



# **2017 Standard Results of Polish FADN agricultural holdings**

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**WARSAW 2019**



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Prepared by:

Zbigniew Floriańczyk  
Dariusz Osuch  
Renata Płonka

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Technical Editor  
*Renata Płonka*

Cover Design  
*IAFE-NRI*

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

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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 2017 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 190 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 12 293 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 12 103 individual holdings and 190 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 730 904 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 2017, despite the statutory exemption from the goods and services tax, commonly referred to as VAT, farmers kept a register of events according to the standard which allowed for determining the net value and the VAT amount.

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



## **1. Changes to Standard Results<sup>1</sup>**

### **1.1. Changes resulting from the European Commission regulations and documents**

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

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

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

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

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

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



publication concerning results obtained by farms in 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)<sup>2</sup>.

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<sup>2</sup> Based on [23].

## 2. Information about FADN

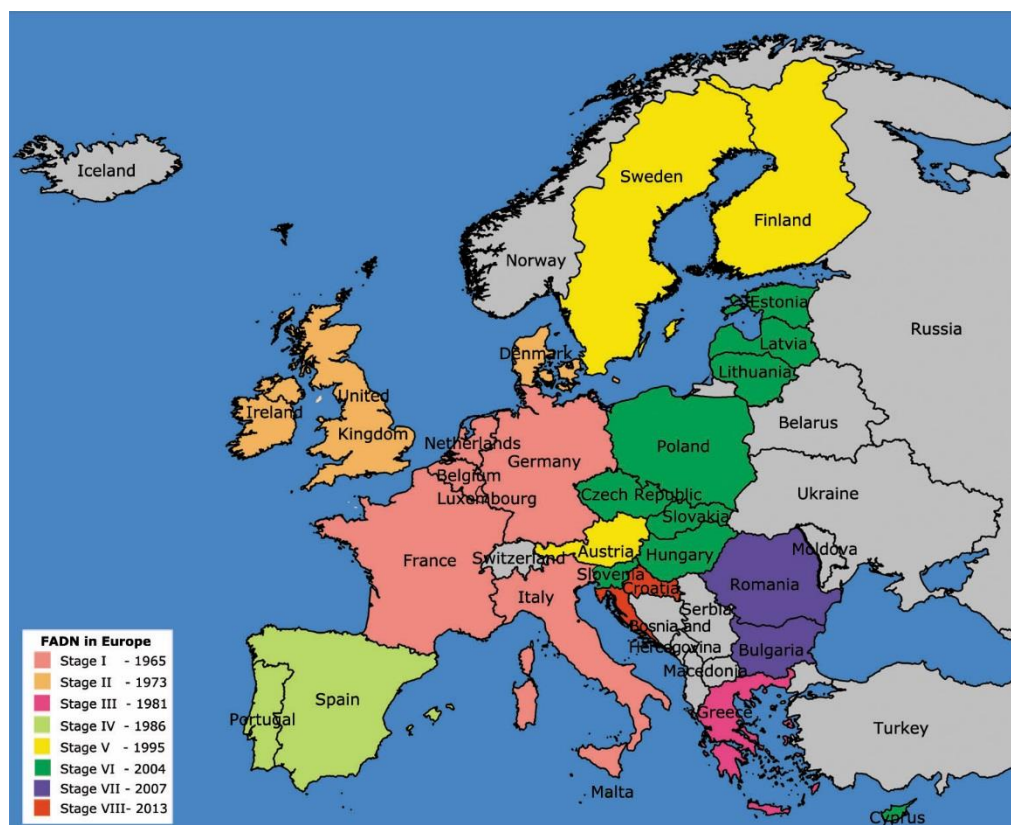
### 2.1. General information

**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 2017 FADN functioned in 28 EU Member States. The progressive extension of FADN is presented below (see: Map 2-1).

**Map 2-1 The stages of FADN in Europe**



FADN is based on the accountancy data coming from the accounting records which are based on the so-called management model. Compared to the financial accounting<sup>3</sup>, the management model provides more accurate reflection on the situation in the agricultural holding. The need to accurately present the actual situation of agricultural holdings, in order to facilitate the most adequate decisions, was the reason for applying the management accounting model.

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

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

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

## 2.2. The Community Typology for Agricultural Holdings

Based on the amended principles of CTAH, the classification of agricultural holdings now applies a new economic parameter, namely the Standard Output<sup>4</sup> (SO) [1], [2], [15], [22].

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

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

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<sup>3</sup> The financial accounting is subject to the applicable provisions of law which vary in different EU Member States. Its aim is to assess the property and financial situation of the enterprise. Furthermore, it is often used as the income tax calculation basis.

<sup>4</sup> Until the accounting year 2009 CTAH was based on Standard Gross Margin (SGM) parameter and the economic size was described by European Size Unit (ESU) [8], [20], [21].

<sup>5</sup> SO for mushrooms refers to the crop area of 100 m<sup>2</sup>; SO for poultry refers to 100 head of livestock; SO for bees refers to 1 beehive (1 bee family).

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

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

- economic size,
- type of farming.

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

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

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

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

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

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

### **2.3. The subjective scope of FADN**

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

**Table 2.3-1 Minimum economic size thresholds and FADN sample size in various Member States in 2017**

Member State	Minimum economic size threshold (EUR)	Number of holdings in the sample items	Sample structure in the European FADN %
Austria	15 000	1 800	2,1
Belgium	25 000	1 200	1,4
Bulgaria	4 000	2 202	2,6
Croatia	4 000	1 251	1,5
Cyprus	4 000	500	0,6
The Czech Republic	8 000	1 417	1,6
Denmark	15 000	1 850	2,1
Estonia	4 000	658	0,8
Finland	8 000	950	1,1
France (including: Guadeloupe, Martinique, Reunion)	25 000 15 000	7 640 320	8,9 0,4
Greece	4 000	5 500	6,4
Spain	8 000	8 700	10,1
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	10,2
Poland	4 000	12 100	14,0
Portugal	4 000	2 300	2,7
Romania	2 000	6 000	7,0
Slovakia	25 000	562	0,7
Slovenia	4 000	908	1,1
Sweden	15 000	1 025	1,2
Hungary	4 000	1 900	2,2
The United Kingdom (including: Northern Ireland)	25 000 15 000	2 500 320	2,9 0,4
Italy	8 000	11 106	12,9
<b>Total EU FADN</b>		<b>86 255</b>	<b>100</b>

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

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

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

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

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

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

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

The economic size of the holding is defined as the total value of Standard Outputs (SO) for all agricultural activities of the holding. Economic size constitutes the basis to establish a minimum economic threshold for the FADN field of observation. In Poland for the accounting year 2017 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**

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

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

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

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

“Polish FADN Standard Results” comprise 10 thematic tables:

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

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

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

**Table 3.1-1 Sample and population**

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

**Table 3.1-2 Structure and yield**

Symbol	Variable name	M.U.	Description
SE005	Economic size	Euro	Economic size of holding expressed in euro SO (on the basis of Community Typology).
SE010	Total labour input	AWU	Total labour input of holding expressed in annual work units (AWU) = full-time person equivalents 2120 hours/year. [SE015+SE020]
SE011	Labour input	hours	Time worked in hours by total labour input on holding. [SE016+SE021]
SE015	Unpaid labour input	FWU	Refers generally to family labour expressed in Family Work Units (FWU = Family AWU).
SE016	Unpaid labour input	hours	Time worked in hours by unpaid labour input (generally family) on holding.
SE020	Paid labour input	AWU	Remuneration may be in cash or in kind.
SE021	Paid labour input	hours	Time worked in hours by paid labour input on holding.
SE025	Total Utilised Agricultural Area	ha	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year, woodland and other farm areas (roads, ponds, non-farmed areas, etc.). It consists of land in owner occupation, rented land for a period of at least one year, land in share-cropping. It includes agricultural land temporarily not under cultivation for agricultural reasons or being withdrawn from production as part of agricultural policy measures. It is expressed in hectares (10 000 m <sup>2</sup> ).
SE030	Rented U.A.A.	ha	Utilised agricultural 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) <sup>6</sup> . Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle
SE095	Sheep and goats	LU	Goats, other goats, ewes and other sheep.
SE100	Pigs	LU	Piglets, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	LU	Table chickens, laying hens and other poultry.
SE110	Yield of wheat	q/ha	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.
SE115	Yield of maize	q/ha	Production of grain maize in quintals (100 kilogrammes) per hectare.
SE120	Stocking density	LU/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.
SE125	Milk yield	kg/cow <sup>7</sup>	Average production of milk and milk products (in milk equivalents) per dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.

<sup>6</sup> Equines = 0,8  
 Heifers for fattening = 0,8  
 Other cattle <1 year = 0,4  
 Male cattle 1-2 years = 0,7  
 Female cattle 1-2 years = 0,7  
 Male cattle ≥2 years = 1,0  
 Breeding heifers = 0,8  
 Calves for fattening = 0,4

Dairy cows = 1,0  
 Cull dairy cows = 1,0  
 Other cows := 0,8  
 Goats (breeding females) = 0,1  
 Other goats = 0,1  
 Ewes = 0,1  
 Other sheep = 0,1  
 Piglets = 0,027

Breeding sows = 0,5  
 Pigs for fattening = 0,3  
 Other pigs = 0,3  
 Table chickens = 0,007  
 Laying hens = 0,014  
 Other poultry = 0,03  
 Rabbits (breeding females) = 0,02

<sup>7</sup> Conversion 1 liter = 1,031 kg.

**Table 3.1-3 Output**

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

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

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

**Table 3.1-4 Costs**

Symbol	Variable name	M.U.	Description
SE270	Total inputs	zł	Total inputs are the sum of specific costs, overheads, depreciation and external factors. Costs linked to the agricultural activity of the holder and relating to the output of the accounting year. Included are amounts relating to inputs produced on the holding <sup>8</sup> (farm use) = seeds and seedlings and feed for grazing livestock and granivores. When calculating FADN standard results, farm taxes and other dues are not included in the total for costs but are taken into account in the balance "Subsidies and taxes" on current and non-current operations. [SE275 + SE360 + SE365]
SE275	Total intermediate consumption	zł	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336]
SE281	Total specific costs	zł	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing livestock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE284	Specific crop costs/ha	zł/ha	Ratio of crop specific inputs to total UAA of the holding.
SE285	Seeds and plants	zł	Relates to agricultural and horticultural crops. New plantations of permanent crops and wood stands are considered as investments.
SE290	Seeds and plants home-grown	zł	Seeds and seedlings produced and used on the farm.
SE295	Fertilisers	zł	Purchased fertilisers and soil improvers (excluding those used for forests).
SE300	Crop protection	zł	Plant protection products, traps and baits, bird scares, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	zł	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.

<sup>8</sup> Manure is not treated as a marketable farm product and, therefore, is not included.



Symbol	Variable name	M.U.	Description
SE309	Specific livestock costs/LU	zł/LU	Ratio of livestock specific inputs to total number of LU.
SE310	Feed for grazing livestock	zł	Concentrated 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. [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] <sup>9</sup>
SE510	Average farm capital	zł	Average value of farm's capital i.e. [(value at opening + value at closing)/2]. Farm's capital comprises values of: animals, permanent crops, land improvements, buildings, machinery and circulating capital. Excludes values of quotas and other rights which cannot be separated from land. Calculated only when values of land and buildings are recorded separately.
SE516	Gross Investment on fixed assets	zł	Purchases - sales of fixed assets + breeding livestock change of valuation.
SE521	Net Investment on fixed assets	zł	Gross investment on fixed assets - depreciation. [SE516 - SE360]
SE526	Cash Flow (1)	zł	The holding's capacity for saving and self-financing taking into account only current operations. It is calculated as follows: sales of agricultural products + other sales + sales of animals - total inputs - purchases of animals + balance subsidies and taxes on both, current operations and investments.
SE530	Cash Flow (2)	zł	The holding's capacity for saving and self-financing. It is calculated as follows: cash flow (1) + sales of fixed assets - purchases of fixed assets and investments + total liabilities at CV - total liabilities at OV
SE532	Cash Flow (2) / farm total capital	ratio	Ratio of cash flow (2) to total assets. [SE530/SE436]

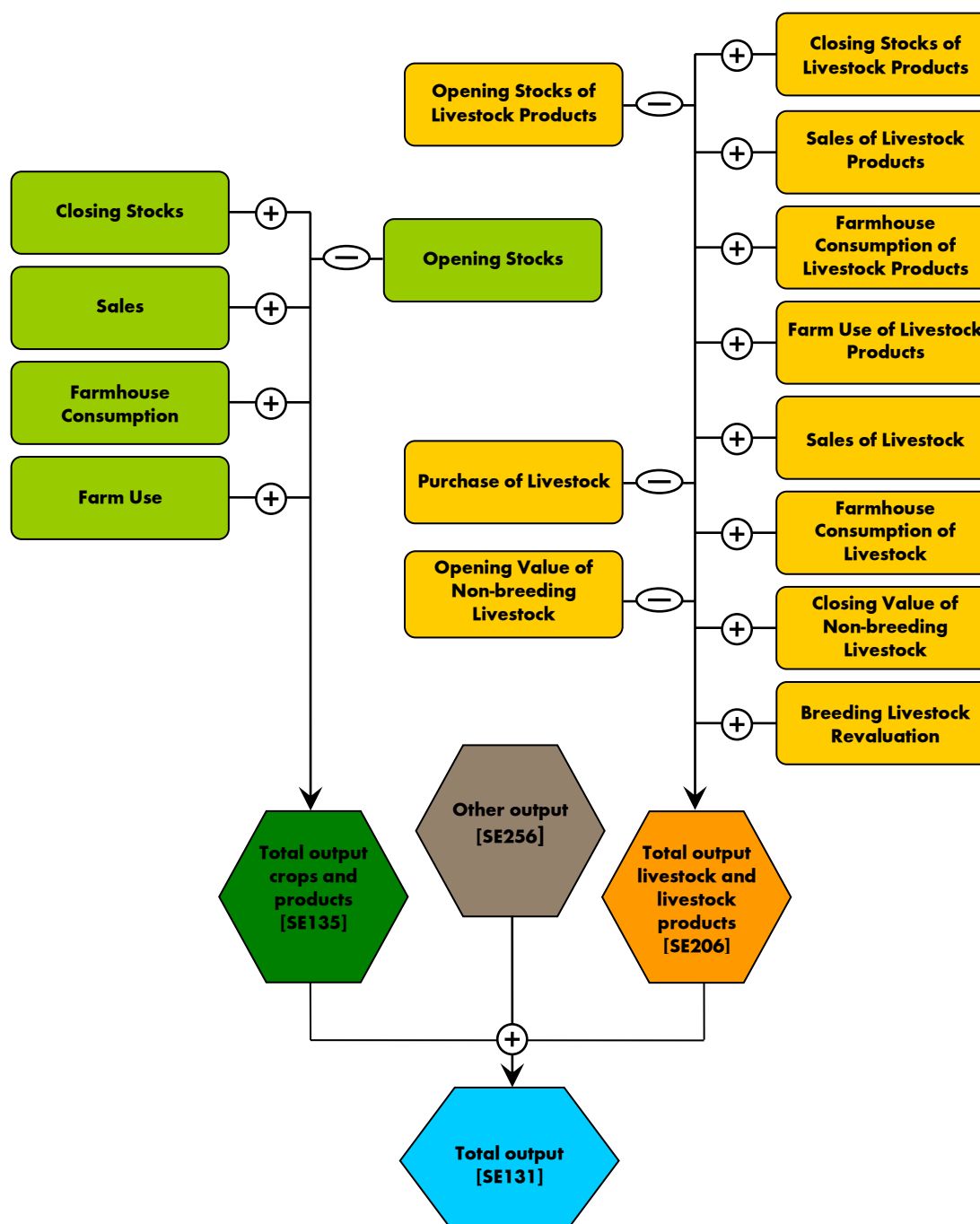
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<sup>9</sup> SE501P = net worth at the beginning of accounting year

### 3.2. Economic categories calculation schemes

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

#### Scheme 3 - 3-1 The calculation of total output



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

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

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

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

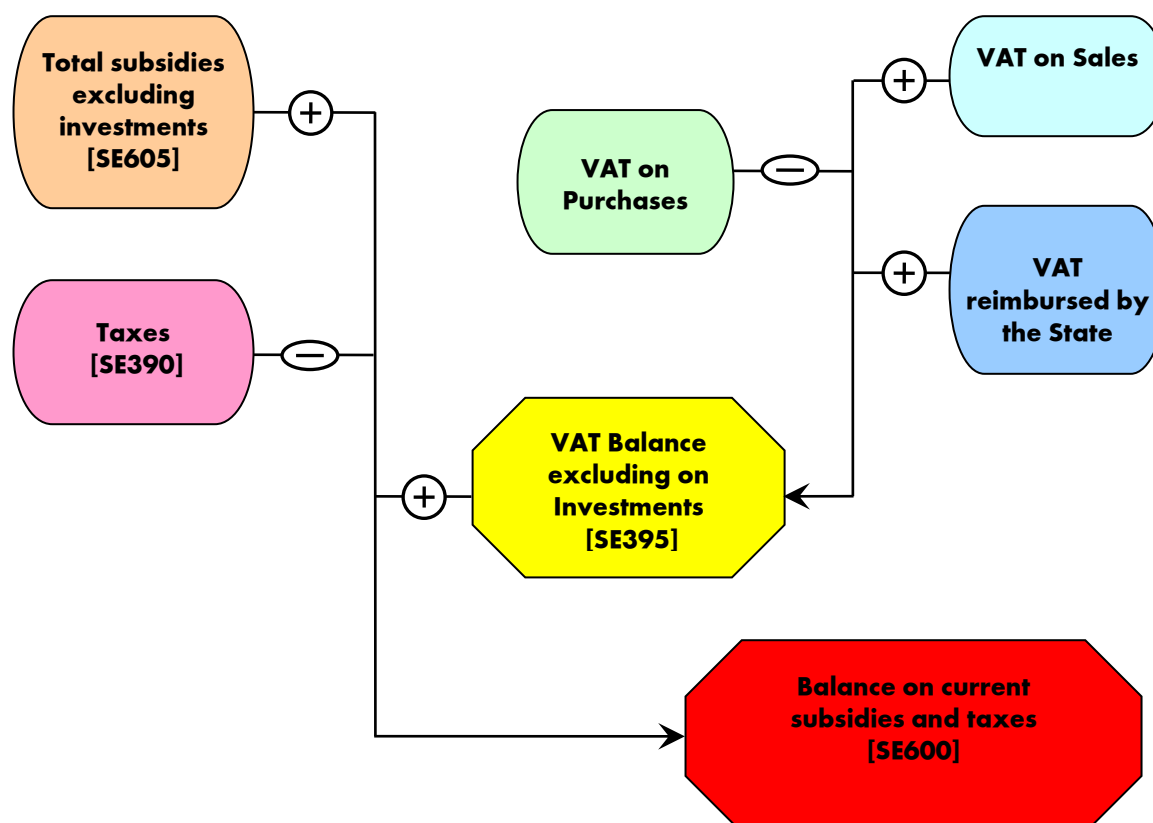
$$\text{LVVAL}_n = \left( \frac{V_{cn}}{\text{REGIDX}_n} - V_{on} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$$

where:

- REGIDX** - regional index of price changes;
- Vc** - value at closing valuation;
- n** - category of animals;
- Qc** - number of livestock at the end of accounting year;
- Vo** - value at opening valuation;
- Qo** - 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**

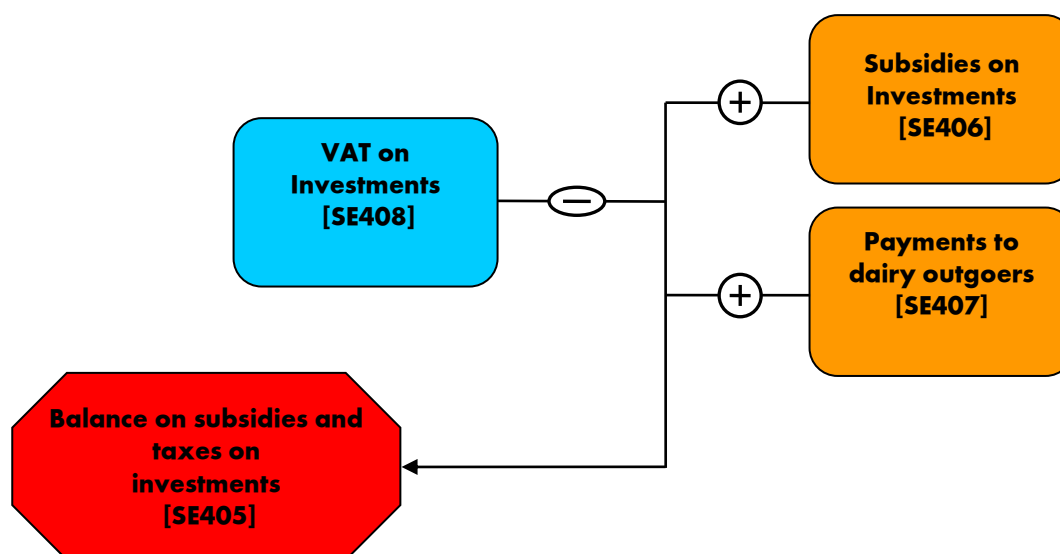
Taxes due in respect of the agricultural holding ownership and running agricultural activity are excluded from the costs (see: Table 3.1-4 - intermediate consumption). These taxes are included in the balance of current subsidies and taxes (see: Table 3.1-6 and Scheme 3 - 3-3). Such a grouping allows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

On farms benefiting from the VAT exemption ("lump sum") the balance (SE395) is calculated as the difference between the amount of VAT due (on sales) and VAT paid (on purchases) and is included in the Family Farm Income.

In Poland, "VAT reimbursed by the State" (understood as a lump sum VAT refund) does not exist. In the scheme has been presented to ensure methodological compliance at EU level.

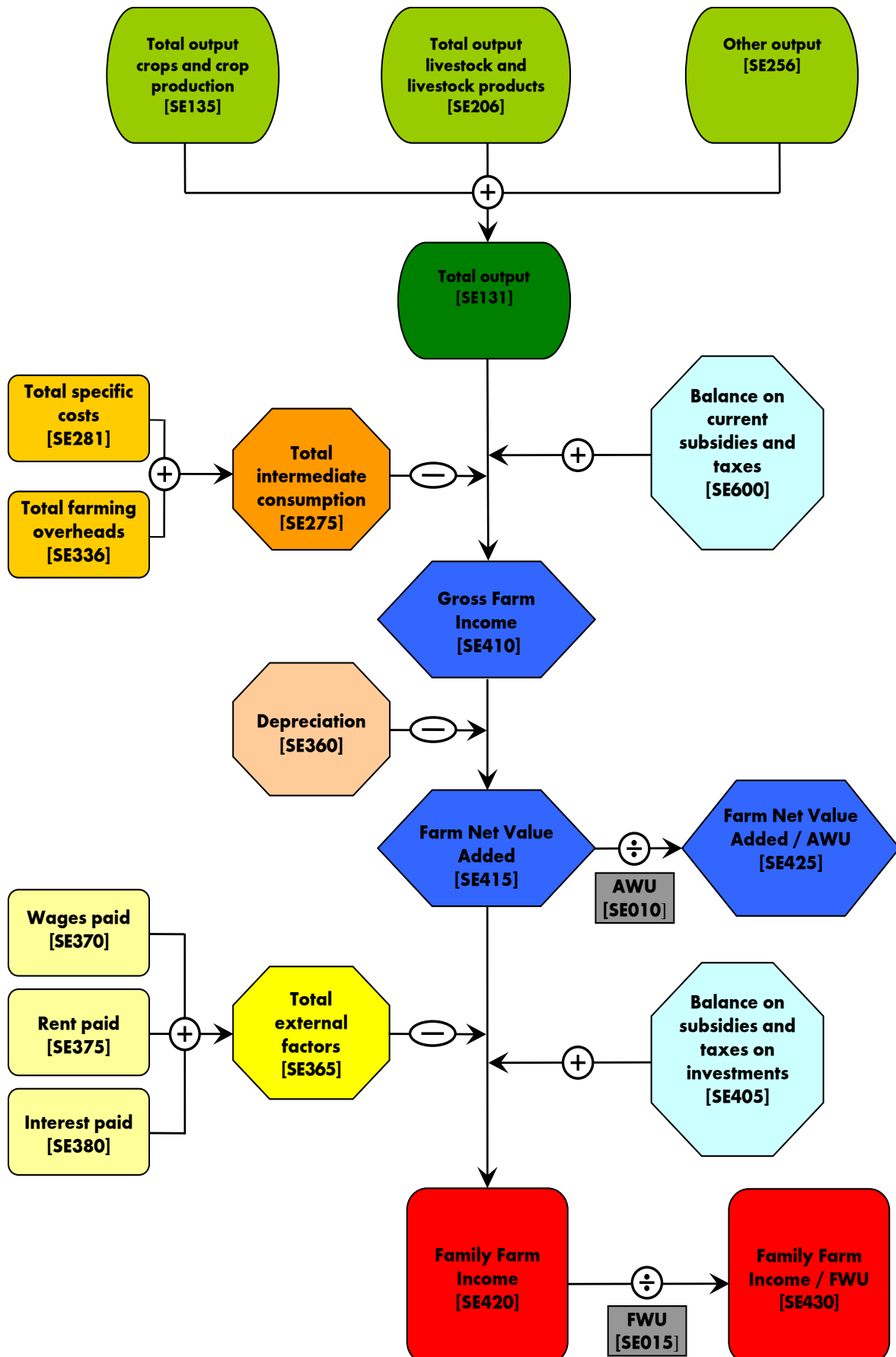
### Scheme 3 - 3-4 The calculation of the balance of subsidies and taxes on investment



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

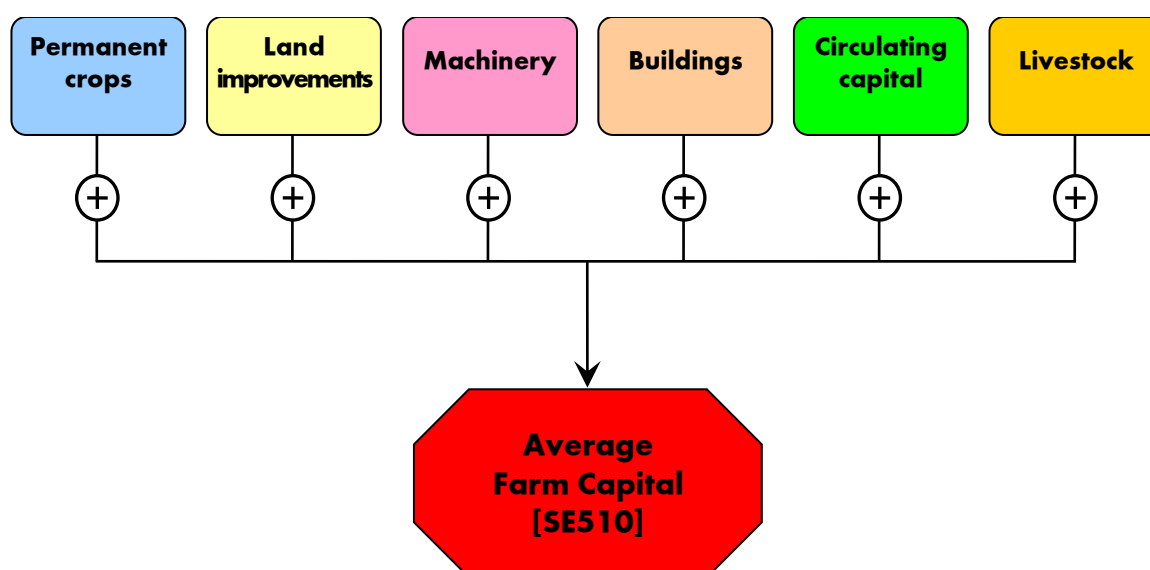
In the case of agricultural holding which declare general VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



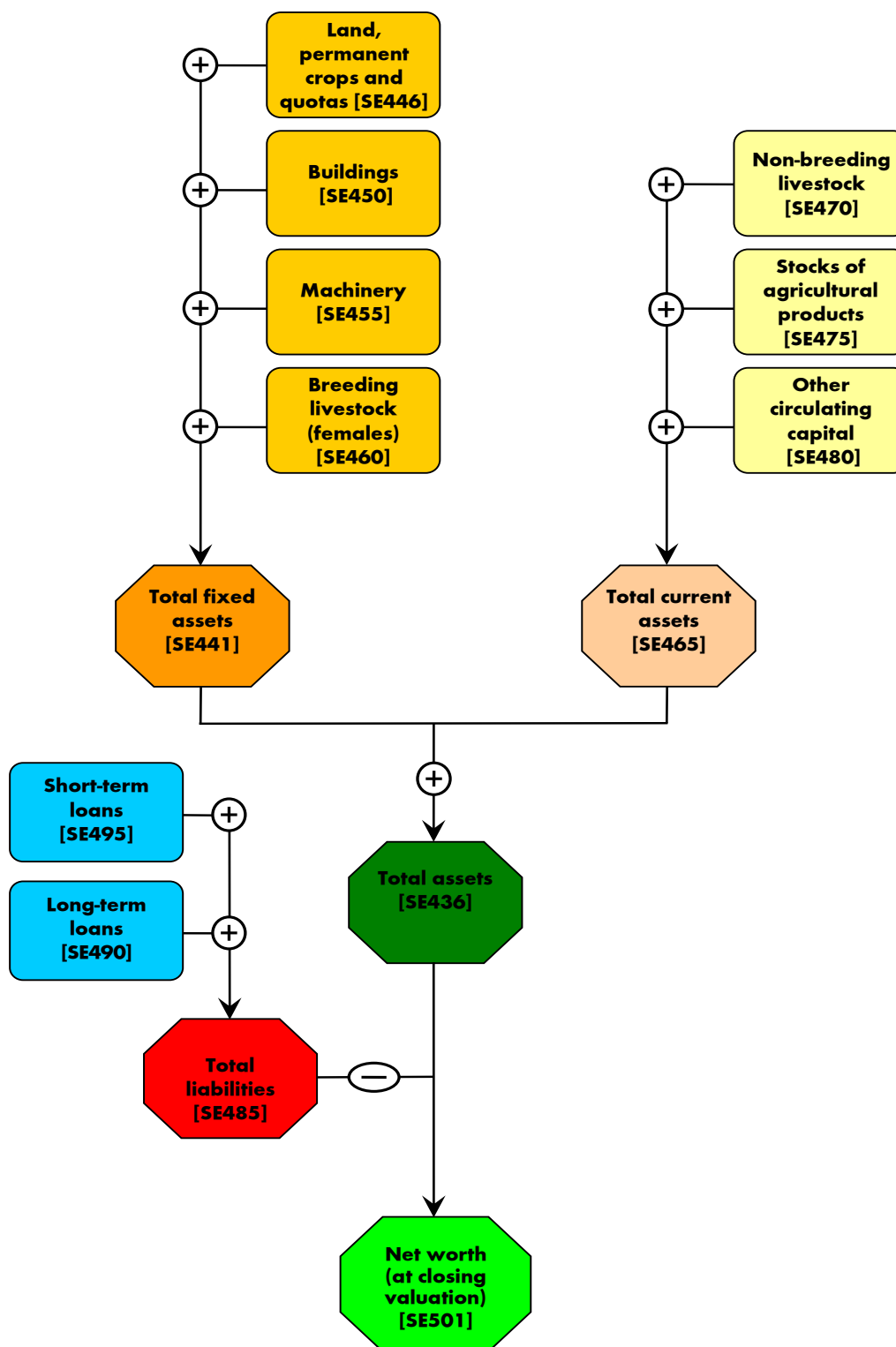
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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

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



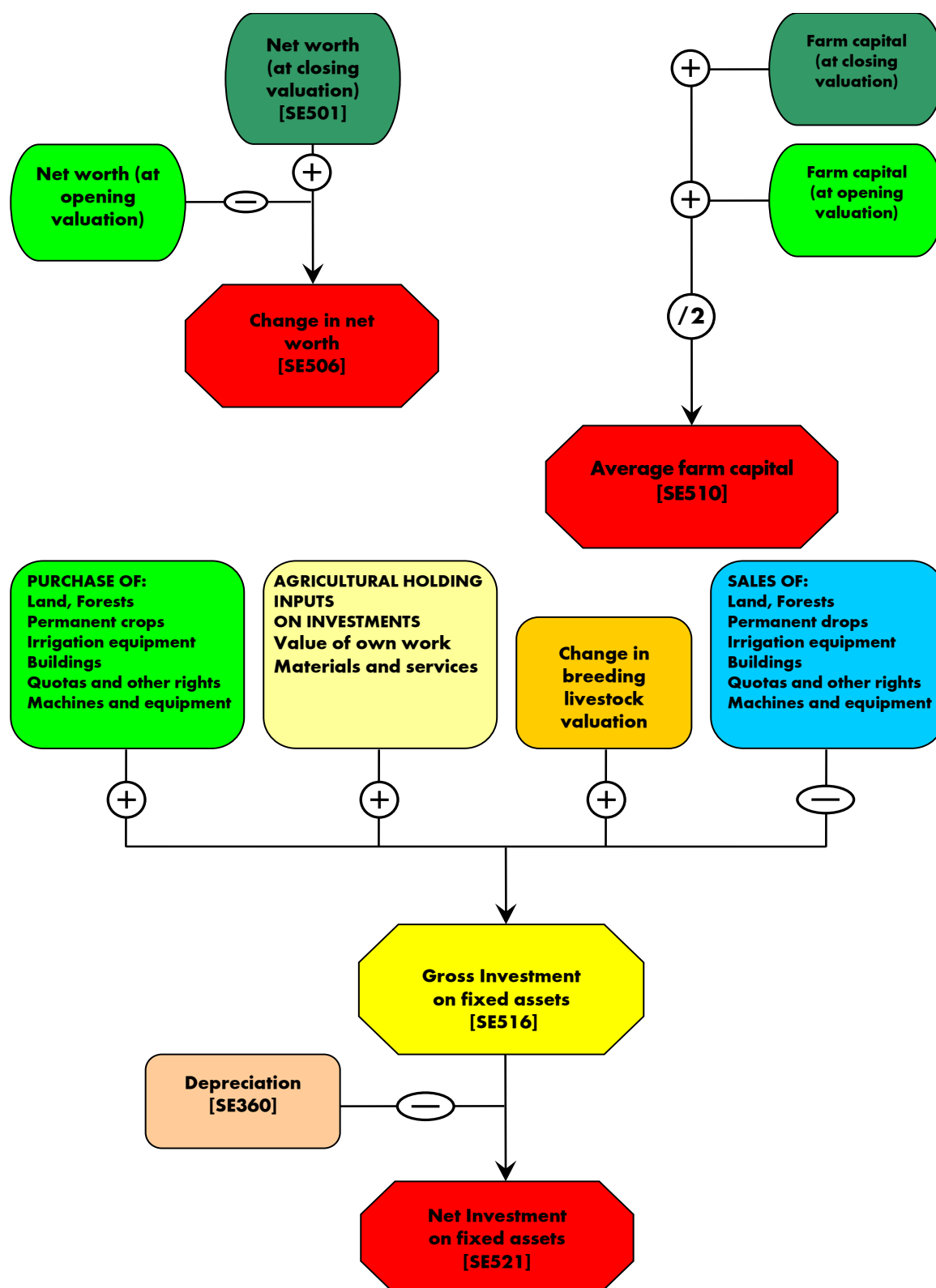
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

## Scheme 3 - 3-7 Balance sheet of the holding



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

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



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

## 4. Remarks on Polish FADN Standard Results

### 4.1. Information on the collection of accountancy data in Poland

Based on the data obtained in the National Agricultural Census 2010 (PSR 2010) the number of holdings whose economic size was equal to or greater than 4 000 euro SO was determined at 730 904 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 12 103 individual holdings and 190 holdings with legal entity. These 12 293 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 730 904 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2017 (see: Table 4.2-2) represents a certain number of similar holdings included in the same stratum (see: Table 4.2-1).

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

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

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

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

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



**Table 4.2-2 The distribution of the agricultural holdings surveyed<sup>10</sup> by type of farming and economic size class**

		ES6					TOTAL	
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)		Very large (€>=500)
TFL	Fieldcrops (1)	367	1 589	1 073	647	337	36	4 049
	Horticulture (2)	5	74	70	80	74	1	304
	Other permanent crops (4)	34	268	111	27	5	0	445
	Milk (5)	27	512	1 119	803	195	3	2 659
	Other grazing livestock (6)	71	393	174	78	22	1	739
	Poultry (71)	4	62	137	239	206	20	668
	Pigs (72)	0	7	13	15	33	9	77
	Mixed (8)	271	1 286	996	587	183	29	3 352
TOTAL (€>=4)		779	4 191	3 693	2 476	1 055	99	12 293

### 4.3. FADN data accessibility

#### 4.3.1. Access to European FADN database

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

The Standard Results Database can be consulted through:

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

[http://ec.europa.eu/agriculture/rica//database/database\\_en.cfm](http://ec.europa.eu/agriculture/rica//database/database_en.cfm).

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

[http://ec.europa.eu/agriculture/rica//database/consult\\_std\\_reports\\_en.cfm](http://ec.europa.eu/agriculture/rica//database/consult_std_reports_en.cfm).

#### 4.3.2. Access to Polish FADN data

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

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

<sup>10</sup> Data from these holdings were used for this compilation.

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

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

The data in standard aggregates are available in IAFE-NRI publications. In addition non-standard aggregates can be received upon individual request<sup>11</sup>.

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

IAFE-NRI also makes available the data in the form of time series by different grouping as well as taking into account the methodological changes<sup>12</sup>.

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<sup>11</sup> More information on the rules of data accessibility on the website: [www.fadn.pl](http://www.fadn.pl)

<sup>12</sup> Time series can be consulted through [www.fadn.pl](http://www.fadn.pl)

## 5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2017

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		730 904	178 184	27 252	33 737	87 862	48 780	23 547	5 218	326 324
SYS03	Sample farms		12 293	4 049	304	445	2 659	739	668	77	3 352

**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	24 227,7	20 302,5	44 487,2	16 311,6	31 680,0	14 979,9	54 164,1	233 821,9	19 361,4
SE010	Total labour input	AWU	1,646	1,548	2,355	1,841	1,805	1,406	1,646	4,087	1,575
SE011	Total labour input	h	3 689	3 430	5 284	4 085	4 149	3 161	3 724	9 199	3 520
SE015	Unpaid labour input	FWU	1,453	1,293	1,489	1,340	1,768	1,383	1,549	1,586	1,464
SE016	Unpaid labour input	h	3 264	2 872	3 412	2 992	4 068	3 110	3 509	3 736	3 274
SE020	Paid labour input	AWU	0,194	0,255	0,866	0,501	0,037	0,023	0,098	2,501	0,110
SE021	Paid labour input	h	425	558	1 872	1 094	81	51	215	5 463	246
SE025	Total Utilised Agricultural Area	ha	19,7	26,0	5,5	9,7	21,8	17,6	20,4	29,9	17,9
SE030	Rented U.A.A.	ha	5,5	7,7	1,0	0,9	5,7	3,7	4,7	5,4	5,5
SE035	Cereals	ha	10,35	14,92	1,95	0,97	7,20	5,10	16,75	19,65	10,56
SE041	Other field crops	ha	2,96	7,11	0,26	0,35	0,59	0,38	2,27	2,11	2,28
SE042	Energy crops	ha	0,01	0,01	0,00	0,00	0,01	0,01	0,01	0,00	0,00
SE046	Vegetables and flowers	ha	0,19	0,45	1,38	0,10	0,01	0,00	0,02	0,01	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	0,51	0,56	0,54	7,09	0,02	0,02	0,08	0,01	0,04
SE055	Orchards	ha	0,44	0,47	0,23	6,42	0,02	0,02	0,08	0,01	0,04
SE065	Other permanent crops	ha	0,07	0,10	0,31	0,67	0,00	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	5,22	2,34	0,86	0,42	13,76	11,93	1,07	5,01	4,65
SE072	Agricultural fallows	ha	0,10	0,14	0,08	0,07	0,09	0,09	0,11	0,05	0,09
SE073	Set aside	ha	0,28	0,41	0,43	0,68	0,07	0,08	0,08	3,00	0,21
SE074	Total agricultural area out of production	ha	0,43	0,65	0,52	0,77	0,19	0,20	0,22	3,12	0,34
SE075	Woodland area	ha	1,01	0,64	0,42	0,57	1,69	1,36	0,92	2,85	1,06
SE080	Total livestock units	LU	13,7	1,3	0,3	0,0	25,8	14,2	56,5	222,4	13,3
SE085	Dairy cows	LU	3,00	0,11	0,03	0,01	16,36	1,28	0,04	0,04	2,06
SE090	Other cattle	LU	4,35	0,57	0,24	0,02	9,23	11,73	0,59	0,32	5,13
SE095	Sheep and goats	LU	0,08	0,02	0,00	0,00	0,00	0,46	0,01	0,00	0,09
SE100	Pigs	LU	4,46	0,54	0,07	0,02	0,16	0,14	55,89	2,95	5,54
SE105	Poultry	LU	1,71	0,06	0,00	0,00	0,01	0,02	0,01	219,05	0,29
SE110	Yield of wheat	dt/ha	58,9	60,8	42,5	46,4	52,4	49,7	59,5	61,3	57,3
SE115	Yield of maize	dt/ha	91,6	90,2	87,9	89,5	85,9	83,9	95,0	83,9	94,4
SE120	Stocking density	LU/ha	1,30	0,22	0,16	0,01	1,83	1,09	0,47	0,04	1,42
SE125	Milk yield	kg/cow	5 742	4 359	2 396	2 531	5 696	4 641	2 729	3 487	5 993

**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	129 071	115 570	206 043	100 321	170 742	55 696	269 259	1 578 782	99 437
SE132	Total output/Total input	ratio	1,15	1,10	1,30	1,28	1,42	0,95	1,23	1,22	1,05
SE135	Total output crops and crop production	zł	64 226	107 973	204 584	98 603	22 506	15 395	64 409	87 997	43 202
SE136	Total crop output/ha	zł/ha	3 340	4 256	40 925	11 011	1 043	883	3 190	3 284	2 458
SE140	Cereals	zł	30 152	49 939	4 387	2 247	17 003	11 217	52 005	72 229	28 506
SE145	Protein crops	zł	1 288	2 635	150	486	431	343	1 420	491	1 107
SE146	Energy crops	zł	11	10	0	0	10	14	48	0	11
SE150	Potatoes	zł	3 237	5 787	328	252	1 458	1 244	1 299	1 500	3 341
SE155	Sugar beet	zł	2 348	4 976	120	0	552	185	1 481	0	2 249
SE160	Oil-seed crops	zł	7 396	19 987	172	676	597	209	6 269	6 010	4 827
SE165	Industrial crops	zł	553	1 596	7	140	45	74	34	1 332	306
SE170	Vegetables and flowers	zł	10 017	11 243	177 310	2 471	239	49	723	2 056	1 077
SE175	Fruit	zł	5 781	5 463	3 779	88 806	132	84	138	0	411
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	1 191	2 074	526	430	1 993	1 556	720	3 657	568
SE200	Other crop output	zł	2 261	4 273	17 804	3 096	57	436	321	723	809
SE206	Total output livestock and livestock products	zł	63 428	4 902	955	339	147 651	38 592	203 718	1 490 309	55 219
SE207	Total livestock output/LU	zł/LU	4 621	3 708	2 782	6 860	5 719	2 719	3 603	6 702	4 159
SE211	Change in value of livestock	zł	145	-514	2	-122	2 681	1 198	994	23 925	-738
SE216	Cows' milk and milk products	zł	22 678	603	73	22	121 883	7 216	128	138	16 551
SE220	Beef and veal	zł	12 256	1 591	600	131	24 948	28 909	1 718	857	15 343
SE225	Pigmeat	zł	15 939	2 000	248	41	565	464	199 636	8 069	19 828
SE230	Sheep and goats	zł	101	16	0	0	5	510	13	0	138
SE235	Poultrymeat	zł	7 691	54	3	3	2	-1	-1	987 755	1 402
SE240	Eggs	zł	3 838	218	22	13	55	77	39	485 249	686
SE245	Ewes' and goats' milk	zł	25	1	0	0	2	187	7	0	27
SE251	Other livestock and products	zł	899	419	9	130	192	1 230	2 178	8 241	1 245
SE256	Other output	zł	1 417	2 695	505	1 380	585	1 709	1 132	476	1 016
SE260	Farmhouse consumption	zł	1 057	704	429	497	1 224	644	889	591	1 396
SE265	Farm use	zł	12 661	3 605	978	218	15 879	9 517	43 488	50 023	16 650

**Table 5.1-4 Costs according to type of farming**

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE270	Total inputs	zł	112 267	105 099	158 039	78 457	120 196	58 803	219 675	1 298 658	94 989
SE275	Total intermediate consumption	zł	80 867	68 955	108 002	35 497	89 151	40 210	184 262	1 150 850	69 072
SE281	Total specific costs	zł	55 351	41 619	62 571	19 295	59 916	23 409	154 324	1 038 807	46 650
SE284	Specific crop costs/ha	zł/ha	1 226	1 483	11 238	1 967	841	481	1 133	1 231	967
SE285	Seeds and plants	zł	5 422	7 547	31 457	1 885	3 382	1 685	4 695	7 223	3 585
SE290	Seeds and plants home-grown	zł	1 117	1 607	425	115	820	589	1 192	2 341	1 145
SE295	Fertilisers	zł	11 629	19 246	9 649	5 827	11 091	4 858	12 913	16 288	9 225
SE300	Crop protection	zł	4 809	9 535	3 716	8 551	1 645	751	4 935	7 507	3 338
SE305	Other crop specific costs	zł	2 246	2 244	17 245	2 866	2 181	1 182	585	5 823	1 169
SE309	Specific livestock costs/LU	zł/LU	2 276	2 301	1 463	3 354	1 612	1 052	2 320	4 506	2 209
SE310	Feed for grazing livestock	zł	10 898	1 090	314	46	35 264	13 105	1 068	384	12 247
SE315	Feed for grazing livestock home-grown	zł	5 847	835	257	25	14 770	8 694	588	288	7 293
SE320	Feed for pigs and poultry	zł	17 357	1 699	155	106	460	396	122 352	911 378	14 338
SE325	Feed for pigs and poultry home-grown	zł	5 625	1 117	107	45	293	242	41 701	47 736	8 089
SE330	Other livestock specific costs	zł	2 987	253	34	14	5 891	1 428	7 777	90 199	2 744
SE331	Forestry specific costs	zł	4	4	2	1	2	5	0	5	4
SE336	Total farming overheads	zł	25 516	27 336	45 431	16 201	29 236	16 800	29 938	112 043	22 422
SE340	Machinery and building current costs	zł	7 439	7 372	7 539	4 879	10 302	5 898	9 723	25 631	6 735
SE345	Energy	zł	10 731	11 126	30 808	6 802	11 747	6 231	12 585	70 545	8 555
SE350	Contract work	zł	3 496	4 466	3 026	992	3 623	2 228	3 290	3 781	3 431
SE356	Other direct inputs	zł	3 850	4 372	4 058	3 528	3 564	2 444	4 340	12 087	3 701
SE360	Depreciation	zł	20 972	22 022	25 485	30 035	26 223	16 045	27 602	70 331	17 140
SE365	Total external factors	zł	10 428	14 122	24 552	12 925	4 822	2 548	7 811	77 477	8 778
SE370	Wages paid	zł	7 075	8 743	21 668	11 484	975	643	3 214	67 832	6 402
SE375	Rent paid	zł	2 073	3 544	744	529	2 191	1 260	2 209	3 544	1 597
SE380	Interest paid	zł	1 280	1 835	2 139	912	1 655	645	2 388	6 101	779

**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	27 012	32 364	6 267	14 115	35 037	29 622	25 453	37 952	24 542
SE610	Total subsidies on crops	zł	957	1 945	162	99	380	298	636	224	862
SE611	Compensatory payments/area payments	zł	0	0	0	0	0	0	0	0	0
SE612	Set aside premiums	zł	0	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	567	1 251	72	8	136	49	342	0	512
SE615	Total subsidies on livestock	zł	2 453	225	129	10	8 232	5 115	216	182	2 360
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 407	214	129	10	8 230	4 844	213	182	2 304
SE618	Subsidies sheep and goats	zł	46	11	0	0	2	270	4	0	55
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	1 271	1 561	225	1 148	803	3 031	539	532	1 140
SE622	LFA subsidies	zł	1 754	1 352	381	802	2 970	2 912	1 809	2 843	1 664
SE623	Other rural development payments	zł	936	1 074	175	1 072	1 026	843	1 116	404	896
SE624	Total support for rural development	zł	3 961	3 988	781	3 022	4 799	6 786	3 463	3 779	3 700
SE625	Subsidies on intermediate consumption	zł	1 418	1 999	265	523	1 286	827	2 191	6 613	1 274
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	8 812	11 749	2 271	4 331	10 002	8 099	9 308	13 779	7 889
SE632	Single area payment	zł	8 812	11 749	2 271	4 331	10 002	8 099	9 308	13 779	7 889
SE650	Total aid for Article 68	zł	3 019	1 171	222	364	8 596	5 422	749	440	2 880
SE699	Other subsidies	zł	9 411	12 458	2 659	6 129	10 338	8 497	9 637	13 376	8 457

**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	25 362	29 741	6 638	14 376	34 710	27 989	24 795	29 723	22 733
SE605	Total subsidies - excluding on investments	zł	27 012	32 364	6 267	14 115	35 037	29 622	25 453	37 952	24 542
SE395	VAT balance excluding on investments	zł	-93	-206	883	1 141	763	-721	717	-4 529	-365
SE390	Taxes	zł	1 556	2 417	511	879	1 090	912	1 375	3 700	1 444
SE405	Balance subsidies and taxes on investments	zł	15	20	31	255	146	-187	1 254	-2 229	-73
SE406	Subsidies on investments	zł	873	840	749	1 464	1 490	451	2 090	2 046	630
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	858	820	718	1 210	1 345	638	836	4 275	703

**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	129 071	115 570	206 043	100 321	170 742	55 696	269 259	1 578 782	99 437
SE275	Total intermediate consumption	zł	80 867	68 955	108 002	35 497	89 151	40 210	184 262	1 150 850	69 072
SE600	Balance current subsidies and taxes	zł	25 362	29 741	6 638	14 376	34 710	27 989	24 795	29 723	22 733
SE410	Gross Farm Income	zł	73 566	76 356	104 679	79 201	116 300	43 476	109 792	457 655	53 098
SE360	Depreciation	zł	20 972	22 022	25 485	30 035	26 223	16 045	27 602	70 331	17 140
SE415	Farm Net Value Added	zł	52 594	54 334	79 194	49 165	90 077	27 431	82 190	387 324	35 958
SE365	Total external factors	zł	10 428	14 122	24 552	12 925	4 822	2 548	7 811	77 477	8 778
SE405	Balance subsidies and taxes on investments	zł	15	20	31	255	146	-187	1 254	-2 229	-73
SE420	Family Farm Income	zł	42 181	40 232	54 673	36 496	85 401	24 696	75 633	307 618	27 108

**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	31 948	35 100	33 626	26 709	49 893	19 510	49 920	94 764	22 836
SE430	Family Farm Income/FWU	zł/FWU	28 687	29 901	36 714	27 242	48 243	17 909	47 465	198 757	18 342

**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	758 468	835 546	535 342	698 004	979 963	683 232	1 040 653	1 929 856	653 781
SE441	Total fixed assets	zł	663 399	738 831	465 708	636 862	866 312	599 375	899 943	1 475 570	566 343
SE446	Land, permanent crops and quotas	zł	385 120	489 615	157 137	397 565	438 282	365 674	472 895	477 765	326 594
SE450	Buildings	zł	155 568	126 894	219 666	139 219	190 535	128 654	259 678	734 138	145 406
SE455	Machinery	zł	106 927	121 241	88 720	100 064	168 905	83 579	154 047	262 051	82 263
SE460	Breeding livestock	zł	15 783	1 081	186	13	68 591	21 468	13 322	1 617	12 080
SE465	Total current assets	zł	95 069	96 715	69 634	61 142	113 651	83 857	140 710	454 286	87 437
SE470	Non-breeding livestock	zł	21 362	2 881	1 191	135	29 751	39 183	55 813	228 090	24 618
SE475	Stock of agricultural products	zł	29 244	32 550	26 994	27 927	35 279	20 815	38 446	38 747	26 582
SE480	Other circulating capital	zł	44 463	61 284	41 449	33 081	48 621	23 860	46 451	187 450	36 237
SE485	Total liabilities	zł	38 112	56 452	57 768	25 991	46 197	18 383	66 323	224 803	23 461
SE490	Long and medium-term loans	zł	26 826	41 613	41 446	17 107	34 949	13 199	48 858	164 332	14 597
SE495	Short-term loans	zł	11 286	14 840	16 322	8 884	11 248	5 183	17 465	60 471	8 864
SE501	Net worth	zł	720 355	779 094	477 574	672 013	933 766	664 850	974 330	1 705 053	630 319



**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	-1 011	-2 549	-13 301	-4 413	11 572	-4 098	3 349	-9 438	-1 900
SE510	Average farm capital	zł	385 756	358 299	395 246	408 049	538 771	333 612	568 555	1 463 231	333 826
SE516	Gross Investment on fixed assets	zł	14 998	14 643	12 505	21 575	28 074	9 285	26 544	20 846	11 128
SE521	Net Investment on fixed assets	zł	-5 974	-7 379	-12 980	-8 460	1 851	-6 760	-1 058	-49 485	-6 012
SE526	Cash Flow (1)	zł	59 435	59 458	82 475	61 013	104 608	37 844	96 300	345 327	41 168
SE530	Cash Flow (2)	zł	45 082	44 013	65 520	41 082	79 435	30 423	70 877	302 357	31 339
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,12	0,06	0,08	0,04	0,07	0,16	0,05

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

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

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SYS02	Farms represented		730 904	273 992	307 446	95 329	35 716	16 223	2 199
SYS03	Sample farms		12 293	779	4 191	3 693	2 476	1 055	99

**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	24 227,7	6 379,7	16 014,6	35 979,0	68 745,1	181 656,9	1 002 423,1
SE010	Total labour input	AWU	1,646	1,237	1,614	1,883	2,219	3,693	22,374
SE011	Total labour input	h	3 689	2 701	3 623	4 340	5 128	8 378	49 742
SE015	Unpaid labour input	FWU	1,453	1,194	1,531	1,749	1,880	1,768	0,630
SE016	Unpaid labour input	h	3 264	2 606	3 441	4 047	4 390	4 158	1 453
SE020	Paid labour input	AWU	0,194	0,044	0,083	0,134	0,339	1,925	21,744
SE021	Paid labour input	h	425	95	181	293	739	4 220	48 288
SE025	Total Utilised Agricultural Area	ha	19,7	8,3	15,4	26,8	44,4	104,2	705,1
SE030	Rented U.A.A.	ha	5,5	1,0	3,1	7,1	14,0	36,1	473,0
SE035	Cereals	ha	10,35	4,50	8,31	13,21	21,65	57,23	372,64
SE041	Other field crops	ha	2,96	0,66	1,66	3,68	7,98	26,82	181,43
SE042	Energy crops	ha	0,01	0,00	0,00	0,01	0,01	0,06	0,02
SE046	Vegetables and flowers	ha	0,19	0,04	0,17	0,30	0,52	1,53	2,57
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,51	0,23	0,56	0,67	0,85	2,43	2,36
SE055	Orchards	ha	0,44	0,22	0,55	0,64	0,63	0,62	0,88
SE065	Other permanent crops	ha	0,07	0,01	0,01	0,03	0,23	1,82	1,49
SE071	Forage crops	ha	5,22	2,42	4,38	8,61	12,82	14,18	135,47
SE072	Agricultural fallows	ha	0,10	0,08	0,09	0,12	0,19	0,35	0,31
SE073	Set aside	ha	0,28	0,33	0,16	0,20	0,31	1,26	7,57
SE074	Total agricultural area out of production	ha	0,43	0,42	0,27	0,33	0,57	2,05	13,21
SE075	Woodland area	ha	1,01	0,79	1,07	1,18	1,20	1,64	6,62
SE080	Total livestock units	LU	13,7	2,7	8,9	22,9	42,0	98,6	577,4
SE085	Dairy cows	LU	3,00	0,43	1,75	7,39	12,39	9,98	104,50
SE090	Other cattle	LU	4,35	1,27	3,98	8,21	12,12	10,88	99,22
SE095	Sheep and goats	LU	0,08	0,03	0,09	0,15	0,06	0,08	1,05
SE100	Pigs	LU	4,46	0,76	2,87	6,78	15,90	43,44	113,95
SE105	Poultry	LU	1,71	0,09	0,12	0,29	1,40	34,19	253,87
SE110	Yield of wheat	dt/ha	58,9	48,0	53,6	58,5	61,8	64,4	66,4
SE115	Yield of maize	dt/ha	91,6	95,1	94,4	94,0	94,1	90,1	88,9
SE120	Stocking density	LU/ha	1,30	0,59	1,22	1,73	1,82	1,31	1,43
SE125	Milk yield	kg/cow	5 742	2 991	4 051	5 310	6 523	7 566	9 646

**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	129 071	31 167	77 005	183 994	371 085	1 058 246	6 440 379
SE132	Total output/Total input	ratio	1,15	0,99	1,13	1,28	1,32	1,22	0,96
SE135	Total output crops and crop production	zł	64 226	20 091	44 688	83 212	157 771	502 985	2 715 615
SE136	Total crop output/ha	zł/ha	3 340	2 560	2 962	3 144	3 599	4 925	3 925
SE140	Cereals	zł	30 152	10 071	20 866	37 705	69 417	216 414	1 491 291
SE145	Protein crops	zł	1 288	505	992	1 744	3 055	7 674	44 882
SE146	Energy crops	zł	11	0	5	35	29	121	53
SE150	Potatoes	zł	3 237	1 775	2 984	4 312	5 693	14 160	53 765
SE155	Sugar beet	zł	2 348	90	1 029	3 507	7 272	20 459	204 297
SE160	Oil-seed crops	zł	7 396	839	2 693	7 746	21 134	89 554	637 357
SE165	Industrial crops	zł	553	197	767	677	783	590	5 729
SE170	Vegetables and flowers	zł	10 017	1 474	6 156	15 160	35 500	124 600	132 095
SE175	Fruit	zł	5 781	2 675	7 124	8 734	7 823	11 190	4 018
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	1 191	820	788	1 438	3 548	5 044	26 539
SE200	Other crop output	zł	2 261	1 645	1 290	2 188	3 545	13 301	115 643
SE206	Total output livestock and livestock products	zł	63 428	9 832	31 280	99 804	211 788	549 087	3 666 248
SE207	Total livestock output/LU	zł/LU	4 621	3 687	3 497	4 358	5 048	5 569	6 350
SE211	Change in value of livestock	zł	145	-520	-953	1 368	4 734	12 458	18 088
SE216	Cows' milk and milk products	zł	22 678	1 514	8 298	50 130	108 721	105 708	1 470 005
SE220	Beef and veal	zł	12 256	3 895	11 366	22 760	32 280	26 461	293 231
SE225	Pigmeat	zł	15 939	2 738	10 269	23 494	56 798	156 342	426 690
SE230	Sheep and goats	zł	101	56	105	188	83	117	1 434
SE235	Poultrymeat	zł	7 691	53	128	1 991	11 334	217 126	659 818
SE240	Eggs	zł	3 838	444	486	559	1 207	41 209	804 503
SE245	Ewes' and goats' milk	zł	25	8	40	17	57	14	20
SE251	Other livestock and products	zł	899	1 125	588	666	1 309	2 109	10 546
SE256	Other output	zł	1 417	1 244	1 036	978	1 526	6 174	58 516
SE260	Farmhouse consumption	zł	1 057	1 016	1 098	1 085	1 068	858	414
SE265	Farm use	zł	12 661	4 236	11 175	21 100	31 916	55 218	277 667

**Table 5.2-4 Costs according to economic size classes**

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€> 500
SE270	Total inputs	zł	112 267	31 532	67 870	143 687	280 580	869 196	6 698 878
SE275	Total intermediate consumption	zł	80 867	20 720	46 645	104 993	211 270	675 730	4 807 224
SE281	Total specific costs	zł	55 351	10 763	29 745	72 370	154 244	521 611	3 406 929
SE284	Specific crop costs/ha	zł/ha	1 226	685	922	1 211	1 450	1 960	1 938
SE285	Seeds and plants	zł	5 422	1 274	2 994	7 554	15 140	53 571	256 241
SE290	Seeds and plants home-grown	zł	1 117	600	1 070	1 493	1 979	4 315	18 128
SE295	Fertilisers	zł	11 629	2 920	7 300	16 360	31 902	86 804	613 124
SE300	Crop protection	zł	4 809	909	2 693	5 751	11 783	43 878	344 149
SE305	Other crop specific costs	zł	2 246	560	1 175	2 805	5 559	19 966	153 293
SE309	Specific livestock costs/LU	zł/LU	2 276	1 912	1 741	1 742	2 141	3 219	3 533
SE310	Feed for grazing livestock	zł	10 898	2 421	7 517	20 013	36 465	35 462	548 145
SE315	Feed for grazing livestock home-grown	zł	5 847	1 982	5 574	10 863	13 620	9 797	152 733
SE320	Feed for pigs and poultry	zł	17 357	2 311	7 116	16 429	45 220	255 563	1 154 062
SE325	Feed for pigs and poultry home-grown	zł	5 625	1 633	4 527	8 672	16 255	40 942	91 267
SE330	Other livestock specific costs	zł	2 987	367	946	3 454	8 166	26 365	337 916
SE331	Forestry specific costs	zł	4	1	5	4	10	3	0
SE336	Total farming overheads	zł	25 516	9 957	16 900	32 623	57 026	154 119	1 400 295
SE340	Machinery and building current costs	zł	7 439	3 366	5 449	10 381	17 336	35 301	299 062
SE345	Energy	zł	10 731	3 382	6 737	14 544	26 936	81 503	534 250
SE350	Contract work	zł	3 496	1 502	2 217	3 398	5 716	17 928	292 527
SE356	Other direct inputs	zł	3 850	1 706	2 496	4 301	7 038	19 387	274 457
SE360	Depreciation	zł	20 972	9 434	17 595	30 863	49 617	100 206	452 186
SE365	Total external factors	zł	10 428	1 378	3 630	7 832	19 693	93 260	1 439 468
SE370	Wages paid	zł	7 075	986	1 906	3 026	8 360	59 623	1 255 640
SE375	Rent paid	zł	2 073	268	1 151	2 907	6 602	17 794	130 263
SE380	Interest paid	zł	1 280	124	574	1 898	4 732	15 843	53 565

**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	27 012	11 226	23 581	40 473	59 662	122 122	658 022
SE610	Total subsidies on crops	zł	957	175	574	1 420	2 833	6 943	57 304
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	567	21	275	904	1 929	4 879	41 103
SE615	Total subsidies on livestock	zł	2 453	663	2 545	5 819	6 148	2 735	4 607
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 407	643	2 493	5 724	6 110	2 680	4 353
SE618	Subsidies sheep and goats	zł	46	20	53	95	38	56	254
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	1 271	807	1 207	1 569	2 077	5 115	13 517
SE622	LFA subsidies	zł	1 754	1 045	1 815	2 663	3 302	3 515	3 989
SE623	Other rural development payments	zł	936	427	1 383	1 269	456	252	369
SE624	Total support for rural development	zł	3 961	2 279	4 406	5 502	5 835	8 882	17 875
SE625	Subsidies on intermediate consumption	zł	1 418	420	876	1 852	3 957	11 515	66 955
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	8 812	3 728	7 030	12 281	20 398	47 917	264 313
SE632	Single area payment	zł	8 812	3 728	7 030	12 281	20 398	47 917	264 313
SE650	Total aid for Article 68	zł	3 019	883	3 054	6 554	7 467	5 400	21 087
SE699	Other subsidies	zł	9 411	3 961	8 150	13 600	20 491	44 128	246 969

**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	25 362	10 032	22 479	39 455	58 070	114 896	535 883
SE605	Total subsidies - excluding on investments	zł	27 012	11 226	23 581	40 473	59 662	122 122	658 022
SE395	VAT balance excluding on investments	zł	-93	-582	-59	704	1 211	1 862	-14 059
SE390	Taxes	zł	1 556	611	1 043	1 723	2 804	9 088	108 079
SE405	Balance subsidies and taxes on investments	zł	15	-196	-488	308	2 420	4 180	14 109
SE406	Subsidies on investments	zł	873	63	475	1 948	4 195	6 382	16 206
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	858	259	963	1 640	1 775	2 203	2 097

**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	129 071	31 167	77 005	183 994	371 085	1 058 246	6 440 379
SE275	Total intermediate consumption	zł	80 867	20 720	46 645	104 993	211 270	675 730	4 807 224
SE600	Balance current subsidies and taxes	zł	25 362	10 032	22 479	39 455	58 070	114 896	535 883
SE410	Gross Farm Income	zł	73 566	20 480	52 839	118 456	217 885	497 412	2 169 039
SE360	Depreciation	zł	20 972	9 434	17 595	30 863	49 617	100 206	452 186
SE415	Farm Net Value Added	zł	52 594	11 046	35 244	87 594	168 268	397 206	1 716 852
SE365	Total external factors	zł	10 428	1 378	3 630	7 832	19 693	93 260	1 439 468
SE405	Balance subsidies and taxes on investments	zł	15	-196	-488	308	2 420	4 180	14 109
SE420	Family Farm Income	zł	42 181	9 472	31 126	80 070	150 994	308 125	291 493

**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	31 948	8 927	21 831	46 513	75 820	107 566	76 734
SE430	Family Farm Income/FWU	zł/FWU	28 687	7 935	20 330	45 787	80 147	163 285	427 998

**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	758 468	357 945	643 091	1 152 509	1 831 752	3 486 219	12 155 774
SE441	Total fixed assets	zł	663 399	326 427	575 548	1 015 463	1 605 063	2 932 977	7 631 660
SE446	Land, permanent crops and quotas	zł	385 120	196 555	349 306	584 983	900 947	1 650 667	2 508 697
SE450	Buildings	zł	155 568	93 853	129 927	208 844	303 292	641 982	3 132 550
SE455	Machinery	zł	106 927	33 314	86 175	186 556	338 506	575 271	1 511 934
SE460	Breeding livestock	zł	15 783	2 705	10 140	35 079	62 318	65 057	478 478
SE465	Total current assets	zł	95 069	31 519	67 543	137 047	226 689	553 241	4 524 114
SE470	Non-breeding livestock	zł	21 362	6 126	17 214	36 014	58 194	106 378	639 055
SE475	Stock of agricultural products	zł	29 244	10 980	23 584	46 242	75 936	147 482	728 752
SE480	Other circulating capital	zł	44 463	14 413	26 745	54 791	92 559	299 382	3 156 308
SE485	Total liabilities	zł	38 112	2 394	14 132	52 909	145 354	519 762	1 904 732
SE490	Long and medium-term loans	zł	26 826	1 470	9 883	39 150	110 770	391 617	966 138
SE495	Short-term loans	zł	11 286	924	4 249	13 758	34 583	128 145	938 594
SE501	Net worth	zł	720 355	355 552	628 958	1 099 601	1 686 398	2 966 457	10 251 042

**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	-1 011	-7 085	-5 772	5 097	29 034	64 084	188 321
SE510	Average farm capital	zł	385 756	171 353	309 706	579 333	932 194	1 840 897	9 730 465
SE516	Gross Investment on fixed assets	zł	14 998	1 400	9 732	28 522	63 457	104 419	412 618
SE521	Net Investment on fixed assets	zł	-5 974	-8 035	-7 862	-2 341	13 840	4 212	-39 569
SE526	Cash Flow (1)	zł	59 435	18 127	46 925	104 292	185 782	371 907	653 420
SE530	Cash Flow (2)	zł	45 082	16 038	37 840	78 804	127 780	248 198	373 011
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,04	0,06	0,07	0,07	0,07	0,03

## Literature

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