



2012 Standard Results of Polish FADN agricultural holdings

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Table of contents

Introduction.....	5
1. Changes to Standard Results	6
1.1. Changes resulting from the European Commission regulations and documents	6
1.2. Other changes.....	6
1.2.1. Work units (AWU, FWU).....	6
2. Information about FADN.....	7
2.1. General information	7
2.2. The Community Typology for Agricultural Holdings.....	8
2.3. The subjective scope of FADN	9
2.4. The sampling of agricultural holdings based on the FADN field of observation.....	11
2.5. The crop area and the number of head of livestock that ensure meeting the minimal economic size threshold by agricultural holdings based on SO "2004" coefficients.....	11
2.6. The objective scope of FADN	12
2.7. Presenting the results calculated on the basis of FADN accountancy data	13
3. The variables included in "Polish FADN Standard Results"	16
3.1. The description of variables in "Polish FADN Standard Results"	16
3.2. Economic categories calculation schemes	28
4. Remarks on Polish FADN Standard Results	36
4.1. Information on the collection of accountancy data in Poland	36
4.2. The sample of agricultural holdings keeping accounting records as part of the Polish FADN	37
4.3. FADN data accessibility	38
4.3.1. Access to European FADN database.....	38
4.3.2. Access to Polish FADN data.....	38
5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2012.....	40
5.1. Grouping of agricultural holdings according to type of farming (TF8)	40
5.2. Grouping of agricultural holdings according to economic size classes (ES6)	47
Literature.....	53

List of Abbreviations

AAD	-	Agricultural Accountancy Department
AWU	-	Annual Work Unit
CAP	-	Common Agricultural Policy
COP	-	Specialists cereals, oilseed and protein crops
CTAH	-	Community Typology for Agricultural Holdings
DG-AGRI	-	Directorate-General for Agriculture and Rural Development
EC	-	European Commission
ESU	-	European Size Unit
EU	-	European Union
EUR	-	Code designator of monetary unit called "euro"
euro	-	Monetary unit, obligatory in most of the EU Member States
EUROSTAT	-	Statistical Office of the European Union
FFI	-	Family Farm Income
FNVA	-	Farm Net Value Added
FADN	-	Farm Accountancy Data Network
FWU	-	Family Work Unit
GFI	-	Gross Farm Income
GUS	-	Central Statistical Office
IAFE-NRI	-	Institute of Agriculture and Food Economics – National Research Institute
LFA	-	Less Favoured Areas
LU	-	Livestock Unit
M.U.	-	Measurement Unit
Polish FADN	-	Polish Farm Accountancy Data Network
SGM	-	Standard Gross Margin
SO	-	Standard Output
OGA	-	Other Gainful Activities
q	-	quintal = 100 kg
UAA	-	Utilized Agricultural Area

Introduction

With the aim to fulfil the obligation arising from the Act of 29 November 2000 on the Collection and Use of Accounting Data from Agricultural Holdings (Journal of Laws No. 3, Item 20 of 2001, with subsequent amendments), a computer database was established in 2012 comprising 11 267 sets of accounting data [20]. The Institute of Agricultural and Food Economics – National Research Institute entrusted the task of collecting data from individual holdings to sixteen voivodeship agricultural advisory centres. In 102 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Accountancy Department (AAD). From 206 agricultural holdings with legal entity data were collected by the means of questionnaire by agricultural advisory centres' employees as well as by AAD auditors as part of individual commission contracts.

Having conducted data quality checks, results were calculated for 11 114 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 10 909 individual holdings and 205 holdings with legal entity. Due to the differences occurring between the real and theoretical sample structure, which was determined in the selection plan, new weights were established in order to ensure the dataset to be fully representative for 738 073 holdings [9].

The study consists of three major parts:

1. An introductory part, providing characteristics of the Farm Accountancy Data Network (FADN).
2. A methodological part, providing clarifications to the variables.
3. A statistical part, comprising statistical data concerning the groups of agricultural holdings, established on the basis of two grouping criteria, i.e. the economic size and type of farming. Standard Results consist of 145 variables characterising the economic and financial situation of agricultural holdings in the accounting year.

The results compiled are fully consistent with the economic terms and categories presented in FADN Standard Results by the European Commission's Directorate-General for Agriculture and Rural Development (DG -AGRI) [15].

The key value parameters concerning output, costs and investments are net categories (excluding VAT). In 2012, despite the statutory exemption from the goods and services tax, commonly referred to as VAT, farmers kept a register of events according to the standard which allowed for determining the net value and the VAT amount.

The amounts presented in the study are given in the Polish monetary units – złoty (zł).

1. Changes to Standard Results¹

1.1. Changes resulting from the European Commission regulations and documents

From 2011 the following changes have been introduced to the algorithms (in compliance with Document RI/CC 882 Rev.9.1. Definition of variables used in FADN standard results of October 2012) [15]:

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

1.2. Other changes

1.2.1. Work units (AWU, FWU)

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

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

2. Information about FADN

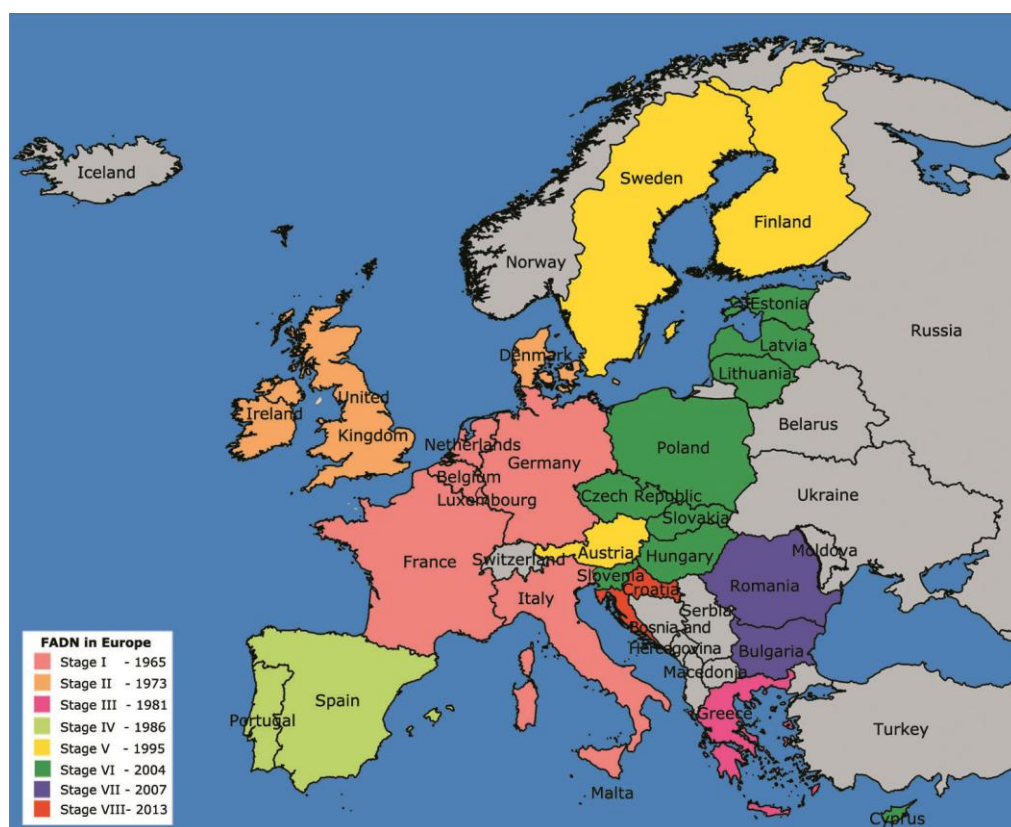
2.1. General information

FADN is the European system of collecting accountancy data from agricultural holdings, the formal development of which began in 1965.

As the European Union was growing bigger, FADN was developed in stages, pursuant to Council Regulation (ECC) No. 79/65/EEC of 15 June 1965 setting up a network for collecting accountancy data on the income and business operation of agricultural holdings in the European Economic Community [19]. At the initial stage (stage I), the system was introduced in six founding countries (i.e. in Belgium, France, the Netherlands, Luxembourg, Germany and Italy), and after the accession in 1973 (stage II) also in the United Kingdom, Ireland and Denmark. Since 1981 (stage III) it has operated in Greece, since 1986 (stage IV) in Spain and Portugal, and since 1995 (stage V) in Finland, Sweden and Austria. On 1 May 2004 (stage VI) Cyprus, Estonia, Lithuania, Latvia, Malta, Poland, Slovakia, Slovenia, the Czech Republic and Hungary joined FADN, on 1 January 2007 (stage VII) Romania and Bulgaria and on 1 July 2013 Croatia (stage VIII).

In 2012 FADN functioned in 27 EU Member States. The progressive extension of FADN is presented below (see: Map 2-1).

Map 2-1 The stages of FADN in Europe



FADN is based on the accountancy data coming from the accounting records which are based on the so-called management model. Compared to the financial accounting², the management model provides more accurate reflection on the situation in the agricultural holding. The need to accurately present the actual situation of agricultural holdings, in order to facilitate the most adequate decisions, was the reason for applying the management accounting model.

The FADN field of observation covers commercial holdings. Since the accounting year 2010, the minimum economic size upon which holdings are included under FADN has been based on the analysis of the total Standard Output (SO), making use of the GUS data regarding various economic size classes. In practice, an account is performed, entailing the calculation of an accumulated sum of SO from various classes, starting with the largest one, until the SO threshold of approximately 90% is reached for the population surveyed. The lower boundary at which the threshold is reached represents the minimum economic size threshold.

Due to the differences occurring in the land structure, the economic size thresholds, determining the minimum size of agricultural holdings to be included in the FADN field of observation, are different in various Member States.

It should be stressed that FADN is the only database in which data are collected according to uniform principles, and where the included holdings form a statistically representative sample of commercial agricultural holdings, operating in the European Union.

2.2. The Community Typology for Agricultural Holdings

Based on the amended principles of CTAH, the classification of agricultural holdings now applies a new economic parameter, namely the Standard Output³ (SO) [3], [4], [16].

The **Standard Output (SO)** is an average five-year output value from a specified (crop or livestock) agricultural activity, obtained from 1 ha or 1 head of livestock⁴ per year, in the production conditions typical of a given region. In order to eliminate the impact of the production changes (e.g. caused by unfavourable weather conditions), or the impact of the products prices, average values for 5 years in the relevant period, based on the average annual data for a given region, were used in the calculations.

CTAH requires the calculation of SO coefficients for each agricultural region, and for each crop or livestock production activity conducted in the holding. The list of agricultural activities for which the calculation of SO is necessary is defined by the European Commission, and it is

² The financial accounting is subject to the applicable provisions of law which vary in different EU Member States. Its aim is to assess the property and financial situation of the enterprise. Furthermore, it is often used as the income tax calculation basis.

³ Until the accounting year 2009 CTAH was based on Standard Gross Margin (SGM) parameter and the economic size was described by European Size Unit (ESU)[1], [2], [10], [21], [22].

⁴ SO for mushrooms refers to the crop area of 100 m²; SO for poultry refers to 100 head of livestock; SO for bees refers to 1 beehive (1 bee family).

consistent with the list of characteristics included in the Farm Structure Survey. A large number of items in the compilations of the Standard Output not only testifies to a considerable diversification of agriculture in the European Union, but it also reflects the level of detail which ensures data comparability, thereby presenting the situation in agriculture in accurate terms.

When applying the Standard Output coefficients, agricultural holdings are classified according to:

- economic size,
- type of farming.

The **economic size of the holding** is defined as the total value of Standard Outputs (SO) for all agricultural activities occurring in the holding. The economic size is expressed using the SO value in euro. It serves as the basis for classifying a given holding to the relevant economic size class.

The **type of farming of the holding** is defined using the shares of various types of activity in the total Standard Output (SO) established for the holding. The type of farming reflects the production system of the holding.

Depending on the desired level of accuracy, the types of farming of agricultural holdings are divided into:

- 8 general types and a group of non-classified holdings (labelled with one digit),
- 21 principal types and a group of non-classified holdings (labelled with two digits),
- 61 particular types and a group of non-classified holdings (labelled with three digits).

Considering the growing significance of multi-functional agricultural holdings, an additional "classification" was included in CTAH, the criterion which is based on the share of revenues from **Other Gainful Activities** (OGA) in the total farm revenues (agriculture + OGA + direct payments). OGA is an activity which makes use either of the agricultural holding resources (land, buildings, machinery, etc.), or of its products. Depending on the share of revenues attributed to OGA, a given agricultural holding is classified to one out of three OGA classes.

Other gainful activity is not taken into consideration in the typology for agricultural holdings based on the agricultural activity types – neither the economic size nor the type of farming takes into account OGA [16], [18].

2.3. The subjective scope of FADN

The minimum threshold classifying the agricultural holding as commercial (which means inclusion in the survey) is expressed in euro. This value is determined separately for each Member State, and it changes with time, in line with the evolution of both the structure and economic sizes of agricultural holdings (see: Table 2.3-1).

Table 2.3-1 Minimum economic size thresholds and FADN sample size in various Member States in 2012

Member State	Minimum economic size threshold (EUR)	Number of holdings in the sample items	Sample structure in the European FADN %
Austria	8 000	2 000	2,3
Belgium	25 000	1 200	1,4
Bulgaria	2 000	2 202	2,6
Cyprus	4 000	500	0,6
The Czech Republic	8 000	1 417	1,7
Denmark	15 000	2 150	2,5
Estonia	4 000	658	0,8
Finland	8 000	1 100	1,3
France	25 000	7 620	8,9
(including: Guadeloupe, Martinique, Reunion)	15 000	260	0,3
Greece	4 000	5 500	6,4
Spain	4 000	8 700	10,2
The Netherlands	25 000	1 500	1,8
Ireland	8 000	900	1,1
Lithuania	4 000	1 000	1,2
Luxembourg	25 000	450	0,5
Latvia	4 000	1 000	1,2
Malta	4 000	536	0,6
Germany	25 000	8 800	10,3
Poland	4 000	12 100	14,1
Portugal	4 000	2 300	2,7
Romania	2 000	6 000	7,0
Slovakia	15 000	523	0,6
Slovenia	4 000	908	1,1
Sweden	15 000	1 025	1,2
Hungary	4 000	1 900	2,2
The United Kingdom	25 000	2 500	2,9
(including: Northern Ireland)	15 000	320	0,4
Italy	4 000	11 137	13,0
Total EU FADN		85 626	100

Source: Summary based on the [7], [8].

2.4. The sampling of agricultural holdings based on the FADN field of observation

Liaison Agencies in various Member States develop annually FADN selection plans of agricultural holdings. Once developed and approved by National FADN Committees, these are submitted for approval to the Community Committee supervising FADN.

Taking into account the economic size or type of farming criterion, a considerable diversification of agricultural holdings can be noticed within the FADN field of observation.

To ensure an accurate reflection on such diversification in the resulting sample, the Liaison Agency divides the field of observation into several strata. Failing to do so could result in the lack of proper representativeness of certain types of holdings (e.g. large dairy holdings in one region, or small fruit-growing holdings in another). The stratification sampling procedure makes use of three criteria [9]:

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

2.5. The crop area and the number of head of livestock that ensure meeting the minimal economic size threshold by agricultural holdings based on SO "2004" coefficients

The economic size of the holding is defined as the total value of Standard Outputs (SO) for all agricultural activities of the holding. Economic size constitutes the basis to establish a minimum economic threshold for the FADN field of observation. In Poland for the accounting year 2012 the minimum threshold was set at 4 000 euro of SO.

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

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

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

**The achievement of the economic size threshold by the holding, based on the SO "2004" coefficients [10], includes the agricultural holding in the Polish FADN field of observation e.g. In the region 'Pomorze i Mazury' wheat area 9,9 ha ensures reaching the threshold of 4 000 euro of SO.*

2.6. The objective scope of FADN

Approximately a thousand of various numerical data on agricultural holdings is collected for FADN purposes, reflecting the condition and structure of both, assets and liabilities. Other data presents the structure of revenues and costs at the holding level. Special attention is given to the elements arising from the Common Agricultural Policy (subsidies, quotas and production limits).

The scope and format of the accountancy data collected in agricultural holdings for FADN purposes are defined in detail in Commission Regulation (EC) No. 868/2008 of 3 September 2008, as amended, and in the Document RI/CC 1256 rev. 7 Farm Return Data Definitions of February 2012 [5], [6], [13], [14]. Apart from detailed list of variables, the said regulations

contain instructions regarding the completion of the so-called farm return, and definitions applied. The farm return consists of 14 groups of accountancy data, presented in thematic tables (from A to N):

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

2.7. Presenting the results calculated on the basis of FADN accountancy data

The results calculated on the basis of FADN data, stored in the computer database, are presented in statistical compilations (Table 5.1-1 - Table 5.2-10). They comprise average values for the groups of agricultural holdings by type of farming and economic size.

In compliance with the dissemination principles of FADN data, it is advisable to present the results for a group of at least 15 holdings. If the number of farms is smaller than 15, "." (a dot) is inserted.

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

Type of farming TF8		Principal types of farming	
Symbol	Name	Symbol	Name
1	Field crops	15	Specialist cereals, oilseeds and protein crops
		16	General field cropping
2	Horticulture	21	Specialist horticulture indoor
		22	Specialist horticulture outdoor
		23	Other horticulture
3	Wine	35	Specialist vineyards
4	Other Permanent crops	36	Specialist fruit and citrus fruit
		37	Specialist olives
		38	Various permanent crops combined
5	Milk	45	Specialist dairying
6	Other grazing livestock	46	Specialist cattle - rearing and fattening
		47	Cattle - dairying, rearing and fattening combined
		48	Sheep, goats and other grazing livestock
7	Granivores	51	Specialist pigs
		52	Specialist poultry
		53	Various granivores combined
8	Mixed	61	Mixed cropping
		73	Mixed livestock, mainly grazing livestock
		74	Mixed livestock, mainly granivores
		83	Field crops - grazing livestock combined
		84	Various crops and livestock combined

The compilation of types of farming TF8 is a combination of the principal types, derived from particular types, as a result of which eight groups of agricultural holdings are formed [3], [4], [16], [17].

Table 2.7-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [16].

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


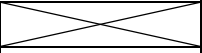
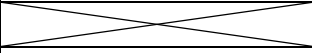
ES6			ES	
Economic size class ES6	Size euro (€)		Economic size class ES	Size euro (€)
			1	€ < 2 000
1 Very small	2 000 ≤ € < 8 000		2	2 000 ≤ € < 4 000
			3	4 000 ≤ € < 8 000
2 Small	8 000 ≤ € < 25 000		4	8 000 ≤ € < 15 000
			5	15 000 ≤ € < 25 000
3 Medium-small	25 000 ≤ € < 50 000		6	25 000 ≤ € <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

Table 2.7-2 contains economic sizes indicated in euro, whereas in the following tables, for simplicity reasons, the sizes are given in thousands of euro.

3. The variables included in “Polish FADN Standard Results”

3.1. The description of variables in “Polish FADN Standard Results”

“Polish FADN Standard Results” comprise 10 thematic tables:

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

Descriptions of particular variables are consistent with those included in “FADN Standard Results” ([12], [15]). However, their tabular content is not always fully compatible with their respective titles. Therefore, attention should be paid to the detailed description of specific variables (from Table 3.1-1 to Table 3.1-10). The “Symbol” column contains alpha-numerical five sign labelling of the variables given.

In order to make the specific variables included in “Polish FADN Standard Results” easily understandable, they are defined and explained in the following part of this chapter in the order identical to the results presented. Additionally, detailed calculation schemes for selected variables included in “Polish FADN Standard Results” have been presented.

Table 3.1-1 Sample and population

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

Table 3.1-2 Structure and yield

Symbol	Variable name	M.U.	Description
SE005	Economic size	Euro	Economic size of holding expressed in euro SO (on the basis of Community Typology).
SE010	Total labour input	AWU	Total labour input of holding expressed in annual work units (AWU) = full-time person equivalents 2 120 hours/year. [SE015+SE020]
SE011	Labour input	hours	Time worked in hours by total labour input on holding. [SE016+SE021]
SE015	Unpaid labour input	FWU	Refers generally to family labour expressed in Family Work Units (FWU = Family AWU).
SE016	Unpaid labour input	hours	Time worked in hours by unpaid labour input (generally family) on holding.
SE020	Paid labour input	AWU	Remuneration may be in cash or in kind.
SE021	Paid labour input	hours	Time worked in hours by paid labour input on holding.
SE025	Total Utilised Agricultural Area	ha	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year, woodland and other farm areas (roads, ponds, non-farmed areas, etc.). It consists of land in owner occupation, rented land for a period of at least one year, land in share-cropping. It includes agricultural land temporarily not under cultivation for agricultural reasons or being withdrawn from production as part of agricultural policy measures. It is expressed in hectares (10 000 m ²).
SE030	Rented U.A.A.	ha	Utilised agricultural areas rented by the holder under a tenancy agreement for a period of at least one year (remuneration in cash or in kind). It is expressed in hectares.
SE035	Cereals	ha	Common wheat and spelt, durum wheat, triticale, rye, barley, oats, summer cereal mixes, grain maize, other cereals.
SE041	Other field crops	ha	Dry pulses, potatoes, sugar beet, herbaceous oil seed and fibre crops including seed (excluding cotton), hops, tobacco, other industrial crops (including cotton and sugar cane).
SE042	Energy crops	ha	Areas sown under energy crops.
SE046	Vegetables and flowers	ha	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Basic area is taken into account (not cropped area) even if it is used successively during one and the same accounting year. Mushrooms excluded.
SE050	Vineyards	ha	Including young plantation (without nurseries).
SE054	Permanent crops	ha	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboo). Including young plantations and permanent crops grown under shelter. Vines are not included. [SE055+SE060+SE065]
SE055	Orchards	ha	Fruit trees and berries (including tropical and subtropical fruit) and citrus fruit.
SE060	Olive groves	ha	Olive groves.
SE065	Other permanent crops	ha	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and growth of young plantations (valued on the basis of the costs of input used).
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallows	ha	Agricultural land not cultivated for agricultural reasons.

Symbol	Variable name	M.U.	Description
SE073	Set aside	ha	Land withdrawn from production under compulsory agricultural policy measures and not cultivated. Included, however, in cultivated land under the voluntary set-aside arrangements. Land subject to compulsory set-aside but which may be cultivated is to be included in the area given over to the crop in question.
SE074	Total agricultural area out of production	ha	= Agricultural land not cultivated for agricultural reasons + Land withdrawn from production under compulsory agricultural policy measures + areas of permanent grassland and meadows no longer used for production purposes but maintained in good agricultural and environmental condition and eligible for financial support . [SE072+ SE073+ permanent grassland]
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA. [SE025]
SE080	Total livestock units	LU	Number of equidae, cattle, sheep, goats, pigs and poultry present on holding in annual average terms, converted into livestock units (LU) ⁵ . Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle
SE095	Sheep and goats	LU	Goats, other goats, ewes and other sheep.
SE100	Pigs	LU	Piglets, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	LU	Table chickens, laying hens and other poultry.
SE110	Yield of wheat	q/ha	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.
SE115	Yield of maize	q/ha	Production of grain maize in quintals (100 kilogrammes) per hectare.
SE120	Stocking density/ha	LU/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.
SE125	Milk yield	kg/cow ⁶	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.

⁵ Equines := 0,8
 Heifers for fattening := 0,8
 Other cattle <1 year := 0,4
 Male cattle 1-2 years := 0,7
 Female cattle 1-2 years := 0,7
 Male cattle ≥2 years := 1,0
 Breeding heifers := 0,8
 Calves for fattening := 0,4

Dairy cows := 1,0
 Cull dairy cows := 1,0
 Other cows := 0,8
 Goats (breeding females) := 0,1
 Other goats := 0,1
 Ewes := 0,1
 Other sheep := 0,1
 Piglets := 0,027
 Breeding sows := 0,5
 Pigs for fattening := 0,3
 Other pigs := 0,3
 Table chickens := 0,007
 Laying hens := 0,014
 Other poultry := 0,03
 Rabbits (breeding females) := 0,02

⁶ Conversion 1 liter = 1,031 kg.

Table 3.1-3 Output

Symbol	Variable name	M.U.	Description
SE131	Total output	zł	Total output of crops and crop products, livestock and livestock products and of other output. Sales and use of (crop and livestock) products and livestock + change in stock of products + change in valuation of livestock – purchases of livestock + various non-exceptional products. [SE135+SE206+SE256]
SE132	Total output/total input	ratio	Ratio of total output to total input. [SE131/SE270]
SE135	Total output crops & crop production	zł	Sales + farm use + farmhouse consumption + (closing valuation - opening valuation). [SE140 + SE145 + SE146 + SE150 + SE155 + SE160 + SE165 + SE170 + SE175 + SE180 + SE185 + SE190 + SE195 + SE200]
SE136	Total crop output/ha	zł/ha	= [Sales + farm use + farmhouse consumption + (closing valuation - opening valuation)]/ha (excluding area leased out for short period and area out of production)
SE140	Cereals	zł	Output value of cereals.
SE145	Protein crops	zł	Grown for seed: not if harvested green (fodder). Does not include vegetables or soya.
SE146	Energy crops	zł	All crops produced for energy purposes.
SE150	Potatoes	zł	Including early potatoes and seed.
SE155	Sugar beet	zł	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	zł	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	zł	Hops, tobacco, other industrial crops (including medicinal plants, condiments, aromatics and spices, cotton and sugar cane, fibre flax and hemp).
SE170	Vegetables & flowers	zł	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	zł	Fruit trees and berries grown in the open (including tropical fruit).
SE180	Citrus fruit	zł	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.
SE185	Wine and grapes	zł	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	zł	Table olives, olives for oil production, olive oil and by-products of olive groves.
SE195	Forage crops	zł	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	zł	Seeds and seedlings (of grasses, arable and horticultural crops, excluding cereals, pulses, potatoes and oil seed plants), other arable crops (not covered by specific headings), permanent crops grown under shelter.

Symbol	Variable name	M.U.	Description
SE206	Total output livestock & livestock products	zł	Livestock output, change in livestock value, animal products. Livestock output: sales, household consumption minus purchases. It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation: value at closing valuation minus value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to the increase in volume is estimated. Animal products: sales, household consumption, farm use, closing valuation minus opening valuation. The products are: milk and milk products from cows, ewes, goats; wool; hen's eggs; other animal products (stud fees, manure, other eggs, etc.) and receipts from animals reared under a contract (animals not owned by farmer) and honey. [SE216 + SE220 + SE225 + SE230 + SE235 + SE240 + SE245 + SE251]
SE 207	Total livestock output/LU	zł/LU	Ratio of total output livestock and livestock products to total number of livestock units (LU). Excluded from LU are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence. [SE206/SE080]
SE211	Change in value of livestock	zł	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	zł	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	zł	Output + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	zł	Output + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	zł	Output + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE235	Poultrymeat	zł	Output + change in valuation. Net change in valuation in respect of all categories of poultry.
SE240	Eggs	zł	Hen's eggs only.
SE245	Ewes' and goats' milk	zł	Ewes' and goats' milk and dairy products.
SE251	Other livestock & products	zł	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	zł	Leased land ready for sowing, receipts from occasional letting of fodder areas, forestry products, contract work for others, hiring out of equipment, interest on liquid assets necessary for running the holding, receipts of tourism, receipts relating to previous accounting years, other products and receipts.

Symbol	Variable name	M.U.	Description
SE260	Farmhouse consumption	zł	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	zł	Value of crop products produced and used on the holding to obtain another final agricultural product. The products concerned are mainly crop products used as feed for animals held on the holding, and seeds and seedlings produced and used on the holding. These products are taken into account in the amount of agricultural output. The cost items relating to feeding stuffs and seeds account for the major part of that amount.

Table 3.1-4 Costs

Symbol	Variable name	M.U.	Description
SE270	Total Inputs	zł	Total inputs are the sum of specific costs, overheads, depreciation and external factors. Costs linked to the agricultural activity of the holder and relating to the output of the accounting year. Included are amounts relating to inputs produced on the holding ⁷ (farm use) = seeds and seedlings and feed for grazing livestock and granivores. 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. [SE275 + SE360 + SE365]
SE275	Total intermediate consumption	zł	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336]
SE281	Total specific costs	zł	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing livestock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE284	Specific crop costs/ha	zł/ha	Ratio of crop specific inputs to total UAA of the holding.
SE285	Seeds and plants	zł	Relates to agricultural and horticultural crops. New plantations of permanent crops and wood stands are considered as investments.
SE290	Seeds and plants home-grown	zł	Seeds and seedlings produced and used on the farm.
SE295	Fertilisers	zł	Purchased fertilisers and soil improvers (excluding those used for forests).
SE300	Crop protection	zł	Plant protection products, traps and baits, bird scares, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	zł	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.

⁷ Manure is not treated as a marketable farm product and, therefore, is not included.

Symbol	Variable name	M.U.	Description
SE309	Specific livestock costs/LU	zł/LU	Ratio of livestock specific inputs to total number of LU.
SE310	Feed for grazing livestock	zł	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on cost of renting forage land not included in the UAA for equines, cattle, sheep and goats. Both, home grown and purchased.
SE315	Feed for grazing livestock home-grown	zł	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing livestock.
SE320	Feed for pigs & poultry	zł	Feed for pigs and poultry. Both, home grown and purchased.
SE325	Feed for pigs & poultry home-grown	zł	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.
SE330	Other livestock specific costs	zł	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	zł	Fertilizers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost headings.
SE336	Total farming overheads	zł	Supply costs linked to production activity but not linked to specific lines of production.[SE340+SE345+SE350+SE356]
SE340	Machinery & building current costs	zł	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	zł	Motor fuels and lubricants, electricity, heating fuels.
SE350	Contract work	zł	Costs linked to work carried out by contractors and to the hire of machinery.
SE356	Other direct inputs	zł	Water, insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc.).
SE360	Depreciation	zł	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land, circulating capital, quotas and production limits.
SE365	Total external factors	zł	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	zł	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	zł	Rent paid for farm land and buildings and rental charges.
SE380	Interest paid	zł	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, and interest and financial charges on debts. Interest subsidies are to be deducted.

Table 3.1-5 Subsidies

Symbol	Variable name	M.U.	Description
SE605	Total subsidies - excluding on investment	zł	Subsidies on current operations linked to production (not investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610+SE615+SE624+SE625+SE626+SE630+SE699]
SE610	Total subsidies on crops	zł	All farm subsidies on crops, including compensatory payments/area payments and set-aside premiums and aid under article 68. It doesn't include Single Area Payment (SE631). [SE611 + SE612 + SE613] + art. 68 on crops
SE611	Compensatory payments/ area payments	zł	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops).
SE612	Set aside premiums	zł	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	zł	All other farm subsidies on field, horticultural and permanent crops.
SE615	Total subsidies on livestock	zł	All farm subsidies on livestock and livestock products. [SE616+SE617+SE618+SE619]
SE616	Subsidies dairying	zł	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	zł	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	zł	In addition to the ewe (and goat) premiums, includes any subsidies on sheep/goat milk products.
SE619	Other livestock subsidies	zł	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.
SE621	Environmental subsidies	zł	If details available in the holding's accounts.
SE622	LFA subsidies	zł	Subsidies for Less Favourite Areas.
SE623	Other rural development payments	zł	Support to help farmers to adapt to standards, to use farm advisory services, to improve the quality of agricultural products, training, afforestation and ecological stability of forests.
SE624	Total support for rural development	zł	Includes Environmental subsidies, LFA subsidies and other Rural Development payments including RD national payments
SE625	Subsidies on intermediate consumption	zł	All farm subsidies on intermediate consumption. Subsidies on wages, rent and interest are to be excluded.
SE626	Subsidies on	zł	Subsidies on wages, rent and interest paid.

Symbol	Variable name	M.U.	Description
	external factors		
SE630	Decoupled payments	zł	Single farm payment and single area payment scheme. [SE631 + SE632]
SE631	Single farm payment	zł	Scheme only for old Member States.
SE632	Single area payment	zł	Scheme only for new Member States; not chosen by Malta and Slovenia.
SE650	Total aid for Article 68	zł	It sums up all aid under Article 68 (EC) Reg. No 73/2009
SE699	Other subsidies	zł	Other subsidies received grants and subsidies for disasters or extraordinary subsidies (agrimonetary compensation, etc.)

Table 3.1-6 Balances of subsidies and taxes

Symbol	Variable name	M.U.	Description
SE600	Balance current subsidies & taxes	zł	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	zł	Subsidies on current operations linked to production (not investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610+SE615+SE624+SE625+SE626+SE630+SE699]
SE395	VAT balance excluding on investments	zł	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	zł	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 & taxes on investments	zł	Subsidies and taxes not arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. [SE406 + SE407 - SE408]
SE406	Subsidies on investments	zł	Subsidies on investments.
SE407	Payments to dairy outgoers	zł	This premium may be received in the form of a lump sum or be spread over several years.
SE408	VAT on investments	zł	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 this was taken into account in the VAT balance, it would distort the balance of subsidies and taxes on current operations.

Table 3.1-7 Income per agricultural holding

Symbol	Variable name	M.U.	Description
SE131	Total output	zł	Total 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]
SE275	Total intermediate consumption	zł	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336].
SE600	Balance current subsidies & taxes	zł	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 (GFI)	zł	Output - intermediate consumption + balance current subsidies and taxes. [SE131 - SE275 + SE600]

Symbol	Variable name	M.U.	Description
SE360	Depreciation	zł	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land, circulating capital, quotas and production limits.
SE415	Farm Net Value Added (FNVA)	zł	Remuneration to the fixed factors of production (work, land and capital), whether they are external or family factors. As a result, holdings can be compared irrespective of the family/non-family nature of the factors of production employed. To calculate FNVA value of depreciation is deducted from GFI.
SE365	Total external factors	zł	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 & taxes on investments	zł	Subsidies and taxes not arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. [SE406 + SE407 - SE408]
SE420	Family Farm Income (FFI)	zł	Remuneration to fixed factors of production of the family i.e. work, land and capital (in case of legal entity farms only land and capital) and remuneration to the entrepreneur's risks (loss/profit) in the accounting year. It equals to FNVA - total external factors + balance subsidies and taxes on investments. [SE415 - SE365 + SE405]

Table 3.1-8 Income per person

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

Table 3.1-9 Balance sheet

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

Symbol	Variable name	M.U.	Description
SE470	Non-breeding livestock	zł	All livestock except breeding livestock.
SE475	Stock of agricultural products	zł	All crop and livestock products (except young plantations).
SE480	Other circulating capital	zł	Here included are: value of winter crops (short cycle), shares in cooperatives or other agricultural organisations, short term receivables, cash balances in hand or at the bank account. (sum necessary to current running of the farm).
SE485	Total liabilities	zł	Value at closing valuation of total of long-, medium- or short-term loans still to be repaid. [SE490 + SE495]
SE490	Long & medium-term loans	zł	Loans contracted for a period of more than one year.
SE495	Short-term loans	zł	Loans contracted for less than one year and outstanding payments.
SE501	Net worth	zł	Total assets - liabilities. [SE436 – SE485]

Table 3.1-10 Financial indicators

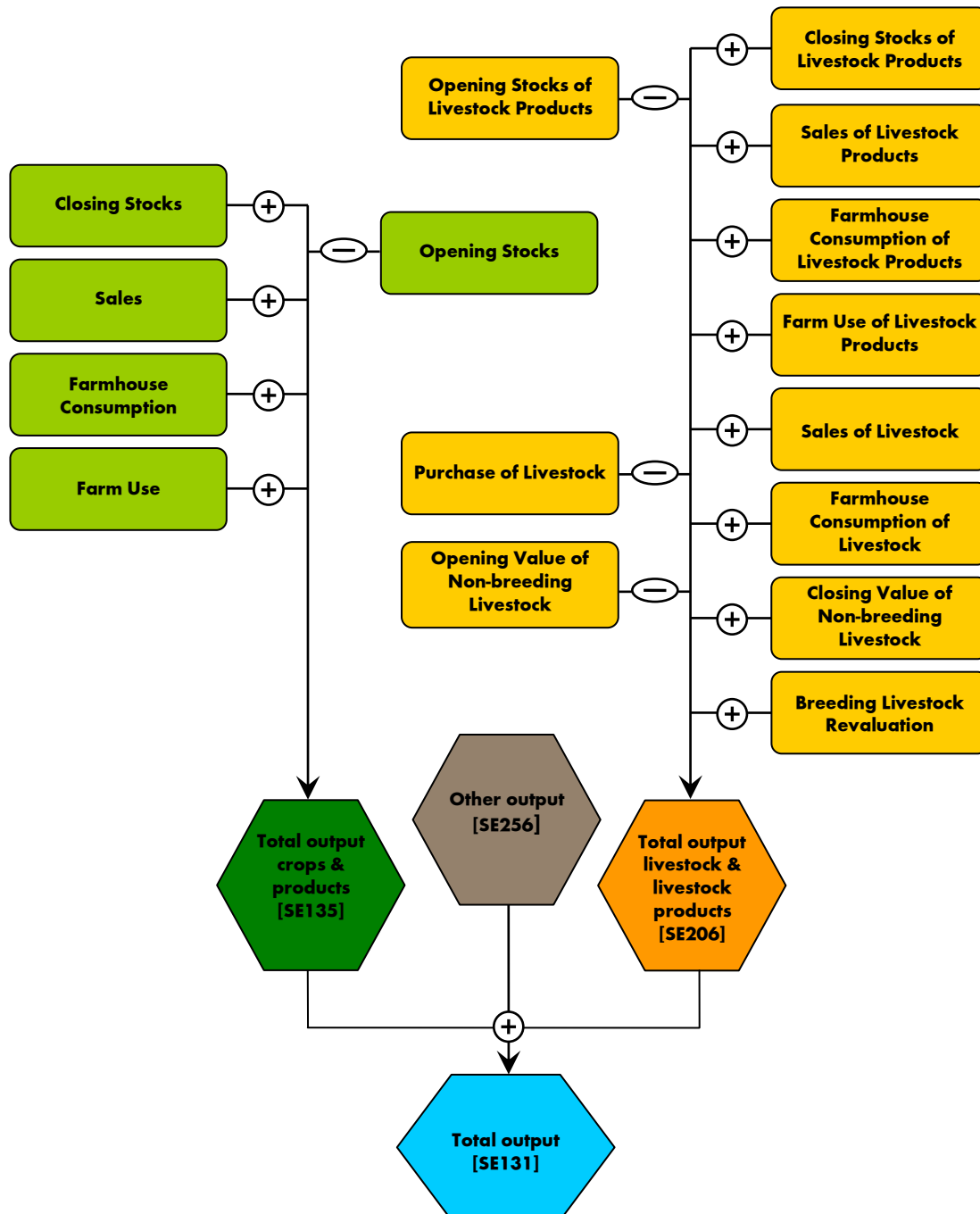
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 – SE501P] ⁸
SE510	Average farm capital	zł	Average value of farm's capital i.e. [value at opening + value at closing]/2). Farm's capital comprises values of: animals, permanent crops, land improvements, buildings, machinery and circulating capital. Excludes values of quotas and other rights which cannot be separated from land. Calculated only when values of land and buildings are recorded separately.
SE516	Gross Investment on fixed assets	zł	Purchases - sales of fixed assets + breeding livestock change of valuation.
SE521	Net Investment on fixed assets	zł	Gross investment on fixed assets – depreciation. [SE516 – SE360]
SE526	Cash Flow (1)	zł	The holding's capacity for saving and self-financing taking into account only current operations. It is calculated as follows: sales of agricultural products + other sales + sales of animals – total inputs – purchases of animals + balance subsidies and taxes on both, current operations and investments.
SE530	Cash Flow (2)	zł	The holding's capacity for saving and self-financing. It is calculated as follows: cash flow (1) + sales of fixed assets – purchases of fixed assets and investments + total liabilities at CV – total liabilities at OV
SE532	Cash Flow (2) / farm total capital	ratio	Ratio of cash flow (2) to total assets. [SE530/SE436]

⁸ SE501P = net worth at the beginning of accounting year

3.2. Economic categories calculation schemes

This chapter presents calculation schemes for the basic economic categories included in "FADN Standard Results." These schemes were developed using the materials published at European FADN website [11].

Scheme 3 - 3-1 The calculation of total output



Scheme 3 - 3-1 presents the calculation method for the total output achieved as part of operating activity conducted in the holding. It comprises the value of crop output, the value of livestock output and the value of other output.

The output calculation also comprises the sales of products, change in stocks, farm use and farmhouse consumption. Such an approach provides a thorough reflection on the trade in finished products – market transactions, free-of-charge transfers and product transfers as part of operating activity in the holding. The farm use value of marketable products does not affect the level of economic margins determined, as it occurs on both sides (output and costs) of the account.

Scheme 3 - 3-2 The calculation of the difference in the value of breeding livestock

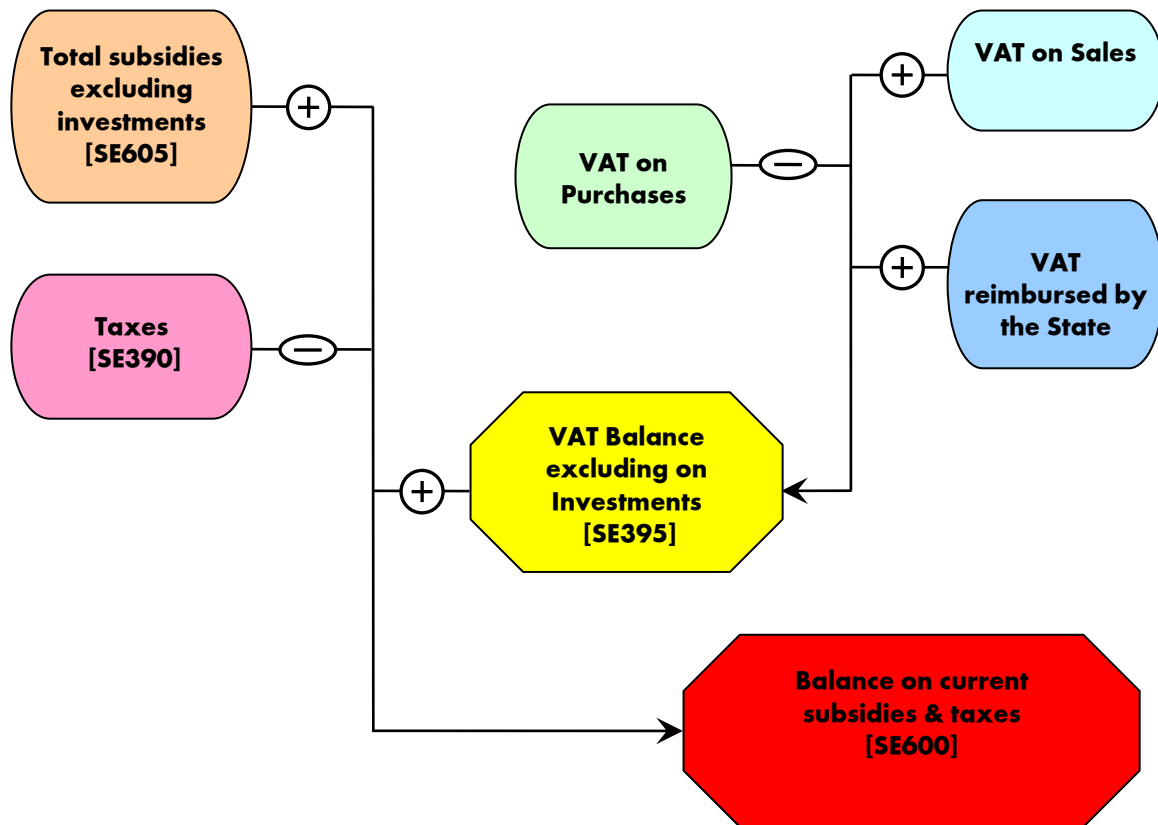
$$\text{REGIDX}_n = \frac{V_{cn}}{Q_{cn}} \div \frac{V_{on}}{Q_{on}}$$

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

where:

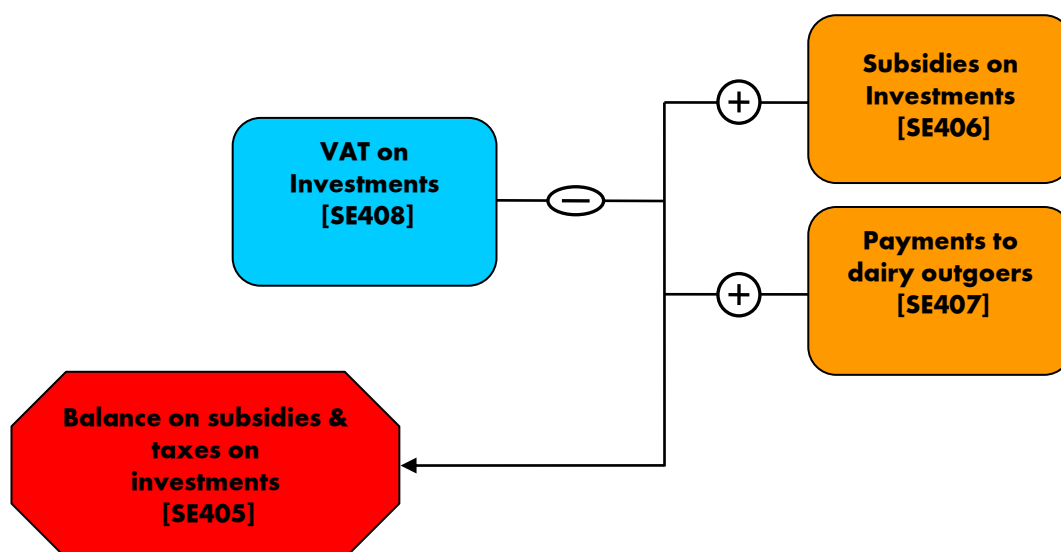
- REGIDX** - regional index of price changes;
- V_c** - value at closing valuation;
- n** - category of animals;
- Q_c** - number of livestock at the end of accounting year;
- V_o** - value at opening valuation;
- Q_o** - number of livestock at the beginning of accounting year;
- LVVAL** - livestock growth and appreciation.

The livestock output calculation comprises the difference in the value of non-breeding and breeding livestock. The difference in the value of breeding livestock is caused by price changes in the accounting year, as well as by the changing number of head of livestock. As regards non-breeding livestock, the difference in the livestock value is represented as the difference between the value at closing and the value at opening. The change in value of livestock was presented as a separate variable SE211. This allows the omission of this element in the output calculation, and in the subsequent economic margins. Furthermore, the livestock output calculation account is decreased by the value of livestock purchases, in consequence of which the resultant account reflects the net output generated. For this reason, value of livestock purchases is not included in the costs structure of the holding.

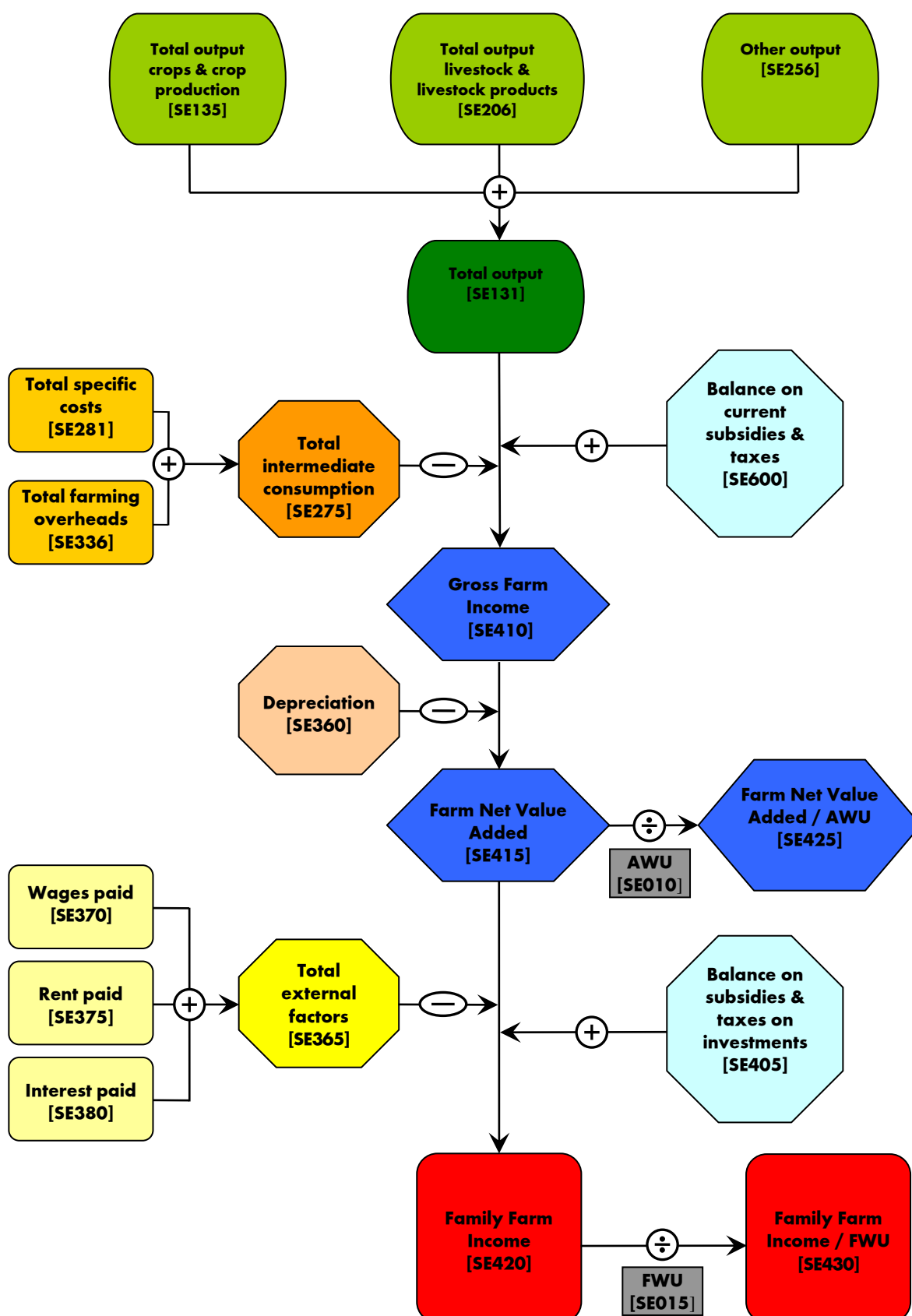
Scheme 3 - 3-3 The calculation of the balance of current subsidies and taxes

Taxes due in respect of the agricultural holding ownership and running agricultural activity are excluded from the costs (see: Table 3.1-4 – intermediate consumption). These taxes are included in the balance of current subsidies and taxes (see: Table 3.1-6 and Scheme 3 - 3-3). Such a grouping allows to determine the level of transfers of value added between the agricultural holding and other national economy sectors. A negative value of variable SE600 implies monetary transfers outside the holding.

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

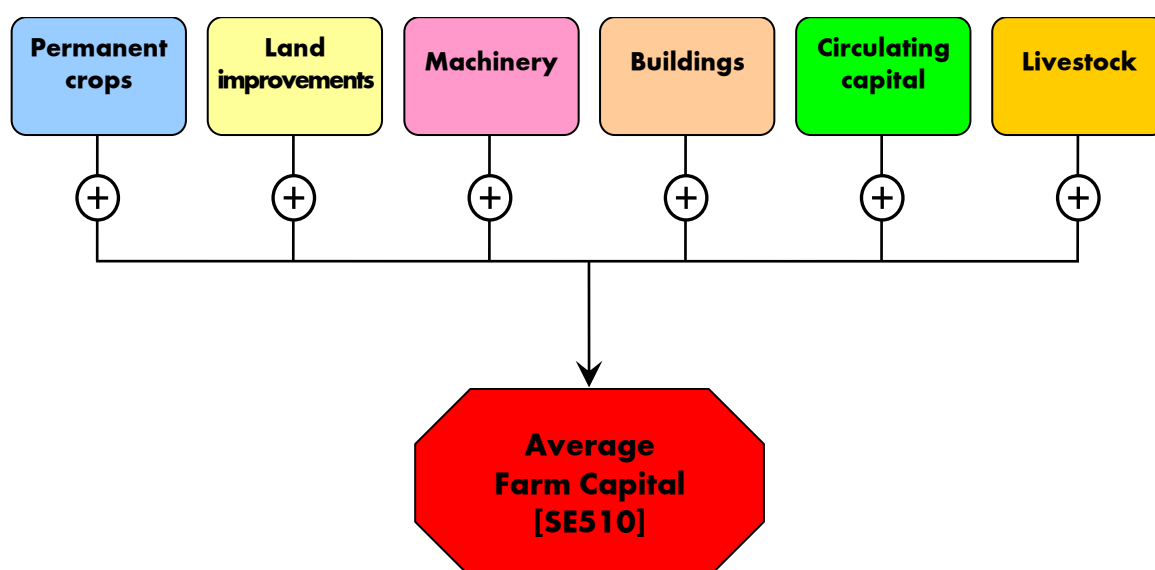


The reference balance affects the volume of FFI. A positive value of his balance indicates the budgetary support as part of investment activity conducted by the holding.

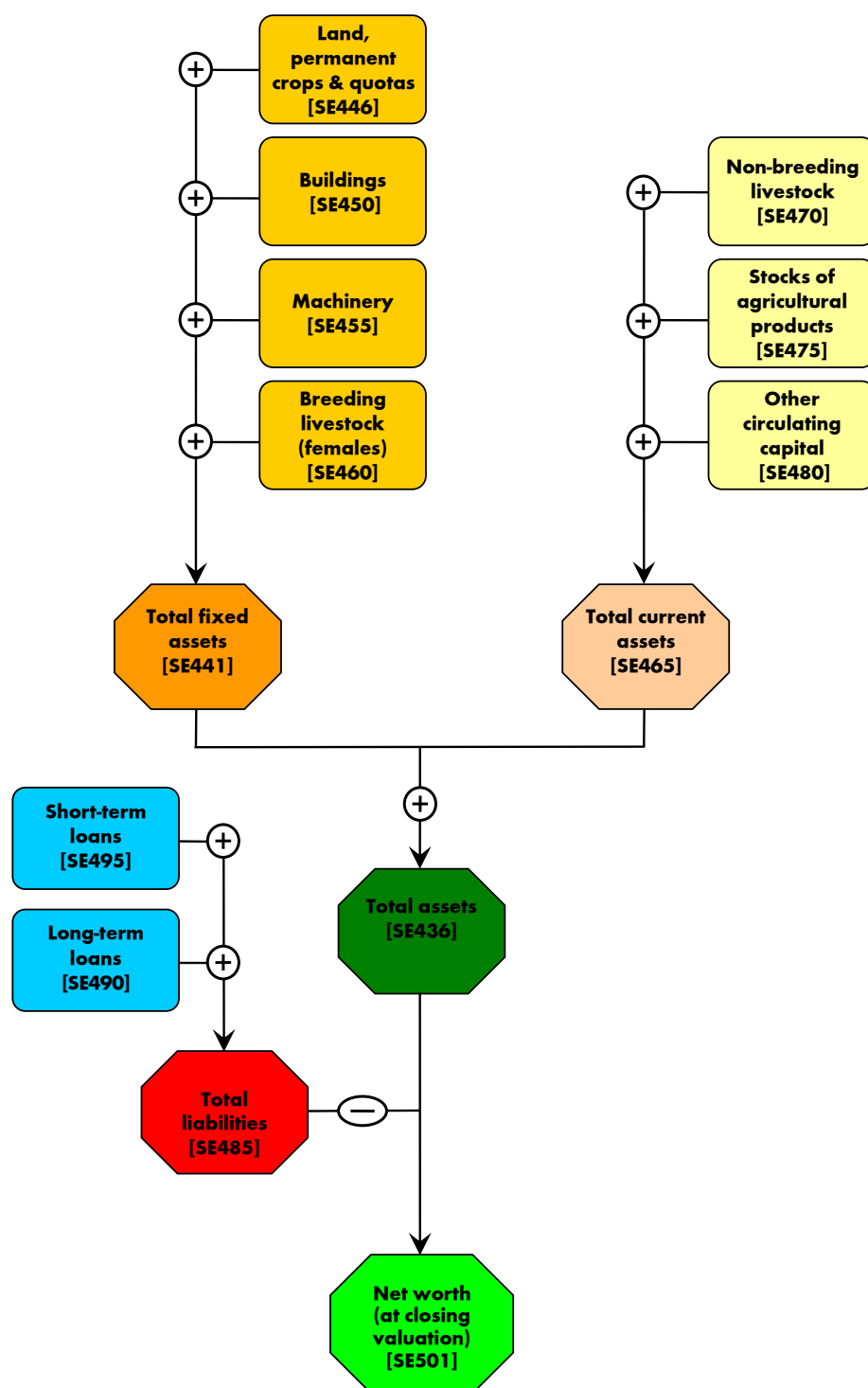
Scheme 3 - 3-5 The calculation of Family Farm Income (FFI)


Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI, whereas taxes (not forming part of intermediate consumption) decrease it. The Farm Net Value Added (FNVA) is obtained by deducting depreciation from the GFI. At the following stage, the net value added is decreased by the cost of total external factors, and increased by the balance of subsidies and taxes on investment. This reflects the basic economic margin generated as part of operating activity conducted in the holding, defined as Family Farm Income (FFI). Such income represents remuneration for family factors (work, land and capital) involved in production, and entrepreneur's risks in the accounting year.

Scheme 3 - 3-6 The calculation of average farm capital

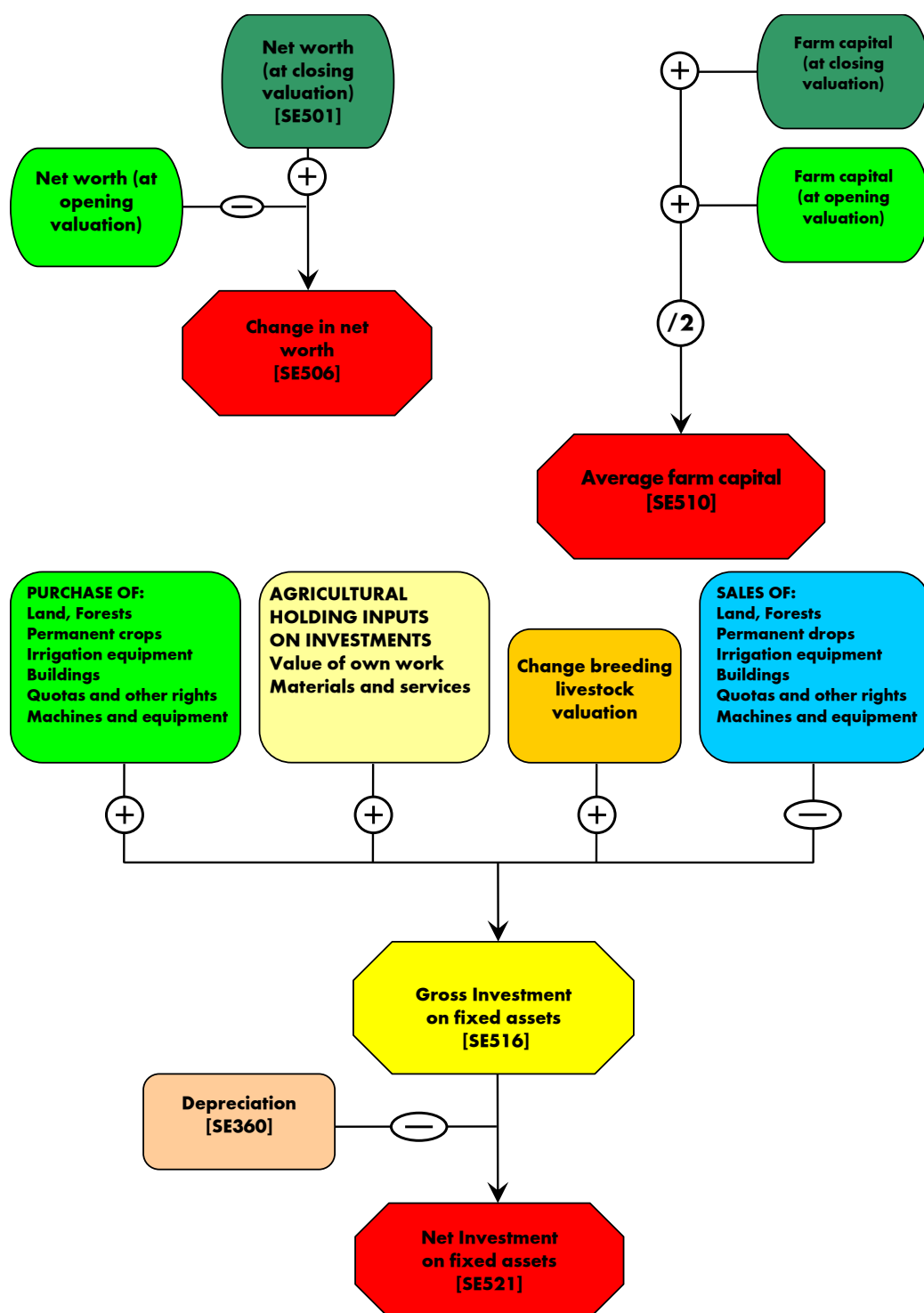


Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

Scheme 3 - 3-7 Balance sheet of the holding

The balance sheet of the holding is presented in synthetic terms. On the assets side, two groups of assets are distinguished, namely fixed assets comprising four groups and current assets comprising three groups. Net worth is calculated as the difference between the value of total assets and total liabilities.

Scheme 3 - 3-8 The calculation of selected balance sheet and financial indicators



The reference scheme presents the calculation method of four indicators, i.e. two balance sheet indicators – the change in net worth and the average farm capital, and two financial indicators – gross investment and net investment.

4. Remarks on Polish FADN Standard Results

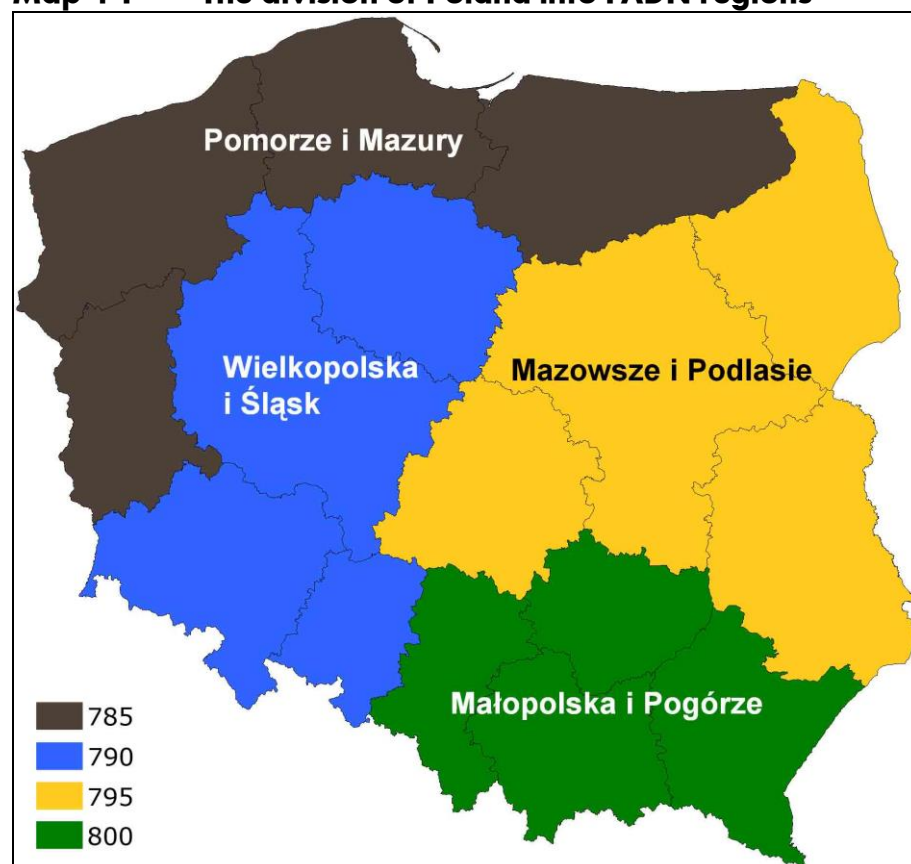
4.1. Information on the collection of accountancy data in Poland

Based on the data obtained in the National Agricultural Census 2002 (PSR 2002) and the Surveys on Land Use, Sown Area, Livestock and Farm Characteristics (R-CzSR 2005 and R-SGR 2007), the number of holdings whose economic size was equal to or greater than 4 000 euro SO was determined at 738 073 holdings [9]. This size reflects the minimum economic size of holdings included in the Polish FADN field of observation.

Agricultural farms were classified in accordance with the principles fully harmonised with the EU provisions determining the so-called Community Typology for Agricultural Holdings.

The classification of agricultural holdings makes use of the Standard Output coefficients, SO "2004" (binding since 2010). These parameters were calculated by the Institute of Agricultural and Food Economics – National Research Institute, in cooperation with experts from the Institute of Soil Science and Plant Cultivation – State Research Institute, Warsaw University of Life Sciences and other institutions. Sets of SO "2004" coefficients were calculated for four FADN regions in Poland, labelled with the following numbers: 785, 790, 795, 800 [10].

Map 4-1 The division of Poland into FADN regions



Source: Commission Regulation No. 1291/2009 of 18 December 2009 concerning the selection of returning holdings for the purpose of determining income of agricultural holdings [7].

The algorithm used in classifying agricultural holdings according to the principles of the Community Typology for Agricultural Holdings was developed by the Institute of Agricultural and Food Economics – National Research Institute on the basis of the relevant recommendations of the European Union – Commission Regulation (EC) No 1242/2008 of 8 December 2008 establishing a Community Typology for Agricultural Holdings (Official Journal L 335, 13.12.2008) [3], [4], [16].

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

The sample includes 10 909 individual holdings and 205 holdings with legal entity. These 11 114 holdings constitute a statistically representative sample, in terms of the types of farming and economic size classes, as well as FADN regions for the Polish FADN field of observation comprising 738 073 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2012 (see: Table 4.2-2) represents a certain number of similar holdings included in the same stratum (see: Table 4.2-1).

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

Table 4.2-1 The distribution of agricultural holdings in the field of observation covering Poland by type of farming and economic size class

		ES6						TOTAL
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
TFC	Fieldcrops (1)	26 540	21 510	6 234	2 747	1 912	284	59 227
	Horticulture (2)	5 792	11 531	5 490	2 626	1 507	155	27 101
	Other permanent crops (4)	8 668	9 771	813	162	87	4	19 505
	Milk (5)	28 431	45 298	15 602	3 478	663	52	93 524
	Other grazing livestock (6)	15 604	11 826	2 338	735	185	26	30 714
	Granivores (7)	13 397	24 722	11 881	5 765	4 482	589	60 836
	Mixed (8)	207 451	201 407	30 300	6 088	1 502	418	447 166
	TOTAL (€>=4)	305 883	326 065	72 658	21 601	10 338	1 528	738 073
TOTAL (€<4)								1 267 615
Total in Poland		305 883	326 065	72 658	21 601	10 338	1 528	2 005 688

Source: GUS, Agriculture and Environment Statistics Division (based on the population of holdings surveyed as part of the National Agricultural Census 2002; the classification using SO 2004; the exchange rate of Euro = PLN 4,3177).

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

Table 4.2-2 The distribution of the agricultural holdings surveyed⁹ by type of farming and economic size class

		ES6						TOTAL
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
TF8	Fieldcrops (1)	334	933	547	189	279	21	2 303
	Horticulture (2)	8	107	93	87	91	2	388
	Other permanent crops (4)	81	268	66	5	14	1	435
	Milk (5)	71	746	908	92	479	6	2 302
	Other grazing livestock (6)	81	291	145	19	71	2	609
	Granivores (7)	40	286	354	347	406	27	1 460
	Mixed (8)	535	1 626	915	106	406	29	3 617
TOTAL		1 150	4 257	3 028	845	1 746	88	11 114

4.3. FADN data accessibility

4.3.1. Access to European FADN database

On the European FADN website data are aggregated into a Standard Results database which is publically available in three languages (English, German or French).

The Standard Results Database can be consulted through:

1. Dynamic reporting tool organized in themes (user creates own report with the data according to own criteria)

http://ec.europa.eu/agriculture/rica//database/database_en.cfm.

2. Set of predefined standard reports (user can download a file with the data)

http://ec.europa.eu/agriculture/rica//database/consult_std_reports_en.cfm.

4.3.2. Access to Polish FADN data

At IAFE-NRI there is a possibility to obtain accounting data coming from:

- individual (family) farms keeping agricultural accountancy (systematic records in the Polish FADN Log Books during the accounting year).
- agricultural holdings with legal entity. These data come from a questionnaire carried out once a year.

IAFE-NRI provides only accounting data (relating to agricultural activities of the farm and other gainful activities). Personal data can not be disclosed.

⁹ Data from these holdings were used for this compilation.

Accounting data are made available in order to carry out analyses of business operation of agricultural holdings and to evaluate the situation in agriculture and on agricultural markets.

The data in standard aggregates are available in IAFE-NRI publications. In addition non-standard aggregates can be received upon individual request¹⁰.

The data in IAFE-NRI publications are aggregated and presented according to the standard classification of farms used in the EU and Poland.

IAFE-NRI also makes available the data in the form of time series by different grouping as well as taking into account the methodological changes¹¹.

¹⁰ More information on the rules of data accessibility on the website: www.fadn.pl

¹¹ Time series can be consulted through www.fadn.pl

5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2012

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

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

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

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SYS02	Farms represented		738 055	59 191	27 032	19 729	80 093	44 194	60 711	447 105
SYS03	Sample farms		11 114	2 303	388	435	2 302	609	1 460	3 617
SYS04	Exchange rate		4,1847	4,1847	4,1847	4,1847	4,1847	4,1847	4,1847	4,1847

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE005	Economic size	euro	19 088,1	24 668,9	34 448,3	12 418,6	22 007,5	12 120,3	40 733,3	14 941,6
SE010	Total labour input	AWU	1,749	1,938	2,372	2,304	1,797	1,552	1,714	1,678
SE011	Labour input	h	3 907	4 302	5 305	5 100	4 093	3 495	3 849	3 733
SE015	Unpaid labour input	FWU	1,551	1,410	1,576	1,423	1,709	1,518	1,534	1,552
SE016	Unpaid labour input	h	3 487	3 180	3 616	3 230	3 906	3 423	3 467	3 465
SE020	Paid labour input	AWU	0,198	0,528	0,796	0,881	0,088	0,034	0,180	0,126
SE021	Paid labour input	h	420	1 121	1 690	1 870	187	72	382	268
SE025	Total Utilised Agricultural Area	ha	19,6	50,7	5,3	9,6	20,4	16,2	20,5	16,8
SE030	Rented U.A.A.	ha	5,4	18,8	0,6	0,8	5,7	3,3	4,8	4,3
SE035	Cereals	ha	11,89	33,66	2,41	1,18	7,95	6,26	16,90	10,64
SE041	Other field crops	ha	2,40	12,36	0,27	0,18	0,78	0,58	2,07	1,83
SE042	Energy crops	ha	0,00	0,02	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,24	1,01	1,20	0,18	0,02	0,02	0,05	0,16
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,32	0,06	0,37	7,24	0,06	0,02	0,03	0,16
SE055	Orchards	ha	0,31	0,06	0,27	7,23	0,06	0,02	0,03	0,15
SE065	Other permanent crops	ha	0,01	0,00	0,09	0,01	0,00	0,00	0,00	0,01
SE071	Forage crops	ha	4,43	2,70	0,73	0,38	11,47	9,13	1,14	3,78
SE072	Agricultural fallows	ha	0,19	0,44	0,23	0,36	0,11	0,14	0,19	0,17
SE073	Set aside	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE074	Total agricultural area out of production	ha	0,28	0,84	0,32	0,40	0,13	0,15	0,27	0,24
SE075	Woodland area	ha	1,05	0,77	0,47	0,84	1,43	1,69	0,87	1,02
SE080	Total livestock units	LU	13,2	1,4	0,5	0,1	19,6	12,0	40,9	11,2
SE085	Dairy cows	LU	2,89	0,20	0,10	0,01	12,99	2,40	0,17	2,15
SE090	Other cattle	LU	3,23	0,55	0,17	0,01	6,22	8,10	0,69	3,23
SE095	Sheep and goats	LU	0,07	0,03	0,00	0,00	0,01	0,42	0,00	0,07
SE100	Pigs	LU	6,30	0,59	0,20	0,03	0,31	0,30	35,39	5,42
SE105	Poultry	LU	0,51	0,05	0,02	0,00	0,02	0,04	4,57	0,20
SE110	Yield of wheat	dt/ha	48,0	52,0	43,2	37,3	46,0	40,3	48,9	44,7
SE115	Yield of maize	dt/ha	91,0	87,0	94,6	79,3	97,8	84,0	87,7	95,7
SE120	Stocking density/ha	LU/ha	1,32	0,23	0,27	0,03	1,66	1,16	0,62	1,36
SE125	Milk yield	kg/cow	4 913	4 373	3 053	1 951	5 221	4 344	3 158	4 673

Table 5.1-3 Output according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE131	Total output	zł	126 580	261 535	171 721	127 943	129 997	57 613	256 886	94 435
SE132	Total output/Total input	ratio	1,20	1,28	1,29	1,40	1,25	1,04	1,22	1,14
SE135	Total output crops & crop production	zł	70 758	252 353	169 252	126 519	31 426	19 749	72 818	50 111
SE136	Total crop output/ha	zł/ha	3 670	5 066	34 092	13 808	1 549	1 234	3 606	3 025
SE140	Cereals	zł	39 989	147 407	6 937	3 300	22 664	15 653	57 953	32 456
SE145	Protein crops	zł	1 045	2 681	152	332	323	552	1 904	975
SE146	Energy crops	zł	6	62	0	0	0	0	0	1
SE150	Potatoes	zł	3 988	13 149	807	346	2 393	2 066	2 308	3 831
SE155	Sugar beet	zł	3 018	13 517	91	0	757	211	1 743	2 793
SE160	Oil-seed crops	zł	7 064	49 539	408	223	1 511	341	6 108	3 934
SE165	Industrial crops	zł	464	2 046	0	64	171	67	112	440
SE170	Vegetables & flowers	zł	8 849	16 393	148 188	3 892	407	460	885	3 067
SE175	Fruit	zł	4 481	626	4 354	115 758	1 275	94	132	1 686
SE185	Wine and grapes	zł	0	0	0	0	0	0	0	0
SE195	Forage crops	zł	780	4 009	597	434	1 230	124	590	388
SE200	Other crop output	zł	1 076	2 924	7 717	2 170	695	181	1 081	537
SE206	Total output livestock & livestock products	zł	54 294	5 237	1 678	207	97 439	34 965	182 603	43 116
SE207	Total livestock output/LU	zł/LU	4 128	3 669	3 371	3 520	4 974	2 910	4 470	3 835
SE211	Change in value of livestock	zł	601	-762	-57	-58	1 694	1 404	1 592	441
SE216	Cows' milk & milk products	zł	16 169	980	341	22	77 630	11 602	558	11 411
SE220	Beef and veal	zł	9 219	1 424	481	74	18 311	20 066	1 967	9 466
SE225	Pigmeat	zł	23 841	2 272	670	73	1 102	1 034	140 367	19 652
SE230	Sheep and goats	zł	89	39	0	-1	13	536	5	86
SE235	Poultrymeat	zł	2 892	28	7	0	7	42	28 750	861
SE240	Eggs	zł	1 131	270	59	4	77	166	9 592	495
SE245	Ewes' and goats' milk	zł	22	1	1	0	1	126	0	24
SE251	Other livestock & products	zł	930	222	118	35	298	1 392	1 364	1 122
SE256	Other output	zł	1 527	3 946	792	1 217	1 132	2 899	1 466	1 209
SE260	Farmhouse consumption	zł	1 762	808	687	618	1 492	1 479	1 572	2 107
SE265	Farm use	zł	17 874	6 143	1 413	288	17 311	12 194	44 449	18 252

Table 5.1-4 Costs according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE270	Total Inputs	zł	105 908	204 877	132 709	91 108	103 969	55 414	210 869	82 924
SE275	Total intermediate consumption	zł	79 994	143 873	93 627	43 122	77 899	39 980	180 863	62 973
SE281	Total specific costs	zł	54 999	89 161	47 535	22 602	51 600	24 307	151 268	42 928
SE284	Specific crop costs/ha	zł/ha	1 198	1 689	8 788	2 345	826	510	1 188	977
SE285	Seeds and plants	zł	5 343	16 902	17 950	2 106	3 333	2 033	5 288	3 888
SE290	Seeds and plants home-grown	zł	1 719	3 584	587	338	1 305	1 080	1 833	1 723
SE295	Fertilisers	zł	11 678	44 319	10 576	6 878	9 571	4 442	13 053	8 542
SE300	Crop protection	zł	4 600	20 578	3 811	10 870	2 204	951	4 728	3 028
SE305	Other crop specific costs	zł	1 808	3 768	14 099	2 567	1 756	810	1 238	957
SE309	Specific livestock costs/LU	zł/LU	2 400	2 516	2 208	3 035	1 773	1 337	3 108	2 358
SE310	Feed for grazing livestock	zł	9 917	1 125	407	70	29 433	13 867	1 637	9 328
SE315	Feed for grazing livestock home-grown	zł	6 358	806	359	63	15 080	10 422	1 055	6 489
SE320	Feed for pigs & poultry	zł	19 459	2 128	617	99	1 022	897	119 427	15 310
SE325	Feed for pigs & poultry home-grown	zł	9 747	1 481	448	40	767	687	41 403	10 038
SE330	Other livestock specific costs	zł	2 192	336	75	9	4 277	1 307	5 897	1 874
SE331	Forestry specific costs	zł	2	4	1	3	4	1	0	1
SE336	Total farming overheads	zł	24 994	54 713	46 091	20 520	26 299	15 673	29 595	20 045
SE340	Machinery & building current costs	zł	6 092	11 551	6 201	5 432	7 257	4 399	7 815	5 116
SE345	Energy	zł	12 401	27 537	32 948	10 173	12 250	6 827	14 878	9 494
SE350	Contract work	zł	3 224	8 321	2 522	1 121	3 761	2 090	2 967	2 735
SE356	Other direct inputs	zł	3 278	7 304	4 421	3 793	3 031	2 358	3 935	2 700
SE360	Depreciation	zł	17 599	32 285	21 907	30 545	20 080	13 146	21 601	14 276
SE365	Total external factors	zł	8 315	28 719	17 175	17 442	5 991	2 288	8 405	5 675
SE370	Wages paid	zł	5 541	17 036	15 041	16 016	2 671	932	4 998	4 026
SE375	Rent paid	zł	1 454	7 298	379	220	1 414	604	1 426	895
SE380	Interest paid	zł	1 320	4 385	1 756	1 205	1 906	751	1 981	754

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE605	Total subsidies - excluding on investments	zł	24 469	60 917	5 677	11 491	25 237	21 678	24 487	21 488
SE610	Total subsidies on crops	zł	301	938	50	20	161	112	106	315
SE611	Compensatory payments/area payments	zł	0	0	0	0	0	0	0	0
SE612	Set aside premiums	zł	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	30	166	0	0	10	0	13	25
SE615	Total subsidies on livestock	zł	249	33	11	5	458	362	16	286
SE616	Subsidies dairying	zł	238	28	11	5	455	263	16	278
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0	0
SE618	Subsidies sheep & goats	zł	11	4	0	0	3	100	0	8
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 722	4 519	120	1 281	1 297	2 549	1 460	1 497
SE622	LFA subsidies	zł	1 725	2 148	378	757	2 401	2 245	1 832	1 605
SE623	Other rural development payments	zł	616	901	73	417	761	744	237	633
SE624	Total support for rural development	zł	4 062	7 567	571	2 455	4 459	5 538	3 529	3 736
SE625	Subsidies on intermediate consumption	zł	945	3 172	157	331	740	497	1 289	759
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	14 314	37 071	3 822	6 999	14 947	11 827	14 976	12 302
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	14 314	37 071	3 822	6 999	14 947	11 827	14 976	12 302
SE650	Total aid for Article 68	zł	520	804	61	25	609	474	110	577
SE699	Other subsidies	zł	4 597	12 136	1 066	1 681	4 472	3 342	4 570	4 091

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE600	Balance current subsidies & taxes	zł	22 855	56 287	4 893	12 281	24 216	20 147	23 656	19 896
SE605	Total subsidies - excluding on investments	zł	24 469	60 917	5 677	11 491	25 237	21 678	24 487	21 488
SE395	VAT balance excluding on investments	zł	-122	371	-226	1 746	114	-664	477	-333
SE390	Taxes	zł	1 493	5 001	559	957	1 135	867	1 308	1 259
SE405	Balance subsidies & taxes on investments	zł	12	777	-471	-871	385	-79	339	-123
SE406	Subsidies on investments	zł	996	2 443	679	1 291	1 658	784	1 506	644
SE407	Payments to dairy outgoers	zł	1	0	0	0	0	0	7	0
SE408	VAT on investments	zł	984	1 666	1 151	2 162	1 273	862	1 175	767

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE131	Total output	zł	126 580	261 535	171 721	127 943	129 997	57 613	256 886	94 435
SE275	Total intermediate consumption	zł	79 994	143 873	93 627	43 122	77 899	39 980	180 863	62 973
SE600	Balance current subsidies & taxes	zł	22 855	56 287	4 893	12 281	24 216	20 147	23 656	19 896
SE410	Gross Farm Income	zł	69 441	173 948	82 987	97 103	76 314	37 779	99 678	51 358
SE360	Depreciation	zł	17 599	32 285	21 907	30 545	20 080	13 146	21 601	14 276
SE415	Farm Net Value Added	zł	51 842	141 663	61 080	66 558	56 234	24 634	78 078	37 083
SE365	Total external factors	zł	8 315	28 719	17 175	17 442	5 991	2 288	8 405	5 675
SE405	Balance subsidies & taxes on investments	zł	12	777	-471	-871	385	-79	339	-123
SE420	Family Farm Income	zł	43 539	113 721	43 434	48 245	50 629	22 267	70 011	31 284

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE425	Farm Net Value Added / AWU	zł/AWU	29 637	73 098	25 750	28 892	31 292	15 868	45 548	22 103
SE430	Family Farm Income / FWU	zł/FWU	25 939	64 231	27 563	33 908	28 912	15 095	40 636	19 399

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE436	Total assets	zł	651 626	1 215 522	476 880	728 089	751 231	548 076	831 713	552 103
SE441	Total fixed assets	zł	565 712	1 016 208	431 088	647 083	668 288	485 129	707 455	480 964
SE446	Land, permanent crops & quotas	zł	322 592	658 911	136 589	359 778	347 476	287 597	371 722	280 003
SE450	Buildings	zł	138 115	144 607	216 238	179 686	147 754	112 960	209 884	121 711
SE455	Machinery	zł	92 212	211 520	77 791	107 577	126 143	68 938	115 553	69 664
SE460	Breeding livestock	zł	12 793	1 169	470	42	46 914	15 633	10 295	9 586
SE465	Total current assets	zł	85 914	199 315	45 792	81 006	82 942	62 947	124 258	71 140
SE470	Non-breeding livestock	zł	17 701	2 281	806	124	19 021	27 668	42 290	16 979
SE475	Stock of agricultural products	zł	33 253	67 916	14 947	44 232	33 466	22 040	38 595	29 632
SE480	Other circulating capital	zł	34 960	129 118	30 038	36 650	30 455	13 239	43 373	24 529
SE485	Total liabilities	zł	36 521	133 680	46 577	35 628	44 010	18 584	56 538	20 804
SE490	Long & medium-term loans	zł	25 709	100 375	33 646	25 358	31 873	13 309	42 214	13 240
SE495	Short-term loans	zł	10 812	33 305	12 931	10 270	12 138	5 275	14 324	7 563
SE501	Net worth	zł	615 105	1 081 843	430 303	692 461	707 220	529 491	775 175	531 300

Table 5.1-10 Financial indicators according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Granivores	Mixed
				(1)	(2)	(4)	(5)	(6)	(7)	(8)
SE506	Change in net worth	zł	13 280	56 168	1 438	7 933	23 066	5 915	17 070	7 015
SE510	Average farm capital	zł	332 764	547 516	346 663	454 957	399 695	267 379	456 670	275 750
SE516	Gross Investment on fixed assets	zł	19 292	61 382	19 726	25 229	27 508	12 371	21 679	12 319
SE521	Net Investment on fixed assets	zł	1 693	29 097	-2 180	-5 316	7 428	-774	78	-1 956
SE526	Cash Flow (1)	zł	55 320	139 451	63 277	72 514	64 256	31 847	82 942	39 911
SE530	Cash Flow (2)	zł	38 664	95 498	44 087	48 477	37 315	21 393	63 668	28 932
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,08	0,09	0,07	0,05	0,04	0,08	0,05

5.2. Grouping of agricultural holdings according to economic size classes (ES6)

Table 5.2-1 Population and sample of holdings according to economic size

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SYS02	Farms represented		738 055	305 884	326 067	72 659	21 602	10 392	1 453
SYS03	Sample farms		11 114	1 150	4 257	3 028	1 746	845	88
SYS04	Exchange rate		4,1847	4,1847	4,1847	4,1847	4,1847	4,1847	4,1847

Table 5.2-2 Selected information on production according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE005	Economic size	euro	19 088,1	6 181,3	14 258,6	35 599,7	69 208,2	175 363,6	1 131 808,1
SE010	Total labour input	AWU	1,749	1,415	1,728	1,988	2,477	4,590	33,773
SE011	Labour input	h	3 907	3 106	3 889	4 580	5 689	10 153	71 785
SE015	Unpaid labour input	FWU	1,551	1,372	1,635	1,814	1,930	1,720	0,529
SE016	Unpaid labour input	h	3 487	3 016	3 690	4 211	4 528	4 058	1 232
SE020	Paid labour input	AWU	0,198	0,042	0,094	0,174	0,547	2,869	33,244
SE021	Paid labour input	h	420	90	199	369	1 161	6 094	70 552
SE025	Total Utilised Agricultural Area	ha	19,6	8,9	16,3	32,7	56,6	138,6	929,0
SE030	Rented U.A.A.	ha	5,4	1,2	3,1	9,6	18,8	56,8	632,8
SE035	Cereals	ha	11,89	5,56	9,91	19,47	34,03	88,96	531,31
SE041	Other field crops	ha	2,40	0,60	1,52	4,20	9,37	28,87	195,48
SE042	Energy crops	ha	0,00	0,00	0,00	0,00	0,00	0,01	0,58
SE046	Vegetables and flowers	ha	0,24	0,14	0,23	0,37	0,89	0,78	0,72
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,32	0,18	0,37	0,33	0,71	1,49	4,30
SE055	Orchards	ha	0,31	0,18	0,36	0,32	0,64	1,23	3,88
SE065	Other permanent crops	ha	0,01	0,00	0,00	0,01	0,06	0,26	0,43
SE071	Forage crops	ha	4,43	2,24	4,09	8,04	11,11	16,80	171,47
SE072	Agricultural fallows	ha	0,19	0,16	0,17	0,21	0,37	0,73	3,52
SE073	Set aside	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE074	Total agricultural area out of production	ha	0,28	0,19	0,20	0,26	0,50	1,72	25,14
SE075	Woodland area	ha	1,05	0,89	1,10	1,22	1,16	1,79	6,55
SE080	Total livestock units	LU	13,2	3,9	10,3	26,3	46,7	108,2	771,3
SE085	Dairy cows	LU	2,89	0,92	2,47	7,11	9,81	10,13	147,30
SE090	Other cattle	LU	3,23	1,20	3,21	6,96	9,25	9,28	114,64
SE095	Sheep and goats	LU	0,07	0,05	0,06	0,18	0,08	0,04	1,71
SE100	Pigs	LU	6,30	1,54	4,17	11,58	25,70	74,34	449,30
SE105	Poultry	LU	0,51	0,10	0,18	0,37	1,74	14,16	52,38
SE110	Yield of wheat	dt/ha	48,0	39,2	43,2	48,5	51,7	54,7	57,8
SE115	Yield of maize	dt/ha	91,0	84,2	85,6	91,5	89,2	86,2	97,5
SE120	Stocking density/ha	LU/ha	1,32	0,89	1,33	1,71	1,65	1,10	1,49
SE125	Milk yield	kg/cow	4 913	3 141	3 812	5 131	6 139	6 906	8 659

Table 5.2-3 Output according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE131	Total output	zł	126 580	39 312	88 464	225 193	457 521	1 292 917	8 860 832
SE132	Total output/Total input	ratio	1,20	1,11	1,22	1,29	1,31	1,23	1,02
SE135	Total output crops & crop production	zł	70 758	23 881	50 675	115 942	243 151	742 985	4 817 263
SE136	Total crop output/ha	zł/ha	3 670	2 737	3 144	3 577	4 333	5 426	5 330
SE140	Cereals	zł	39 989	14 172	28 487	66 721	133 481	400 552	2 751 403
SE145	Protein crops	zł	1 045	332	941	2 236	4 411	7 075	21 725
SE146	Energy crops	zł	6	0	2	0	0	0	2 533
SE150	Potatoes	zł	3 988	2 366	4 126	5 357	6 142	20 262	97 451
SE155	Sugar beet	zł	3 018	98	1 208	6 052	13 899	31 883	503 878
SE160	Oil-seed crops	zł	7 064	719	2 412	11 133	31 215	126 466	970 450
SE165	Industrial crops	zł	464	208	656	598	243	933	4 747
SE170	Vegetables & flowers	zł	8 849	3 069	6 276	16 598	40 185	118 967	162 178
SE175	Fruit	zł	4 481	2 349	5 611	4 766	6 147	13 932	92 841
SE185	Wine and grapes	zł	0	0	0	0	0	0	0
SE195	Forage crops	zł	780	337	370	930	1 779	8 324	109 482
SE200	Other crop output	zł	1 076	230	587	1 550	5 649	14 589	100 576
SE206	Total output livestock & livestock products	zł	54 294	14 371	36 698	107 435	212 032	536 738	3 955 643
SE207	Total livestock output/LU	zł/LU	4 128	3 670	3 579	4 081	4 544	4 960	5 128
SE211	Change in value of livestock	zł	601	-253	576	2 562	4 949	3 552	2 198
SE216	Cows' milk & milk products	zł	16 169	2 982	9 704	41 138	71 563	87 431	1 661 781
SE220	Beef and veal	zł	9 219	3 838	9 374	19 469	25 648	19 632	275 948
SE225	Pigmeat	zł	23 841	6 052	15 656	43 038	96 633	283 762	1 704 947
SE230	Sheep and goats	zł	89	60	90	166	126	60	1 658
SE235	Poultrymeat	zł	2 892	133	654	2 211	14 607	122 504	90 376
SE240	Eggs	zł	1 131	403	372	684	2 234	18 335	207 700
SE245	Ewes' and goats' milk	zł	22	17	25	32	21	30	0
SE251	Other livestock & products	zł	930	885	824	696	1 199	4 984	13 233
SE256	Other output	zł	1 527	1 060	1 091	1 816	2 338	13 194	87 927
SE260	Farmhouse consumption	zł	1 762	1 742	1 805	1 763	1 643	1 405	689
SE265	Farm use	zł	17 874	7 469	16 329	34 196	53 051	92 092	685 096

Table 5.2-4 Costs according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE270	Total Inputs	zł	105 908	35 570	72 231	174 334	349 229	1 049 184	8 687 252
SE275	Total intermediate consumption	zł	79 994	25 617	53 987	135 686	275 566	813 066	6 429 393
SE281	Total specific costs	zł	54 999	14 923	35 905	97 659	204 370	603 839	4 498 544
SE284	Specific crop costs/ha	zł/ha	1 198	733	906	1 226	1 514	1 878	2 226
SE285	Seeds and plants	zł	5 343	1 772	3 607	9 011	20 256	56 664	374 549
SE290	Seeds and plants home-grown	zł	1 719	995	1 648	2 670	3 577	7 665	52 313
SE295	Fertilisers	zł	11 678	3 264	7 585	21 135	43 583	121 872	966 550
SE300	Crop protection	zł	4 600	1 101	2 762	7 309	16 212	58 568	459 547
SE305	Other crop specific costs	zł	1 808	397	832	2 606	5 648	23 288	267 473
SE309	Specific livestock costs/LU	zł/LU	2 400	2 142	2 060	2 188	2 543	3 174	3 151
SE310	Feed for grazing livestock	zł	9 917	3 219	8 319	20 528	31 015	35 814	749 443
SE315	Feed for grazing livestock home-grown	zł	6 358	2 842	6 633	12 111	13 789	11 105	252 626
SE320	Feed for pigs & poultry	zł	19 459	4 719	11 744	33 665	80 522	287 162	1 321 472
SE325	Feed for pigs & poultry home-grown	zł	9 747	3 614	8 064	19 489	35 691	72 143	359 528
SE330	Other livestock specific costs	zł	2 192	451	1 056	3 398	7 133	20 470	359 509
SE331	Forestry specific costs	zł	2	0	1	8	1	0	0
SE336	Total farming overheads	zł	24 994	10 695	18 082	38 027	71 196	209 227	1 930 849
SE340	Machinery & building current costs	zł	6 092	3 035	4 911	9 749	17 269	39 168	328 953
SE345	Energy	zł	12 401	4 444	8 665	20 410	40 622	115 229	970 351
SE350	Contract work	zł	3 224	1 693	2 262	3 441	5 769	28 695	310 741
SE356	Other direct inputs	zł	3 278	1 523	2 244	4 426	7 536	26 135	320 803
SE360	Depreciation	zł	17 599	8 881	15 240	30 115	50 895	105 207	635 055
SE365	Total external factors	zł	8 315	1 072	3 004	8 533	22 768	130 911	1 622 804
SE370	Wages paid	zł	5 541	739	1 625	3 136	10 586	89 514	1 340 175
SE375	Rent paid	zł	1 454	209	696	2 578	5 855	22 437	162 154
SE380	Interest paid	zł	1 320	124	682	2 820	6 326	18 960	120 475

Table 5.2-5 Subsidies to operational activity of farm according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE605	Total subsidies - excluding on investments	zł	24 469	11 545	21 147	39 839	68 105	158 991	1 111 575
SE610	Total subsidies on crops	zł	301	116	340	344	418	1 238	20 141
SE611	Compensatory payments/area payments	zł	0	0	0	0	0	0	0
SE612	Set aside premiums	zł	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	30	0	23	10	35	472	5 862
SE615	Total subsidies on livestock	zł	249	264	289	105	43	-21	421
SE616	Subsidies dairying	zł	238	248	282	97	33	-21	0
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0
SE618	Subsidies sheep & goats	zł	11	15	7	8	10	0	421
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 722	818	1 583	3 171	5 602	10 649	29 026
SE622	LFA subsidies	zł	1 725	1 016	1 838	2 884	4 100	4 804	9 903
SE623	Other rural development payments	zł	616	487	742	618	605	476	770
SE624	Total support for rural development	zł	4 062	2 321	4 163	6 673	10 306	15 930	39 699
SE625	Subsidies on intermediate consumption	zł	945	302	663	1 679	3 690	8 873	65 282
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	14 314	6 523	11 944	23 916	41 439	101 452	679 920
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	14 314	6 523	11 944	23 916	41 439	101 452	679 920
SE650	Total aid for Article 68	zł	520	380	605	439	426	772	14 700
SE699	Other subsidies	zł	4 597	2 019	3 748	7 123	12 210	31 519	306 112

Table 5.2-6 Balance of subsidies and taxes according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE600	Balance current subsidies & taxes	zł	22 855	10 402	19 953	38 350	65 883	148 494	982 459
SE605	Total subsidies - excluding on investments	zł	24 469	11 545	21 147	39 839	68 105	158 991	1 111 575
SE395	VAT balance excluding on investments	zł	-122	-512	-88	562	1 342	2 158	2 145
SE390	Taxes	zł	1 493	631	1 105	2 051	3 565	12 655	131 262
SE405	Balance subsidies & taxes on investments	zł	12	-258	-331	580	2 393	5 917	27 790
SE406	Subsidies on investments	zł	996	189	668	2 647	5 708	9 964	27 790
SE407	Payments to dairy outgoers	zł	1	0	0	0	0	43	0
SE408	VAT on investments	zł	984	447	998	2 067	3 315	4 090	0

Table 5.2-7 Income per agricultural holding according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE131	Total output	zł	126 580	39 312	88 464	225 193	457 521	1 292 917	8 860 832
SE275	Total intermediate consumption	zł	79 994	25 617	53 987	135 686	275 566	813 066	6 429 393
SE600	Balance current subsidies & taxes	zł	22 855	10 402	19 953	38 350	65 883	148 494	982 459
SE410	Gross Farm Income	zł	69 441	24 097	54 430	127 858	247 837	628 345	3 413 897
SE360	Depreciation	zł	17 599	8 881	15 240	30 115	50 895	105 207	635 055
SE415	Farm Net Value Added	zł	51 842	15 216	39 190	97 743	196 942	523 138	2 778 843
SE365	Total external factors	zł	8 315	1 072	3 004	8 533	22 768	130 911	1 622 804
SE405	Balance subsidies & taxes on investments	zł	12	-258	-331	580	2 393	5 917	27 790
SE420	Family Farm Income	zł	43 539	13 886	35 855	89 790	176 568	398 144	1 183 829

Table 5.2-8 Income per person according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE425	Farm Net Value Added / AWU	zł/AWU	29 637	10 757	22 673	49 161	79 518	113 978	82 280
SE430	Family Farm Income / FWU	zł/FWU	25 939	10 118	21 933	49 408	91 286	177 503	349 777

Table 5.2-9 Balance at the end of accounting year according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE436	Total assets	zł	651 626	328 410	586 198	1 170 715	1 987 897	3 759 864	15 327 044
SE441	Total fixed assets	zł	565 712	297 152	520 635	1 029 245	1 736 817	3 010 641	9 144 214
SE446	Land, permanent crops & quotas	zł	322 592	174 734	308 986	578 887	963 803	1 630 542	2 800 102
SE450	Buildings	zł	138 115	85 935	122 914	215 634	337 791	683 634	3 788 164
SE455	Machinery	zł	92 212	32 808	78 098	204 353	388 384	636 325	1 863 204
SE460	Breeding livestock	zł	12 793	3 675	10 637	30 371	46 838	60 139	692 745
SE465	Total current assets	zł	85 914	31 258	65 564	141 470	251 079	749 224	6 182 829
SE470	Non-breeding livestock	zł	17 701	6 266	15 595	35 071	57 153	118 415	722 210
SE475	Stock of agricultural products	zł	33 253	14 676	29 969	57 753	98 571	196 726	1 316 053
SE480	Other circulating capital	zł	34 960	10 315	20 000	48 645	95 356	434 082	4 144 567
SE485	Total liabilities	zł	36 521	3 228	16 582	73 087	181 793	606 684	3 454 726
SE490	Long & medium-term loans	zł	25 709	2 250	11 870	53 559	138 977	463 522	1 862 677
SE495	Short-term loans	zł	10 812	978	4 713	19 528	42 815	143 162	1 592 049
SE501	Net worth	zł	615 105	325 182	569 616	1 097 628	1 806 104	3 153 180	11 872 318

Table 5.2-10 Financial indicators according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE506	Change in net worth	zł	13 280	-2 110	7 677	35 152	85 827	206 399	957 504
SE510	Average farm capital	zł	332 764	159 944	283 367	588 047	1 008 113	2 091 133	12 421 106
SE516	Gross Investment on fixed assets	zł	19 292	2 335	13 512	45 846	100 257	240 569	772 046
SE521	Net Investment on fixed assets	zł	1 693	-6 546	-1 728	15 731	49 363	135 362	136 991
SE526	Cash Flow (1)	zł	55 320	20 291	45 709	108 846	208 399	471 796	1 655 554
SE530	Cash Flow (2)	zł	38 664	17 775	33 603	69 163	124 881	267 260	1 130 364
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,06	0,06	0,06	0,07	0,07

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