



2018 Standard Results of Polish FADN agricultural holdings

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Table of contents

Introduction.....	5
1. Changes to Standard Results	6
1.1. Changes resulting from the European Commission regulations and documents	6
1.2. Other changes.....	7
1.2.1. Work units (AWU, FWU).....	7
1.2.2. Annual average number of livestock (LU)	7
1.2.3. Classification of holdings according to typology in the TF8 variant.....	7
2. Information about FADN.....	8
2.1. General information	8
2.2. The Community Typology for Agricultural Holdings	9
2.3. The subjective scope of FADN	10
2.4. The sampling of agricultural holdings based on the FADN field of observation.....	12
2.5. The crop area and the number of head of livestock that ensure meeting the minimal economic size threshold by agricultural holdings based on SO „2007” coefficients	12
2.6. The objective scope of FADN	14
2.7. Presenting the results calculated on the basis of FADN accountancy data	15
3. The variables included in “Polish FADN Standard Results”	17
3.1. The description of variables in “Polish FADN Standard Results”	17
3.2. Economic categories calculation schemes	29
4. Remarks on Polish FADN Standard Results	37
4.1. Information on the collection of accountancy data in Poland	37
4.2. The sample of agricultural holdings keeping accounting records as part of the Polish FADN	38
4.3. FADN data accessibility	39
4.3.1. Access to European FADN database	39
4.3.2. Access to Polish FADN data	39
5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2017	41
5.1. Grouping of agricultural holdings according to type of farming (TF8)	41
5.2. Grouping of agricultural holdings according to economic size classes (ES6)	48
Literature.....	54

List of Abbreviations

AHAD	-	Agricultural Holdings 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 2018 comprising 12 290 sets of accounting data [20]. The Institute of Agricultural and Food Economics – National Research Institute entrusted the task of collecting data from individual holdings to sixteen voivodeship agricultural advisory centres. In 101 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Holdings Accountancy Department (AHAD). From 188 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 12 220 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 12 032 individual holdings and 188 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 730 883 holdings [8].

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) [15].

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 Results¹

1.1. Changes resulting from the European Commission regulations and documents

From 2011 the following changes have been introduced to the algorithms (in compliance with Document RI/CC 882 Rev.9.1. Definition of Variables used in FADN standard results of October 2012) [14]:

- 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) [15]:

- 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, 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.).

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

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.

From 2018 the following changes have been introduced to the algorithm and description:

- SE284 – Specific crop costs/ha.

1.2. Other changes

1.2.1. Work units (AWU, FWU)

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

1.2.2. Annual average number of livestock (LU)

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

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

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

² Based on [24].

2. Information about FADN

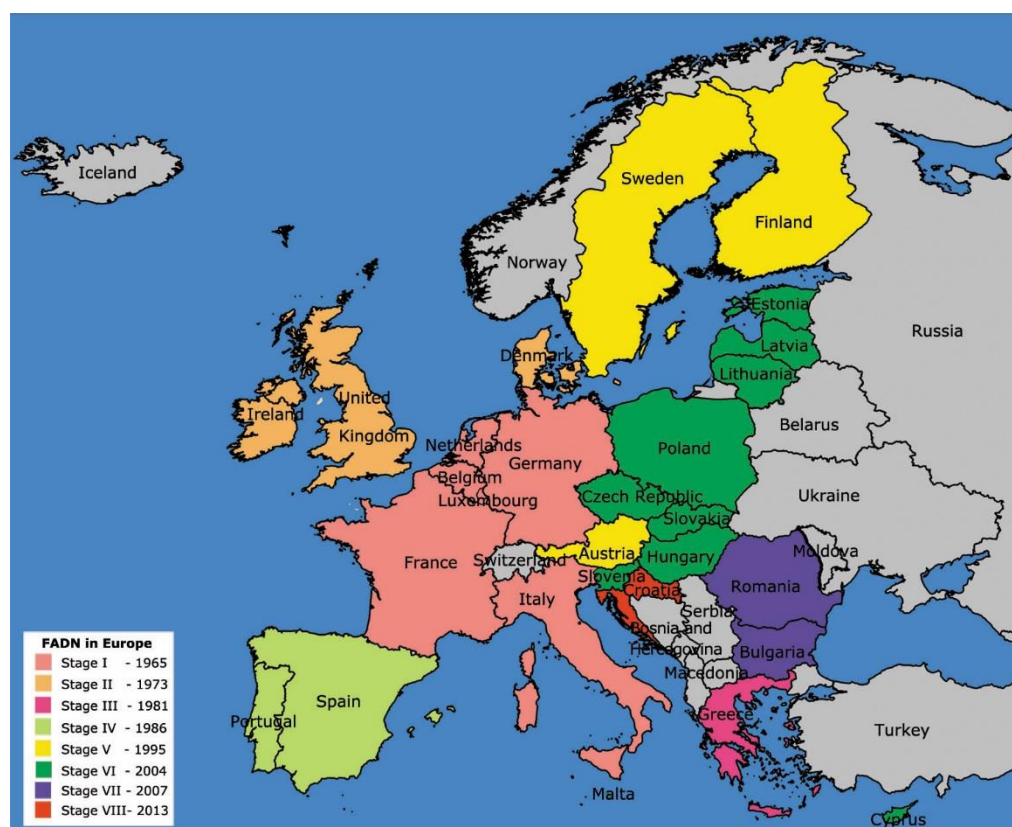
2.1. General information

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 [19]. 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 accounting³, the management model provides more accurate reflection on the situation in the agricultural holding. The need to accurately present the actual situation of agricultural holdings, in order to facilitate the most adequate decisions, was the reason for applying the management accounting model.

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

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

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

2.2. The Community Typology for Agricultural Holdings

Based on the amended principles of CTAH, the classification of agricultural holdings now applies a new economic parameter, namely the Standard Output⁴ (SO) [1], [2], [16], [23].

The **Standard Output (SO)** is an average five-year output value from a specified (crop or livestock) agricultural activity, obtained from 1 ha or 1 head of livestock⁵ per year, in the production conditions typical of a given region. In order to eliminate the impact of the production changes (e.g. caused by unfavourable weather conditions), or the impact of the products prices, average values for 5 years in the relevant period, based on the average annual data for a given region, were used in the calculations.

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

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

⁴ Until the accounting year 2009 CTAH was based on Standard Gross Margin (SGM) parameter and the economic size was described by European Size Unit (ESU) [9], [21], [22].

⁵ SO for mushrooms refers to the crop area of 100 m²; SO for poultry refers to 100 head of livestock; SO for bees refers to 1 beehive (1 bee family).

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

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

- economic size,
- type of farming.

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

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

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

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

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

Other gainful activity is not taken into consideration in the typology for agricultural holdings based on the agricultural activity types – neither the economic size nor the type of farming takes into account OGA [16], [18].

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 2018

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	1,7
Denmark	15 000	1 850	2,2
Estonia	4 000	658	0,8
Finland	8 000	900	1,1
France (including: Guadeloupe, Martinique, Reunion)	25 000 15 000	7 640 320	9,0 0,4
Greece	4 000	4 675	5,5
Spain	8 000	8 700	10,3
The Netherlands	25 000	1 500	1,8
Ireland	8 000	900	1,1
Lithuania	4 000	1 000	1,2
Luxembourg	25 000	450	0,5
Latvia	4 000	1 000	1,2
Malta	4 000	536	0,6
Germany	25 000	8 800	10,4
Poland	4 000	12 100	14,3
Portugal	4 000	2 300	2,7
Romania	4 000	5 100	6,0
Slovakia	25 000	562	0,7
Slovenia	4 000	908	1,1
Sweden	15 000	1 025	1,2
Hungary	4 000	2 100	2,5
The United Kingdom (including: Northern Ireland)	25 000 15 000	2 500 320	3,0 0,4
Italy	8 000	11 106	13,1
Total EU FADN		84 680	100

Source: Summary based on the [5]; [6], [7].

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 [8]:

- 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 [8], includes the agricultural holding in the Polish FADN field of observation e.g. In the region 'Pomorze i Mazury' wheat area 6,3 ha ensures reaching the threshold of 4 000 euro of SO.

2.6. The objective scope of FADN

Approximately a thousand of various numerical data on agricultural holdings is collected for FADN purposes, reflecting the condition and structure of both, assets and liabilities. Other data presents the structure of revenues and costs at the holding level. Special attention is given to the elements arising from the Common Agricultural Policy (subsidies, quotas and production limits). Standard results concern exclusively activities and assets of the agriculture holding (private property of the farmer such as household building etc. is excluded from the balance sheet).

The scope and format of the accountancy data collected in agricultural holdings for FADN purposes are defined in detail in Commission Regulation (EC) No. 868/2008 of 3 September 2008, as amended, and in the Document RI/CC 1256 rev. 7 Farm Return Data Definitions of February 2012 [3], [4], [12], [13]. 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], [17], [24].

Table 2.7-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [24].

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


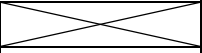
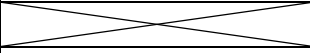
ES6			ES	
Economic size class ES6	Size euro (€)		Economic size class ES	Size euro (€)
			1	€ < 2 000
1	Very small	2 000 ≤ € < 8 000	2	2 000 ≤ € < 4 000
			3	4 000 ≤ € < 8 000
2	Small	8 000 ≤ € < 25 000	4	8 000 ≤ € < 15 000
			5	15 000 ≤ € < 25 000
3	Medium-small	25 000 ≤ € < 50 000	6	25 000 ≤ € < 50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

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

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

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

“Polish FADN Standard Results” comprise 10 thematic tables:

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

Descriptions of particular variables are consistent with those included in “FADN Standard Results” ([11], [15]). However, their tabular content is not always fully compatible with their respective titles. Therefore, attention should be paid to the detailed description of specific variables (from Table 3.1-1 to Table 3.1-10). The “Symbol” column contains alpha-numerical five sign labelling of the variables given.

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

Table 3.1-1 Sample and population

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

Table 3.1-2 Structure and yield

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

Symbol	Variable name	M.U.	Description
SE073	Set aside	ha	Land withdrawn from production under compulsory agricultural policy measures and not cultivated. Included, however, in cultivated land under the voluntary set-aside arrangements. Land subject to compulsory set-aside but which may be cultivated is to be included in the area given over to the crop in question.
SE074	Total agricultural area out of production	ha	= Agricultural land not cultivated for agricultural reasons + Land withdrawn from production under compulsory agricultural policy measures + areas of permanent grassland and meadows no longer used for production purposes but maintained in good agricultural and environmental condition and eligible for financial support . [SE072+ SE073+ permanent grassland]
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA. [SE025]
SE080	Total livestock units	LU	Number of equidae, cattle, sheep, goats, pigs and poultry present on holding in annual average terms, converted into livestock units (LU) ⁶ . Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under production contract are taken into account to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle
SE095	Sheep and goats	LU	Goats, other goats, ewes and other sheep.
SE100	Pigs	LU	Piglets, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	LU	Table chickens, laying hens and other poultry.
SE110	Yield of wheat	q/ha	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.
SE115	Yield of maize	q/ha	Production of grain maize in quintals (100 kilogrammes) per hectare.
SE120	Stocking density	LU/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.
SE125	Milk yield	kg/cow ⁷	Average production of milk and milk products (in milk equivalents) per dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.

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

Dairy cows = 1,0
 Cull dairy cows = 1,0
 Other cows := 0,8
 Goats (breeding females) = 0,1
 Other goats = 0,1
 Ewes = 0,1
 Other sheep = 0,1
 Piglets = 0,027
 Breeding sows = 0,5
 Pigs for fattening = 0,3
 Other pigs = 0,3
 Table chickens = 0,007
 Laying hens = 0,014
 Other poultry = 0,03
 Rabbits (breeding females) = 0,02

⁷ Conversion 1 liter = 1,031 kg.

Table 3.1-3 Output

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

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

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

Table 3.1-4 Costs

Symbol	Variable name	M.U.	Description
SE270	Total inputs	zł	Total inputs are the sum of specific costs, overheads, depreciation and external factors. Costs linked to the agricultural activity of the holder and relating to the output of the accounting year. Included are amounts relating to inputs produced on the holding ⁸ (farm use) = seeds and seedlings and feed for grazing livestock and granivores. When calculating FADN standard results, farm taxes and other dues are not included in the total for costs but are taken into account in the balance "Subsidies and taxes" on current and non-current operations. [SE275 + SE360 + SE365]
SE275	Total intermediate consumption	zł	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336]
SE281	Total specific costs	zł	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing livestock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE284	Specific crop costs/ha	zł/ha	Ratio of crop specific inputs to total UAA of the holding. [(SE285 + SE295 + SE300 + SE305)/(SE025- area leased out for short period -SE074)]
SE285	Seeds and plants	zł	Relates to agricultural and horticultural crops. New plantations of permanent crops and wood stands are considered as investments.
SE290	Seeds and plants home-grown	zł	Seeds and seedlings produced and used on the farm.
SE295	Fertilisers	zł	Purchased fertilisers and soil improvers (excluding those used for forests).
SE300	Crop protection	zł	Plant protection products, traps and baits, bird scares, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	zł	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.

⁸ Manure is not treated as a marketable farm product and, therefore, is not included.

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

Table 3.1-5 Subsidies

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

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

Table 3.1-6 Balances of subsidies and taxes

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

Table 3.1-7 Income per agricultural holding

Symbol	Variable name	M.U.	Description
SE131	Total output	zł	Total output of crops and crop products, livestock and livestock products and of other output. Sales and use of (crop and livestock) products and livestock + change in stock of products + change in valuation of livestock - purchases of livestock + various non-exceptional products. [SE135+SE206+SE256]
SE275	Total intermediate consumption	zł	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281+ SE336].
SE600	Balance current subsidies and taxes	zł	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations = farm subsidies + VAT balance on current operations - farm taxes. [SE605 + SE395 - SE390]
SE410	Gross Farm Income (GFI)	zł	Output - intermediate consumption + balance current subsidies and taxes. [SE131 - SE275 + SE600]
SE360	Depreciation	zł	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land, circulating capital, quotas and production limits.
SE415	Farm Net Value Added (FNVA)	zł	Remuneration to the fixed factors of production (work, land and capital), whether they are external or family factors. As a result, holdings can be compared irrespective of the family/non-family nature of the factors of production employed. To calculate FNVA value of depreciation is deducted from GFI.
SE365	Total external factors	zł	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. [SE370 + SE375 + SE380]
SE405	Balance subsidies and taxes on investments	zł	Subsidies and taxes not arising from current productive activity in the accounting year = subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. [SE406 + SE407 - SE408]
SE420	Family Farm Income (FFI)	zł	Remuneration to fixed factors of production of the family i.e. work, land and capital (in case of legal entity farms only land and capital) and remuneration to the entrepreneur's risks (loss/profit) in the accounting year. It equals to FNVA - total external factors + balance subsidies and taxes on investments. [SE415 - SE365 + SE405]

Table 3.1-8 Income per person

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

Table 3.1-9 Balance sheet

Symbol	Variable name	M.U.	Description
SE436	Total assets	zł	Only assets in ownership are taken into account. This comprises fixed and current assets. [SE441 + SE465]
SE441	Total fixed assets	zł	Agricultural land, farm buildings, forest, machinery and equipment and breeding livestock. Includes also investments in fixed assets. [SE446 + SE450 + SE455 + SE460]
SE446	Land, permanent crops and quotas	zł	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land. Also permanent crops under investment.
SE450	Buildings	zł	Buildings and fixed equipment belonging to the holder. Also value of unfinished investments.
SE455	Machinery	zł	Machines, tractors, cars and lorries, irrigation equipment (except when of little value or used only during one year). Includes value of unfinished investments.
SE460	Breeding livestock	zł	Breeding heifers, dairy cows, other cows, breeding goats, ewes, breeding sows.
SE465	Total current assets	zł	Non-breeding livestock + Circulating capital (Stocks of agricultural products + Other circulating capital). [SE470 + SE475 + SE480]
SE470	Non-breeding livestock	zł	All livestock except breeding livestock.
SE475	Stock of agricultural products	zł	All crop and livestock products (except young plantations).
SE480	Other circulating capital	zł	Here included are: value of winter crops (short cycle), shares in cooperatives or other agricultural organisations, short term receivables, cash balances in hand or at the bank account. (sum necessary to current running of the farm).
SE485	Total liabilities	zł	Value at closing valuation of total of long-, medium- or short-term loans still to be repaid. [SE490 + SE495]
SE490	Long and medium-term loans	zł	Loans contracted for a period of more than one year.
SE495	Short-term loans	zł	Loans contracted for less than one year and outstanding payments.
SE501	Net worth	zł	Total assets - liabilities. [SE436 - SE485]

Table 3.1-10 Financial indicators

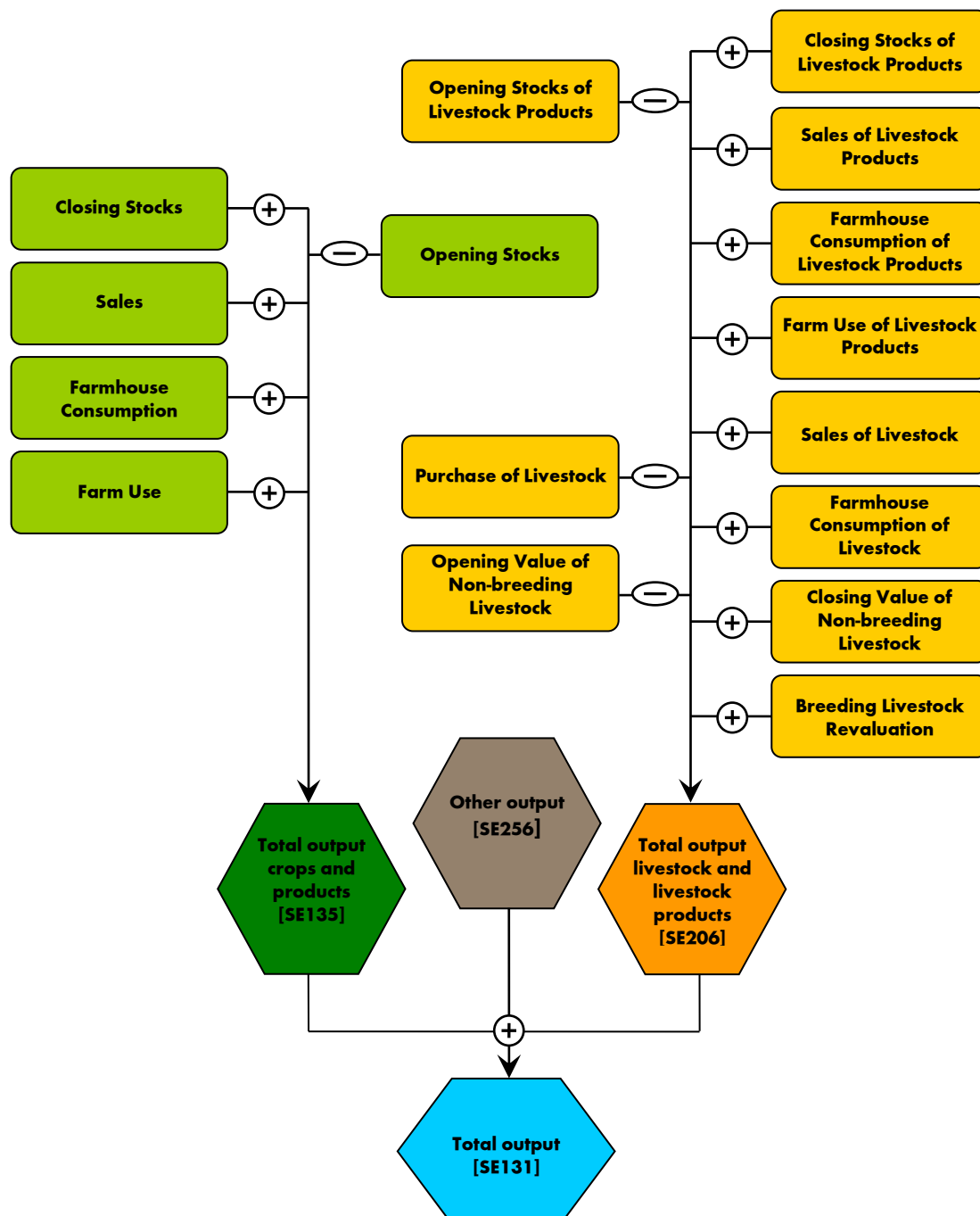
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 – SE501P] ⁹
SE510	Average farm capital	zł	Average value of farm's capital i.e. [value at opening + value at closing]/2). Farm's capital comprises values of: animals, permanent crops, land improvements, buildings, machinery and circulating capital. Excludes values of quotas and other rights which cannot be separated from land. Calculated only when values of land and buildings are recorded separately.
SE516	Gross Investment on fixed assets	zł	Purchases - sales of fixed assets + breeding livestock change of valuation.
SE521	Net Investment on fixed assets	zł	Gross investment on fixed assets – depreciation. [SE516 – SE360]
SE526	Cash Flow (1)	zł	The holding's capacity for saving and self-financing taking into account only current operations. It is calculated as follows: sales of agricultural products + other sales + sales of animals – total inputs – purchases of animals + balance subsidies and taxes on both, current operations and investments.
SE530	Cash Flow (2)	zł	The holding's capacity for saving and self-financing. It is calculated as follows: cash flow (1) + sales of fixed assets – purchases of fixed assets and investments + total liabilities at CV – total liabilities at OV
SE532	Cash Flow (2) / farm total capital	ratio	Ratio of cash flow (2) to total assets. [SE530/SE436]

⁹ SE501P = net worth at the beginning of accounting year

3.2. Economic categories calculation schemes

This chapter presents calculation schemes for the basic economic categories included in "FADN Standard Results." These schemes were developed using the materials published at European FADN website [10].

Scheme 3 - 3-1 The calculation of total output



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

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

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

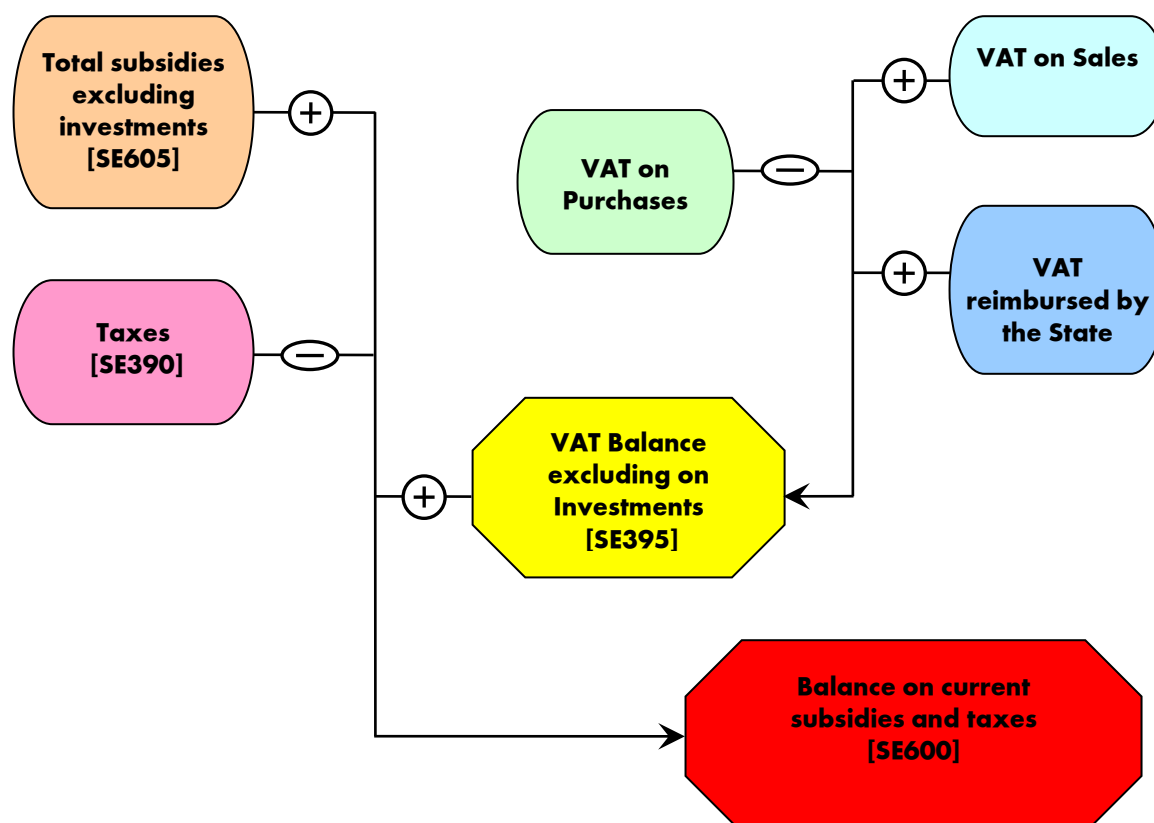
$$\text{REGIDX}_n = \frac{V_{cn}}{Q_{cn}} \div \frac{V_{on}}{Q_{on}}$$

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

where:

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

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

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

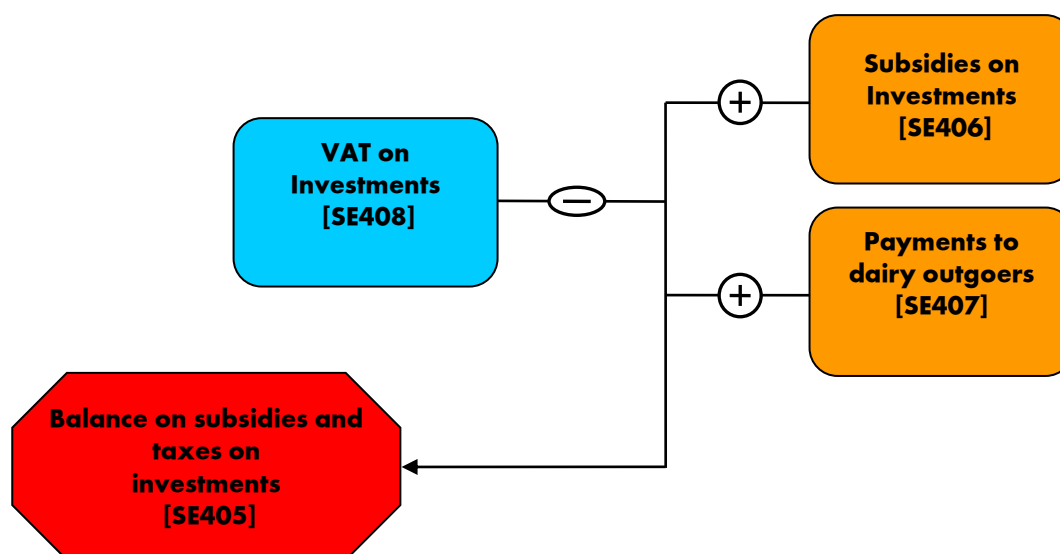
Taxes due in respect of the agricultural holding ownership and running agricultural activity are excluded from the costs (see: Table 3.1-4 – intermediate consumption). These taxes are included in the balance of current subsidies and taxes (see: Table 3.1-6 and Scheme 3 - 3-3). Such a grouping allows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

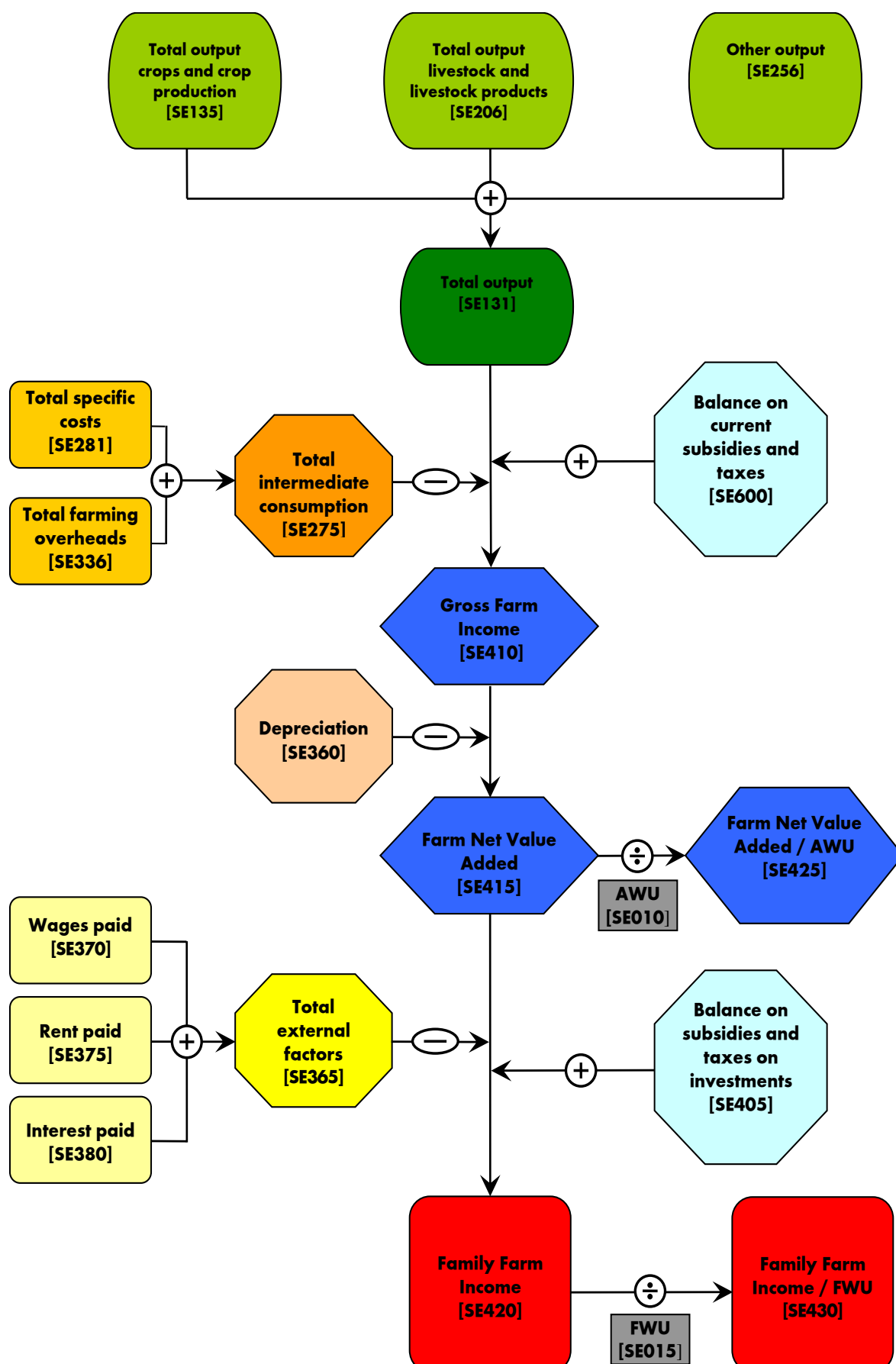
Scheme 3 - 3-4 The calculation of the balance of subsidies and taxes on investment



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

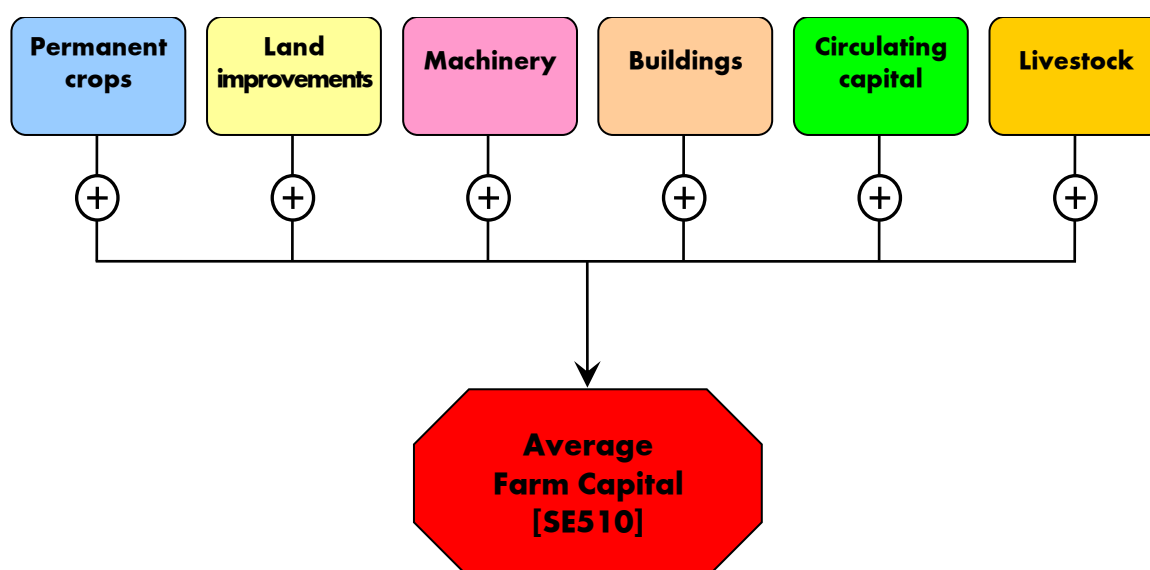
In the case of agricultural holding which declare general VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



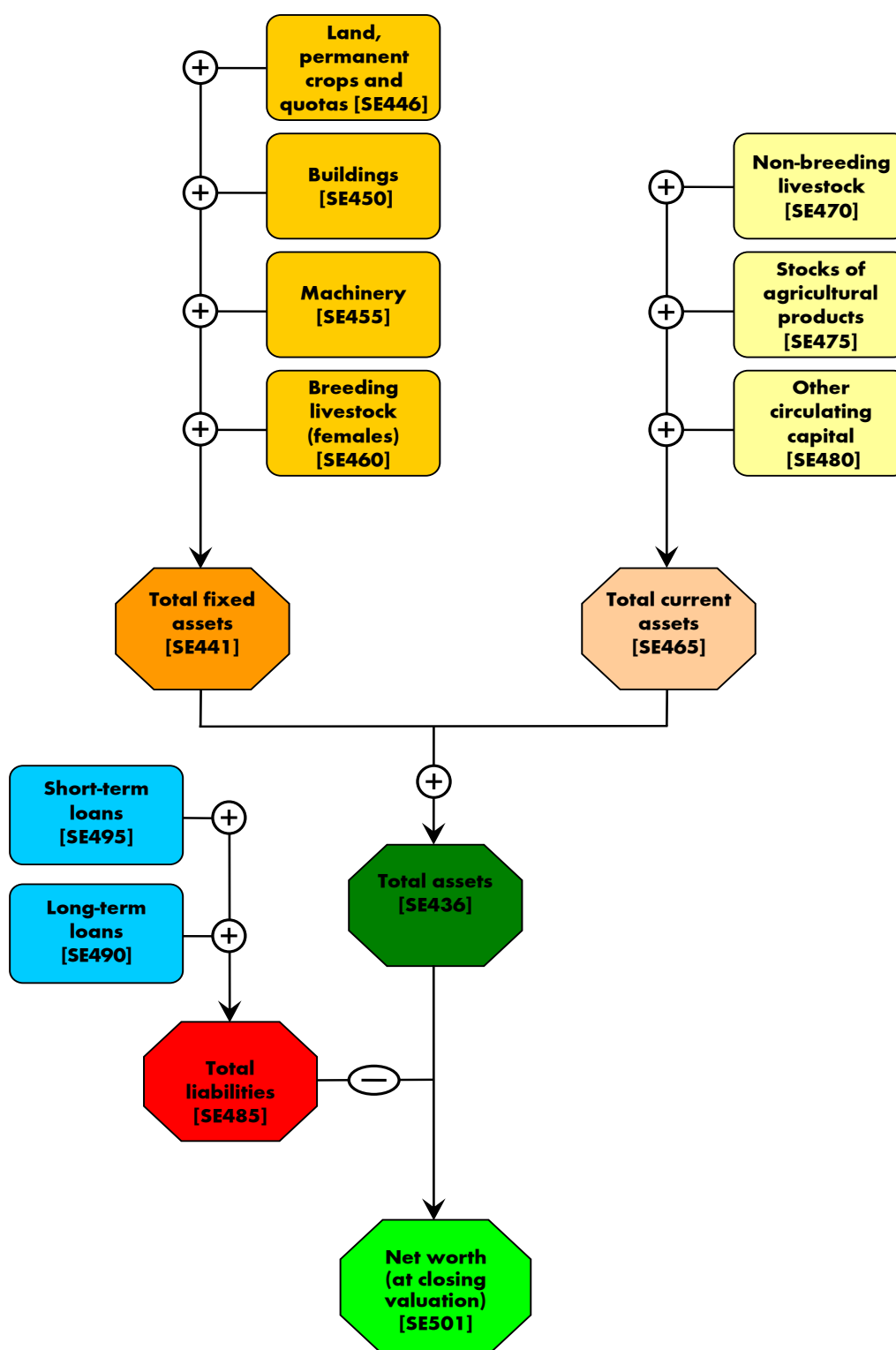
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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

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



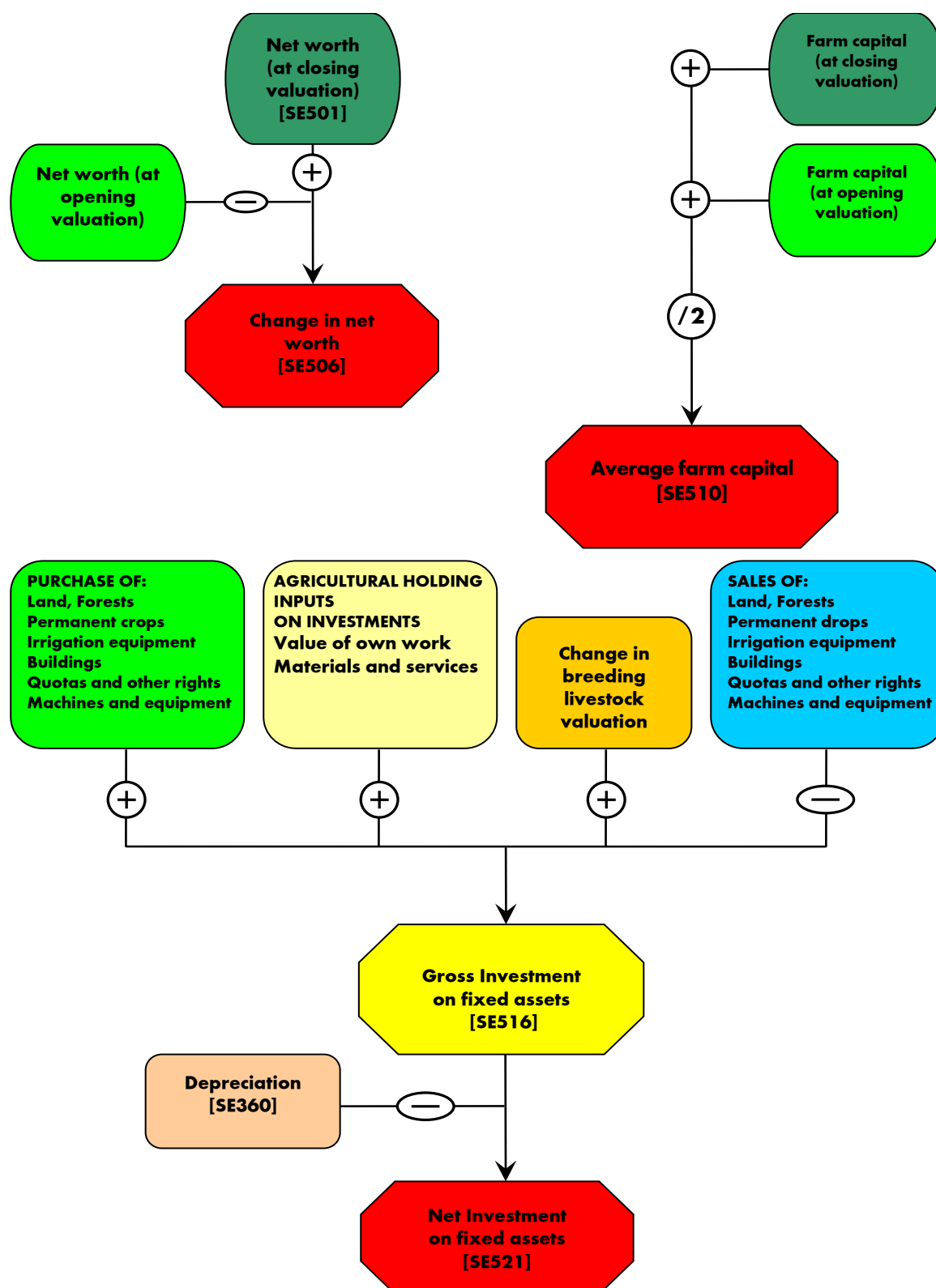
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

Scheme 3 - 3-7 Balance sheet of the holding



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

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



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

4. Remarks on Polish FADN Standard Results

4.1. Information on the collection of accountancy data in Poland

Based on the data obtained in the National Agricultural Census 2010 (PSR 2010) the number of holdings whose economic size was equal to or greater than 4 000 euro SO was determined at 730 883 holdings [8]. 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 [9].

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 [6].

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], [16].

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

The sample includes 12 032 individual holdings and 188 holdings with legal entity. These 12 220 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 730 883 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)	Very large (€>=500)	
TF8	Fieldcrops (1)	73 671	50 384	11 965	5 159	3 421	417	145 017
	Horticulture (2)	3 890	11 725	6 476	4 366	2 867	191	29 515
	Other permanent crops (4)	11 644	17 113	2 924	490	333	0	32 504
	Milk (5)	15 860	44 746	32 550	10 807	1 656	0	105 619
	Other grazing livestock (6)	13 042	14 581	2 520	691	114	0	30 948
	Pigs (71)	2 431	9 141	5 518	3 828	2 513	114	23 545
	Poultry (72)	4 334	3 501	1 009	806	2 733	724	13 107
	Mixed (8)	149 120	156 252	32 370	9 565	2 583	734	350 624
TOTAL (€>=4)		273 992	307 443	95 332	35 712	16 220	2 180	730 879
Total (€<4)								775 741
Total in Poland		273 992	307 443	95 332	35 712	16 220	2 180	1 506 620

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

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

Table 4.2-2 The distribution of the agricultural holdings surveyed¹⁰ by type of farming and economic size class

		ES6						TOTAL
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
EU	Fieldcrops (1)	500	1 747	1 049	624	309	34	4 263
	Horticulture (2)	5	68	67	71	64	1	276
	Other permanent crops (4)	47	255	106	27	3	0	438
	Milk (5)	25	514	1 016	779	202	3	2 539
	Other grazing livestock (6)	114	445	194	77	15	1	846
	Poultry (71)	1	74	115	190	204	14	598
	Pigs (72)	0	9	5	19	29	5	67
	Mixed (8)	310	1 232	902	543	181	25	3 193
TOTAL (€>=4)		1 002	4 344	3 454	2 330	1 007	83	12 220

4.3. FADN data accessibility

4.3.1. Access to European FADN database

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

The Standard Results Database can be consulted through:

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

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

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

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

4.3.2. Access to Polish FADN data

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

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

¹⁰ Data from these holdings were used for this compilation.

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

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

The data in standard aggregates are available in IAFE-NRI publications. In addition non-standard aggregates can be received upon individual request¹¹.

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

IAFE-NRI also makes available the data in the form of time series by different grouping as well as taking into account the methodological changes¹².

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

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

5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 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		730 883	180 340	25 931	32 531	82 774	53 857	22 204	4 579	328 667
SYS03	Sample farms		12 220	4 263	276	438	2 539	846	598	67	3 193

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	24 099,7	19 922,3	42 478,8	14 914,9	32 995,2	14 583,9	55 044,4	157 410,3	21 222,0
SE010	Total labour input	AWU	1,640	1,527	2,283	1,942	1,806	1,447	1,633	2,986	1,593
SE011	Total labour input	h	3 674	3 386	5 068	4 352	4 149	3 258	3 707	6 778	3 558
SE015	Unpaid labour input	FWU	1,451	1,303	1,483	1,422	1,770	1,424	1,558	1,571	1,448
SE016	Unpaid labour input	h	3 257	2 893	3 347	3 213	4 069	3 207	3 543	3 647	3 234
SE020	Paid labour input	AWU	0,189	0,224	0,799	0,520	0,036	0,023	0,075	1,415	0,145
SE021	Paid labour input	h	416	493	1 721	1 139	80	51	164	3 131	324
SE025	Total Utilised Agricultural Area	ha	20,5	25,8	5,8	8,6	22,5	17,4	20,9	22,2	19,9
SE030	Rented U.A.A.	ha	6,0	7,6	0,9	0,7	6,0	3,7	5,2	4,1	6,4
SE035	Cereals	ha	11,20	15,44	2,47	0,96	7,49	5,29	17,44	18,17	11,97
SE041	Other field crops	ha	2,89	6,37	0,48	0,16	0,52	0,36	2,00	1,28	2,52
SE042	Energy crops	ha	0,00	0,01	0,00	0,00	0,00	0,00	0,02	0,00	0,00
SE046	Vegetables and flowers	ha	0,19	0,45	1,06	0,11	0,01	0,00	0,01	0,01	0,08
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,47	0,58	0,54	6,37	0,01	0,01	0,08	0,01	0,04
SE055	Orchards	ha	0,44	0,53	0,26	6,35	0,01	0,01	0,08	0,01	0,04
SE065	Other permanent crops	ha	0,03	0,06	0,28	0,02	0,00	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	5,34	2,32	0,60	0,34	14,24	11,40	1,10	2,02	4,96
SE072	Agricultural fallows	ha	0,12	0,14	0,05	0,04	0,11	0,14	0,12	0,11	0,11
SE073	Set aside	ha	0,23	0,39	0,56	0,54	0,07	0,17	0,08	0,54	0,15
SE074	Total agricultural area out of production	ha	0,41	0,64	0,62	0,63	0,21	0,33	0,26	0,67	0,31
SE075	Woodland area	ha	0,98	0,73	0,40	0,54	1,64	1,36	0,99	1,42	0,97
SE080	Total livestock units	LU	13,5	1,2	0,2	0,0	27,0	14,1	57,5	149,1	14,3
SE085	Dairy cows	LU	2,96	0,09	0,01	0,00	17,12	1,07	0,04	0,02	2,03
SE090	Other cattle	LU	4,63	0,55	0,10	0,02	9,71	11,85	0,69	0,26	5,55
SE095	Sheep and goats	LU	0,08	0,02	0,00	0,00	0,00	0,52	0,01	0,00	0,09
SE100	Pigs	LU	4,46	0,43	0,09	0,01	0,14	0,14	56,79	1,25	5,77
SE105	Poultry	LU	1,24	0,06	0,02	0,01	0,01	0,02	0,01	147,51	0,65
SE110	Yield of wheat	dt/ha	50,9	52,7	47,5	43,9	45,6	43,0	48,7	39,1	49,7
SE115	Yield of maize	dt/ha	85,7	83,4	89,0	66,1	87,3	89,6	84,4	77,8	89,1
SE120	Stocking density	LU/ha	1,32	0,21	0,08	0,01	1,85	1,11	0,52	0,10	1,42
SE125	Milk yield	kg/cow	5 921	3 944	2 058	2 338	5 748	4 337	3 947	2 207	6 475

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	128 247	115 005	210 438	83 329	175 076	54 838	247 024	1 255 556	109 981
SE132	Total output/Total input	ratio	1,09	1,09	1,40	1,11	1,35	0,91	1,10	1,30	0,98
SE135	Total output crops and crop production	zł	65 606	108 747	209 332	82 012	21 404	14 141	59 362	66 946	48 938
SE136	Total crop output/ha	zł/ha	3 267	4 323	40 642	10 280	961	828	2 878	3 114	2 502
SE140	Cereals	zł	32 501	52 265	6 029	1 949	17 076	10 878	49 451	54 608	32 745
SE145	Protein crops	zł	1 127	2 237	179	86	281	254	979	271	1 073
SE146	Energy crops	zł	14	14	0	0	9	7	56	0	15
SE150	Potatoes	zł	3 531	6 664	725	192	1 548	984	1 176	3 030	3 446
SE155	Sugar beet	zł	2 341	4 737	0	16	538	176	1 180	0	2 360
SE160	Oil-seed crops	zł	7 178	17 027	287	204	562	152	5 266	3 004	6 014
SE165	Industrial crops	zł	661	1 907	0	209	40	55	1	4 181	325
SE170	Vegetables and flowers	zł	10 000	12 928	171 217	3 121	208	68	307	892	1 230
SE175	Fruit	zł	4 748	4 953	3 002	73 647	162	52	33	0	264
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	1 137	2 351	535	210	1 053	1 274	871	1 556	622
SE200	Other crop output	zł	2 381	3 679	27 359	2 378	-63	250	99	-597	859
SE206	Total output livestock and livestock products	zł	61 291	4 108	668	238	153 106	38 953	186 740	1 187 231	59 870
SE207	Total livestock output/LU	zł/LU	4 544	3 526	3 097	5 317	5 665	2 772	3 246	7 965	4 199
SE211	Change in value of livestock	zł	-557	-862	-16	10	1 279	1 668	-6 215	28 866	-1 344
SE216	Cows' milk and milk products	zł	22 540	431	10	11	126 234	5 661	172	49	17 153
SE220	Beef and veal	zł	13 251	1 482	291	23	26 407	31 116	1 958	811	16 736
SE225	Pigmeat	zł	14 541	1 501	259	33	422	398	183 102	3 276	18 901
SE230	Sheep and goats	zł	91	22	0	0	1	571	6	0	96
SE235	Poultrymeat	zł	7 995	101	0	5	0	-1	-3	967 034	4 251
SE240	Eggs	zł	1 806	254	70	29	63	140	60	198 976	1 054
SE245	Ewes' and goats' milk	zł	35	3	0	0	1	255	0	0	34
SE251	Other livestock and products	zł	1 033	313	38	137	-22	813	1 446	17 086	1 646
SE256	Other output	zł	1 350	2 150	438	1 079	566	1 743	922	1 379	1 172
SE260	Farmhouse consumption	zł	891	599	430	335	1 155	567	648	671	1 149
SE265	Farm use	zł	12 829	3 358	1 112	285	16 347	9 437	44 948	41 911	17 286

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	117 321	105 581	150 836	75 186	129 854	60 165	224 322	967 602	112 424
SE275	Total intermediate consumption	zł	84 285	69 258	102 942	33 358	97 070	40 958	189 242	858 823	82 098
SE281	Total specific costs	zł	56 842	40 496	57 103	17 066	65 331	23 227	158 398	768 789	56 319
SE284	Specific crop costs/ha	zł/ha	1 273	1 501	10 974	2 111	852	495	1 145	1 305	1 117
SE285	Seeds and plants	zł	5 698	7 774	29 065	1 502	3 512	1 795	5 028	6 500	4 356
SE290	Seeds and plants home-grown	zł	1 150	1 515	448	192	837	684	1 236	944	1 252
SE295	Fertilisers	zł	12 474	18 692	8 844	5 278	11 778	5 083	13 282	14 555	11 363
SE300	Crop protection	zł	4 957	9 253	3 511	7 668	1 738	715	4 830	6 194	3 942
SE305	Other crop specific costs	zł	2 427	2 032	15 103	2 393	1 945	861	475	803	2 181
SE309	Specific livestock costs/LU	zł/LU	2 319	2 355	2 689	5 007	1 715	1 051	2 343	4 969	2 418
SE310	Feed for grazing livestock	zł	11 779	1 017	223	116	39 615	12 954	1 197	441	13 421
SE315	Feed for grazing livestock home-grown	zł	6 170	789	182	24	15 224	8 496	637	275	7 997
SE320	Feed for pigs and poultry	zł	16 119	1 509	332	95	391	377	125 600	669 693	17 005
SE325	Feed for pigs and poultry home-grown	zł	5 432	918	228	28	258	241	42 971	40 912	7 977
SE330	Other livestock specific costs	zł	3 385	217	25	13	6 347	1 437	7 980	70 604	4 049
SE331	Forestry specific costs	zł	3	3	0	0	5	4	6	0	2
SE336	Total farming overheads	zł	27 443	28 762	45 839	16 292	31 739	17 731	30 843	90 034	25 780
SE340	Machinery and building current costs	zł	7 605	7 481	6 640	4 976	11 012	5 939	9 582	20 977	7 105
SE345	Energy	zł	11 778	11 877	31 562	6 754	13 013	6 753	13 150	53 930	10 493
SE350	Contract work	zł	4 173	4 964	3 091	894	4 215	2 610	3 752	4 679	4 416
SE356	Other direct inputs	zł	3 887	4 440	4 544	3 667	3 500	2 430	4 360	10 448	3 766
SE360	Depreciation	zł	21 653	22 230	23 941	28 519	27 504	16 597	27 594	61 533	18 874
SE365	Total external factors	zł	11 383	14 093	23 953	13 309	5 279	2 610	7 487	47 245	11 451
SE370	Wages paid	zł	7 747	8 372	21 257	12 294	1 147	659	2 878	39 014	8 606
SE375	Rent paid	zł	2 278	3 767	593	394	2 462	1 230	2 477	2 603	1 887
SE380	Interest paid	zł	1 358	1 954	2 103	621	1 671	720	2 131	5 628	959

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	29 679	34 013	9 952	11 158	38 616	31 853	29 135	29 304	28 126
SE610	Total subsidies on crops	zł	1 012	1 968	260	49	399	280	577	209	956
SE611	Compensatory payments/area payments	zł	0	0	0	0	0	0	0	0	0
SE612	Setaside premiums	zł	0	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	548	1 177	31	20	121	42	280	0	513
SE615	Total subsidies on livestock	zł	2 558	221	53	17	8 583	5 227	240	89	2 525
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 509	210	53	17	8 583	4 906	236	89	2 476
SE618	Subsidies sheep and goats	zł	49	11	0	0	0	321	5	0	49
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	1 216	1 615	74	829	740	2 958	594	510	1 011
SE622	LFA subsidies	zł	1 789	1 398	393	720	3 129	2 925	1 871	2 337	1 683
SE623	Other rural development payments	zł	1 066	922	3 671	685	1 817	1 546	1 468	592	689
SE624	Total support for rural development	zł	4 071	3 934	4 139	2 234	5 685	7 429	3 934	3 439	3 384
SE625	Subsidies on intermediate consumption	zł	1 519	1 958	220	576	1 304	898	1 975	4 420	1 559
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	9 173	11 606	2 508	3 855	10 265	7 927	9 459	10 108	8 787
SE632	Single area payment	zł	9 173	11 606	2 508	3 855	10 265	7 927	9 459	10 108	8 787
SE650	Total aid for Article 68	zł	3 221	1 179	283	76	8 947	5 545	1 788	365	3 199
SE699	Other subsidies	zł	11 347	14 324	2 773	4 426	12 380	10 092	12 950	11 038	10 915

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	27 780	31 377	9 998	11 031	38 017	30 015	28 302	29 824	25 859
SE605	Total subsidies - excluding on investments	zł	29 679	34 013	9 952	11 158	38 616	31 853	29 135	29 304	28 126
SE395	VAT balance excluding on investments	zł	-201	-240	600	721	532	-963	477	3 717	-494
SE390	Taxes	zł	1 698	2 395	554	848	1 131	874	1 309	3 197	1 773
SE405	Balance subsidies and taxes on investments	zł	-572	-439	-1 167	35	-381	-895	-79	-13 249	-509
SE406	Subsidies on investments	zł	941	881	871	1 248	1 367	505	1 853	1 970	838
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 513	1 320	2 038	1 212	1 747	1 400	1 932	15 219	1 347

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	128 247	115 005	210 438	83 329	175 076	54 838	247 024	1 255 556	109 981
SE275	Total intermediate consumption	zł	84 285	69 258	102 942	33 358	97 070	40 958	189 242	858 823	82 098
SE600	Balance current subsidies and taxes	zł	27 780	31 377	9 998	11 031	38 017	30 015	28 302	29 824	25 859
SE410	Gross Farm Income	zł	71 742	77 125	117 495	61 001	116 023	43 895	86 084	426 557	53 742
SE360	Depreciation	zł	21 653	22 230	23 941	28 519	27 504	16 597	27 594	61 533	18 874
SE415	Farm Net Value Added	zł	50 089	54 894	93 553	32 482	88 518	27 298	58 491	365 023	34 867
SE365	Total external factors	zł	11 383	14 093	23 953	13 309	5 279	2 610	7 487	47 245	11 451
SE405	Balance subsidies and taxes on investments	zł	-572	-439	-1 167	35	-381	-895	-79	-13 249	-509
SE420	Family Farm Income	zł	38 135	40 362	68 433	19 208	82 858	23 793	50 925	304 529	22 907

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	30 542	35 955	40 984	16 724	49 007	18 867	35 817	122 249	21 887
SE430	Family Farm Income/FWU	zł/FWU	25 485	28 522	46 132	13 506	46 824	16 817	31 695	194 578	15 304

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	795 609	864 582	545 613	634 558	1 034 248	710 866	1 051 577	1 694 972	717 392
SE441	Total fixed assets	zł	695 574	766 369	473 419	585 143	914 931	624 066	916 412	1 327 908	617 930
SE446	Land, permanent crops and quotas	zł	406 087	511 863	170 296	368 573	463 631	371 361	485 051	441 064	355 740
SE450	Buildings	zł	159 353	129 057	205 695	119 901	198 940	140 325	266 553	659 181	155 168
SE455	Machinery	zł	113 801	124 478	97 287	96 654	179 002	92 155	152 216	227 297	93 894
SE460	Breeding livestock	zł	16 332	972	140	15	73 358	20 226	12 592	366	13 128
SE465	Total current assets	zł	100 035	98 213	72 195	49 415	119 317	86 800	135 166	367 064	99 462
SE470	Non-breeding livestock	zł	21 777	2 540	464	240	31 660	41 869	51 624	162 482	26 387
SE475	Stock of agricultural products	zł	29 408	31 250	31 273	21 699	36 267	20 360	34 894	44 599	28 187
SE480	Other circulating capital	zł	48 850	64 423	40 457	27 476	51 391	24 571	48 648	159 984	44 888
SE485	Total liabilities	zł	40 369	56 201	66 866	15 675	47 477	19 754	62 932	236 661	29 365
SE490	Long and medium-term loans	zł	28 897	41 620	52 992	10 886	36 331	13 838	46 332	184 013	19 054
SE495	Short-term loans	zł	11 472	14 581	13 874	4 789	11 146	5 916	16 600	52 648	10 311
SE501	Net worth	zł	755 240	808 380	478 748	618 883	986 771	691 112	988 645	1 458 311	688 027

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	-1 718	2 180	-2 791	-12 067	7 103	-1 163	-8 775	24 673	-4 952
SE510	Average farm capital	zł	402 658	365 057	378 929	365 990	570 986	355 621	573 910	1 223 161	371 107
SE516	Gross Investment on fixed assets	zł	18 705	16 184	38 095	16 174	28 533	12 351	26 346	90 474	15 858
SE521	Net Investment on fixed assets	zł	-2 948	-6 046	14 154	-12 345	1 029	-4 246	-1 247	28 941	-3 016
SE526	Cash Flow (1)	zł	59 652	62 320	91 990	48 847	107 409	38 577	86 888	338 597	42 405
SE530	Cash Flow (2)	zł	41 270	43 045	67 623	30 842	79 311	26 658	59 944	292 830	27 296
SE532	Cash Flow (2)/farm total capital	ratio	0,05	0,05	0,12	0,05	0,08	0,04	0,06	0,17	0,04

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

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

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SYS02	Farms represented		730 883	273 995	307 441	95 331	35 712	16 320	2 084
SYS03	Sample farms		12 220	1 002	4 344	3 454	2 330	1 007	83

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	24 099,7	6 387,4	15 647,7	36 114,2	68 654,7	177 881,9	1 082 458,1
SE010	Total labour input	AWU	1,640	1,265	1,579	1,889	2,212	3,492	24,296
SE011	Total labour input	h	3 674	2 765	3 540	4 344	5 110	7 961	54 074
SE015	Unpaid labour input	FWU	1,451	1,227	1,504	1,746	1,876	1,718	0,216
SE016	Unpaid labour input	h	3 257	2 682	3 378	4 032	4 380	4 035	477
SE020	Paid labour input	AWU	0,189	0,038	0,074	0,143	0,335	1,774	24,080
SE021	Paid labour input	h	416	84	162	312	731	3 925	53 597
SE025	Total Utilised Agricultural Area	ha	20,5	8,4	15,2	27,3	45,0	105,9	983,5
SE030	Rented U.A.A.	ha	6,0	1,1	3,1	7,5	14,7	37,0	610,8
SE035	Cereals	ha	11,20	4,72	8,53	13,95	22,85	62,66	530,03
SE041	Other field crops	ha	2,89	0,59	1,48	3,26	7,30	24,66	249,00
SE042	Energy crops	ha	0,00	0,00	0,01	0,01	0,03	0,01	0,00
SE046	Vegetables and flowers	ha	0,19	0,05	0,15	0,32	0,54	1,12	5,75
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,47	0,22	0,55	0,64	0,86	0,76	3,98
SE055	Orchards	ha	0,44	0,22	0,54	0,63	0,81	0,58	1,02
SE065	Other permanent crops	ha	0,03	0,01	0,01	0,02	0,05	0,18	2,96
SE071	Forage crops	ha	5,34	2,50	4,24	8,74	12,80	14,77	183,60
SE072	Agricultural fallows	ha	0,12	0,10	0,10	0,14	0,18	0,44	0,39
SE073	Set aside	ha	0,23	0,21	0,16	0,26	0,37	0,95	5,34
SE074	Total agricultural area out of production	ha	0,41	0,32	0,28	0,41	0,61	1,95	14,40
SE075	Woodland area	ha	0,98	0,71	1,08	1,15	1,22	1,50	6,39
SE080	Total livestock units	LU	13,5	2,8	8,8	23,1	41,7	100,9	500,9
SE085	Dairy cows	LU	2,96	0,35	1,57	7,33	12,48	10,77	125,46
SE090	Other cattle	LU	4,63	1,59	4,08	8,56	12,03	12,41	118,82
SE095	Sheep and goats	LU	0,08	0,02	0,10	0,16	0,06	0,08	1,36
SE100	Pigs	LU	4,46	0,67	2,72	6,76	15,60	44,88	148,10
SE105	Poultry	LU	1,24	0,12	0,17	0,26	1,46	32,78	100,30
SE110	Yield of wheat	dt/ha	50,9	44,2	47,3	50,8	52,1	52,6	56,3
SE115	Yield of maize	dt/ha	85,7	85,4	86,5	86,6	85,4	82,9	87,3
SE120	Stocking density	LU/ha	1,32	0,67	1,24	1,72	1,82	1,42	1,30
SE125	Milk yield	kg/cow	5 921	3 130	4 097	5 293	6 489	7 894	9 695

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	128 247	31 125	73 177	178 715	360 838	1 061 591	7 419 073
SE132	Total output/Total input	ratio	1,09	0,95	1,07	1,21	1,25	1,19	0,93
SE135	Total output crops and crop production	zł	65 606	20 467	42 283	81 184	158 773	486 542	3 835 662
SE136	Total crop output/ha	zł/ha	3 267	2 532	2 827	3 017	3 580	4 680	3 958
SE140	Cereals	zł	32 501	10 338	21 388	38 654	70 912	227 822	2 117 009
SE145	Protein crops	zł	1 127	504	857	1 278	2 539	5 418	57 970
SE146	Energy crops	zł	14	1	14	21	70	56	0
SE150	Potatoes	zł	3 531	1 800	3 188	4 650	5 929	13 098	114 489
SE155	Sugar beet	zł	2 341	88	890	3 400	7 880	20 656	225 716
SE160	Oil-seed crops	zł	7 178	681	2 297	6 302	16 396	77 178	915 683
SE165	Industrial crops	zł	661	167	950	795	851	1 579	6 422
SE170	Vegetables and flowers	zł	10 000	1 898	5 130	16 518	42 077	112 431	143 733
SE175	Fruit	zł	4 748	2 599	5 453	7 427	6 137	8 891	4 600
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	1 137	958	619	926	2 586	3 347	68 795
SE200	Other crop output	zł	2 381	1 435	1 512	1 234	3 466	16 122	181 246
SE206	Total output livestock and livestock products	zł	61 291	9 890	29 789	96 452	200 377	568 714	3 501 580
SE207	Total livestock output/LU	zł/LU	4 544	3 497	3 397	4 168	4 804	5 634	6 990
SE211	Change in value of livestock	zł	-557	-1 064	-523	-111	1 273	1 377	-5 865
SE216	Cows' milk and milk products	zł	22 540	1 323	7 389	48 254	106 642	116 929	1 690 592
SE220	Beef and veal	zł	13 251	4 404	12 201	25 018	32 922	26 418	353 067
SE225	Pigmeat	zł	14 541	2 002	8 467	20 552	48 256	146 311	674 628
SE230	Sheep and goats	zł	91	26	109	178	92	100	1 875
SE235	Poultrymeat	zł	7 995	103	279	1 411	9 194	242 917	624 742
SE240	Eggs	zł	1 806	630	664	341	1 692	33 699	144 138
SE245	Ewes' and goats' milk	zł	35	35	43	22	3	12	39
SE251	Other livestock and products	zł	1 033	1 367	637	675	1 575	2 327	12 499
SE256	Other output	zł	1 350	768	1 105	1 079	1 688	6 335	81 831
SE260	Farmhouse consumption	zł	891	853	908	963	941	745	448
SE265	Farm use	zł	12 829	4 110	11 012	21 629	32 274	57 832	339 042

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	117 321	32 709	68 630	147 830	288 742	894 139	8 009 463
SE275	Total intermediate consumption	zł	84 285	21 322	47 283	107 746	217 469	699 548	5 648 126
SE281	Total specific costs	zł	56 842	10 875	29 384	73 439	155 619	535 904	3 948 155
SE284	Specific crop costs/ha	zł/ha	1 273	717	931	1 198	1 488	1 941	2 024
SE285	Seeds and plants	zł	5 698	1 342	2 960	7 353	17 045	49 933	365 905
SE290	Seeds and plants home-grown	zł	1 150	593	1 069	1 550	1 926	5 432	21 236
SE295	Fertilisers	zł	12 474	3 058	7 452	16 849	32 324	87 701	861 986
SE300	Crop protection	zł	4 957	915	2 529	5 710	11 876	45 165	426 589
SE305	Other crop specific costs	zł	2 427	484	977	2 309	4 757	19 027	307 432
SE309	Specific livestock costs/LU	zł/LU	2 319	1 794	1 763	1 781	2 148	3 310	3 965
SE310	Feed for grazing livestock	zł	11 779	2 681	7 578	21 622	38 648	42 501	676 652
SE315	Feed for grazing livestock home-grown	zł	6 170	2 177	5 446	11 279	13 833	11 186	233 559
SE320	Feed for pigs and poultry	zł	16 119	2 003	6 922	16 198	42 814	259 493	861 896
SE325	Feed for pigs and poultry home-grown	zł	5 432	1 327	4 453	8 685	16 325	41 750	69 680
SE330	Other livestock specific costs	zł	3 385	392	962	3 398	8 141	32 081	447 696
SE331	Forestry specific costs	zł	3	2	3	1	14	3	0
SE336	Total farming overheads	zł	27 443	10 447	17 899	34 307	61 850	163 644	1 699 971
SE340	Machinery and building current costs	zł	7 605	3 334	5 616	10 522	17 491	36 551	333 075
SE345	Energy	zł	11 778	3 597	7 139	15 416	30 814	84 496	709 854
SE350	Contract work	zł	4 173	1 742	2 578	4 080	6 590	21 357	387 580
SE356	Other direct inputs	zł	3 887	1 775	2 566	4 289	6 955	21 239	269 463
SE360	Depreciation	zł	21 653	10 032	17 833	31 264	50 513	99 224	571 481
SE365	Total external factors	zł	11 383	1 354	3 514	8 821	20 760	95 367	1 789 856
SE370	Wages paid	zł	7 747	898	1 832	3 619	8 892	60 051	1 540 641
SE375	Rent paid	zł	2 278	352	1 175	3 290	6 994	19 597	155 439
SE380	Interest paid	zł	1 358	104	507	1 911	4 874	15 718	93 776

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	29 679	12 009	24 554	43 573	65 452	129 717	1 077 117
SE610	Total subsidies on crops	zł	1 012	208	561	1 418	3 037	7 014	72 690
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	548	23	236	867	1 925	4 772	44 397
SE615	Total subsidies on livestock	zł	2 558	836	2 585	5 907	6 145	2 954	7 193
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 509	822	2 520	5 806	6 100	2 911	7 181
SE618	Subsidies sheep and goats	zł	49	14	65	101	45	43	12
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	1 216	764	1 106	1 489	2 601	3 704	21 058
SE622	LFA subsidies	zł	1 789	1 131	1 805	2 741	3 369	3 168	4 440
SE623	Other rural development payments	zł	1 066	311	1 588	1 762	839	416	512
SE624	Total support for rural development	zł	4 071	2 206	4 500	5 992	6 809	7 289	26 010
SE625	Subsidies on intermediate consumption	zł	1 519	420	940	1 901	3 688	10 204	108 868
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	9 173	3 798	6 932	12 479	20 554	48 430	392 832
SE632	Single area payment	zł	9 173	3 798	6 932	12 479	20 554	48 430	392 832
SE650	Total aid for Article 68	zł	3 221	1 053	2 994	6 616	7 885	6 859	57 986
SE699	Other subsidies	zł	11 347	4 540	9 036	15 876	25 219	53 827	469 524

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	27 780	10 864	23 166	42 330	63 503	121 634	919 916
SE605	Total subsidies - excluding on investments	zł	29 679	12 009	24 554	43 573	65 452	129 717	1 077 117
SE395	VAT balance excluding on investments	zł	-201	-546	-340	496	884	1 761	-52
SE390	Taxes	zł	1 698	599	1 047	1 739	2 833	9 845	157 148
SE405	Balance subsidies and taxes on investments	zł	-572	-1 006	-1 111	182	2 103	461	47 858
SE406	Subsidies on investments	zł	941	92	495	1 802	4 068	5 740	47 925
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 513	1 099	1 606	1 620	1 965	5 279	67

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	128 247	31 125	73 177	178 715	360 838	1 061 591	7 419 073
SE275	Total intermediate consumption	zł	84 285	21 322	47 283	107 746	217 469	699 548	5 648 126
SE600	Balance current subsidies and taxes	zł	27 780	10 864	23 166	42 330	63 503	121 634	919 916
SE410	Gross Farm Income	zł	71 742	20 667	49 061	113 299	206 873	483 676	2 690 863
SE360	Depreciation	zł	21 653	10 032	17 833	31 264	50 513	99 224	571 481
SE415	Farm Net Value Added	zł	50 089	10 635	31 227	82 035	156 359	384 453	2 119 382
SE365	Total external factors	zł	11 383	1 354	3 514	8 821	20 760	95 367	1 789 856
SE405	Balance subsidies and taxes on investments	zł	-572	-1 006	-1 111	182	2 103	461	47 858
SE420	Family Farm Income	zł	38 135	8 274	26 602	73 397	137 703	289 547	377 384

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	30 542	8 406	19 781	43 426	70 702	110 095	87 233
SE430	Family Farm Income/FWU	zł/FWU	25 485	6 745	17 682	42 058	73 224	161 129	352 965

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	795 609	384 859	664 098	1 182 601	1 873 187	3 601 101	16 063 985
SE441	Total fixed assets	zł	695 574	351 693	594 838	1 045 201	1 646 537	3 022 640	10 256 940
SE446	Land, permanent crops and quotas	zł	406 087	211 495	362 894	607 793	923 052	1 722 929	3 964 833
SE450	Buildings	zł	159 353	95 944	132 595	207 415	315 939	663 258	3 616 025
SE455	Machinery	zł	113 801	41 212	89 539	194 161	345 730	565 696	2 047 998
SE460	Breeding livestock	zł	16 332	3 043	9 810	35 832	61 816	70 757	628 084
SE465	Total current assets	zł	100 035	33 166	69 260	137 401	226 650	578 461	5 807 045
SE470	Non-breeding livestock	zł	21 777	6 967	17 985	37 358	57 369	112 043	498 677
SE475	Stock of agricultural products	zł	29 408	11 003	23 843	44 486	71 978	145 507	942 060
SE480	Other circulating capital	zł	48 850	15 196	27 431	55 557	97 304	320 912	4 366 308
SE485	Total liabilities	zł	40 369	2 888	12 790	51 075	156 180	508 765	2 894 867
SE490	Long and medium-term loans	zł	28 897	2 170	9 147	37 918	119 539	385 980	1 694 420
SE495	Short-term loans	zł	11 472	718	3 643	13 158	36 642	122 785	1 200 447
SE501	Net worth	zł	755 240	381 971	651 309	1 131 526	1 717 007	3 092 336	13 169 118

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	-1 718	-5 572	-3 842	533	19 869	72 189	-233 531
SE510	Average farm capital	zł	402 658	182 969	315 584	590 986	954 877	1 885 240	12 445 492
SE516	Gross Investment on fixed assets	zł	18 705	5 526	12 263	27 903	72 241	130 143	490 830
SE521	Net Investment on fixed assets	zł	-2 948	-4 506	-5 570	-3 360	21 728	30 919	-80 651
SE526	Cash Flow (1)	zł	59 652	18 501	43 467	104 151	186 020	394 203	1 036 898
SE530	Cash Flow (2)	zł	41 270	13 433	31 177	75 836	125 906	239 616	605 398
SE532	Cash Flow (2)/farm total capital	ratio	0,05	0,03	0,05	0,06	0,07	0,07	0,04

Literature

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