



2019 Standard Results of Polish FADN agricultural holdings

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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
zł	-	Polish monetary unit

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 2019 comprising 12 274 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 104 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Holdings Accountancy Department (AHAD). From 182 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 12 167 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 11 985 individual holdings and 182 holdings with legal entity.

Due to the differences occurring between the real and theoretical sample structure, which was determined in the selection plan, weights were established in order to ensure the dataset to be fully representative for 730 911 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: 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 2019, 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 then 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.

From 2013 extended TF8 is used. TF8=7 (granivores) is divided into pigs and poultry.

² Based on [24].

2. Information about FADN

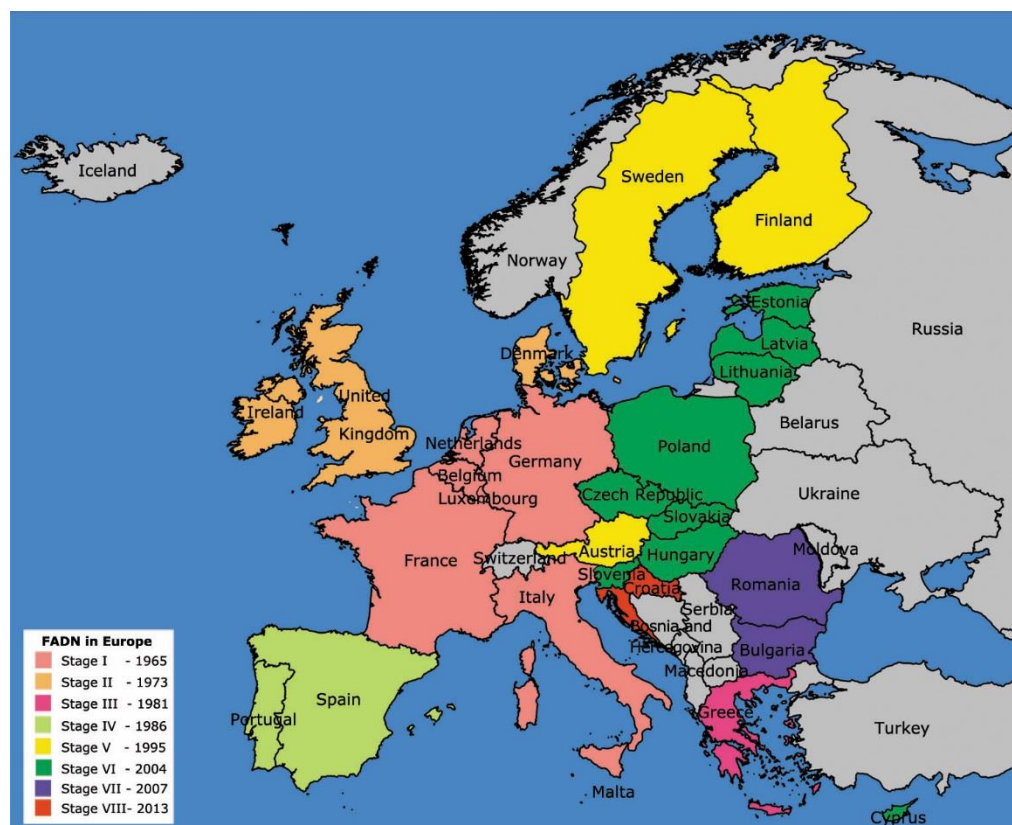
2.1. General information

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 2019 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 (previously it was Standard Gross Margin), 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 agrarian 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

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).

which the calculation of SO is necessary is defined by the European Commission, and it is 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 2019

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 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 2019 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
71	Pigs	51	Specialist pigs
		53	Various granivores combined
72	Poultry	52	Specialist poultry
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	€ < 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

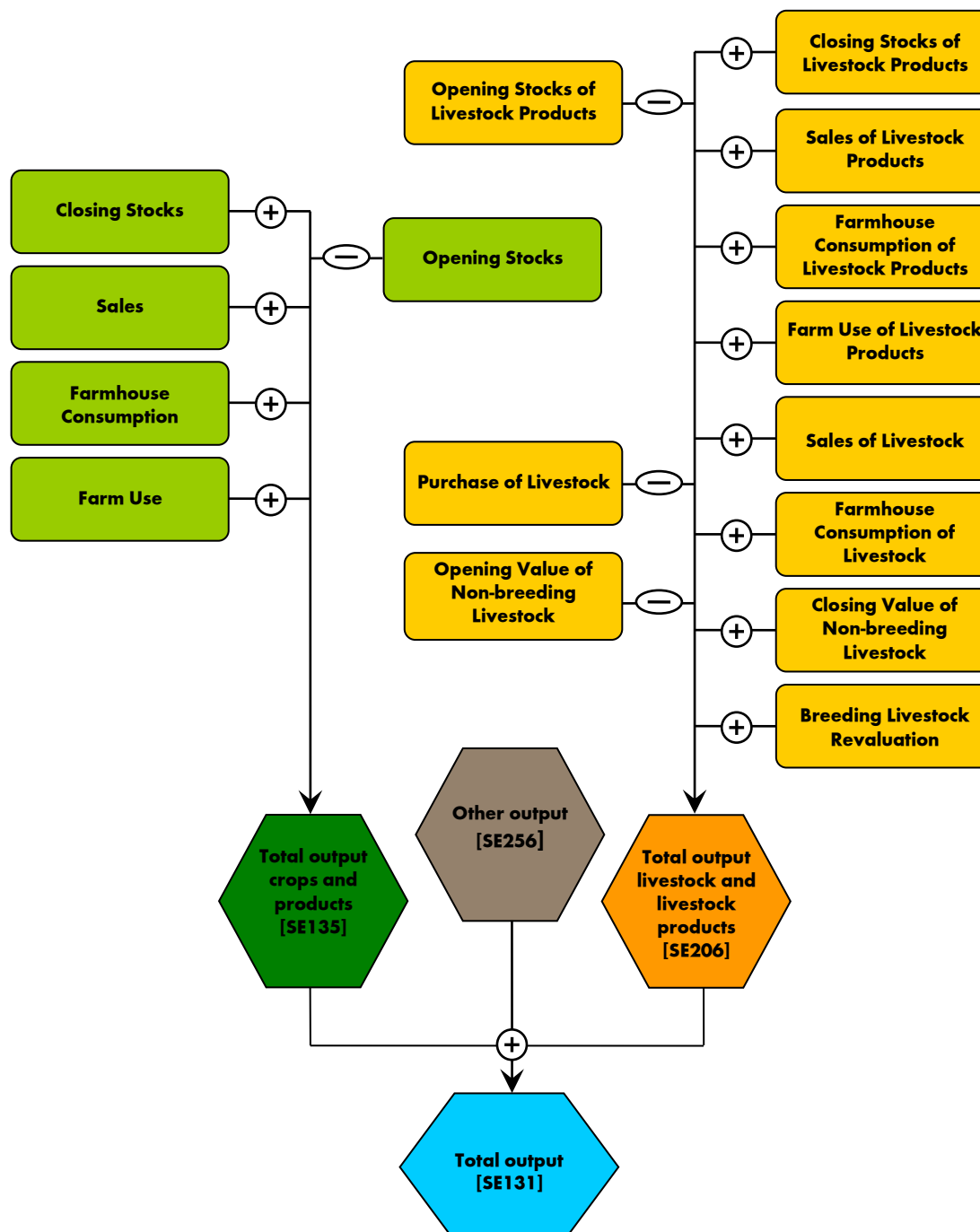
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 - SE501P] ⁹
SE510	Average farm capital	zł	Average value of farm's capital i.e. [(value at opening + value at closing)/2]. Farm's capital comprises values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

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

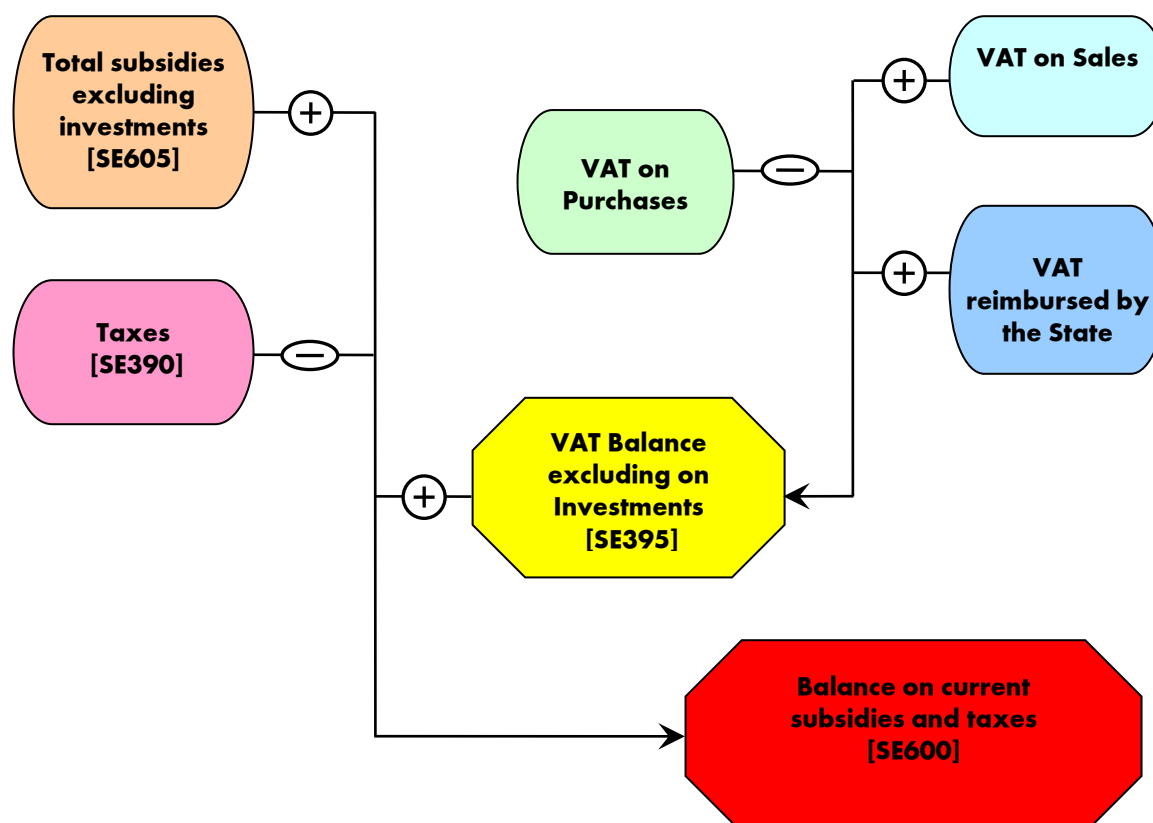
$$\text{LVVAL}_n = \left(\frac{V_{cn}}{\text{REGIDX}_n} - V_{on} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$$

where:

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

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

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

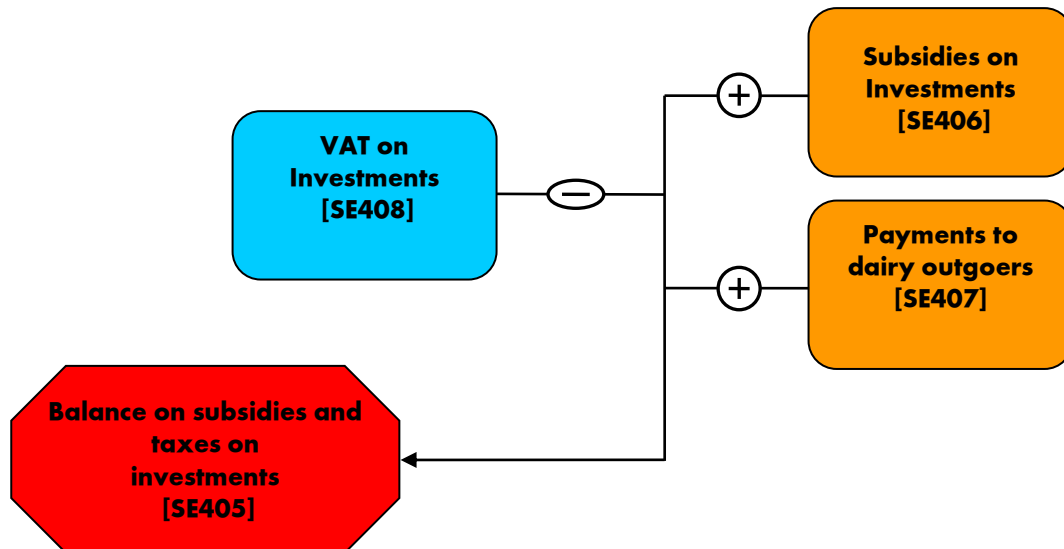


Taxes due in respect of the agricultural holding ownership and running agricultural activity are excluded from the costs (see: Table 3.1-4 - intermediate consumption). These taxes are included in the balance of current subsidies and taxes (see: Table 3.1-6 and Scheme 3 - 3-3). Such a grouping allows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

In the case of agricultural holding which declare normal 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 partial offsetting system ("flat-rate compensation") the balance (SE395) is calculated as the difference between the amount of VAT due (on sales) and VAT paid (on purchases) and is included in the Family Farm Income.

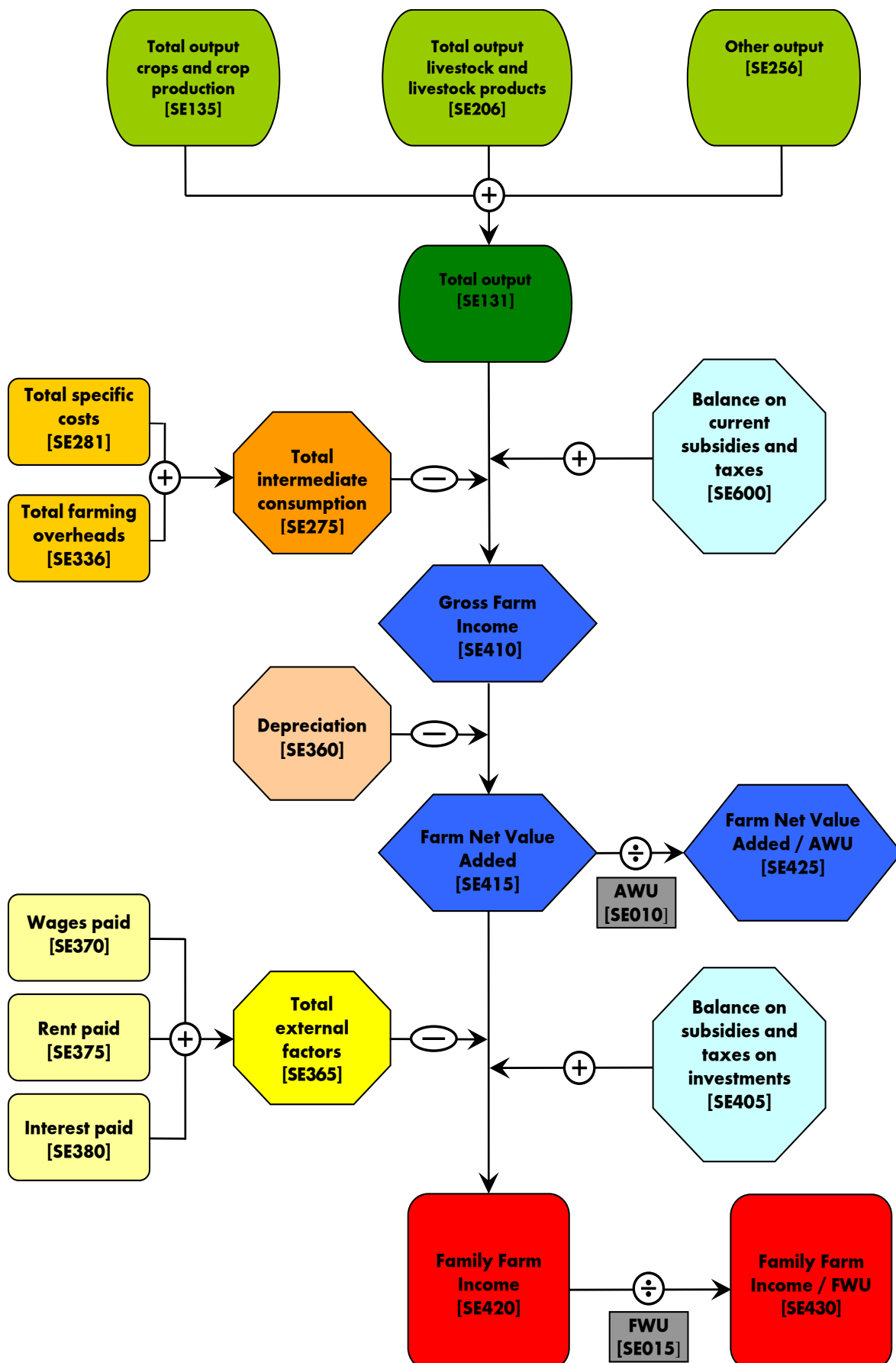
In Poland, "VAT reimbursed by the State" (understood as a lump sum VAT refund) does not exist. In the scheme has been presented to ensure methodological compliance at EU level.

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

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

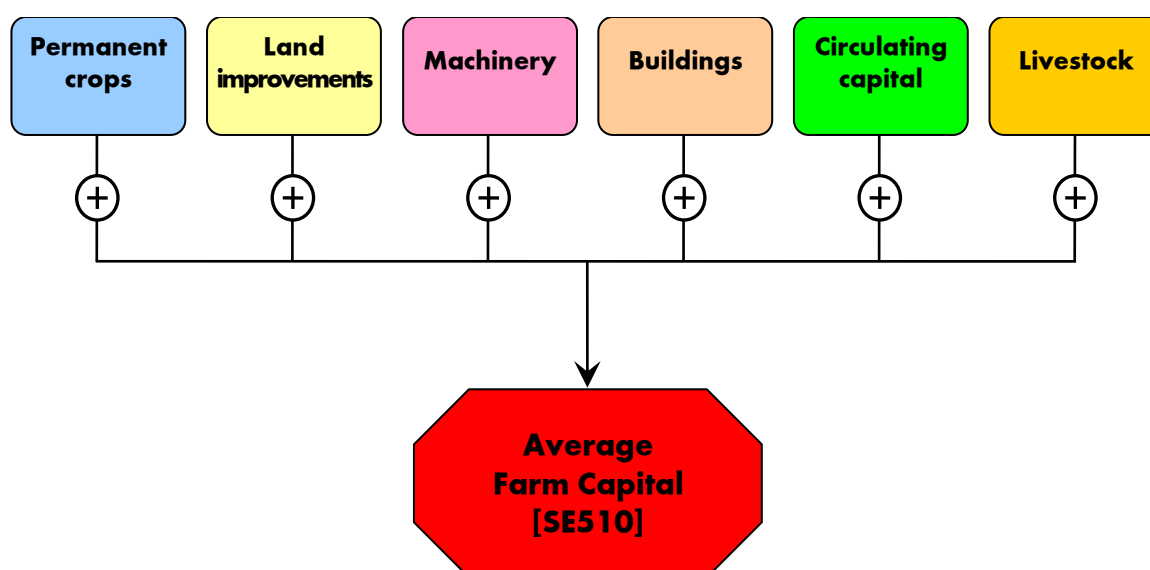
In the case of agricultural holding which declare normal VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



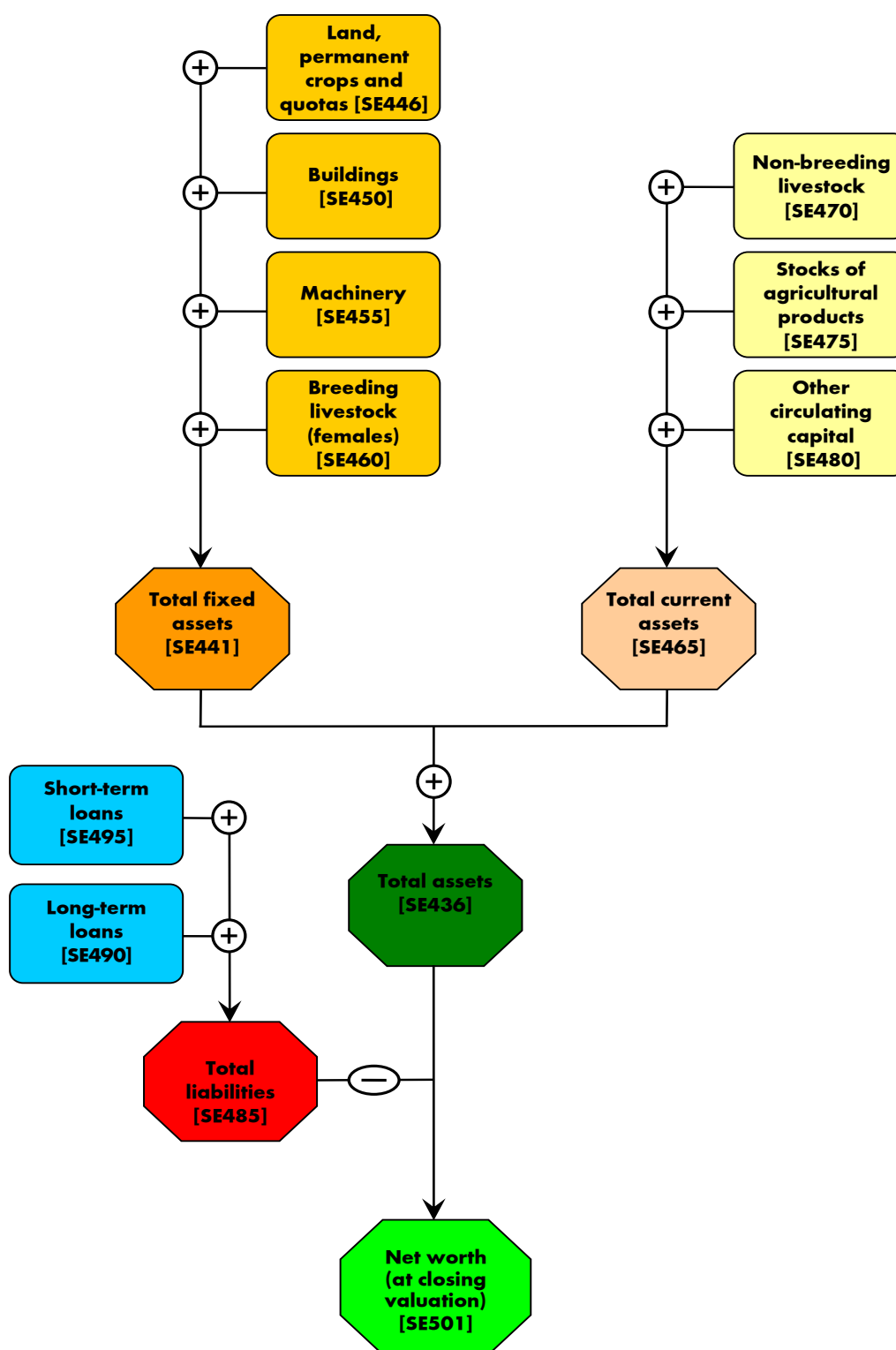
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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



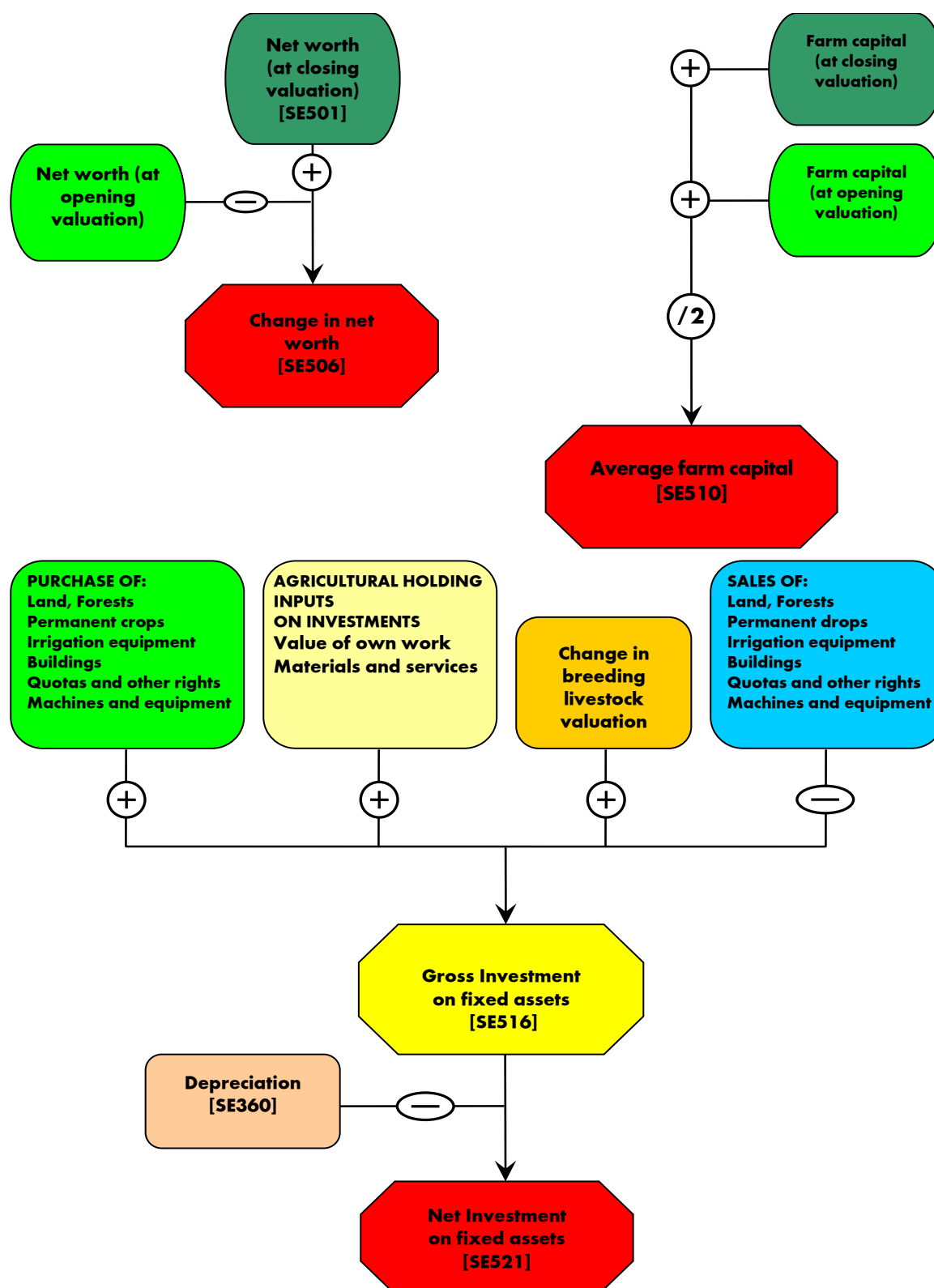
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

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 730 911 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 Implementing Regulation (EU) 2016/2129 of 5 December 2016 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union [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 11 985 individual holdings and 182 holdings with legal entity. These 12 167 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 730 911 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2019 (see: Table 4.2-2) represents a certain number of similar holdings included in the same stratum (see: Table 4.2-1).

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

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

		ES6						TOTAL
		Verysmall (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Verylarge (€>=500)	
TF8	Fieldcrops (1)	73 671	50 384	11 965	5 159	3 421	417	145 017
	Horticulture (2)	3 890	11 725	6 476	4 366	2 867	191	29 515
	Other permanent crops (4)	11 644	17 113	2 924	490	333	0	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)
TFL	Fieldcrops (1)	601	1 922	1 078	623	302	38	4 564
	Horticulture (2)	5	59	59	70	56	1	250
	Other permanent crops (4)	52	247	98	24	3	0	424
	Milk (5)	32	507	948	762	182	7	2 438
	Other grazing livestock (6)	104	529	224	96	20	1	974
	Poultry (71)	4	60	95	147	191	11	508
	Pigs (72)	0	12	11	15	29	8	75
	Mixed (8)	296	1 178	822	466	147	25	2 934
TOTAL (€>=4)		1 094	4 514	3 335	2 203	930	91	12 167

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 2019

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		730 911	181 715	24 490	32 605	81 422	55 341	22 438	6 780	326 119
SYS03	Sample farms		12 167	4 564	250	424	2 438	974	508	75	2 934

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	24 033,6	19 392,1	46 528,9	15 363,8	33 678,0	15 490,4	55 589,1	116 880,6	20 737,6
SE010	Total labour input	AWU	1,611	1,471	2,277	1,858	1,814	1,435	1,665	2,757	1,567
SE011	Total labour input	h	3 608	3 248	5 080	4 158	4 155	3 239	3 774	6 234	3 502
SE015	Unpaid labour input	FWU	1,432	1,272	1,487	1,421	1,750	1,413	1,565	1,574	1,431
SE016	Unpaid labour input	h	3 215	2 813	3 383	3 211	4 010	3 192	3 539	3 655	3 202
SE020	Paid labour input	AWU	0,179	0,199	0,790	0,437	0,064	0,021	0,100	1,183	0,136
SE021	Paid labour input	h	392	434	1 697	947	145	47	235	2 579	301
SE025	Total Utilised Agricultural Area	ha	20,2	25,2	6,6	9,0	22,8	17,6	20,4	27,7	19,3
SE030	Rented U.A.A.	ha	6,0	7,5	0,8	0,8	6,5	4,0	4,8	2,8	6,5
SE035	Cereals	ha	10,97	15,24	2,58	1,11	7,66	5,35	17,10	22,64	11,32
SE041	Other field crops	ha	2,78	6,01	0,46	0,20	0,61	0,39	2,02	2,66	2,42
SE042	Energy crops	ha	0,00	0,01	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,18	0,42	1,15	0,14	0,01	0,01	0,01	0,06	0,07
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	0,48	0,55	0,74	6,52	0,02	0,01	0,01	0,00	0,06
SE055	Orchards	ha	0,45	0,49	0,36	6,51	0,02	0,01	0,01	0,00	0,06
SE065	Other permanent crops	ha	0,03	0,06	0,38	0,02	0,00	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	5,46	2,46	0,65	0,33	14,33	11,64	1,00	1,99	5,13
SE072	Agricultural fallows	ha	0,11	0,14	0,28	0,07	0,10	0,09	0,13	0,04	0,09
SE073	Set aside	ha	0,21	0,30	0,76	0,55	0,08	0,04	0,08	0,31	0,14
SE074	Total agricultural area out of production	ha	0,37	0,52	1,05	0,65	0,20	0,16	0,23	0,36	0,29
SE075	Woodland area	ha	0,95	0,68	0,58	0,54	1,48	1,17	0,95	1,39	0,99
SE080	Total livestock units	LU	13,5	1,1	0,2	0,1	27,5	15,2	58,4	103,3	14,0
SE085	Dairy cows	LU	3,03	0,07	0,02	0,01	17,58	1,11	0,06	0,01	2,17
SE090	Other cattle	LU	4,87	0,54	0,13	0,02	9,76	13,02	0,75	0,99	5,89
SE095	Sheep and goats	LU	0,10	0,02	0,00	0,00	0,00	0,45	0,00	0,00	0,13
SE100	Pigs	LU	4,35	0,40	0,09	0,00	0,10	0,13	57,54	9,08	5,32
SE105	Poultry	LU	1,03	0,06	0,00	0,01	0,02	0,03	0,01	93,17	0,33
SE110	Yield of wheat	dt/ha	56,3	58,2	47,0	40,7	51,9	49,4	54,7	51,4	55,0
SE115	Yield of maize	dt/ha	77,1	74,8	71,8	68,0	94,5	74,2	69,3	82,3	79,6
SE120	Stocking density	LU/ha	1,35	0,20	0,09	0,02	1,88	1,19	0,63	0,41	1,47
SE125	Milk yield	kg/cow	6 068	3 781	1 964	2 855	5 866	4 790	2 473	4 600	6 638

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	135 021	116 099	230 440	92 797	186 554	62 371	308 501	878 333	114 692
SE132	Total output/Total input	ratio	1,14	1,11	1,47	1,27	1,33	0,95	1,28	1,27	1,03
SE135	Total output crops and crop production	zł	68 939	110 063	229 366	91 012	26 175	18 145	62 531	94 400	50 979
SE136	Total crop output/ha	zł/ha	3 469	4 462	41 036	10 943	1 157	1 043	3 105	3 452	2 684
SE140	Cereals	zł	32 693	51 343	6 200	2 381	19 524	12 574	51 058	73 896	31 903
SE145	Protein crops	zł	1 107	2 194	195	83	247	423	1 080	949	1 009
SE146	Energy crops	zł	9	14	0	1	3	6	21	0	10
SE150	Potatoes	zł	5 024	8 950	1 227	130	1 926	1 819	2 182	3 997	5 144
SE155	Sugar beet	zł	2 224	4 356	54	16	490	139	1 102	0	2 330
SE160	Oil-seed crops	zł	7 353	16 668	472	290	1 179	196	5 601	8 275	6 244
SE165	Industrial crops	zł	715	2 079	116	155	56	73	1	3 939	311
SE170	Vegetables and flowers	zł	10 202	12 257	185 009	3 450	184	200	276	1 232	1 671
SE175	Fruit	zł	5 474	5 836	3 551	81 936	220	104	103	0	479
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	1 412	2 425	538	245	2 115	2 256	546	1 404	770
SE200	Other crop output	zł	2 736	3 955	32 003	2 327	235	360	582	708	1 119
SE206	Total output livestock and livestock products	zł	64 892	4 053	642	312	159 616	42 466	245 310	783 330	62 879
SE207	Total livestock output/LU	zł/LU	4 804	3 635	2 715	5 989	5 807	2 787	4 203	7 585	4 486
SE211	Change in value of livestock	zł	393	-785	7	-36	746	-766	11 261	5 314	379
SE216	Cows' milk and milk products	zł	23 774	334	30	24	132 844	6 607	174	40	18 792
SE220	Beef and veal	zł	13 068	1 362	303	36	25 112	32 678	2 193	2 124	16 494
SE225	Pigmeat	zł	18 205	1 668	324	17	412	450	240 330	31 996	22 465
SE230	Sheep and goats	zł	119	24	0	3	1	498	3	0	168
SE235	Poultrymeat	zł	6 269	70	0	6	3	1	31	605 156	1 426
SE240	Eggs	zł	1 895	302	0	80	119	150	38	132 060	1 267
SE245	Ewes' and goats' milk	zł	50	2	0	0	0	364	1	0	48
SE251	Other livestock and products	zł	1 513	292	-15	146	1 126	1 718	2 541	11 954	2 218
SE256	Other output	zł	1 189	1 982	432	1 473	763	1 760	660	603	834
SE260	Farmhouse consumption	zł	1 000	834	407	408	1 170	607	876	1 222	1 224
SE265	Farm use	zł	13 414	3 505	1 159	254	16 431	9 995	43 991	51 754	18 098

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	118 648	104 388	157 109	73 032	140 557	65 775	240 284	693 955	111 439
SE275	Total intermediate consumption	zł	85 404	69 291	106 717	32 638	103 940	45 148	202 467	601 987	81 466
SE281	Total specific costs	zł	57 803	40 902	61 230	16 298	70 208	26 545	169 889	530 988	55 771
SE284	Specific crop costs/ha	zł/ha	1 324	1 550	10 865	1 936	936	573	1 233	1 604	1 154
SE285	Seeds and plants	zł	5 935	7 859	29 737	1 410	3 898	2 081	5 481	8 553	4 668
SE290	Seeds and plants home-grown	zł	1 374	1 735	337	80	893	656	1 341	1 402	1 624
SE295	Fertilisers	zł	13 041	19 183	11 255	5 213	13 241	6 084	13 800	24 312	11 379
SE300	Crop protection	zł	5 043	9 301	3 811	7 177	1 946	830	4 821	9 632	3 958
SE305	Other crop specific costs	zł	2 303	1 903	15 926	2 298	2 084	970	728	1 372	1 912
SE309	Specific livestock costs/LU	zł/LU	2 331	2 380	2 117	3 832	1 784	1 088	2 485	4 717	2 415
SE310	Feed for grazing livestock	zł	12 808	1 069	239	105	41 681	14 749	1 444	1 465	15 041
SE315	Feed for grazing livestock home-grown	zł	6 521	842	199	32	15 321	9 137	742	1 173	8 677
SE320	Feed for pigs and poultry	zł	15 470	1 393	237	88	330	329	134 722	451 028	15 083
SE325	Feed for pigs and poultry home-grown	zł	5 519	911	137	7	208	200	41 889	49 259	7 859
SE330	Other livestock specific costs	zł	3 202	191	25	7	7 026	1 501	8 893	34 587	3 728
SE331	Forestry specific costs	zł	2	1	1	0	2	1	1	39	1
SE336	Total farming overheads	zł	27 601	28 390	45 487	16 340	33 732	18 603	32 578	71 000	25 695
SE340	Machinery and building current costs	zł	7 494	7 407	7 885	4 785	11 229	5 856	9 232	17 520	6 801
SE345	Energy	zł	11 827	11 796	29 575	6 622	14 003	7 433	13 915	39 292	10 519
SE350	Contract work	zł	4 238	4 942	3 133	1 226	4 684	2 772	4 906	5 387	4 297
SE356	Other direct inputs	zł	4 042	4 245	4 894	3 708	3 816	2 542	4 525	8 801	4 077
SE360	Depreciation	zł	21 525	21 503	24 044	27 990	28 077	17 730	29 599	46 801	18 628
SE365	Total external factors	zł	11 720	13 594	26 348	12 404	8 540	2 897	8 217	45 167	11 345
SE370	Wages paid	zł	8 200	8 006	23 517	11 267	4 513	718	3 792	39 621	8 691
SE375	Rent paid	zł	2 278	3 842	693	458	2 478	1 414	2 336	1 679	1 814
SE380	Interest paid	zł	1 242	1 747	2 138	679	1 550	766	2 089	3 867	840

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	29 562	32 957	11 303	11 539	39 323	32 042	26 620	31 133	28 155
SE610	Total subsidies on crops	zł	1 034	1 926	211	73	427	301	671	602	1 005
SE611	Compensatory payments/area payments	zł	0	0	0	0	0	0	0	0	0
SE612	Set aside premiums	zł	0	0	0	0	0	0	0	0	0
SE613	Other crops subsidies	zł	557	1 158	19	14	121	36	291	0	544
SE615	Total subsidies on livestock	zł	2 670	233	64	14	8 824	5 707	306	348	2 648
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 612	222	64	14	8 824	5 435	305	348	2 571
SE618	Subsidies sheep and goats	zł	58	10	0	0	0	272	0	0	77
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	1 368	1 526	131	970	1 051	3 170	749	234	1 253
SE622	LFA subsidies	zł	2 019	1 620	547	729	3 386	3 124	2 105	2 393	1 938
SE623	Other rural development payments	zł	806	620	4 050	296	974	646	354	604	737
SE624	Total support for rural development	zł	4 193	3 766	4 727	1 994	5 411	6 939	3 207	3 232	3 928
SE625	Subsidies on intermediate consumption	zł	1 718	2 096	286	531	1 790	1 134	1 988	2 372	1 783
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	9 282	11 677	2 932	4 101	10 700	8 245	9 460	13 038	8 674
SE632	Single area payment	zł	9 282	11 677	2 932	4 101	10 700	8 245	9 460	13 038	8 674
SE650	Total aid for Article 68	zł	3 288	1 131	258	80	9 206	6 018	1 155	982	3 292
SE699	Other subsidies	zł	10 665	13 260	3 082	4 827	12 172	9 717	10 988	11 541	10 117

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	27 756	30 296	11 760	11 913	38 515	30 261	26 751	30 833	26 021
SE605	Total subsidies - excluding on investments	zł	29 562	32 957	11 303	11 539	39 323	32 042	26 620	31 133	28 155
SE395	VAT balance excluding on investments	zł	-115	-210	995	1 275	417	-840	1 551	3 160	-476
SE390	Taxes	zł	1 691	2 451	538	901	1 225	942	1 420	3 460	1 659
SE405	Balance subsidies and taxes on investments	zł	528	479	41	323	78	487	1 929	-5 794	766
SE406	Subsidies on investments	zł	1 619	1 592	1 963	1 793	1 491	1 514	2 909	2 247	1 538
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 091	1 113	1 922	1 470	1 413	1 027	980	8 041	772

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	135 021	116 099	230 440	92 797	186 554	62 371	308 501	878 333	114 692
SE275	Total intermediate consumption	zł	85 404	69 291	106 717	32 638	103 940	45 148	202 467	601 987	81 466
SE600	Balance current subsidies and taxes	zł	27 756	30 296	11 760	11 913	38 515	30 261	26 751	30 833	26 021
SE410	Gross Farm Income	zł	77 373	77 104	135 483	72 072	121 129	47 484	132 785	307 178	59 247
SE360	Depreciation	zł	21 525	21 503	24 044	27 990	28 077	17 730	29 599	46 801	18 628
SE415	Farm Net Value Added	zł	55 849	55 601	111 439	44 082	93 053	29 755	103 185	260 377	40 619
SE365	Total external factors	zł	11 720	13 594	26 348	12 404	8 540	2 897	8 217	45 167	11 345
SE405	Balance subsidies and taxes on investments	zł	528	479	41	323	78	487	1 929	-5 794	766
SE420	Family Farm Income	zł	44 657	42 486	85 131	32 001	84 590	27 345	96 897	209 416	30 040

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	34 663	37 808	48 936	23 731	51 302	20 739	61 975	94 451	25 927
SE430	Family Farm Income/FWU	zł/FWU	30 510	31 624	57 241	22 526	47 886	19 298	60 379	127 547	20 769

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	816 142	873 687	607 422	651 285	1 056 454	760 545	1 126 238	1 523 423	729 629
SE441	Total fixed assets	zł	711 703	775 889	519 074	601 527	925 902	665 318	967 729	1 248 936	627 025
SE446	Land, permanent crops and quotas	zł	416 642	524 250	202 887	383 659	468 774	392 606	502 290	515 315	359 150
SE450	Buildings	zł	162 822	127 975	208 154	124 281	201 925	151 788	292 358	502 887	158 815
SE455	Machinery	zł	115 295	122 817	107 726	93 535	179 684	98 262	158 727	226 699	95 357
SE460	Breeding livestock	zł	16 944	847	307	52	75 519	22 662	14 353	4 035	13 703
SE465	Total current assets	zł	104 440	97 798	88 348	49 758	130 553	95 227	158 508	274 487	102 604
SE470	Non-breeding livestock	zł	23 067	2 488	494	177	30 810	44 657	65 926	93 535	28 507
SE475	Stock of agricultural products	zł	31 656	31 846	43 293	21 119	39 538	23 586	36 167	40 792	30 631
SE480	Other circulating capital	zł	49 716	63 463	44 560	28 462	60 204	26 984	56 415	140 160	43 466
SE485	Total liabilities	zł	37 628	53 697	60 690	16 781	43 542	22 894	67 989	118 680	26 275
SE490	Long and medium-term loans	zł	26 332	39 728	46 330	11 913	32 424	15 780	50 471	91 757	16 055
SE495	Short-term loans	zł	11 296	13 969	14 360	4 868	11 118	7 115	17 518	26 924	10 220
SE501	Net worth	zł	778 514	819 989	546 732	634 504	1 012 912	737 651	1 058 248	1 404 742	703 353

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	843	-1 889	14 529	-8 638	6 322	-3 843	7 903	12 844	977
SE510	Average farm capital	zł	411 467	361 590	412 566	362 313	587 973	386 758	616 282	993 081	378 030
SE516	Gross Investment on fixed assets	zł	16 061	15 694	25 602	13 865	23 697	12 686	21 851	76 583	12 778
SE521	Net Investment on fixed assets	zł	-5 464	-5 809	1 558	-14 126	-4 380	-5 044	-7 748	29 782	-5 850
SE526	Cash Flow (1)	zł	62 313	62 153	100 634	56 593	106 690	43 172	112 310	252 845	44 864
SE530	Cash Flow (2)	zł	46 227	47 633	70 794	40 865	82 293	32 114	98 693	200 744	30 702
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,12	0,06	0,08	0,04	0,09	0,13	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		730 911	273 993	307 445	95 332	35 712	16 407	2 023
SYS03	Sample farms		12 167	1 094	4 514	3 335	2 203	930	91

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	24 033,6	6 323,6	15 702,9	36 000,1	68 668,5	181 057,9	1 063 366,5
SE010	Total labour input	AWU	1,611	1,222	1,562	1,858	2,187	3,337	26,108
SE011	Total labour input	h	3 608	2 673	3 497	4 272	5 046	7 576	58 062
SE015	Unpaid labour input	FWU	1,432	1,197	1,499	1,719	1,838	1,717	0,167
SE016	Unpaid labour input	h	3 215	2 620	3 362	3 971	4 292	4 034	387
SE020	Paid labour input	AWU	0,179	0,025	0,062	0,139	0,349	1,620	25,940
SE021	Paid labour input	h	392	53	135	302	754	3 542	57 675
SE025	Total Utilised Agricultural Area	ha	20,2	8,2	15,1	27,5	44,5	104,1	991,7
SE030	Rented U.A.A.	ha	6,0	1,0	3,1	7,7	15,0	35,0	673,7
SE035	Cereals	ha	10,97	4,55	8,30	14,06	22,31	61,77	526,85
SE041	Other field crops	ha	2,78	0,59	1,51	3,26	7,14	23,19	227,71
SE042	Energy crops	ha	0,00	0,00	0,00	0,01	0,01	0,01	0,00
SE046	Vegetables and flowers	ha	0,18	0,05	0,14	0,31	0,53	1,34	3,94
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,48	0,21	0,57	0,66	0,91	0,77	6,16
SE055	Orchards	ha	0,45	0,21	0,55	0,62	0,86	0,65	2,78
SE065	Other permanent crops	ha	0,03	0,01	0,02	0,04	0,05	0,13	3,38
SE071	Forage crops	ha	5,46	2,50	4,27	8,91	13,12	14,99	214,24
SE072	Agricultural fallows	ha	0,11	0,09	0,11	0,13	0,16	0,36	0,03
SE073	Set aside	ha	0,21	0,18	0,13	0,17	0,29	1,34	5,11
SE074	Total agricultural area out of production	ha	0,37	0,29	0,26	0,32	0,48	2,04	14,39
SE075	Woodland area	ha	0,95	0,74	0,98	1,18	1,08	1,58	6,72
SE080	Total livestock units	LU	13,5	2,7	9,0	23,0	41,8	101,8	494,3
SE085	Dairy cows	LU	3,03	0,42	1,56	7,19	12,41	10,70	156,60
SE090	Other cattle	LU	4,87	1,49	4,40	8,93	12,65	12,26	146,92
SE095	Sheep and goats	LU	0,10	0,02	0,13	0,19	0,10	0,05	2,14
SE100	Pigs	LU	4,35	0,56	2,60	6,36	15,09	46,97	153,75
SE105	Poultry	LU	1,03	0,13	0,20	0,28	1,52	31,77	27,47
SE110	Yield of wheat	dt/ha	56,3	46,9	50,7	55,4	58,4	60,1	63,8
SE115	Yield of maize	dt/ha	77,1	78,6	77,6	78,9	76,8	77,1	75,8
SE120	Stocking density	LU/ha	1,35	0,65	1,31	1,73	1,83	1,36	1,39
SE125	Milk yield	kg/cow	6 068	3 407	4 151	5 431	6 550	7 974	9 585

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	135 021	33 616	78 396	193 498	384 657	1 094 665	7 529 180
SE132	Total output/Total input	ratio	1,14	1,02	1,12	1,25	1,30	1,25	0,92
SE135	Total output crops and crop production	zł	68 939	22 062	45 213	88 930	169 330	496 591	3 841 032
SE136	Total crop output/ha	zł/ha	3 469	2 794	3 057	3 269	3 847	4 866	3 930
SE140	Cereals	zł	32 693	10 615	21 391	39 983	71 162	229 890	2 118 494
SE145	Protein crops	zł	1 107	493	827	1 261	2 482	4 634	66 764
SE146	Energy crops	zł	9	4	6	23	38	28	0
SE150	Potatoes	zł	5 024	2 944	4 732	6 600	8 346	18 066	92 253
SE155	Sugar beet	zł	2 224	63	800	3 069	7 646	20 806	225 127
SE160	Oil-seed crops	zł	7 353	808	2 530	6 696	17 752	74 958	926 009
SE165	Industrial crops	zł	715	264	957	849	805	1 984	6 682
SE170	Vegetables and flowers	zł	10 202	2 304	4 856	16 350	41 778	120 506	150 503
SE175	Fruit	zł	5 474	2 884	6 518	8 038	9 555	5 605	3 661
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	1 412	905	959	1 622	3 900	4 997	55 881
SE200	Other crop output	zł	2 736	783	1 642	4 463	5 905	15 146	195 659
SE206	Total output livestock and livestock products	zł	64 892	10 780	32 362	103 222	213 725	591 653	3 631 804
SE207	Total livestock output/LU	zł/LU	4 804	3 961	3 596	4 480	5 110	5 813	7 348
SE211	Change in value of livestock	zł	393	-800	-347	1 484	2 555	18 073	41 351
SE216	Cows' milk and milk products	zł	23 774	1 803	7 475	48 667	107 006	117 152	2 076 955
SE220	Beef and veal	zł	13 068	4 018	11 938	24 137	31 799	27 597	440 543
SE225	Pigmeat	zł	18 205	2 405	10 466	25 899	61 311	194 662	779 538
SE230	Sheep and goats	zł	119	24	148	234	132	86	3 208
SE235	Poultrymeat	zł	6 269	60	176	2 490	8 878	204 087	300 974
SE240	Eggs	zł	1 895	856	1 042	569	1 443	43 455	5 569
SE245	Ewes' and goats' milk	zł	50	42	64	50	4	0	44
SE251	Other livestock and products	zł	1 513	1 571	1 055	1 176	3 151	4 613	24 973
SE256	Other output	zł	1 189	774	820	1 346	1 601	6 421	56 343
SE260	Farmhouse consumption	zł	1 000	987	963	1 003	1 565	721	510
SE265	Farm use	zł	13 414	4 452	11 205	21 665	32 179	59 036	472 983

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	118 648	32 874	69 838	154 874	296 498	876 501	8 160 529
SE275	Total intermediate consumption	zł	85 404	21 819	48 662	113 681	224 372	686 002	5 624 263
SE281	Total specific costs	zł	57 803	11 249	30 567	77 820	162 434	526 501	3 910 701
SE284	Specific crop costs/ha	zł/ha	1 324	747	979	1 260	1 590	1 981	2 066
SE285	Seeds and plants	zł	5 935	1 555	3 169	7 390	18 432	47 602	392 461
SE290	Seeds and plants home-grown	zł	1 374	651	1 138	1 707	2 343	4 558	76 605
SE295	Fertilisers	zł	13 041	3 093	7 823	18 468	33 428	91 046	905 050
SE300	Crop protection	zł	5 043	840	2 518	5 771	12 885	45 033	461 035
SE305	Other crop specific costs	zł	2 303	410	974	2 661	5 233	18 514	260 736
SE309	Specific livestock costs/LU	zł/LU	2 331	1 966	1 787	1 889	2 211	3 186	3 827
SE310	Feed for grazing livestock	zł	12 808	2 934	8 198	22 526	40 523	43 366	855 613
SE315	Feed for grazing livestock home-grown	zł	6 521	2 372	5 767	11 276	14 276	11 387	282 663
SE320	Feed for pigs and poultry	zł	15 470	2 061	6 908	17 365	43 526	254 243	611 604
SE325	Feed for pigs and poultry home-grown	zł	5 519	1 409	4 290	8 631	15 537	43 068	120 945
SE330	Other livestock specific costs	zł	3 202	356	976	3 637	8 407	26 677	424 202
SE331	Forestry specific costs	zł	2	0	1	3	1	19	0
SE336	Total farming overheads	zł	27 601	10 570	18 096	35 861	61 938	159 501	1 713 562
SE340	Machinery and building current costs	zł	7 494	3 262	5 462	10 988	17 540	35 112	323 446
SE345	Energy	zł	11 827	3 732	7 327	15 978	29 621	82 291	710 910
SE350	Contract work	zł	4 238	1 780	2 752	4 361	7 450	21 061	363 896
SE356	Other direct inputs	zł	4 042	1 796	2 554	4 534	7 327	21 037	315 310
SE360	Depreciation	zł	21 525	10 013	17 828	32 038	50 072	97 734	524 976
SE365	Total external factors	zł	11 720	1 042	3 348	9 155	22 054	92 766	2 011 290
SE370	Wages paid	zł	8 200	664	1 676	3 756	10 059	59 315	1 782 333
SE375	Rent paid	zł	2 278	308	1 182	3 489	7 529	18 810	151 897
SE380	Interest paid	zł	1 242	69	490	1 910	4 466	14 640	77 059

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	29 562	11 882	24 766	44 569	64 943	124 556	1 050 860
SE610	Total subsidies on crops	zł	1 034	196	584	1 502	3 072	7 284	74 068
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	557	20	228	877	2 029	5 207	44 428
SE615	Total subsidies on livestock	zł	2 670	780	2 785	6 140	6 405	2 974	9 208
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 612	769	2 706	6 025	6 337	2 941	8 638
SE618	Subsidies sheep and goats	zł	58	11	78	115	68	33	570
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	1 368	737	1 269	1 925	2 518	4 252	31 982
SE622	LFA subsidies	zł	2 019	1 212	2 041	3 254	3 900	3 436	4 941
SE623	Other rural development payments	zł	806	332	1 260	937	386	366	679
SE624	Total support for rural development	zł	4 193	2 281	4 571	6 116	6 804	8 054	37 602
SE625	Subsidies on intermediate consumption	zł	1 718	481	1 078	2 251	4 260	10 457	125 772
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	9 282	3 792	7 042	12 918	20 909	48 925	395 214
SE632	Single area payment	zł	9 282	3 792	7 042	12 918	20 909	48 925	395 214
SE650	Total aid for Article 68	zł	3 288	965	3 229	6 986	7 941	6 295	46 215
SE699	Other subsidies	zł	10 665	4 352	8 706	15 642	23 494	46 863	408 995

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	27 756	10 784	23 464	43 218	63 109	117 354	899 372
SE605	Total subsidies - excluding on investments	zł	29 562	11 882	24 766	44 569	64 943	124 556	1 050 860
SE395	VAT balance excluding on investments	zł	-115	-486	-256	459	1 050	2 861	-56
SE390	Taxes	zł	1 691	611	1 046	1 809	2 884	10 064	151 432
SE405	Balance subsidies and taxes on investments	zł	528	180	347	494	2 573	2 348	25 981
SE406	Subsidies on investments	zł	1 619	882	1 475	1 931	4 073	6 452	26 065
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 091	702	1 128	1 436	1 500	4 104	84

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	135 021	33 616	78 396	193 498	384 657	1 094 665	7 529 180
SE275	Total intermediate consumption	zł	85 404	21 819	48 662	113 681	224 372	686 002	5 624 263
SE600	Balance current subsidies and taxes	zł	27 756	10 784	23 464	43 218	63 109	117 354	899 372
SE410	Gross Farm Income	zł	77 373	22 582	53 198	123 035	223 394	526 017	2 804 289
SE360	Depreciation	zł	21 525	10 013	17 828	32 038	50 072	97 734	524 976
SE415	Farm Net Value Added	zł	55 849	12 569	35 370	90 997	173 322	428 284	2 279 313
SE365	Total external factors	zł	11 720	1 042	3 348	9 155	22 054	92 766	2 011 290
SE405	Balance subsidies and taxes on investments	zł	528	180	347	494	2 573	2 348	25 981
SE420	Family Farm Income	zł	44 657	11 707	32 368	82 336	153 840	337 866	294 004

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	34 663	10 289	22 650	48 963	79 256	128 335	87 304
SE430	Family Farm Income/FWU	zł/FWU	30 510	9 781	21 590	47 916	83 513	187 581	485 208

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	816 142	391 300	683 014	1 237 997	1 897 025	3 700 110	16 238 463
SE441	Total fixed assets	zł	711 703	356 186	609 709	1 088 419	1 654 412	3 115 232	10 475 769
SE446	Land, permanent crops and quotas	zł	416 642	217 653	370 827	628 893	944 170	1 786 322	3 907 405
SE450	Buildings	zł	162 822	95 313	135 430	221 948	307 017	667 676	4 042 840
SE455	Machinery	zł	115 295	40 223	92 892	201 247	339 689	588 196	1 840 672
SE460	Breeding livestock	zł	16 944	2 998	10 561	36 331	63 535	73 037	684 852
SE465	Total current assets	zł	104 440	35 114	73 304	149 578	242 613	584 878	5 762 694
SE470	Non-breeding livestock	zł	23 067	6 981	19 273	39 681	63 083	117 902	519 966
SE475	Stock of agricultural products	zł	31 656	11 253	25 243	51 398	79 153	154 600	1 003 804
SE480	Other circulating capital	zł	49 716	16 880	28 788	58 499	100 377	312 375	4 238 925
SE485	Total liabilities	zł	37 628	1 559	13 589	52 886	137 862	464 966	2 621 692
SE490	Long and medium-term loans	zł	26 332	1 112	9 459	38 456	99 895	351 555	1 498 588
SE495	Short-term loans	zł	11 296	447	4 130	14 430	37 967	113 411	1 123 104
SE501	Net worth	zł	778 514	389 741	669 425	1 185 111	1 759 163	3 235 143	13 616 771

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	843	-3 876	-4 061	4 262	21 134	68 327	318 637
SE510	Average farm capital	zł	411 467	182 956	326 489	621 971	961 152	1 915 611	12 452 604
SE516	Gross Investment on fixed assets	zł	16 061	3 156	9 356	27 289	52 098	126 140	724 803
SE521	Net Investment on fixed assets	zł	-5 464	-6 858	-8 471	-4 749	2 026	28 406	199 827
SE526	Cash Flow (1)	zł	62 313	20 842	47 433	106 463	191 719	408 766	765 927
SE530	Cash Flow (2)	zł	46 227	17 391	37 894	81 414	139 672	273 670	65 811
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,04	0,06	0,07	0,07	0,07	0,00

Literature

- [1] Commission Regulation (EC) 1242/2008: of 8 December 2008 establishing a Community typology for agricultural holdings.
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