the accounting year = net Receipts of agricultural activity and other receipts + balance farm subsidies & taxes</p> <p>+ balance subsidies & taxes on investments</p> <p>= sales of products + other receipts + sales of livestock</p> <p>- all costs paid - purchases of livestock</p> <p>+ farm subsidies - farm taxes</p> <p>+ VAT balance</p> <p>+ subsidies on investments - taxes on investments.</p>
SE530	Cash Flow (2)	<p>The holding's capacity for saving and self-financing</p> <p>= receipts - expenditure for the accounting year</p> <p>= net receipts of agricultural activity and other receipts + balance farm subsidies & taxes + balance subsidies & taxes on investments</p> <p>+ balance of operations on capital + balance of operations on</p>

⁸ SE501P = net worth on the beginning of accounting year

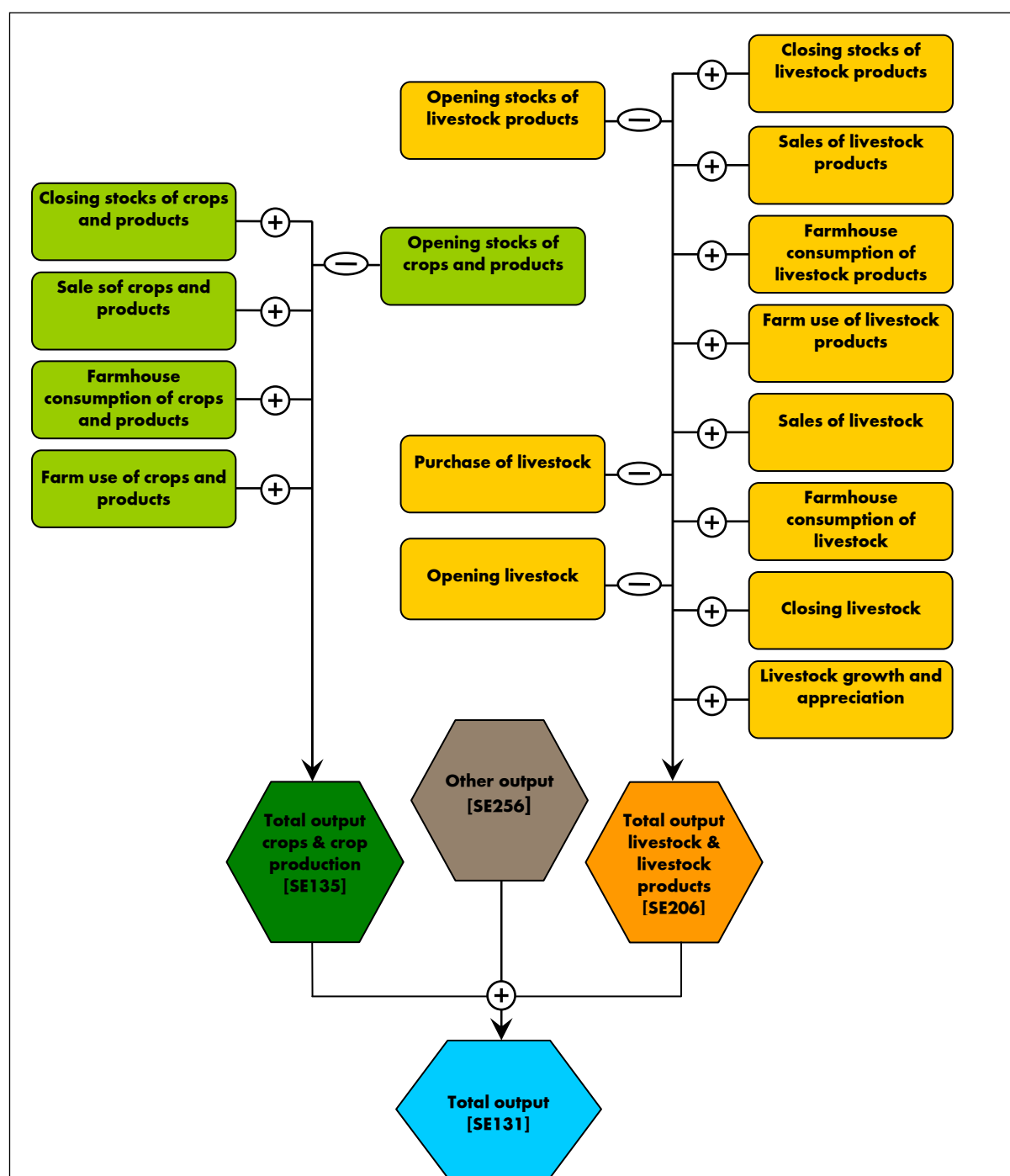
Symbol	Variable name	Description
		debits and loans. = sales of products + other receipts + sales of livestock – all costs paid – purchases of livestock + farm subsidies – farm taxes + VAT balance + subsidies on investments – taxes on investments + sales of capital – investments + closing valuation of debts – opening valuation of debts.

2.2. Schemes for calculation of economic categories

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

http://ec.europa.eu/agriculture/rca/index_en.cfm [8].

Scheme 2–2-1 The method for calculating value of production in total



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

The output calculation considers the sales of products, change of the level of stocks, internal use and transfers into the household. Owing to such approach, we obtain the complete reflection of turnover of ready-to-use products – market transactions, transfers free of charge and transfers of products within the operational activity of agricultural holding. Value of internal use of

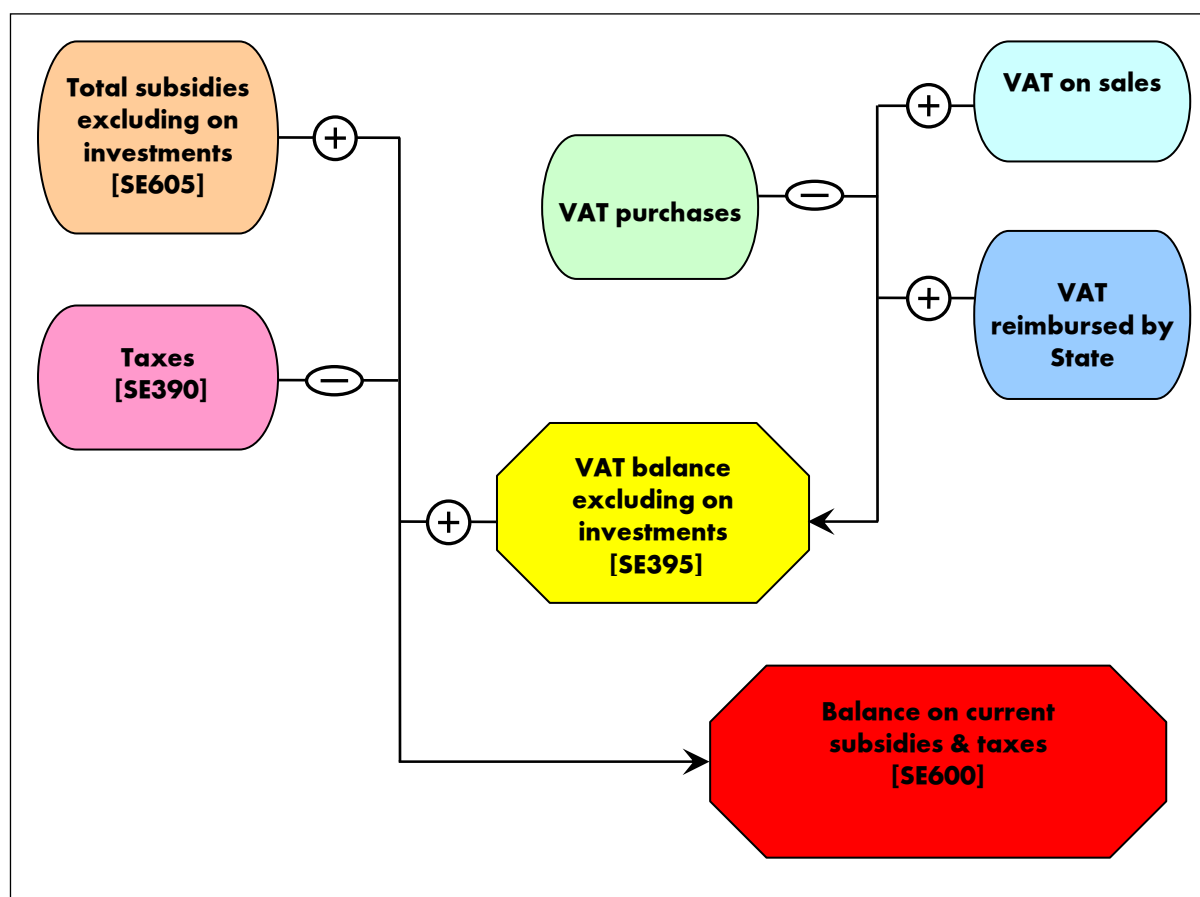
potentially commercial products doesn't impact the specified economic margins as it is found on both sides of the accounts (the output and cost side).

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

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

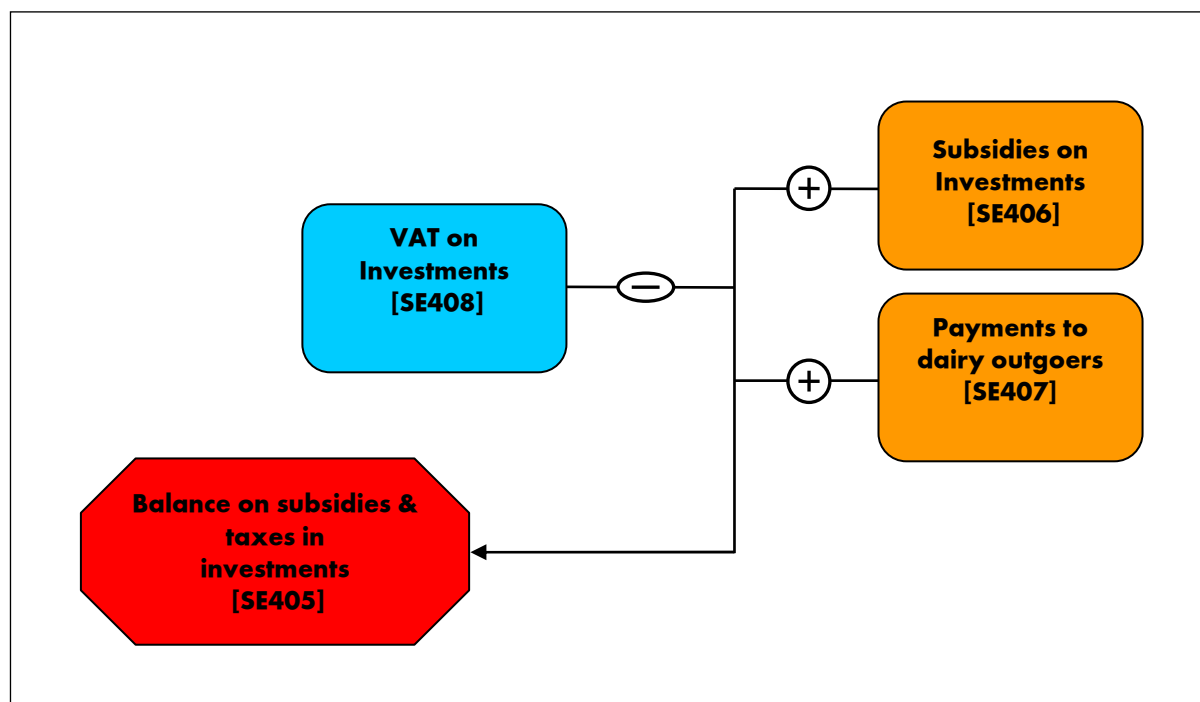
Calculus of animal output value considers the estimated change in value of commercial (non-breeding) animal livestock and breeding (foundation) stock. The change in value of foundation livestock is caused by the change of prices in financial year. Value of re-estimation of foundation livestock was isolated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

Scheme 2–2-3 The method for calculation of balance of payments and taxes concerning operational activity



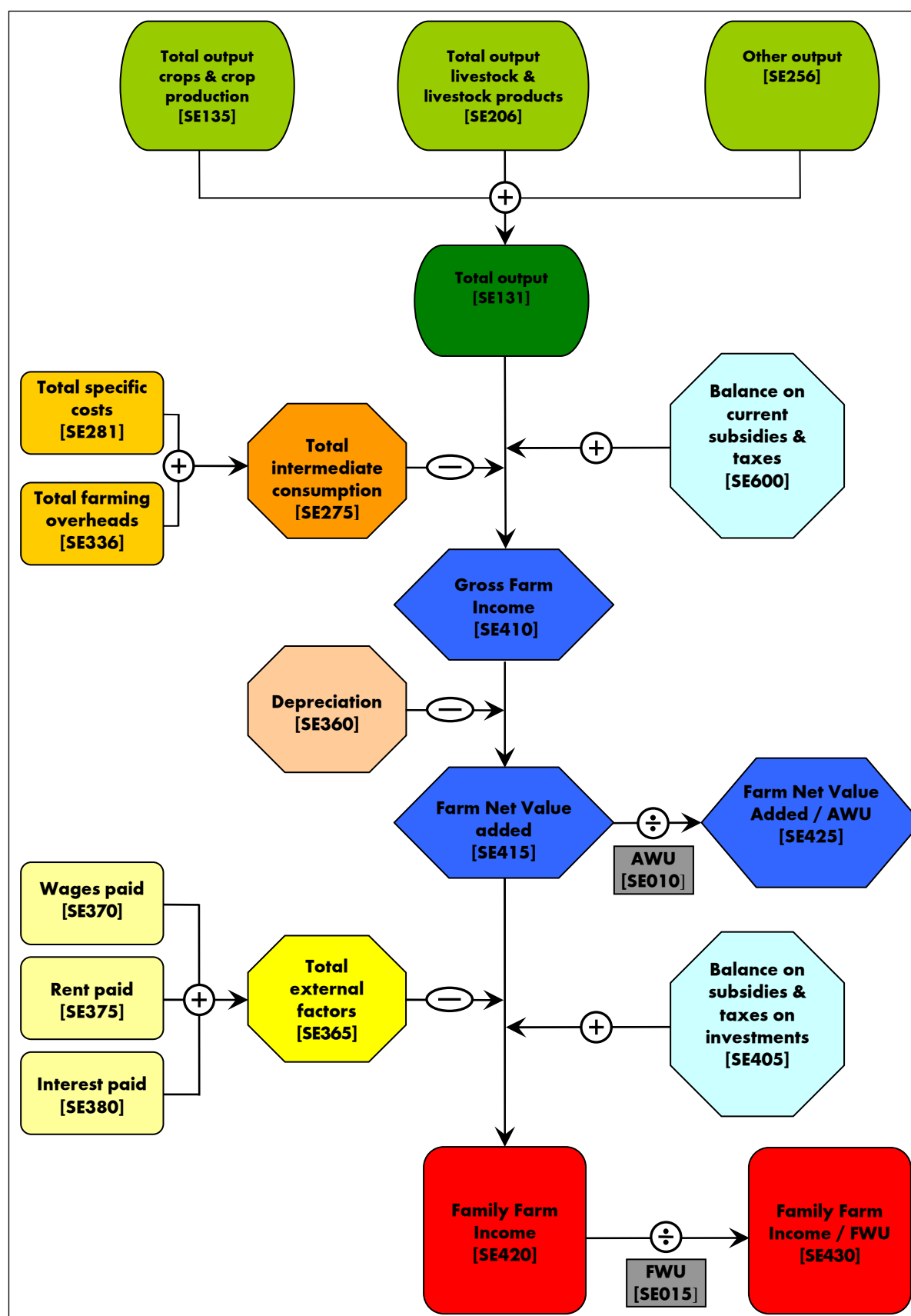
The taxes due the possession of agricultural holding and the conducted agricultural activity are omitted in group of costs (see: Table 2.1-4 - item: indirect consumption). The mentioned taxes are considered in the calculation of balance of accounting with budgets (see: Table 2.1-6, scheme 2–2-3). Owing to such grouping, it is possible to determine the level of transfers of value added between the agricultural holding and other sectors of national economy. Negative value of variable SE600 means transfer of financial means outside the agricultural holding.

Scheme 2–2-4 The method for calculation of balance of subsidies and taxes concerning investments



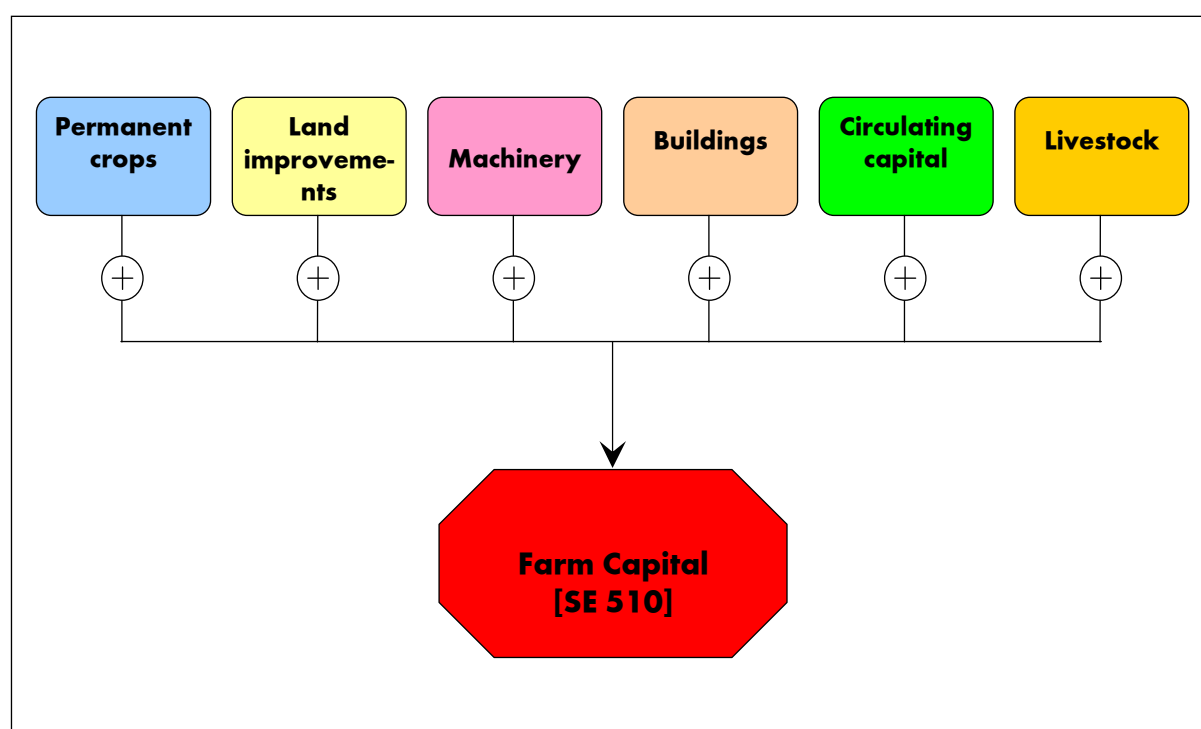
The presented balance affects the level of the implemented family farm income. Positive value of the mentioned balance indicates the support of agricultural holding investments by the budget.

Scheme 2–2-5 The method for calculation of income from agricultural family holding



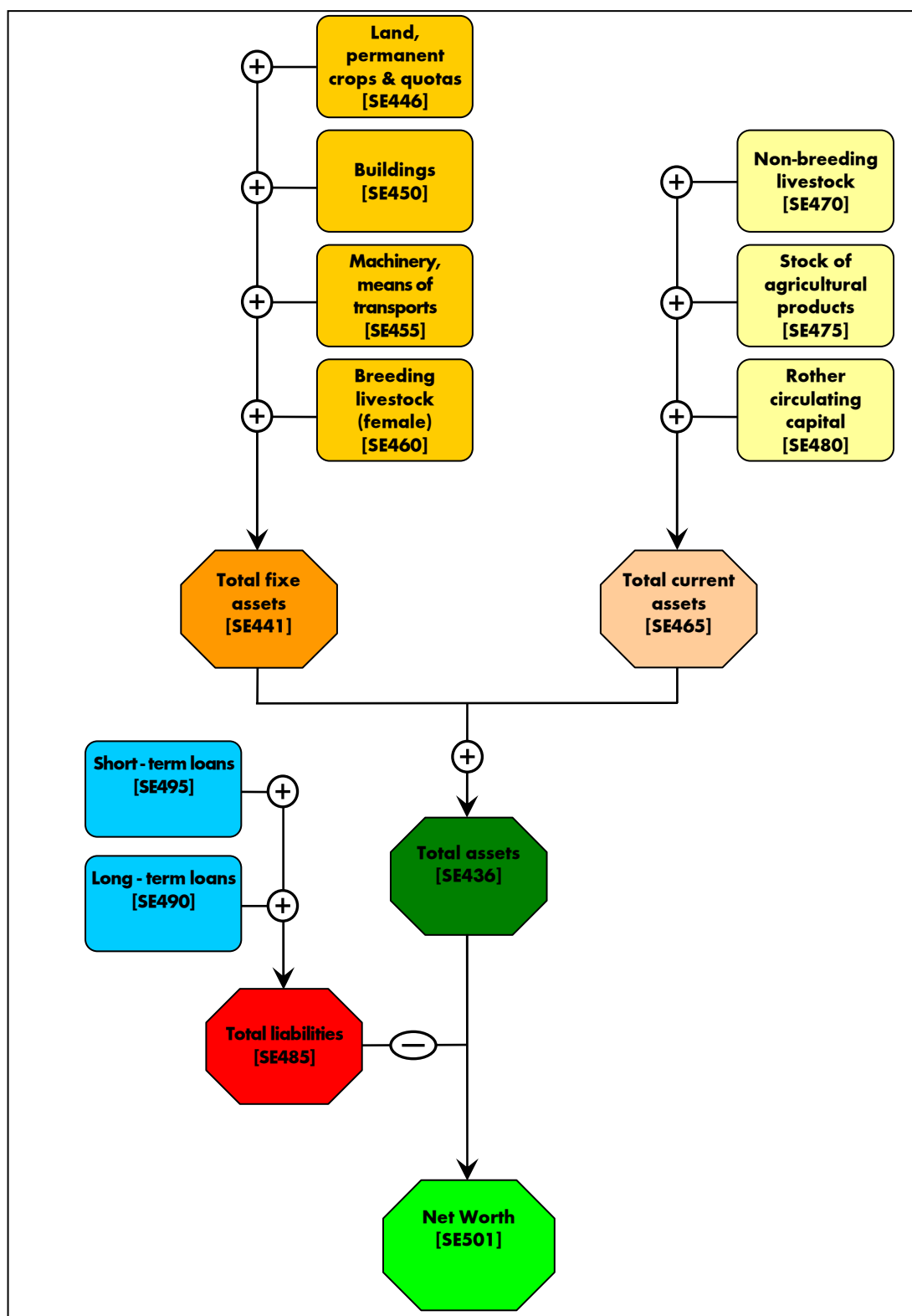
Scheme 2–2-5 shows the method for calculation of particular categories of economic margins. Gross value added of agricultural holding is the first economic margin. It is calculated by deduction of intermediate consumption from total output and adding of balance of subsidies and taxes concerning operational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

Scheme 2–2-6 The method for capital calculation of agricultural holding



Scheme 2–2-6 illustrates the method for calculating the farm capital according to the methodological assumptions of FADN. Working capital does not include value of land and the ascribed production quotas and other rights.

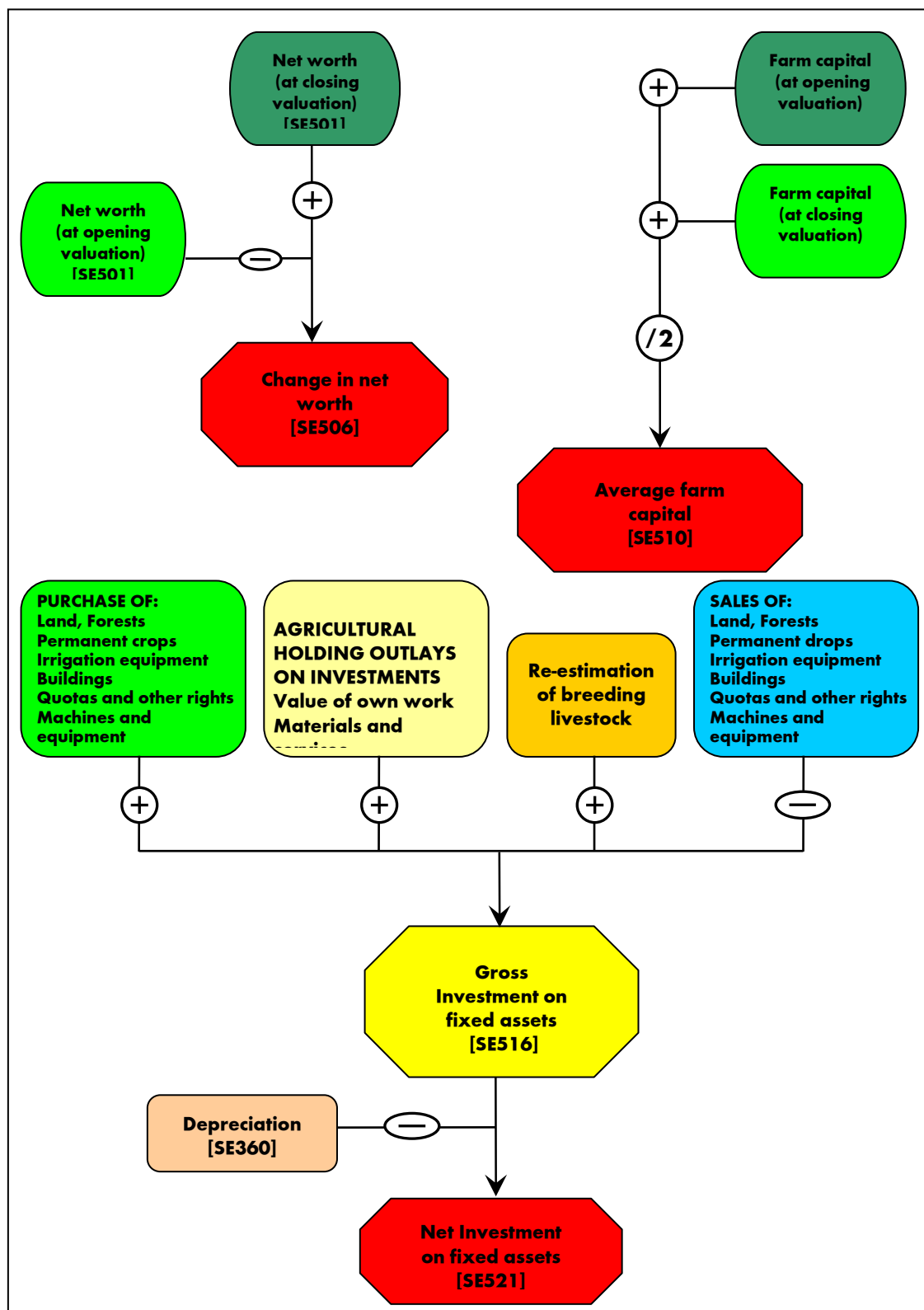
Scheme 2–2-7 The method of presenting the balance of agricultural farm property



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

value of total assets and of total liabilities.

Scheme 2-2-8 The way of calculating the selected balance and financial indicators



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

3. Comments to the Standard Results of FADN

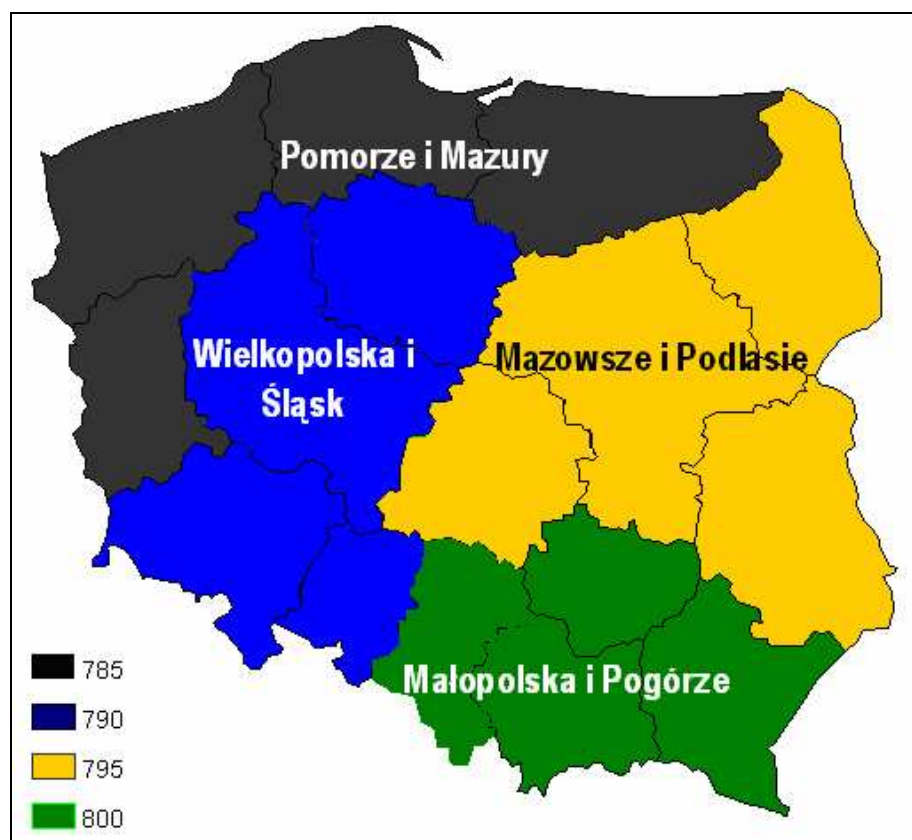
3.1. Information on collecting accountancy data in Poland

According to data of the Agricultural Census'2002 (Polish: PSR'2002) and Farm Structure Survey (FSS 2005) 753 253 holdings possessed economic size higher or equal to 2 ESU [6]. The mentioned size is minimal economic size of holdings, covered with the field of observations of Polish FADN.

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

In classification of agricultural holdings, the parameters of standard gross margins SGM"2002" (binding from 2007) have been employed. The mentioned parameters were calculated at IAFE - NRI (Institute of Agriculture and Food Economics - National Research Institute) with the participation of experts from IUNG (Institute of Soil Science and Plant Cultivation - State Research Institute), SGGW (Warsaw University of Life Sciences) and from other institutions. The sets of SGM parameters were calculated for four separate FADN regions in Poland, having the following numbers: 785, 790, 795 and 800 [15].

Map 3-1 Division of Poland into FADN regions



Source: Commission Regulation (EC)No 1265/2008 of 16 December 2008 amending Commission Regulation (EEC)No 1859/82 concerning the selection of returning holdings for the purposes of determining incomes of agricultural holdings [4]

Algorithm for conducting the classification of agricultural holdings according to the principles of the Community Typology of Agricultural Holdings has been elaborated at IAFE - NRI on the ground of respective regulations of the European Union - Commission Decision EEC /85/377 of 7 June 1985 establishing the Community Typology of Agricultural Holdings (Official Journal of Laws 220, 17.08. 1985) [2], [7].

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

The discussed set contains 12 263 individual agricultural holdings and 168 holdings with legal personality. The mentioned 12 431 agricultural holdings constitute a representative sample in respect of type of farming, economic size class and of FADN region for the field of Polish FADN observations which covers 753 253 commercial holdings in Poland.

Each agricultural holding carrying out accountancy within the frames of Polish FADN in 2009 (see: Table 3.2-2) represents a certain number of similar holdings from its layer⁹ (see: Table 3.2-1).

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

		ES6						TOTAL
		Very small (< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (>= 100 ESU)	
TF8	Field Crops (AB)	89 102	53 264	22 856	8 903	2 227	1 308	177 660
	Horticulture (C)	4 875	5 939	5 563	4 171	1 160	302	22 010
	Other permanent crops (E)	8 974	8 876	5 704	1 542	346	64	25 506
	Milk (F)	9 256	12 109	12 214	4 228	227	17	38 051
	Grazing livestock (G)	16 195	12 374	12 239	7 824	1 209	209	50 050
	Granivores (H)	9 287	11 358	12 958	11 671	3 087	773	49 134
	Mixed [crops and livestock] (I)	150 084	135 461	76 427	25 698	2 359	813	390 842
TOTAL >= 2 ESU		287 773	239 381	147 961	64 037	10 615	3 486	753 253
TOTAL < 2 ESU								1 246 946
Total in Poland		287 773	239 381	147 961	64 037	10 615	3 486	2 000 199

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

⁹ Randomization procedure within the frames of representative studies requires population to be divided into layers according to three criteria: type of farming, economic size and region.

Table 3.2-2 Distribution of the examined¹⁰ agricultural holdings according to type of farming and economic size classes

		ES6						Total
		Very small (< 4 ESU)	Small (4 =< 8 ESU)	Medium - small (8 =< 16 ESU)	Medium - large (16 =< 40 ESU)	Large (40 =< 100 ESU)	Very large (>= 100 ESU)	
T.F.1	Field crops (AB)	405	767	925	855	234	101	3 287
	Horticulture (C)	11	45	90	140	97	33	416
	Other permanent crops (E)	49	137	201	91	33	3	514
	Milk (F)	40	169	393	325	24	1	952
	Grazing livestock (G)	37	187	499	829	229	26	1 807
	Granivores (H)	22	105	244	564	451	102	1 488
	Mixed [crops and livestock] (I)	419	942	1 167	1 112	242	85	3 967
Total		983	2 352	3 519	3 916	1 310	351	12 431

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

Table 3.2-3 Distribution of the examined agricultural holdings according to the area of agriculturally utilized land (UAA)

Specification		Utilized Agricultural Area, in ha	Number of holdings in the sample
very small	(AXS)	UAA<=5	598
small	(AS)	5<UAA<=10	1 621
medium-small	(AMS)	10<UAA<=20	3 616
medium-large	(AML)	20<UAA<=30	2 282
large	(AL)	30<UAA<=50	2 183
very large	(AXL)	UAA>50	2177
TOTAL			12 477

¹⁰ Data from these agricultural holdings was used for publication

4. Standard FADN results from agricultural holdings, which conducted accountancy in 2009

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

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

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

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SYS02	Farms represented		753 243	178 014	21 966	25 049	38 030	46 871	49 132	394 182
SYS03	Sample farms		12 431	3 287	416	514	952	1 807	1 488	3 967
SYS04	Exchange rate		4,3276	4,3276	4,3276	4,3276	4,3276	4,3276	4,3276	4,3276

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE005	Economic size	ESU	9,6	8,9	15,6	8,8	9,2	12,3	18,6	8,3
SE010	Total labour input	AWU	1,700	1,746	2,490	1,995	1,763	1,758	1,695	1,603
SE011	Labour input	h	3 739	3 842	5 479	4 389	3 881	3 867	3 729	3 527
SE015	Unpaid labour input	FWU	1,512	1,447	1,630	1,313	1,737	1,622	1,528	1,510
SE016	Unpaid labour input	h	3 325	3 183	3 586	2 889	3 821	3 569	3 362	3 322
SE020	Paid labour input	AWU	0,188	0,299	0,860	0,682	0,026	0,135	0,167	0,094
SE021	Paid labour input	h	414	659	1 893	1 500	60	298	367	206
SE025	Total Utilised Agricultural Area	ha	17,8	23,7	4,1	8,7	17,4	21,7	16,2	16,3
SE030	Rented U.A.A.	ha	5,0	8,1	0,5	1,0	4,0	6,9	3,3	4,2
SE035	Cereals	ha	10,58	14,84	1,72	1,34	6,51	7,76	13,58	10,09
SE041	Other field crops	ha	2,31	5,27	0,29	0,36	0,41	0,77	1,38	1,69
SE042	Energy crops	ha	0,01	0,04	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,29	0,82	1,02	0,16	0,02	0,04	0,05	0,10
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,35	0,42	0,17	6,22	0,01	0,02	0,02	0,07
SE055	Orchards	ha	0,34	0,40	0,17	6,01	0,01	0,02	0,02	0,07
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,01	0,02	0,00	0,20	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	4,10	2,04	0,57	0,32	10,25	12,94	0,97	4,21
SE072	Agricultural fallows	ha	0,05	0,04	0,07	0,03	0,05	0,04	0,05	0,05
SE073	Set aside	ha	0,14	0,21	0,26	0,27	0,09	0,09	0,12	0,10
SE075	Woodland area	ha	0,93	0,82	0,31	0,54	1,30	1,48	0,69	0,97
SE080	Total livestock units	LU	12,2	3,7	0,4	0,4	16,6	20,3	42,7	12,2
SE085	Dairy cows	LU	2,84	0,73	0,11	0,04	12,24	10,53	0,18	2,63
SE090	Other cattle	LU	2,65	1,12	0,07	0,17	4,03	8,08	0,66	3,11
SE095	Sheep and goats	LU	0,10	0,05	0,00	0,00	0,02	0,51	0,03	0,10
SE100	Pigs	LU	5,17	1,42	0,14	0,03	0,19	0,40	29,78	5,44
SE105	Poultry	LU	1,16	0,24	0,01	0,11	0,02	0,03	11,94	0,61
SE110	Yield of wheat	dt/ha	50,3	51,9	40,7	49,9	44,8	48,9	53,2	48,3
SE115	Yield of maize	dt/ha	75,9	73,6	81,4	95,9	85,8	80,8	77,7	79,9
SE120	Stocking density/ha	LU/ha	1,30	0,81	0,20	0,34	1,57	1,46	0,74	1,34
SE125	Milk yield-kg/cow	kg/cow	4 564	4 348	2 890	2 805	4 725	5 113	3 471	4 273

Table 4.1-3 Value of production according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE131	Total output	zł	87 236	88 623	173 407	79 400	72 818	85 923	237 634	65 108
SE135	Total output crops & crop production	zł	42 774	75 317	171 787	77 033	11 939	15 980	30 810	26 364
SE140	Cereals	zł	16 911	27 517	2 319	2 052	7 862	10 277	23 453	14 724
SE145	Protein crops	zł	343	644	65	40	73	156	285	297
SE146	Energy crops	zł	40	131	0	0	0	0	7	16
SE150	Potatoes	zł	4 412	9 307	657	243	1 862	1 979	1 798	3 536
SE155	Sugar beet	zł	1 844	3 918	48	277	248	791	1 124	1 475
SE160	Oil-seed crops	zł	4 495	11 391	349	581	262	1 007	2 869	2 886
SE165	Industrial crops	zł	416	1 258	7	93	32	56	79	202
SE170	Vegetables & flowers	zł	9 493	15 005	164 021	3 154	303	403	668	1 863
SE175	Fruit	zł	3 143	3 237	1 300	62 883	55	123	111	443
SE180	Citrus fruit	zł	0	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0	0
SE190	Olives & olive oil	zł	0	0	0	0	0	0	0	0
SE195	Forage area	zł	583	454	160	102	1 159	1 079	165	633
SE200	Other crop output	zł	1 096	2 455	2 861	7 607	83	111	251	290
SE206	Total output livestock & livestock prod.	zł	43 045	11 333	908	1 083	60 106	68 592	205 738	37 418
SE211	Change in value of livestock	zł	96	-282	-57	-81	265	904	803	86
SE216	Cows' milk & milk products	zł	11 299	2 922	239	102	49 343	48 767	528	9 627
SE220	Beef and veal	zł	5 790	2 437	188	387	10 662	15 601	1 354	6 876
SE225	Pigmeat	zł	15 480	4 241	414	96	504	1 117	91 634	16 034
SE230	Sheep and goats	zł	118	50	-1	2	7	521	42	135
SE235	Poultrymeat	zł	8 663	1 109	24	351	2	13	99 508	3 625
SE240	Eggs	zł	1 173	255	20	112	31	76	11 693	648
SE245	Ewes' and goats' milk	zł	36	20	2	0	6	265	17	26
SE251	Other livestock & products	zł	485	299	22	33	-448	2 233	962	447
SE256	Other output	zł	1 417	1 973	712	1 284	773	1 350	1 086	1 326
SE260	Farmhouse consumption	zł	1 676	1 438	746	795	1 184	1 597	1 724	1 942
SE265	Farm use	zł	12 086	7 065	1 561	626	13 338	15 530	23 110	13 763

Table 4.1-4 Costs according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE270	Total Inputs	zł	81 420	85 759	130 120	70 096	64 838	83 969	194 832	64 627
SE275	Total intermediate consumption	zł	59 770	58 402	89 892	31 815	47 706	59 909	169 736	47 927
SE281	Total specific costs	zł	41 489	37 019	43 924	17 320	31 443	39 860	144 736	33 201
SE285	Seeds and plants	zł	3 566	5 966	13 418	1 621	1 806	2 289	2 573	2 502
SE290	Seeds and plants home-grown	zł	1 239	1 736	217	464	811	899	1 038	1 227
SE295	Fertilisers	zł	8 518	14 623	10 141	5 039	5 711	6 988	8 137	6 392
SE300	Crop protection	zł	3 633	7 177	3 889	8 424	1 243	1 700	2 842	2 272
SE305	Other crop specific costs	zł	1 224	1 699	15 791	1 572	749	1 041	165	375
SE310	Feed for grazing livestock	zł	7 481	3 341	291	236	18 600	23 077	1 508	8 030
SE315	Feed for grazing livestock home-grown	zł	5 506	2 480	268	136	12 384	14 230	1 153	6 348
SE320	Feed for pigs & poultry	zł	15 309	3 759	352	333	355	782	122 612	12 107
SE325	Feed for pigs & poultry home-grown	zł	5 260	2 280	230	58	230	504	21 101	6 293
SE330	Other livestock specific costs	zł	1 754	442	41	91	2 972	3 983	6 899	1 523
SE331	Forestry specific costs	zł	4	11	1	4	7	1	1	1
SE336	Total farming overheads	zł	18 281	21 382	45 968	14 495	16 264	20 049	25 000	14 726
SE340	Machinery & building current costs	zł	4 958	5 461	4 893	3 859	5 299	5 821	7 468	4 356
SE345	Energy	zł	8 227	9 203	33 604	6 608	6 403	8 187	12 092	6 174
SE350	Contract work	zł	2 558	3 869	2 545	1 304	2 416	2 773	2 037	2 099
SE356	Other direct inputs	zł	2 538	2 849	4 926	2 723	2 145	3 268	3 403	2 097
SE360	Depreciation	zł	15 142	16 971	23 253	25 631	15 039	17 251	19 259	12 444
SE365	Total external factors	zł	6 508	10 386	16 975	12 649	2 092	6 810	5 837	4 257
SE370	Wages paid	zł	4 551	7 094	14 669	11 317	488	4 362	3 503	2 954
SE375	Rent paid	zł	975	1 892	198	255	660	1 118	708	696
SE380	Interest paid	zł	982	1 401	2 108	1 077	945	1 330	1 626	606

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE605	Total subsidies - excluding on investmen	zł	19 196	26 440	3 530	8 305	16 212	22 341	16 833	17 697
SE610	Total subsidies on crops	zł	614	1 428	90	262	219	213	194	436
SE611	Copmpensatory payments/area payments	zł	4	13	0	0	0	0	2	1
SE612	Set aside premiums	zł	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	610	1 416	90	262	218	213	192	435
SE615	Total subsidies on livestock	zł	0	0	0	0	0	0	0	0
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0	0
SE618	Subsidies sheep & goats	zł	0	0	0	0	0	0	0	0
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0	0
SE620	Other subsidies	zł	10 712	13 793	1 861	3 797	9 522	13 661	9 147	10 214
SE621	Environmental subsidies	zł	1 560	2 278	166	1 097	842	2 420	1 027	1 376
SE622	LFA subsidies	zł	1 813	1 643	389	675	2 537	2 998	1 823	1 830
SE623	Other rural development payments	zł	1 417	1 561	616	1 201	703	1 221	979	1 558
SE625	Subsidies on intermediate consumption	zł	592	954	58	243	342	514	559	518
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	7 277	10 265	1 521	4 002	6 129	7 953	6 934	6 529
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	7 277	10 265	1 521	4 002	6 129	7 953	6 934	6 529
SE640	Additional aid	zł	0	0	0	0	0	0	0	0

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE600	Balance current subsidies & taxes	zł	18 103	24 396	2 750	7 874	15 364	21 161	19 683	16 471
SE605	Total subsidies - excluding on investmen	zł	19 196	26 440	3 530	8 305	16 212	22 341	16 833	17 697
SE395	VAT balance excluding on investments	zł	139	45	-343	328	-133	-181	3 771	-192
SE390	Taxes	zł	1 232	2 089	437	759	715	999	921	1 035
SE405	Balance subsidies & taxes on investments	zł	-307	-516	-351	-706	4	-267	-753	-165
SE406	Subsidies on investments	zł	677	643	256	613	1 045	1 036	1 204	575
SE407	Payments to dairy outgoers	zł	15	10	0	0	0	30	0	21
SE408	VAT on investments	zł	999	1 169	608	1 319	1 042	1 333	1 957	761

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE131	Total output	zł	87 236	88 623	173 407	79 400	72 818	85 923	237 634	65 108
SE275	Total intermediate consumption	zł	59 770	58 402	89 892	31 815	47 706	59 909	169 736	47 927
SE600	Balance current subsidies & taxes	zł	18 103	24 396	2 750	7 874	15 364	21 161	19 683	16 471
SE410	Gross Farm Income	zł	45 570	54 617	86 266	55 458	40 476	47 175	87 581	33 652
SE360	Depreciation	zł	15 142	16 971	23 253	25 631	15 039	17 251	19 259	12 444
SE415	Farm Net Value Added	zł	30 428	37 646	63 012	29 827	25 437	29 924	68 322	21 208
SE365	Total external factors	zł	6 508	10 386	16 975	12 649	2 092	6 810	5 837	4 257
SE405	Balance subsidies & taxes on investments	zł	-307	-516	-351	-706	4	-267	-753	-165
SE420	Family Farm Income	zł	23 612	26 744	45 686	16 472	23 348	22 848	61 732	16 787

Table 4.1-8 Income per person according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE425	Farm Net Value Added / AWU	zł/AWU	17 902	21 558	25 306	14 951	14 430	17 026	40 306	13 227
SE430	Family Farm Income / FWU	zł/FWU	15 240	17 411	28 030	12 543	13 443	14 684	39 878	10 843

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE436	Total assets	zł	543 636	593 891	464 102	573 940	583 446	672 413	727 473	481 379
SE441	Total fixed assets	zł	485 446	524 519	422 031	519 543	536 062	602 140	641 626	430 943
SE446	Land, permanent crops & quotas	zł	275 834	326 892	112 170	306 817	280 407	313 811	317 230	249 811
SE450	Buildings	zł	123 038	102 533	235 362	124 025	128 687	148 067	213 042	111 237
SE455	Machinery	zł	76 388	92 388	74 193	88 359	92 676	104 234	103 547	60 256
SE460	Breeding livestock	zł	10 186	2 706	306	342	34 292	36 027	7 806	9 639
SE465	Total current assets	zł	58 189	69 373	42 071	54 397	47 384	70 273	85 848	50 436
SE470	Non-breeding livestock	zł	12 588	4 797	452	378	10 650	22 088	34 765	13 851
SE475	Stock of agricultural products	zł	20 486	27 082	8 438	31 939	17 235	20 436	18 403	18 029
SE480	Other circulating capital	zł	25 116	37 493	33 180	22 080	19 499	27 749	32 679	18 556
SE485	Total liabilities	zł	30 961	42 466	71 442	42 589	27 501	42 280	57 330	18 472
SE490	long & medium-term loans	zł	20 874	28 054	55 368	26 858	20 344	30 014	39 323	11 994
SE495	Short-term loans	zł	10 087	14 412	16 074	15 731	7 157	12 266	18 007	6 478
SE501	Net worth	zł	512 674	551 425	392 659	531 350	555 945	630 132	670 143	462 906

Table 4.1-10 Financial indicators according to type of farmings

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Grazing livestock	Granivores	Mixed [crops and livestock]
				(AB)	(C)	(E)	(F)	(G)	(H)	(I)
SE506	Change in net worth	zł	8 257	17 975	10 221	-26 493	-1 363	6 413	20 671	5 568
SE510	Average farm capital	zł	273 808	272 425	356 130	355 419	303 271	359 810	407 768	234 893
SE516	Gross Investment	zł	12 044	16 861	18 388	16 145	12 241	16 763	21 698	7 471
SE521	Net Investment	zł	-3 098	-111	-4 866	-9 486	-2 798	-488	2 439	-4 973
SE526	Cash Flow (1)	zł	39 241	43 417	66 493	40 438	41 254	43 188	80 410	29 965
SE530	Cash Flow (2)	zł	27 085	27 279	43 841	23 192	27 745	26 849	57 269	22 514

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

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

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SYS02	Farms represented		753 243	287 774	239 446	147 870	64 046	10 563	3 545
SYS03	Sample farms		12 431	983	2 352	3 519	3 916	1 310	351
SYS04	Exchange rate		4,3276	4,3276	4,3276	4,3276	4,3276	4,3276	4,3276

Table 4.2-2 Selected information on production according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE005	Economic size	ESU	9,6	3,1	5,7	11,3	24,9	57,8	310,6
SE010	Total labour input	AWU	1,700	1,359	1,616	1,869	2,169	2,947	15,781
SE011	Labour input	h	3 739	2 990	3 554	4 111	4 771	6 491	34 741
SE015	Unpaid labour input	FWU	1,512	1,308	1,524	1,718	1,859	1,907	1,122
SE016	Unpaid labour input	h	3 325	2 878	3 353	3 779	4 091	4 194	2 470
SE020	Paid labour input	AWU	0,188	0,051	0,091	0,151	0,309	1,040	14,659
SE021	Paid labour input	h	414	113	201	332	681	2 297	32 271
SE025	Total Utilised Agricultural Area	ha	17,8	8,2	12,5	19,8	37,0	82,0	541,7
SE030	Rented U.A.A.	ha	5,0	1,1	2,1	4,3	10,8	30,8	366,7
SE035	Cereals	ha	10,58	4,93	7,44	11,79	22,30	50,35	300,71
SE041	Other field crops	ha	2,31	0,56	1,05	2,04	5,07	17,12	146,65
SE042	Energy crops	ha	0,01	0,00	0,00	0,01	0,02	0,04	1,32
SE046	Vegetables and flowers	ha	0,29	0,20	0,25	0,34	0,50	0,82	3,16
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,35	0,20	0,31	0,47	0,48	1,04	6,23
SE055	Orchards	ha	0,34	0,19	0,30	0,47	0,45	0,90	5,96
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,01	0,01	0,01	0,00	0,03	0,13	0,27
SE071	Forage crops	ha	4,10	2,18	3,25	4,99	8,28	12,05	80,29
SE072	Agricultural fallows	ha	0,05	0,04	0,04	0,04	0,09	0,13	0,19
SE073	Set aside	ha	0,14	0,11	0,10	0,12	0,21	0,46	2,85
SE075	Woodland area	ha	0,93	0,74	0,99	1,00	1,23	1,18	3,40
SE080	Total livestock units	LU	12,2	4,1	7,6	15,8	33,8	62,9	287,3
SE085	Dairy cows	LU	2,84	1,03	1,80	4,06	7,88	9,29	59,53
SE090	Other cattle	LU	2,65	0,98	1,98	3,74	6,78	7,95	48,16
SE095	Sheep and goats	LU	0,10	0,07	0,13	0,13	0,06	0,11	0,38
SE100	Pigs	LU	5,17	1,18	2,73	6,05	16,03	41,47	152,11
SE105	Poultry	LU	1,16	0,57	0,69	1,66	2,98	3,99	19,33
SE110	Yield of wheat	dt/ha	50,3	40,4	42,4	47,3	52,3	55,8	60,8
SE115	Yield of maize	dt/ha	75,9	69,7	75,9	78,3	76,3	70,8	77,2
SE120	Stocking density/ha	LU/ha	1,30	0,88	1,15	1,53	1,70	1,37	1,29
SE125	Milk yield-kg/cow	kg/cow	4 564	3 233	3 566	4 122	5 114	5 958	7 758

Table 4.2-3 Value of production according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE131	Total output	zł	87 236	32 985	53 596	97 783	210 071	487 699	2 911 342
SE135	Total output crops & crop production	zł	42 774	16 982	25 721	43 401	88 977	270 136	1 750 266
SE140	Cereals	zł	16 911	6 023	9 420	17 088	38 317	101 647	760 160
SE145	Protein crops	zł	343	204	278	405	653	1 212	5 219
SE146	Energy crops	zł	40	9	6	28	70	162	4 323
SE150	Potatoes	zł	4 412	2 389	3 703	5 174	6 881	9 766	124 131
SE155	Sugar beet	zł	1 844	66	527	2 030	5 924	17 243	107 657
SE160	Oil-seed crops	zł	4 495	426	883	2 258	9 207	41 738	475 960
SE165	Industrial crops	zł	416	137	582	607	572	151	1 978
SE170	Vegetables & flowers	zł	9 493	5 036	6 467	9 117	19 447	81 330	197 512
SE175	Fruit	zł	3 143	1 663	2 826	4 753	4 783	7 934	33 750
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	583	397	402	711	1 122	1 505	10 070
SE200	Other crop output	zł	1 096	632	626	1 232	2 002	7 447	29 505
SE206	Total output livestock & livestock prod.	zł	43 045	14 878	26 902	53 167	119 519	214 264	1 105 928
SE211	Change in value of livestock	zł	96	-583	-325	779	1 897	3 474	12 557
SE216	Cows' milk & milk products	zł	11 299	2 764	4 954	13 548	35 417	53 345	477 999
SE220	Beef and veal	zł	5 790	2 407	4 472	8 339	13 957	14 055	90 935
SE225	Pigmeat	zł	15 480	3 695	8 350	18 380	48 569	124 909	409 003
SE230	Sheep and goats	zł	118	87	140	156	71	144	328
SE235	Poultrymeat	zł	8 663	5 242	8 111	10 331	19 561	9 920	53 445
SE240	Eggs	zł	1 173	377	512	2 181	1 631	9 689	34 713
SE245	Ewes' and goats' milk	zł	36	19	37	39	20	559	1
SE251	Other livestock & products	zł	485	287	326	193	293	1 644	39 502
SE256	Other output	zł	1 417	1 126	973	1 215	1 574	3 298	55 149
SE260	Farmhouse consumption	zł	1 676	1 548	1 646	1 851	1 927	1 708	2 166
SE265	Farm use	zł	12 086	5 260	9 049	16 291	29 577	45 302	180 840

Table 4.2-4 Costs according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE270	Total Inputs	zł	81 420	32 917	50 417	87 337	181 167	412 032	3 079 158
SE275	Total intermediate consumption	zł	59 770	23 583	37 067	65 040	139 266	312 865	2 120 886
SE281	Total specific costs	zł	41 489	15 042	24 924	46 120	103 601	227 327	1 438 311
SE285	Seeds and plants	zł	3 566	1 347	2 043	3 554	7 787	22 407	154 660
SE290	Seeds and plants home-grown	zł	1 239	697	1 005	1 509	2 294	3 743	23 250
SE295	Fertilisers	zł	8 518	2 558	4 318	8 558	20 346	56 360	418 144
SE300	Crop protection	zł	3 633	1 046	1 675	3 270	7 734	23 478	227 803
SE305	Other crop specific costs	zł	1 224	551	593	1 253	2 248	9 835	53 030
SE310	Feed for grazing livestock	zł	7 481	2 964	5 124	9 573	18 553	24 149	196 538
SE315	Feed for grazing livestock home-grown	zł	5 506	2 697	4 554	7 664	12 165	12 467	66 858
SE320	Feed for pigs & poultry	zł	15 309	6 084	10 280	18 011	42 374	82 457	302 194
SE325	Feed for pigs & poultry home-grown	zł	5 260	1 803	3 494	6 899	15 328	29 645	82 294
SE330	Other livestock specific costs	zł	1 754	485	888	1 899	4 557	8 640	85 934
SE331	Forestry specific costs	zł	4	7	2	1	2	2	7
SE336	Total farming overheads	zł	18 281	8 540	12 143	18 920	35 665	85 538	682 576
SE340	Machinery & building current costs	zł	4 958	2 556	3 598	5 583	10 202	20 393	125 017
SE345	Energy	zł	8 227	3 254	5 054	8 560	17 866	46 570	323 945
SE350	Contract work	zł	2 558	1 319	1 765	2 273	3 142	9 306	137 940
SE356	Other direct inputs	zł	2 538	1 412	1 725	2 504	4 455	9 269	95 673
SE360	Depreciation	zł	15 142	8 166	11 253	18 247	31 759	62 538	273 224
SE365	Total external factors	zł	6 508	1 168	2 097	4 050	10 142	36 630	685 049
SE370	Wages paid	zł	4 551	792	1 433	2 391	5 032	20 569	554 058
SE375	Rent paid	zł	975	198	307	757	2 128	6 944	79 605
SE380	Interest paid	zł	982	179	357	902	2 982	9 117	51 385

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

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE605	Total subsidies - excluding on investmen	zł	19 196	10 299	13 764	19 806	36 706	84 338	572 454
SE610	Total subsidies on crops	zł	614	191	532	741	1 729	1 755	11 695
SE611	Copmpensatory payments/area payments	zł	4	0	1	3	7	16	387
SE612	Set aside premiums	zł	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	610	190	531	737	1 722	1 738	11 308
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	10 712	6 525	8 125	10 694	19 248	45 169	269 370
SE621	Environmental subsidies	zł	1 560	853	1 262	1 519	2 844	8 333	37 321
SE622	LFA subsidies	zł	1 813	1 023	1 630	2 311	3 726	5 954	10 663
SE623	Other rural development payments	zł	1 417	2 274	1 449	334	232	132	153
SE625	Subsidies on intermediate consumption	zł	592	200	302	560	1 375	3 547	30 413
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	7 277	3 383	4 804	7 811	14 355	33 868	260 976
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	7 277	3 383	4 804	7 811	14 355	33 868	260 976
SE640	Additional aid	zł	0	0	0	0	0	0	0

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

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE600	Balance current subsidies & taxes	zł	18 103	9 402	12 884	18 704	35 487	81 452	549 160
SE605	Total subsidies - excluding on investmen	zł	19 196	10 299	13 764	19 806	36 706	84 338	572 454
SE395	VAT balance excluding on investments	zł	139	-330	-117	84	867	2 193	38 574
SE390	Taxes	zł	1 232	567	763	1 186	2 086	5 080	61 869
SE405	Balance subsidies & taxes on investments	zł	-307	-80	-414	-317	-427	885	-12 629
SE406	Subsidies on investments	zł	677	175	321	962	1 982	4 321	19 119
SE407	Payments to dairy outgoers	zł	15	9	32	8	2	0	0
SE408	VAT on investments	zł	999	263	766	1 287	2 410	3 436	31 748

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

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE131	Total output	zł	87 236	32 985	53 596	97 783	210 071	487 699	2 911 342
SE275	Total intermediate consumption	zł	59 770	23 583	37 067	65 040	139 266	312 865	2 120 886
SE600	Balance current subsidies & taxes	zł	18 103	9 402	12 884	18 704	35 487	81 452	549 160
SE410	Gross Farm Income	zł	45 570	18 804	29 413	51 448	106 292	256 285	1 339 616
SE360	Depreciation	zł	15 142	8 166	11 253	18 247	31 759	62 538	273 224
SE415	Farm Net Value Added	zł	30 428	10 638	18 160	33 201	74 533	193 748	1 066 392
SE365	Total external factors	zł	6 508	1 168	2 097	4 050	10 142	36 630	685 049
SE405	Balance subsidies & taxes on investments	zł	-307	-80	-414	-317	-427	885	-12 629
SE420	Family Farm Income	zł	23 612	9 390	15 650	28 834	63 964	158 003	368 714

Table 4.2-8 Income per person according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE425	Farm Net Value Added / AWU	zł/AWU	17 902	7 827	11 241	17 768	34 366	65 753	67 574
SE430	Family Farm Income / FWU	zł/FWU	15 240	7 179	10 267	16 785	34 399	82 012	224 139

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

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE436	Total assets	zł	543 636	275 376	405 333	675 699	1 244 027	2 464 012	7 778 102
SE441	Total fixed assets	zł	485 446	251 787	368 047	610 740	1 120 065	2 198 997	5 586 030
SE446	Land, permanent crops & quotas	zł	275 834	142 053	214 818	353 021	637 960	1 230 365	2 651 129
SE450	Buildings	zł	123 038	76 409	96 671	147 872	245 241	468 771	1 415 587
SE455	Machinery	zł	76 388	30 198	50 465	95 792	207 422	455 723	1 269 983
SE460	Breeding livestock	zł	10 186	3 126	6 093	14 055	29 442	44 138	249 332
SE465	Total current assets	zł	58 189	23 589	37 286	64 959	123 962	265 015	2 192 072
SE470	Non-breeding livestock	zł	12 588	4 864	8 516	16 167	32 172	54 868	285 578
SE475	Stock of agricultural products	zł	20 486	9 582	14 748	24 747	43 808	85 013	501 775
SE480	Other circulating capital	zł	25 116	9 143	14 022	24 045	47 982	125 133	1 404 719
SE485	Total liabilities	zł	30 961	4 510	10 179	27 375	93 652	313 745	1 756 522
SE490	long & medium-term loans	zł	20 874	2 684	6 608	19 219	68 617	243 345	1 004 768
SE495	Short-term loans	zł	10 087	1 826	3 570	8 156	25 035	70 400	751 754
SE501	Net worth	zł	512 674	270 866	395 154	648 323	1 150 375	2 150 267	6 021 580

Table 4.2-10 Financial indicators according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(< 4 ESU)	(4 -< 8 ESU)	(8 -< 16 ESU)	(16 -< 40 ESU)	(40 -< 100 ESU)	(>= 100 ESU)
SE506	Change in net worth	zł	8 257	-2 189	484	11 473	45 163	112 765	269 015
SE510	Average farm capital	zł	273 808	138 964	197 392	330 561	606 441	1 214 117	5 203 409
SE516	Gross Investment	zł	12 044	1 547	5 208	13 346	41 014	125 397	410 444
SE521	Net Investment	zł	-3 098	-6 619	-6 045	-4 901	9 255	62 859	137 220
SE526	Cash Flow (1)	zł	39 241	17 757	27 797	46 781	96 924	224 901	646 347
SE530	Cash Flow (2)	zł	27 085	15 258	22 068	33 082	59 109	114 875	235 919

4.3. Grouping of agricultural holdings according to utilized agricultural area (UAA6)

Table 4.3-1 Population and sample of holdings according to utilized agricultural area

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SYS02	Farms represented		753 243	72 507	251 178	282 039	79 573	43 076	24 870
SYS03	Sample farms		12 431	511	1 462	3 455	2 358	2 268	2 377
SYS04	Exchange rate		4,3276	4,3276	4,3276	4,3276	4,3276	4,3276	4,3276

Table 4.3-2 Selected information on production according to utilized agricultural area

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE005	Economic size	ESU	9,6	5,5	4,4	7,1	13,2	21,0	70,9
SE010	Total labour input	AWU	1,700	1,611	1,453	1,646	1,854	1,983	4,073
SE011	Labour input	h	3 739	3 543	3 197	3 621	4 079	4 363	8 967
SE015	Unpaid labour input	FWU	1,512	1,322	1,367	1,564	1,723	1,813	1,726
SE016	Unpaid labour input	h	3 325	2 908	3 007	3 442	3 791	3 988	3 798
SE020	Paid labour input	AWU	0,188	0,289	0,086	0,082	0,131	0,170	2,346
SE021	Paid labour input	h	414	636	189	180	288	375	5 169
SE025	Total Utilised Agricultural Area	ha	17,8	3,2	7,7	14,0	24,2	37,6	152,7
SE030	Rented U.A.A.	ha	5,0	0,2	0,9	2,2	5,2	10,9	81,7
SE035	Cereals	ha	10,58	1,42	4,61	8,51	14,24	22,24	89,10
SE041	Other field crops	ha	2,31	0,23	0,60	1,14	2,41	4,29	35,11
SE042	Energy crops	ha	0,01	0,00	0,00	0,00	0,01	0,02	0,24
SE046	Vegetables and flowers	ha	0,29	0,24	0,25	0,24	0,31	0,39	1,16
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,35	0,56	0,35	0,26	0,24	0,24	1,31
SE055	Orchards	ha	0,34	0,56	0,33	0,26	0,24	0,23	1,22
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,01	0,01	0,01	0,01	0,00	0,01	0,09
SE071	Forage crops	ha	4,10	0,62	1,75	3,62	6,72	10,16	24,36
SE072	Agricultural fallows	ha	0,05	0,02	0,02	0,05	0,06	0,10	0,22
SE073	Set aside	ha	0,14	0,09	0,06	0,12	0,16	0,15	1,08
SE075	Woodland area	ha	0,93	0,35	0,63	1,05	1,32	1,57	1,92
SE080	Total livestock units	LU	12,2	8,3	5,3	9,6	19,3	30,8	66,2
SE085	Dairy cows	LU	2,84	0,62	1,29	2,51	4,74	7,14	15,22
SE090	Other cattle	LU	2,65	0,35	1,13	2,37	4,70	7,03	13,68
SE095	Sheep and goats	LU	0,10	0,01	0,04	0,05	0,21	0,49	0,64
SE100	Pigs	LU	5,17	1,07	2,43	4,01	8,38	14,33	31,78
SE105	Poultry	LU	1,16	6,19	0,34	0,39	1,04	1,38	3,60
SE110	Yield of wheat	dt/ha	50,3	37,7	41,2	43,1	47,9	50,3	57,5
SE115	Yield of maize	dt/ha	75,9	80,7	78,2	72,3	73,2	84,2	75,6
SE120	Stocking density/ha	LU/ha	1,30	1,34	1,33	1,29	1,38	1,40	1,15
SE125	Milk yield-kg/cow	kg/cow	4 564	2 985	3 302	3 909	4 469	5 085	6 731

Table 4.3-3 Production value according to utilized agricultural area

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE131	Total output	zł	87 236	120 322	39 004	55 387	106 146	164 575	644 638
SE135	Total output crops & crop production	zł	42 774	46 857	22 059	26 112	43 823	66 504	384 600
SE140	Cereals	zł	16 911	1 977	5 907	11 157	20 958	35 019	192 516
SE145	Protein crops	zł	343	43	195	300	456	647	2 298
SE146	Energy crops	zł	40	0	8	7	33	81	792
SE150	Potatoes	zł	4 412	1 321	2 922	3 876	5 500	6 725	27 054
SE155	Sugar beet	zł	1 844	28	175	852	2 682	4 872	27 309
SE160	Oil-seed crops	zł	4 495	67	337	915	2 712	6 992	101 367
SE165	Industrial crops	zł	416	208	289	367	1 011	718	452
SE170	Vegetables & flowers	zł	9 493	36 281	7 895	4 920	6 586	6 107	14 550
SE175	Fruit	zł	3 143	5 283	3 298	2 417	2 267	2 389	7 703
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	583	90	279	545	869	1 389	3 217
SE200	Other crop output	zł	1 096	1 558	753	758	748	1 566	7 342
SE206	Total output livestock & livestock prod.	zł	43 045	72 636	16 207	28 049	60 795	95 972	249 412
SE211	Change in value of livestock	zł	96	-401	-55	-190	621	1 022	3 030
SE216	Cows' milk & milk products	zł	11 299	1 714	3 434	7 808	17 743	32 044	101 717
SE220	Beef and veal	zł	5 790	951	2 911	5 419	9 722	14 280	25 900
SE225	Pigmeat	zł	15 480	3 594	7 576	12 271	24 512	41 273	92 790
SE230	Sheep and goats	zł	118	16	48	66	229	592	535
SE235	Poultrymeat	zł	8 663	59 357	1 551	1 922	7 639	6 126	16 803
SE240	Eggs	zł	1 173	5 031	586	418	970	1 092	5 193
SE245	Ewes' and goats' milk	zł	36	16	20	30	44	198	21
SE251	Other livestock & products	zł	485	1 957	80	115	-64	367	6 454
SE256	Other output	zł	1 417	829	739	1 226	1 528	2 099	10 626
SE260	Farmhouse consumption	zł	1 676	1 380	1 637	1 669	1 939	1 976	1 653
SE265	Farm use	zł	12 086	2 476	6 569	11 087	19 204	28 726	55 544

Table 4.3-4 Costs according to utilized agricultural area

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE270	Total Inputs	zł	81 420	95 709	36 055	53 180	96 674	146 976	655 832
SE275	Total intermediate consumption	zł	59 770	77 629	25 517	38 631	72 612	111 119	463 340
SE281	Total specific costs	zł	41 489	59 152	15 949	25 731	52 244	81 662	322 631
SE285	Seeds and plants	zł	3 566	3 437	1 545	2 246	3 879	6 314	33 564
SE290	Seeds and plants home-grown	zł	1 239	258	706	1 134	1 675	2 458	7 160
SE295	Fertilisers	zł	8 518	3 020	3 009	5 001	9 702	17 086	101 449
SE300	Crop protection	zł	3 633	1 696	1 318	1 855	3 506	5 875	49 344
SE305	Other crop specific costs	zł	1 224	3 515	748	682	1 013	1 403	5 850
SE310	Feed for grazing livestock	zł	7 481	1 087	3 232	6 537	11 868	18 949	45 859
SE315	Feed for grazing livestock home-grown	zł	5 506	898	2 882	5 443	9 068	13 261	21 332
SE320	Feed for pigs & poultry	zł	15 309	44 044	5 552	8 441	19 996	28 192	70 662
SE325	Feed for pigs & poultry home-grown	zł	5 260	1 305	2 930	4 410	8 438	13 139	26 149
SE330	Other livestock specific costs	zł	1 754	2 351	544	964	2 276	3 841	15 897
SE331	Forestry specific costs	zł	4	1	2	6	4	2	6
SE336	Total farming overheads	zł	18 281	18 477	9 568	12 899	20 368	29 458	140 709
SE340	Machinery & building current costs	zł	4 958	3 414	2 723	4 000	6 331	9 164	31 216
SE345	Energy	zł	8 227	11 203	4 055	5 113	8 982	13 542	65 375
SE350	Contract work	zł	2 558	1 236	1 384	1 975	2 424	2 884	24 743
SE356	Other direct inputs	zł	2 538	2 624	1 406	1 811	2 631	3 867	19 376
SE360	Depreciation	zł	15 142	12 296	8 820	12 470	19 862	28 633	79 123
SE365	Total external factors	zł	6 508	5 784	1 717	2 080	4 200	7 224	113 369
SE370	Wages paid	zł	4 551	4 994	1 352	1 278	2 049	2 776	83 778
SE375	Rent paid	zł	975	84	173	373	1 002	1 956	16 703
SE380	Interest paid	zł	982	706	192	429	1 150	2 491	12 888

Table 4.3-5 Subsidies to current activity of farm according to utilized agricultural area

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE605	Total subsidies - excluding on investmen	zł	19 196	5 008	9 560	14 687	25 163	36 999	159 073
SE610	Total subsidies on crops	zł	614	192	367	516	800	1 157	3 921
SE611	Copmpensatory payments/area payments	zł	4	0	0	1	4	10	76
SE612	Set aside premiums	zł	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	610	192	367	515	796	1 148	3 845
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	10 712	3 192	5 937	8 321	13 996	20 357	80 782
SE621	Environmental subsidies	zł	1 560	381	610	1 059	2 301	3 642	14 292
SE622	LFA subsidies	zł	1 813	329	897	1 737	3 017	4 243	8 206
SE623	Other rural development payments	zł	1 417	1 803	2 201	1 150	497	243	385
SE625	Subsidies on intermediate consumption	zł	592	88	181	350	672	1 399	7 304
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	7 277	1 536	3 076	5 500	9 695	14 086	67 067
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	7 277	1 536	3 076	5 500	9 695	14 086	67 067
SE640	Additional aid	zł	0	0	0	0	0	0	0

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

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE600	Balance current subsidies & taxes	zł	18 103	5 965	8 717	13 607	23 830	35 228	151 294
SE605	Total subsidies - excluding on investmen	zł	19 196	5 008	9 560	14 687	25 163	36 999	159 073
SE395	VAT balance excluding on investments	zł	139	1 322	-283	-230	7	173	5 495
SE390	Taxes	zł	1 232	366	561	850	1 340	1 944	13 275
SE405	Balance subsidies & taxes on investments	zł	-307	-520	-215	-189	-147	-631	-1 924
SE406	Subsidies on investments	zł	677	118	157	550	1 246	1 717	5 369
SE407	Payments to dairy outgoers	zł	15	0	4	31	3	38	0
SE408	VAT on investments	zł	999	638	375	769	1 396	2 385	7 294

Table 4.3-7 Income per agricultural farm according to utilized agricultural area

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE131	Total output	zł	87 236	120 322	39 004	55 387	106 146	164 575	644 638
SE275	Total intermediate consumption	zł	59 770	77 629	25 517	38 631	72 612	111 119	463 340
SE600	Balance current subsidies & taxes	zł	18 103	5 965	8 717	13 607	23 830	35 228	151 294
SE410	Gross Farm Income	zł	45 570	48 657	22 204	30 363	57 364	88 684	332 592
SE360	Depreciation	zł	15 142	12 296	8 820	12 470	19 862	28 633	79 123
SE415	Farm Net Value Added	zł	30 428	36 361	13 383	17 893	37 502	60 051	253 469
SE365	Total external factors	zł	6 508	5 784	1 717	2 080	4 200	7 224	113 369
SE405	Balance subsidies & taxes on investments	zł	-307	-520	-215	-189	-147	-631	-1 924
SE420	Family Farm Income	zł	23 612	30 057	11 452	15 625	33 154	52 197	138 176

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

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE425	Farm Net Value Added / AWU	zł/AWU	17 902	22 573	9 210	10 871	20 228	30 281	62 239
SE430	Family Farm Income / FWU	zł/FWU	15 240	22 741	8 377	9 988	19 240	28 792	69 952

Table 4.3-9 Balance at the end of financial year according to utilized agricultural area

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE436	Total assets	zł	543 636	288 189	295 039	465 864	776 446	1 161 490	2 866 001
SE441	Total fixed assets	zł	485 446	256 121	268 689	423 471	702 499	1 046 867	2 379 125
SE446	Land, permanent crops & quotas	zł	275 834	93 287	147 519	248 975	413 388	611 389	1 387 245
SE450	Buildings	zł	123 038	123 431	83 867	107 884	158 282	213 400	420 097
SE455	Machinery	zł	76 388	37 627	33 265	58 367	113 416	193 884	507 295
SE460	Breeding livestock	zł	10 186	1 777	4 038	8 245	17 412	28 194	64 488
SE465	Total current assets	zł	58 189	32 068	26 351	42 393	73 947	114 623	486 876
SE470	Non-breeding livestock	zł	12 588	7 564	5 596	10 512	19 764	31 256	66 088
SE475	Stock of agricultural products	zł	20 486	5 749	11 197	16 783	27 645	41 500	139 942
SE480	Other circulating capital	zł	25 116	18 755	9 557	15 097	26 538	41 867	280 845
SE485	Total liabilities	zł	30 961	26 028	5 803	11 969	35 037	76 953	422 114
SE490	long & medium-term loans	zł	20 874	16 748	4 020	8 085	25 234	57 008	271 620
SE495	Short-term loans	zł	10 087	9 280	1 782	3 884	9 803	19 945	150 494
SE501	Net worth	zł	512 674	262 161	289 237	453 895	741 409	1 084 537	2 443 887

Table 4.3-10 Financial indicators according to utilized agricultural area

Symbol	Variable	unit	Total	Very small	Small	Medium - small	Medium - large	Large	Very large
				(<=5 ha)	(5<=10 ha)	(10<=20 ha)	(20<=30 ha)	(30<=50 ha)	(>50 ha)
SE506	Change in net worth	zł	8 257	2 033	-1 705	1 251	15 090	39 035	131 309
SE510	Average farm capital	zł	273 808	205 620	154 697	222 994	366 670	548 858	1 478 299
SE516	Gross Investment	zł	12 044	6 242	3 228	5 764	16 384	35 187	135 241
SE521	Net Investment	zł	-3 098	-6 054	-5 592	-6 706	-3 478	6 554	56 119
SE526	Cash Flow (1)	zł	39 241	41 441	19 735	28 879	54 180	83 530	222 823
SE530	Cash Flow (2)	zł	27 085	31 613	15 844	22 572	38 372	52 676	98 177

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