



2016 Standard Results of Polish FADN agricultural holdings

WARSAW 2018



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Warsaw 2018

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List of Abbreviations

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

Introduction

With the aim to fulfil the obligation arising from the Act of 29 November 2000 on the Collection and Use of Accounting Data from Agricultural Holdings (Journal of Laws No. 3, Item 20 of 2001, with subsequent amendments), a computer database was established in 2016 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 103 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Accountancy Department (AAD). From 198 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 12 302 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 12 104 individual holdings and 198 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 730 762 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 2016, 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 2016 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.).

In the case of the accounting year 2016:

The variables removed:

SE060 – Olive groves (crops area);

SE190 – Olives and olive oil (the production);

SE631 – Single Farm payment.

1.2. Other changes

1.2.1. Work units (AWU, FWU)

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

1.2.2. Annual average number of livestock (LU)

From the accounting year 2016, the rules for calculation the annual average number of livestock have been changed in the situation of lack of animals at the beginning or end of the accounting year (until now average was calculated as (number at the beginning + number at the end of the year)/2, from 2016 the annual average is calculated based on monthly states).

1.2.3. Classification of holdings according to typology in the TF8 variant

The classification of TF8 has changed since the accounting year 2016. Principal type '61' is one of the TF8='1' (Field crops)².

² Based on [23].

2. Information about FADN

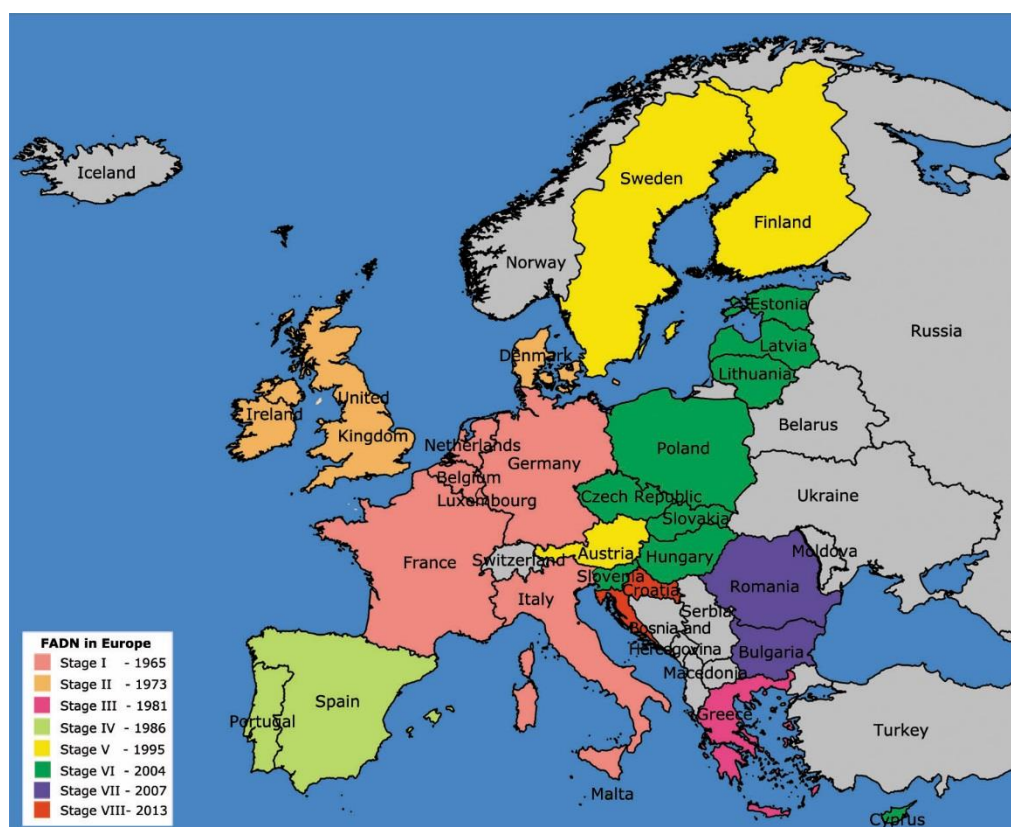
2.1. General information

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 2016 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 accounting³, 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 Output⁴ (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 livestock⁵ 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

³ 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.

⁴ 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].

⁵ 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 2016

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	950	1,1
France (including: Guadeloupe, Martinique, Reunion)	25 000 15 000	7 620 320	8,8 0,4
Greece	4 000	5 500	6,3
Spain	8 000	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	14,0
Portugal	4 000	2 300	2,7
Romania	2 000	6 000	6,9
Slovakia	25 000	562	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		86 735	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 2016 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.

Values are expressed in Polish złoty (zł). It is possible to convert them to euro using official exchange rates and procedures described in „Najważniejsze informacje niezbędne do interpretacji wyników Polskiego FADN” available at Polski FADN web page (<http://fadn.pl/wp-content/uploads/metodyka/Najwazniejsze-informacje.pdf>).

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
		61	Mixed 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	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], [16], [23].

Table 2.7-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [23].

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


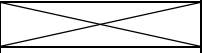
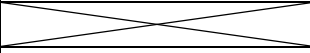
ES6			ES	
Economic size class ES6	Size euro (€)		Economic size class ES	Size euro (€)
			1	€ < 2 000
1	Very small	2 000 ≤ € < 8 000	2	2 000 ≤ € < 4 000
			3	4 000 ≤ € < 8 000
2	Small	8 000 ≤ € < 25 000	4	8 000 ≤ € < 15 000
			5	15 000 ≤ € < 25 000
3	Medium-small	25 000 ≤ € < 50 000	6	25 000 ≤ € < 50 000
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 area 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.
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) ⁶ . 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 ⁷	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.

⁶ 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

⁷ 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.
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 ⁸ (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.

⁸ 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 feedstuffs (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 feedstuffs 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 feedstuffs 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]
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]
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]
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

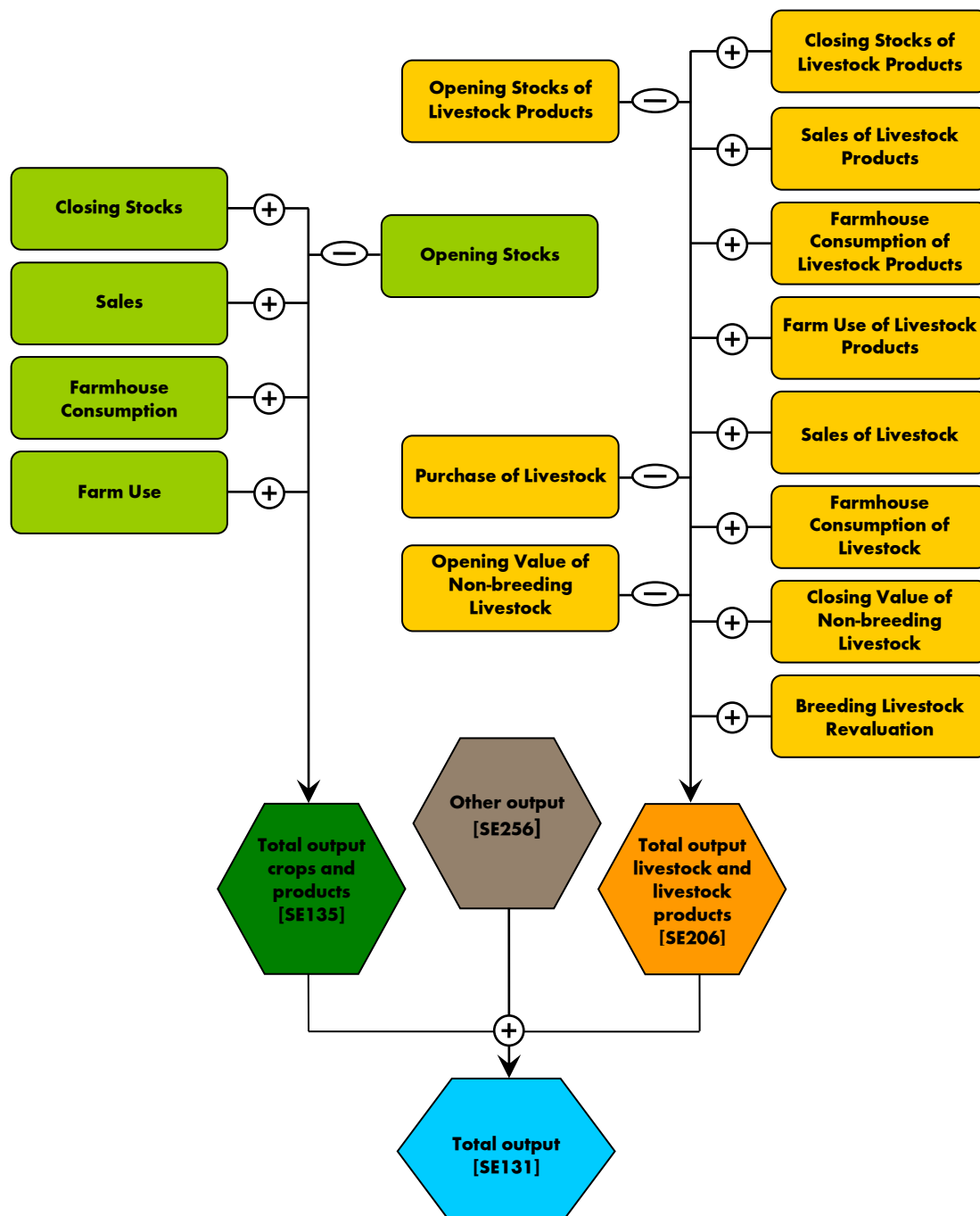
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 – SE501P] ⁹
SE510	Average farm capital	zł	Average value of farm's capital i.e. [value at opening + value at closing]/2). Farm's capital comprises values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

⁹ SE501P = net worth at the beginning of accounting year

3.2. Economic categories calculation schemes

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

Scheme 3 - 3-1 The calculation of total output



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

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

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

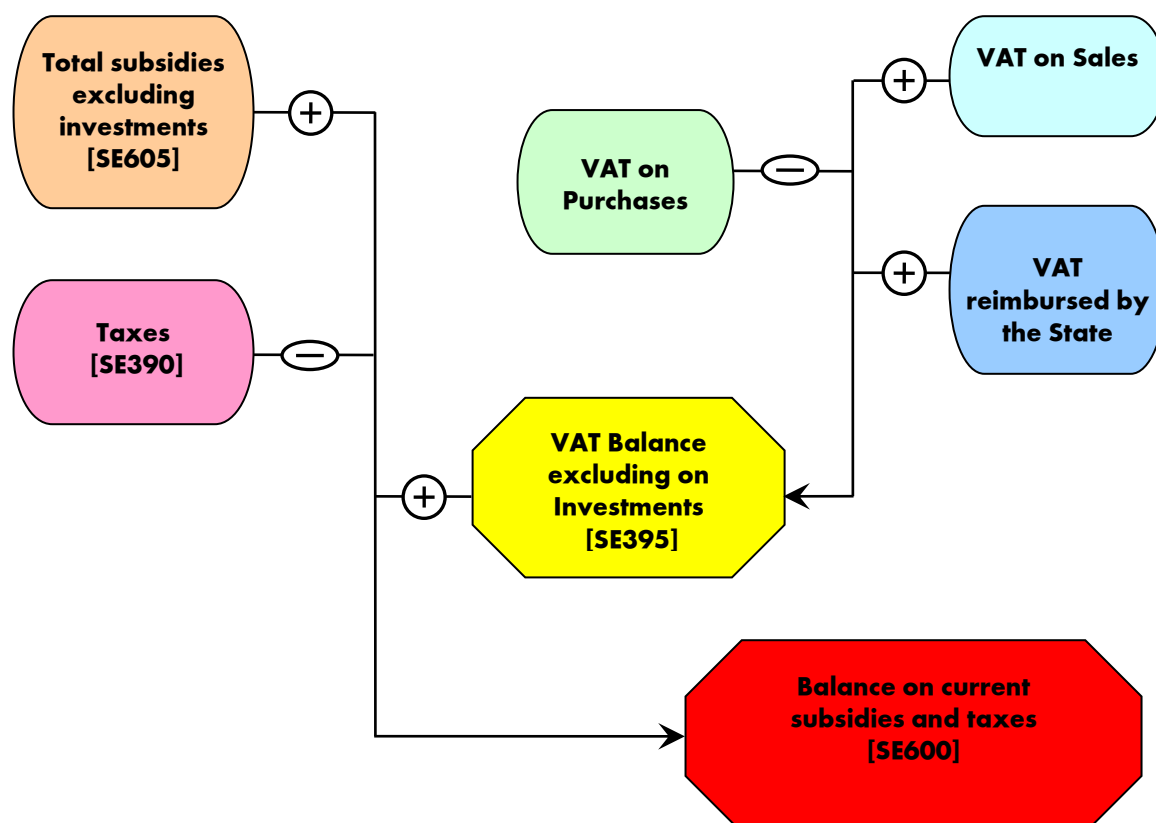
$$\text{REGIDX}_n = \frac{V_{cn}}{Q_{cn}} \div \frac{V_{on}}{Q_{on}}$$

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

where:

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

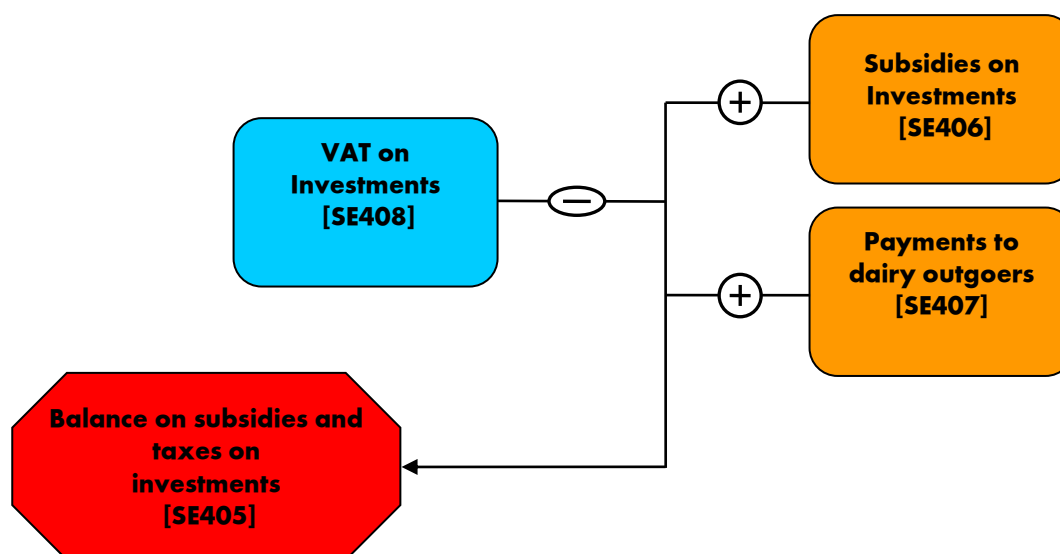
The livestock output calculation comprises the difference in the value of non-breeding and breeding livestock. The difference in the value of breeding livestock is caused by price changes in the accounting year, as well as by the changing number of head of livestock. As regards non-breeding livestock,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

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

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

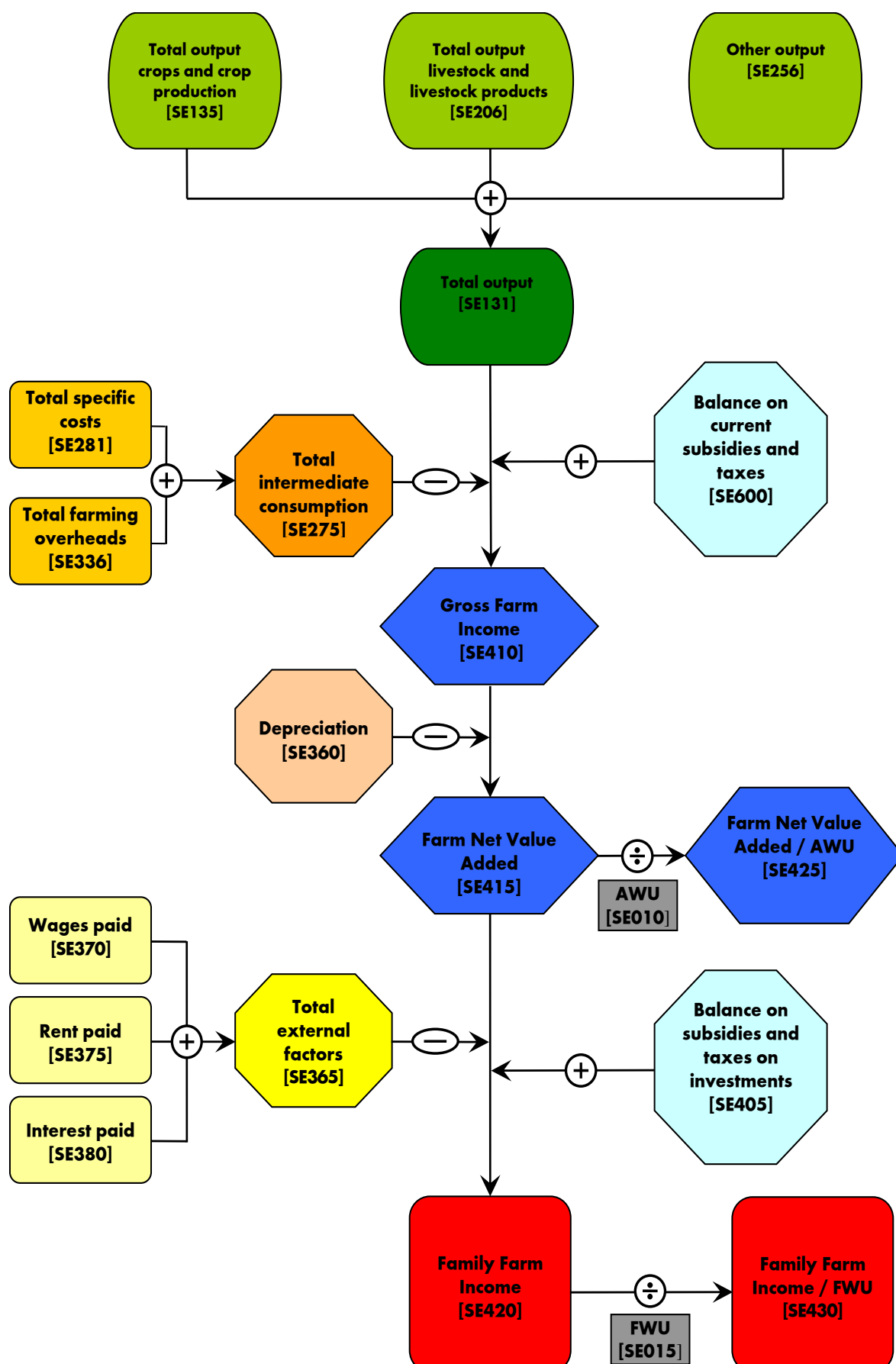
In the case of agricultural holding which declare general VAT system, VAT balance (the difference between the VAT due and VAT paid) is excluded from the calculation of the balance on current subsidies and taxes. Thus, the VAT balance does not affect the value of FFI.

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



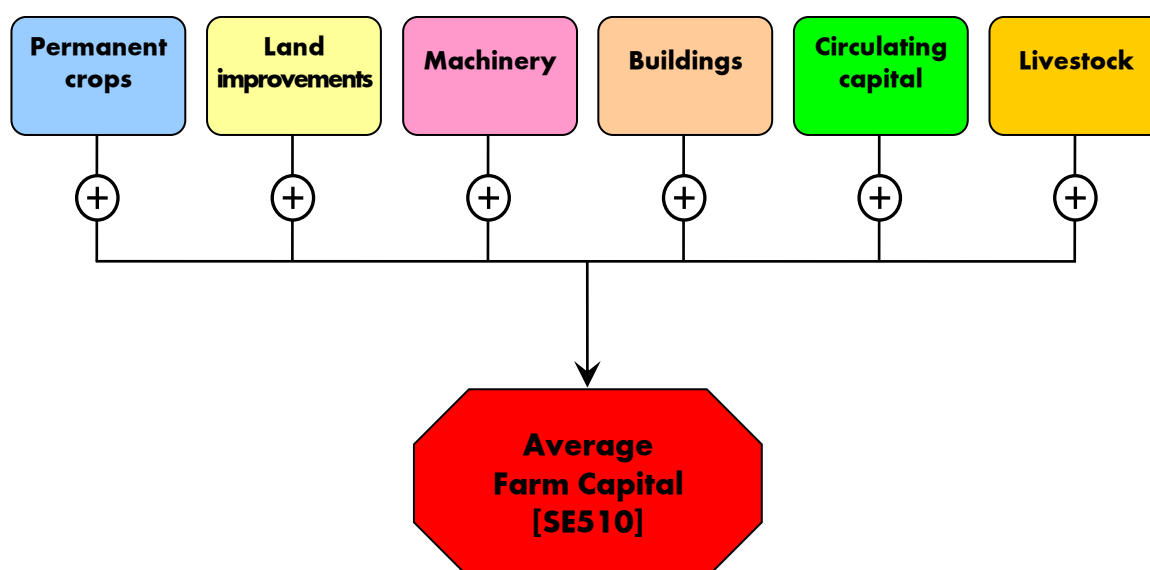
The reference balance affects the volume of FFI. A positive value of this balance indicates the budgetary support as part of investment activity conducted by the holding.

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

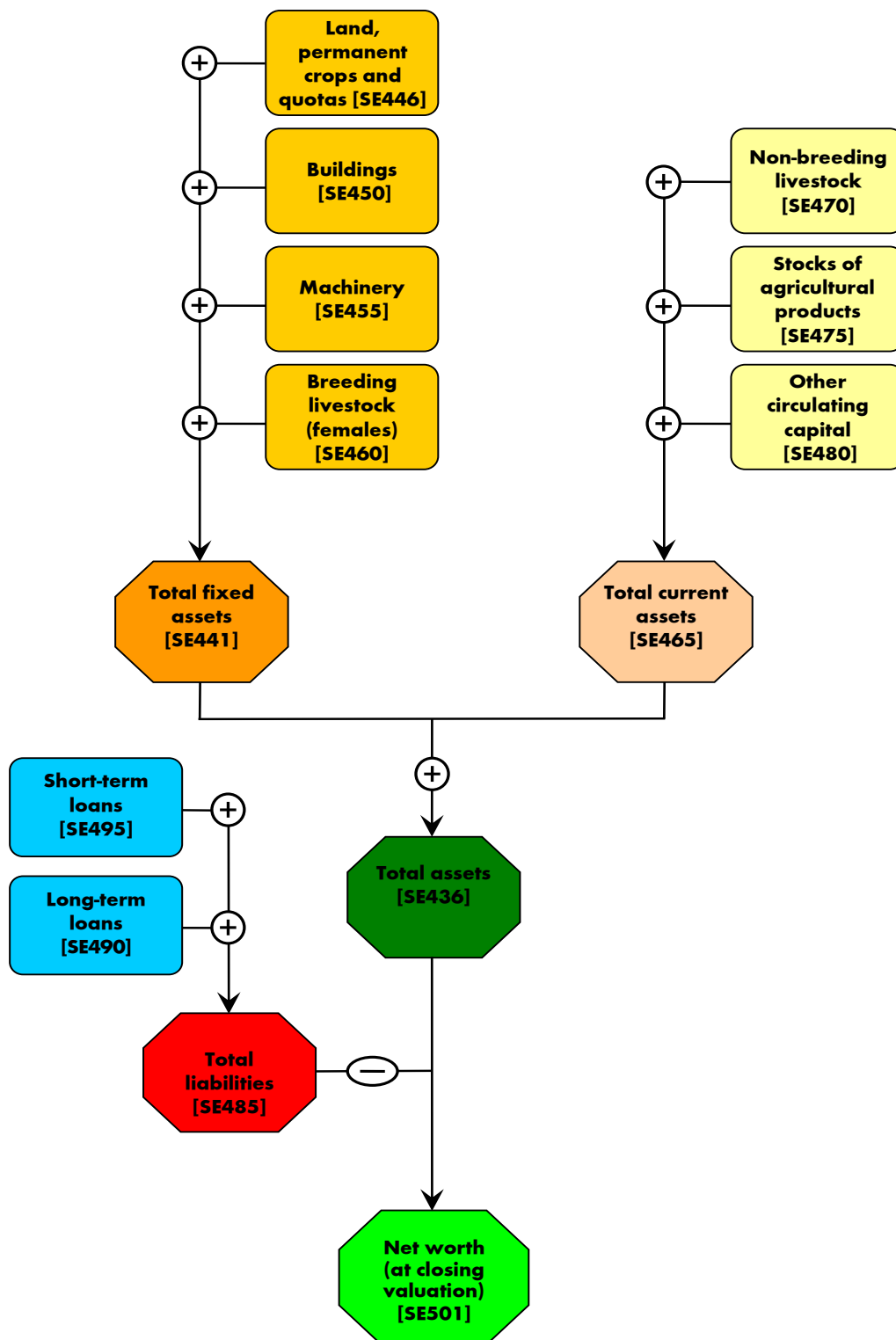
Scheme 3 - 3-5 The calculation of Family Farm Income (FFI)

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

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

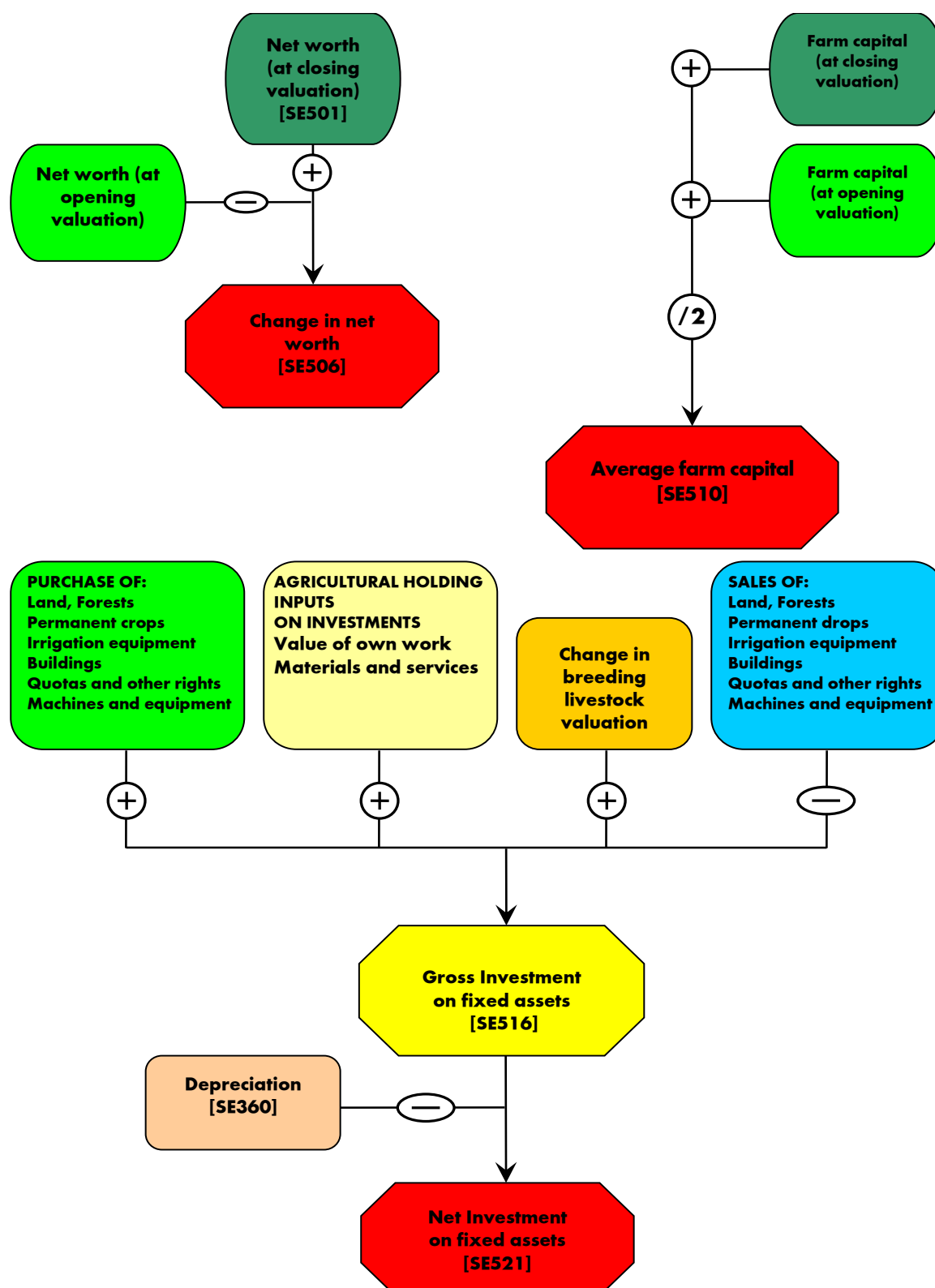


Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

Scheme 3 - 3-7 Balance sheet of the holding

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

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



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

4. Remarks on Polish FADN Standard Results

4.1. Information on the collection of accountancy data in Poland

Based on the data obtained in the National Agricultural Census 2010 (PSR 2010) the number of holdings whose economic size was equal to or greater than 4 000 euro SO was determined at 730 762 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 12 104 individual holdings and 198 holdings with legal entity. These 12 302 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 730 762 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2016 (see: Table 4.2-2) represents a certain number of similar holdings included in the same stratum (see: Table 4.2-1).

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

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

		ES6						TOTAL
		Verysmall (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
TF8	Fieldcrops (1)	73 671	50 384	11 965	5 159	3 421	417	145 017
	Horticulture (2)	3 890	11 725	6 476	4 366	2 867	191	29 515
	Other permanent crops (4)	11 644	17 113	2 924	490	333	0	32504
	Milk (5)	15 860	44 746	32 550	10 807	1 656	0	105 619
	Other grazing livestock (6)	13 042	14 581	2 520	691	114	0	30 948
	Pigs (71)	2 431	9 141	5 518	3 828	2 513	114	23 545
	Poultry (72)	4 334	3 501	1 009	806	2 733	724	13 107
	Mixed (8)	149 120	156 252	32 370	9 565	2 583	734	350 624
TOTAL (€>=4)		273 992	307 443	95 332	35 712	16 220	2 180	730 879
Total (€<4)								775 741
Total in Poland		273 992	307 443	95 332	35 712	16 220	2 180	1 506 620

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

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

Table 4.2-2 The distribution of the agricultural holdings surveyed¹⁰ 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)	
Type of farming	Fieldcrops (1)	292	1 493	1 080	636	354	38	3 893
	Horticulture (2)	4	84	82	86	80	1	337
	Other permanent crops (4)	27	262	117	26	5	0	437
	Milk (5)	28	552	1 165	811	189	4	2 749
	Other grazing livestock (6)	50	355	161	64	20	1	651
	Poultry (71)	3	71	146	240	225	19	704
	Pigs (72)	1	12	10	16	37	9	85
	Mixed (8)	244	1 359	1 032	595	188	28	3 446
TOTAL (€>=4)		649	4 188	3 793	2 474	1 098	100	12 302

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.

¹⁰ 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 request¹¹.

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 changes¹².

¹¹ More information on the rules of data accessibility on the website: www.fadn.pl

¹² Time series can be consulted through www.fadn.pl

5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2016

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		730 762	176 342	27 120	33 466	92 019	44 619	23 546	8 068	325 582
SYS03	Sample farms		12 302	3 893	337	437	2 749	651	704	85	3 446

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	24 550,0	20 556,4	47 531,5	15 211,4	31 163,9	15 047,2	52 934,1	171 498,1	19 497,7
SE010	Total labour input	AWU	1,684	1,591	2,588	1,989	1,785	1,468	1,636	3,665	1,584
SE011	Total labour input	h	3 766	3 517	5 786	4 440	4 098	3 301	3 698	8 316	3 526
SE015	Unpaid labour input	FWU	1,462	1,307	1,541	1,341	1,747	1,440	1,541	1,716	1,462
SE016	Unpaid labour input	h	3 277	2 893	3 511	3 011	4 014	3 239	3 487	4 027	3 257
SE020	Paid labour input	AWU	0,223	0,284	1,047	0,648	0,038	0,028	0,096	1,949	0,123
SE021	Paid labour input	h	489	624	2 276	1 429	84	62	211	4 289	269
SE025	Total Utilised Agricultural Area	ha	19,5	25,8	5,5	8,5	21,5	17,7	20,4	27,0	17,7
SE030	Rented U.A.A.	ha	5,4	7,2	1,1	0,7	5,4	3,7	4,4	4,8	5,5
SE035	Cereals	ha	10,52	15,36	2,34	0,89	7,09	5,12	16,91	18,76	10,62
SE041	Other field crops	ha	2,78	6,56	0,35	0,20	0,58	0,40	2,09	3,70	2,17
SE042	Energy crops	ha	0,01	0,01	0,00	0,00	0,00	0,00	0,00	0,00	0,01
SE046	Vegetables and flowers	ha	0,20	0,51	1,31	0,09	0,01	0,01	0,02	0,00	0,06
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	0,47	0,53	0,47	6,54	0,02	0,02	0,09	0,01	0,05
SE055	Orchards	ha	0,45	0,49	0,19	6,53	0,02	0,02	0,09	0,01	0,05
SE065	Other permanent crops	ha	0,02	0,03	0,28	0,01	0,00	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	5,18	2,38	0,70	0,35	13,60	11,93	1,04	3,66	4,60
SE072	Agricultural fallows	ha	0,09	0,13	0,05	0,03	0,08	0,09	0,11	0,17	0,08
SE073	Set aside	ha	0,17	0,26	0,26	0,34	0,08	0,09	0,11	0,63	0,13
SE074	Total agricultural area out of production	ha	0,31	0,49	0,36	0,42	0,17	0,19	0,27	0,85	0,24
SE075	Woodland area	ha	1,02	0,78	0,51	0,62	1,51	1,61	0,95	2,26	1,00
SE080	Total livestock units	LU	13,8	1,4	0,3	0,1	25,3	14,3	55,1	158,7	13,1
SE085	Dairy cows	LU	3,12	0,13	0,05	0,01	16,05	1,58	0,10	0,00	2,17
SE090	Other cattle	LU	4,04	0,55	0,13	0,03	8,97	11,38	0,60	0,27	4,60
SE095	Sheep and goats	LU	0,07	0,02	0,00	0,00	0,00	0,53	0,01	0,00	0,07
SE100	Pigs	LU	4,53	0,62	0,11	0,01	0,18	0,17	54,33	7,51	5,64
SE105	Poultry	LU	1,87	0,07	0,01	0,00	0,01	0,02	0,01	150,94	0,42
SE110	Yield of wheat	dt/ha	53,7	56,4	47,7	41,3	46,9	43,8	52,1	51,3	51,2
SE115	Yield of maize	dt/ha	95,4	94,7	102,4	94,3	89,2	103,2	91,7	89,5	97,2
SE120	Stocking density	LU/ha	1,31	0,24	0,17	0,04	1,81	1,09	0,52	0,06	1,39
SE125	Milk yield	kg/cow	5 545	4 422	2 542	2 421	5 505	4 273	4 682	2 500	5 801

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	125 594	109 841	244 851	93 005	139 434	52 040	250 962	1 430 233	92 317
SE132	Total output/Total input	ratio	1,09	1,06	1,35	1,15	1,22	0,91	1,21	1,17	0,99
SE135	Total output crops and crop production	zł	62 393	102 911	243 307	91 460	21 437	14 739	56 163	75 103	40 631
SE136	Total crop output/ha	zł/ha	3 256	4 062	47 048	11 327	1 006	844	2 787	2 875	2 322
SE140	Cereals	zł	27 664	46 765	4 957	1 811	14 885	10 044	45 658	56 148	25 887
SE145	Protein crops	zł	1 373	2 811	605	248	489	290	1 429	1 473	1 165
SE146	Energy crops	zł	19	47	0	0	6	0	17	0	14
SE150	Potatoes	zł	3 505	6 563	431	332	1 644	1 403	1 216	2 510	3 435
SE155	Sugar beet	zł	2 354	4 964	0	37	621	190	1 661	1 237	2 240
SE160	Oil-seed crops	zł	6 300	16 944	103	89	320	175	4 815	11 133	4 206
SE165	Industrial crops	zł	683	2 027	131	161	28	208	47	0	367
SE170	Vegetables and flowers	zł	11 245	11 185	216 079	1 733	197	80	463	552	889
SE175	Fruit	zł	5 560	5 671	2 646	83 810	118	74	98	4	522
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
SE195	Forage crops	zł	1 560	2 254	470	302	3 193	1 987	689	2 487	925
SE200	Other crop output	zł	2 130	3 680	17 885	2 935	-64	288	71	-442	980
SE206	Total output livestock and livestock products	zł	61 859	5 002	933	264	117 322	35 713	193 861	1 353 403	50 417
SE207	Total livestock output/LU	zł/LU	4 493	3 546	3 137	3 984	4 646	2 503	3 521	8 526	3 849
SE211	Change in value of livestock	zł	346	-514	-87	-141	1 784	1 579	5 957	-20 431	432
SE216	Cows' milk and milk products	zł	18 544	659	90	20	93 327	6 679	530	5	13 925
SE220	Beef and veal	zł	10 867	1 475	406	170	22 552	26 629	1 830	857	13 364
SE225	Pigmeat	zł	15 390	2 113	341	21	582	519	189 490	20 297	18 925
SE230	Sheep and goats	zł	84	20	0	3	4	601	10	0	94
SE235	Poultrymeat	zł	12 058	30	2	5	2	-1	-7	1 020 700	1 755
SE240	Eggs	zł	3 587	273	38	2	61	88	40	293 789	589
SE245	Ewes' and goats' milk	zł	24	4	0	0	1	131	1	0	33
SE251	Other livestock and products	zł	1 304	429	57	43	793	1 069	1 967	17 754	1 732
SE256	Other output	zł	1 343	1 927	611	1 281	675	1 587	938	1 728	1 268
SE260	Farmhouse consumption	zł	1 141	834	525	565	1 173	768	1 145	725	1 470
SE265	Farm use	zł	12 498	3 754	747	317	15 161	9 182	41 702	39 006	16 397

Table 5.1-4 Costs according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE270	Total inputs	zł	114 986	103 747	181 000	80 598	114 587	57 341	207 473	1 222 208	92 998
SE275	Total intermediate consumption	zł	83 647	68 724	125 111	36 040	83 797	39 238	173 302	1 095 017	67 667
SE281	Total specific costs	zł	58 804	42 480	76 530	19 309	56 937	22 726	145 330	992 882	46 296
SE284	Specific crop costs/ha	zł/ha	1 282	1 522	13 744	2 254	845	471	1 120	1 277	996
SE285	Seeds and plants	zł	5 957	7 776	43 223	1 714	3 473	1 773	4 837	6 727	3 642
SE290	Seeds and plants home-grown	zł	1 235	1 683	322	124	936	687	1 402	1 590	1 322
SE295	Fertilisers	zł	12 029	20 210	11 175	5 464	10 985	4 654	12 995	15 698	9 489
SE300	Crop protection	zł	4 709	9 318	3 842	8 920	1 629	767	4 620	8 875	3 165
SE305	Other crop specific costs	zł	2 271	2 008	17 745	3 044	2 066	1 121	426	3 133	1 373
SE309	Specific livestock costs/LU	zł/LU	2 458	2 246	1 833	2 516	1 536	1 009	2 224	6 038	2 185
SE310	Feed for grazing livestock	zł	10 247	1 046	262	71	32 877	12 551	1 280	478	11 287
SE315	Feed for grazing livestock home-grown	zł	5 475	786	226	32	13 970	8 229	648	352	6 710
SE320	Feed for pigs and poultry	zł	20 580	1 849	250	77	505	443	113 901	888 475	14 705
SE325	Feed for pigs and poultry home-grown	zł	5 738	1 215	177	37	320	292	39 830	37 161	8 271
SE330	Other livestock specific costs	zł	3 008	272	34	18	5 403	1 403	7 271	69 495	2 633
SE331	Forestry specific costs	zł	2	1	1	0	0	13	0	0	2
SE336	Total farming overheads	zł	24 843	26 243	48 582	16 732	26 860	16 512	27 972	102 135	21 371
SE340	Machinery and building current costs	zł	7 081	7 208	8 177	4 975	8 931	5 496	8 875	21 698	6 340
SE345	Energy	zł	10 607	10 839	31 491	7 300	10 883	6 225	12 002	64 930	8 156
SE350	Contract work	zł	3 413	4 286	3 191	994	3 573	2 180	3 236	4 029	3 329
SE356	Other direct inputs	zł	3 742	3 910	5 723	3 463	3 472	2 611	3 859	11 478	3 545
SE360	Depreciation	zł	20 695	21 018	27 046	30 035	26 219	15 512	27 511	60 885	16 691
SE365	Total external factors	zł	10 645	14 005	28 843	14 523	4 571	2 591	6 661	66 306	8 639
SE370	Wages paid	zł	7 449	8 938	25 602	13 351	968	694	2 957	53 963	6 454
SE375	Rent paid	zł	1 836	3 124	738	331	2 061	1 217	1 787	1 608	1 415
SE380	Interest paid	zł	1 359	1 943	2 502	840	1 543	680	1 917	10 736	770

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE605	Total subsidies - excluding on investments	zł	26 023	31 280	6 445	12 355	34 085	30 246	25 104	34 832	23 203
SE610	Total subsidies on crops	zł	999	2 096	245	331	401	244	666	956	834
SE611	Compensatory payments/area payments	zł	0	0	0	0	0	0	0	0	0
SE612	Setaside premiums	zł	0	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	672	1 481	137	286	168	54	441	319	570
SE615	Total subsidies on livestock	zł	2 257	196	54	19	8 109	5 147	215	88	1 937
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 212	182	54	19	8 108	4 814	213	88	1 891
SE618	Subsidies sheep and goats	zł	45	14	0	0	2	333	2	0	46
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	1 415	1 976	344	916	883	3 880	735	2 518	1 087
SE622	LFA subsidies	zł	1 758	1 379	416	712	2 981	2 903	1 897	2 687	1 648
SE623	Other rural development payments	zł	580	753	19	978	675	906	429	196	441
SE624	Total support for rural development	zł	3 754	4 107	779	2 606	4 539	7 689	3 061	5 400	3 176
SE625	Subsidies on intermediate consumption	zł	1 226	1 767	218	405	1 016	760	1 819	5 441	1 078
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	8 886	11 836	2 320	3 766	9 836	8 119	9 283	12 326	8 084
SE632	Single area payment	zł	8 886	11 836	2 320	3 766	9 836	8 119	9 283	12 326	8 084
SE650	Total aid for Article 68	zł	2 768	877	162	1 061	8 594	5 362	1 385	736	2 334
SE699	Other subsidies	zł	8 903	11 279	2 829	5 229	10 183	8 288	10 061	10 621	8 095

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE600	Balance current subsidies and taxes	zł	24 096	28 454	6 788	12 244	33 037	28 241	24 135	28 692	21 185
SE605	Total subsidies - excluding on investments	zł	26 023	31 280	6 445	12 355	34 085	30 246	25 104	34 832	23 203
SE395	VAT balance excluding on investments	zł	-290	-211	890	794	37	-1 001	389	-3 160	-516
SE390	Taxes	zł	1 637	2 615	546	905	1 085	1 004	1 358	2 980	1 502
SE405	Balance subsidies and taxes on investments	zł	241	458	-960	688	831	-414	1 077	-699	63
SE406	Subsidies on investments	zł	952	1 008	576	1 551	1 694	449	1 974	1 934	652
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	711	551	1 535	863	864	863	897	2 633	589

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	125 594	109 841	244 851	93 005	139 434	52 040	250 962	1 430 233	92 317
SE275	Total intermediate consumption	zł	83 647	68 724	125 111	36 040	83 797	39 238	173 302	1 095 017	67 667
SE600	Balance current subsidies and taxes	zł	24 096	28 454	6 788	12 244	33 037	28 241	24 135	28 692	21 185
SE410	Gross Farm Income	zł	66 044	69 571	126 528	69 208	88 674	41 043	101 796	363 908	45 834
SE360	Depreciation	zł	20 695	21 018	27 046	30 035	26 219	15 512	27 511	60 885	16 691
SE415	Farm Net Value Added	zł	45 349	48 553	99 482	39 173	62 456	25 531	74 285	303 023	29 143
SE365	Total external factors	zł	10 645	14 005	28 843	14 523	4 571	2 591	6 661	66 306	8 639
SE405	Balance subsidies and taxes on investments	zł	241	458	-960	688	831	-414	1 077	-699	63
SE420	Family Farm Income	zł	34 945	35 006	69 679	25 338	58 715	22 527	68 702	236 019	20 567

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE425	Farm Net Value Added/AWU	zł/AWU	26 922	30 519	38 438	19 693	34 992	17 393	45 398	82 677	18 395
SE430	Family Farm Income/FWU	zł/FWU	23 849	25 362	45 209	18 895	33 641	15 766	41 969	134 000	14 907

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	738 284	806 354	572 199	675 099	949 833	661 956	1 011 913	1 980 562	621 845
SE441	Total fixed assets	zł	648 798	712 850	502 884	614 848	845 103	582 814	878 001	1 611 738	542 874
SE446	Land, permanent crops and quotas	zł	373 977	479 274	146 553	371 714	424 534	354 875	451 715	482 888	316 131
SE450	Buildings	zł	156 531	118 984	257 888	144 881	189 194	126 222	263 263	905 382	138 269
SE455	Machinery	zł	102 953	113 545	98 157	98 228	166 114	80 450	150 290	221 346	76 976
SE460	Breeding livestock	zł	15 337	1 047	285	25	65 260	21 267	12 732	2 122	11 498
SE465	Total current assets	zł	89 487	93 504	69 315	60 251	104 731	79 142	133 912	368 824	78 970
SE470	Non-breeding livestock	zł	19 716	2 589	578	282	27 747	36 672	54 061	164 677	21 915
SE475	Stock of agricultural products	zł	26 917	30 355	24 886	28 351	31 989	19 246	32 701	31 289	24 169
SE480	Other circulating capital	zł	42 853	60 560	43 851	31 618	44 995	23 224	47 150	172 859	32 887
SE485	Total liabilities	zł	39 710	58 122	72 243	24 660	42 566	17 493	62 298	344 139	21 635
SE490	Long and medium-term loans	zł	29 072	43 882	55 169	15 220	32 217	12 993	46 110	277 726	14 222
SE495	Short-term loans	zł	10 638	14 241	17 073	9 441	10 349	4 500	16 188	66 414	7 413
SE501	Net worth	zł	698 574	748 232	499 956	650 438	907 267	644 464	949 615	1 636 423	600 210

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	-218	-3 387	3 510	-6 657	8 609	3 323	6 593	25 892	-2 270
SE510	Average farm capital	zł	376 430	341 261	431 795	407 748	525 884	320 665	558 910	1 448 198	313 294
SE516	Gross Investment on fixed assets	zł	11 551	12 331	19 321	16 458	15 917	6 159	16 206	142 218	5 908
SE521	Net Investment on fixed assets	zł	-9 144	-8 688	-7 725	-13 577	-10 302	-9 353	-11 305	81 333	-10 782
SE526	Cash Flow (1)	zł	53 987	58 567	93 414	53 245	78 773	34 506	88 760	315 321	34 973
SE530	Cash Flow (2)	zł	40 988	43 752	72 611	33 087	61 285	26 642	74 615	230 066	26 782
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,13	0,05	0,06	0,04	0,07	0,12	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		730 762	273 994	307 446	95 337	35 714	16 073	2 197
SYS03	Sample farms		12 302	649	4 188	3 793	2 474	1 098	100

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	24 550,0	6 419,7	16 129,2	36 381,2	68 906,2	181 231,9	1 083 235,9
SE010	Total labour input	AWU	1,684	1,243	1,630	1,944	2,270	4,337	24,274
SE011	Total labour input	h	3 766	2 701	3 653	4 479	5 252	9 776	53 480
SE015	Unpaid labour input	FWU	1,462	1,207	1,528	1,784	1,894	1,790	0,536
SE016	Unpaid labour input	h	3 277	2 622	3 430	4 128	4 433	4 186	1 316
SE020	Paid labour input	AWU	0,223	0,036	0,101	0,160	0,376	2,548	23,738
SE021	Paid labour input	h	489	79	222	351	819	5 590	52 164
SE025	Total Utilised Agricultural Area	ha	19,5	8,0	15,1	26,8	44,8	99,4	742,5
SE030	Rented U.A.A.	ha	5,4	0,9	2,9	7,0	13,9	33,0	489,3
SE035	Cereals	ha	10,52	4,55	8,21	13,46	22,21	58,25	411,17
SE041	Other field crops	ha	2,78	0,64	1,64	3,41	7,73	23,28	170,96
SE042	Energy crops	ha	0,01	0,00	0,01	0,00	0,01	0,10	0,00
SE046	Vegetables and flowers	ha	0,20	0,04	0,17	0,33	0,67	1,62	2,39
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,47	0,22	0,57	0,65	0,81	0,88	2,52
SE055	Orchards	ha	0,45	0,21	0,56	0,63	0,72	0,77	1,15
SE065	Other permanent crops	ha	0,02	0,00	0,01	0,02	0,09	0,11	1,37
SE071	Forage crops	ha	5,18	2,40	4,23	8,60	12,95	14,09	145,89
SE072	Agricultural fallows	ha	0,09	0,07	0,08	0,10	0,20	0,16	1,18
SE073	Set aside	ha	0,17	0,12	0,15	0,20	0,22	0,65	3,40
SE074	Total agricultural area out of production	ha	0,31	0,20	0,26	0,32	0,48	1,31	9,51
SE075	Woodland area	ha	1,02	0,81	1,05	1,24	1,18	1,73	6,75
SE080	Total livestock units	LU	13,8	2,8	8,8	23,0	41,2	93,8	638,5
SE085	Dairy cows	LU	3,12	0,50	1,90	7,62	12,51	9,72	106,04
SE090	Other cattle	LU	4,04	1,18	3,49	7,83	11,55	10,29	103,97
SE095	Sheep and goats	LU	0,07	0,03	0,09	0,09	0,08	0,08	1,03
SE100	Pigs	LU	4,53	0,91	3,06	6,97	15,44	41,50	108,77
SE105	Poultry	LU	1,87	0,09	0,15	0,40	1,54	32,17	313,40
SE110	Yield of wheat	dt/ha	53,7	44,3	48,9	52,2	54,7	59,3	61,4
SE115	Yield of maize	dt/ha	95,4	84,9	92,3	97,3	96,2	91,4	100,1
SE120	Stocking density	LU/ha	1,31	0,64	1,20	1,72	1,78	1,34	1,40
SE125	Milk yield	kg/cow	5 545	3 049	3 976	5 149	6 286	7 471	9 459

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	125 594	28 613	71 329	170 430	335 299	1 147 074	6 986 049
SE132	Total output/Total input	ratio	1,09	0,98	1,08	1,18	1,20	1,18	0,94
SE135	Total output crops and crop production	zł	62 393	18 149	41 218	82 064	149 831	521 548	2 908 906
SE136	Total crop output/ha	zł/ha	3 256	2 315	2 779	3 102	3 377	5 316	3 969
SE140	Cereals	zł	27 664	9 206	18 281	33 702	62 287	202 531	1 538 387
SE145	Protein crops	zł	1 373	532	1 060	1 948	3 860	7 426	40 334
SE146	Energy crops	zł	19	0	15	11	29	438	0
SE150	Potatoes	zł	3 505	1 731	3 212	5 079	6 064	13 990	79 161
SE155	Sugar beet	zł	2 354	114	1 086	3 554	7 366	20 143	195 643
SE160	Oil-seed crops	zł	6 300	577	1 993	5 516	16 878	76 423	671 590
SE165	Industrial crops	zł	683	239	978	893	660	200	9 512
SE170	Vegetables and flowers	zł	11 245	1 088	5 074	20 157	37 207	175 810	128 612
SE175	Fruit	zł	5 560	2 679	7 351	7 231	6 860	7 960	3 038
SE180	Citrus fruit	zł	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	0	0	0	0	0	0	0
SE195	Forage crops	zł	1 560	876	1 036	2 007	4 643	5 644	60 878
SE200	Other crop output	zł	2 130	1 107	1 132	1 964	3 978	10 982	181 751
SE206	Total output livestock and livestock products	zł	61 859	9 581	29 064	87 130	183 617	618 998	4 018 632
SE207	Total livestock output/LU	zł/LU	4 493	3 404	3 292	3 786	4 458	6 599	6 294
SE211	Change in value of livestock	zł	346	-755	21	2 274	4 556	4 283	2 145
SE216	Cows' milk and milk products	zł	18 544	1 612	7 161	40 126	85 821	84 440	1 210 830
SE220	Beef and veal	zł	10 867	3 233	9 604	20 676	28 241	22 640	345 449
SE225	Pigmeat	zł	15 390	3 006	10 117	22 885	54 153	144 962	394 418
SE230	Sheep and goats	zł	84	32	115	107	89	131	968
SE235	Poultrymeat	zł	12 058	52	721	1 321	12 592	314 988	1 336 699
SE240	Eggs	zł	3 587	383	523	737	879	43 189	709 870
SE245	Ewes' and goats' milk	zł	24	7	39	18	41	15	18
SE251	Other livestock and products	zł	1 304	1 254	785	1 261	1 800	8 632	20 380
SE256	Other output	zł	1 343	883	1 047	1 236	1 851	6 529	58 511
SE260	Farmhouse consumption	zł	1 141	1 155	1 162	1 132	1 068	864	102
SE265	Farm use	zł	12 498	4 404	10 534	21 128	31 828	50 222	332 041

Table 5.2-4 Costs according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE270	Total inputs	zł	114 986	29 089	66 095	144 587	280 028	975 218	7 407 842
SE275	Total intermediate consumption	zł	83 647	19 645	45 378	105 771	209 822	761 986	5 446 462
SE281	Total specific costs	zł	58 804	10 539	29 122	73 858	154 763	606 930	4 008 198
SE284	Specific crop costs/ha	zł/ha	1 282	662	935	1 293	1 539	2 187	1 953
SE285	Seeds and plants	zł	5 957	1 245	2 992	9 370	16 685	61 997	276 135
SE290	Seeds and plants home-grown	zł	1 235	694	1 186	1 661	2 214	3 913	21 690
SE295	Fertilisers	zł	12 029	2 800	7 336	17 024	34 339	92 901	648 734
SE300	Crop protection	zł	4 709	871	2 668	5 610	12 014	41 848	339 250
SE305	Other crop specific costs	zł	2 271	412	1 118	2 612	5 969	20 698	185 864
SE309	Specific livestock costs/LU	zł/LU	2 458	1 851	1 700	1 705	2 082	4 152	4 007
SE310	Feed for grazing livestock	zł	10 247	2 211	6 653	19 496	34 346	32 313	560 923
SE315	Feed for grazing livestock home-grown	zł	5 475	1 854	4 898	10 523	13 198	9 087	166 987
SE320	Feed for pigs and poultry	zł	20 580	2 615	7 395	16 468	43 754	330 788	1 638 253
SE325	Feed for pigs and poultry home-grown	zł	5 738	1 897	4 471	8 900	16 505	37 335	118 679
SE330	Other livestock specific costs	zł	3 008	383	958	3 277	7 655	26 384	359 037
SE331	Forestry specific costs	zł	2	2	1	2	1	1	0
SE336	Total farming overheads	zł	24 843	9 106	16 256	31 913	55 060	155 056	1 438 264
SE340	Machinery and building current costs	zł	7 081	3 030	5 221	9 803	16 199	33 284	314 591
SE345	Energy	zł	10 607	3 142	6 457	14 636	26 334	81 972	569 516
SE350	Contract work	zł	3 413	1 474	2 176	3 233	5 595	19 682	271 584
SE356	Other direct inputs	zł	3 742	1 460	2 402	4 241	6 930	20 119	282 573
SE360	Depreciation	zł	20 695	8 367	17 073	30 869	50 968	106 501	503 622
SE365	Total external factors	zł	10 645	1 078	3 644	7 948	19 238	106 730	1 457 758
SE370	Wages paid	zł	7 449	771	2 093	3 239	8 346	71 588	1 288 674
SE375	Rent paid	zł	1 836	241	1 019	2 735	6 086	15 313	108 198
SE380	Interest paid	zł	1 359	66	531	1 974	4 805	19 829	60 886

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

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE605	Total subsidies - excluding on investments	zł	26 023	10 446	22 259	39 802	60 227	109 411	731 485
SE610	Total subsidies on crops	zł	999	200	667	1 491	3 060	6 607	51 109
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	672	69	400	1 060	2 147	4 988	41 392
SE615	Total subsidies on livestock	zł	2 257	490	2 112	5 725	7 102	3 299	5 882
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 212	468	2 054	5 667	7 044	3 247	5 836
SE618	Subsidies sheep and goats	zł	45	22	58	58	58	52	47
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	1 415	843	1 257	1 701	3 353	5 312	22 496
SE622	LFA subsidies	zł	1 758	1 083	1 774	2 710	3 330	3 470	4 480
SE623	Other rural development payments	zł	580	71	1 050	721	206	321	194
SE624	Total support for rural development	zł	3 754	1 996	4 081	5 132	6 889	9 103	27 170
SE625	Subsidies on intermediate consumption	zł	1 226	350	806	1 885	2 911	7 611	66 477
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	8 886	3 545	6 910	12 296	20 616	45 827	342 517
SE632	Single area payment	zł	8 886	3 545	6 910	12 296	20 616	45 827	342 517
SE650	Total aid for Article 68	zł	2 768	655	2 490	6 621	8 667	6 091	17 931
SE699	Other subsidies	zł	8 903	3 864	7 683	13 272	19 649	36 965	238 329

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

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE600	Balance current subsidies and taxes	zł	24 096	9 263	20 869	38 129	57 877	101 812	599 060
SE605	Total subsidies - excluding on investments	zł	26 023	10 446	22 259	39 802	60 227	109 411	731 485
SE395	VAT balance excluding on investments	zł	-290	-559	-293	102	558	1 364	-9 355
SE390	Taxes	zł	1 637	624	1 097	1 775	2 908	8 962	123 070
SE405	Balance subsidies and taxes on investments	zł	241	-149	-349	966	3 462	5 006	12 649
SE406	Subsidies on investments	zł	952	49	502	2 154	4 986	6 781	16 078
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	711	198	851	1 188	1 524	1 775	3 428

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	125 594	28 613	71 329	170 430	335 299	1 147 074	6 986 049
SE275	Total intermediate consumption	zł	83 647	19 645	45 378	105 771	209 822	761 986	5 446 462
SE600	Balance current subsidies and taxes	zł	24 096	9 263	20 869	38 129	57 877	101 812	599 060
SE410	Gross Farm Income	zł	66 044	18 231	46 819	102 788	183 354	486 900	2 138 647
SE360	Depreciation	zł	20 695	8 367	17 073	30 869	50 968	106 501	503 622
SE415	Farm Net Value Added	zł	45 349	9 864	29 746	71 919	132 386	380 400	1 635 025
SE365	Total external factors	zł	10 645	1 078	3 644	7 948	19 238	106 730	1 457 758
SE405	Balance subsidies and taxes on investments	zł	241	-149	-349	966	3 462	5 006	12 649
SE420	Family Farm Income	zł	34 945	8 638	25 754	64 937	116 610	278 675	189 916

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

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE425	Farm Net Value Added/AWU	zł/AWU	26 922	7 938	18 255	36 995	58 314	87 702	67 357
SE430	Family Farm Income/FWU	zł/FWU	23 849	7 158	16 853	36 405	61 441	149 837	451 113

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	738 284	337 103	613 413	1 121 671	1 822 527	3 616 996	12 921 825
SE441	Total fixed assets	zł	648 798	308 618	550 945	992 179	1 611 870	3 092 174	8 334 653
SE446	Land, permanent crops and quotas	zł	373 977	193 014	333 499	563 334	897 346	1 616 780	2 789 790
SE450	Buildings	zł	156 531	85 187	127 142	210 760	309 800	808 147	3 554 484
SE455	Machinery	zł	102 953	27 763	80 386	183 723	343 962	607 455	1 524 169
SE460	Breeding livestock	zł	15 337	2 655	9 917	34 361	60 762	59 793	466 210
SE465	Total current assets	zł	89 487	28 485	62 468	129 493	210 658	524 821	4 587 172
SE470	Non-breeding livestock	zł	19 716	5 419	15 301	33 916	53 850	97 449	680 815
SE475	Stock of agricultural products	zł	26 917	9 839	22 126	42 540	69 190	126 639	732 578
SE480	Other circulating capital	zł	42 853	13 226	25 042	53 036	87 617	300 733	3 173 780
SE485	Total liabilities	zł	39 710	1 582	13 071	51 381	150 671	624 196	1 936 192
SE490	Long and medium-term loans	zł	29 072	1 013	9 347	37 942	116 724	492 622	1 087 571
SE495	Short-term loans	zł	10 638	569	3 724	13 438	33 947	131 574	848 621
SE501	Net worth	zł	698 574	335 520	600 342	1 070 291	1 671 856	2 992 800	10 985 633

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	-218	-5 652	-3 571	9 201	15 582	57 057	61 987
SE510	Average farm capital	zł	376 430	151 252	294 681	571 965	938 608	1 997 051	10 417 908
SE516	Gross Investment on fixed assets	zł	11 551	11	5 990	17 839	43 896	153 777	389 891
SE521	Net Investment on fixed assets	zł	-9 144	-8 356	-11 083	-13 030	-7 072	47 276	-113 730
SE526	Cash Flow (1)	zł	53 987	16 906	41 326	90 343	161 196	383 400	719 832
SE530	Cash Flow (2)	zł	40 988	15 831	33 708	68 829	116 910	240 510	295 207
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,05	0,06	0,06	0,07	0,02

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.
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