



# Standard results of agricultural holdings based on Polish FADN data in 2008

WARSAW 2009



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**Warsaw 2009**

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## 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

On the ground of the duties, 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 12 620 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 104 individual holdings, accounting was conducted under the guidance of auditors of Department of Agricultural Accountancy and 180 surveys concerning holdings, which possessed legal entity and 7 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 12 477 agricultural holdings (including 12 305 individual agricultural holdings and 172 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, called "Standard Results of FADN, level I" 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)<sup>1</sup>.

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 2008, enabling the establishment of net values and VAT sums.

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

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<sup>1</sup> 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 does<sup>2</sup>. 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).

**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

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<sup>2</sup> 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.



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 head<sup>3</sup>. 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 another 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.

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<sup>3</sup> Exception: SGM for mushrooms is calculated per 100 m<sup>2</sup>  
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: Tab.1.3-1).

**Table 1.3-1 Thresholds of the minimum economic size for the field of observation of FADN in 2008**

Country	Threshold of the minimum economic size ESU	Number of returning holdings	Structure of FADN Sample %
Austria	8	1 800	2,2
Belgium	16	1 200	1,5
Bulgaria	1	2 000	2,5
Cyprus	2	500	0,6
Czech Republic	4	1 300	1,6
Denmark	8	2 250	2,8
Estonia	2	500	0,6
Finland	8	1 150	1,4
France	8	7 320	9,1
Greece	2	5 500	6,9
Spain	2	9 706	12,1
The Netherlands	16	1 500	1,9
Ireland	2	1 300	1,6
Lithuania	2	1 000	1,2
Luxemburg	8	360	0,4
Latvia	2	1 000	1,2
Malta	8	400	0,5
Germany	16	6 360	7,9
Poland	2	12 100	15,1
Portugal	2	2 300	2,9
Rumunia	1	1 000	2,5
Slovakia	8	600	0,7
Slovenia	2	900	1,1
Sweden	8	1 000	1,2
Hungary	2	1 900	2,4
United Kingdom	16	2 500	3,1
(incl.: Northern Ireland )	(8)	(320)	0,4
Italy	4	11 686	14,6
Total FADN EU		80 132	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 criteria<sup>4</sup> 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 1861/2006/EC of 15 December 2006 [3] [10]. Apart from the detailed list of variables, the mentioned rules contain also instructions concerning the method of filling the so-called report 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):

<b>Tab. A.</b>	General information.
<b>Tab. B.</b>	Type of occupation.
<b>Tab. C.</b>	Labour.
<b>Tab. D.</b>	Number and value of livestock.
<b>Tab. E.</b>	Livestock purchases and sales.
<b>Tab. F.</b>	Costs.
<b>Tab. G.</b>	Land and buildings, deadstock, circulating capital.
<b>Tab. H.</b>	Debts.
<b>Tab. I.</b>	Value added tax (VAT).
<b>Tab. J.</b>	Grants and subsidies.
<b>Tab. K.</b>	Production.

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<sup>4</sup> see: Literature item [6]

- Tab. L.** Quotas and other rights.  
**Tab. M.** Direct payments.  
**Tab. N.** Details of purchase and sales of livestock.

## 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 set, called "Standard Results of FADN - Level 1" [9] [13]. 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**

<b>ES6</b>	<b>Size in ESU</b>
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

Tab.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)**

<b>Description</b>	<b>Utilised agricultural area in hectares</b>
very small (AXS)	UAA ≤ 5
small (AS)	5 < UAA ≤ 10
medium - small (AMS)	10 < UAA ≤ 20
medium - large (AML)	20 < UAA ≤ 30
large (AL)	30 < UAA ≤ 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: tab.1.6-30). 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 groups:

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 FADN<sup>5</sup>. 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-level 1, 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.

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<sup>5</sup> see ref.3 page 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 <sup>2</sup> ).
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 plantations.
SE054	Permanent crops	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboos). Including young plantations and permanent crops grown under shelter. Vines are not included. [SE055+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) <sup>6</sup> . Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human

<sup>6</sup> 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
		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	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 [SE135+SE206+SE256]
SE135	Total output crops & crop	Sales + farm use + farmhouse consumption + (closing valuation minus opening valuation). [SE140 + SE145 + SE146 + SE150 + SE155 + SE160 + SE165 + SE170 + SE175 + SE180 +SE185

Symbol	Variable name	Description
	production	+ 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.
SE206	Total output livestock & livestock prod.	Livestock production, change in livestock value, animal products. 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

Symbol	Variable name	Description
		<p>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.
SE240	Eggs	Ostrich eggs excluded.
SE245	Ewes' and goats' milk	Ewes' and goats' milk and dairy products.

Symbol	Variable name	Description
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> <p>The personal taxes of the holder are not to be recorded in the FADN accounts. [SE275 + SE360 + SE365]</p>
SE275	Total intermediate	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281

Symbol	Variable name	Description
	consumption	+ 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.
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	Supply costs linked to production activity but not linked to specific

Symbol	Variable name	Description
	overheads	lines of production.
SE340	Machinery & building current costs	Costs of current upkeep of equipment (and purchase of minor equipment), car expenses, current upkeep of buildings and land improvements, insurance of buildings. Major repairs are considered as investments.
SE345	Energy	Motor fuels and lubricants, electricity, heating fuels.
SE350	Contract work	Costs linked to work carried out by contractors and to the hire of machinery.
SE356	Other direct inputs	Water, insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc).
SE360	Depreciation	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and circulating capital.
SE365	Total external factors	Remuneration of inputs (work, land and capital) which are not the property of the holder. 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,

Symbol	Variable name	Description
		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, etc. ).
SE621	Environmental subsidies	If details available in the holding's accounts.
SE622	LFA subsidies	If details available in the holding's accounts.

Symbol	Variable name	Description
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]
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

Symbol	Variable name	Description
		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]
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 &amp; taxes + balance subsidies &amp; 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 &amp; taxes</p> <p>+ balance subsidies &amp; 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 &amp; taxes + balance subsidies &amp; taxes on investments</p> <p>+ balance of operations on capital + balance of operations on debts and loans.</p>

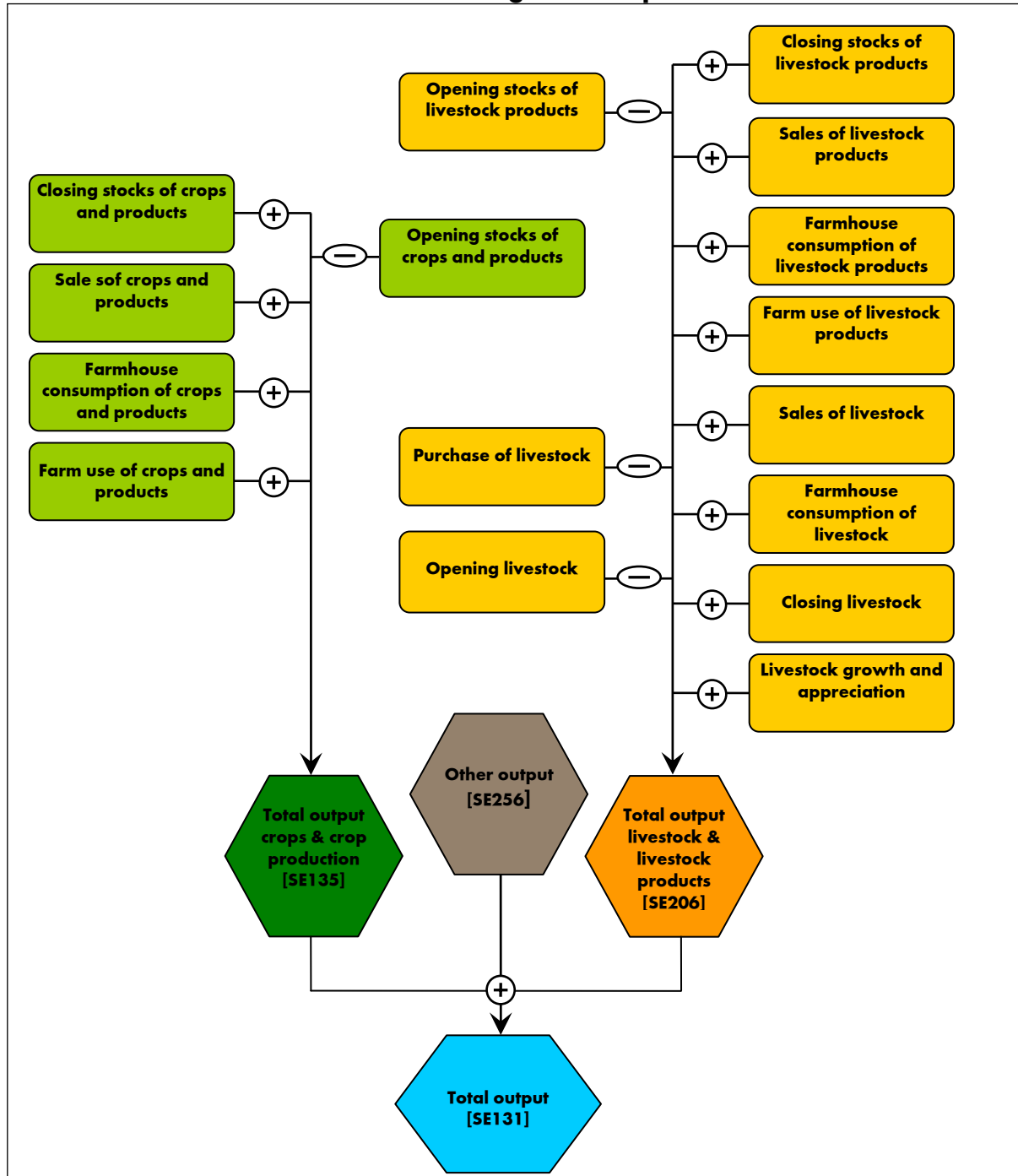
Symbol	Variable name	Description
		= sales of products + other receipts + sales of livestock - all costs paid - purchases of livestock + farm subsidies - farm taxes + VAT balance + subsidies on investments - taxes on investments + sales of capital - investments + closing valuation of debts - opening 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](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 is neutral to the level of the specified economic margins as it is found on both sides of the accounts (the output and cost side).

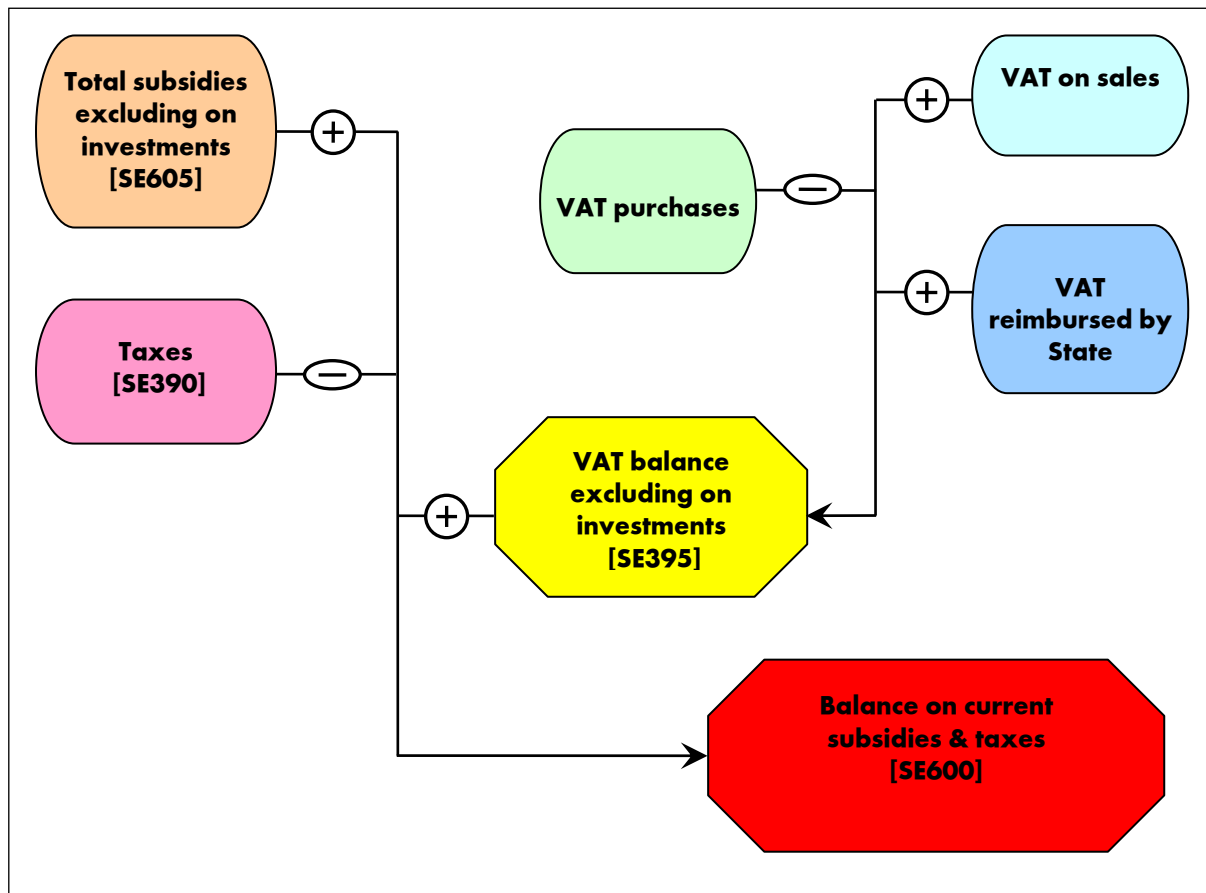
**Scheme 2 – 2-2. The method for calculation of the estimated change in value of foundation stock animals**

$\text{REGIDX}_n = \frac{\frac{W_{kn}}{L_{kn}}}{\frac{W_{pn}}{L_{pn}}}$	<p><b>where:</b></p> <p><b>REGIDX</b> - regional index of price changes;</p> <p><b>W<sub>k</sub></b> - closing valuation;</p> <p><b>n</b> - category of animals;</p> <p><b>L<sub>k</sub></b> - number of livestock at the end of accounting year;</p> <p><b>W<sub>p</sub></b> - opening valuation;</p> <p><b>L<sub>p</sub></b> - number of livestock at the beginning of accounting year;</p> <p><b>LVVAL</b> - change of livestock appreciation.</p>
$\text{LVVAL}_n = \left( \frac{W_{kn}}{\text{REGIDX}_n} - W_{pn} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$	

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.

In case of commercial (non-breeding) livestock, the change in value of animals is calculated as a difference between the final and initial stocks.

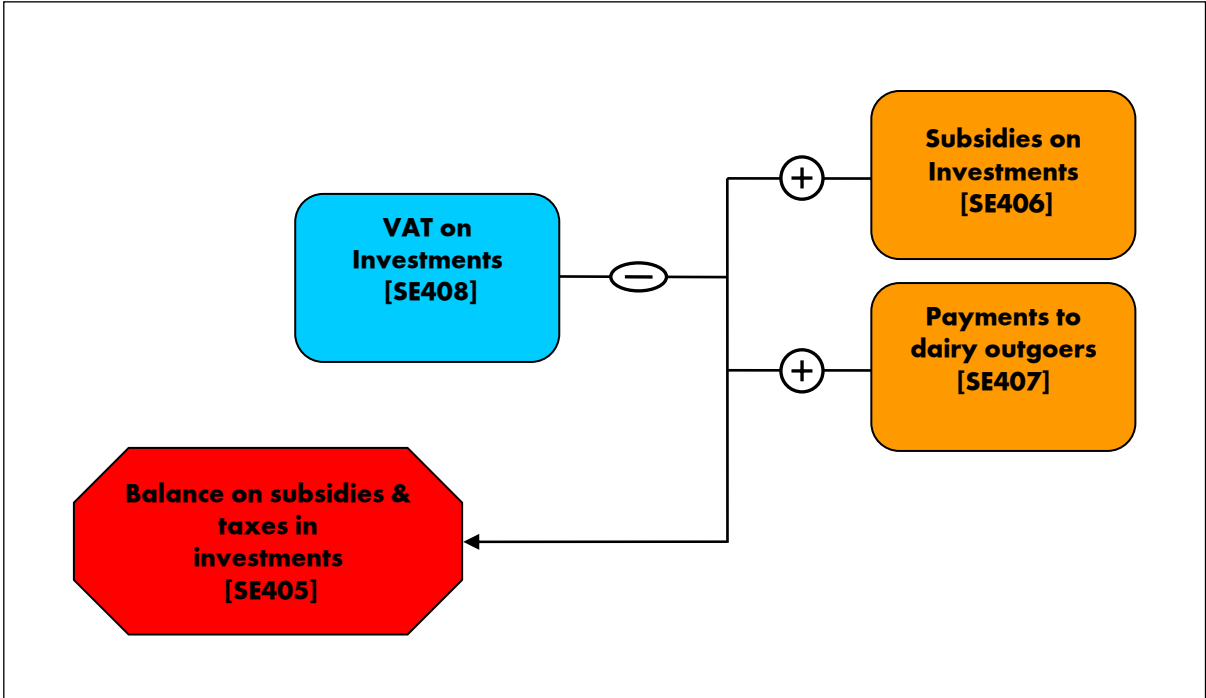
**Scheme 2.2-3. The method for calculation of balance of payments and taxes concerning operational activity**



The taxes due the possession of agricultural holding and the conducted agricultural activity are omitted in group of costs (see: Tab.2.1-4 - item: indirect consumption). The mentioned taxes are considered in the calculation of balance of accounting with budgets (see: Tab. 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.

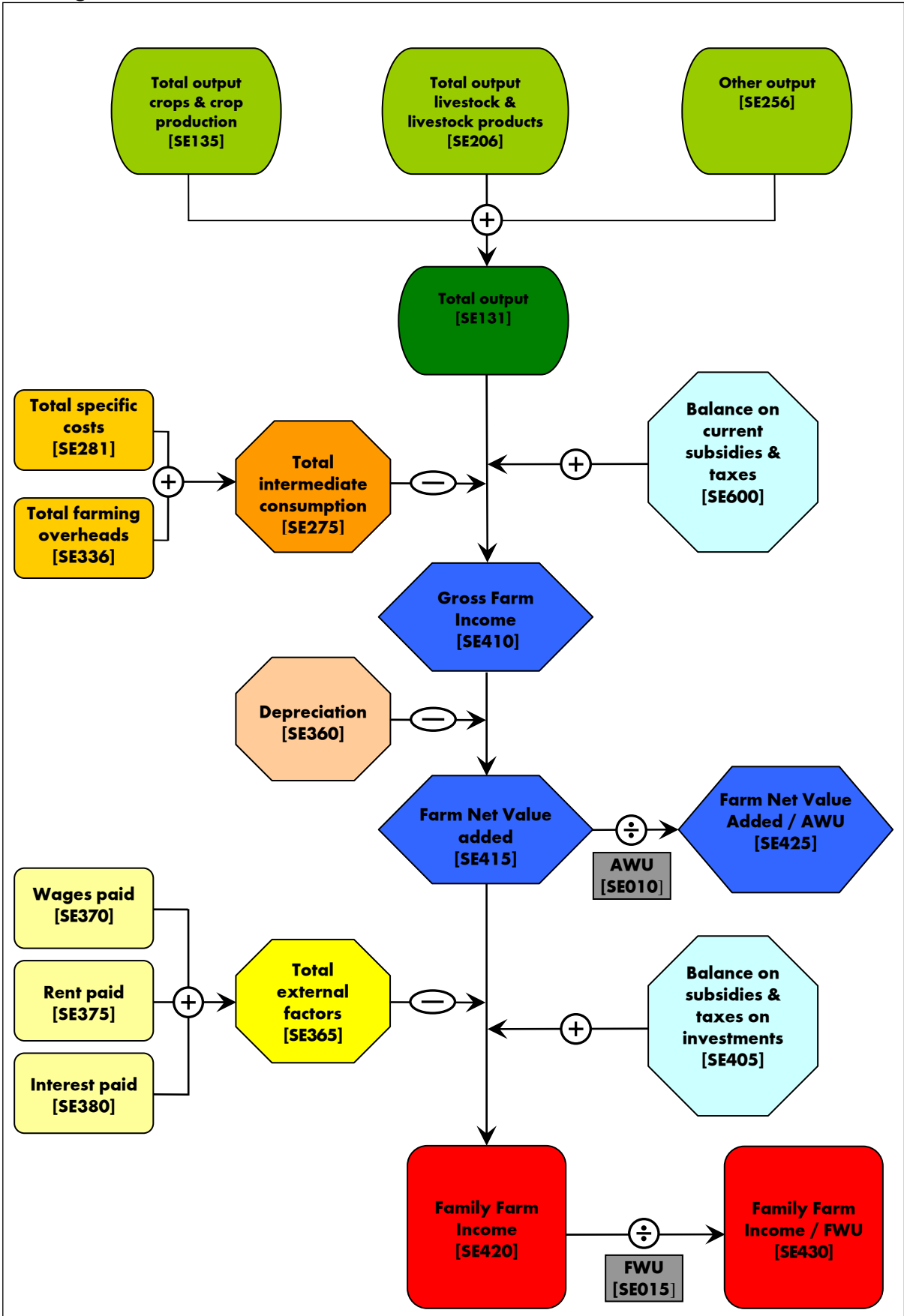


**Scheme 2.2-4. The method for calculation of balance of subsidies and taxes concerning investments**



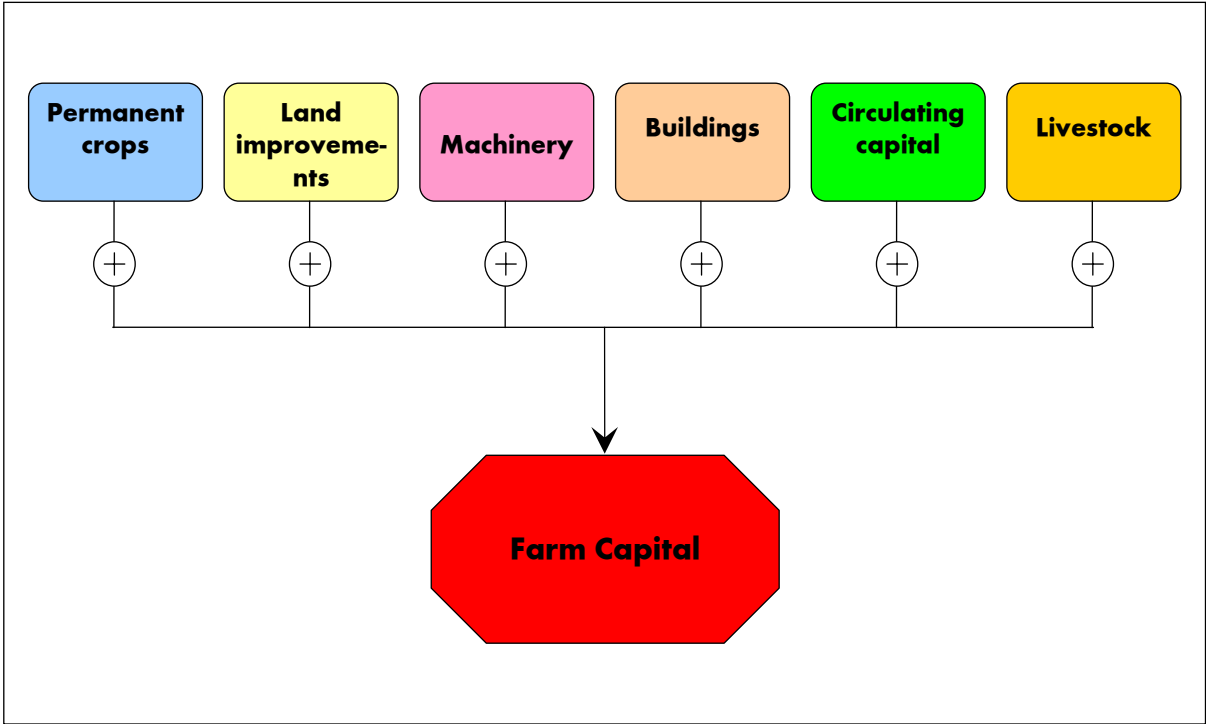
The presented balance affects the level of the implemented family farm income. Positive value of the mentioned balance indicates the support of agricultural holding investments by the budget.

**Scheme 2.2-5. The method for calculation of income from agricultural family holding**



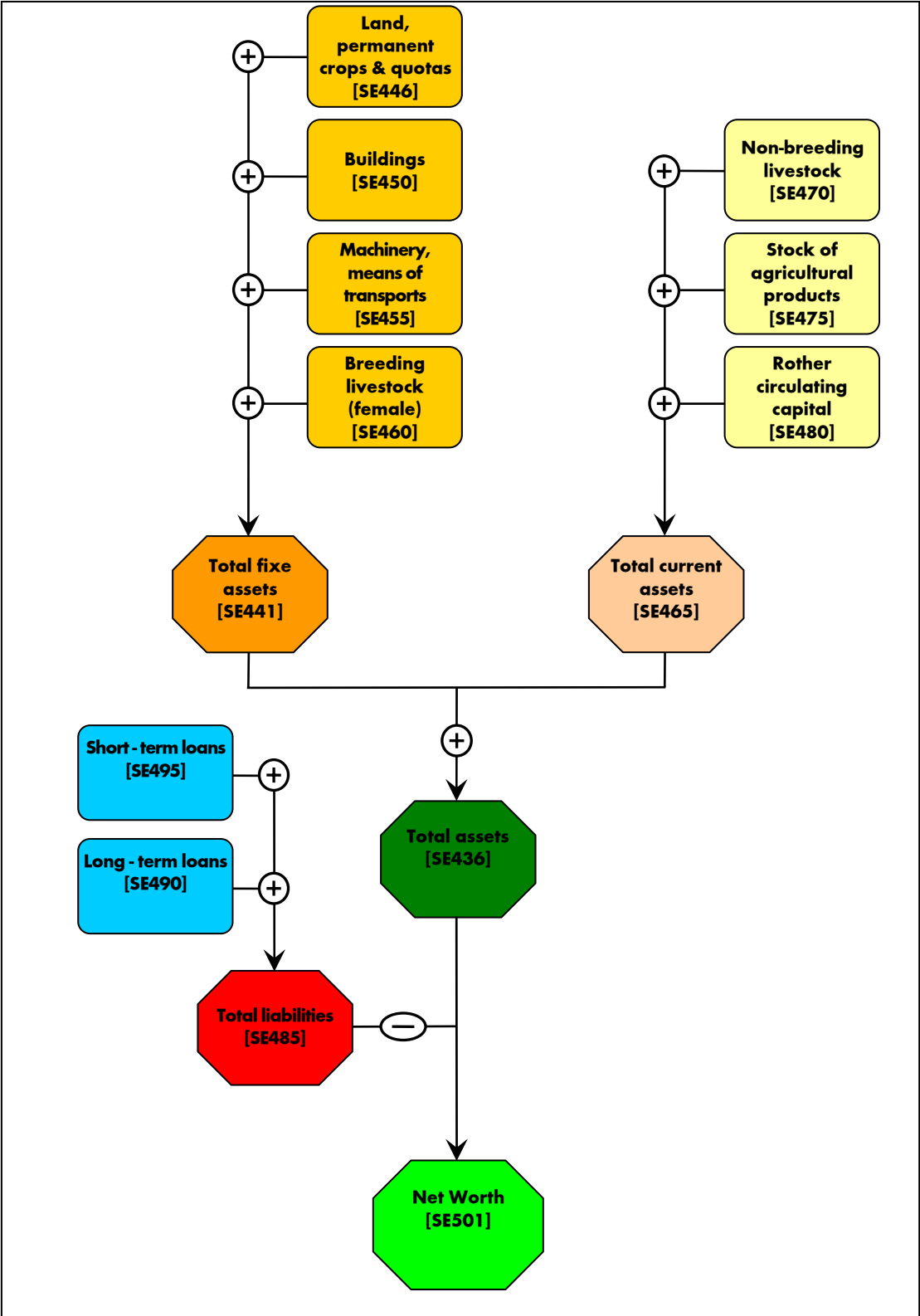
Scheme 2-2-5 shows the method for calculation of particular categories of economic margins. Gross value added of agricultural holding is the first economic margin. It is calculated by deduction of intermediate consumption from total output and adding of balance of subsidies and taxes concerning operational 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**



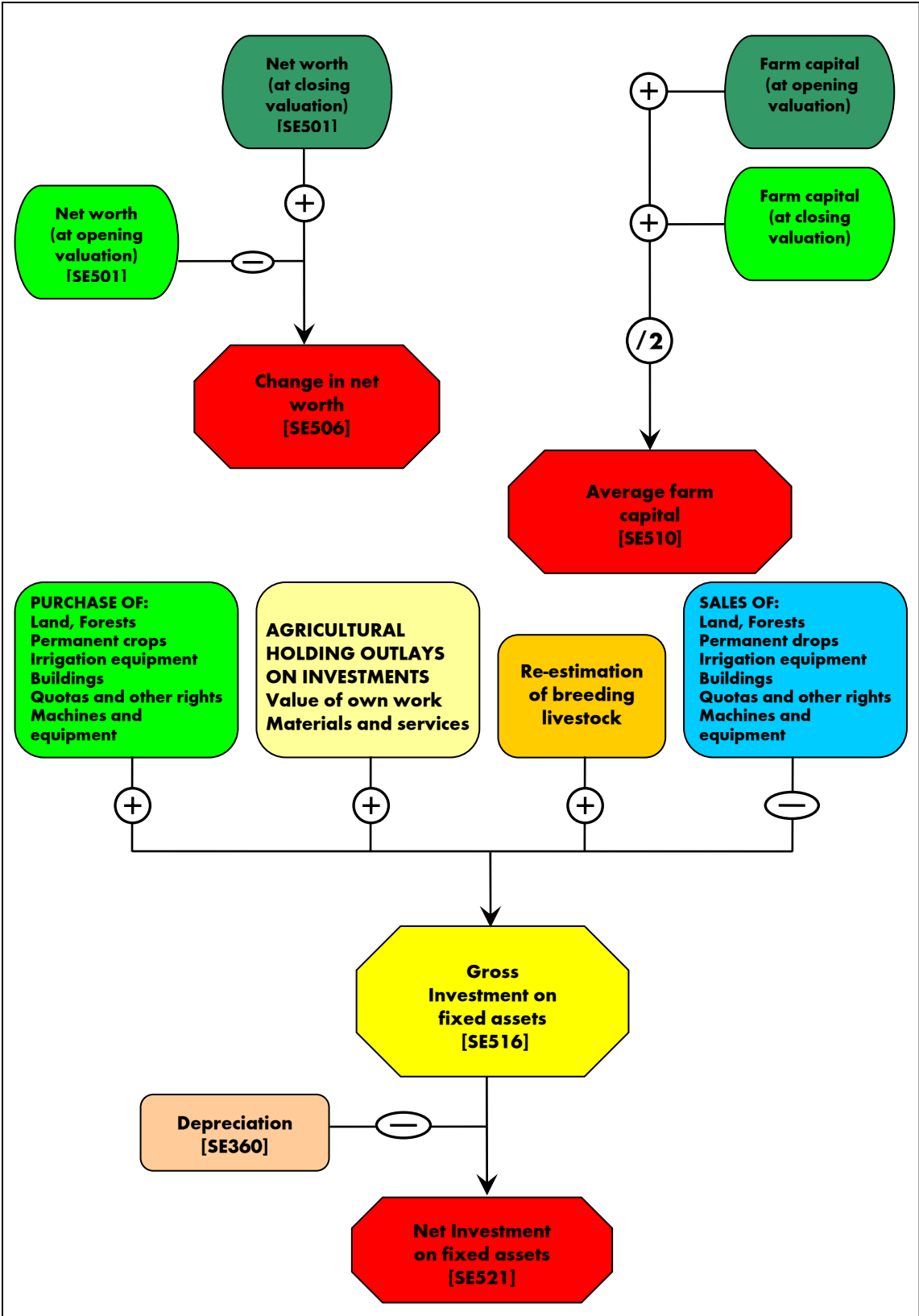
Scheme 2.2-6 illustrates the method for calculating the farm capital according to the methodological assumptions of FADN. Working capital does not include value of land and the ascribed production quotas and other rights.

**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

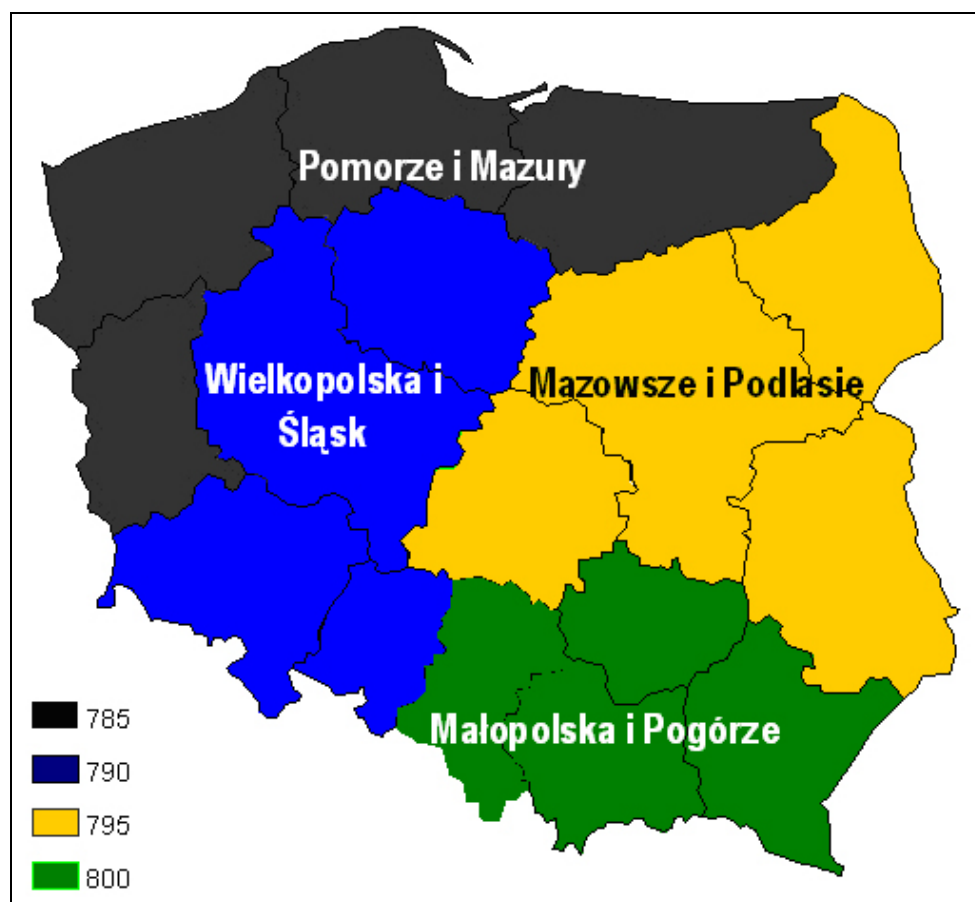
#### 3.1. Information on collecting accountancy data in Poland

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 for 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 12 305 individual agricultural holdings and 172 holdings with legal personality. The mentioned 12 477 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 2008 (see: Tab. 3.2-2) represents a certain number of similar holdings from its layer<sup>7</sup> (see: Tab.3.2-1).

**Tab 3.2-1. Distribution of agricultural holdings in the field of observations, 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)	
TFR	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

<sup>7</sup> 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.

**Tab 3.2-2. Distribution of the examined<sup>a</sup> 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)
Type	Field crops (AB)	436	780	907	784	222	112	3 241
	Horticulture (C)	8	45	87	171	102	33	446
	Other permanent crops (E)	43	134	187	95	34	1	494
	Milk (F)	30	155	415	269	21	1	891
	Grazing livestock (G)	51	163	470	749	199	29	1 661
	Granivores (H)	37	120	243	557	406	93	1 456
	Mixed [crops and livestock] (I)	483	1 065	1 202	1 189	263	86	4 288
Total		1 088	2 462	3 511	3 814	1 247	355	12 477

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.

**Tab 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	2 177
TOTAL			12 477

<sup>a</sup> Data from the mentioned farms served for preparation of the elaboration



## 4. Standard FADN results from agricultural holdings, which conducted accountancy in 2007

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: Tab.4.1-8; Tab.4.2-8 and Tab. 4.3-8).

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

**Tab 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		753 242	179 546	20 491	25 035	38 028	47 102	49 091	393 950
SYS03	Sample farms		12 477	3 241	446	494	891	1 661	1 456	4 288
SYS04	Exchange rate		3,5121	3,5121	3,5121	3,5121	3,5121	3,5121	3,5121	3,5121

**Tab 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	8,7	16,4	7,9	9,2	12,4	18,3	8,4
SE010	Total labour input	AWU	1,714	1,781	2,387	2,045	1,730	1,793	1,679	1,621
SE011	Labour input	h	3 771	3 918	5 250	4 498	3 806	3 945	3 693	3 567
SE015	Unpaid labour input	FWU	1,510	1,445	1,581	1,337	1,698	1,631	1,490	1,516
SE016	Unpaid labour input	h	3 321	3 179	3 479	2 941	3 735	3 589	3 279	3 335
SE020	Paid labour input	AWU	0,205	0,336	0,805	0,708	0,032	0,162	0,188	0,105
SE021	Paid labour input	h	450	739	1 771	1 557	71	356	414	232
SE025	Total Utilised Agricultural Area	ha	17,7	23,1	4,0	7,7	16,7	21,5	16,0	16,4
SE030	Rented U.A.A.	ha	5,1	7,9	0,3	0,6	3,9	7,1	3,4	4,5
SE035	Cereals	ha	10,55	14,62	2,03	1,11	6,53	7,62	13,49	10,11
SE041	Other field crops	ha	2,21	4,82	0,22	0,20	0,41	0,82	1,25	1,71
SE042	Energy crops	ha	0,03	0,11	0,00	0,00	0,00	0,00	0,00	0,01
SE046	Vegetables and flowers	ha	0,31	0,94	0,69	0,20	0,02	0,02	0,06	0,11
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,34	0,45	0,25	5,65	0,01	0,01	0,02	0,07
SE055	Orchards	ha	0,34	0,44	0,25	5,53	0,01	0,01	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	0,01	0,00	0,12	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	4,10	2,00	0,60	0,40	9,65	12,95	0,96	4,27
SE072	Agricultural fallows	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE073	Set aside	ha	0,16	0,25	0,21	0,13	0,06	0,10	0,24	0,13
SE075	Woodland area	ha	0,94	0,82	0,37	0,76	1,18	1,60	0,74	0,96
SE080	Total livestock units	LU	12,1	3,7	0,4	0,3	16,5	20,0	42,1	12,1
SE085	Dairy cows	LU	2,96	0,71	0,14	0,04	12,20	10,70	0,23	2,85
SE090	Other cattle	LU	2,55	1,03	0,08	0,03	3,98	7,79	0,58	3,01
SE095	Sheep and goats	LU	0,08	0,07	0,00	0,00	0,00	0,30	0,03	0,09
SE100	Pigs	LU	5,19	1,51	0,17	0,05	0,26	0,53	29,10	5,50
SE105	Poultry	LU	1,05	0,22	0,01	0,12	0,02	0,06	12,03	0,39
SE110	Yield of wheat	dt/ha	53,0	54,9	41,4	46,3	47,8	50,9	54,1	51,0
SE115	Yield of maize	dt/ha	71,4	71,2	65,4	74,3	63,1	83,7	64,8	72,2
SE120	Stocking density/ha	LU/ha	1,45	1,19	1,03	0,76	1,67	1,45	1,32	1,45
SE125	Milk yield-kg/cow	kg/cow	4 584	3 863	2 890	2 738	4 658	5 191	3 550	4 379

**Tab 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	91 059	93 682	150 651	80 003	83 284	99 209	235 885	69 197
SE135	Total output crops & crop production	zł	45 878	79 880	148 982	78 332	16 006	20 834	33 278	30 403
SE140	Cereals	zł	20 054	32 144	3 216	1 828	9 918	12 530	25 631	17 761
SE145	Protein crops	zł	290	479	107	66	59	175	222	273
SE146	Energy crops	zł	132	443	0	0	3	3	13	48
SE150	Potatoes	zł	4 088	7 817	498	241	1 937	2 098	1 848	3 545
SE155	Sugar beet	zł	1 503	2 956	25	55	265	616	857	1 316
SE160	Oil-seed crops	zł	4 608	11 168	237	293	202	1 291	2 972	3 145
SE165	Industrial crops	zł	371	1 105	0	464	35	71	75	155
SE170	Vegetables & flowers	zł	8 822	16 014	140 181	4 268	475	282	735	1 836
SE175	Fruit	zł	3 362	3 854	2 216	63 297	47	51	150	505
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	1 173	612	147	177	2 771	3 147	256	1 270
SE200	Other crop output	zł	1 474	3 289	2 356	7 642	296	571	519	549
SE206	Total output livestock & livestock prod.	zł	43 500	11 421	1 099	820	66 603	76 311	200 766	37 289
SE211	Change in value of livestock	zł	-1	-429	5	-73	720	1 138	1 696	-218
SE216	Cows' milk & milk products	zł	13 350	2 682	311	95	55 489	57 327	751	11 977
SE220	Beef and veal	zł	4 893	1 990	197	44	9 370	12 960	1 226	5 829
SE225	Pigmeat	zł	15 040	4 172	454	120	645	1 338	88 560	15 566
SE230	Sheep and goats	zł	80	57	10	0	0	276	51	88
SE235	Poultrymeat	zł	7 555	1 017	-2	394	5	296	98 200	1 685
SE240	Eggs	zł	1 034	246	25	71	24	121	10 063	588
SE245	Ewes' and goats' milk	zł	39	19	1	0	0	210	5	41
SE251	Other livestock & products	zł	1 510	1 238	102	96	1 070	3 784	1 910	1 517
SE256	Other output	zł	1 681	2 381	570	850	676	2 064	1 841	1 505
SE260	Farmhouse consumption	zł	1 698	1 457	625	532	1 276	1 567	1 711	1 992
SE265	Farm use	zł	13 190	7 388	1 117	417	13 045	15 163	26 658	15 373

**Tab 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	82 010	85 032	116 844	66 485	63 079	86 182	207 577	65 489
SE275	Total intermediate consumption	zł	60 822	58 318	81 000	29 209	47 902	62 143	182 934	48 794
SE281	Total specific costs	zł	42 689	36 016	41 048	15 886	31 661	41 516	160 333	34 063
SE285	Seeds and plants	zł	3 723	6 081	11 970	1 203	1 924	2 557	2 859	2 801
SE290	Seeds and plants home-grown	zł	1 346	1 748	344	241	934	1 040	1 195	1 379
SE295	Fertilisers	zł	7 920	13 301	9 332	4 542	5 272	6 874	7 033	6 100
SE300	Crop protection	zł	3 577	6 837	3 517	7 528	1 195	1 825	2 803	2 378
SE305	Other crop specific costs	zł	1 193	1 688	15 326	1 987	675	918	157	394
SE310	Feed for grazing livestock	zł	7 402	2 845	356	108	19 011	23 840	1 506	7 957
SE315	Feed for grazing livestock home-grown	zł	5 163	2 184	328	92	11 707	13 279	1 076	6 001
SE320	Feed for pigs & poultry	zł	17 174	4 811	496	465	583	1 453	139 495	12 976
SE325	Feed for pigs & poultry home-grown	zł	6 515	2 895	335	74	403	835	24 327	7 945
SE330	Other livestock specific costs	zł	1 698	448	49	52	3 000	4 047	6 480	1 456
SE331	Forestry specific costs	zł	2	4	2	0	0	2	0	1
SE336	Total farming overheads	zł	18 133	22 302	39 953	13 323	16 241	20 626	22 601	14 731
SE340	Machinery & building current costs	zł	4 607	5 502	4 318	3 501	5 146	5 733	5 750	3 956
SE345	Energy	zł	8 471	9 989	29 893	6 248	6 606	8 863	11 637	6 544
SE350	Contract work	zł	2 595	3 880	1 816	900	2 432	2 708	2 111	2 220
SE356	Other direct inputs	zł	2 460	2 930	3 925	2 675	2 056	3 322	3 102	2 012
SE360	Depreciation	zł	14 480	16 381	20 805	25 141	13 280	16 109	18 460	12 032
SE365	Total external factors	zł	6 708	10 332	15 039	12 135	1 897	7 931	6 183	4 662
SE370	Wages paid	zł	4 782	7 150	13 071	11 056	505	5 556	3 640	3 336
SE375	Rent paid	zł	1 008	1 864	131	189	620	1 096	719	777
SE380	Interest paid	zł	919	1 318	1 837	890	772	1 278	1 823	549

**Tab 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 investment	zł	17 042	21 678	2 980	5 567	15 168	20 095	15 326	16 420
SE610	Total subsidies on crops	zł	221	652	9	70	41	26	26	109
SE611	Copmpensatory payments/area payments	zł	6	20	0	0	0	0	1	2
SE612	Set aside premiums	zł	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	215	632	9	70	41	26	25	108
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	10 316	12 407	1 785	2 937	9 498	12 781	9 151	10 205
SE621	Environmental subsidies	zł	1 428	2 064	138	761	748	2 074	907	1 301
SE622	LFA subsidies	zł	1 881	1 523	470	669	2 728	3 033	1 890	1 975
SE623	Other rural development payments	zł	1 370	1 657	453	1 034	543	1 153	889	1 474
SE625	Subsidies on intermediate consumption	zł	622	988	62	148	346	590	634	543
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	5 884	7 631	1 124	2 412	5 283	6 699	5 515	5 562
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	5 884	7 631	1 124	2 412	5 283	6 699	5 515	5 562
SE640	Additional aid	zł	0	0	0	0	0	0	0	0

**Tab 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	15 992	19 776	1 894	5 310	14 680	19 238	17 445	15 237
SE605	Total subsidies - excluding on investmen	zł	17 042	21 678	2 980	5 567	15 168	20 095	15 326	16 420
SE395	VAT balance excluding on investments	zł	168	96	-648	470	207	181	2 994	-134
SE390	Taxes	zł	1 218	1 998	438	728	696	1 038	875	1 049
SE405	Balance subsidies & taxes on investments	zł	-445	-748	-301	-1 166	-276	-540	-244	-298
SE406	Subsidies on investments	zł	717	551	510	574	1 313	1 235	1 244	628
SE407	Payments to dairy outgoers	zł	10	20	0	0	0	38	0	5
SE408	VAT on investments	zł	1 173	1 322	812	1 740	1 589	1 814	1 488	931

**Tab 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	91 059	93 682	150 651	80 003	83 284	99 209	235 885	69 197
SE275	Total intermediate consumption	zł	60 822	58 318	81 000	29 209	47 902	62 143	182 934	48 794
SE600	Balance current subsidies & taxes	zł	15 992	19 776	1 894	5 310	14 680	19 238	17 445	15 237
SE410	Gross Farm Income	zł	46 230	55 139	71 545	56 103	50 063	56 304	70 397	35 639
SE360	Depreciation	zł	14 480	16 381	20 805	25 141	13 280	16 109	18 460	12 032
SE415	Farm Net Value Added	zł	31 750	38 758	50 740	30 962	36 783	40 196	51 937	23 607
SE365	Total external factors	zł	6 708	10 332	15 039	12 135	1 897	7 931	6 183	4 662
SE405	Balance subsidies & taxes on investments	zł	-445	-748	-301	-1 166	-276	-540	-244	-298
SE420	Family Farm Income	zł	24 596	27 675	35 400	17 662	34 609	31 724	45 510	18 647

**Tab 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	18 523	21 765	21 260	15 140	21 261	22 420	30 941	14 563
SE430	Family Farm Income / FWU	zł/FWU	16 198	18 926	22 386	13 211	20 174	20 330	30 267	12 160

**Tab 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	322 514	342 976	334 950	370 546	344 268	421 522	457 986	278 670
SE441	Total fixed assets	zł	265 623	274 363	300 952	317 000	300 212	354 750	370 351	229 492
SE446	Land, permanent crops & quotas	zł	62 995	83 756	21 700	121 784	65 629	74 000	55 257	51 339
SE450	Buildings	zł	120 920	100 469	218 750	117 397	122 131	148 387	217 665	109 920
SE455	Machinery	zł	71 479	87 503	60 090	77 714	78 469	95 603	89 849	58 523
SE460	Breeding livestock	zł	10 229	2 634	412	106	33 983	36 760	7 580	9 710
SE465	Total current assets	zł	56 891	68 613	33 998	53 546	44 056	66 772	87 635	49 178
SE470	Non-breeding livestock	zł	11 735	4 814	477	178	10 025	19 638	32 987	12 780
SE475	Stock of agricultural products	zł	22 464	27 871	5 412	32 156	20 840	26 239	19 078	20 398
SE480	Other circulating capital	zł	22 692	35 928	28 109	21 212	13 191	20 895	35 570	16 000
SE485	Total liabilities	zł	30 514	42 093	65 227	36 565	27 679	45 029	61 398	17 736
SE490	long & medium-term loans	zł	20 566	26 488	52 100	27 653	20 890	32 741	43 056	11 486
SE495	Short-term loans	zł	9 948	15 605	13 128	8 912	6 789	12 289	18 341	6 250
SE501	Net worth	zł	292 000	300 883	269 723	333 980	316 590	376 493	396 589	260 934

**Tab 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	5 690	9 072	4 247	21 000	8 298	12 105	7 906	1 955
SE510	Average farm capital	zł	264 165	264 397	316 789	322 956	275 518	345 468	400 549	229 775
SE516	Gross Investment	zł	11 245	16 291	11 909	17 180	13 616	19 566	12 998	7 092
SE521	Net Investment	zł	-3 232	-90	-8 896	-7 961	336	3 457	-5 462	-4 935
SE526	Cash Flow (1)	zł	36 482	40 687	55 223	38 241	44 604	43 345	61 934	28 702
SE530	Cash Flow (2)	zł	25 248	24 665	40 331	26 404	31 993	27 515	47 656	20 942

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

**Tab.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		753 242	287 900	239 292	147 896	64 038	10 577	3 539
SYS03	Sample farms		12 477	1 088	2 462	3 511	3 814	1 247	355
SYS04	Exchange rate		3,5121	3,5121	3,5121	3,5121	3,5121	3,5121	3,5121



**Tab 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	24,7	57,5	311,2
SE010	Total labour input	AWU	1,714	1,362	1,612	1,878	2,192	3,077	17,734
SE011	Labour input	h	3 771	2 995	3 547	4 131	4 822	6 770	39 051
SE015	Unpaid labour input	FWU	1,510	1,303	1,519	1,724	1,861	1,937	1,094
SE016	Unpaid labour input	h	3 321	2 866	3 342	3 792	4 093	4 261	2 409
SE020	Paid labour input	AWU	0,205	0,059	0,093	0,154	0,331	1,140	16,640
SE021	Paid labour input	h	450	129	204	339	729	2 510	36 641
SE025	Total Utilised Agricultural Area	ha	17,7	8,0	12,3	19,7	36,1	81,0	563,9
SE030	Rented U.A.A.	ha	5,1	1,1	2,0	4,4	10,6	30,8	395,6
SE035	Cereals	ha	10,55	4,70	7,30	11,79	22,29	51,96	318,18
SE041	Other field crops	ha	2,21	0,60	1,03	1,94	4,71	15,09	141,09
SE042	Energy crops	ha	0,03	0,00	0,00	0,01	0,02	0,12	5,87
SE046	Vegetables and flowers	ha	0,31	0,23	0,28	0,35	0,52	0,87	3,48
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,34	0,21	0,31	0,47	0,51	1,21	2,03
SE055	Orchards	ha	0,34	0,21	0,31	0,47	0,49	1,08	1,78
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,01	0,00	0,00	0,00	0,02	0,13	0,24
SE071	Forage crops	ha	4,10	2,15	3,21	5,04	7,90	11,20	93,14
SE072	Agricultural fallows	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE073	Set aside	ha	0,16	0,12	0,14	0,13	0,21	0,67	4,54
SE075	Woodland area	ha	0,94	0,83	0,93	0,97	1,18	1,40	3,25
SE080	Total livestock units	LU	12,1	3,9	7,6	15,7	32,8	64,0	300,0
SE085	Dairy cows	LU	2,96	1,07	1,92	4,26	7,83	9,06	67,14
SE090	Other cattle	LU	2,55	0,93	1,85	3,62	6,16	7,65	56,20
SE095	Sheep and goats	LU	0,08	0,10	0,05	0,09	0,07	0,11	0,93
SE100	Pigs	LU	5,19	1,17	2,78	6,14	16,23	41,91	145,38
SE105	Poultry	LU	1,05	0,38	0,73	1,46	2,33	5,23	23,36
SE110	Yield of wheat	dt/ha	53,0	42,8	46,4	50,0	54,3	57,0	62,6
SE115	Yield of maize	dt/ha	71,4	67,7	69,3	72,7	70,1	65,3	74,0
SE120	Stocking density/ha	LU/ha	1,45	1,05	1,27	1,66	1,87	1,71	1,38
SE125	Milk yield-kg/cow	kg/cow	4 584	3 257	3 594	4 136	5 047	5 949	7 878

**Tab 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	91 059	33 062	56 897	103 324	213 515	507 678	3 145 743
SE135	Total output crops & crop production	zł	45 878	18 481	28 752	46 266	94 883	276 177	1 841 297
SE140	Cereals	zł	20 054	7 221	11 716	20 112	42 828	113 745	933 371
SE145	Protein crops	zł	290	188	270	301	478	935	4 315
SE146	Energy crops	zł	132	0	9	24	76	303	24 213
SE150	Potatoes	zł	4 088	2 181	3 456	5 105	6 992	13 306	79 469
SE155	Sugar beet	zł	1 503	71	471	1 590	4 536	12 616	95 969
SE160	Oil-seed crops	zł	4 608	508	927	2 551	9 327	40 112	481 453
SE165	Industrial crops	zł	371	174	333	648	594	256	3 661
SE170	Vegetables & flowers	zł	8 822	4 652	6 520	7 876	18 830	74 150	166 908
SE175	Fruit	zł	3 362	1 958	3 166	5 249	5 512	5 828	5 700
SE180	Citrus fruit	zł	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0
SE190	Olives & olive oil	zł	0	0	0	0	0	0	0
SE195	Forage area	zł	1 173	688	899	1 577	2 772	3 164	7 397
SE200	Other crop output	zł	1 474	840	985	1 232	2 939	11 762	38 842
SE206	Total output livestock & livestock prod.	zł	43 500	13 443	27 061	55 445	116 191	225 435	1 242 037
SE211	Change in value of livestock	zł	-1	-442	-333	-126	1 323	7 161	18 220
SE216	Cows' milk & milk products	zł	13 350	3 059	5 942	16 295	39 609	59 246	616 101
SE220	Beef and veal	zł	4 893	2 057	3 783	6 994	11 313	11 834	85 959
SE225	Pigmeat	zł	15 040	3 543	8 060	17 575	46 678	125 875	412 533
SE230	Sheep and goats	zł	80	103	43	85	61	98	875
SE235	Poultrymeat	zł	7 555	3 361	7 873	11 115	14 498	15 792	28 264
SE240	Eggs	zł	1 034	220	320	1 608	1 821	8 589	54 660
SE245	Ewes' and goats' milk	zł	39	35	43	48	34	1	3
SE251	Other livestock & products	zł	1 510	1 066	996	1 727	2 178	4 000	43 641
SE256	Other output	zł	1 681	1 137	1 084	1 613	2 440	6 066	62 409
SE260	Farmhouse consumption	zł	1 698	1 530	1 729	1 885	1 910	1 793	1 213
SE265	Farm use	zł	13 190	5 372	9 967	17 689	32 314	54 387	209 836

**Tab 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	82 010	30 994	51 384	88 828	176 078	420 781	3 303 505
SE275	Total intermediate consumption	zł	60 822	21 986	38 283	67 825	136 793	325 700	2 285 213
SE281	Total specific costs	zł	42 689	13 776	26 600	49 316	102 670	244 188	1 518 093
SE285	Seeds and plants	zł	3 723	1 357	2 219	3 701	8 090	24 180	158 738
SE290	Seeds and plants home-grown	zł	1 346	721	1 117	1 623	2 527	4 399	25 458
SE295	Fertilisers	zł	7 920	2 347	4 097	7 915	18 164	50 632	407 006
SE300	Crop protection	zł	3 577	1 014	1 711	3 200	7 500	22 491	226 433
SE305	Other crop specific costs	zł	1 193	461	656	932	2 396	10 022	59 892
SE310	Feed for grazing livestock	zł	7 402	2 641	4 906	9 621	18 204	23 944	225 843
SE315	Feed for grazing livestock home-grown	zł	5 163	2 376	4 237	7 388	11 058	10 738	78 114
SE320	Feed for pigs & poultry	zł	17 174	5 503	12 149	22 213	44 244	104 349	345 378
SE325	Feed for pigs & poultry home-grown	zł	6 515	2 148	4 392	8 556	18 614	39 183	103 569
SE330	Other livestock specific costs	zł	1 698	454	860	1 732	4 068	8 567	94 802
SE331	Forestry specific costs	zł	2	0	2	3	4	3	0
SE336	Total farming overheads	zł	18 133	8 210	11 683	18 509	34 123	81 513	767 120
SE340	Machinery & building current costs	zł	4 607	2 177	3 105	5 093	9 452	19 860	150 379
SE345	Energy	zł	8 471	3 321	5 200	8 846	17 684	46 755	351 725
SE350	Contract work	zł	2 595	1 374	1 797	2 220	2 898	6 333	154 892
SE356	Other direct inputs	zł	2 460	1 337	1 581	2 349	4 089	8 564	110 124
SE360	Depreciation	zł	14 480	7 826	10 997	17 094	29 522	59 252	275 958
SE365	Total external factors	zł	6 708	1 182	2 104	3 909	9 763	35 829	742 335
SE370	Wages paid	zł	4 782	855	1 414	2 263	5 057	20 578	605 123
SE375	Rent paid	zł	1 008	175	314	734	2 119	7 217	88 411
SE380	Interest paid	zł	919	151	377	912	2 587	8 034	48 801

**Tab 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	17 042	9 343	12 776	18 343	32 235	70 970	441 507
SE610	Total subsidies on crops	zł	221	73	216	364	471	531	1 061
SE611	Copmpensatory payments/area payments	zł	6	0	0	1	10	22	881
SE612	Set aside premiums	zł	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	215	73	215	363	462	510	180
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	10 316	6 470	8 116	10 737	18 299	39 984	221 286
SE621	Environmental subsidies	zł	1 428	857	1 216	1 496	2 115	7 338	29 357
SE622	LFA subsidies	zł	1 881	1 033	1 668	2 528	3 879	6 213	9 192
SE623	Other rural development payments	zł	1 370	2 263	1 355	273	194	229	194
SE625	Subsidies on intermediate consumption	zł	622	164	349	634	1 530	4 222	28 581
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	5 884	2 635	4 095	6 607	11 934	26 232	190 579
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	5 884	2 635	4 095	6 607	11 934	26 232	190 579
SE640	Additional aid	zł	0	0	0	0	0	0	0

**Tab.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	15 992	8 493	11 964	17 394	30 973	68 156	412 812
SE605	Total subsidies - excluding on investmen	zł	17 042	9 343	12 776	18 343	32 235	70 970	441 507
SE395	VAT balance excluding on investments	zł	168	-297	-58	189	722	2 033	36 761
SE390	Taxes	zł	1 218	553	753	1 138	1 983	4 847	65 457
SE405	Balance subsidies & taxes on investments	zł	-445	-290	-165	-459	-411	-517	-31 787
SE406	Subsidies on investments	zł	717	89	414	1 081	2 362	4 060	17 452
SE407	Payments to dairy outgoers	zł	10	15	8	9	2	0	0
SE408	VAT on investments	zł	1 173	393	586	1 553	2 775	4 577	49 239

**Tab 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	91 059	33 062	56 897	103 324	213 515	507 678	3 145 743
SE275	Total intermediate consumption	zł	60 822	21 986	38 283	67 825	136 793	325 700	2 285 213
SE600	Balance current subsidies & taxes	zł	15 992	8 493	11 964	17 394	30 973	68 156	412 812
SE410	Gross Farm Income	zł	46 230	19 569	30 579	52 893	107 695	250 134	1 273 342
SE360	Depreciation	zł	14 480	7 826	10 997	17 094	29 522	59 252	275 958
SE415	Farm Net Value Added	zł	31 750	11 742	19 582	35 798	78 173	190 882	997 384
SE365	Total external factors	zł	6 708	1 182	2 104	3 909	9 763	35 829	742 335
SE405	Balance subsidies & taxes on investments	zł	-445	-290	-165	-459	-411	-517	-31 787
SE420	Family Farm Income	zł	24 596	10 271	17 313	31 427	67 999	154 536	223 262

**Tab 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	18 523	8 625	12 147	19 066	35 663	62 037	56 241
SE430	Family Farm Income / FWU	zł/FWU	16 198	7 883	11 397	18 232	36 552	79 173	179 110

**Tab 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	322 514	160 901	232 451	378 664	686 246	1 411 882	7 375 837
SE441	Total fixed assets	zł	265 623	138 430	195 492	315 864	568 502	1 151 599	5 126 967
SE446	Land, permanent crops & quotas	zł	62 995	34 132	47 951	73 056	124 885	246 891	1 338 313
SE450	Buildings	zł	120 920	72 751	94 977	142 774	236 465	468 017	1 752 351
SE455	Machinery	zł	71 479	28 427	46 483	85 957	178 625	394 072	1 755 942
SE460	Breeding livestock	zł	10 229	3 119	6 081	14 077	28 527	42 619	280 360
SE465	Total current assets	zł	56 891	22 471	36 959	62 800	117 743	260 283	2 248 871
SE470	Non-breeding livestock	zł	11 735	4 487	7 984	14 968	28 552	53 947	289 344
SE475	Stock of agricultural products	zł	22 464	9 953	16 758	27 180	47 983	97 539	542 878
SE480	Other circulating capital	zł	22 692	8 031	12 217	20 652	41 208	108 797	1 416 649
SE485	Total liabilities	zł	30 514	3 778	10 132	29 901	89 532	275 016	1 810 701
SE490	long & medium-term loans	zł	20 566	2 457	6 684	21 108	66 719	209 823	1 008 868
SE495	Short-term loans	zł	9 948	1 321	3 448	8 793	22 813	65 193	801 832
SE501	Net worth	zł	292 000	157 123	222 319	348 763	596 714	1 136 865	5 565 137

**Tab 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	5 690	-1 379	1 226	6 250	19 865	50 635	468 318
SE510	Average farm capital	zł	264 165	131 904	190 325	310 995	559 946	1 152 317	6 053 201
SE516	Gross Investment	zł	11 245	1 758	4 278	11 558	33 925	91 787	589 945
SE521	Net Investment	zł	-3 232	-6 068	-6 711	-5 536	4 403	32 536	313 987
SE526	Cash Flow (1)	zł	36 482	17 000	26 589	46 067	92 348	201 346	386 041
SE530	Cash Flow (2)	zł	25 248	14 374	21 679	34 214	62 979	125 295	-205 188

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

**Tab 4.3-1. Population and sample of holdings according to area of agriculturally utilized land**

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		753 242	77 811	260 544	271 299	77 238	42 598	23 751
SYS03	Sample farms		12 477	598	1 621	3 616	2 282	2 183	2 177
SYS04	Exchange rate		3,5121	3,5121	3,5121	3,5121	3,5121	3,5121	3,5121

**Tab 4.3-2. Selected information on production according to area of agriculturally utilized land**

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	7,4	13,5	20,9	73,0
SE010	Total labour input	AWU	1,714	1,562	1,456	1,677	1,857	2,008	4,479
SE011	Labour input	h	3 771	3 435	3 204	3 688	4 085	4 417	9 860
SE015	Unpaid labour input	FWU	1,510	1,289	1,358	1,589	1,731	1,812	1,724
SE016	Unpaid labour input	h	3 321	2 836	2 988	3 495	3 808	3 985	3 793
SE020	Paid labour input	AWU	0,205	0,273	0,098	0,088	0,126	0,196	2,755
SE021	Paid labour input	h	450	599	215	193	276	432	6 067
SE025	Total Utilised Agricultural Area	ha	17,7	3,2	7,6	14,1	24,1	37,4	160,3
SE030	Rented U.A.A.	ha	5,1	0,3	0,9	2,2	5,1	11,2	89,1
SE035	Cereals	ha	10,55	1,44	4,51	8,53	14,44	22,37	95,85
SE041	Other field crops	ha	2,21	0,24	0,63	1,15	2,24	4,24	34,40
SE042	Energy crops	ha	0,03	0,00	0,00	0,00	0,01	0,02	0,97
SE046	Vegetables and flowers	ha	0,31	0,24	0,27	0,27	0,33	0,46	1,26
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,34	0,56	0,37	0,26	0,22	0,26	0,74
SE055	Orchards	ha	0,34	0,56	0,37	0,26	0,22	0,25	0,68
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	0,00	0,00	0,00	0,00	0,05
SE071	Forage crops	ha	4,10	0,63	1,75	3,82	6,65	9,77	26,00
SE072	Agricultural fallows	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE073	Set aside	ha	0,16	0,09	0,06	0,10	0,24	0,24	1,85
SE075	Woodland area	ha	0,94	0,41	0,70	1,05	1,38	1,36	1,95
SE080	Total livestock units	LU	12,1	7,9	5,2	10,1	19,4	29,5	68,8
SE085	Dairy cows	LU	2,96	0,65	1,37	2,74	4,89	7,26	16,64
SE090	Other cattle	LU	2,55	0,37	1,08	2,36	4,50	6,40	14,86
SE095	Sheep and goats	LU	0,08	0,01	0,06	0,06	0,14	0,18	0,39
SE100	Pigs	LU	5,19	1,16	2,33	4,24	8,79	14,10	32,83
SE105	Poultry	LU	1,05	5,66	0,24	0,40	0,80	1,17	2,86
SE110	Yield of wheat	dt/ha	53,0	39,6	42,9	47,0	50,5	52,9	59,6
SE115	Yield of maize	dt/ha	71,4	73,3	65,1	69,3	71,8	73,1	71,6
SE120	Stocking density/ha	LU/ha	1,45	2,06	1,56	1,42	1,50	1,49	1,31
SE125	Milk yield-kg/cow	kg/cow	4 584	3 256	3 364	3 936	4 477	4 936	6 899



**Tab 4.3-3. Production value according to area of agriculturally utilized land**

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	91 059	103 835	40 232	61 987	112 980	174 969	717 063
SE135	Total output crops & crop production	zł	45 878	40 218	23 561	30 262	47 998	75 128	428 236
SE140	Cereals	zł	20 054	2 371	7 199	13 891	24 985	40 674	236 381
SE145	Protein crops	zł	290	46	206	240	377	619	1 720
SE146	Energy crops	zł	132	0	0	6	30	70	3 891
SE150	Potatoes	zł	4 088	1 335	2 585	3 841	5 338	7 173	22 838
SE155	Sugar beet	zł	1 503	18	143	794	2 004	3 651	23 908
SE160	Oil-seed crops	zł	4 608	96	393	1 021	2 934	7 523	106 803
SE165	Industrial crops	zł	371	183	332	290	564	795	961
SE170	Vegetables & flowers	zł	8 822	29 069	7 048	5 307	6 294	6 349	14 765
SE175	Fruit	zł	3 362	5 528	3 889	2 721	2 208	2 782	2 607
SE180	Citrus fruit	zł	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0
SE190	Olives & olive oil	zł	0	0	0	0	0	0	0
SE195	Forage area	zł	1 173	168	634	1 113	2 162	3 061	4 465
SE200	Other crop output	zł	1 474	1 404	1 132	1 039	1 102	2 430	9 897
SE206	Total output livestock & livestock prod.	zł	43 500	62 866	15 729	30 360	63 175	97 219	274 477
SE211	Change in value of livestock	zł	-1	-442	-247	-387	609	1 447	3 984
SE216	Cows' milk & milk products	zł	13 350	2 052	3 993	9 661	20 909	35 992	129 944
SE220	Beef and veal	zł	4 893	795	2 475	4 752	8 188	11 533	23 825
SE225	Pigmeat	zł	15 040	3 667	6 990	12 154	25 055	40 769	94 840
SE230	Sheep and goats	zł	80	11	72	59	114	173	359
SE235	Poultrymeat	zł	7 555	49 519	1 343	2 333	5 389	4 802	9 869
SE240	Eggs	zł	1 034	4 744	302	348	547	1 481	5 518
SE245	Ewes' and goats' milk	zł	39	37	29	54	25	36	38
SE251	Other livestock & products	zł	1 510	2 042	524	998	2 947	2 434	10 084
SE256	Other output	zł	1 681	751	943	1 365	1 807	2 622	14 350
SE260	Farmhouse consumption	zł	1 698	1 216	1 677	1 753	1 954	1 963	1 552
SE265	Farm use	zł	13 190	3 041	6 947	12 315	21 132	31 728	65 833

**Tab 4.3-4. Costs according to area of agriculturally utilized land**

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	82 010	88 283	35 971	55 180	97 163	147 536	706 142
SE275	Total intermediate consumption	zł	60 822	71 791	25 320	40 920	74 399	113 908	502 292
SE281	Total specific costs	zł	42 689	56 599	16 115	28 017	54 239	84 736	343 228
SE285	Seeds and plants	zł	3 723	2 796	1 611	2 453	4 205	6 664	37 599
SE290	Seeds and plants home-grown	zł	1 346	288	759	1 245	1 864	2 775	8 151
SE295	Fertilisers	zł	7 920	2 626	2 762	4 794	9 025	15 756	99 900
SE300	Crop protection	zł	3 577	1 451	1 356	1 895	3 369	5 751	50 881
SE305	Other crop specific costs	zł	1 193	3 207	702	695	922	1 455	6 090
SE310	Feed for grazing livestock	zł	7 402	1 207	3 002	6 533	12 138	18 119	51 267
SE315	Feed for grazing livestock home-grown	zł	5 163	1 028	2 582	5 209	8 808	11 996	22 373
SE320	Feed for pigs & poultry	zł	17 174	43 196	6 178	10 688	22 511	33 433	80 112
SE325	Feed for pigs & poultry home-grown	zł	6 515	1 671	3 469	5 654	10 343	16 779	34 780
SE330	Other livestock specific costs	zł	1 698	2 115	505	958	2 066	3 551	17 366
SE331	Forestry specific costs	zł	2	0	0	1	2	8	13
SE336	Total farming overheads	zł	18 133	15 191	9 204	12 903	20 160	29 172	159 064
SE340	Machinery & building current costs	zł	4 607	2 658	2 355	3 615	5 819	8 502	36 115
SE345	Energy	zł	8 471	9 246	4 042	5 554	9 488	14 176	74 298
SE350	Contract work	zł	2 595	1 014	1 423	2 042	2 397	2 873	27 087
SE356	Other direct inputs	zł	2 460	2 273	1 385	1 692	2 456	3 622	21 565
SE360	Depreciation	zł	14 480	11 366	8 813	12 123	18 812	26 496	78 107
SE365	Total external factors	zł	6 708	5 126	1 838	2 137	3 952	7 132	125 743
SE370	Wages paid	zł	4 782	4 392	1 463	1 310	1 869	2 975	94 839
SE375	Rent paid	zł	1 008	90	157	377	970	2 011	18 865
SE380	Interest paid	zł	919	644	218	449	1 113	2 147	12 039

**Tab 4.3-5. Subsidies to current activity of farm according to area of agriculturally utilized land**

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	17 042	4 477	8 846	14 064	22 878	34 078	132 593
SE610	Total subsidies on crops	zł	221	165	204	169	330	325	632
SE611	Copmpensatory payments/area payments	zł	6	0	0	1	0	3	165
SE612	Set aside premiums	zł	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	215	165	204	168	330	322	466
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	10 316	3 088	5 925	8 744	13 742	20 045	71 532
SE621	Environmental subsidies	zł	1 428	318	693	1 133	1 977	2 993	11 910
SE622	LFA subsidies	zł	1 881	363	908	1 887	3 319	4 640	7 838
SE623	Other rural development payments	zł	1 370	1 628	2 086	1 122	485	226	420
SE625	Subsidies on intermediate consumption	zł	622	94	183	409	744	1 453	7 705
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	5 884	1 130	2 534	4 743	8 062	12 255	52 724
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	5 884	1 130	2 534	4 743	8 062	12 255	52 724
SE640	Additional aid	zł	0	0	0	0	0	0	0

**Tab 4.3-6. Balances of subsidies and taxes according to area of agriculturally utilized land**

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	15 992	5 013	8 070	13 095	21 704	32 429	123 890
SE605	Total subsidies - excluding on investmen	zł	17 042	4 477	8 846	14 064	22 878	34 078	132 593
SE395	VAT balance excluding on investments	zł	168	893	-218	-130	126	204	5 492
SE390	Taxes	zł	1 218	357	559	839	1 300	1 853	14 195
SE405	Balance subsidies & taxes on investments	zł	-445	-328	-319	-194	-250	-292	-5 984
SE406	Subsidies on investments	zł	717	189	155	608	1 365	2 007	5 462
SE407	Payments to dairy outgoers	zł	10	0	7	17	0	28	1
SE408	VAT on investments	zł	1 173	517	480	820	1 615	2 327	11 446

**Tab 4.3-7. Income per agricultural farm according to area of agriculturally utilized land**

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	91 059	103 835	40 232	61 987	112 980	174 969	717 063
SE275	Total intermediate consumption	zł	60 822	71 791	25 320	40 920	74 399	113 908	502 292
SE600	Balance current subsidies & taxes	zł	15 992	5 013	8 070	13 095	21 704	32 429	123 890
SE410	Gross Farm Income	zł	46 230	37 058	22 982	34 162	60 285	93 490	338 661
SE360	Depreciation	zł	14 480	11 366	8 813	12 123	18 812	26 496	78 107
SE415	Farm Net Value Added	zł	31 750	25 691	14 169	22 039	41 472	66 994	260 554
SE365	Total external factors	zł	6 708	5 126	1 838	2 137	3 952	7 132	125 743
SE405	Balance subsidies & taxes on investments	zł	-445	-328	-319	-194	-250	-292	-5 984
SE420	Family Farm Income	zł	24 596	20 237	12 013	19 707	37 271	59 569	128 828

**Tab 4.3-8. Income per person according to area of agriculturally utilized land**

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	18 523	16 450	9 730	13 146	22 337	33 365	58 169
SE430	Family Farm Income / FWU	zł/FWU	16 198	15 697	8 843	12 405	21 530	32 883	72 069

**Tab 4.3-9. Balance at the end of financial year according to area of agriculturally utilized land**

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	322 514	205 471	179 849	266 992	431 532	631 310	1 996 794
SE441	Total fixed assets	zł	265 623	175 804	153 625	224 870	360 105	520 352	1 489 859
SE446	Land, permanent crops & quotas	zł	62 995	25 264	36 538	54 773	82 325	118 744	407 902
SE450	Buildings	zł	120 920	115 233	81 780	106 312	157 537	205 343	465 297
SE455	Machinery	zł	71 479	33 479	31 296	55 083	102 853	168 818	547 426
SE460	Breeding livestock	zł	10 229	1 828	4 011	8 701	17 391	27 448	69 235
SE465	Total current assets	zł	56 891	29 667	26 224	42 122	71 427	110 958	506 934
SE470	Non-breeding livestock	zł	11 735	6 875	5 107	9 985	19 365	28 435	65 583
SE475	Stock of agricultural products	zł	22 464	5 820	11 961	19 118	30 855	47 340	158 515
SE480	Other circulating capital	zł	22 692	16 973	9 157	13 019	21 207	35 183	282 837
SE485	Total liabilities	zł	30 514	22 793	6 258	13 397	35 750	72 485	425 102
SE490	long & medium-term loans	zł	20 566	15 805	4 248	9 408	26 019	53 105	266 522
SE495	Short-term loans	zł	9 948	6 988	2 011	3 989	9 732	19 380	158 580
SE501	Net worth	zł	292 000	182 678	173 591	253 595	395 782	558 825	1 571 692

**Tab 4.3-10. Financial indicators according to area of agriculturally utilized land**

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	5 690	599	715	1 459	7 445	17 225	98 874
SE510	Average farm capital	zł	264 165	191 504	149 317	216 980	350 270	510 906	1 578 501
SE516	Gross Investment	zł	11 245	4 347	3 314	5 009	14 240	28 657	151 114
SE521	Net Investment	zł	-3 232	-7 019	-5 493	-7 114	-4 572	2 161	73 007
SE526	Cash Flow (1)	zł	36 482	31 130	19 097	30 072	53 387	81 556	182 121
SE530	Cash Flow (2)	zł	25 248	24 904	15 426	24 435	38 873	54 521	46 614

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