



2013 Standard Results of Polish FADN agricultural holdings

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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 2013 comprising 12 365 sets of accounting data [19]. 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 113 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Accountancy Department (AAD). From 207 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 12 322 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 12 117 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 730 905 holdings [7].

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) [14].

The key value parameters concerning output, costs and investments are net categories (excluding VAT). In 2013, 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) [13]:

- 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 and goats;
- SE619 – Other livestock subsidies;
- SE630 – Decoupled payments;
- SE650 – Total aid for Article 68;
- SE699 – Other subsidies.

From 2013 the following changes have been introduced to the algorithms (in compliance with Document RI/CC 882 Rev.9.2. Definition of Variables used in FADN standard results of December 2014) [14]:

- SE042 – Energy crops;
- SE072 – Agricultural fallows;
- SE073 – Set aside;
- SE611 – Compensatory payments/area payments.

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

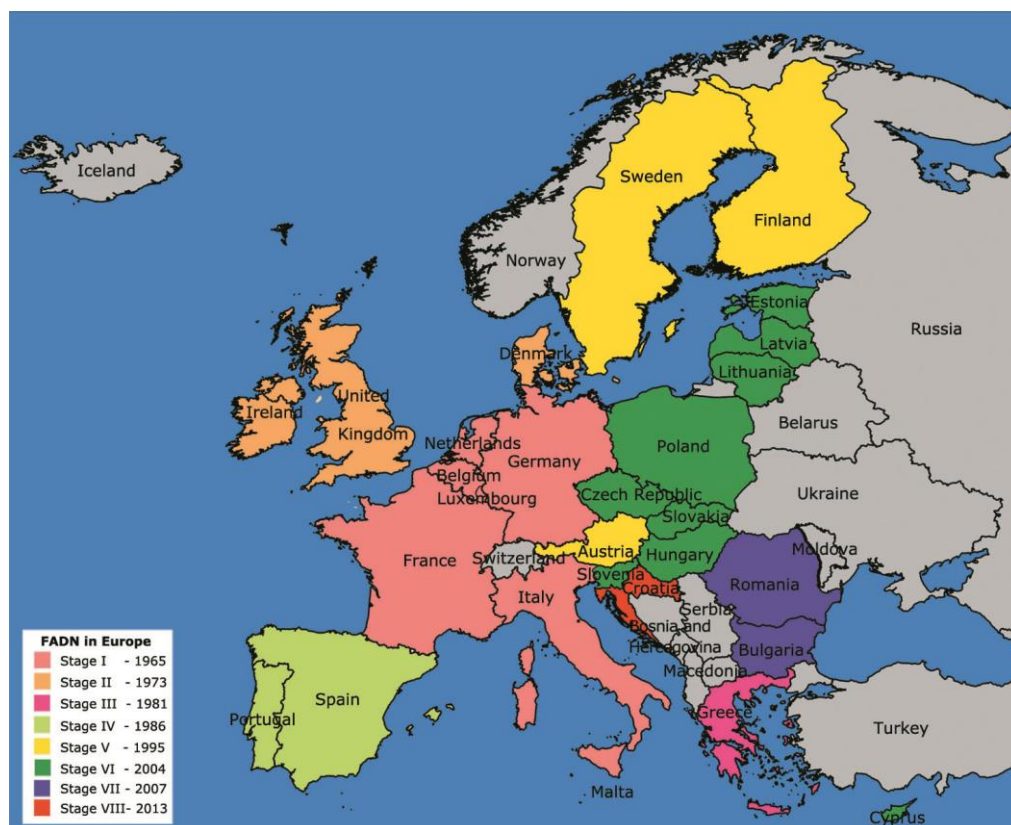
2.1. General information

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 [18]. 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 2013 FADN functioned in 28 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) [1], [2], [15], [22].

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)[8], [2], [21].

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 [15], [17].

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 2013

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 (including: Guadeloupe, Martinique, Reunion)	25 000 15 000	7 620 260	8,9 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 (including: Northern Ireland)	25 000 15 000	2 500 320	2,9 0,4
Italy	4 000	11 137	13,0
Total EU FADN		85 626	100

Source: Summary based on the [5], [6].

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 [7]:

- 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 "2007" 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 2013 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 "2007" coefficients

Region	Activity	M.U.	Equivalent 4 000 Euro SO 2007
'Pomorze i Mazury'	Common wheat and spelt	ha	6,3
	Rape and turnip rape	ha	5,6
	Sugar beets	ha	2,8
	Apple orchards	ha	2,4
	Vegetables and strawberries grown in the open	ha	1,2
	Dairy cows	head	3,2
	Pigs for fattening	head	18,3
'Wielkopolska i Śląsk'	Common wheat and spelt	ha	5,8
	Rape and turnip rape	ha	5,3
	Sugar beets	ha	2,6
	Apple orchards	ha	2,0
	Vegetables and strawberries grown in the open	ha	1,1
	Dairy cows	head	3,1
	Pigs for fattening	head	18,1
'Mazowsze i Podlasie'	Common wheat and spelt	ha	7,5
	Rape and turnip rape	ha	7,0
	Sugar beets	ha	2,8
	Apple orchards	ha	1,8
	Vegetables and strawberries grown in the open	ha	1,4
	Dairy cows	head	3,6
	Pigs for fattening	head	16,5
'Małopolska i Pogórze'	Common wheat and spelt	ha	7,2
	Rape and turnip rape	ha	6,4
	Sugar beets	ha	2,8
	Apple orchards	ha	2,1
	Vegetables and strawberries grown in the open	ha	1,1
	Dairy cows	head	4,3
	Pigs for fattening	head	17,4

**The achievement of the economic size threshold by the holding, based on the SO "2007" coefficients [8], includes the agricultural holding in the Polish FADN field of observation e.g. In the region 'Pomorze i Mazury' wheat area 6,3 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). Standard results concern exclusively activities and assets of the agriculture holding (private property of the farmer such as household building etc. is excluded from the balance sheet).

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 [3], [4], [11], [12]. 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 [1], [2], [15], [16].

Table 2.7-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [15].

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


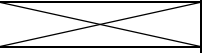
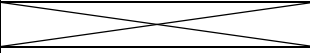
ES6			ES	
Economic size class ES6	Size euro (€)		Economic size class ES	Size euro (€)
			1	€ < 2 000
1	Very small	2 000 ≤ € < 8 000	2	2 000 ≤ € < 4 000
			3	4 000 ≤ € < 8 000
2	Small	8 000 ≤ € < 25 000	4	8 000 ≤ € < 15 000
			5	15 000 ≤ € < 25 000
3	Medium-small	25 000 ≤ € < 50 000	6	25 000 ≤ € < 50 000
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” ([10], [14]). 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.

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 2120 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	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 and 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 and 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 and 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 and 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 and 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 and 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 and poultry	zł	Feed for pigs and poultry. Both, home grown and purchased.
SE325	Feed for pigs and 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 and 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 and 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.

Symbol	Variable name	M.U.	Description
SE626	Subsidies on external factors	zł	Subsidies on wages, rent and interest paid.
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 and 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 and 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 and 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 and 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 and 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 and 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

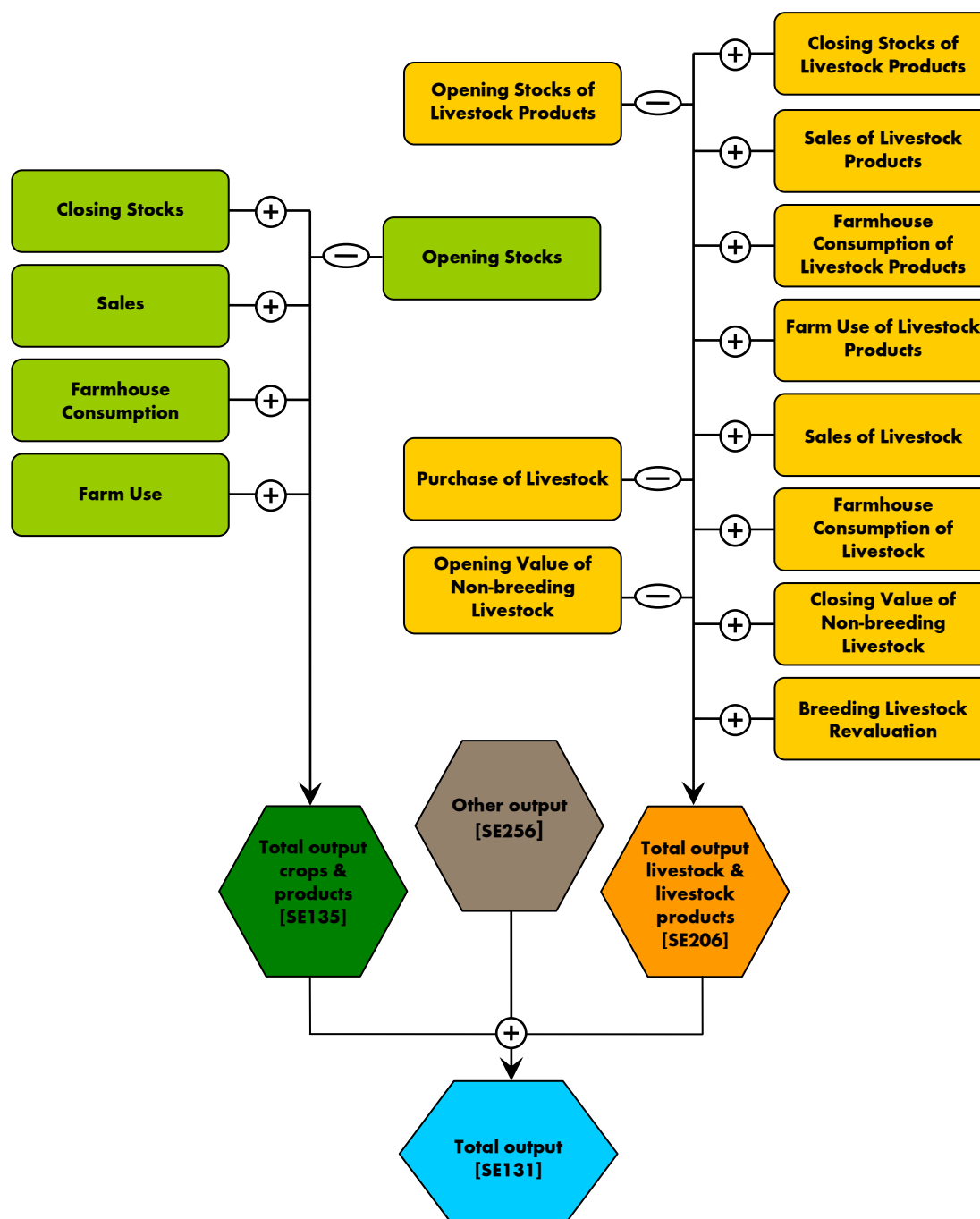
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 - SE501P] ⁸
SE510	Average farm capital	zł	Average value of farm's capital i.e. [value at opening + value at closing]/2). Farm's capital comprises values 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 [9].

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

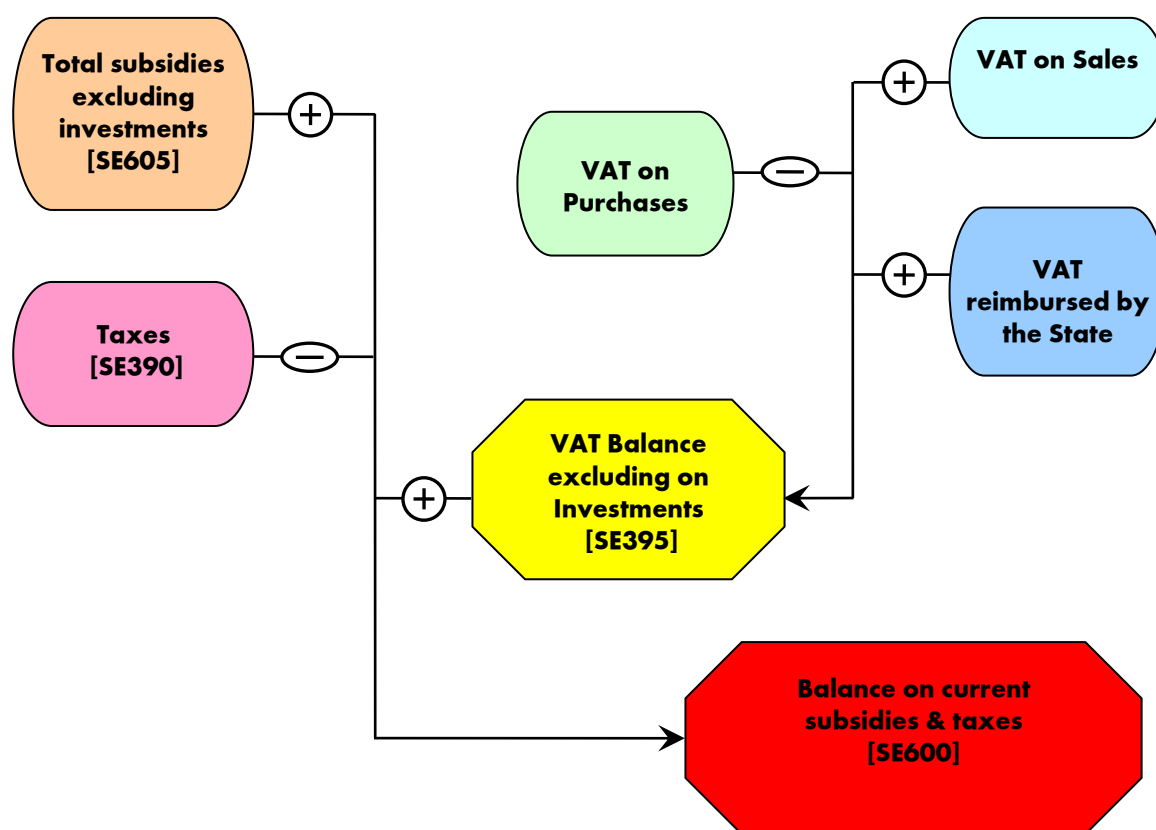
$$\text{REGIDX}_n = \frac{V_{cn}}{Q_{cn}} \div \frac{V_{on}}{Q_{on}}$$

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

where:

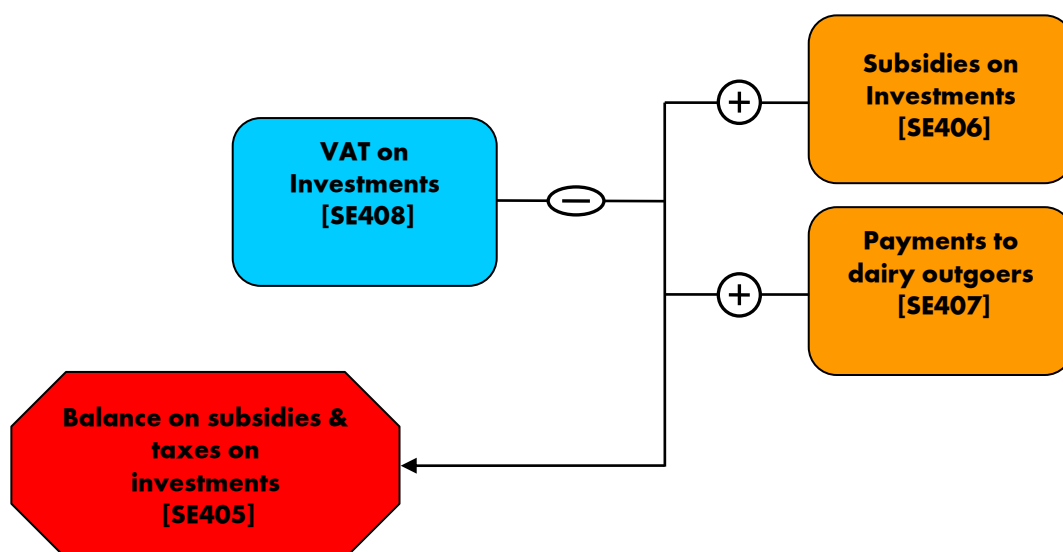
- REGIDX** - regional index of price changes;
- V_c** - value at closing valuation;
- n** - category of animals;
- Q_c** - number of livestock at the end of accounting year;
- V_o** - value at opening valuation;
- Q_o** - number of livestock at the beginning of accounting year;
- LVVAL** - livestock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

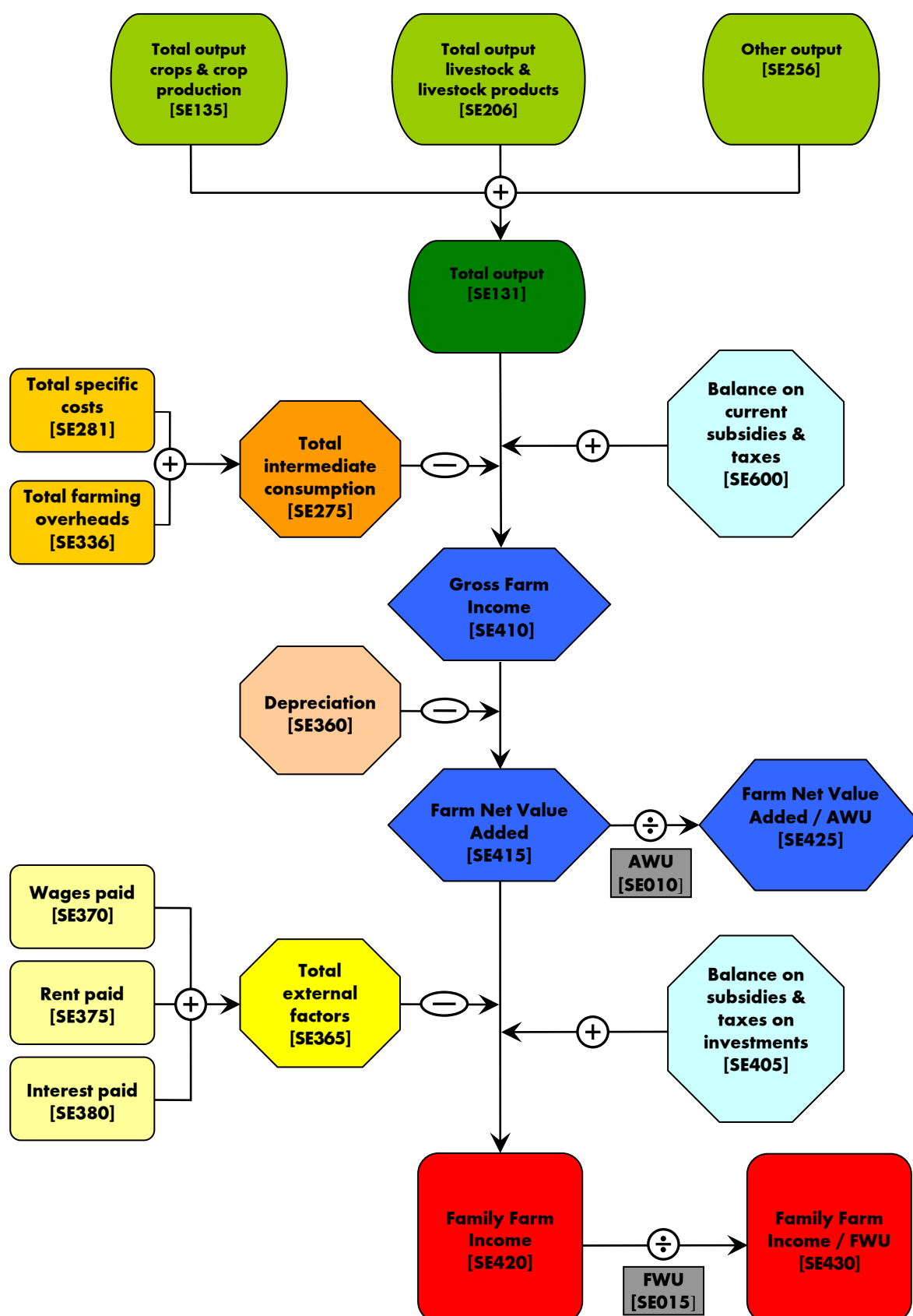
Scheme 3 - 3-3 The calculation of the balance of current subsidies and taxes

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

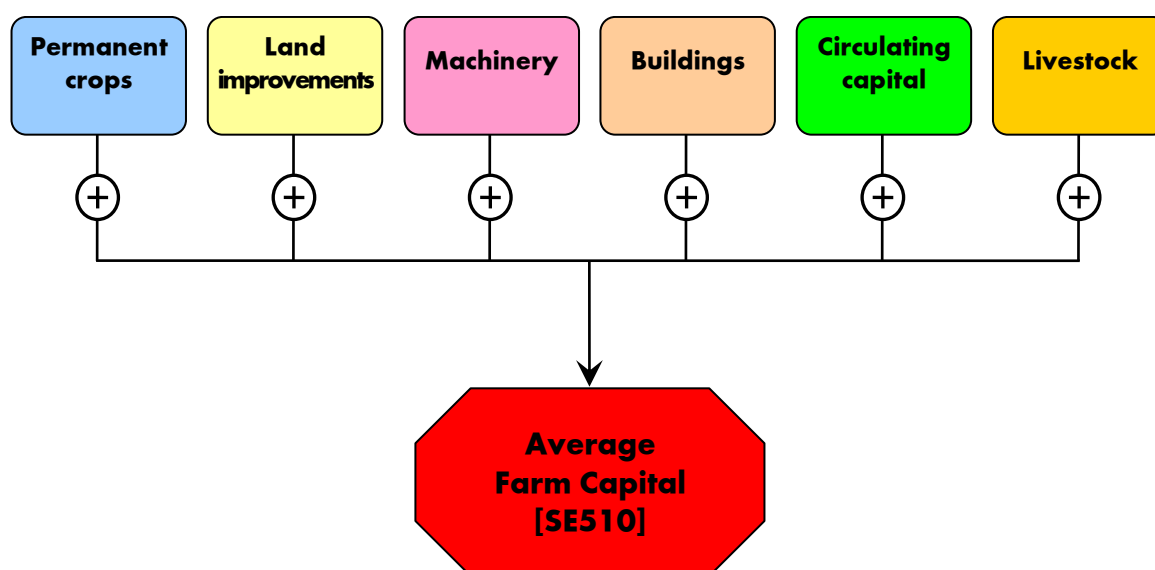


The reference balance affects the volume of FFI. A positive value of his balance indicates the budgetary support as part of investment activity conducted by the holding.

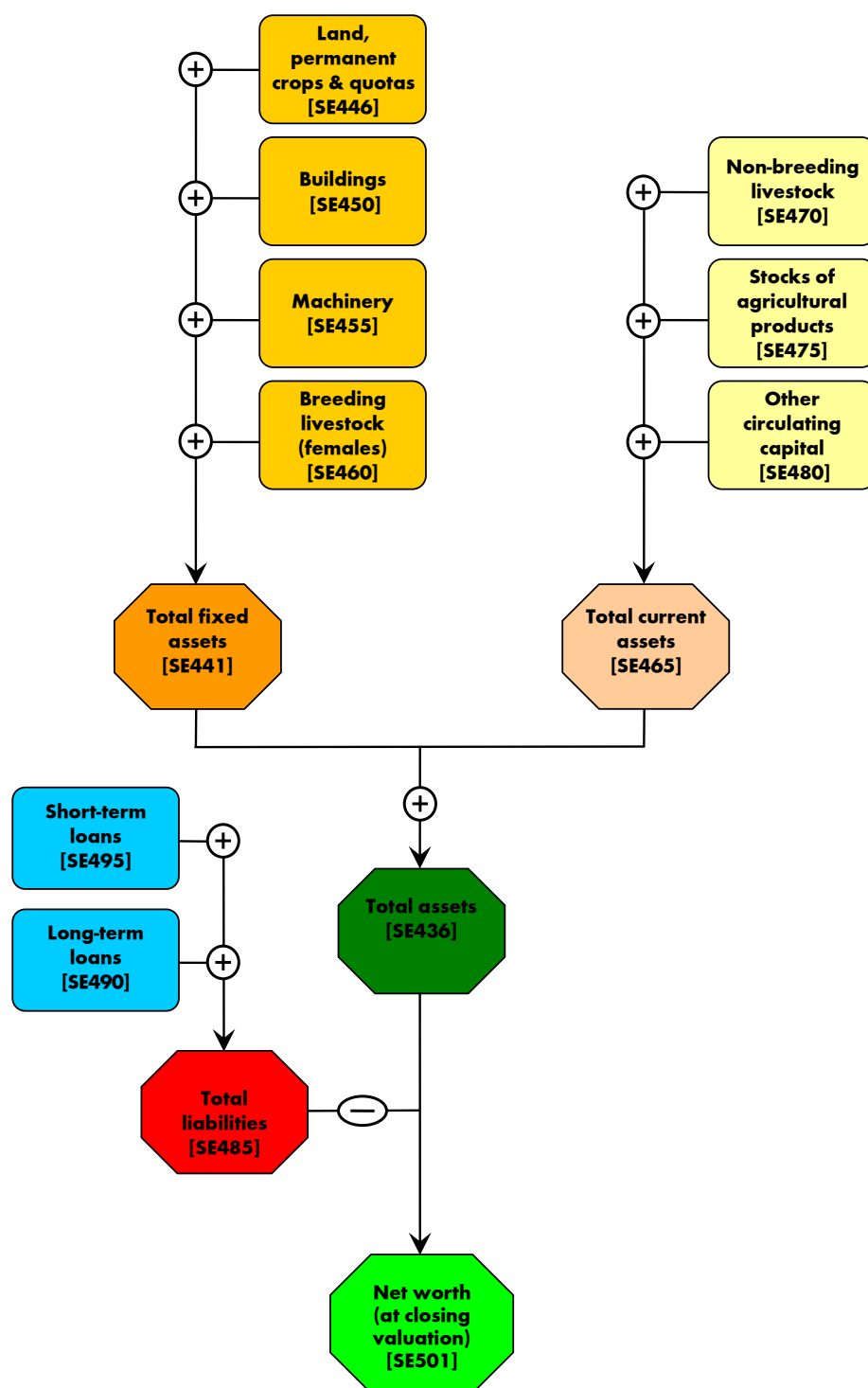
Scheme 3 - 3-5 The calculation of Family Farm Income (FFI)

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

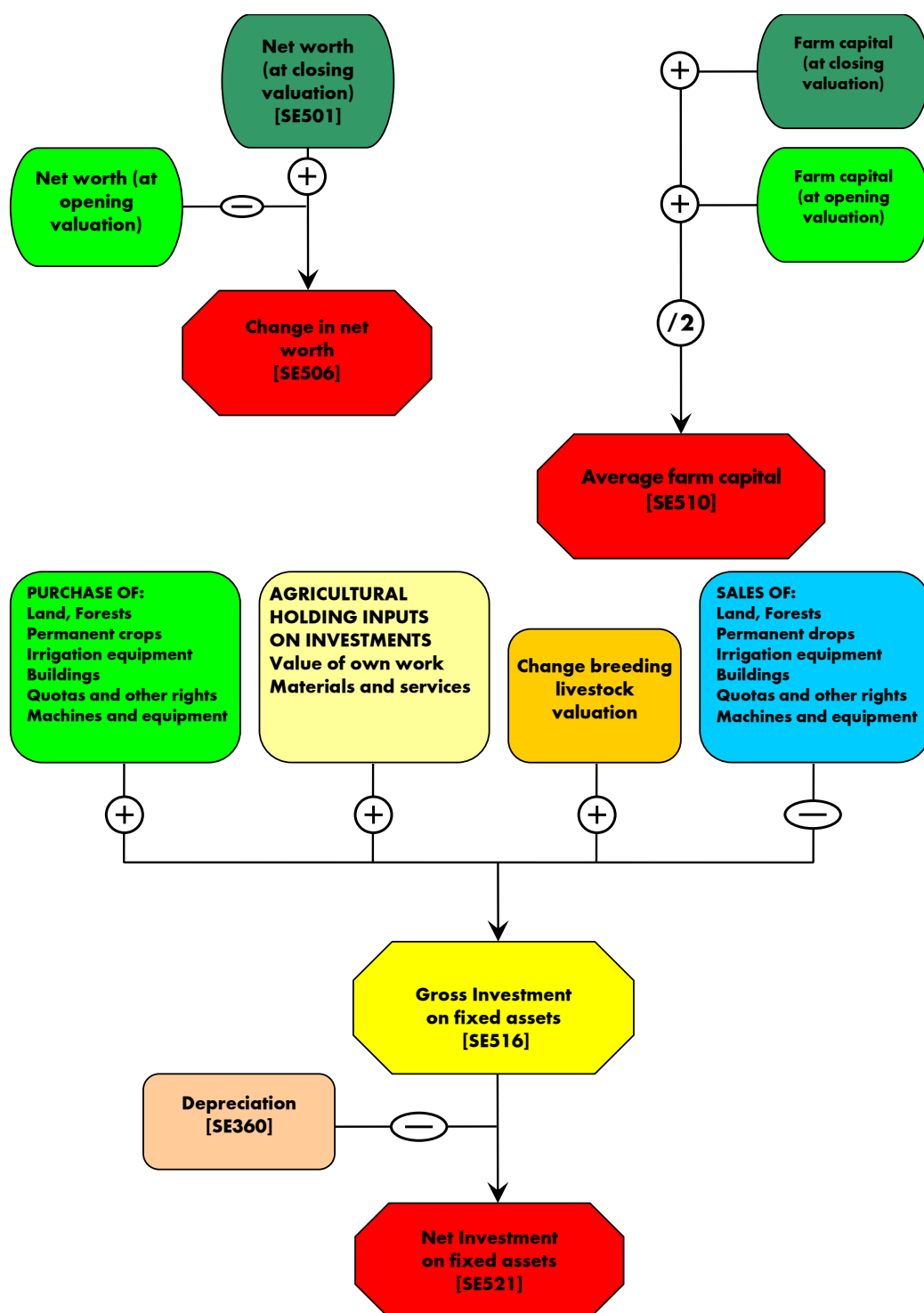


Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

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 2010 (PSR 2010) the number of holdings whose economic size was equal to or greater than 4 000 euro SO was determined at 730 905 holdings [7]. 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 "2007" (binding since 2013). 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 – National Research Institute, Warsaw University of Life Sciences and other institutions. These parameters were calculated for four FADN regions in Poland, labelled with the following numbers: 785, 790, 795, 800 [8]. The change in the coefficients for farms classification and the selection plan from SO "2004" to SO "2007" caused a change in the number of farms in the FADN field of observation. Due to this change, special attention should be paid to time series analyses over the years.

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 [5].

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) [1], [2], [15].

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

The sample includes 12 117 individual holdings and 205 holdings with legal entity. These 12 322 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 730 905 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2013 (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)	
TF8	Fieldcrops (1)	73 671	50 384	11 965	5 159	3 421	417	145 017
	Horticulture (2)	3 890	11 725	6 476	4 366	2 867	191	29 515
	Other permanent crops (4)	11 644	17 113	2 924	490	333	0	32 504
	Milk (5)	15 860	44 746	32 550	10 807	1 656	0	105 619
	Other grazing livestock	13 042	14 581	2 520	691	114	0	30 948
	Pigs (71)	2 431	9 141	5 518	3 828	2 513	114	23 545
	Poultry (72)	4 334	3 501	1 009	806	2 733	724	13 107
	Mixed (8)	149 120	156 252	32 370	9 565	2 583	734	350 624
TOTAL (€>=4)		273 992	307 443	95 332	35 712	16 220	2 180	730 879
Total (€<4)								775 741
Total in Poland		273 992	307 443	95 332	35 712	16 220	2 180	1 506 620

Source: GUS, Agriculture and Environment Statistics Division (based on the population of holdings surveyed as part of the National Agricultural Census 2010; the classification using SO 2007; the exchange rate of Euro = PLN 3,90916).

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)	Verylarge (€>=500)	
811	Fieldcrops (1)	211	1 146	926	552	337	43	3 215
	Horticulture (2)	6	100	81	99	76	2	364
	Other permanent crops (4)	28	244	126	30	10	1	439
	Milk (5)	27	562	1 117	764	178	4	2 652
	Other grazing livestock	29	243	108	51	19	1	451
	Poultry (71)	4	89	186	257	256	15	807
	Pigs (72)	0	10	21	19	54	8	112
	Mixed (8)	334	1 751	1 248	690	224	35	4 282
TOTAL (€>=4)		639	4 145	3 813	2 462	1 154	109	12 322

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).

⁹ Data from these holdings were used for this compilation.

- 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.

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 2013

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	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SYS02	Farms represented		730 905	145 024	28 675	33 955	101 356	35 283	23 545	7 889	355 177
SYS03	Sample farms		12 322	3 215	364	439	2 652	451	807	112	4 282

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	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE005	Economic size	euro	25 578,4	21 273,4	46 401,4	17 402,5	29 600,0	15 092,1	51 104,1	148 935,1	21 898,6
SE010	Total labour input	AWU	1,752	1,566	2,759	2,241	1,801	1,501	1,639	2,850	1,694
SE011	Total labour input	h	3 904	3 460	6 104	4 960	4 134	3 403	3 704	6 344	3 750
SE015	Unpaid labour input	FWU	1,497	1,323	1,612	1,436	1,758	1,468	1,549	1,547	1,488
SE016	Unpaid labour input	h	3 362	2 943	3 672	3 251	4 044	3 332	3 515	3 579	3 311
SE020	Paid labour input	AWU	0,255	0,243	1,147	0,805	0,042	0,034	0,089	1,303	0,207
SE021	Paid labour input	h	542	517	2 432	1 709	90	72	189	2 765	438
SE025	Total Utilised Agricultural Area	ha	20,3	29,5	5,7	9,6	21,0	17,7	20,4	25,4	18,6
SE030	Rented U.A.A.	ha	6,1	8,9	1,2	0,9	5,4	3,3	4,8	5,4	6,4
SE035	Cereals	ha	11,19	18,80	2,15	0,83	7,38	5,29	17,25	19,56	10,88
SE041	Other field crops	ha	2,89	7,33	0,24	0,21	0,58	0,47	1,82	2,13	2,53
SE042	Energy crops	ha	0,00	0,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,20	0,44	1,59	0,09	0,01	0,01	0,01	0,01	0,09
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,54	0,06	0,49	7,70	0,01	0,01	0,01	0,78	0,29
SE055	Orchards	ha	0,53	0,06	0,27	7,68	0,01	0,01	0,01	0,78	0,28
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,02	0,00	0,22	0,01	0,00	0,00	0,00	0,00	0,01
SE071	Forage crops	ha	5,16	2,30	0,90	0,39	12,92	11,71	1,01	1,95	4,61
SE072	Agricultural fallows	ha	0,10	0,17	0,07	0,02	0,08	0,12	0,09	0,15	0,07
SE073	Set aside	ha	0,11	0,15	0,16	0,34	0,05	0,07	0,13	0,41	0,09
SE074	Total agricultural area out of production	ha	0,28	0,52	0,29	0,43	0,14	0,20	0,28	0,60	0,21
SE075	Woodland area	ha	1,02	0,70	0,47	0,94	1,44	1,74	1,13	1,62	0,99
SE080	Total livestock units	LU	14,2	1,7	0,4	0,1	23,3	13,6	53,3	129,8	14,1
SE085	Dairy cows	LU	3,61	0,19	0,05	0,02	15,06	1,68	0,13	0,01	2,87
SE090	Other cattle	LU	3,65	0,52	0,20	0,01	7,90	9,99	0,63	0,15	3,99
SE095	Sheep and goats	LU	0,08	0,03	0,00	0,00	0,00	0,79	0,00	0,04	0,08
SE100	Pigs	LU	5,31	0,89	0,17	0,02	0,30	0,25	52,48	7,11	6,79
SE105	Poultry	LU	1,43	0,04	0,02	0,01	0,01	0,03	0,01	122,51	0,20
SE110	Yield of wheat	dt/ha	53,6	56,0	42,5	41,9	46,4	43,4	52,9	51,9	52,0
SE115	Yield of maize	dt/ha	82,6	75,2	99,2	81,3	78,3	77,2	85,0	81,5	93,1
SE120	Stocking density	LU/ha	1,35	0,26	0,21	0,04	1,76	1,02	0,59	0,08	1,43
SE125	Milk yield	kg/cow	5 466	4 591	2 044	1 418	5 204	4 191	3 493	995	5 970

Table 5.1-3 Output according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE131	Total output	zł	141 919	128 385	230 375	119 851	145 820	54 837	278 390	1 200 168	117 397
SE132	Total output/Total input	ratio	1,12	1,11	1,34	1,33	1,31	0,97	1,19	1,18	1,02
SE135	Total output crops and crop production	zł	71 529	119 760	228 225	118 151	22 826	16 043	67 653	79 315	54 223
SE136	Total crop output/ha	zł/ha	3 580	4 138	42 474	12 823	1 092	917	3 364	3 202	2 946
SE140	Cereals	zł	32 640	63 010	4 939	1 983	17 460	11 206	53 360	66 918	29 734
SE145	Protein crops	zł	892	1 734	45	280	330	383	1 003	369	889
SE146	Energy crops	zł	6	30	0	0	0	0	0	0	0
SE150	Potatoes	zł	4 575	9 515	1 155	315	2 435	2 094	1 607	1 841	4 356
SE155	Sugar beet	zł	3 698	6 333	84	65	699	236	2 103	403	4 641
SE160	Oil-seed crops	zł	8 712	24 421	300	256	568	364	5 161	7 608	7 198
SE165	Industrial crops	zł	567	1 722	0	76	63	40	8	0	435
SE170	Vegetables and flowers	zł	10 863	8 768	198 810	2 511	214	138	300	140	2 386
SE175	Fruit	zł	6 834	693	3 465	109 923	41	97	60	123	2 963
SE180	Citrus fruit	zł	0	0	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0	0	0
SE190	Olives and olive oil	zł	0	0	0	0	0	0	0	0	0
SE195	Forage crops	zł	922	1 940	952	326	968	1 359	601	994	523
SE200	Other crop output	zł	1 821	1 593	18 477	2 414	49	125	3 450	919	1 099
SE206	Total output livestock and livestock products	zł	68 752	6 137	1 141	226	122 149	34 639	208 818	1 117 944	61 890
SE207	Total livestock output/LU	zł/LU	4 836	3 587	2 632	3 417	5 237	2 550	3 920	8 611	4 391
SE211	Change in value of livestock	zł	203	-672	159	-77	2 707	807	3 435	-2 561	-336
SE216	Cows' milk and milk products	zł	25 554	1 076	109	31	100 610	8 603	503	10	22 536
SE220	Beef and veal	zł	9 607	1 283	541	24	20 413	23 154	1 798	501	10 945
SE225	Pigmeat	zł	19 961	3 364	411	77	1 059	825	205 996	17 811	25 228
SE230	Sheep and goats	zł	97	21	0	1	8	993	3	7	90
SE235	Poultrymeat	zł	10 270	15	-10	8	6	15	-6	879 549	1 588
SE240	Eggs	zł	2 556	269	63	39	56	84	35	209 083	471
SE245	Ewes' and goats' milk	zł	22	7	0	0	0	271	0	66	15
SE251	Other livestock and products	zł	684	102	27	46	-4	694	489	10 917	1 017
SE256	Other output	zł	1 637	2 488	1 009	1 475	845	4 155	1 919	2 909	1 285
SE260	Farmhouse consumption	zł	1 579	1 049	632	627	1 587	1 136	1 873	1 198	1 993
SE265	Farm use	zł	16 284	5 123	979	216	18 122	10 883	51 628	57 904	20 357

Table 5.1-4 Costs according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE270	Total inputs	zł	126 326	115 994	172 294	89 908	111 145	56 667	234 895	1 015 000	114 631
SE275	Total intermediate consumption	zł	93 967	81 124	118 372	42 452	82 940	39 944	202 413	918 914	85 167
SE281	Total specific costs	zł	65 051	49 961	68 696	22 412	56 279	23 172	172 004	831 835	57 535
SE284	Specific crop costs/ha	zł/ha	1 344	1 547	11 968	2 301	798	439	1 314	1 435	1 166
SE285	Seeds and plants	zł	5 760	8 730	28 561	2 238	3 156	1 691	5 094	7 448	4 197
SE290	Seeds and plants home-grown	zł	1 506	2 106	349	131	1 186	867	1 532	2 646	1 614
SE295	Fertilisers	zł	13 198	24 369	11 301	6 577	9 990	4 325	13 549	17 785	11 094
SE300	Crop protection	zł	5 363	10 686	4 142	10 659	1 894	935	4 929	6 742	4 209
SE305	Other crop specific costs	zł	2 913	1 779	23 728	2 716	1 745	819	3 225	4 441	2 201
SE309	Specific livestock costs/LU	zł/LU	2 660	2 570	2 222	3 350	1 693	1 134	2 726	6 127	2 542
SE310	Feed for grazing livestock	zł	12 023	1 253	372	44	33 637	13 500	1 502	403	13 146
SE315	Feed for grazing livestock home-grown	zł	6 679	924	313	37	16 358	9 647	795	306	7 652
SE320	Feed for pigs and poultry	zł	22 764	2 839	412	152	908	645	136 831	758 394	19 399
SE325	Feed for pigs and poultry home-grown	zł	8 086	2 031	310	66	633	413	49 069	54 824	11 087
SE330	Other livestock specific costs	zł	3 028	304	179	26	4 949	1 256	6 873	36 623	3 284
SE331	Forestry specific costs	zł	2	0	1	2	1	0	0	0	4
SE336	Total farming overheads	zł	28 917	31 163	49 675	20 040	26 661	16 771	30 409	87 079	27 632
SE340	Machinery and building current costs	zł	6 967	7 308	6 471	5 728	8 110	4 671	8 987	18 698	6 494
SE345	Energy	zł	13 707	14 772	33 762	9 473	12 385	7 067	14 784	53 444	12 142
SE350	Contract work	zł	3 488	4 754	3 453	1 309	3 154	2 112	2 806	5 042	3 425
SE356	Other direct inputs	zł	4 754	4 329	5 988	3 529	3 012	2 922	3 831	9 895	5 571
SE360	Depreciation	zł	20 769	21 374	26 243	31 016	24 008	14 431	25 978	54 475	17 711
SE365	Total external factors	zł	11 590	13 496	27 680	16 440	4 198	2 292	6 503	41 610	11 753
SE370	Wages paid	zł	8 614	8 040	24 400	15 045	880	725	2 816	34 330	9 763
SE375	Rent paid	zł	1 582	3 313	679	314	1 538	689	1 658	1 240	1 174
SE380	Interest paid	zł	1 394	2 144	2 600	1 082	1 780	879	2 030	6 041	816

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	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE605	Total subsidies - excluding on investments	zł	26 671	38 686	6 670	12 844	26 739	26 157	25 380	34 800	24 638
SE610	Total subsidies on crops	zł	447	926	19	49	151	119	101	27	473
SE611	Compensatory payments/area payments	zł	0	0	0	0	0	0	0	0	0
SE612	Set aside premiums	zł	0	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	9	13	0	0	5	0	0	0	12
SE615	Total subsidies on livestock	zł	231	43	1	7	407	378	26	0	301
SE616	Subsidies dairying	zł	221	40	1	7	406	262	26	0	295
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0	0	0
SE618	Subsidies sheep and goats	zł	9	3	0	0	0	116	0	0	6
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0	0	0
SE620	Other subsidies	zł	0	0	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	2 375	3 954	392	2 156	1 613	4 832	1 774	3 220	1 906
SE622	LFA subsidies	zł	1 800	1 558	411	828	2 972	2 771	2 058	2 560	1 639
SE623	Other rural development payments	zł	166	239	38	365	150	268	65	625	118
SE624	Total support for rural development	zł	4 341	5 751	841	3 349	4 734	7 871	3 897	6 406	3 664
SE625	Subsidies on intermediate consumption	zł	1 097	1 860	200	337	763	541	1 250	3 642	1 015
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	16 821	24 453	4 664	8 006	17 465	14 687	16 926	21 046	15 456
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	16 821	24 453	4 664	8 006	17 465	14 687	16 926	21 046	15 456
SE650	Total aid for Article 68	zł	668	956	20	57	553	497	127	27	762
SE699	Other subsidies	zł	3 734	5 652	945	1 095	3 219	2 561	3 180	3 679	3 730

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	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE600	Balance current subsidies and taxes	zł	24 753	35 357	6 491	13 512	26 105	24 207	25 057	33 031	22 437
SE605	Total subsidies - excluding on investments	zł	26 671	38 686	6 670	12 844	26 739	26 157	25 380	34 800	24 638
SE395	VAT balance excluding on investments	zł	-59	-189	455	1 681	409	-904	875	422	-336
SE390	Taxes	zł	1 859	3 140	634	1 013	1 043	1 046	1 198	2 190	1 865
SE405	Balance subsidies and taxes on investments	zł	243	262	134	-451	1 183	319	1 135	-1 577	15
SE406	Subsidies on investments	zł	1 087	1 153	1 083	1 185	2 258	802	2 348	1 533	651
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	844	891	949	1 636	1 074	483	1 213	3 110	636

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	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE131	Total output	zł	141 919	128 385	230 375	119 851	145 820	54 837	278 390	1 200 168	117 397
SE275	Total intermediate consumption	zł	93 967	81 124	118 372	42 452	82 940	39 944	202 413	918 914	85 167
SE600	Balance current subsidies and taxes	zł	24 753	35 357	6 491	13 512	26 105	24 207	25 057	33 031	22 437
SE410	Gross Farm Income	zł	72 705	82 618	118 494	90 911	88 986	39 100	101 034	314 285	54 668
SE360	Depreciation	zł	20 769	21 374	26 243	31 016	24 008	14 431	25 978	54 475	17 711
SE415	Farm Net Value Added	zł	51 936	61 244	92 252	59 895	64 978	24 669	75 056	259 809	36 956
SE365	Total external factors	zł	11 590	13 496	27 680	16 440	4 198	2 292	6 503	41 610	11 753
SE405	Balance subsidies and taxes on investments	zł	243	262	134	-451	1 183	319	1 135	-1 577	15
SE420	Family Farm Income	zł	40 588	48 010	64 707	43 004	61 964	22 696	69 688	216 622	25 218

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	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE425	Farm Net Value Added/AWU	zł/AWU	29 641	39 111	33 436	26 729	36 088	16 433	45 806	91 175	21 811
SE430	Family Farm Income/FWU	zł/FWU	26 325	33 083	40 132	29 953	35 225	15 529	43 387	133 121	16 741

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	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE436	Total assets	zł	715 529	812 586	560 559	704 199	892 125	624 638	974 450	1 584 688	611 658
SE441	Total fixed assets	zł	620 754	709 245	505 275	633 840	799 613	553 718	839 892	1 262 186	519 537
SE446	Land, permanent crops and quotas	zł	341 620	466 580	141 529	361 348	395 301	332 960	415 858	402 751	284 127
SE450	Buildings	zł	155 574	112 045	258 303	159 318	177 059	124 807	255 048	602 525	145 101
SE455	Machinery	zł	108 211	129 346	105 153	113 136	168 254	78 080	155 221	253 330	78 875
SE460	Breeding livestock	zł	15 349	1 274	289	37	58 999	17 871	13 765	3 579	11 434
SE465	Total current assets	zł	94 775	103 341	55 284	70 359	92 513	70 920	134 558	322 501	92 120
SE470	Non-breeding livestock	zł	17 856	2 645	907	129	23 724	35 160	57 103	127 280	18 704
SE475	Stock of agricultural products	zł	32 695	37 377	20 309	36 332	36 301	20 611	36 420	35 178	31 304
SE480	Other circulating capital	zł	44 225	63 319	34 067	33 898	32 488	15 149	41 035	160 043	42 112
SE485	Total liabilities	zł	41 479	68 852	74 533	30 636	48 009	23 366	65 618	142 639	24 759
SE490	Long and medium-term loans	zł	30 155	53 544	56 932	22 326	37 091	17 907	48 583	91 123	15 853
SE495	Short-term loans	zł	11 324	15 308	17 600	8 310	10 918	5 459	17 035	51 516	8 906
SE501	Net worth	zł	674 050	743 734	486 026	673 563	844 116	601 272	908 832	1 442 048	586 898

Table 5.1-10 Financial indicators according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE506	Change in net worth	zł	7 504	9 395	4 001	-6 339	20 932	3 773	24 586	-12 866	4 196
SE510	Average farm capital	zł	382 325	350 940	417 364	434 763	492 670	302 097	555 127	1 211 244	333 913
SE516	Gross Investment on fixed assets	zł	18 147	21 164	34 539	21 078	25 708	12 072	33 537	23 723	12 613
SE521	Net Investment on fixed assets	zł	-2 622	-210	8 297	-9 938	1 701	-2 359	7 559	-30 752	-5 099
SE526	Cash Flow (1)	zł	60 327	69 583	87 492	73 032	81 604	36 504	92 443	279 451	42 439
SE530	Cash Flow (2)	zł	44 556	55 753	63 373	51 893	57 891	27 550	60 789	245 150	30 115
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,07	0,11	0,07	0,06	0,04	0,06	0,15	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		730 905	273 992	307 448	95 331	35 716	16 220	2 199
SYS03	Sample farms		12 322	639	4 145	3 813	2 462	1 154	109

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	25 578,4	6 471,7	16 181,9	35 934,3	69 143,2	182 564,8	1 405 562,6
SE010	Total labour input	AWU	1,752	1,283	1,669	2,000	2,372	4,131	33,412
SE011	Total labour input	h	3 904	2 800	3 738	4 586	5 446	9 182	71 038
SE015	Unpaid labour input	FWU	1,497	1,245	1,569	1,802	1,912	1,800	0,509
SE016	Unpaid labour input	h	3 362	2 719	3 526	4 164	4 471	4 232	1 220
SE020	Paid labour input	AWU	0,255	0,038	0,100	0,199	0,460	2,331	32,903
SE021	Paid labour input	h	542	82	212	422	975	4 950	69 818
SE025	Total Utilised Agricultural Area	ha	20,3	8,0	14,9	27,0	46,1	102,4	979,9
SE030	Rented U.A.A.	ha	6,1	0,9	2,7	7,2	15,1	36,9	697,3
SE035	Cereals	ha	11,19	4,73	8,42	14,19	23,80	60,76	501,57
SE041	Other field crops	ha	2,89	0,60	1,53	3,14	7,28	23,15	245,52
SE042	Energy crops	ha	0,00	0,00	0,00	0,01	0,02	0,01	0,00
SE046	Vegetables and flowers	ha	0,20	0,03	0,18	0,38	0,63	1,46	0,43
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,54	0,23	0,59	0,64	0,84	2,34	10,90
SE055	Orchards	ha	0,53	0,23	0,57	0,63	0,77	2,24	9,81
SE060	Olive groves	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE065	Other permanent crops	ha	0,02	0,00	0,01	0,01	0,07	0,10	1,09
SE071	Forage crops	ha	5,16	2,12	4,02	8,41	13,02	13,47	212,80
SE072	Agricultural fallows	ha	0,10	0,10	0,07	0,10	0,19	0,31	0,27
SE073	Set aside	ha	0,11	0,09	0,10	0,09	0,20	0,33	1,95
SE074	Total agricultural area out of production	ha	0,28	0,24	0,20	0,24	0,51	1,18	7,43
SE075	Woodland area	ha	1,02	0,84	1,00	1,24	1,20	2,05	5,68
SE080	Total livestock units	LU	14,2	2,7	8,7	22,3	40,8	94,7	837,7
SE085	Dairy cows	LU	3,61	0,63	2,21	7,90	12,64	9,07	198,05
SE090	Other cattle	LU	3,65	0,91	2,93	6,82	10,32	8,49	164,21
SE095	Sheep and goats	LU	0,08	0,04	0,09	0,08	0,08	0,06	5,39
SE100	Pigs	LU	5,31	0,98	3,23	7,06	16,22	42,25	309,68
SE105	Poultry	LU	1,43	0,07	0,13	0,32	1,43	34,76	156,53
SE110	Yield of wheat	dt/ha	53,6	40,8	46,0	52,4	56,7	60,3	65,6
SE115	Yield of maize	dt/ha	82,6	77,1	79,6	84,4	82,1	81,1	85,0
SE120	Stocking density	LU/ha	1,35	0,66	1,23	1,70	1,70	1,24	1,71
SE125	Milk yield	kg/cow	5 466	3 231	3 876	4 826	6 020	6 990	8 843

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	141 919	31 189	78 791	181 531	379 076	1 194 532	9 431 642
SE132	Total output/Total input	ratio	1,12	1,03	1,15	1,24	1,27	1,20	0,94
SE135	Total output crops and crop production	zł	71 529	19 941	45 926	85 996	175 601	557 459	4 177 478
SE136	Total crop output/ha	zł/ha	3 580	2 585	3 116	3 212	3 852	5 509	4 296
SE140	Cereals	zł	32 640	10 300	20 457	39 325	76 578	228 746	2 069 764
SE145	Protein crops	zł	892	354	745	1 313	2 654	3 767	20 370
SE146	Energy crops	zł	6	0	0	15	63	39	0
SE150	Potatoes	zł	4 575	2 719	4 499	6 653	7 681	14 788	30 688
SE155	Sugar beet	zł	3 698	137	1 300	3 964	9 412	21 392	547 975
SE160	Oil-seed crops	zł	8 712	918	2 561	6 880	20 671	89 945	1 125 706
SE165	Industrial crops	zł	567	391	658	685	635	682	2 768
SE170	Vegetables and flowers	zł	10 863	1 163	5 393	15 450	41 113	168 475	131 445
SE175	Fruit	zł	6 834	3 043	8 465	9 514	7 286	13 910	75 265
SE180	Citrus fruit	zł	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0
SE190	Olives and olive oil	zł	0	0	0	0	0	0	0
SE195	Forage crops	zł	922	715	659	898	1 515	2 974	39 607
SE200	Other crop output	zł	1 821	201	1 189	1 298	7 993	12 742	133 889
SE206	Total output livestock and livestock products	zł	68 752	9 763	31 846	94 064	201 407	628 474	5 198 297
SE207	Total livestock output/LU	zł/LU	4 836	3 599	3 646	4 215	4 940	6 636	6 206
SE211	Change in value of livestock	zł	203	-633	-191	1 357	4 787	4 921	252
SE216	Cows' milk and milk products	zł	25 554	2 256	9 829	47 715	101 143	88 540	2 473 953
SE220	Beef and veal	zł	9 607	2 800	7 820	17 453	25 140	19 874	439 657
SE225	Pigmeat	zł	19 961	3 754	11 947	26 078	61 940	163 333	1 155 438
SE230	Sheep and goats	zł	97	50	108	97	99	97	4 410
SE235	Poultrymeat	zł	10 270	49	1 204	1 999	9 531	323 639	610 254
SE240	Eggs	zł	2 556	313	409	423	1 996	30 568	477 226
SE245	Ewes' and goats' milk	zł	22	3	34	32	48	21	14
SE251	Other livestock and products	zł	684	538	495	267	1 509	2 402	37 345
SE256	Other output	zł	1 637	1 485	1 019	1 472	2 068	8 599	55 868
SE260	Farmhouse consumption	zł	1 579	1 582	1 621	1 538	1 524	1 250	429
SE265	Farm use	zł	16 284	5 028	12 920	25 551	40 697	67 490	713 147

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	126 326	30 387	68 763	146 261	299 604	996 306	10 032 988
SE275	Total intermediate consumption	zł	93 967	20 972	49 422	109 205	229 947	801 287	7 330 899
SE281	Total specific costs	zł	65 051	11 197	32 223	76 446	167 740	633 197	5 012 373
SE284	Specific crop costs/ha	zł/ha	1 344	700	980	1 182	1 529	2 131	2 218
SE285	Seeds and plants	zł	5 760	1 404	3 270	6 857	16 646	51 443	335 323
SE290	Seeds and plants home-grown	zł	1 506	805	1 394	1 998	2 637	5 213	37 360
SE295	Fertilisers	zł	13 198	2 807	7 378	16 712	35 631	94 122	1 008 044
SE300	Crop protection	zł	5 363	1 055	2 932	5 996	12 489	41 830	469 766
SE305	Other crop specific costs	zł	2 913	305	1 060	2 364	5 697	30 760	360 049
SE309	Specific livestock costs/LU	zł/LU	2 660	2 073	2 013	1 995	2 386	4 382	3 389
SE310	Feed for grazing livestock	zł	12 023	2 287	7 023	20 738	37 172	31 906	991 106
SE315	Feed for grazing livestock home-grown	zł	6 679	2 000	5 520	12 341	15 581	10 269	335 047
SE320	Feed for pigs and poultry	zł	22 764	2 992	9 597	20 501	52 770	360 378	1 447 785
SE325	Feed for pigs and poultry home-grown	zł	8 086	2 242	6 027	11 355	22 600	51 397	327 208
SE330	Other livestock specific costs	zł	3 028	342	962	3 277	7 335	22 757	400 299
SE331	Forestry specific costs	zł	2	4	1	1	0	1	0
SE336	Total farming overheads	zł	28 917	9 774	17 199	32 759	62 207	168 090	2 318 526
SE340	Machinery and building current costs	zł	6 967	2 824	4 793	9 047	15 614	34 513	393 405
SE345	Energy	zł	13 707	3 860	7 859	16 564	33 861	94 699	1 009 804
SE350	Contract work	zł	3 488	1 562	2 228	3 250	5 307	19 736	280 591
SE356	Other direct inputs	zł	4 754	1 528	2 319	3 898	7 425	19 142	634 727
SE360	Depreciation	zł	20 769	8 422	16 186	29 339	50 421	99 149	768 574
SE365	Total external factors	zł	11 590	994	3 154	7 716	19 235	95 870	1 933 514
SE370	Wages paid	zł	8 614	716	1 856	3 527	8 800	64 679	1 741 648
SE375	Rent paid	zł	1 582	171	690	2 071	4 925	14 513	131 384
SE380	Interest paid	zł	1 394	107	609	2 118	5 511	16 678	60 482

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	26 671	11 262	20 096	34 603	57 794	126 589	1 279 577
SE610	Total subsidies on crops	zł	447	287	370	357	275	593	36 684
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	9	12	5	5	0	70	160
SE615	Total subsidies on livestock	zł	231	198	325	139	31	5	0
SE616	Subsidies dairying	zł	221	198	307	126	25	5	0
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0
SE618	Subsidies sheep and goats	zł	9	0	17	13	6	0	0
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0
SE620	Other subsidies	zł	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	2 375	1 077	2 070	3 285	5 963	11 942	38 464
SE622	LFA subsidies	zł	1 800	959	1 716	2 892	3 965	5 242	10 330
SE623	Other rural development payments	zł	166	124	186	122	124	686	1 296
SE624	Total support for rural development	zł	4 341	2 161	3 973	6 300	10 052	17 870	50 090
SE625	Subsidies on intermediate consumption	zł	1 097	311	659	1 324	2 599	7 768	76 773
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	16 821	6 604	12 407	22 420	38 273	84 943	813 385
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	16 821	6 604	12 407	22 420	38 273	84 943	813 385
SE650	Total aid for Article 68	zł	668	473	690	491	306	529	36 524
SE699	Other subsidies	zł	3 734	1 701	2 362	4 062	6 564	15 410	302 645

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 and taxes	zł	24 753	10 100	18 878	33 327	55 816	119 211	1 098 977
SE605	Total subsidies - excluding on investments	zł	26 671	11 262	20 096	34 603	57 794	126 589	1 279 577
SE395	VAT balance excluding on investments	zł	-59	-486	-96	532	1 008	1 473	4 132
SE390	Taxes	zł	1 859	675	1 122	1 807	2 985	8 850	184 732
SE405	Balance subsidies and taxes on investments	zł	243	-80	-134	630	2 967	4 149	3 302
SE406	Subsidies on investments	zł	1 087	139	670	2 310	5 417	7 807	4 514
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	844	219	804	1 681	2 450	3 658	1 212

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	141 919	31 189	78 791	181 531	379 076	1 194 532	9 431 642
SE275	Total intermediate consumption	zł	93 967	20 972	49 422	109 205	229 947	801 287	7 330 899
SE600	Balance current subsidies and taxes	zł	24 753	10 100	18 878	33 327	55 816	119 211	1 098 977
SE410	Gross Farm Income	zł	72 705	20 318	48 247	105 654	204 945	512 456	3 199 720
SE360	Depreciation	zł	20 769	8 422	16 186	29 339	50 421	99 149	768 574
SE415	Farm Net Value Added	zł	51 936	11 895	32 061	76 314	154 524	413 307	2 431 146
SE365	Total external factors	zł	11 590	994	3 154	7 716	19 235	95 870	1 933 514
SE405	Balance subsidies and taxes on investments	zł	243	-80	-134	630	2 967	4 149	3 302
SE420	Family Farm Income	zł	40 588	10 822	28 772	69 228	138 256	321 587	500 934

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	29 641	9 269	19 210	38 152	65 149	100 041	72 763
SE430	Family Farm Income/FWU	zł/FWU	26 325	8 692	18 337	38 448	72 160	168 177	485 513

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	715 529	308 365	574 138	1 065 908	1 820 094	3 433 883	18 035 555
SE441	Total fixed assets	zł	620 754	282 720	514 468	945 750	1 609 231	2 889 440	10 721 547
SE446	Land, permanent crops and quotas	zł	341 620	172 393	304 063	518 060	848 522	1 497 878	2 267 272
SE450	Buildings	zł	155 574	79 578	120 531	204 079	322 637	703 459	5 666 961
SE455	Machinery	zł	108 211	27 970	79 656	189 789	378 895	635 259	2 277 826
SE460	Breeding livestock	zł	15 349	2 779	10 218	33 822	59 177	52 844	509 489
SE465	Total current assets	zł	94 775	25 645	59 670	120 158	210 863	544 444	7 314 008
SE470	Non-breeding livestock	zł	17 856	4 513	13 456	29 517	51 506	102 340	620 128
SE475	Stock of agricultural products	zł	32 695	11 431	25 632	48 141	79 749	137 727	1 461 084
SE480	Other circulating capital	zł	44 225	9 701	20 582	42 500	79 608	304 377	5 232 795
SE485	Total liabilities	zł	41 479	2 143	14 505	57 330	161 645	538 803	2 406 892
SE490	Long and medium-term loans	zł	30 155	1 364	10 439	43 261	126 656	423 544	1 336 902
SE495	Short-term loans	zł	11 324	779	4 066	14 070	34 989	115 259	1 069 991
SE501	Net worth	zł	674 050	306 222	559 633	1 008 578	1 658 449	2 895 080	15 628 663

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	7 504	-5 617	2 045	18 087	59 387	93 167	472 126
SE510	Average farm capital	zł	382 325	144 069	281 883	555 175	964 961	1 920 008	15 813 782
SE516	Gross Investment on fixed assets	zł	18 147	-1 607	8 725	30 966	85 191	191 121	876 240
SE521	Net Investment on fixed assets	zł	-2 622	-10 029	-7 462	1 627	34 770	91 972	107 666
SE526	Cash Flow (1)	zł	60 327	19 163	43 842	96 008	182 997	418 961	1 309 687
SE530	Cash Flow (2)	zł	44 556	20 085	34 299	69 316	113 843	279 581	595 194
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,07	0,06	0,07	0,06	0,08	0,03

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- [3] Commission Regulation (EC) No 868/2008 of 3 September 2008 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings.
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- [5] Commission Regulation (EC) No 1291/2009 of 18 December 2009 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings.
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