



# **2014 Standard Results of Polish FADN agricultural holdings**

**WARSAW 2016**



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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 2014 comprising 12 360 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 102 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Accountancy Department (AAD). From 208 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 12 330 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 12 123 individual holdings and 207 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 730 861 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 2014, 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 Results<sup>1</sup>**

### **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.

As of 2014 the new Farm Return format is applied. The scope, format and organization of data collected from agricultural holdings required by new Farm Return has been precisely defined in Commission Regulation (EC) No. 385/2012 of 30 April 2012 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings, as amended. Due to the fact that the works on the final version of Standard Results and their adjustment to new Farm Return are still under way at European Commission,

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

publication concerning results obtained by farms in 2014 accounting has been prepared on the basis of rules applied in accounting year 2013 (Commission Regulation (EC) No 868/2008 of 3 September 2008, as amended, RI / CC 1256 Rev. 7 Farm Return Data Definitions of February 2012 and RI /CC 882 Rev. 9.2 Definition of Variables used in FADN standard results December 2014.).

## **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.



## 2. Information about FADN

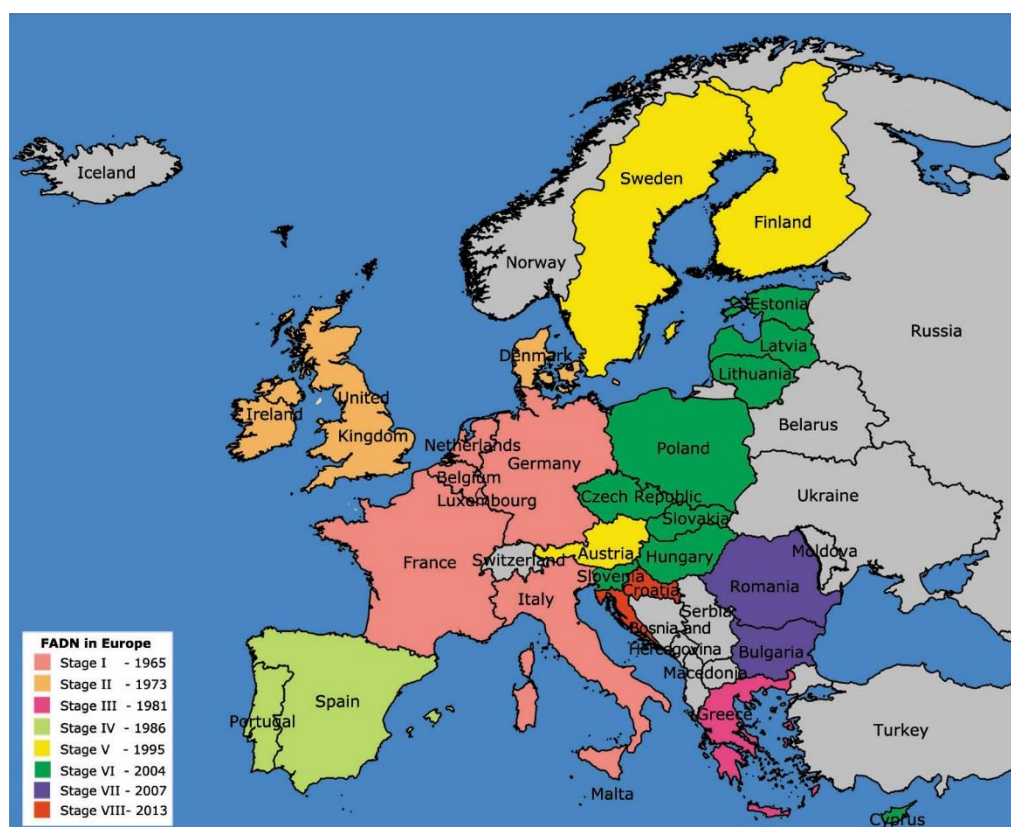
### 2.1. General information

**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 2014 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 accounting<sup>2</sup>, 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 Output<sup>3</sup> (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 livestock<sup>4</sup> 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

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<sup>2</sup> 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.

<sup>3</sup> 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], [20], [21].

<sup>4</sup> SO for mushrooms refers to the crop area of 100 m<sup>2</sup>; 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 2014**

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	2,5
Croatia	4 000	1 251	1,4
Cyprus	4 000	500	0,6
The Czech Republic	8 000	1 417	1,6
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	8,8 0,3
Greece	4 000	5 500	6,3
Spain	4 000	8 700	10,0
The Netherlands	25 000	1 500	1,7
Ireland	8 000	900	1,0
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	10,1
Poland	4 000	12 100	13,9
Portugal	4 000	2 300	2,6
Romania	2 000	6 000	6,9
Slovakia	15 000	523	0,6
Slovenia	4 000	908	1,0
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	8 000	11 106	12,8
<b>Total EU FADN</b>		<b>86 846</b>	<b>100</b>

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 2014 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 [7], 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**


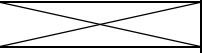
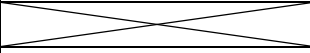
ES6			ES	
Economic size class <b>ES6</b>	Size euro (€)		Economic size class <b>ES</b>	Size euro (€)
			1	€ < 2 000
1 Very small	2 000 ≤ € < 8 000		2	2 000 ≤ € < 4 000
			3	4 000 ≤ € < 8 000
2 Small	8 000 ≤ € < 25 000		4	8 000 ≤ € < 15 000
			5	15 000 ≤ € < 25 000
3 Medium-small	25 000 ≤ € < 50 000		6	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 <sup>2</sup> ).
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) <sup>5</sup> . Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	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 <sup>6</sup>	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.

<sup>5</sup> 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

<sup>6</sup> 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 <sup>7</sup> (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.

<sup>7</sup> 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**

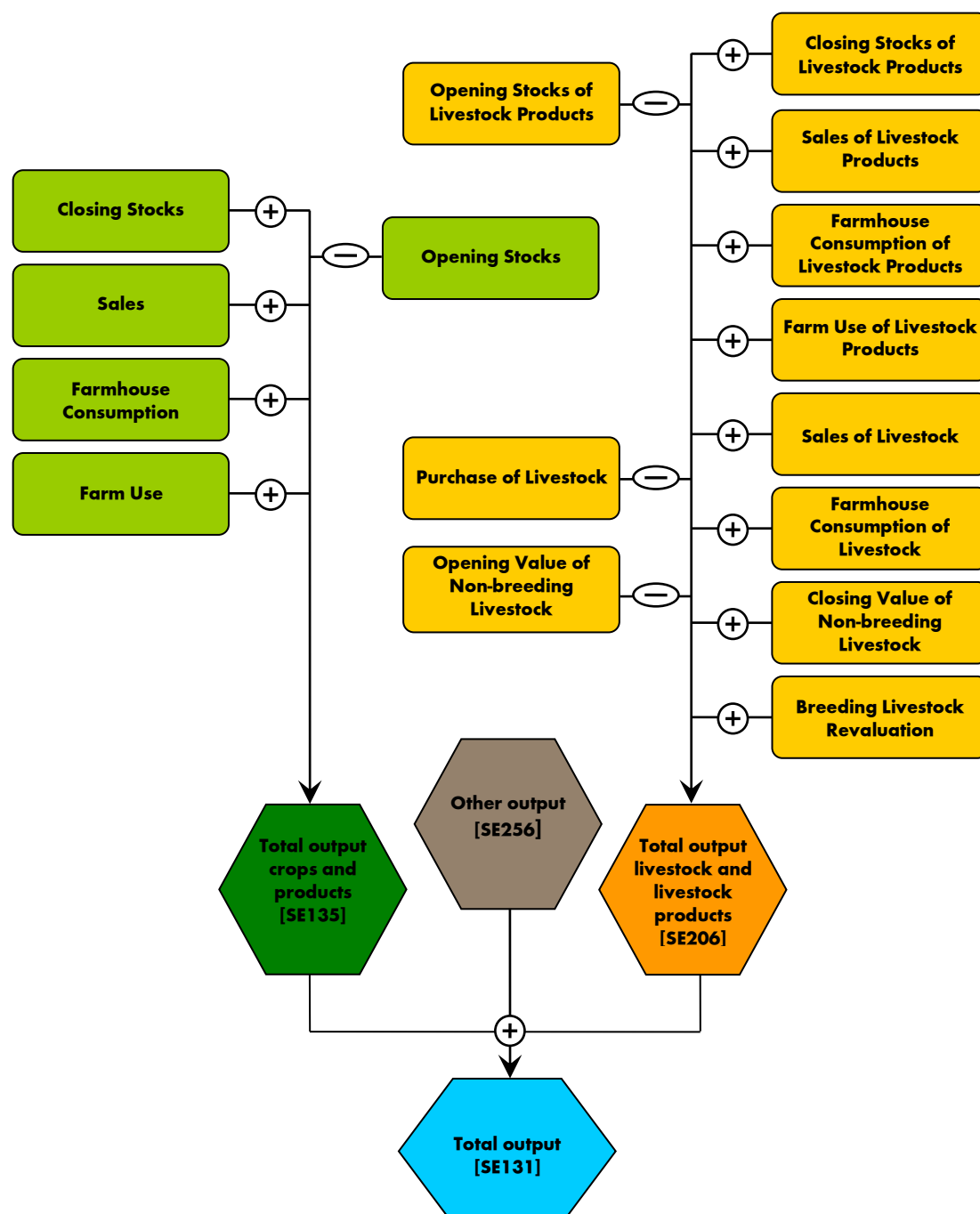
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 - SE501P] <sup>8</sup>
SE510	Average farm capital	zł	Average value of farm's capital i.e. [value at opening + value at closing]/2). Farm's capital comprises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

<sup>8</sup> 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**

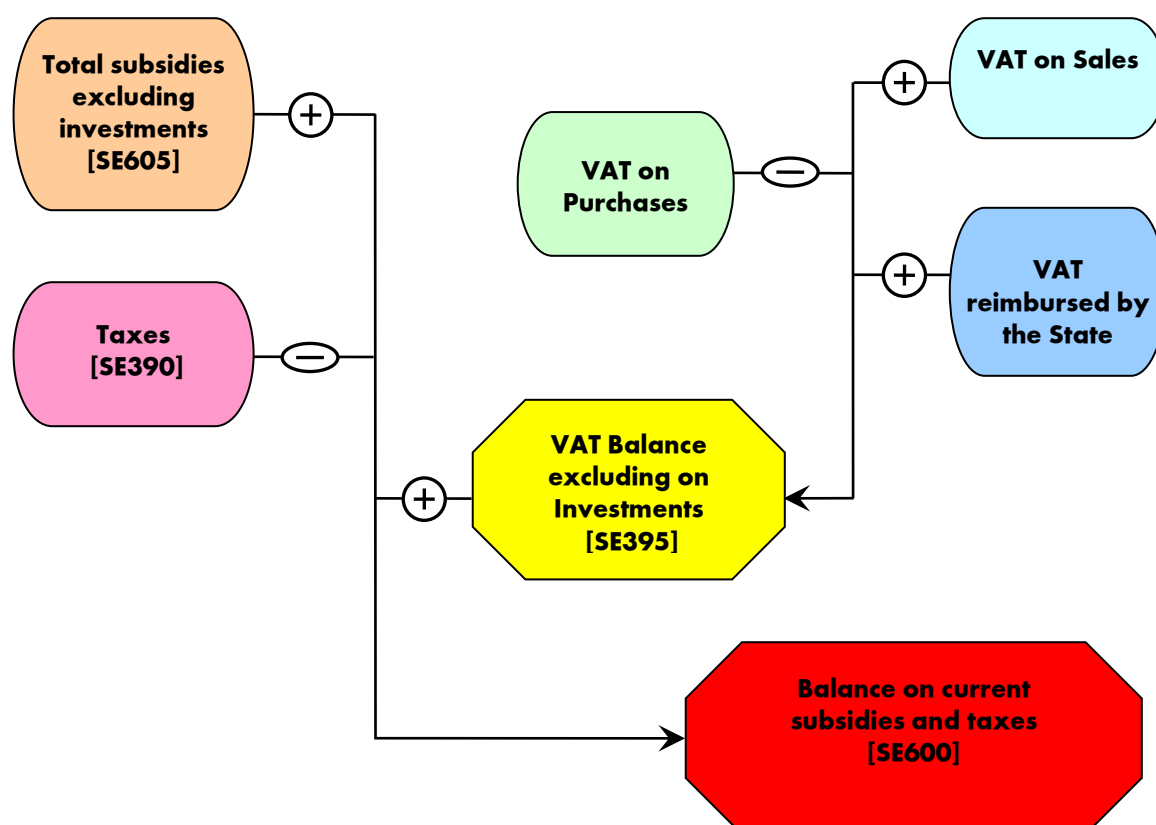
$$\text{REGIDX}_n = \frac{V_{cn}}{Q_{cn}} \div \frac{V_{on}}{Q_{on}}$$

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

where:

- REGIDX** - regional index of price changes;
- V<sub>c</sub>** - value at closing valuation;
- n** - category of animals;
- Q<sub>c</sub>** - number of livestock at the end of accounting year;
- V<sub>o</sub>** - value at opening valuation;
- Q<sub>o</sub>** - 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.

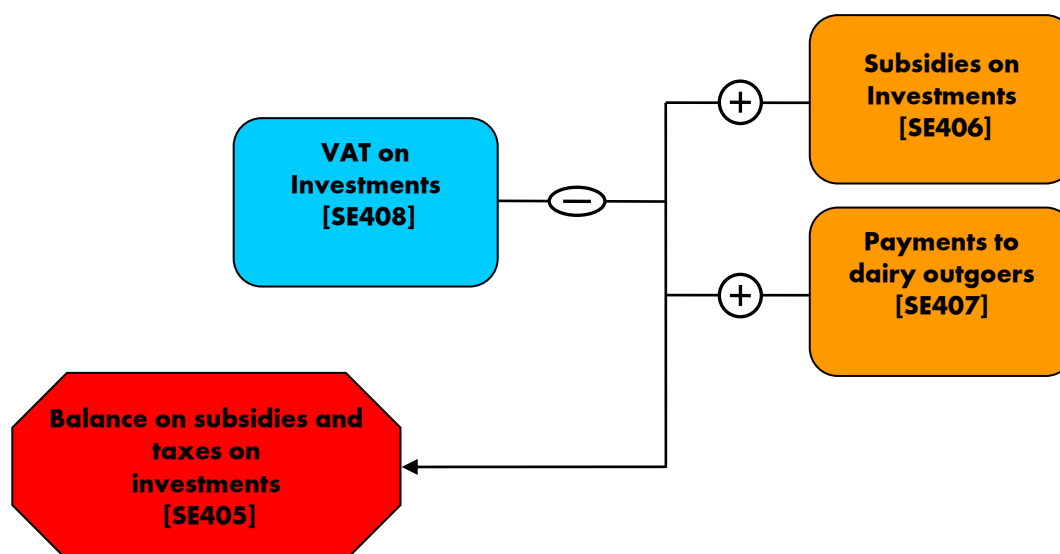
**Scheme 3 - 3-3 The calculation of the balance of current subsidies and taxes**

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.

In the case of agricultural holding which declare general VAT system, VAT balance (the difference between the VAT due and VAT paid) is excluded from the calculation of the balance on current subsidies and taxes. Thus, the VAT balance does not affect the value of FFI.



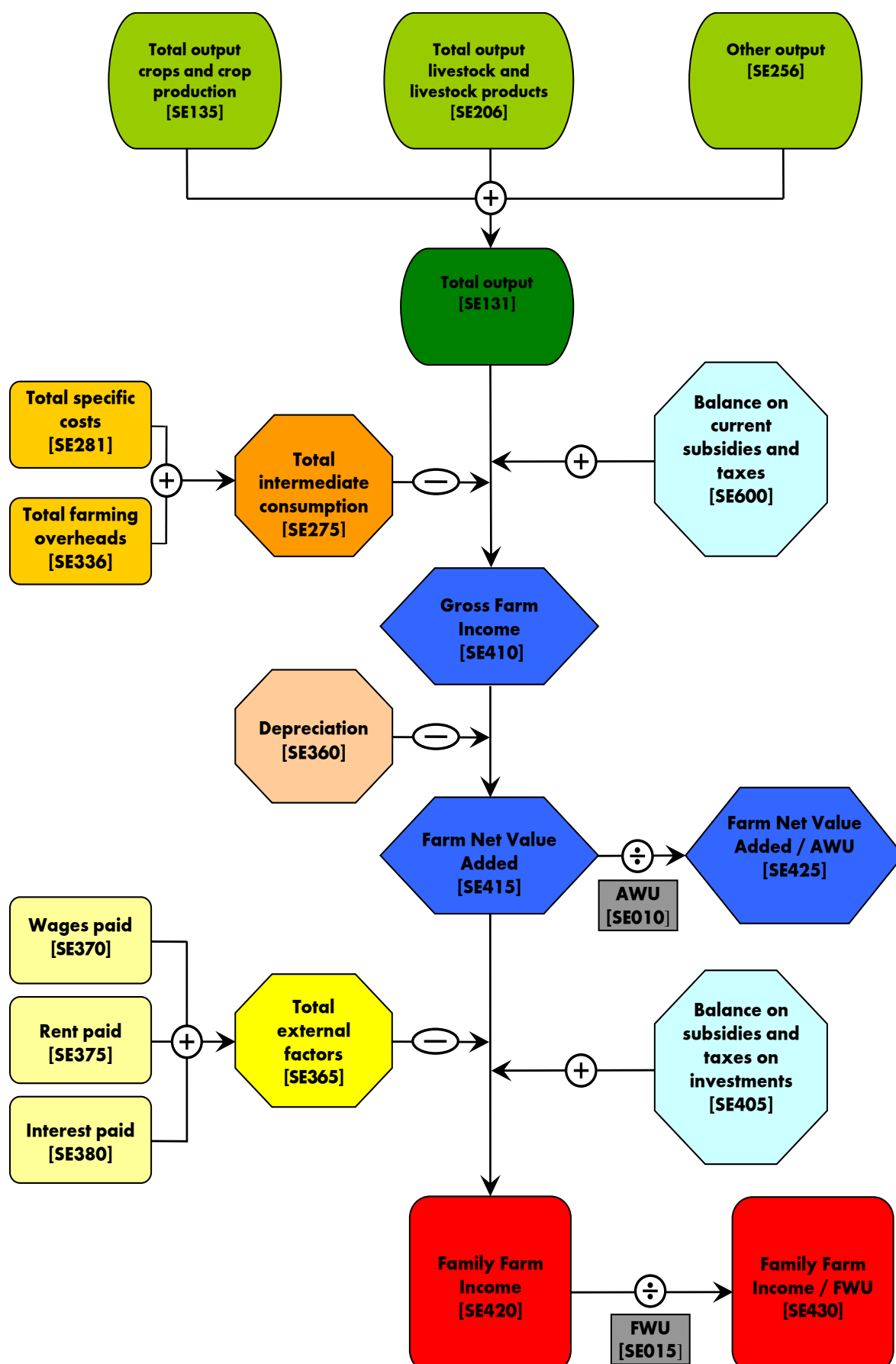
### Scheme 3 - 3-4 The calculation of the balance of subsidies and taxes on investment



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

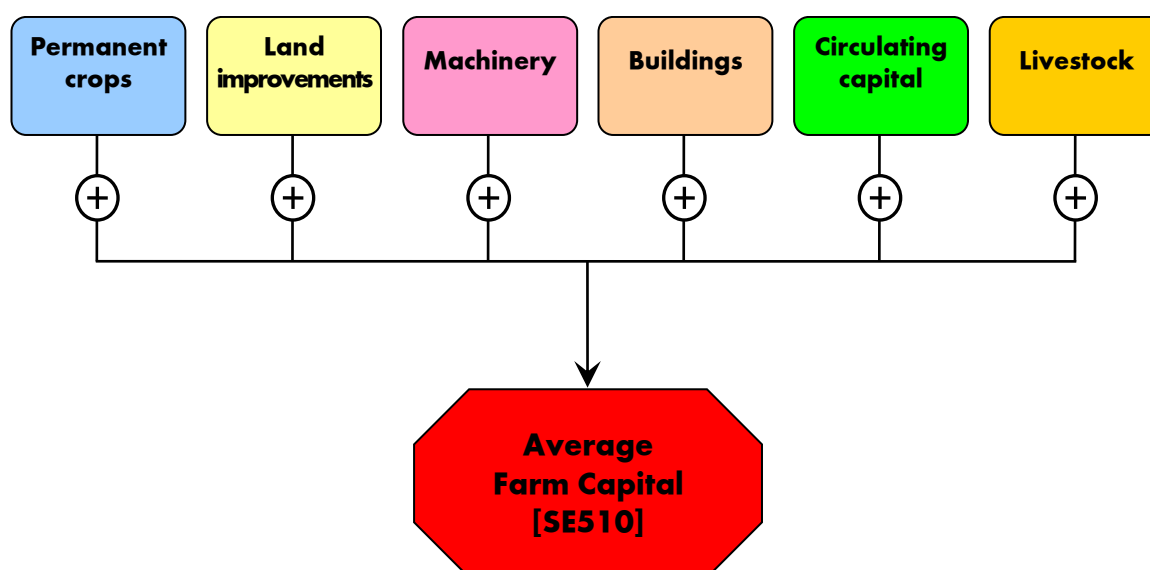
In the case of agricultural holding which declare general VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



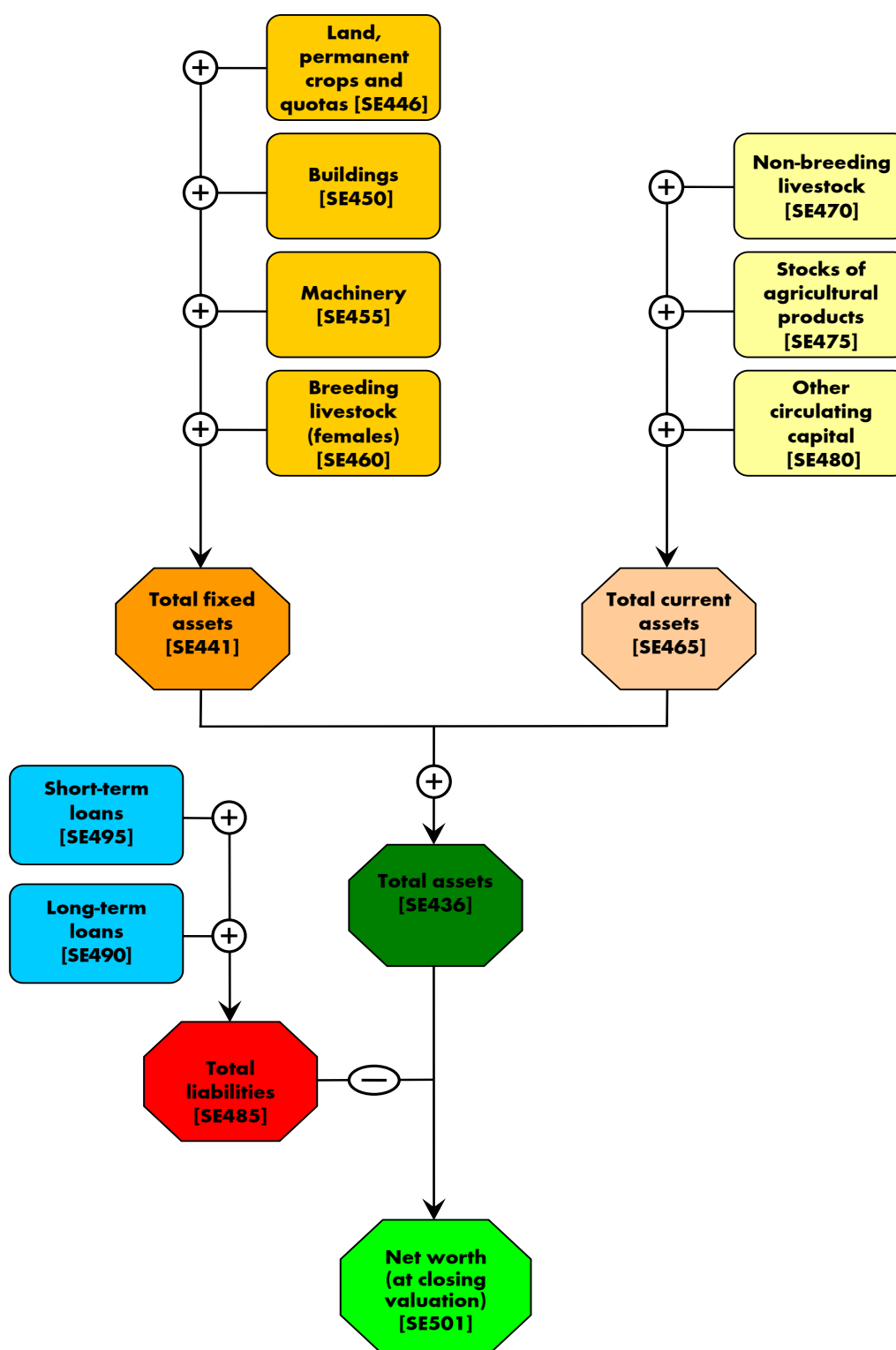
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI, 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**



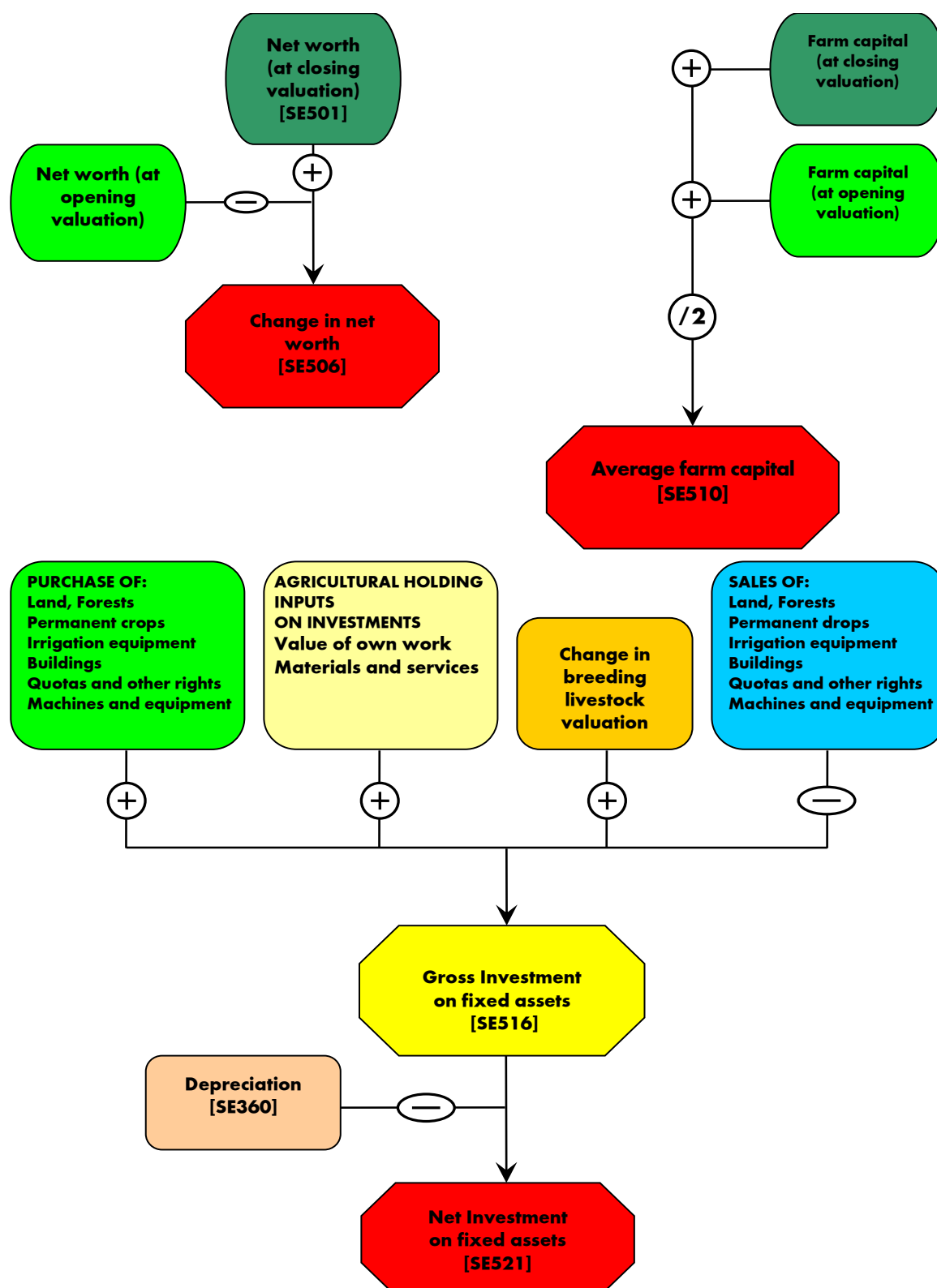
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

### 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 730 861 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].

#### 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 12 123 individual holdings and 207 holdings with legal entity. These 12 330 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 730 861 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2014 (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
		Verysmall (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	32504
	Milk (5)	15 860	44 746	32 550	10 807	1 656	0	105 619
	Other grazing livestock (6)	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 surveyed<sup>9</sup> 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)	
EU	Fieldcrops (1)	211	1 207	940	583	358	43	3 342
	Horticulture (2)	6	95	85	83	79	1	349
	Other permanent crops (4)	27	240	120	34	10	1	432
	Milk (5)	24	560	1 137	810	201	3	2 735
	Other grazing livestock (6)	29	244	114	63	18	2	470
	Poultry (71)	3	90	191	271	246	18	819
	Pigs (72)	2	7	14	20	48	9	100
	Mixed (8)	292	1 620	1 214	697	229	31	4 083
TOTAL (€>=4)		594	4 063	3 815	2 561	1 189	108	12 330

### 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](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](http://ec.europa.eu/agriculture/rica//database/consult_std_reports_en.cfm).

#### 4.3.2. Access to Polish FADN data

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

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

<sup>9</sup> Data from these holdings were used for this compilation.



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 request<sup>10</sup>.

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 changes<sup>11</sup>.

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<sup>10</sup> More information on the rules of data accessibility on the website: [www.fadn.pl](http://www.fadn.pl)

<sup>11</sup> Time series can be consulted through [www.fadn.pl](http://www.fadn.pl)

## 5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2014

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		730 861	145 011	30 278	33 530	99 993	36 638	23 544	7 744	354 123
SYS03	Sample farms		12 330	3 342	349	432	2 735	470	819	100	4 083

**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	24 470,5	21 332,3	40 953,8	17 981,9	30 151,0	15 047,4	52 715,6	178 214,0	19 091,6
SE010	Total labour input	AWU	1,708	1,571	2,590	2,028	1,801	1,427	1,587	3,154	1,637
SE011	Total labour input	h	3 807	3 469	5 782	4 481	4 134	3 172	3 595	7 000	3 629
SE015	Unpaid labour input	FWU	1,491	1,336	1,548	1,358	1,759	1,404	1,499	1,643	1,492
SE016	Unpaid labour input	h	3 347	2 970	3 570	3 056	4 046	3 124	3 408	3 792	3 321
SE020	Paid labour input	AWU	0,216	0,235	1,042	0,670	0,042	0,023	0,088	1,512	0,145
SE021	Paid labour input	h	460	499	2 212	1 425	89	48	186	3 209	308
SE025	Total Utilised Agricultural Area	ha	19,5	29,2	5,7	10,0	21,3	17,5	20,3	24,6	17,1
SE030	Rented U.A.A.	ha	5,3	8,7	1,1	1,0	5,4	3,5	4,6	3,7	5,0
SE035	Cereals	ha	10,74	18,55	2,05	0,96	7,38	4,92	17,01	18,88	10,17
SE041	Other field crops	ha	2,69	7,29	0,21	0,23	0,58	0,47	1,95	1,87	2,13
SE042	Energy crops	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,21	0,47	1,62	0,10	0,01	0,00	0,01	0,00	0,10
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	0,57	0,06	0,47	7,88	0,02	0,02	0,01	1,59	0,32
SE055	Orchards	ha	0,55	0,06	0,21	7,88	0,02	0,02	0,01	1,59	0,30
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	0,26	0,00	0,00	0,00	0,00	0,00	0,01
SE071	Forage crops	ha	4,95	2,34	0,75	0,41	13,09	11,88	1,00	1,52	4,13
SE072	Agricultural fallows	ha	0,10	0,15	0,04	0,05	0,10	0,19	0,11	0,17	0,08
SE073	Set aside	ha	0,15	0,22	0,50	0,36	0,07	0,06	0,16	0,58	0,10
SE074	Total agricultural area out of production	ha	0,30	0,53	0,59	0,43	0,17	0,26	0,32	0,78	0,21
SE075	Woodland area	ha	1,05	0,73	0,56	0,92	1,45	2,14	1,11	1,71	1,00
SE080	Total livestock units	LU	13,5	1,6	0,3	0,1	23,9	13,9	55,0	156,3	11,9
SE085	Dairy cows	LU	3,27	0,16	0,04	0,01	15,36	1,64	0,10	0,01	2,17
SE090	Other cattle	LU	3,60	0,54	0,17	0,02	8,23	10,33	0,59	0,08	3,77
SE095	Sheep and goats	LU	0,07	0,02	0,00	0,00	0,00	0,86	0,00	0,04	0,05
SE100	Pigs	LU	4,69	0,80	0,09	0,03	0,27	0,22	54,31	5,50	5,52
SE105	Poultry	LU	1,73	0,05	0,01	0,01	0,01	0,03	0,02	150,64	0,26
SE110	Yield of wheat	dt/ha	61,3	64,5	49,8	47,8	54,2	48,7	61,8	60,1	58,0
SE115	Yield of maize	dt/ha	84,9	85,6	107,6	92,1	92,6	82,7	88,8	74,7	83,2
SE120	Stocking density	LU/ha	1,32	0,24	0,16	0,04	1,78	1,04	0,50	0,06	1,36
SE125	Milk yield	kg/cow	5 236	4 647	2 439	2 173	5 281	4 157	3 818	2 597	5 260

**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	127 195	125 307	212 328	83 301	148 616	49 475	248 984	1 377 275	91 403
SE132	Total output/Total input	ratio	1,11	1,08	1,31	0,98	1,30	0,95	1,12	1,21	1,02
SE135	Total output crops and crop production	zł	63 928	117 700	210 134	81 439	20 121	14 005	66 260	67 950	45 041
SE136	Total crop output/ha	zł/ha	3 337	4 100	41 297	8 505	954	810	3 316	2 849	2 673
SE140	Cereals	zł	31 256	64 078	4 536	2 259	17 605	10 711	53 628	58 678	26 739
SE145	Protein crops	zł	1 094	2 240	45	397	388	461	1 366	809	1 033
SE146	Energy crops	zł	0	0	0	0	0	0	0	0	0
SE150	Potatoes	zł	3 143	6 289	642	254	1 644	1 210	1 492	635	3 130
SE155	Sugar beet	zł	2 567	6 584	305	45	601	196	1 614	723	2 259
SE160	Oil-seed crops	zł	7 493	23 753	94	240	599	235	5 428	5 428	5 035
SE165	Industrial crops	zł	598	1 852	0	233	69	35	24	0	430
SE170	Vegetables and flowers	zł	10 760	8 390	183 863	2 297	248	75	173	0	2 745
SE175	Fruit	zł	4 713	687	1 959	72 566	53	31	64	33	2 385
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	496	1 928	794	416	-1 077	768	589	1 452	281
SE200	Other crop output	zł	1 806	1 900	17 896	2 732	-8	282	1 883	192	1 005
SE206	Total output livestock and livestock products	zł	61 649	5 197	914	369	126 722	33 856	181 960	1 306 703	45 036
SE207	Total livestock output/LU	zł/LU	4 564	3 241	2 784	4 923	5 298	2 433	3 306	8 360	3 779
SE211	Change in value of livestock	zł	-287	-442	-169	-42	2 731	1 212	-6 303	-134	-867
SE216	Cows' milk and milk products	zł	22 383	918	117	26	105 235	8 462	463	36	15 186
SE220	Beef and veal	zł	9 128	1 383	453	122	20 859	22 371	1 802	182	9 894
SE225	Pigmeat	zł	15 040	2 598	235	112	768	699	178 625	16 532	17 419
SE230	Sheep and goats	zł	84	13	0	1	2	1 177	2	53	44
SE235	Poultrymeat	zł	11 403	8	1	0	5	-7	33	1 021 332	1 193
SE240	Eggs	zł	3 091	227	87	39	44	173	106	262 716	493
SE245	Ewes' and goats' milk	zł	26	4	1	0	0	281	0	41	21
SE251	Other livestock and products	zł	495	46	20	68	-190	701	929	5 812	787
SE256	Other output	zł	1 618	2 410	1 279	1 493	1 773	1 615	763	2 621	1 326
SE260	Farmhouse consumption	zł	1 376	946	642	509	1 407	976	1 390	972	1 737
SE265	Farm use	zł	14 035	4 520	1 858	252	17 332	9 618	48 685	44 407	16 835

**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	114 648	115 991	161 580	84 781	113 898	52 109	222 794	1 138 368	90 020
SE275	Total intermediate consumption	zł	85 392	80 819	111 395	39 747	85 197	36 746	190 250	1 042 562	66 549
SE281	Total specific costs	zł	59 373	49 678	65 340	20 642	57 639	21 212	160 871	950 048	44 712
SE284	Specific crop costs/ha	zł/ha	1 295	1 567	11 395	2 039	826	414	1 298	1 014	1 043
SE285	Seeds and plants	zł	5 423	8 795	25 492	1 832	3 274	1 666	4 964	5 303	3 695
SE290	Seeds and plants home-grown	zł	1 407	2 034	1 307	152	1 139	737	1 322	1 670	1 421
SE295	Fertilisers	zł	12 228	23 939	11 380	5 928	10 422	3 820	13 873	13 014	9 355
SE300	Crop protection	zł	5 114	11 377	4 160	10 074	1 992	830	5 290	5 610	3 464
SE305	Other crop specific costs	zł	2 437	1 696	23 635	2 564	1 871	949	2 216	1 056	1 274
SE309	Specific livestock costs/LU	zł/LU	2 529	2 414	2 049	3 248	1 676	1 002	2 444	5 919	2 259
SE310	Feed for grazing livestock	zł	10 395	1 188	373	73	33 857	12 004	1 253	282	10 037
SE315	Feed for grazing livestock home-grown	zł	5 880	897	336	66	15 825	8 491	724	222	6 333
SE320	Feed for pigs and poultry	zł	21 171	2 378	270	158	688	603	126 096	883 301	14 726
SE325	Feed for pigs and poultry home-grown	zł	6 760	1 646	208	69	451	431	46 543	42 757	9 052
SE330	Other livestock specific costs	zł	2 604	305	30	12	5 535	1 339	7 172	41 482	2 161
SE331	Forestry specific costs	zł	1	1	0	0	2	0	7	0	0
SE336	Total farming overheads	zł	26 020	31 141	46 055	19 105	27 558	15 535	29 379	92 514	21 837
SE340	Machinery and building current costs	zł	6 664	7 383	6 344	4 945	8 380	4 740	8 643	19 105	5 872
SE345	Energy	zł	12 274	14 277	30 692	9 286	12 373	6 596	14 028	61 750	9 522
SE350	Contract work	zł	3 496	4 975	3 778	1 378	3 434	2 025	2 971	3 415	3 273
SE356	Other direct inputs	zł	3 585	4 506	5 241	3 497	3 371	2 174	3 737	8 245	3 170
SE360	Depreciation	zł	19 693	21 374	25 315	30 629	24 166	13 360	26 115	53 626	15 712
SE365	Total external factors	zł	9 563	13 798	24 870	14 405	4 535	2 003	6 428	42 181	7 758
SE370	Wages paid	zł	6 500	8 085	21 217	12 914	967	552	2 519	36 060	5 780
SE375	Rent paid	zł	1 692	3 553	763	358	1 944	757	1 799	923	1 171
SE380	Interest paid	zł	1 371	2 160	2 890	1 133	1 624	694	2 110	5 197	807

**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	25 103	37 887	7 064	19 455	25 392	25 460	24 043	30 976	21 769
SE610	Total subsidies on crops	zł	373	864	55	116	150	185	102	67	331
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	6	28	0	0	1	0	0	0	0
SE615	Total subsidies on livestock	zł	234	43	0	6	431	630	16	0	277
SE616	Subsidies dairying	zł	207	35	0	6	430	214	16	0	267
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0	0	0
SE618	Subsidies sheep and goats	zł	27	8	0	0	1	416	0	0	10
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	2 181	3 438	435	1 824	1 297	4 990	1 447	1 746	1 866
SE622	LFA subsidies	zł	1 707	1 572	554	769	2 729	2 787	1 884	2 445	1 521
SE623	Other rural development payments	zł	152	196	113	470	168	128	96	20	111
SE624	Total support for rural development	zł	4 039	5 206	1 103	3 062	4 193	7 904	3 427	4 211	3 498
SE625	Subsidies on intermediate consumption	zł	1 109	2 013	259	643	803	594	1 302	3 878	922
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	17 731	26 631	5 132	9 117	19 374	15 995	18 498	22 427	15 541
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	17 731	26 631	5 132	9 117	19 374	15 995	18 498	22 427	15 541
SE650	Total aid for Article 68	zł	618	898	55	155	580	815	126	67	631
SE699	Other subsidies	zł	1 617	3 130	516	6 512	441	152	697	393	1 200

**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	23 266	34 309	6 860	18 902	24 652	23 715	23 201	31 639	19 943
SE605	Total subsidies - excluding on investments	zł	25 103	37 887	7 064	19 455	25 392	25 460	24 043	30 976	21 769
SE395	VAT balance excluding on investments	zł	-197	-435	385	478	379	-823	455	2 246	-408
SE390	Taxes	zł	1 640	3 144	589	1 031	1 119	922	1 297	1 583	1 418
SE405	Balance subsidies and taxes on investments	zł	314	370	145	-197	1 064	190	1 360	-2 479	147
SE406	Subsidies on investments	zł	1 120	1 152	1 031	1 285	2 269	813	2 501	1 983	696
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	806	782	886	1 482	1 205	623	1 140	4 462	549

**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	127 195	125 307	212 328	83 301	148 616	49 475	248 984	1 377 275	91 403
SE275	Total intermediate consumption	zł	85 392	80 819	111 395	39 747	85 197	36 746	190 250	1 042 562	66 549
SE600	Balance current subsidies and taxes	zł	23 266	34 309	6 860	18 902	24 652	23 715	23 201	31 639	19 943
SE410	Gross Farm Income	zł	65 068	78 797	107 793	62 456	88 071	36 444	81 934	366 352	44 797
SE360	Depreciation	zł	19 693	21 374	25 315	30 629	24 166	13 360	26 115	53 626	15 712
SE415	Farm Net Value Added	zł	45 375	57 424	82 478	31 827	63 905	23 084	55 819	312 726	29 085
SE365	Total external factors	zł	9 563	13 798	24 870	14 405	4 535	2 003	6 428	42 181	7 758
SE405	Balance subsidies and taxes on investments	zł	314	370	145	-197	1 064	190	1 360	-2 479	147
SE420	Family Farm Income	zł	36 127	43 995	57 752	17 225	60 434	21 271	50 751	268 067	21 474

**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	26 568	36 543	31 840	15 691	35 489	16 179	35 182	99 137	17 765
SE430	Family Farm Income/FWU	zł/FWU	23 395	29 970	37 308	12 684	34 401	15 136	33 465	147 976	14 142

**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	711 672	847 484	552 807	688 898	910 020	619 808	992 007	1 811 254	582 611
SE441	Total fixed assets	zł	628 754	747 323	491 824	634 079	819 037	552 629	867 314	1 441 889	511 908
SE446	Land, permanent crops and quotas	zł	355 212	493 566	143 428	358 793	409 424	335 542	438 601	513 891	294 039
SE450	Buildings	zł	152 625	123 565	244 311	158 346	181 899	127 780	260 791	668 980	131 965
SE455	Machinery	zł	105 952	129 048	103 833	116 892	167 274	70 171	154 530	255 831	75 519
SE460	Breeding livestock	zł	14 965	1 143	252	47	60 440	19 136	13 393	3 187	10 385
SE465	Total current assets	zł	82 918	100 161	60 983	54 819	90 983	67 180	124 693	369 365	70 703
SE470	Non-breeding livestock	zł	17 365	2 507	685	152	24 359	33 375	49 886	160 756	17 577
SE475	Stock of agricultural products	zł	29 469	37 022	30 892	25 467	34 124	18 726	37 507	31 198	25 857
SE480	Other circulating capital	zł	36 084	60 633	29 406	29 201	32 500	15 078	37 300	177 411	27 269
SE485	Total liabilities	zł	40 198	67 309	71 278	29 229	44 649	18 985	65 813	165 122	23 980
SE490	Long and medium-term loans	zł	29 278	50 499	54 736	20 043	34 836	13 958	48 489	122 399	15 988
SE495	Short-term loans	zł	10 919	16 810	16 541	9 185	9 813	5 026	17 324	42 724	7 992
SE501	Net worth	zł	671 474	780 175	481 530	659 670	865 371	600 824	926 194	1 646 131	558 631

**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	2 474	15 133	-3 742	-21 352	9 587	2 624	1 796	-7 505	-1 682
SE510	Average farm capital	zł	369 706	360 405	416 150	429 339	506 043	297 894	561 491	1 323 527	299 221
SE516	Gross Investment on fixed assets	zł	15 921	20 195	27 366	18 309	23 039	8 304	27 983	47 198	10 259
SE521	Net Investment on fixed assets	zł	-3 772	-1 179	2 051	-12 320	-1 126	-5 057	1 868	-6 428	-5 453
SE526	Cash Flow (1)	zł	55 672	64 768	82 972	54 519	82 356	33 501	80 794	320 278	37 025
SE530	Cash Flow (2)	zł	40 404	47 148	57 315	35 644	58 870	26 108	56 067	280 614	26 618
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,06	0,10	0,05	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		730 861	273 994	307 441	95 332	35 712	16 305	2 077
SYS03	Sample farms		12 330	594	4 063	3 815	2 561	1 189	108

**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	24 470,5	6 554,2	16 187,7	36 243,8	68 905,1	187 051,4	1 033 273,5
SE010	Total labour input	AWU	1,708	1,280	1,655	1,984	2,377	4,077	23,094
SE011	Total labour input	h	3 807	2 791	3 703	4 561	5 437	9 057	49 195
SE015	Unpaid labour input	FWU	1,491	1,250	1,553	1,797	1,901	1,804	0,723
SE016	Unpaid labour input	h	3 347	2 726	3 486	4 162	4 427	4 230	1 692
SE020	Paid labour input	AWU	0,216	0,030	0,103	0,187	0,475	2,273	22,371
SE021	Paid labour input	h	460	65	218	398	1 010	4 827	47 503
SE025	Total Utilised Agricultural Area	ha	19,5	8,0	14,9	26,9	45,2	106,1	744,2
SE030	Rented U.A.A.	ha	5,3	0,9	2,7	7,0	14,2	38,2	480,9
SE035	Cereals	ha	10,74	4,75	8,29	13,93	22,99	61,17	411,09
SE041	Other field crops	ha	2,69	0,55	1,56	3,29	7,31	24,31	174,41
SE042	Energy crops	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,21	0,04	0,20	0,33	0,60	1,84	0,95
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,57	0,22	0,57	0,62	0,88	3,08	17,86
SE055	Orchards	ha	0,55	0,22	0,56	0,61	0,80	2,97	16,53
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	0,09	0,11	1,33
SE071	Forage crops	ha	4,95	2,17	4,07	8,41	12,90	14,33	133,03
SE072	Agricultural fallows	ha	0,10	0,07	0,09	0,12	0,20	0,40	0,79
SE073	Set aside	ha	0,15	0,13	0,14	0,15	0,23	0,40	2,82
SE074	Total agricultural area out of production	ha	0,30	0,23	0,25	0,30	0,49	1,38	6,87
SE075	Woodland area	ha	1,05	0,86	1,05	1,25	1,21	1,99	8,26
SE080	Total livestock units	LU	13,5	2,9	8,7	22,6	41,3	98,3	568,8
SE085	Dairy cows	LU	3,27	0,59	2,17	7,83	12,53	9,56	102,37
SE090	Other cattle	LU	3,60	1,03	3,04	7,13	10,81	9,21	97,12
SE095	Sheep and goats	LU	0,07	0,04	0,09	0,07	0,11	0,06	1,02
SE100	Pigs	LU	4,69	1,04	3,15	7,08	16,15	44,05	99,97
SE105	Poultry	LU	1,73	0,07	0,12	0,30	1,57	35,36	264,02
SE110	Yield of wheat	dt/ha	61,3	47,7	53,6	60,0	63,6	67,8	76,5
SE115	Yield of maize	dt/ha	84,9	79,2	86,1	89,0	85,3	86,0	82,2
SE120	Stocking density	LU/ha	1,32	0,68	1,21	1,71	1,74	1,23	1,47
SE125	Milk yield	kg/cow	5 236	3 290	3 931	4 957	6 123	6 849	8 744

**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	127 195	29 102	72 004	174 006	366 908	1 184 958	6 662 881
SE132	Total output/Total input	ratio	1,11	0,95	1,09	1,20	1,23	1,19	0,97
SE135	Total output crops and crop production	zł	63 928	18 180	42 004	81 070	166 202	541 060	3 053 175
SE136	Total crop output/ha	zł/ha	3 337	2 352	2 860	3 049	3 720	5 166	4 141
SE140	Cereals	zł	31 256	10 207	20 239	39 285	74 325	233 257	1 744 080
SE145	Protein crops	zł	1 094	335	967	1 513	3 001	5 364	34 417
SE146	Energy crops	zł	0	0	0	0	0	0	0
SE150	Potatoes	zł	3 143	1 869	2 853	4 758	5 928	10 208	36 692
SE155	Sugar beet	zł	2 567	154	1 271	4 041	8 907	20 355	196 550
SE160	Oil-seed crops	zł	7 493	638	2 444	7 080	20 730	94 469	767 837
SE165	Industrial crops	zł	598	214	850	809	423	1 130	3 323
SE170	Vegetables and flowers	zł	10 760	1 493	6 275	16 288	40 800	146 587	60 578
SE175	Fruit	zł	4 713	2 229	5 748	6 281	5 565	10 097	50 565
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	496	568	258	-355	186	4 193	41 688
SE200	Other crop output	zł	1 806	474	1 100	1 370	6 337	15 399	117 444
SE206	Total output livestock and livestock products	zł	61 649	9 329	29 047	91 546	198 870	636 631	3 543 890
SE207	Total livestock output/LU	zł/LU	4 564	3 259	3 332	4 057	4 820	6 475	6 230
SE211	Change in value of livestock	zł	-287	-680	-177	586	1 644	-8 145	23 848
SE216	Cows' milk and milk products	zł	22 383	2 203	9 946	49 024	103 458	93 020	1 354 182
SE220	Beef and veal	zł	9 128	2 762	8 065	18 062	25 992	20 508	216 829
SE225	Pigmeat	zł	15 040	3 321	9 808	22 340	53 421	143 180	334 441
SE230	Sheep and goats	zł	84	60	98	82	84	68	1 258
SE235	Poultrymeat	zł	11 403	45	181	1 552	13 990	344 498	963 482
SE240	Eggs	zł	3 091	367	466	457	1 455	35 586	644 968
SE245	Ewes' and goats' milk	zł	26	15	32	22	71	16	18
SE251	Other livestock and products	zł	495	557	451	7	399	-246	28 712
SE256	Other output	zł	1 618	1 593	953	1 390	1 836	7 267	65 817
SE260	Farmhouse consumption	zł	1 376	1 333	1 436	1 401	1 316	1 071	328
SE265	Farm use	zł	14 035	4 968	11 681	23 654	36 259	63 301	348 172

**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	114 648	30 701	66 189	145 365	297 535	998 774	6 866 832
SE275	Total intermediate consumption	zł	85 392	21 198	47 076	108 439	227 260	803 293	5 092 686
SE281	Total specific costs	zł	59 373	11 331	30 185	75 559	166 755	634 283	3 614 821
SE284	Specific crop costs/ha	zł/ha	1 295	716	976	1 259	1 582	2 005	2 025
SE285	Seeds and plants	zł	5 423	1 494	3 169	7 654	15 488	47 611	250 745
SE290	Seeds and plants home-grown	zł	1 407	813	1 292	1 878	2 318	6 572	18 747
SE295	Fertilisers	zł	12 228	2 843	7 219	16 934	35 226	95 752	724 562
SE300	Crop protection	zł	5 114	1 005	3 055	6 163	12 805	44 141	365 274
SE305	Other crop specific costs	zł	2 437	358	1 135	3 080	7 912	25 264	166 459
SE309	Specific livestock costs/LU	zł/LU	2 529	1 967	1 790	1 849	2 311	4 287	3 705
SE310	Feed for grazing livestock	zł	10 395	2 343	6 733	20 262	36 573	33 019	534 016
SE315	Feed for grazing livestock home-grown	zł	5 880	2 045	5 160	11 604	14 636	10 709	167 169
SE320	Feed for pigs and poultry	zł	21 171	2 937	7 909	18 075	50 586	364 460	1 331 084
SE325	Feed for pigs and poultry home-grown	zł	6 760	2 161	5 288	10 156	19 505	46 233	146 418
SE330	Other livestock specific costs	zł	2 604	352	965	3 390	8 164	24 027	242 681
SE331	Forestry specific costs	zł	1	0	1	2	1	10	0
SE336	Total farming overheads	zł	26 020	9 866	16 891	32 880	60 505	169 009	1 477 865
SE340	Machinery and building current costs	zł	6 664	2 899	4 734	9 227	15 305	33 472	312 579
SE345	Energy	zł	12 274	3 851	7 594	16 346	32 616	93 448	642 219
SE350	Contract work	zł	3 496	1 577	2 269	3 391	5 557	20 026	277 905
SE356	Other direct inputs	zł	3 585	1 540	2 294	3 916	7 027	22 062	245 162
SE360	Depreciation	zł	19 693	8 597	15 763	28 894	49 685	102 764	475 115
SE365	Total external factors	zł	9 563	906	3 351	8 031	20 590	92 717	1 299 030
SE370	Wages paid	zł	6 500	584	1 952	3 483	9 588	61 018	1 117 407
SE375	Rent paid	zł	1 692	214	828	2 453	5 550	14 960	119 163
SE380	Interest paid	zł	1 371	108	570	2 095	5 451	16 739	62 460

**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	25 103	10 798	20 070	34 250	56 691	130 168	869 389
SE610	Total subsidies on crops	zł	373	165	406	406	404	1 154	14 786
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	6	0	1	1	17	13	1 449
SE615	Total subsidies on livestock	zł	234	227	332	134	42	10	-3 658
SE616	Subsidies dairying	zł	207	199	298	121	25	10	-3 658
SE617	Subsidies other cattle	zł	0	0	0	0	0	0	0
SE618	Subsidies sheep and goats	zł	27	28	34	12	17	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	2 181	1 120	1 881	2 885	5 047	10 898	36 444
SE622	LFA subsidies	zł	1 707	938	1 620	2 714	3 662	5 038	9 941
SE623	Other rural development payments	zł	152	111	118	242	106	1 013	208
SE624	Total support for rural development	zł	4 039	2 169	3 620	5 841	8 815	16 949	46 593
SE625	Subsidies on intermediate consumption	zł	1 109	323	696	1 461	2 728	8 608	63 105
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	17 731	7 249	13 612	24 497	41 155	96 600	677 568
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	17 731	7 249	13 612	24 497	41 155	96 600	677 568
SE650	Total aid for Article 68	zł	618	400	741	541	429	1 185	13 358
SE699	Other subsidies	zł	1 617	665	1 404	1 910	3 547	6 848	70 996

**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	23 266	9 494	18 698	32 809	54 545	123 451	753 859
SE605	Total subsidies - excluding on investments	zł	25 103	10 798	20 070	34 250	56 691	130 168	869 389
SE395	VAT balance excluding on investments	zł	-197	-640	-247	396	837	2 401	252
SE390	Taxes	zł	1 640	665	1 125	1 838	2 983	9 117	115 782
SE405	Balance subsidies and taxes on investments	zł	314	-12	-65	834	3 089	3 158	5 661
SE406	Subsidies on investments	zł	1 120	148	632	2 483	5 643	8 176	5 887
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	806	160	697	1 649	2 554	5 018	225

**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	127 195	29 102	72 004	174 006	366 908	1 184 958	6 662 881
SE275	Total intermediate consumption	zł	85 392	21 198	47 076	108 439	227 260	803 293	5 092 686
SE600	Balance current subsidies and taxes	zł	23 266	9 494	18 698	32 809	54 545	123 451	753 859
SE410	Gross Farm Income	zł	65 068	17 398	43 626	98 376	194 193	505 117	2 324 055
SE360	Depreciation	zł	19 693	8 597	15 763	28 894	49 685	102 764	475 115
SE415	Farm Net Value Added	zł	45 375	8 801	27 863	69 481	144 508	402 352	1 848 940
SE365	Total external factors	zł	9 563	906	3 351	8 031	20 590	92 717	1 299 030
SE405	Balance subsidies and taxes on investments	zł	314	-12	-65	834	3 089	3 158	5 661
SE420	Family Farm Income	zł	36 127	7 883	24 447	62 284	127 007	312 793	555 570

**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	26 568	6 874	16 832	35 014	60 804	98 690	80 063
SE430	Family Farm Income/FWU	zł/FWU	23 395	6 307	15 738	34 651	66 780	165 739	320 714

**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	711 672	324 805	578 865	1 091 012	1 818 702	3 577 478	12 461 604
SE441	Total fixed assets	zł	628 754	300 601	523 511	973 777	1 621 693	3 044 067	7 626 245
SE446	Land, permanent crops and quotas	zł	355 212	178 763	312 592	542 278	872 793	1 598 676	2 693 657
SE450	Buildings	zł	152 625	90 551	122 149	206 515	318 613	742 154	2 896 801
SE455	Machinery	zł	105 952	28 497	78 353	191 177	372 152	647 954	1 665 241
SE460	Breeding livestock	zł	14 965	2 790	10 417	33 806	58 134	55 283	370 545
SE465	Total current assets	zł	82 918	24 204	55 353	117 236	197 009	533 410	4 835 359
SE470	Non-breeding livestock	zł	17 365	4 652	13 159	29 288	48 946	94 522	621 199
SE475	Stock of agricultural products	zł	29 469	10 308	23 444	47 503	74 472	150 017	900 931
SE480	Other circulating capital	zł	36 084	9 243	18 751	40 445	73 591	288 871	3 313 229
SE485	Total liabilities	zł	40 198	2 277	13 801	55 671	157 010	553 830	2 199 032
SE490	Long and medium-term loans	zł	29 278	1 298	9 865	41 882	122 091	431 901	1 258 877
SE495	Short-term loans	zł	10 919	979	3 936	13 788	34 918	121 928	940 156
SE501	Net worth	zł	671 474	322 528	565 063	1 035 342	1 661 693	3 023 648	10 262 571

**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	2 474	-5 915	-3 751	11 050	37 897	79 627	422 342
SE510	Average farm capital	zł	369 706	153 856	282 014	565 965	959 342	1 990 927	9 951 185
SE516	Gross Investment on fixed assets	zł	15 921	872	7 121	30 063	64 653	158 703	695 907
SE521	Net Investment on fixed assets	zł	-3 772	-7 725	-8 642	1 169	14 969	55 939	220 792
SE526	Cash Flow (1)	zł	55 672	16 996	40 288	91 460	174 716	410 020	963 764
SE530	Cash Flow (2)	zł	40 404	16 196	32 881	62 820	114 935	271 699	221 437
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,06	0,06	0,06	0,08	0,02

## Literature

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