



2015 Standard Results of Polish FADN agricultural holdings

WARSAW 2017



2015 Standard Results of Polish FADN agricultural holdings

Prepared by:

Zbigniew Floriańczyk
Dariusz Osuch
Renata Płonka

Warsaw 2017

Technical Editor
Renata Płonka

Cover Design
IAFE-NRI

Institute of Agricultural and Food Economics-
National Research Institute
Agricultural Accountancy Department
Świętokrzyska 20
00-002 Warsaw
Tel.: (22) 505 44 39
Tel./fax: (22) 826 93 22
E-mail: portal@fadn.pl
Internet: www.fadn.pl; www.polskifadn.eu

Table of contents

Introduction	5
1. Changes to Standard Results	6
1.1. Changes resulting from the European Commission regulations and documents	6
1.2. Other changes.....	7
1.2.1. Work units (AWU, FWU).....	7
2. Information about FADN	8
2.1. General information	8
2.2. The Community Typology for Agricultural Holdings.....	9
2.3. The subjective scope of FADN	10
2.4. The sampling of agricultural holdings based on the FADN field of observation.....	12
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	12
2.6. The objective scope of FADN	13
2.7. Presenting the results calculated on the basis of FADN accountancy data	14
3. The variables included in "Polish FADN Standard Results"	17
3.1. The description of variables in "Polish FADN Standard Results"	17
3.2. Economic categories calculation schemes	29
4. Remarks on Polish FADN Standard Results	37
4.1. Information on the collection of accountancy data in Poland	37
4.2. The sample of agricultural holdings keeping accounting records as part of the Polish FADN	38
4.3. FADN data accessibility	39
4.3.1. Access to European FADN database.....	39
4.3.2. Access to Polish FADN data.....	39
5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2015	41
5.1. Grouping of agricultural holdings according to type of farming (TF8)	41
5.2. Grouping of agricultural holdings according to economic size classes (ES6)	48
Literature	54

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 2015 comprising 12 337 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 101 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Accountancy Department (AAD). From 209 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 12 313 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 12 105 individual holdings and 208 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 730 895 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 2015, despite the statutory exemption from the goods and services tax, commonly referred to as VAT, farmers kept a register of events according to the standard which allowed for determining the net value and the VAT amount.

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

1. Changes to Standard Results¹

1.1. Changes resulting from the European Commission regulations and documents

From 2011 the following changes have been introduced to the algorithms (in compliance with Document RI/CC 882 Rev.9.1. Definition of Variables used in FADN standard results of October 2012) [13]:

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

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

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

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,

¹ 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 2015 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

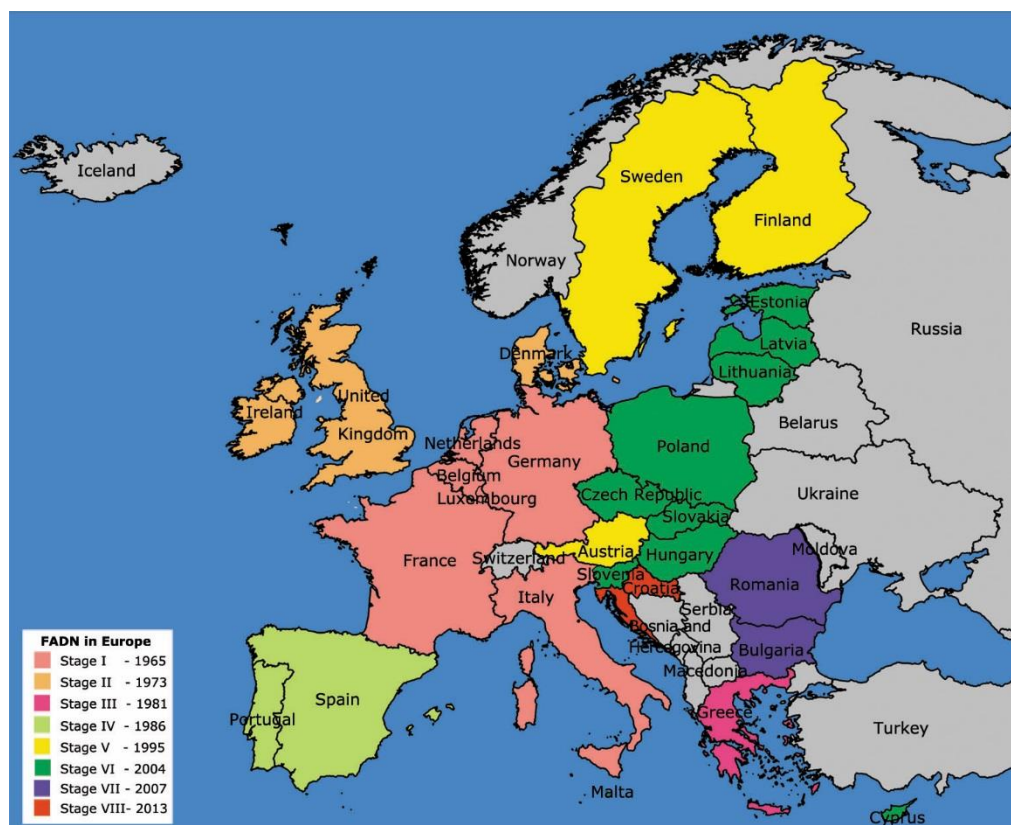
2.1. General information

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 2015 FADN functioned in 28 EU Member States. The progressive extension of FADN is presented below (see: Map 2-1).

Map 2-1 The stages of FADN in Europe



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

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

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

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

2.2. The Community Typology for Agricultural Holdings

Based on the amended principles of CTAH, the classification of agricultural holdings now applies a new economic parameter, namely the Standard Output³ (SO) [1], [2], [15], [22].

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

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

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

³ Until the accounting year 2009 CTAH was based on Standard Gross Margin (SGM) parameter and the economic size was described by European Size Unit (ESU) [8], [20], [21].

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

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

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

- economic size,
- type of farming.

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

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

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

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

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

Other gainful activity is not taken into consideration in the typology for agricultural holdings based on the agricultural activity types – neither the economic size nor the type of farming takes into account OGA [15], [17].

2.3. The subjective scope of FADN

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

Table 2.3-1 Minimum economic size thresholds and FADN sample size in various Member States in 2015

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
Total EU FADN		86 846	100

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

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

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

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

To ensure an accurate reflection on such diversification in the resulting sample, the Liaison Agency divides the field of observation into several strata. Failing to do so could result in the lack of proper representativeness of certain types of holdings (e.g. large dairy holdings in one region, or small fruit-growing holdings in another). The stratification sampling procedure makes use of three criteria [7]:

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

2.5. The crop area and the number of head of livestock that ensure meeting the minimal economic size threshold by agricultural holdings based on SO "2007" coefficients

The economic size of the holding is defined as the total value of Standard Outputs (SO) for all agricultural activities of the holding. Economic size constitutes the basis to establish a minimum economic threshold for the FADN field of observation. In Poland for the accounting year 2015 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 ES6	Size euro (€)	Economic size class ES	Size euro (€)
		1	€ < 2 000
1	Very small 2 000 ≤ € < 8 000	2	2 000 ≤ € < 4 000
		3	4 000 ≤ € < 8 000
2	Small 8 000 ≤ € < 25 000	4	8 000 ≤ € < 15 000
		5	15 000 ≤ € < 25 000
3	Medium-small 25 000 ≤ € < 50 000	6	25 000 ≤ € < 50 000
4	Medium-large 50 000 ≤ € < 100 000	7	50 000 ≤ € < 100 000
5	Large 100 000 ≤ € < 500 000	8	100 000 ≤ € < 250 000
		9	250 000 ≤ € < 500 000
6	Very large € ≥ 500 000	10	500 000 ≤ € < 750 000
		11	750 000 ≤ € < 1 000 000
		12	1 000 000 ≤ € < 1 500 000
		13	1 500 000 ≤ € < 3 000 000
		14	€ ≥ 3 000 000

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

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

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

“Polish FADN Standard Results” comprise 10 thematic tables:

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

Descriptions of particular variables are consistent with those included in “FADN Standard Results” ([10], [14]). However, their tabular content is not always fully compatible with their respective titles. Therefore, attention should be paid to the detailed description of specific variables (from Table 3.1-1 to Table 3.1-10). The “Symbol” column contains alpha-numerical five sign labelling of the variables given.

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

Table 3.1-1 Sample and population

Symbol	Variable name	Description
SYS02	Farms represented	Sum of weighting coefficients of individual holdings in the sample.
SYS03	Sample farms	Number of holdings in the sample.

Table 3.1-2 Structure and yield

Symbol	Variable name	M.U.	Description
SE005	Economic size	Euro	Economic size of holding expressed in euro SO (on the basis of Community Typology).
SE010	Total labour input	AWU	Total labour input of holding expressed in annual work units (AWU) = full-time person equivalents 2120 hours/year. [SE015+SE020]
SE011	Labour input	hours	Time worked in hours by total labour input on holding. [SE016+SE021]
SE015	Unpaid labour input	FWU	Refers generally to family labour expressed in Family Work Units (FWU = Family AWU).
SE016	Unpaid labour input	hours	Time worked in hours by unpaid labour input (generally family) on holding.
SE020	Paid labour input	AWU	Remuneration may be in cash or in kind.
SE021	Paid labour input	hours	Time worked in hours by paid labour input on holding.
SE025	Total Utilised Agricultural Area	ha	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year, woodland and other farm areas (roads, ponds, non-farmed areas, etc.). It consists of land in owner occupation, rented land for a period of at least one year, land in share-cropping. It includes agricultural land temporarily not under cultivation for agricultural reasons or being withdrawn from production as part of agricultural policy measures. It is expressed in hectares (10 000 m ²).
SE030	Rented U.A.A.	ha	Utilised agricultural areas rented by the holder under a tenancy agreement for a period of at least one year (remuneration in cash or in kind). It is expressed in hectares.
SE035	Cereals	ha	Common wheat and spelt, durum wheat, triticale, rye, barley, oats, summer cereal mixes, grain maize, other cereals.
SE041	Other field crops	ha	Dry pulses, potatoes, sugar beet, herbaceous oil seed and fibre crops including seed (excluding cotton), hops, tobacco, other industrial crops (including cotton and sugar cane).
SE042	Energy crops	ha	Areas sown under energy crops.
SE046	Vegetables and flowers	ha	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Basic area is taken into account (not cropped area) even if it is used successively during one and the same accounting year. Mushrooms excluded.
SE050	Vineyards	ha	Including young plantation (without nurseries).
SE054	Permanent crops	ha	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboo). Including young plantations and permanent crops grown under shelter. Vines are not included. [SE055+SE060+SE065]
SE055	Orchards	ha	Fruit trees and berries (including tropical and subtropical fruit) and citrus fruit.
SE060	Olive groves	ha	Olive groves.
SE065	Other permanent crops	ha	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and growth of young plantations (valued on the basis of the costs of input used).
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallows	ha	Agricultural land not cultivated for agricultural reasons.

Symbol	Variable name	M.U.	Description
SE073	Set aside	ha	Land withdrawn from production under compulsory agricultural policy measures and not cultivated. Included, however, in cultivated land under the voluntary set-aside arrangements. Land subject to compulsory set-aside but which may be cultivated is to be included in the area given over to the crop in question.
SE074	Total agricultural area out of production	ha	= Agricultural land not cultivated for agricultural reasons + Land withdrawn from production under compulsory agricultural policy measures + areas of permanent grassland and meadows no longer used for production purposes but maintained in good agricultural and environmental condition and eligible for financial support . [SE072+ SE073+ permanent grassland]
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA. [SE025]
SE080	Total livestock units	LU	Number of equidae, cattle, sheep, goats, pigs and poultry present on holding in annual average terms, converted into livestock units (LU) ⁵ . Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle
SE095	Sheep and goats	LU	Goats, other goats, ewes and other sheep.
SE100	Pigs	LU	Piglets, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	LU	Table chickens, laying hens and other poultry.
SE110	Yield of wheat	q/ha	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.
SE115	Yield of maize	q/ha	Production of grain maize in quintals (100 kilogrammes) per hectare.
SE120	Stocking density	LU/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.
SE125	Milk yield	kg/cow ⁶	Average production of milk and milk products (in milk equivalents) per dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.

⁵ Equines = 0,8

Heifers for fattening = 0,8

Other cattle <1 year = 0,4

Male cattle 1-2 years = 0,7

Female cattle 1-2 years = 0,7

Male cattle ≥2 years = 1,0

Breeding heifers = 0,8

Calves for fattening = 0,4

Dairy cows = 1,0

Cull dairy cows = 1,0

Other cows := 0,8

Goats (breeding females) = 0,1

Other goats = 0,1

Ewes = 0,1

Other sheep = 0,1

Piglets = 0,027

Breeding sows = 0,5

Pigs for fattening = 0,3

Other pigs = 0,3

Table chickens = 0,007

Laying hens = 0,014

Other poultry = 0,03

Rabbits (breeding females) = 0,02

⁶ Conversion 1 liter = 1,031 kg.

Table 3.1-3 Output

Symbol	Variable name	M.U.	Description
SE131	Total output	zł	Total output of crops and crop products, livestock and livestock products and of other output. Sales and use of (crop and livestock) products and livestock + change in stock of products + change in valuation of livestock - purchases of livestock + various non-exceptional products. [SE135+SE206+SE256]
SE132	Total output/Total input	ratio	Ratio of total output to total input. [SE131/SE270]
SE135	Total output crops and crop production	zł	Sales + farm use + farmhouse consumption + (closing valuation - opening valuation). [SE140 + SE145 + SE146 + SE150 + SE155 + SE160 + SE165 + SE170 + SE175 + SE180 + SE185 + SE190 + SE195 + SE200]
SE136	Total crop output/ha	zł/ha	= [Sales + farm use + farmhouse consumption + (closing valuation - opening valuation)]/ha (excluding area leased out for short period and area out of production)
SE140	Cereals	zł	Output value of cereals.
SE145	Protein crops	zł	Grown for seed: not if harvested green (fodder). Does not include vegetables or soya.
SE146	Energy crops	zł	All crops produced for energy purposes.
SE150	Potatoes	zł	Including early potatoes and seed.
SE155	Sugar beet	zł	Not including the value of tops but including that of pulp returned to the holder or sold by him to the sugar beet factory.
SE160	Oil-seed crops	zł	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	zł	Hops, tobacco, other industrial crops (including medicinal plants, condiments, aromatics and spices, cotton and sugar cane, fibre flax and hemp).
SE170	Vegetables and flowers	zł	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Included is the output from mushrooms (but the area under mushrooms is not included in SE046).
SE175	Fruit	zł	Fruit trees and berries grown in the open (including tropical fruit).
SE180	Citrus fruit	zł	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.
SE185	Wine and grapes	zł	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, wine by-products (marc, lee, etc.) and raisins.
SE190	Olives and olive oil	zł	Table olives, olives for oil production, olive oil and by-products of olive groves.
SE195	Forage crops	zł	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing, fallows and set-aside land.
SE200	Other crop output	zł	Seeds and seedlings (of grasses, arable and horticultural crops, excluding cereals, pulses, potatoes and oil seed plants), other arable crops (not covered by specific headings), permanent crops grown under shelter.

Symbol	Variable name	M.U.	Description
SE206	Total output livestock and livestock products	zł	Livestock output, change in livestock value, animal products. Livestock output: sales, household consumption minus purchases. It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation: value at closing valuation minus value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to the increase in volume is estimated. Animal products: sales, household consumption, farm use, closing valuation minus opening valuation. The products are: milk and milk products from cows, ewes, goats; wool; hen's eggs; other animal products (stud fees, manure, other eggs, etc.) and receipts from animals reared under a contract (animals not owned by farmer) and honey. [SE216 + SE220 + SE225 + SE230 + SE235 + SE240 + SE245 + SE251]
SE 207	Total livestock output/LU	zł/LU	Ratio of total output livestock and livestock products to total number of livestock units (LU). Excluded from LU are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence. [SE206/SE080]
SE211	Change in value of livestock	zł	Net change in value or estimation of the value corresponding to the increase in volume of the animals present on the holding for more than one year. The estimation makes it possible not to include in the value of annual output short-term price changes affecting animals which will be sold only in the medium or long term. The animals for which this particular calculation is made are: equines, cattle other than cattle under one year old, cull cows, goats, ewes, breeding sows.
SE216	Cows' milk and milk products	zł	The values are recorded after deduction of the amount of the co-responsibility levy (if any) but before deduction of the amount of the super levy (if any). The latter is entered as a negative subsidy specific to the milk sector.
SE220	Beef and veal	zł	Output + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	zł	Output + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	zł	Output + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE235	Poultrymeat	zł	Output + change in valuation. Net change in valuation in respect of all categories of poultry.
SE240	Eggs	zł	Hen's eggs only.
SE245	Ewes' and goats' milk	zł	Ewes' and goats' milk and dairy products.
SE251	Other livestock and products	zł	Meat of equines and other animals (including change in valuation), wool, other animal products (manure, stud fees, etc.), receipts for animals held under contract, and milk. Net change in valuation in respect of beehives, rabbits and other animals; change in valuation adjusted in respect of equines.
SE256	Other output	zł	Leased land ready for sowing, receipts from occasional letting of fodder areas, forestry products, contract work for others, hiring out of equipment, interest on liquid assets necessary for running the holding, receipts of tourism, receipts relating to previous accounting years, other products and receipts.

Symbol	Variable name	M.U.	Description
SE260	Farmhouse consumption	zł	Value of agricultural (crop and animal) products consumed by the holder's family. It is taken into account in the amount of agricultural output.
SE265	Farm use	zł	Value of crop products produced and used on the holding to obtain another final agricultural product. The products concerned are mainly crop products used as feed for animals held on the holding, and seeds and seedlings produced and used on the holding. These products are taken into account in the amount of agricultural output. The cost items relating to feeding stuffs and seeds account for the major part of that amount.

Table 3.1-4 Costs

Symbol	Variable name	M.U.	Description
SE270	Total inputs	zł	Total inputs are the sum of specific costs, overheads, depreciation and external factors. Costs linked to the agricultural activity of the holder and relating to the output of the accounting year. Included are amounts relating to inputs produced on the holding ⁷ (farm use) = seeds and seedlings and feed for grazing livestock and granivores. When calculating FADN standard results, farm taxes and other dues are not included in the total for costs but are taken into account in the balance "Subsidies and taxes" on current and non-current operations. [SE275 + SE360 + SE365]
SE275	Total intermediate consumption	zł	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336]
SE281	Total specific costs	zł	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing livestock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE284	Specific crop costs/ha	zł/ha	Ratio of crop specific inputs to total UAA of the holding.
SE285	Seeds and plants	zł	Relates to agricultural and horticultural crops. New plantations of permanent crops and wood stands are considered as investments.
SE290	Seeds and plants home-grown	zł	Seeds and seedlings produced and used on the farm.
SE295	Fertilisers	zł	Purchased fertilisers and soil improvers (excluding those used for forests).
SE300	Crop protection	zł	Plant protection products, traps and baits, bird scares, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	zł	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.

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

Symbol	Variable name	M.U.	Description
SE309	Specific livestock costs/LU	zł/LU	Ratio of livestock specific inputs to total number of LU.
SE310	Feed for grazing livestock	zł	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on cost of renting forage land not included in the UAA for equines, cattle, sheep and goats. Both, home grown and purchased.
SE315	Feed for grazing livestock home-grown	zł	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing livestock.
SE320	Feed for pigs and poultry	zł	Feed for pigs and poultry. Both, home grown and purchased.
SE325	Feed for pigs and poultry home-grown	zł	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.
SE330	Other livestock specific costs	zł	Veterinary fees and reproduction costs, milk tests, occasional purchases of animal products (milk, etc.) costs incurred in the market preparation, storage, marketing of livestock products, etc.
SE331	Forestry specific costs	zł	Fertilizers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are shown under the appropriate cost headings.
SE336	Total farming overheads	zł	Supply costs linked to production activity but not linked to specific lines of production.[SE340+SE345+SE350+SE356]
SE340	Machinery and building current costs	zł	Costs of current upkeep of equipment (and purchase of minor equipment), car expenses, current upkeep of buildings and land improvements, insurance of buildings. Major repairs are considered as investments.
SE345	Energy	zł	Motor fuels and lubricants, electricity, heating fuels.
SE350	Contract work	zł	Costs linked to work carried out by contractors and to the hire of machinery.
SE356	Other direct inputs	zł	Water, insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc).
SE360	Depreciation	zł	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land, circulating capital, quotas and production limits.
SE365	Total external factors	zł	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE370	Wages paid	zł	Wages and social security charges (and insurance) of wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are excluded.
SE375	Rent paid	zł	Rent paid for farm land and buildings and rental charges.
SE380	Interest paid	zł	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, and interest and financial charges on debts. Interest subsidies are to be deducted.

Table 3.1-5 Subsidies

Symbol	Variable name	M.U.	Description
SE605	Total subsidies - excluding on investment	zł	Subsidies on current operations linked to production (not investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610+SE615+SE624+SE625+SE626+SE630+SE699]
SE610	Total subsidies on crops	zł	All farm subsidies on crops, including compensatory payments/area payments and set-aside premiums and aid under article 68. It doesn't include Single Area Payment (SE631). [SE611 + SE612 + SE613] + art. 68 on crops
SE611	Compensatory payments/ area payments	zł	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops).
SE612	Set aside premiums	zł	Amount of premiums received by COP producers obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.
SE613	Other crops subsidies	zł	All other farm subsidies on field, horticultural and permanent crops.
SE615	Total subsidies on livestock	zł	All farm subsidies on livestock and livestock products. [SE616+SE617+SE618+SE619]
SE616	Subsidies dairying	zł	In addition to the dairy premium, includes any subsidies on dairy products. The amount of any super levy on milk is to be deducted.
SE617	Subsidies other cattle	zł	All farm subsidies received for cattle other than dairy cows, e.g. premiums for male calves, premiums for young male cattle, premiums for suckler cows, etc.
SE618	Subsidies sheep and goats	zł	In addition to the ewe (and goat) premiums, includes any subsidies on sheep/goat milk products.
SE619	Other livestock subsidies	zł	All other farm subsidies on other livestock or livestock products. Includes, exceptionally, the amounts for any one of the preceding categories - milk, beef/veal, sheep/goats - where such amounts cannot be entered under these categories for lack of detailed information.
SE621	Environmental subsidies	zł	If details available in the holding's accounts.
SE622	LFA subsidies	zł	Subsidies for Less Favourite Areas.
SE623	Other rural development payments	zł	Support to help farmers to adapt to standards, to use farm advisory services, to improve the quality of agricultural products, training, afforestation and ecological stability of forests.
SE624	Total support for rural development	zł	Includes Environmental subsidies, LFA subsidies and other Rural Development payments including RD national payments.
SE625	Subsidies on intermediate consumption	zł	All farm subsidies on intermediate consumption. Subsidies on wages, rent and interest are to be excluded.

Symbol	Variable name	M.U.	Description
SE626	Subsidies on external factors	zł	Subsidies on wages, rent and interest paid.
SE630	Decoupled payments	zł	Single farm payment and single area payment scheme. [SE631 + SE632]
SE631	Single farm payment	zł	Scheme only for old Member States.
SE632	Single area payment	zł	Scheme only for new Member States; not chosen by Malta and Slovenia.
SE650	Total aid for Article 68	zł	It sums up all aid under Article 68 (EC) Reg. No 73/2009.
SE699	Other subsidies	zł	Other subsidies received grants and subsidies for disasters or extraordinary subsidies (agrimonetary compensation, etc.).

Table 3.1-6 Balances of subsidies and taxes

Symbol	Variable name	M.U.	Description
SE600	Balance current subsidies and taxes	zł	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes. [SE605 + SE395 - SE390]
SE605	Total subsidies - excluding on investment	zł	Subsidies on current operations linked to production (not investments). Interest subsidies and payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. [SE610+SE615+SE624+SE625+SE626+SE630+SE699]
SE395	VAT balance excluding on investments	zł	The general rule is for all entries to be made exclusive of VAT. This poses no problems when the holder is subject to the normal VAT system. When the special agricultural system applies, the different VAT amounts should be recorded so that when the results are calculated any advantages of national agricultural VAT systems can be taken into account.
SE390	Taxes	zł	Farm taxes and other dues (not including VAT and the personal taxes of the holder) and taxes and other charges on land and buildings. Subsidies on taxes are deducted.
SE405	Balance subsidies and taxes on investments	zł	Subsidies and taxes not arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. [SE406 + SE407 - SE408]
SE406	Subsidies on investments	zł	Subsidies on investments.
SE407	Payments to dairy outgoers	zł	This premium may be received in the form of a lump sum or be spread over several years.
SE408	VAT on investments	zł	It was considered preferable, for the purposes of calculating income, to treat this amount separately from the overall VAT balance. It is generally a large amount and has no connection with the year's production. If this was taken into account in the VAT balance, it would distort the balance of subsidies and taxes on current operations.

Table 3.1-7 Income per agricultural holding

Symbol	Variable name	M.U.	Description
SE131	Total output	zł	Total output of crops and crop products, livestock and livestock products and of other output. Sales and use of (crop and livestock) products and livestock + change in stock of products + change in valuation of livestock - purchases of livestock + various non-exceptional products. [SE135+SE206+SE256]
SE275	Total intermediate consumption	zł	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281+ SE336].
SE600	Balance current subsidies and taxes	zł	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes. [SE605 + SE395 - SE390]
SE410	Gross Farm Income (GFI)	zł	Output - intermediate consumption + balance current subsidies and taxes. [SE131 - SE275 + SE600]

Symbol	Variable name	M.U.	Description
SE360	Depreciation	zł	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land, circulating capital, quotas and production limits.
SE415	Farm Net Value Added (FNVA)	zł	Remuneration to the fixed factors of production (work, land and capital), whether they are external or family factors. As a result, holdings can be compared irrespective of the family/non-family nature of the factors of production employed. To calculate FNVA value of depreciation is deducted from GFI.
SE365	Total external factors	zł	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE405	Balance subsidies and taxes on investments	zł	Subsidies and taxes not arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. [SE406 + SE407 - SE408]
SE420	Family Farm Income (FFI)	zł	Remuneration to fixed factors of production of the family i.e. work, land and capital (in case of legal entity farms only land and capital) and remuneration to the entrepreneur's risks (loss/profit) in the accounting year. It equals to FNVA - total external factors + balance subsidies and taxes on investments. [SE415 - SE365 + SE405]

Table 3.1-8 Income per person

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

Table 3.1-9 Balance sheet

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

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

Table 3.1-10 Financial indicators

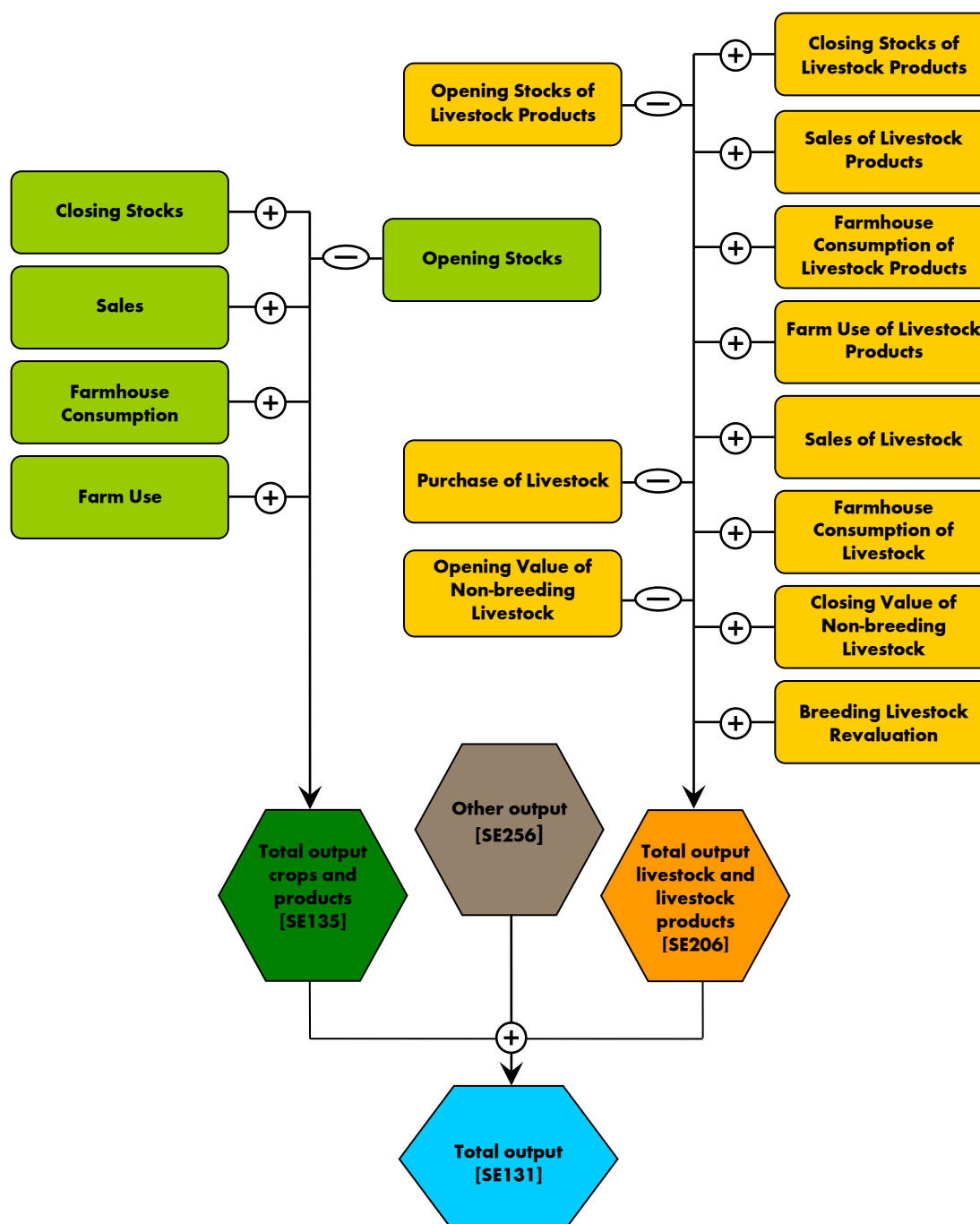
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 - SE501P] ⁸
SE510	Average farm capital	zł	Average value of farm's capital i.e. [(value at opening + value at closing)/2]. Farm's capital comprises values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

⁸ SE501P = net worth at the beginning of accounting year

3.2. Economic categories calculation schemes

This chapter presents calculation schemes for the basic economic categories included in "FADN Standard Results." These schemes were developed using the materials published at European FADN website [9].

Scheme 3 - 3-1 The calculation of total output



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

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

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

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

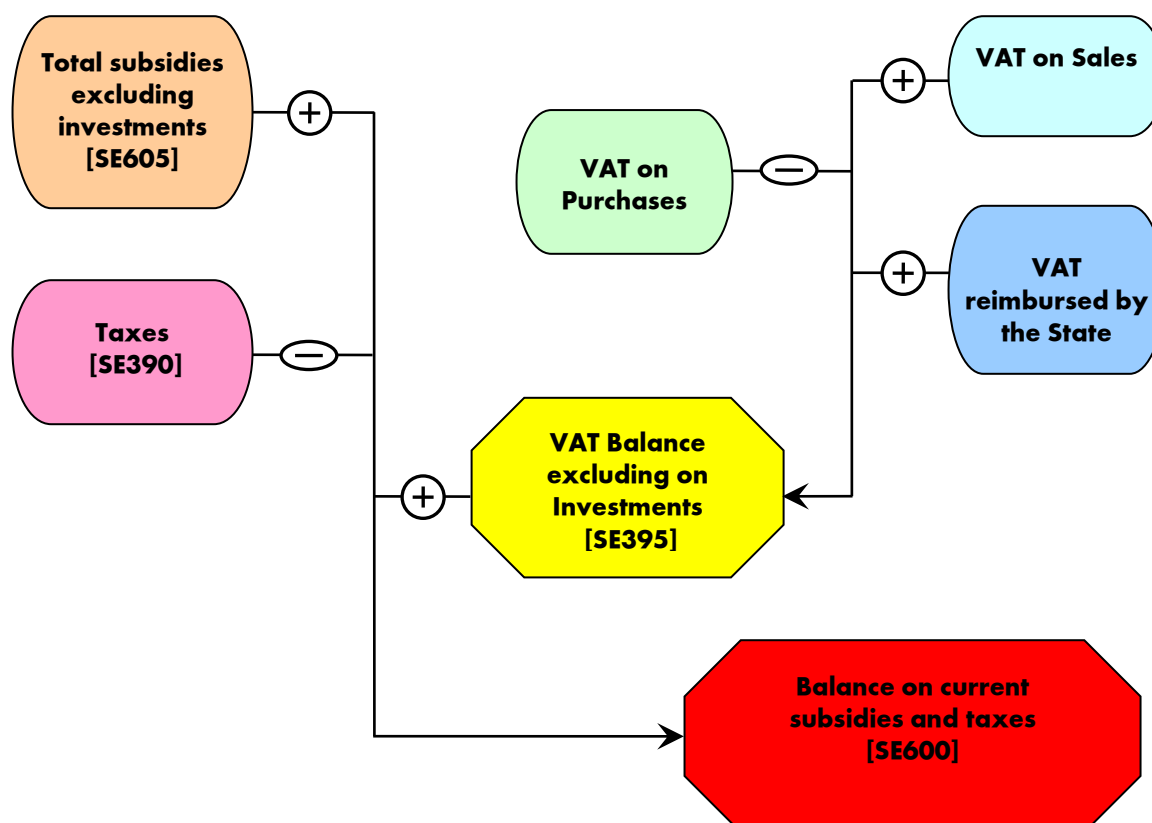
$$\text{LVVAL}_n = \left(\frac{V_{cn}}{\text{REGIDX}_n} - V_{on} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$$

where:

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

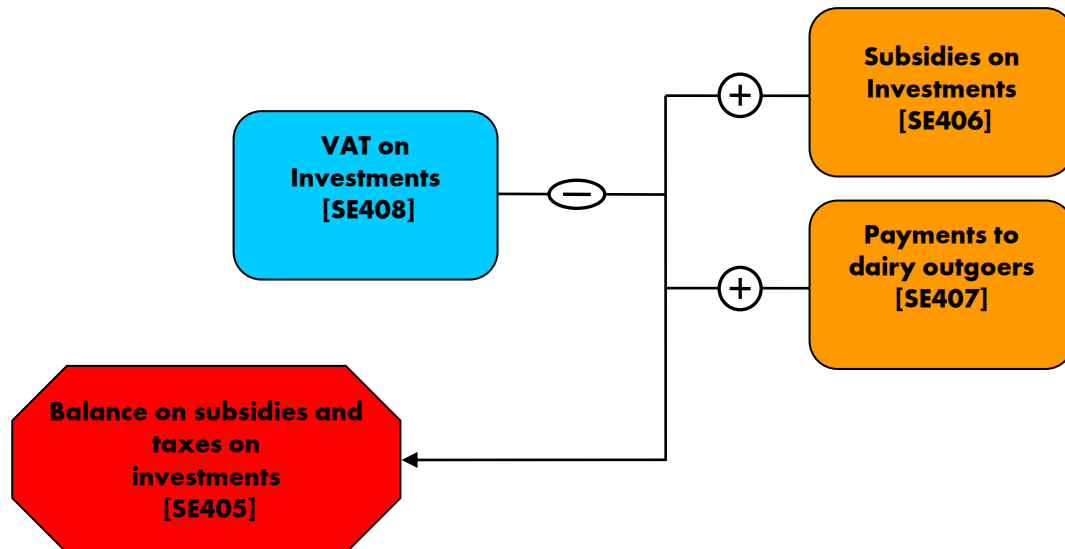
The livestock output calculation comprises the difference in the value of non-breeding and breeding livestock. The difference in the value of breeding livestock is caused by price changes in the accounting year, as well as by the changing number of head of livestock. As regards non-breeding livestock,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

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



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

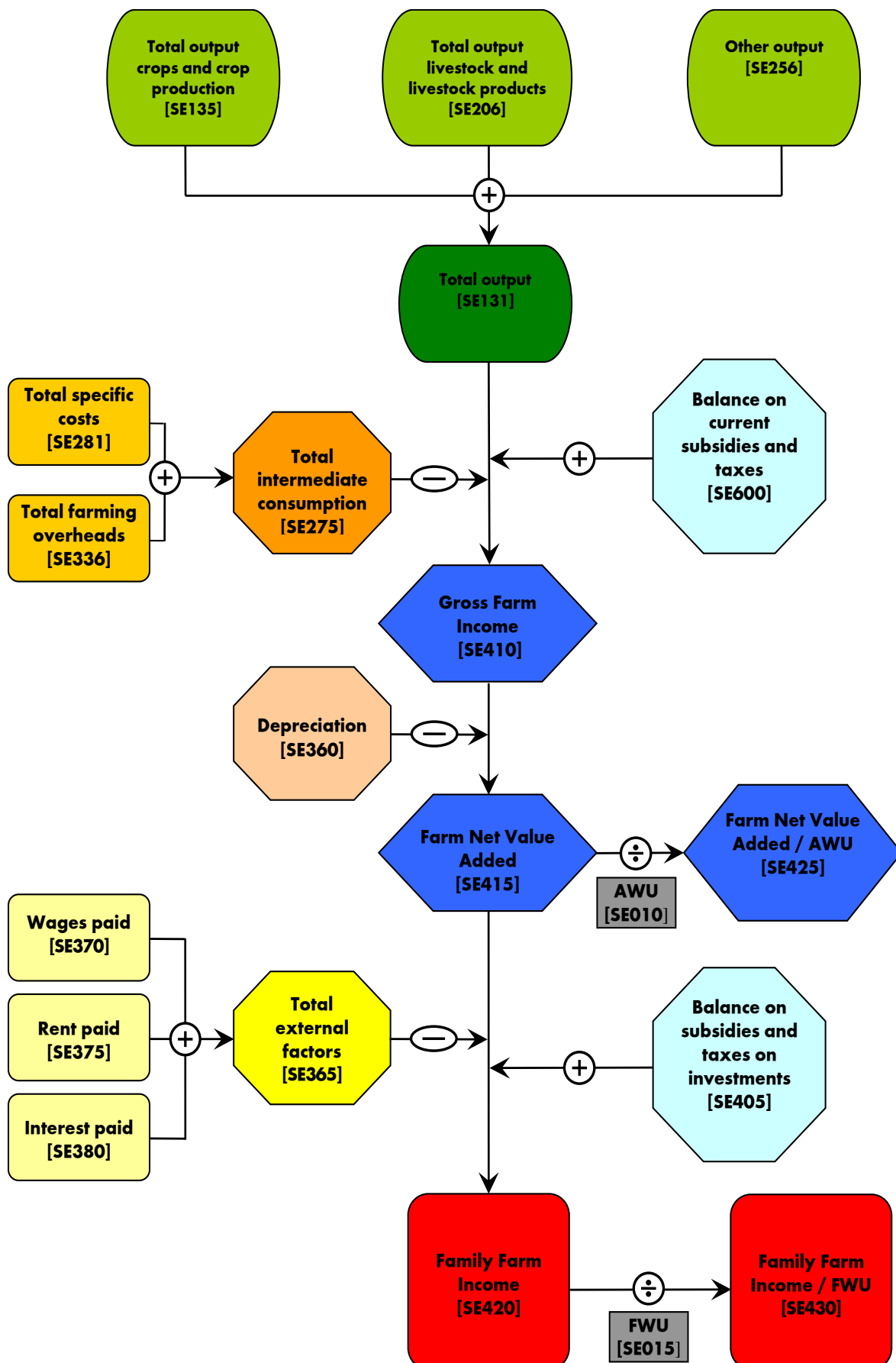
In the case of agricultural holding which declare general VAT system, VAT balance (the difference between the VAT due and VAT paid) is excluded from the calculation of the balance on current subsidies and taxes. Thus, the VAT balance does not affect the value of FFI.

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 his balance indicates the budgetary support as part of investment activity conducted by the holding.

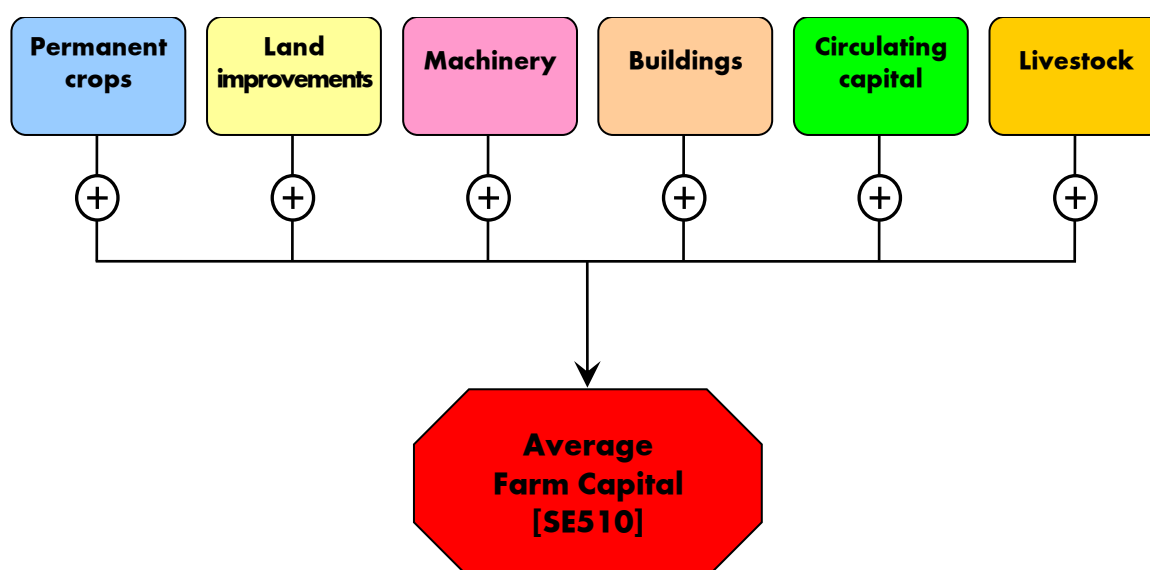
In the case of agricultural holding which declare general VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



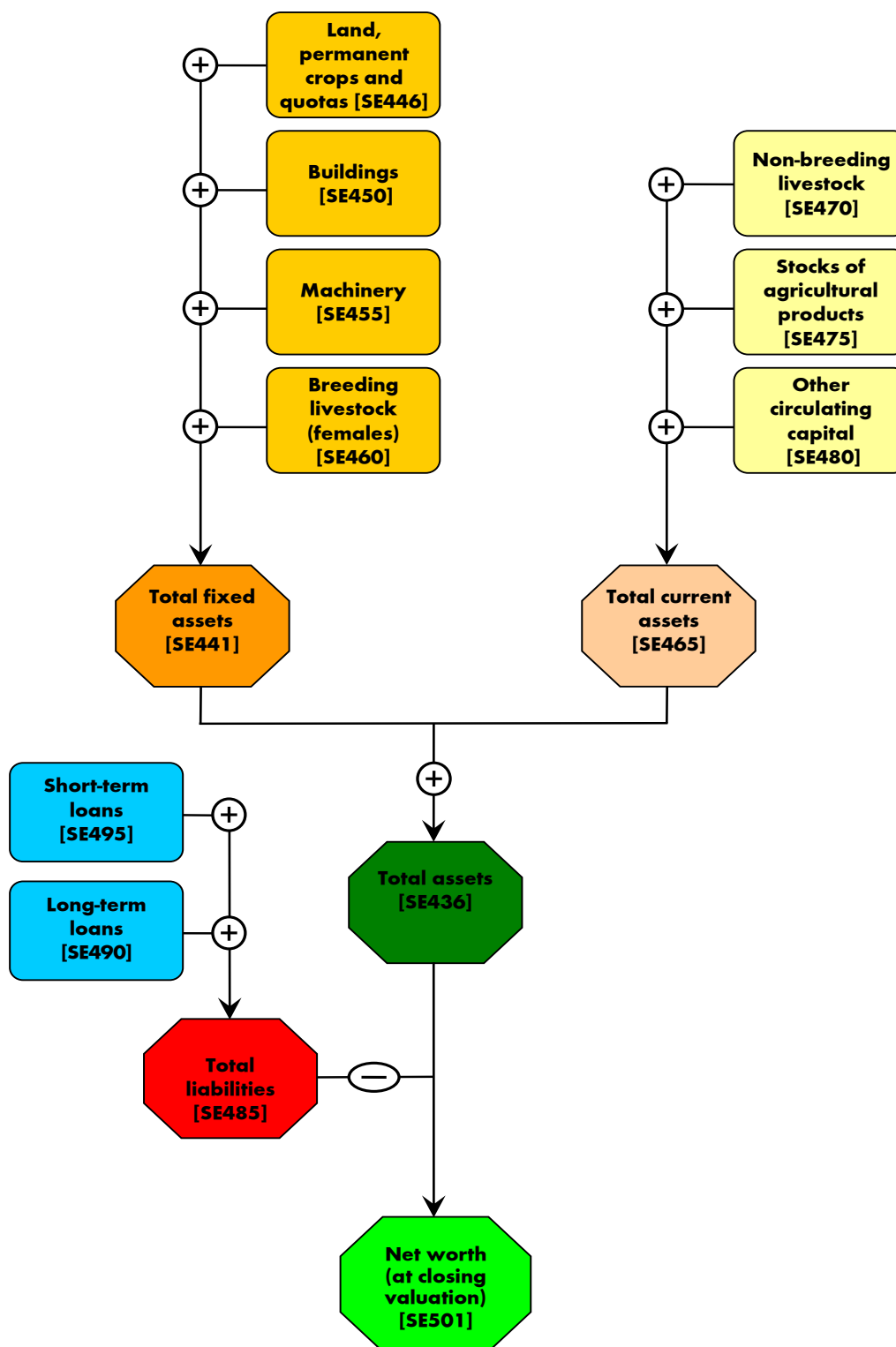
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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



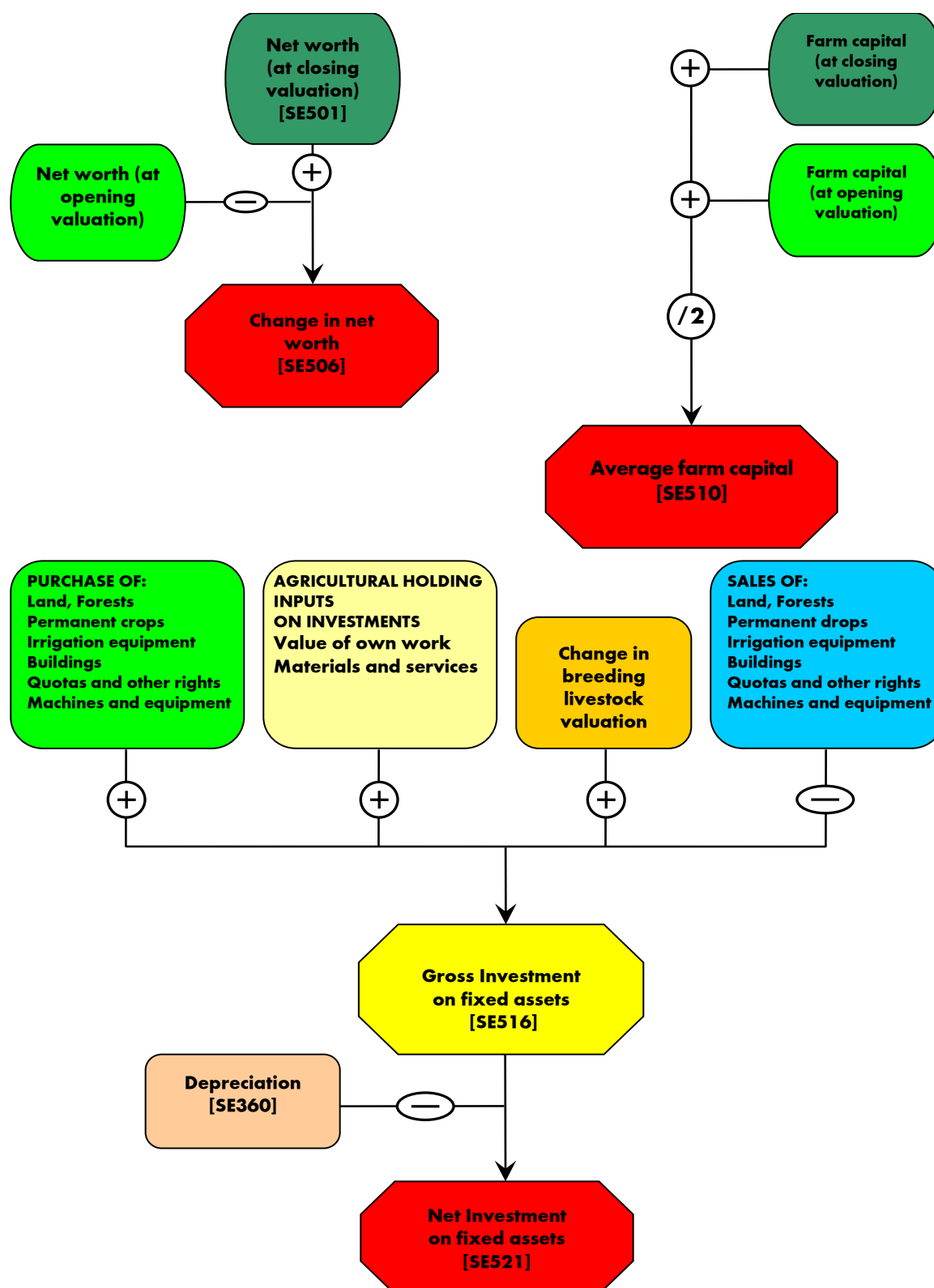
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

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 12 105 individual holdings and 208 holdings with legal entity. These 12 313 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 730 895 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2015 (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)	Verylarge (€>=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 surveyed⁹ by type of farming and economic size class

		ES6					TOTAL	
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)		Very large (€>=500)
TFL	Fieldcrops (1)	212	1 228	962	613	360	36	3 411
	Horticulture (2)	8	90	88	88	79	1	354
	Other permanent crops (4)	26	250	124	31	6	0	437
	Milk (5)	16	565	1 183	828	186	4	2 782
	Other grazing livestock (6)	30	271	137	65	17	2	522
	Poultry (71)	3	85	158	277	232	21	776
	Pigs (72)	1	10	9	17	41	11	89
	Mixed (8)	299	1 570	1 162	663	217	31	3 942
TOTAL (€>=4)		595	4 069	3 823	2 582	1 138	106	12 313

4.3. FADN data accessibility

4.3.1. Access to European FADN database

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

The Standard Results Database can be consulted through:

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

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

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

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

4.3.2. Access to Polish FADN data

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

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

⁹ 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 request¹⁰.

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

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

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

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

5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2015

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 was 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		730 895	145 013	28 775	33 858	97 000	39 629	23 544	7 642	355 436
SYS03	Sample farms		12 313	3 411	354	437	2 782	522	776	89	3 942

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	24 360,5	21 327,0	44 177,2	16 545,5	30 591,0	14 923,3	51 504,2	172 745,2	19 101,9
SE010	Total labour input	AWU	1,691	1,529	2,617	2,130	1,795	1,403	1,557	3,242	1,620
SE011	Total labour input	h	3 757	3 368	5 806	4 682	4 093	3 142	3 501	7 215	3 582
SE015	Unpaid labour input	FWU	1,469	1,295	1,566	1,377	1,761	1,376	1,460	1,562	1,471
SE016	Unpaid labour input	h	3 286	2 870	3 576	3 082	4 021	3 084	3 293	3 648	3 264
SE020	Paid labour input	AWU	0,222	0,234	1,051	0,753	0,034	0,027	0,098	1,680	0,150
SE021	Paid labour input	h	472	498	2 231	1 600	72	58	207	3 567	318
SE025	Total Utilised Agricultural Area	ha	19,4	29,1	6,0	9,5	21,4	17,5	19,8	23,9	16,9
SE030	Rented U.A.A.	ha	5,1	8,4	1,1	0,7	5,4	3,4	4,4	3,7	4,7
SE035	Cereals	ha	10,42	17,76	2,46	0,84	7,29	4,95	16,27	17,42	9,91
SE041	Other field crops	ha	2,88	7,76	0,29	0,51	0,68	0,50	2,14	2,17	2,26
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	0,48	1,60	0,10	0,01	0,00	0,02	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	0,50	0,07	0,42	7,18	0,02	0,01	0,01	0,00	0,27
SE055	Orchards	ha	0,48	0,07	0,17	7,17	0,02	0,01	0,01	0,00	0,26
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	0,25	0,00	0,00	0,00	0,00	0,00	0,02
SE071	Forage crops	ha	5,02	2,39	0,68	0,41	13,28	11,79	1,09	3,51	4,17
SE072	Agricultural fallows	ha	0,10	0,16	0,05	0,06	0,11	0,14	0,06	0,15	0,08
SE073	Set aside	ha	0,17	0,32	0,50	0,33	0,06	0,11	0,12	0,66	0,10
SE074	Total agricultural area out of production	ha	0,32	0,62	0,59	0,44	0,17	0,26	0,23	0,82	0,21
SE075	Woodland area	ha	1,05	0,85	0,43	0,67	1,52	1,71	1,10	1,87	1,00
SE080	Total livestock units	LU	13,6	1,6	0,3	0,1	24,5	14,0	53,7	156,5	12,1
SE085	Dairy cows	LU	3,18	0,16	0,04	0,01	15,59	1,60	0,09	0,00	2,03
SE090	Other cattle	LU	3,82	0,58	0,11	0,03	8,63	10,97	0,58	0,10	3,99
SE095	Sheep and goats	LU	0,08	0,02	0,00	0,00	0,00	0,60	0,01	0,04	0,08
SE100	Pigs	LU	4,65	0,74	0,11	0,01	0,24	0,18	53,03	2,21	5,61
SE105	Poultry	LU	1,75	0,05	0,01	0,01	0,01	0,02	0,02	154,18	0,25
SE110	Yield of wheat	dt/ha	58,4	62,2	50,1	45,0	48,8	48,2	56,5	51,2	55,0
SE115	Yield of maize	dt/ha	60,0	60,5	58,1	67,7	62,6	58,3	56,4	61,3	59,3
SE120	Stocking density	LU/ha	1,32	0,24	0,12	0,04	1,80	1,07	0,50	0,03	1,37
SE125	Milk yield	kg/cow	5 302	4 568	2 521	2 417	5 343	4 297	3 436	2 900	5 340

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	122 407	121 217	257 184	111 238	128 600	48 443	218 919	1 354 454	86 721
SE132	Total output/Total input	ratio	1,09	1,07	1,42	1,30	1,16	0,89	1,08	1,19	0,99
SE135	Total output crops and crop production	zł	63 736	113 915	255 553	109 615	14 901	10 942	54 751	57 950	43 297
SE136	Total crop output/ha	zł/ha	3 347	4 004	46 847	12 138	700	634	2 804	2 508	2 589
SE140	Cereals	zł	28 094	58 293	5 636	1 696	15 277	9 808	43 469	49 858	24 157
SE145	Protein crops	zł	1 378	2 994	184	705	535	402	1 520	1 218	1 213
SE146	Energy crops	zł	0	0	0	0	0	0	0	0	0
SE150	Potatoes	zł	3 587	7 659	430	226	1 794	1 139	1 120	150	3 500
SE155	Sugar beet	zł	1 897	4 882	53	37	464	140	1 306	147	1 670
SE160	Oil-seed crops	zł	7 482	23 110	399	191	557	424	5 733	5 414	5 212
SE165	Industrial crops	zł	632	2 035	0	204	34	22	71	0	434
SE170	Vegetables and flowers	zł	12 653	9 929	231 342	2 723	193	50	604	0	2 882
SE175	Fruit	zł	6 514	761	2 006	101 401	109	55	111	3	3 219
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	-227	2 472	494	296	-3 787	-1 261	544	1 358	-434
SE200	Other crop output	zł	1 724	1 779	15 009	2 138	-275	162	274	-200	1 444
SE206	Total output livestock and livestock products	zł	57 250	5 104	966	315	112 904	35 870	162 677	1 294 587	42 114
SE207	Total livestock output/LU	zł/LU	4 210	3 206	3 429	4 843	4 606	2 560	3 028	8 270	3 477
SE211	Change in value of livestock	zł	-270	-577	-139	89	1 209	150	-1 480	8 505	-748
SE216	Cows' milk and milk products	zł	18 578	805	91	28	90 563	7 201	313	7	12 325
SE220	Beef and veal	zł	10 087	1 424	243	111	21 730	26 384	1 510	288	11 154
SE225	Pigmeat	zł	13 528	2 292	309	25	631	521	160 143	6 088	15 886
SE230	Sheep and goats	zł	83	30	0	1	4	528	5	2	97
SE235	Poultrymeat	zł	10 970	91	5	-4	0	56	-3	997 463	1 070
SE240	Eggs	zł	3 336	224	34	36	68	36	54	285 160	606
SE245	Ewes' and goats' milk	zł	30	7	1	0	3	244	1	11	30
SE251	Other livestock and products	zł	639	232	283	119	-94	899	655	5 567	947
SE256	Other output	zł	1 422	2 198	666	1 307	795	1 632	1 491	1 918	1 310
SE260	Farmhouse consumption	zł	1 191	765	673	574	1 272	723	1 073	544	1 517
SE265	Farm use	zł	12 892	3 954	1 085	390	15 964	9 211	43 007	34 569	15 797

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	112 171	112 787	181 246	85 802	110 983	54 580	202 594	1 134 921	87 607
SE275	Total intermediate consumption	zł	81 830	76 778	127 805	38 790	81 464	37 132	169 798	1 011 750	63 532
SE281	Total specific costs	zł	57 273	47 935	78 411	19 813	55 186	21 889	143 863	919 029	43 191
SE284	Specific crop costs/ha	zł/ha	1 292	1 519	12 862	2 072	796	448	1 185	1 072	1 040
SE285	Seeds and plants	zł	5 793	8 358	39 630	1 986	3 116	1 648	4 468	5 077	3 667
SE290	Seeds and plants home-grown	zł	1 265	1 694	671	94	939	662	1 125	1 022	1 420
SE295	Fertilisers	zł	12 119	23 459	11 451	5 498	10 720	4 356	13 174	13 494	9 324
SE300	Crop protection	zł	4 796	10 661	4 268	9 097	1 651	695	4 747	5 222	3 346
SE305	Other crop specific costs	zł	2 305	1 674	22 442	3 036	1 587	1 157	1 018	1 847	1 281
SE309	Specific livestock costs/LU	zł/LU	2 372	2 374	2 202	3 011	1 555	999	2 242	5 707	2 111
SE310	Feed for grazing livestock	zł	9 991	1 097	208	77	32 132	12 288	1 453	169	9 834
SE315	Feed for grazing livestock home-grown	zł	5 495	805	185	51	14 618	8 268	762	99	5 988
SE320	Feed for pigs and poultry	zł	19 638	2 079	372	105	656	411	112 108	842 202	13 737
SE325	Feed for pigs and poultry home-grown	zł	6 075	1 361	221	57	431	282	41 106	31 836	8 358
SE330	Other livestock specific costs	zł	2 627	604	40	14	5 324	1 294	6 891	51 018	2 000
SE331	Forestry specific costs	zł	4	2	0	0	0	41	5	0	2
SE336	Total farming overheads	zł	24 557	28 843	49 394	18 977	26 279	15 243	25 935	92 721	20 341
SE340	Machinery and building current costs	zł	6 814	7 487	8 695	5 768	8 241	4 704	8 023	24 638	5 869
SE345	Energy	zł	10 806	12 253	32 125	8 140	10 911	6 131	11 786	56 355	8 193
SE350	Contract work	zł	3 274	4 759	3 178	1 354	3 293	2 004	2 598	3 360	3 039
SE356	Other direct inputs	zł	3 662	4 343	5 395	3 714	3 833	2 405	3 528	8 368	3 240
SE360	Depreciation	zł	20 591	21 968	28 275	30 759	25 197	15 161	26 390	75 511	16 221
SE365	Total external factors	zł	9 751	14 041	25 166	16 253	4 321	2 287	6 406	47 660	7 854
SE370	Wages paid	zł	6 712	8 445	21 906	14 594	853	685	2 532	39 950	5 858
SE375	Rent paid	zł	1 686	3 509	821	329	1 897	889	1 727	993	1 185
SE380	Interest paid	zł	1 353	2 087	2 439	1 330	1 571	713	2 147	6 717	811

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	24 597	31 919	10 121	13 669	33 829	28 926	21 896	28 401	20 917
SE610	Total subsidies on crops	zł	525	1 137	98	171	241	176	284	345	481
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	209	499	0	0	33	0	71	0	212
SE615	Total subsidies on livestock	zł	1 107	71	14	1	4 880	2 224	38	13	663
SE616	Subsidies dairying	zł	896	29	14	1	4 536	1 360	26	8	439
SE617	Subsidies other cattle	zł	165	27	0	0	342	514	10	5	176
SE618	Subsidies sheep and goats	zł	45	15	0	0	2	349	3	0	47
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	1 297	1 990	288	1 540	920	3 574	739	513	975
SE622	LFA subsidies	zł	1 254	1 076	369	601	1 994	1 994	1 327	1 670	1 162
SE623	Other rural development payments	zł	1 083	1 166	3 486	736	1 576	932	310	338	837
SE624	Total support for rural development	zł	3 633	4 232	4 143	2 877	4 491	6 499	2 376	2 520	2 973
SE625	Subsidies on intermediate consumption	zł	1 127	1 999	217	412	876	618	1 346	5 951	919
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	8 772	13 166	2 726	4 292	9 720	7 942	8 954	10 832	7 672
SE631	Single farm payment	zł	0	0	0	0	0	0	0	0	0
SE632	Single area payment	zł	8 772	13 166	2 726	4 292	9 720	7 942	8 954	10 832	7 672
SE650	Total aid for Article 68	zł	1 495	714	112	1 062	5 089	2 401	251	359	992
SE699	Other subsidies	zł	9 433	11 314	2 923	5 916	13 621	11 468	8 899	8 739	8 209

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	22 788	28 519	10 350	13 949	32 830	27 305	20 916	25 247	19 125
SE605	Total subsidies - excluding on investments	zł	24 597	31 919	10 121	13 669	33 829	28 926	21 896	28 401	20 917
SE395	VAT balance excluding on investments	zł	-135	-213	831	1 343	103	-647	349	-873	-346
SE390	Taxes	zł	1 674	3 187	602	1 063	1 102	974	1 328	2 282	1 445
SE405	Balance subsidies and taxes on investments	zł	63	410	-771	210	670	-18	1 057	-3 745	-165
SE406	Subsidies on investments	zł	935	1 115	668	1 403	1 660	605	1 916	1 025	610
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	872	705	1 438	1 193	990	623	859	4 770	775

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	122 407	121 217	257 184	111 238	128 600	48 443	218 919	1 354 454	86 721
SE275	Total intermediate consumption	zł	81 830	76 778	127 805	38 790	81 464	37 132	169 798	1 011 750	63 532
SE600	Balance current subsidies and taxes	zł	22 788	28 519	10 350	13 949	32 830	27 305	20 916	25 247	19 125
SE410	Gross Farm Income	zł	63 366	72 958	139 729	86 397	79 966	38 616	70 037	367 951	42 315
SE360	Depreciation	zł	20 591	21 968	28 275	30 759	25 197	15 161	26 390	75 511	16 221
SE415	Farm Net Value Added	zł	42 775	50 989	111 454	55 638	54 769	23 455	43 647	292 440	26 094
SE365	Total external factors	zł	9 751	14 041	25 166	16 253	4 321	2 287	6 406	47 660	7 854
SE405	Balance subsidies and taxes on investments	zł	63	410	-771	210	670	-18	1 057	-3 745	-165
SE420	Family Farm Income	zł	33 087	37 358	85 517	39 595	51 118	21 149	38 298	241 035	18 075

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	25 289	33 343	42 592	26 126	30 513	16 720	28 024	90 217	16 103
SE430	Family Farm Income/FWU	zł/FWU	23 045	28 613	54 617	28 755	29 062	15 458	25 517	140 506	13 797

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	722 420	857 068	587 639	688 100	909 062	646 716	969 580	1 864 353	598 249
SE441	Total fixed assets	zł	640 226	756 932	525 145	627 534	819 548	577 620	854 819	1 494 214	528 606
SE446	Land, permanent crops and quotas	zł	365 362	510 256	152 958	359 805	409 995	341 108	439 363	447 288	307 833
SE450	Buildings	zł	154 405	118 522	261 696	156 812	182 357	138 070	251 790	795 295	134 092
SE455	Machinery	zł	105 761	127 069	110 254	110 866	166 031	78 298	151 198	250 635	76 707
SE460	Breeding livestock	zł	14 699	1 085	238	51	61 165	20 145	12 467	996	9 973
SE465	Total current assets	zł	82 194	100 136	62 494	60 565	89 514	69 096	114 761	370 139	69 644
SE470	Non-breeding livestock	zł	17 983	2 647	605	262	25 906	34 361	46 518	160 441	18 393
SE475	Stock of agricultural products	zł	27 284	36 013	26 492	30 084	28 643	16 230	31 555	27 676	24 090
SE480	Other circulating capital	zł	36 928	61 476	35 397	30 220	34 965	18 504	36 688	182 023	27 161
SE485	Total liabilities	zł	41 055	69 647	73 616	32 615	44 241	19 285	63 154	246 053	23 245
SE490	Long and medium-term loans	zł	29 940	51 823	56 097	21 283	34 098	14 765	46 072	188 222	15 806
SE495	Short-term loans	zł	11 115	17 823	17 519	11 331	10 143	4 520	17 082	57 831	7 439
SE501	Net worth	zł	681 365	787 422	514 023	655 485	864 821	627 431	906 426	1 618 301	575 005

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	-5 866	3 788	-1 009	-1 138	-20 161	-10 524	-10 118	-18 536	-5 673
SE510	Average farm capital	zł	369 908	353 843	442 007	412 002	506 751	322 373	537 922	1 401 001	301 274
SE516	Gross Investment on fixed assets	zł	15 403	22 214	16 528	18 536	18 220	3 454	20 542	103 207	10 570
SE521	Net Investment on fixed assets	zł	-5 187	246	-11 747	-12 223	-6 977	-11 707	-5 848	27 696	-5 651
SE526	Cash Flow (1)	zł	54 484	59 764	111 854	64 469	79 150	38 864	69 062	309 283	35 300
SE530	Cash Flow (2)	zł	40 082	39 533	91 856	45 547	59 997	36 637	51 311	261 871	25 031
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,16	0,07	0,07	0,06	0,05	0,14	0,04

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		730 895	273 992	307 444	95 333	35 711	16 357	2 058
SYS03	Sample farms		12 313	595	4 069	3 823	2 582	1 138	106

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	24 360,5	6 544,2	16 232,2	36 211,8	69 123,1	182 215,8	1 030 230,4
SE010	Total labour input	AWU	1,691	1,263	1,637	1,948	2,312	4,276	23,654
SE011	Total labour input	h	3 757	2 743	3 652	4 454	5 287	9 471	50 392
SE015	Unpaid labour input	FWU	1,469	1,218	1,540	1,769	1,889	1,786	0,650
SE016	Unpaid labour input	h	3 286	2 647	3 446	4 074	4 387	4 182	1 541
SE020	Paid labour input	AWU	0,222	0,045	0,097	0,179	0,423	2,490	23,004
SE021	Paid labour input	h	472	96	205	380	899	5 289	48 851
SE025	Total Utilised Agricultural Area	ha	19,4	8,0	15,1	26,7	44,7	103,6	723,9
SE030	Rented U.A.A.	ha	5,1	0,8	2,8	6,9	13,9	34,3	454,3
SE035	Cereals	ha	10,42	4,64	8,19	13,35	22,01	59,33	386,59
SE041	Other field crops	ha	2,88	0,66	1,68	3,55	7,85	24,97	185,39
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	0,05	0,19	0,33	0,53	1,98	0,98
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,50	0,23	0,56	0,64	0,94	1,73	2,67
SE055	Orchards	ha	0,48	0,23	0,55	0,63	0,86	1,58	1,41
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	0,02	0,08	0,14	1,25
SE071	Forage crops	ha	5,02	2,16	4,18	8,52	12,87	14,14	141,67
SE072	Agricultural fallows	ha	0,10	0,08	0,08	0,12	0,16	0,43	0,64
SE073	Set aside	ha	0,17	0,17	0,14	0,15	0,27	0,43	3,21
SE074	Total agricultural area out of production	ha	0,32	0,28	0,24	0,29	0,48	1,43	6,56
SE075	Woodland area	ha	1,05	0,90	1,04	1,23	1,23	1,67	8,29
SE080	Total livestock units	LU	13,6	2,9	8,9	22,6	41,3	95,4	596,6
SE085	Dairy cows	LU	3,18	0,52	2,06	7,74	12,44	9,77	100,65
SE090	Other cattle	LU	3,82	1,19	3,28	7,42	11,27	9,92	91,53
SE095	Sheep and goats	LU	0,08	0,04	0,09	0,14	0,05	0,07	0,99
SE100	Pigs	LU	4,65	0,97	3,13	6,91	15,91	42,08	125,07
SE105	Poultry	LU	1,75	0,11	0,16	0,29	1,59	33,52	274,62
SE110	Yield of wheat	dt/ha	58,4	45,5	51,7	57,5	61,3	64,4	69,5
SE115	Yield of maize	dt/ha	60,0	58,1	63,8	61,9	63,1	62,6	53,1
SE120	Stocking density	LU/ha	1,32	0,70	1,21	1,72	1,77	1,31	1,31
SE125	Milk yield	kg/cow	5 302	3 100	3 864	4 981	6 182	7 268	8 952

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	122 407	28 859	71 001	170 114	331 296	1 124 802	6 454 684
SE132	Total output/Total input	ratio	1,09	0,96	1,09	1,17	1,18	1,16	0,95
SE135	Total output crops and crop production	zł	63 736	18 970	42 362	87 131	153 133	532 128	2 858 706
SE136	Total crop output/ha	zł/ha	3 347	2 449	2 860	3 301	3 465	5 209	3 985
SE140	Cereals	zł	28 094	9 430	18 596	34 846	65 828	208 644	1 529 414
SE145	Protein crops	zł	1 378	441	1 067	1 911	3 840	8 319	50 086
SE146	Energy crops	zł	0	0	0	0	0	0	0
SE150	Potatoes	zł	3 587	2 202	3 219	5 028	6 019	13 617	54 315
SE155	Sugar beet	zł	1 897	132	862	2 769	5 764	15 433	176 538
SE160	Oil-seed crops	zł	7 482	769	2 585	7 469	20 980	87 032	767 016
SE165	Industrial crops	zł	632	327	837	704	675	529	7 424
SE170	Vegetables and flowers	zł	12 653	1 455	6 688	25 901	38 996	164 064	120 405
SE175	Fruit	zł	6 514	3 041	7 819	8 948	8 784	19 297	20 086
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	-227	391	-439	-1 572	-2 708	2 559	32 481
SE200	Other crop output	zł	1 724	783	1 128	1 126	4 956	12 633	100 942
SE206	Total output livestock and livestock products	zł	57 250	8 963	27 556	81 603	176 428	584 916	3 531 770
SE207	Total livestock output/LU	zł/LU	4 210	3 093	3 110	3 606	4 268	6 129	5 920
SE211	Change in value of livestock	zł	-270	-931	-943	972	1 043	56	105 391
SE216	Cows' milk and milk products	zł	18 578	1 708	7 872	40 364	86 678	85 811	1 138 483
SE220	Beef and veal	zł	10 087	3 168	8 905	19 713	28 305	21 885	252 159
SE225	Pigmeat	zł	13 528	2 938	8 809	19 368	47 098	130 394	346 330
SE230	Sheep and goats	zł	83	39	96	147	53	104	1 212
SE235	Poultrymeat	zł	10 970	101	769	1 237	11 178	305 805	1 085 871
SE240	Eggs	zł	3 336	406	402	311	2 799	38 671	700 425
SE245	Ewes' and goats' milk	zł	30	18	37	55	2	14	16
SE251	Other livestock and products	zł	639	584	668	406	315	2 233	7 275
SE256	Other output	zł	1 422	926	1 083	1 380	1 735	7 758	64 207
SE260	Farmhouse consumption	zł	1 191	1 149	1 241	1 231	1 175	861	322
SE265	Farm use	zł	12 892	4 889	10 755	21 751	33 139	57 084	284 750

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	112 171	30 183	65 112	145 179	280 444	967 134	6 813 501
SE275	Total intermediate consumption	zł	81 830	20 180	45 250	107 342	209 282	760 617	4 965 587
SE281	Total specific costs	zł	57 273	10 935	29 150	75 368	153 900	601 644	3 585 924
SE284	Specific crop costs/ha	zł/ha	1 292	695	936	1 379	1 530	2 013	2 055
SE285	Seeds and plants	zł	5 793	1 516	2 990	9 359	15 941	54 911	262 451
SE290	Seeds and plants home-grown	zł	1 265	932	1 109	1 551	2 069	4 381	16 841
SE295	Fertilisers	zł	12 119	2 792	7 279	17 176	34 601	92 006	717 346
SE300	Crop protection	zł	4 796	906	2 792	5 634	12 279	42 638	352 784
SE305	Other crop specific costs	zł	2 305	367	1 026	4 640	5 518	18 997	154 780
SE309	Specific livestock costs/LU	zł/LU	2 372	1 845	1 700	1 704	2 070	4 119	3 517
SE310	Feed for grazing livestock	zł	9 991	2 353	6 499	19 164	34 017	32 900	524 604
SE315	Feed for grazing livestock home-grown	zł	5 495	2 006	4 891	10 826	13 556	10 080	137 104
SE320	Feed for pigs and poultry	zł	19 638	2 655	7 631	16 180	44 001	333 394	1 318 144
SE325	Feed for pigs and poultry home-grown	zł	6 075	1 957	4 771	9 291	17 481	41 533	120 481
SE330	Other livestock specific costs	zł	2 627	340	931	3 213	7 541	26 792	255 814
SE331	Forestry specific costs	zł	4	6	3	3	3	7	0
SE336	Total farming overheads	zł	24 557	9 246	16 099	31 974	55 382	158 973	1 379 664
SE340	Machinery and building current costs	zł	6 814	2 832	4 837	9 433	15 216	34 422	345 836
SE345	Energy	zł	10 806	3 348	6 753	15 099	27 961	83 841	532 251
SE350	Contract work	zł	3 274	1 536	2 130	3 184	4 913	19 090	255 622
SE356	Other direct inputs	zł	3 662	1 530	2 378	4 257	7 293	21 619	245 955
SE360	Depreciation	zł	20 591	8 832	16 467	29 961	51 670	107 370	538 953
SE365	Total external factors	zł	9 751	1 170	3 396	7 877	19 492	99 148	1 308 961
SE370	Wages paid	zł	6 712	900	1 889	3 369	8 709	66 055	1 149 562
SE375	Rent paid	zł	1 686	200	905	2 451	5 588	15 732	101 497
SE380	Interest paid	zł	1 353	70	601	2 057	5 196	17 361	57 902

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

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE605	Total subsidies - excluding on investments	zł	24 597	10 006	21 782	38 895	59 075	106 981	472 244
SE610	Total subsidies on crops	zł	525	116	317	519	1 089	3 356	54 081
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	209	5	62	104	309	1 418	42 655
SE615	Total subsidies on livestock	zł	1 107	182	1 008	3 060	3 885	1 741	-4 887
SE616	Subsidies dairying	zł	896	109	774	2 692	3 449	1 393	-7 431
SE617	Subsidies other cattle	zł	165	47	182	284	402	301	2 529
SE618	Subsidies sheep and goats	zł	45	26	52	84	35	48	15
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	1 297	590	1 153	1 812	2 769	6 858	23 168
SE622	LFA subsidies	zł	1 254	789	1 246	1 821	2 321	3 252	3 727
SE623	Other rural development payments	zł	1 083	414	1 545	1 522	1 213	690	1 512
SE624	Total support for rural development	zł	3 633	1 793	3 945	5 155	6 303	10 799	28 407
SE625	Subsidies on intermediate consumption	zł	1 127	340	721	1 392	2 713	9 883	57 056
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	8 772	3 638	6 821	12 092	20 242	46 884	327 747
SE631	Single farm payment	zł	0	0	0	0	0	0	0
SE632	Single area payment	zł	8 772	3 638	6 821	12 092	20 242	46 884	327 747
SE650	Total aid for Article 68	zł	1 495	299	1 323	3 576	4 704	4 052	13 992
SE699	Other subsidies	zł	9 433	3 937	8 969	16 676	24 843	34 317	9 840

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	22 788	8 878	20 518	37 377	56 812	98 151	348 464
SE605	Total subsidies - excluding on investments	zł	24 597	10 006	21 782	38 895	59 075	106 981	472 244
SE395	VAT balance excluding on investments	zł	-135	-458	-141	312	775	770	109
SE390	Taxes	zł	1 674	670	1 122	1 829	3 038	9 600	123 889
SE405	Balance subsidies and taxes on investments	zł	63	-114	-361	225	2 690	3 436	7 177
SE406	Subsidies on investments	zł	935	90	507	1 932	5 041	6 999	11 636
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	872	204	869	1 708	2 350	3 563	4 459

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	122 407	28 859	71 001	170 114	331 296	1 124 802	6 454 684
SE275	Total intermediate consumption	zł	81 830	20 180	45 250	107 342	209 282	760 617	4 965 587
SE600	Balance current subsidies and taxes	zł	22 788	8 878	20 518	37 377	56 812	98 151	348 464
SE410	Gross Farm Income	zł	63 366	17 556	46 270	100 149	178 825	462 336	1 837 561
SE360	Depreciation	zł	20 591	8 832	16 467	29 961	51 670	107 370	538 953
SE415	Farm Net Value Added	zł	42 775	8 724	29 803	70 189	127 155	354 966	1 298 608
SE365	Total external factors	zł	9 751	1 170	3 396	7 877	19 492	99 148	1 308 961
SE405	Balance subsidies and taxes on investments	zł	63	-114	-361	225	2 690	3 436	7 177
SE420	Family Farm Income	zł	33 087	7 440	26 046	62 537	110 354	259 254	-3 177

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	25 289	6 905	18 209	36 032	54 999	83 016	54 900
SE430	Family Farm Income/FWU	zł/FWU	23 045	6 107	16 893	35 349	58 414	142 257	489 171

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	722 420	329 942	594 793	1 097 138	1 835 048	3 605 606	12 460 565
SE441	Total fixed assets	zł	640 226	304 505	537 752	984 141	1 638 766	3 076 785	8 020 841
SE446	Land, permanent crops and quotas	zł	365 362	185 343	323 399	549 633	894 478	1 616 024	2 943 254
SE450	Buildings	zł	154 405	88 611	123 871	212 061	317 304	755 485	3 200 234
SE455	Machinery	zł	105 761	27 943	80 520	188 859	368 596	646 513	1 528 641
SE460	Breeding livestock	zł	14 699	2 607	9 963	33 588	58 388	58 763	348 712
SE465	Total current assets	zł	82 194	25 437	57 041	112 996	196 281	528 821	4 439 725
SE470	Non-breeding livestock	zł	17 983	4 846	13 743	30 346	50 339	89 915	694 328
SE475	Stock of agricultural products	zł	27 284	10 250	22 687	40 725	70 166	139 504	723 297
SE480	Other circulating capital	zł	36 928	10 342	20 611	41 925	75 776	299 402	3 022 099
SE485	Total liabilities	zł	41 055	1 973	14 853	56 560	152 985	601 559	2 043 223
SE490	Long and medium-term loans	zł	29 940	1 255	10 359	42 164	118 670	465 630	1 205 485
SE495	Short-term loans	zł	11 115	718	4 493	14 397	34 315	135 929	837 737
SE501	Net worth	zł	681 365	327 970	579 940	1 040 577	1 682 063	3 004 047	10 417 343

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	-5 866	-7 423	-6 313	-7 983	-2 218	27 118	40 791
SE510	Average farm capital	zł	369 908	152 540	285 953	563 112	961 012	1 990 118	9 766 860
SE516	Gross Investment on fixed assets	zł	15 403	747	9 069	26 250	55 913	165 211	516 822
SE521	Net Investment on fixed assets	zł	-5 187	-8 086	-7 398	-3 711	4 243	57 841	-22 131
SE526	Cash Flow (1)	zł	54 484	17 276	43 212	93 078	163 962	371 550	484 542
SE530	Cash Flow (2)	zł	40 082	16 220	34 041	69 068	107 163	243 241	-1 996
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,06	0,06	0,06	0,07	0,00

Literature

- [1] Commission Regulation (EC) 1242/2008: of 8 December 2008 establishing a Community typology for agricultural holdings.
- [2] Commission Regulation (EC) 867/2009: of 21 September 2009 amending and correcting Regulation (EC) No 1242/2008 establishing a Community typology for agricultural holdings.
- [3] Commission Regulation (EC) No 868/2008 of 3 September 2008 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings.
- [4] Commission Regulation (EC) No 781/2009 of 27 August 2009 amending Regulation (EC) No 868/2008 on farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings.
- [5] Commission Regulation (EC) No 1291/2009 of 18 December 2009 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings.
- [6] Commission Implementing Regulation (EU) No 959/2013 of 7 October 2013 amending Regulation (EU) No 1291/2009 concerning the selection of returning holdings for the purpose of determining incomes of agricultural holdings.
- [7] Goraj L., Osuch D., Bocian M., Cholewa I., Malanowska B.: Plan wyboru próby gospodarstw rolnych Polskiego FADN dla roku obrachunkowego 2014. IERiGŻ-PIB, Warszawa, 2013.
- [8] Goraj L., Cholewa I., Osuch D., Płonka R.: Analiza skutków zmian we Wspólnotowej Typologii Gospodarstw Rolnych. IERiGŻ-PIB, Warszawa, 2010.
- [9] http://ec.europa.eu/agriculture/rica/index_en.cfm
- [10] http://circa.europa.eu/Public/irc/agri/rica/library?l=/information_documentatio/basic_definitions/variables-finalpdf/_EN_1.0_&a=d
- [11] http://circa.europa.eu/Public/irc/agri/rica/library?l=/information_documentatio/basic_definitions/ricc_1256_2012pdf/_EN_1.0_&a=d
- [12] RI/CC 1256 Rev. 7. Farm Return Data Definitions. EUROPEAN COMMISSION. Brussels February 2012.
- [13] RI/CC 882 Rev. 9.1 Definitions of Variables used in FADN standard results. EUROPEAN COMMISSION. Brussels October 2012.
- [14] RI/CC 882 Rev. 9.2 Definition of Variables used in FADN standard results. EUROPEAN COMMISSION. Brussels December 2014.
- [15] RI/CC 1500 Rev. 3 Typology Handbook. EUROPEAN COMMISSION. Brussels October 2009.
- [16] RI/CC 1525 The new typology applied to FADN 2007. EUROPEAN COMMISSION. Brussels March 2009.
- [17] RI/CC 1529 The OGA of the holding in FADN. EUROPEAN COMMISSION. Brussels June 2009.

- [18] Regulation No 79/65/EEC of the Council of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community.
- [19] Ustawa z dnia 29 listopada 2000 r. o zbieraniu i wykorzystywaniu danych rachunkowych z gospodarstw rolnych (Dz. U. Nr 3 poz. 20 z 2001 r. z późniejszymi zmianami).
- [20] Skarżyńska A., Goraj L., Ziętek I.: Metodologia SGM "2002" dla typologii gospodarstw rolnych w Polsce. IERiGŻ-PIB, Warszawa, 2005.
- [21] Ziętek I.: Współczynniki standardowej nadwyżki bezpośredniej „2004” dla typologii gospodarstw rolnych w Polsce. Raport PW nr 88, IERiGŻ-PIB, Warszawa, 2008.
- [22] Goraj L., Bocian M., Cholewa I., Nachtman G., Tarasiuk R.: Współczynniki Standardowej Produkcji „2007” dla celów Wspólnotowej Typologii Gospodarstw Rolnych. IERiGŻ-PIB, Warszawa, 2012.

