



2020 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 2020 comprising 12 318 sets of accounting data [21]. 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 105 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Holdings Accountancy Department (AHAD). From 176 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 12 292 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 11 116 individual holdings and 176 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 749 646 holdings [9].

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) [16].

The key value parameters concerning output, costs and investments are net categories (excluding VAT). In 2020, 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) [15]:

- 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) [16]:

- 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 [25].

2. Information about FADN

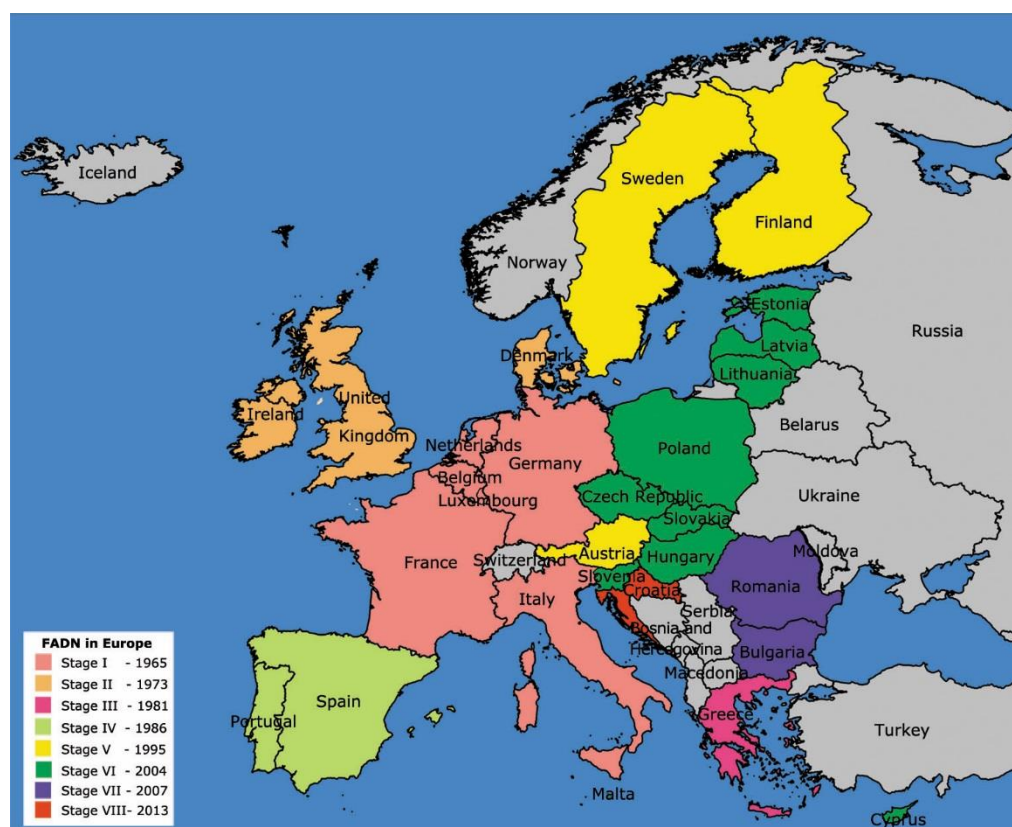
2.1. General information

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 [20]. 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 2020 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], [17], [24].

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) [10], [22], [23].

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 [17], [19].

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 2020

| 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 | 15 000 | 1 282 | 1,5 |
| Denmark | 25 000 | 1 600 | 1,9 |
| Estonia | 4 000 | 658 | 0,8 |
| Finland | 8 000 | 900 | 1,1 |
| France (except: Guadeloupe, Martinique, Reunion) | 25 000 | 7 320 | 8,7 |
| Gwadelupa, Martynika, Reunion | 15 000 | 320 | 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 | 14,4 |
| Portugal | 4 000 | 2 300 | 2,7 |
| Romania | 4 000 | 5 100 | 6,1 |
| 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 (except: Northern Ireland) | 25 000 | 2 180 | 2,6 |
| Northern Ireland | 15 000 | 320 | 0,4 |
| Italy | 8 000 | 11 106 | 13,2 |
| Total EU FADN | | 84 295 | 100 |

Source: Summary based on the [5]; [6]; [7], [8].

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 [9]:

- 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 „2013” 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 2020 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 „2013” coefficients

| Region | Activity | M.U. | Equivalent 4 000 Euro SO 2013 |
|-------------------------|---|------|-------------------------------------|
| Pomorze i Mazury | Common wheat and spelt | ha | 3,9 |
| | Rape and turnip rape | ha | 3,8 |
| | Sugar beets | ha | 2,0 |
| | Apple orchards | ha | 3,0 |
| | Vegetables and strawberries grown in the open | ha | 1,1 |
| | Dairy cows | head | 2,7 |
| | Pigs for fattening | head | 15,2 |
| Wielkopolska i Śląsk | Common wheat and spelt | ha | 3,9 |
| | Rape and turnip rape | ha | 3,6 |
| | Sugar beets | ha | 2,1 |
| | Apple orchards | ha | 1,6 |
| | Vegetables and strawberries grown in the open | ha | 0,8 |
| | Dairy cows | head | 2,3 |
| | Pigs for fattening | head | 15,3 |
| Mazowsze i Podlasie | Common wheat and spelt | ha | 5,0 |
| | Rape and turnip rape | ha | 4,2 |
| | Sugar beets | ha | 2,2 |
| | Apple orchards | ha | 1,2 |
| | Vegetables and strawberries grown in the open | ha | 0,9 |
| | Dairy cows | head | 2,5 |
| | Pigs for fattening | head | 14,0 |
| Małopolska i Pogórze | Common wheat and spelt | ha | 5,0 |
| | Rape and turnip rape | ha | 4,1 |
| | Sugar beets | ha | 2,2 |
| | Apple orchards | ha | 1,6 |
| | Vegetables and strawberries grown in the open | ha | 0,9 |
| | Dairy cows | head | 3,2 |
| | Pigs for fattening | head | 15,5 |

* The achievement of the economic size threshold by the holding, based on the SO "2013" coefficients [9], includes the agricultural holding in the Polish FADN field of observation e.g. In the region 'Pomorze i Mazury' wheat area 3,9 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], [13], [14]. 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], [18], [25].

Table 2.7-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [25].

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

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

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

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

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

“Polish FADN Standard Results” comprise 10 thematic tables:

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

Descriptions of particular variables are consistent with those included in “FADN Standard Results” ([12], [16]). 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

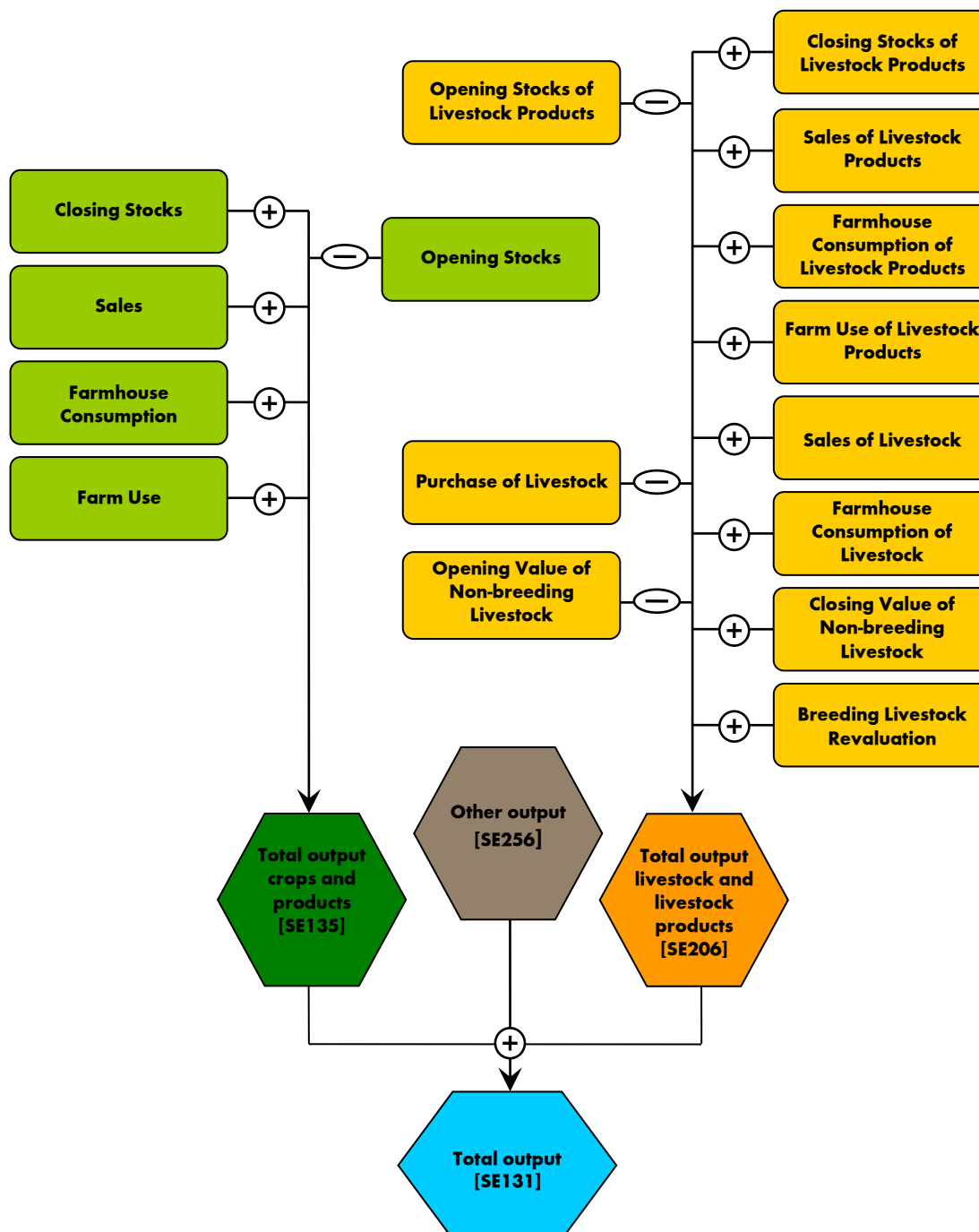
| Symbol | Variable name | M.U. | Description |
|--------|------------------------------------|-------|---|
| SE506 | Change in net worth | zł | Reflects the difference in net worth between closing and opening valuation. [SE501 - SE501P] ⁹ |
| SE510 | Average farm capital | zł | Average value of farm's 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 [11].

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

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

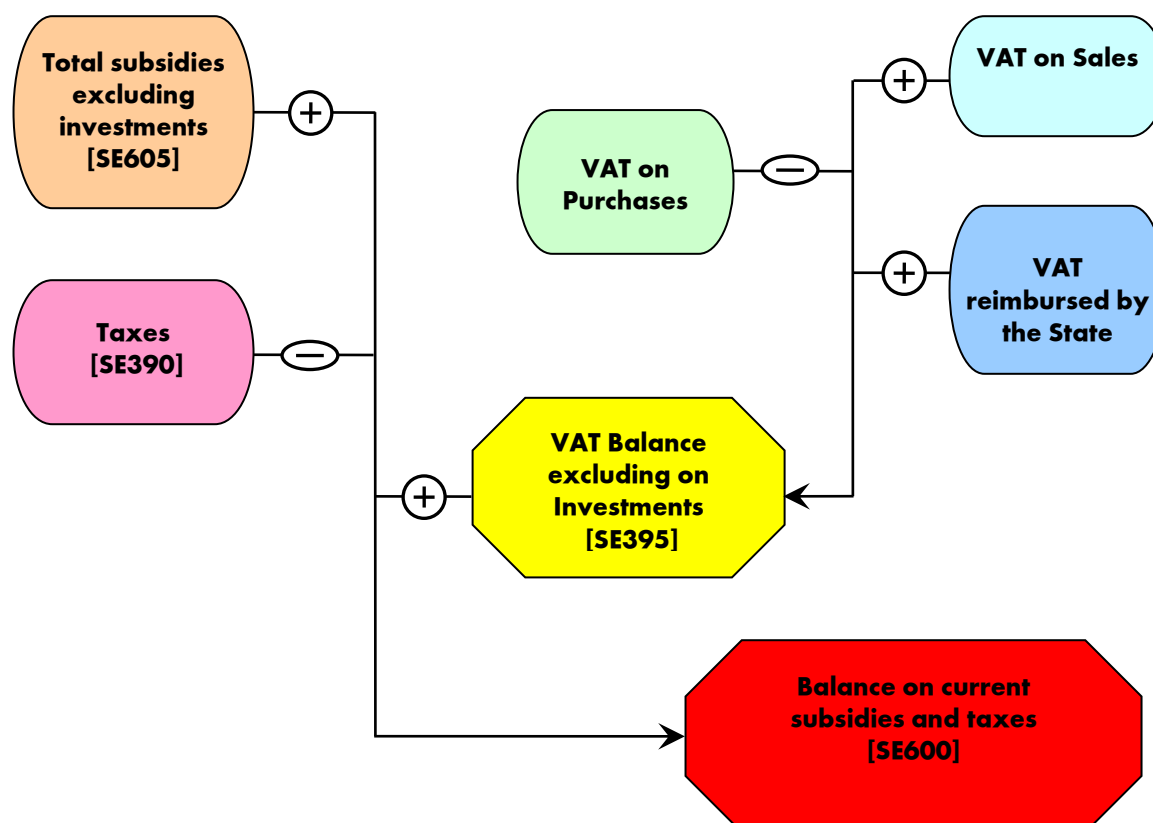
$$\text{LVVAL}_n = \left(\frac{V_{cn}}{\text{REGIDX}_n} - V_{on} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$$

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

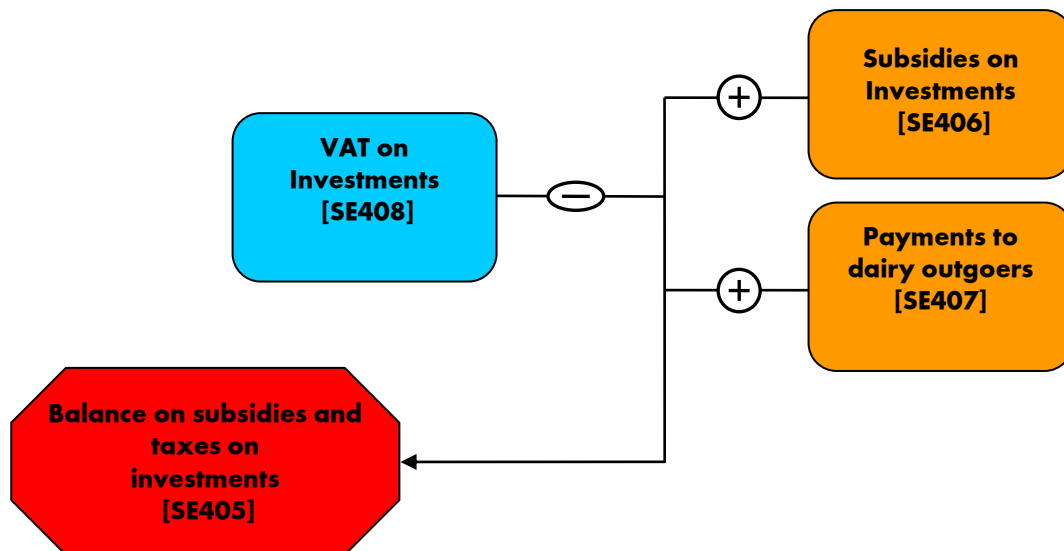


Taxes due in respect of the agricultural holding ownership and running agricultural activity are excluded from the costs (see: Table 3.1-4 - intermediate consumption). These taxes are included in the balance of current subsidies and taxes (see: Table 3.1-6 and Scheme 3 - 3-3). Such a grouping allows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

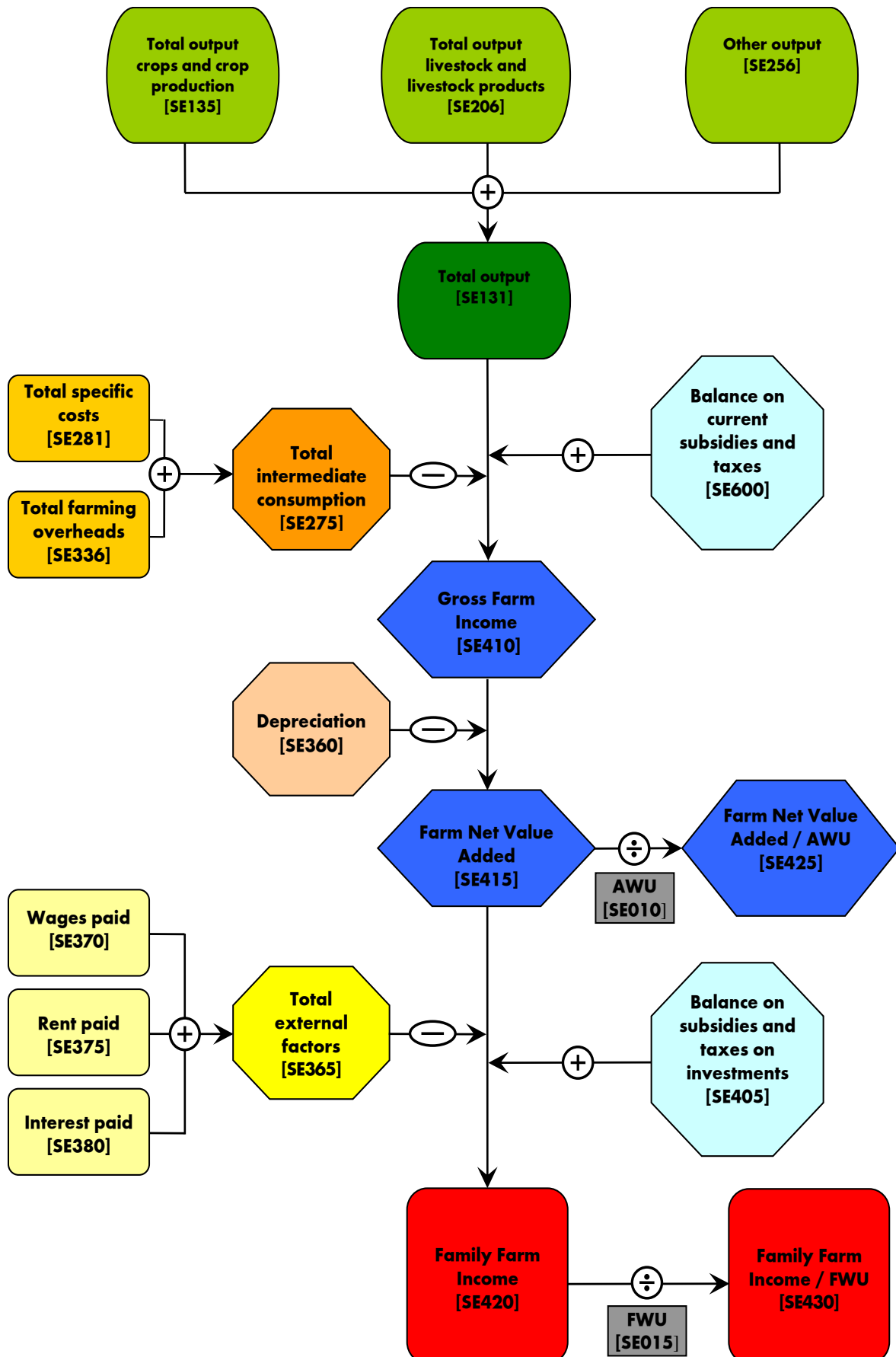
In Poland, "VAT reimbursed by the State" (understood as a lump sum VAT refund) does not exist. In the scheme has been presented to ensure methodological compliance at EU level.

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.

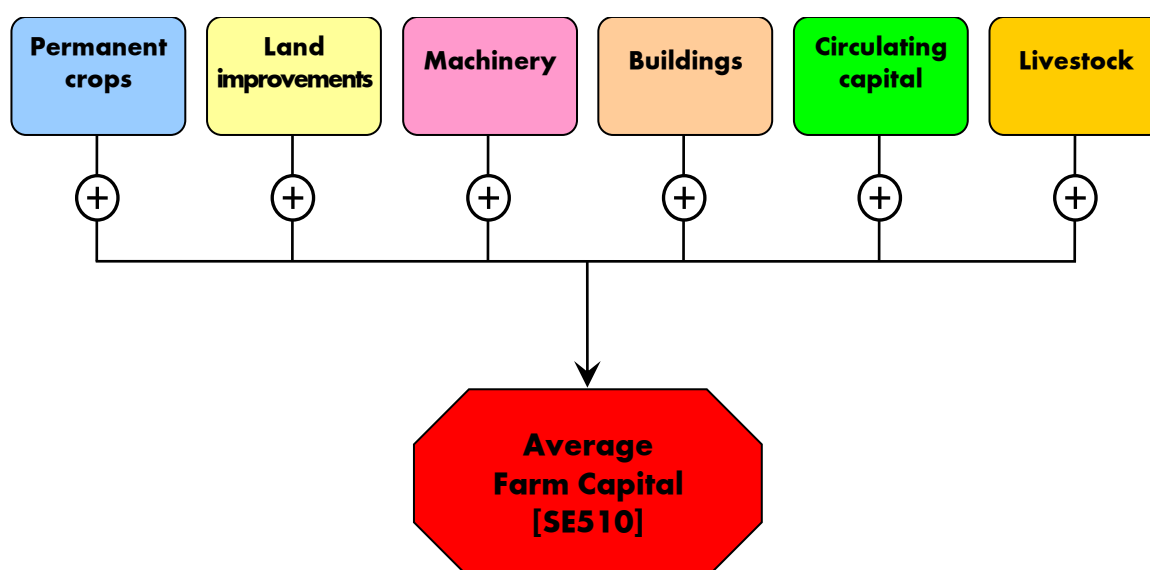
In the case of agricultural holding which declare normal VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



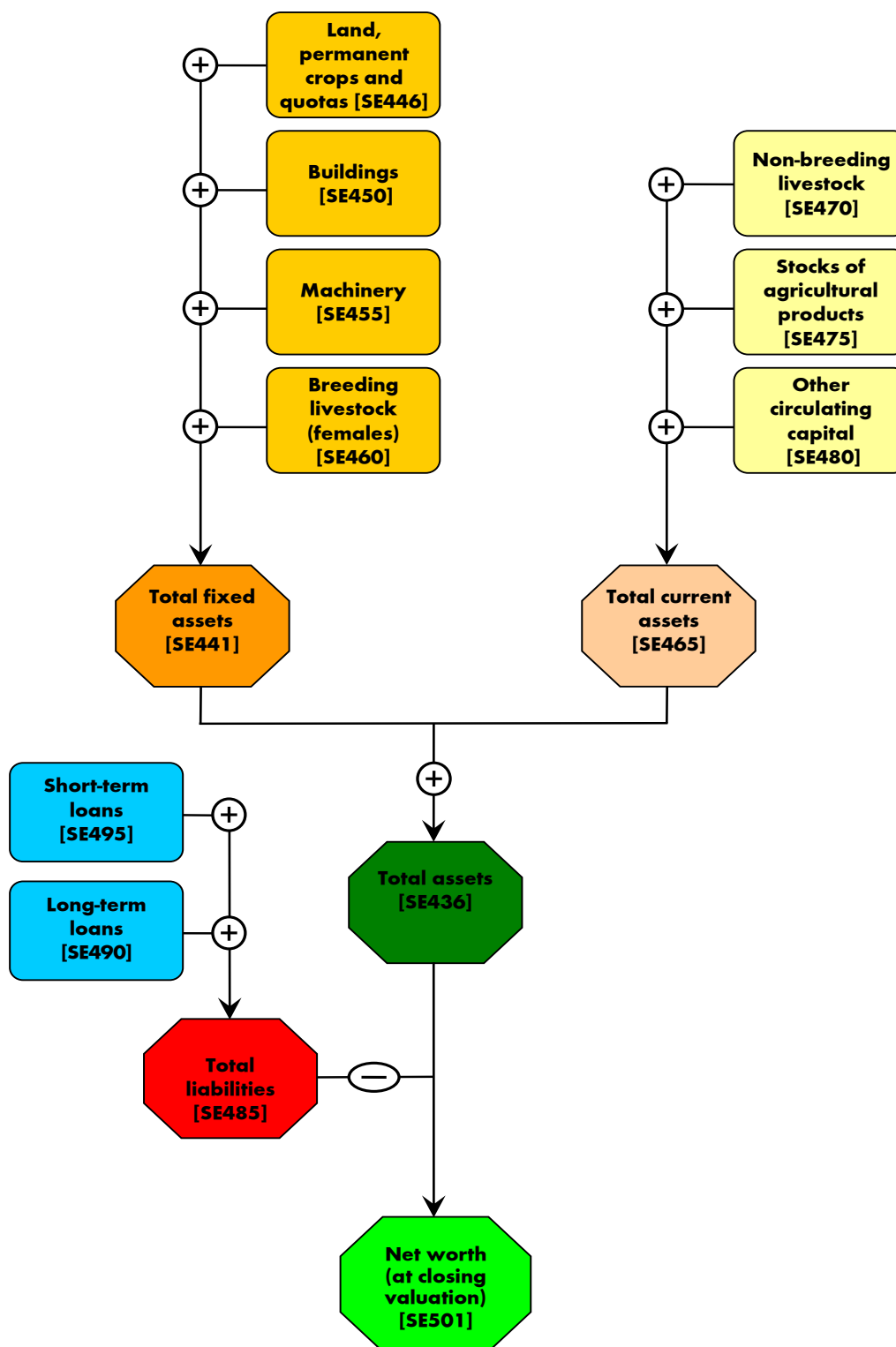
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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



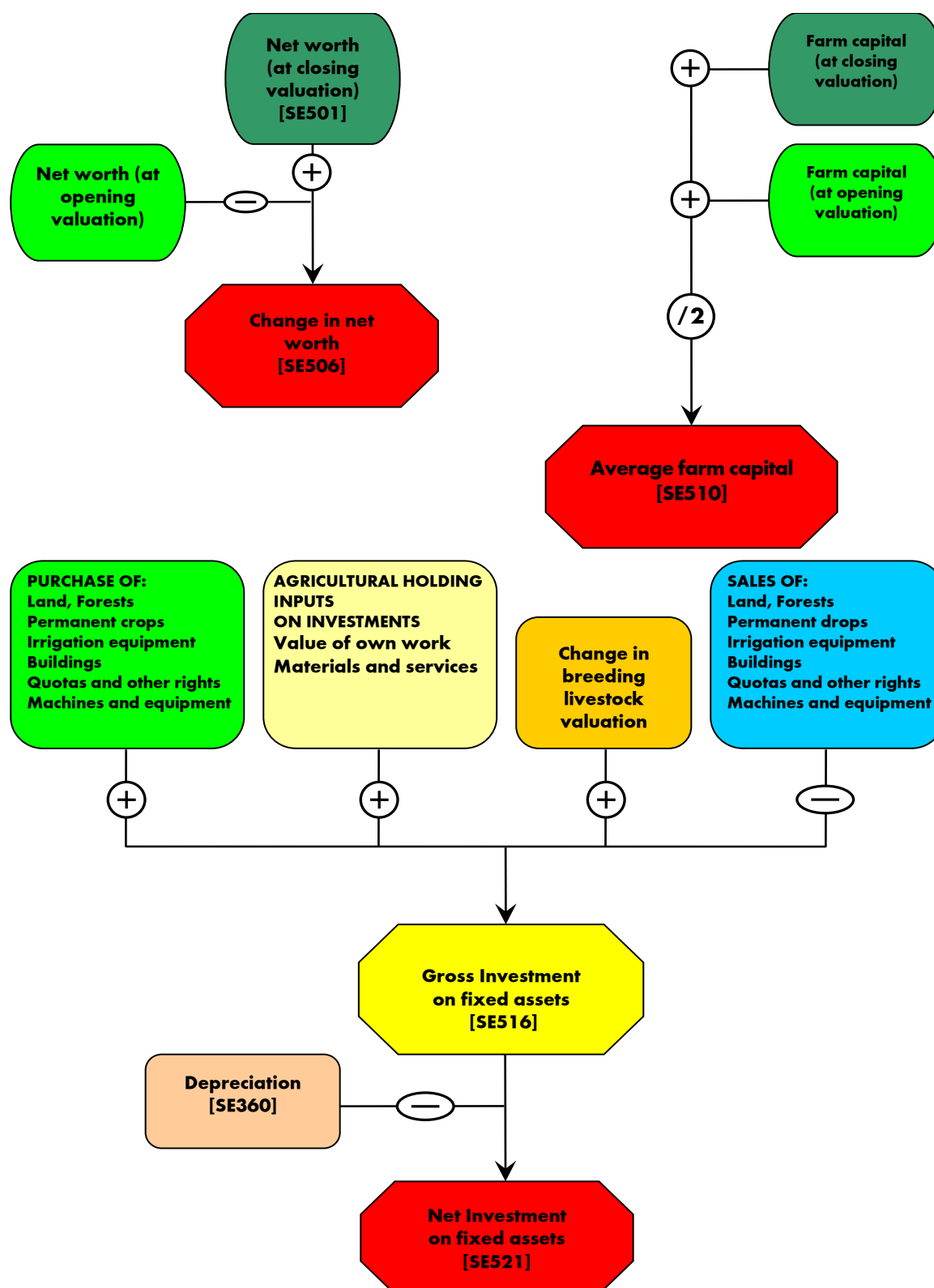
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

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 749 646 holdings [9]. 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 "2013" (binding since 2020). 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 [10].

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 [7].

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], [17].

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

The sample includes 11 116 individual holdings and 176 holdings with legal entity. These 12 292 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 749 646 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2020 (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) | 146 034 | 119 719 | 28 900 | 15 662 | 8 270 | 1 309 | 319 894 |
| | Horticulture (2) | 0 | 7 035 | 5 554 | 5 197 | 4 347 | 183 | 22 316 |
| | Other permanent crops (4) | 11 161 | 23 024 | 7 778 | 1 813 | 313 | 0 | 44 089 |
| | Milk (5) | 8 879 | 27 422 | 30 818 | 20 749 | 5 773 | 0 | 93 641 |
| | Other grazing livestock (6) | 12 819 | 20 445 | 6 134 | 1 882 | 485 | 0 | 41 765 |
| | Pigs (71) | 0 | 4 560 | 3 048 | 2 580 | 3 142 | 252 | 13 582 |
| | Poultry (72) | 0 | 0 | 0 | 412 | 2 908 | 1 363 | 4 683 |
| | Mixed (8) | 73 599 | 92 251 | 26 564 | 11 826 | 3 925 | 1 471 | 209 636 |
| TOTAL (€>=4) | | 252 492 | 294 456 | 108 796 | 60 121 | 29 163 | 4 578 | 749 606 |
| Total (€<4) | | | | | | | | 757 014 |
| Total in Poland | | 252 492 | 294 456 | 108 796 | 60 121 | 29 163 | 4 578 | 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 2013; the exchange rate of Euro = PLN 4,17347).

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) | 326 | 1 876 | 1 257 | 899 | 513 | 60 | 4 931 |
| | Horticulture (2) | 2 | 48 | 68 | 67 | 85 | 5 | 275 |
| | Other permanent crops (4) | 29 | 194 | 141 | 41 | 12 | 0 | 417 |
| | Milk (5) | 8 | 277 | 702 | 985 | 387 | 7 | 2 366 |
| | Other grazing livestock (6) | 27 | 424 | 248 | 108 | 34 | 1 | 842 |
| | Poultry (71) | 2 | 27 | 63 | 106 | 214 | 17 | 429 |
| | Pigs (72) | 1 | 7 | 8 | 12 | 24 | 10 | 62 |
| | Mixed (8) | 115 | 1 074 | 836 | 614 | 300 | 31 | 2 970 |
| TOTAL (€>=4) | | 510 | 3 927 | 3 323 | 2 832 | 1 569 | 131 | 12 292 |

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)

<https://agridata.ec.europa.eu/extensions/FADNPublicDatabase/FADNPublicDatabase.html>.

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

https://circabc.europa.eu/faces/jsp/extension/wai/navigation/container.jsp?FormPrincipal:_idcl=FormPrincipal:_id1&FormPrincipal_SUBMIT=1&id=ec2965e9-dd36-4e13-8ce1-649a3f8b681e&javax.faces.ViewState=e3l2KKYBNyOgmxOUXSRFRrQO2XOIZ9uToMVDVJMNqgcHQmp7aTH%2F4FXR2gV6nd2OETQr%2FyI7wOUNIszXQW90Z5OkyZ1o6N%2BEEtOCe3zO4WiMHgAOMZE8Qq5cTZrIVP52bhYigIBS2IPo%2BQCPisJFmlQkNwo%3D.

¹⁰ Data from these holdings were used for this compilation.

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.

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 2020

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 | | 749 646 | 319 758 | 22 018 | 44 044 | 93 651 | 41 768 | 13 459 | 4 233 | 210 715 |
| SYS03 | Sample farms | | 12 292 | 4 931 | 275 | 417 | 2 366 | 842 | 429 | 62 | 2 970 |

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 | 33 222,4 | 23 603,0 | 78 432,6 | 19 540,4 | 43 551,5 | 19 817,6 | 91 173,2 | 266 311,0 | 35 638,2 |
| SE010 | Total labour input | AWU | 1,535 | 1,299 | 2,751 | 1,821 | 1,739 | 1,485 | 1,651 | 3,369 | 1,583 |
| SE011 | Total labour input | h | 3 416 | 2 853 | 6 122 | 4 032 | 3 987 | 3 356 | 3 732 | 7 565 | 3 512 |
| SE015 | Unpaid labour input | FWU | 1,339 | 1,170 | 1,662 | 1,458 | 1,712 | 1,464 | 1,545 | 1,486 | 1,331 |
| SE016 | Unpaid labour input | h | 2 988 | 2 570 | 3 777 | 3 246 | 3 929 | 3 308 | 3 495 | 3 494 | 2 962 |
| SE020 | Paid labour input | AWU | 0,196 | 0,128 | 1,089 | 0,363 | 0,027 | 0,022 | 0,106 | 1,883 | 0,252 |
| SE021 | Paid labour input | h | 428 | 283 | 2 345 | 786 | 58 | 48 | 237 | 4 071 | 550 |
| SE025 | Total Utilised Agricultural Area | ha | 21,6 | 23,4 | 5,7 | 8,0 | 21,1 | 16,6 | 23,2 | 33,9 | 24,1 |
| SE030 | Rented U.A.A. | ha | 6,7 | 6,9 | 0,5 | 0,7 | 5,4 | 4,0 | 6,2 | 2,0 | 9,6 |
| SE035 | Cereals | ha | 11,99 | 14,74 | 2,86 | 1,18 | 6,63 | 4,59 | 19,26 | 26,25 | 14,14 |
| SE041 | Other field crops | ha | 3,43 | 5,49 | 0,28 | 0,16 | 0,42 | 0,29 | 2,44 | 2,13 | 3,38 |
| SE042 | Energy crops | ha | 0,00 | 0,00 | 0,01 | 0,00 | 0,00 | 0,01 | 0,01 | 0,00 | 0,00 |
| SE046 | Vegetables and flowers | ha | 0,18 | 0,29 | 0,82 | 0,10 | 0,01 | 0,00 | 0,01 | 0,12 | 0,08 |
| SE050 | Vineyards | ha | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| SE054 | Permanent crops | ha | 0,46 | 0,19 | 0,55 | 5,83 | 0,01 | 0,01 | 0,03 | 0,03 | 0,05 |
| SE055 | Orchards | ha | 0,45 | 0,18 | 0,35 | 5,80 | 0,01 | 0,01 | 0,03 | 0,03 | 0,05 |
| SE065 | Other permanent crops | ha | 0,01 | 0,01 | 0,20 | 0,02 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| SE071 | Forage crops | ha | 5,13 | 2,26 | 0,68 | 0,30 | 13,85 | 11,54 | 1,19 | 4,79 | 6,07 |
| SE072 | Agricultural fallows | ha | 0,11 | 0,12 | 0,15 | 0,08 | 0,07 | 0,16 | 0,18 | 0,08 | 0,10 |
| SE073 | Set aside | ha | 0,19 | 0,24 | 0,36 | 0,34 | 0,06 | 0,04 | 0,07 | 0,47 | 0,14 |
| SE074 | Total agricultural area out of production | ha | 0,35 | 0,43 | 0,53 | 0,45 | 0,15 | 0,22 | 0,26 | 0,59 | 0,32 |
| SE075 | Woodland area | ha | 0,91 | 0,75 | 0,48 | 0,59 | 1,48 | 1,09 | 1,15 | 2,25 | 0,92 |
| SE080 | Total livestock units | LU | 11,8 | 0,9 | 0,2 | 0,0 | 26,8 | 14,8 | 77,4 | 193,4 | 17,0 |
| SE085 | Dairy cows | LU | 3,03 | 0,04 | 0,03 | 0,01 | 17,10 | 0,98 | 0,03 | 0,00 | 2,92 |
| SE090 | Other cattle | LU | 3,91 | 0,45 | 0,13 | 0,01 | 9,58 | 12,73 | 0,70 | 0,06 | 6,39 |
| SE095 | Sheep and goats | LU | 0,07 | 0,01 | 0,00 | 0,00 | 0,00 | 0,54 | 0,00 | 0,06 | 0,12 |
| SE100 | Pigs | LU | 3,41 | 0,31 | 0,04 | 0,01 | 0,09 | 0,07 | 76,67 | 0,90 | 6,67 |
| SE105 | Poultry | LU | 1,32 | 0,05 | 0,00 | 0,01 | 0,03 | 0,02 | 0,04 | 192,38 | 0,74 |
| SE110 | Yield of wheat | dt/ha | 61,9 | 61,7 | 47,9 | 43,2 | 54,5 | 53,0 | 60,8 | 58,5 | 64,3 |
| SE115 | Yield of maize | dt/ha | 92,0 | 93,3 | 93,8 | 90,1 | 92,3 | 93,0 | 89,5 | 96,6 | 89,7 |
| SE120 | Stocking density | LU/ha | 1,27 | 0,18 | 0,13 | 0,02 | 1,90 | 1,17 | 0,46 | 0,02 | 1,45 |
| SE125 | Milk yield | kg/cow | 6 505 | 3 744 | 2 624 | 3 421 | 6 075 | 5 021 | 2 509 | 3 500 | 7 797 |

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 | 148 044 | 107 154 | 272 384 | 103 797 | 184 610 | 59 927 | 361 019 | 1 638 985 | 164 011 |
| SE132 | Total output/Total input | ratio | 1,15 | 1,14 | 1,35 | 1,49 | 1,35 | 0,96 | 1,21 | 1,23 | 1,03 |
| SE135 | Total output crops and crop production | zł | 85 243 | 102 324 | 271 376 | 102 768 | 22 567 | 16 988 | 85 136 | 161 303 | 76 075 |
| SE136 | Total crop output/ha | zł/ha | 4 022 | 4 454 | 52 267 | 13 535 | 1 079 | 1 034 | 3 713 | 4 840 | 3 206 |
| SE140 | Cereals | zł | 43 731 | 56 550 | 7 303 | 2 993 | 18 737 | 12 629 | 69 999 | 125 518 | 50 552 |
| SE145 | Protein crops | zł | 1 425 | 2 245 | 187 | 115 | 243 | 244 | 1 381 | 106 | 1 374 |
| SE146 | Energy crops | zł | 11 | 12 | 24 | 0 | 1 | 23 | 48 | 0 | 12 |
| SE150 | Potatoes | zł | 3 979 | 5 773 | 669 | 224 | 1 638 | 1 497 | 1 955 | 7 934 | 3 971 |
| SE155 | Sugar beet | zł | 2 885 | 4 059 | 0 | 86 | 412 | 166 | 1 439 | 0 | 3 780 |
| SE160 | Oil-seed crops | zł | 11 036 | 17 548 | 281 | 74 | 529 | 156 | 8 558 | 8 009 | 11 617 |
| SE165 | Industrial crops | zł | 724 | 1 512 | 0 | 201 | 28 | 0 | 0 | 0 | 226 |
| SE170 | Vegetables and flowers | zł | 10 630 | 6 890 | 237 084 | 2 593 | 194 | 139 | 341 | 14 132 | 1 625 |
| SE175 | Fruit | zł | 7 029 | 2 636 | 4 634 | 94 189 | 303 | 198 | 215 | 0 | 648 |
| 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 | 1 721 | 2 660 | 486 | 218 | 459 | 1 795 | 950 | 5 816 | 1 254 |
| SE200 | Other crop output | zł | 2 082 | 2 452 | 20 734 | 2 076 | 24 | 164 | 297 | -212 | 1 027 |
| SE206 | Total output livestock and livestock products | zł | 61 551 | 3 120 | 545 | 322 | 161 550 | 41 034 | 275 288 | 1 477 438 | 86 922 |
| SE207 | Total livestock output/LU | zł/LU | 5 151 | 3 354 | 2 547 | 3 149 | 6 024 | 2 763 | 3 555 | 7 639 | 4 995 |
| SE211 | Change in value of livestock | zł | -1 327 | -643 | -77 | -28 | 1 703 | -669 | -8 566 | -42 177 | -2 961 |
| SE216 | Cows' milk and milk products | zł | 26 255 | 220 | 78 | 27 | 136 116 | 6 249 | 72 | 10 | 31 317 |
| SE220 | Beef and veal | zł | 10 530 | 1 152 | 244 | 30 | 24 712 | 32 694 | 2 043 | 265 | 18 081 |
| SE225 | Pigmeat | zł | 13 048 | 1 188 | 161 | 5 | 316 | 246 | 268 845 | 3 074 | 27 177 |
| SE230 | Sheep and goats | zł | 80 | 17 | 0 | 1 | 0 | 581 | 1 | 78 | 144 |
| SE235 | Poultrymeat | zł | 9 032 | 62 | 0 | 7 | -4 | 4 | 361 | 1 255 590 | 6 792 |
| SE240 | Eggs | zł | 1 685 | 312 | 0 | 28 | 216 | 124 | 74 | 219 875 | 973 |
| SE245 | Ewes' and goats' milk | zł | 46 | 1 | 0 | 0 | 0 | 615 | 15 | 0 | 40 |
| SE251 | Other livestock and products | zł | 876 | 169 | 62 | 224 | 194 | 522 | 3 878 | -1 453 | 2 398 |
| SE256 | Other output | zł | 1 250 | 1 710 | 463 | 707 | 493 | 1 905 | 596 | 244 | 1 014 |
| SE260 | Farmhouse consumption | zł | 742 | 544 | 452 | 408 | 1 027 | 517 | 595 | 2 783 | 1 029 |
| SE265 | Farm use | zł | 11 005 | 3 153 | 909 | 269 | 16 194 | 9 294 | 50 641 | 99 730 | 19 939 |

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 | 128 610 | 94 391 | 201 766 | 69 556 | 136 445 | 62 533 | 299 007 | 1 334 652 | 159 743 |
| SE275 | Total intermediate consumption | zł | 91 960 | 63 402 | 134 094 | 32 776 | 102 896 | 42 683 | 255 192 | 1 158 727 | 116 317 |
| SE281 | Total specific costs | zł | 61 918 | 37 048 | 78 341 | 16 088 | 69 903 | 24 680 | 217 493 | 1 039 782 | 81 775 |
| SE284 | Specific crop costs/ha | zł/ha | 1 440 | 1 517 | 15 007 | 2 091 | 950 | 544 | 1 288 | 1 215 | 1 304 |
| SE285 | Seeds and plants | zł | 6 792 | 7 218 | 40 855 | 1 254 | 3 678 | 1 885 | 6 330 | 8 420 | 6 098 |
| SE290 | Seeds and plants home-grown | zł | 1 353 | 1 779 | 608 | 150 | 875 | 660 | 1 448 | 1 197 | 1 381 |
| SE295 | Fertilisers | zł | 14 761 | 17 715 | 12 362 | 5 308 | 12 212 | 5 309 | 16 269 | 19 583 | 15 319 |
| SE300 | Crop protection | zł | 6 258 | 8 446 | 3 826 | 7 277 | 1 702 | 757 | 6 152 | 10 446 | 6 016 |
| SE305 | Other crop specific costs | zł | 2 719 | 1 480 | 20 875 | 2 038 | 2 281 | 990 | 781 | 2 025 | 3 519 |
| SE309 | Specific livestock costs/LU | zł/LU | 2 643 | 2 389 | 2 050 | 1 799 | 1 865 | 1 060 | 2 427 | 5 167 | 2 969 |
| SE310 | Feed for grazing livestock | zł | 11 911 | 820 | 237 | 31 | 42 730 | 13 951 | 1 160 | 634 | 19 257 |
| SE315 | Feed for grazing livestock home-grown | zł | 5 247 | 621 | 201 | 20 | 15 171 | 8 528 | 604 | 533 | 9 218 |
| SE320 | Feed for pigs and poultry | zł | 15 701 | 1 195 | 153 | 159 | 347 | 216 | 174 515 | 915 151 | 24 270 |
| SE325 | Feed for pigs and poultry home-grown | zł | 4 408 | 790 | 109 | 11 | 202 | 125 | 48 644 | 98 259 | 9 275 |
| SE330 | Other livestock specific costs | zł | 3 772 | 169 | 33 | 21 | 6 944 | 1 570 | 12 286 | 83 522 | 7 294 |
| SE331 | Forestry specific costs | zł | 3 | 4 | 0 | 0 | 9 | 2 | 0 | 0 | 1 |
| SE336 | Total farming overheads | zł | 30 042 | 26 355 | 55 754 | 16 688 | 32 993 | 18 004 | 37 699 | 118 945 | 34 542 |
| SE340 | Machinery and building current costs | zł | 8 526 | 7 274 | 9 212 | 5 611 | 11 573 | 5 879 | 11 289 | 29 875 | 9 530 |
| SE345 | Energy | zł | 12 114 | 10 041 | 37 819 | 5 818 | 12 676 | 6 744 | 15 912 | 71 784 | 13 265 |
| SE350 | Contract work | zł | 5 013 | 5 049 | 3 099 | 1 379 | 4 926 | 2 741 | 5 009 | 4 831 | 6 413 |
| SE356 | Other direct inputs | zł | 4 388 | 3 992 | 5 624 | 3 880 | 3 819 | 2 640 | 5 489 | 12 455 | 5 333 |
| SE360 | Depreciation | zł | 22 898 | 19 877 | 29 234 | 25 435 | 28 671 | 16 861 | 33 337 | 102 877 | 22 648 |
| SE365 | Total external factors | zł | 13 752 | 11 112 | 38 438 | 11 345 | 4 878 | 2 988 | 10 478 | 73 048 | 20 778 |
| SE370 | Wages paid | zł | 9 722 | 6 221 | 35 565 | 10 529 | 945 | 873 | 4 008 | 59 208 | 17 190 |
| SE375 | Rent paid | zł | 2 735 | 3 577 | 285 | 380 | 2 470 | 1 372 | 3 097 | 1 040 | 2 606 |
| SE380 | Interest paid | zł | 1 296 | 1 314 | 2 588 | 436 | 1 464 | 743 | 3 373 | 12 800 | 983 |

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 | 30 772 | 30 626 | 9 867 | 12 233 | 38 041 | 31 795 | 32 583 | 43 862 | 33 241 |
| SE610 | Total subsidies on crops | zł | 1 235 | 1 733 | 84 | 89 | 422 | 256 | 749 | 437 | 1 443 |
| 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 | 714 | 1 042 | 0 | 30 | 107 | 34 | 358 | 0 | 874 |
| SE615 | Total subsidies on livestock | zł | 2 311 | 196 | 70 | 7 | 8 944 | 5 906 | 241 | 101 | 2 754 |
| SE616 | Subsidies dairying | zł | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE617 | Subsidies other cattle | zł | 2 265 | 187 | 70 | 7 | 8 944 | 5 560 | 241 | 43 | 2 672 |
| SE618 | Subsidies sheep and goats | zł | 46 | 8 | 0 | 0 | 0 | 346 | 0 | 58 | 83 |
| 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 | 1 392 | 1 395 | 113 | 908 | 836 | 3 070 | 651 | 2 498 | 1 562 |
| SE622 | LFA subsidies | zł | 1 985 | 1 620 | 660 | 627 | 3 540 | 3 146 | 2 178 | 3 527 | 1 997 |
| SE623 | Other rural development payments | zł | 1 000 | 971 | 1 293 | 1 938 | 967 | 1 008 | 573 | 1 738 | 842 |
| SE624 | Total support for rural development | zł | 4 377 | 3 986 | 2 066 | 3 473 | 5 344 | 7 224 | 3 401 | 7 763 | 4 401 |
| SE625 | Subsidies on intermediate consumption | zł | 1 845 | 1 967 | 258 | 498 | 1 704 | 1 185 | 2 369 | 2 673 | 2 250 |
| SE626 | Subsidies on external factors | zł | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE630 | Decoupled payments | zł | 10 103 | 11 175 | 2 652 | 3 793 | 10 158 | 7 977 | 11 135 | 16 361 | 10 777 |
| SE632 | Single area payment | zł | 10 103 | 11 175 | 2 652 | 3 793 | 10 158 | 7 977 | 11 135 | 16 361 | 10 777 |
| SE650 | Total aid for Article 68 | zł | 3 305 | 1 070 | 2 166 | 86 | 9 678 | 6 578 | 4 018 | 2 941 | 3 968 |
| SE699 | Other subsidies | zł | 10 901 | 11 570 | 4 736 | 4 373 | 11 470 | 9 247 | 14 687 | 16 526 | 11 615 |

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 | 28 680 | 28 062 | 10 009 | 12 942 | 37 157 | 30 162 | 32 192 | 39 744 | 30 349 |
| SE605 | Total subsidies - excluding on investments | zł | 30 772 | 30 626 | 9 867 | 12 233 | 38 041 | 31 795 | 32 583 | 43 862 | 33 241 |
| SE395 | VAT balance excluding on investments | zł | -140 | -282 | 713 | 1 539 | 247 | -741 | 1 099 | 88 | -503 |
| SE390 | Taxes | zł | 1 952 | 2 283 | 572 | 830 | 1 130 | 892 | 1 490 | 4 206 | 2 389 |
| SE405 | Balance subsidies and taxes on investments | zł | 515 | 92 | 322 | 1 336 | -57 | 606 | 2 871 | -6 081 | 1 223 |
| SE406 | Subsidies on investments | zł | 1 827 | 1 297 | 1 674 | 2 675 | 1 584 | 1 816 | 4 252 | 3 094 | 2 398 |
| SE407 | Payments to dairy outgoers | zł | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE408 | VAT on investments | zł | 1 312 | 1 206 | 1 352 | 1 339 | 1 641 | 1 211 | 1 381 | 9 175 | 1 175 |

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 | 148 044 | 107 154 | 272 384 | 103 797 | 184 610 | 59 927 | 361 019 | 1 638 985 | 164 011 |
| SE275 | Total intermediate consumption | zł | 91 960 | 63 402 | 134 094 | 32 776 | 102 896 | 42 683 | 255 192 | 1 158 727 | 116 317 |
| SE600 | Balance current subsidies and taxes | zł | 28 680 | 28 062 | 10 009 | 12 942 | 37 157 | 30 162 | 32 192 | 39 744 | 30 349 |
| SE410 | Gross Farm Income | zł | 84 763 | 71 814 | 148 298 | 83 963 | 118 872 | 47 406 | 138 019 | 520 002 | 78 043 |
| SE360 | Depreciation | zł | 22 898 | 19 877 | 29 234 | 25 435 | 28 671 | 16 861 | 33 337 | 102 877 | 22 648 |
| SE415 | Farm Net Value Added | zł | 61 865 | 51 938 | 119 064 | 58 528 | 90 201 | 30 544 | 104 682 | 417 125 | 55 395 |
| SE365 | Total external factors | zł | 13 752 | 11 112 | 38 438 | 11 345 | 4 878 | 2 988 | 10 478 | 73 048 | 20 778 |
| SE405 | Balance subsidies and taxes on investments | zł | 515 | 92 | 322 | 1 336 | -57 | 606 | 2 871 | -6 081 | 1 223 |
| SE420 | Family Farm Income | zł | 48 628 | 40 917 | 80 948 | 48 519 | 85 266 | 28 162 | 97 075 | 337 996 | 35 840 |

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 | 40 295 | 39 985 | 43 284 | 32 143 | 51 874 | 20 562 | 63 404 | 123 807 | 35 004 |
| SE430 | Family Farm Income/FWU | zł/FWU | 34 052 | 31 731 | 48 706 | 33 274 | 49 963 | 19 380 | 62 058 | 243 109 | 22 749 |

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 | 860 467 | 836 565 | 593 820 | 630 261 | 1 072 991 | 718 730 | 1 304 160 | 2 306 939 | 848 963 |
| SE441 | Total fixed assets | zł | 753 290 | 748 754 | 518 544 | 574 822 | 947 206 | 625 482 | 1 126 669 | 1 893 759 | 714 397 |
| SE446 | Land, permanent crops and quotas | zł | 447 639 | 507 260 | 184 820 | 359 819 | 483 247 | 360 544 | 565 503 | 702 487 | 391 774 |
| SE450 | Buildings | zł | 163 637 | 121 168 | 238 482 | 123 165 | 202 278 | 139 713 | 346 786 | 854 367 | 190 719 |
| SE455 | Machinery | zł | 125 366 | 119 635 | 94 945 | 91 790 | 185 497 | 102 336 | 197 369 | 336 260 | 113 266 |
| SE460 | Breeding livestock | zł | 16 647 | 692 | 296 | 48 | 76 184 | 22 889 | 17 010 | 645 | 18 637 |
| SE465 | Total current assets | zł | 107 177 | 87 811 | 75 276 | 55 439 | 125 785 | 93 248 | 177 491 | 413 181 | 134 566 |
| SE470 | Non-breeding livestock | zł | 18 138 | 1 935 | 530 | 155 | 31 280 | 42 787 | 75 409 | 173 331 | 30 821 |
| SE475 | Stock of agricultural products | zł | 32 666 | 30 239 | 23 168 | 25 323 | 40 278 | 22 546 | 43 332 | 59 315 | 36 283 |
| SE480 | Other circulating capital | zł | 56 373 | 55 636 | 51 578 | 29 961 | 54 227 | 27 915 | 58 749 | 180 535 | 67 462 |
| SE485 | Total liabilities | zł | 43 383 | 44 858 | 87 086 | 11 560 | 41 988 | 21 152 | 97 966 | 286 263 | 39 893 |
| SE490 | Long and medium-term loans | zł | 30 474 | 32 494 | 67 100 | 8 269 | 31 977 | 14 889 | 74 167 | 250 023 | 23 444 |
| SE495 | Short-term loans | zł | 12 909 | 12 363 | 19 986 | 3 291 | 10 011 | 6 263 | 23 799 | 36 241 | 16 450 |
| SE501 | Net worth | zł | 817 083 | 791 707 | 506 734 | 618 701 | 1 031 003 | 697 578 | 1 206 193 | 2 020 676 | 809 070 |

Table 5.1-10 Financial indicators according to type of farming

| Symbol | Variable | unit | Total | Fieldcrops | Horticulture | Other permanent crops | Milk | Other grazing livestock | Pigs | Poultry | Mixed |
|--------|----------------------------------|-------|---------|------------|--------------|-----------------------|---------|-------------------------|---------|-----------|---------|
| | | | | (1) | (2) | (4) | (5) | (6) | (71) | (72) | (8) |
| SE506 | Change in net worth | zł | 1 176 | 1 337 | 2 969 | -3 032 | 4 589 | -201 | 7 625 | -68 663 | 1 372 |
| SE510 | Average farm capital | zł | 425 561 | 337 128 | 423 914 | 349 205 | 589 598 | 375 628 | 743 063 | 1 659 102 | 467 825 |
| SE516 | Gross Investment on fixed assets | zł | 18 361 | 16 251 | 17 101 | 13 217 | 23 405 | 16 128 | 43 665 | 43 030 | 18 858 |
| SE521 | Net Investment on fixed assets | zł | -4 537 | -3 626 | -12 133 | -12 218 | -5 265 | -734 | 10 328 | -59 847 | -3 790 |
| SE526 | Cash Flow (1) | zł | 70 423 | 59 484 | 110 885 | 67 164 | 109 723 | 44 507 | 133 763 | 478 999 | 58 893 |
| SE530 | Cash Flow (2) | zł | 50 259 | 41 672 | 84 369 | 53 019 | 84 654 | 30 345 | 86 065 | 403 700 | 38 423 |
| SE532 | Cash Flow (2)/farm total capital | ratio | 0,06 | 0,05 | 0,14 | 0,08 | 0,08 | 0,04 | 0,07 | 0,17 | 0,05 |

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

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

| Symbol | Variable | unit | Total | Very small | Small | Medium-small | Medium-large | Large | Very large |
|--------|-------------------|------|---------|------------|---------|--------------|--------------|-----------|------------|
| | | | | 2≤€<8 | 8≤€<25 | 25≤€<50 | 50≤€<100 | 100≤€<500 | €≥ 500 |
| SYS02 | Farms represented | | 749 646 | 252 501 | 294 462 | 108 804 | 60 118 | 29 168 | 4 593 |
| SYS03 | Sample farms | | 12 292 | 510 | 3 927 | 3 323 | 2 832 | 1 569 | 131 |

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 | 33 222,4 | 6 493,3 | 15 924,7 | 36 427,6 | 70 327,5 | 179 518,2 | 1 120 993,1 |
| SE010 | Total labour input | AWU | 1,535 | 1,082 | 1,403 | 1,717 | 1,973 | 2,847 | 16,612 |
| SE011 | Total labour input | h | 3 416 | 2 343 | 3 099 | 3 910 | 4 554 | 6 499 | 36 498 |
| SE015 | Unpaid labour input | FWU | 1,339 | 1,068 | 1,357 | 1,596 | 1,759 | 1,792 | 0,625 |
| SE016 | Unpaid labour input | h | 2 988 | 2 315 | 3 000 | 3 649 | 4 089 | 4 199 | 1 464 |
| SE020 | Paid labour input | AWU | 0,196 | 0,013 | 0,045 | 0,121 | 0,214 | 1,055 | 15,987 |
| SE021 | Paid labour input | h | 428 | 28 | 98 | 261 | 465 | 2 300 | 35 034 |
| SE025 | Total Utilised Agricultural Area | ha | 21,6 | 7,6 | 13,1 | 23,4 | 39,2 | 83,4 | 661,4 |
| SE030 | Rented U.A.A. | ha | 6,7 | 0,9 | 2,4 | 6,2 | 13,0 | 27,8 | 401,1 |
| SE035 | Cereals | ha | 11,99 | 4,73 | 7,43 | 12,20 | 19,92 | 45,83 | 380,41 |
| SE041 | Other field crops | ha | 3,43 | 0,37 | 1,55 | 3,11 | 6,34 | 19,17 | 162,33 |
| SE042 | Energy crops | ha | 0,00 | 0,00 | 0,00 | 0,01 | 0,02 | 0,01 | 0,00 |
| SE046 | Vegetables and flowers | ha | 0,18 | 0,03 | 0,13 | 0,23 | 0,39 | 1,16 | 1,65 |
| SE050 | Vineyards | ha | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| SE054 | Permanent crops | ha | 0,46 | 0,15 | 0,50 | 0,84 | 0,76 | 0,60 | 0,80 |
| SE055 | Orchards | ha | 0,45 | 0,14 | 0,50 | 0,83 | 0,72 | 0,54 | 0,37 |
| SE065 | Other permanent crops | ha | 0,01 | 0,01 | 0,00 | 0,01 | 0,04 | 0,06 | 0,44 |
| SE071 | Forage crops | ha | 5,13 | 2,16 | 3,19 | 6,71 | 11,33 | 15,38 | 109,29 |
| SE072 | Agricultural fallows | ha | 0,11 | 0,10 | 0,10 | 0,11 | 0,15 | 0,22 | 0,30 |
| SE073 | Set aside | ha | 0,19 | 0,09 | 0,17 | 0,15 | 0,30 | 0,84 | 1,91 |
| SE074 | Total agricultural area out of production | ha | 0,35 | 0,20 | 0,30 | 0,28 | 0,47 | 1,29 | 6,86 |
| SE075 | Woodland area | ha | 0,91 | 0,73 | 0,88 | 1,04 | 1,13 | 1,25 | 4,15 |
| SE080 | Total livestock units | LU | 11,8 | 1,3 | 4,7 | 13,9 | 28,5 | 69,0 | 414,9 |
| SE085 | Dairy cows | LU | 3,03 | 0,17 | 0,87 | 4,88 | 10,81 | 13,82 | 84,95 |
| SE090 | Other cattle | LU | 3,91 | 0,80 | 2,55 | 5,94 | 10,47 | 12,71 | 72,42 |
| SE095 | Sheep and goats | LU | 0,07 | 0,02 | 0,09 | 0,11 | 0,11 | 0,05 | 0,65 |
| SE100 | Pigs | LU | 3,41 | 0,18 | 1,07 | 2,80 | 6,66 | 28,21 | 144,91 |
| SE105 | Poultry | LU | 1,32 | 0,08 | 0,10 | 0,08 | 0,35 | 14,15 | 108,74 |
| SE110 | Yield of wheat | dt/ha | 61,9 | 52,7 | 54,8 | 58,5 | 62,3 | 65,2 | 69,7 |
| SE115 | Yield of maize | dt/ha | 92,0 | 91,4 | 96,9 | 96,5 | 93,9 | 91,7 | 89,0 |
| SE120 | Stocking density | LU/ha | 1,27 | 0,39 | 0,98 | 1,53 | 1,79 | 1,60 | 1,42 |
| SE125 | Milk yield | kg/cow | 6 505 | 3 701 | 4 086 | 5 033 | 6 262 | 7 772 | 9 509 |

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 | 148 044 | 27 440 | 62 024 | 143 164 | 300 645 | 809 609 | 6 210 115 |
| SE132 | Total output/Total input | ratio | 1,15 | 0,96 | 1,12 | 1,23 | 1,29 | 1,30 | 1,02 |
| SE135 | Total output crops and crop production | zł | 85 243 | 21 391 | 44 700 | 84 755 | 153 872 | 426 881 | 3 138 562 |
| SE136 | Total crop output/ha | zł/ha | 4 022 | 2 879 | 3 491 | 3 672 | 3 971 | 5 197 | 4 795 |
| SE140 | Cereals | zł | 43 731 | 12 889 | 22 573 | 40 870 | 73 988 | 198 094 | 1 787 147 |
| SE145 | Protein crops | zł | 1 425 | 422 | 1 088 | 1 555 | 2 596 | 5 997 | 30 803 |
| SE146 | Energy crops | zł | 11 | 3 | 6 | 23 | 47 | 24 | 0 |
| SE150 | Potatoes | zł | 3 979 | 1 467 | 2 941 | 4 634 | 5 941 | 14 081 | 103 336 |
| SE155 | Sugar beet | zł | 2 885 | 0 | 504 | 2 320 | 6 320 | 18 214 | 185 317 |
| SE160 | Oil-seed crops | zł | 11 036 | 397 | 3 081 | 7 570 | 18 112 | 68 052 | 733 394 |
| SE165 | Industrial crops | zł | 724 | 85 | 836 | 1 524 | 1 554 | 325 | 1 384 |
| SE170 | Vegetables and flowers | zł | 10 630 | 982 | 4 437 | 10 071 | 25 761 | 102 838 | 167 604 |
| SE175 | Fruit | zł | 7 029 | 2 528 | 7 386 | 13 690 | 12 940 | 6 280 | 1 211 |
| 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 | 1 721 | 1 598 | 879 | 952 | 1 086 | 3 459 | 78 023 |
| SE200 | Other crop output | zł | 2 082 | 1 022 | 976 | 1 569 | 5 575 | 9 540 | 50 342 |
| SE206 | Total output livestock and livestock products | zł | 61 551 | 5 456 | 16 527 | 57 466 | 145 633 | 378 635 | 3 014 558 |
| SE207 | Total livestock output/LU | zł/LU | 5 151 | 3 348 | 3 379 | 4 115 | 5 112 | 5 487 | 7 266 |
| SE211 | Change in value of livestock | zł | -1 327 | -632 | -731 | -746 | -1 045 | -6 820 | -60 329 |
| SE216 | Cows' milk and milk products | zł | 26 255 | 956 | 4 169 | 29 896 | 88 934 | 149 411 | 1 144 234 |
| SE220 | Beef and veal | zł | 10 530 | 2 131 | 7 007 | 16 554 | 26 608 | 29 990 | 221 361 |
| SE225 | Pigmeat | zł | 13 048 | 749 | 3 846 | 9 852 | 21 842 | 102 457 | 671 978 |
| SE230 | Sheep and goats | zł | 80 | 19 | 93 | 111 | 194 | 22 | 820 |
| SE235 | Poultrymeat | zł | 9 032 | 28 | 100 | 185 | 7 279 | 75 476 | 887 199 |
| SE240 | Eggs | zł | 1 685 | 466 | 559 | 340 | 203 | 20 256 | 74 172 |
| SE245 | Ewes' and goats' milk | zł | 46 | 37 | 50 | 91 | 10 | 2 | 13 |
| SE251 | Other livestock and products | zł | 876 | 1 070 | 704 | 437 | 564 | 1 020 | 14 782 |
| SE256 | Other output | zł | 1 250 | 593 | 798 | 943 | 1 140 | 4 093 | 56 996 |
| SE260 | Farmhouse consumption | zł | 742 | 605 | 788 | 803 | 835 | 1 102 | 387 |
| SE265 | Farm use | zł | 11 005 | 2 354 | 6 683 | 14 388 | 23 132 | 48 634 | 285 852 |

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 | 128 610 | 28 714 | 55 320 | 116 080 | 232 205 | 624 586 | 6 110 481 |
| SE275 | Total intermediate consumption | zł | 91 960 | 18 497 | 37 293 | 81 428 | 171 495 | 474 749 | 4 413 048 |
| SE281 | Total specific costs | zł | 61 918 | 8 036 | 21 572 | 52 917 | 119 608 | 353 169 | 3 219 299 |
| SE284 | Specific crop costs/ha | zł/ha | 1 440 | 743 | 1 013 | 1 246 | 1 543 | 1 944 | 2 092 |
| SE285 | Seeds and plants | zł | 6 792 | 1 506 | 2 906 | 6 034 | 13 439 | 38 271 | 277 637 |
| SE290 | Seeds and plants home-grown | zł | 1 353 | 740 | 1 122 | 1 563 | 2 256 | 3 790 | 17 566 |
| SE295 | Fertilisers | zł | 14 761 | 3 001 | 6 917 | 15 063 | 30 124 | 73 883 | 580 533 |
| SE300 | Crop protection | zł | 6 258 | 743 | 2 399 | 5 659 | 11 494 | 33 495 | 329 537 |
| SE305 | Other crop specific costs | zł | 2 719 | 267 | 753 | 2 001 | 4 752 | 14 069 | 181 861 |
| SE309 | Specific livestock costs/LU | zł/LU | 2 643 | 1 806 | 1 786 | 1 732 | 2 099 | 2 803 | 4 459 |
| SE310 | Feed for grazing livestock | zł | 11 911 | 1 427 | 4 840 | 14 895 | 32 742 | 51 376 | 447 631 |
| SE315 | Feed for grazing livestock home-grown | zł | 5 247 | 1 165 | 3 558 | 8 507 | 12 839 | 13 504 | 108 992 |
| SE320 | Feed for pigs and poultry | zł | 15 701 | 831 | 3 151 | 7 085 | 20 684 | 125 116 | 1 081 932 |
| SE325 | Feed for pigs and poultry home-grown | zł | 4 408 | 544 | 2 039 | 4 285 | 8 039 | 31 093 | 154 595 |
| SE330 | Other livestock specific costs | zł | 3 772 | 259 | 603 | 2 180 | 6 370 | 16 936 | 320 135 |
| SE331 | Forestry specific costs | zł | 3 | 2 | 3 | 0 | 3 | 22 | 33 |
| SE336 | Total farming overheads | zł | 30 042 | 10 461 | 15 720 | 28 510 | 51 887 | 121 580 | 1 193 749 |
| SE340 | Machinery and building current costs | zł | 8 526 | 3 425 | 4 994 | 9 026 | 15 929 | 30 647 | 266 185 |
| SE345 | Energy | zł | 12 114 | 3 247 | 5 753 | 11 606 | 23 099 | 59 502 | 474 803 |
| SE350 | Contract work | zł | 5 013 | 1 850 | 2 581 | 4 018 | 6 627 | 16 747 | 262 793 |
| SE356 | Other direct inputs | zł | 4 388 | 1 939 | 2 392 | 3 860 | 6 232 | 14 683 | 189 967 |
| SE360 | Depreciation | zł | 22 898 | 9 558 | 15 459 | 27 215 | 44 521 | 84 657 | 455 695 |
| SE365 | Total external factors | zł | 13 752 | 659 | 2 568 | 7 438 | 16 189 | 65 180 | 1 241 738 |
| SE370 | Wages paid | zł | 9 722 | 368 | 1 371 | 3 538 | 6 666 | 38 875 | 1 060 689 |
| SE375 | Rent paid | zł | 2 735 | 263 | 933 | 2 730 | 6 311 | 15 960 | 123 520 |
| SE380 | Interest paid | zł | 1 296 | 28 | 265 | 1 169 | 3 213 | 10 345 | 57 529 |

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 | 30 772 | 10 578 | 21 619 | 38 926 | 60 597 | 104 555 | 675 656 |
| SE610 | Total subsidies on crops | zł | 1 235 | 148 | 530 | 1 212 | 2 644 | 6 747 | 53 353 |
| 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 | 714 | 14 | 147 | 651 | 1 720 | 4 719 | 38 413 |
| SE615 | Total subsidies on livestock | zł | 2 311 | 438 | 1 744 | 4 928 | 6 884 | 4 552 | 5 631 |
| SE616 | Subsidies dairying | zł | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE617 | Subsidies other cattle | zł | 2 265 | 424 | 1 687 | 4 856 | 6 806 | 4 518 | 5 430 |
| SE618 | Subsidies sheep and goats | zł | 46 | 14 | 57 | 72 | 78 | 34 | 201 |
| 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 | 1 392 | 656 | 1 122 | 1 811 | 2 261 | 3 459 | 24 774 |
| SE622 | LFA subsidies | zł | 1 985 | 1 191 | 1 783 | 2 823 | 3 667 | 3 660 | 6 085 |
| SE623 | Other rural development payments | zł | 1 000 | 113 | 1 666 | 1 191 | 1 149 | 900 | 1 220 |
| SE624 | Total support for rural development | zł | 4 377 | 1 959 | 4 571 | 5 825 | 7 077 | 8 019 | 32 080 |
| SE625 | Subsidies on intermediate consumption | zł | 1 845 | 490 | 951 | 1 881 | 3 559 | 8 059 | 70 825 |
| SE626 | Subsidies on external factors | zł | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE630 | Decoupled payments | zł | 10 103 | 3 609 | 6 280 | 11 247 | 18 904 | 40 257 | 278 347 |
| SE632 | Single area payment | zł | 10 103 | 3 609 | 6 280 | 11 247 | 18 904 | 40 257 | 278 347 |
| SE650 | Total aid for Article 68 | zł | 3 305 | 595 | 2 386 | 6 176 | 9 522 | 8 431 | 29 230 |
| SE699 | Other subsidies | zł | 10 901 | 3 934 | 7 543 | 13 831 | 21 529 | 36 922 | 235 420 |

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 | 28 680 | 9 343 | 20 304 | 37 603 | 58 983 | 99 624 | 570 189 |
| SE605 | Total subsidies - excluding on investments | zł | 30 772 | 10 578 | 21 619 | 38 926 | 60 597 | 104 555 | 675 656 |
| SE395 | VAT balance excluding on investments | zł | -140 | -636 | -289 | 363 | 1 043 | 1 974 | -4 180 |
| SE390 | Taxes | zł | 1 952 | 600 | 1 026 | 1 687 | 2 657 | 6 905 | 101 288 |
| SE405 | Balance subsidies and taxes on investments | zł | 515 | -241 | 140 | 112 | 1 548 | 3 184 | 45 106 |
| SE406 | Subsidies on investments | zł | 1 827 | 647 | 1 500 | 1 616 | 3 411 | 5 810 | 46 654 |
| SE407 | Payments to dairy outgoers | zł | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SE408 | VAT on investments | zł | 1 312 | 887 | 1 359 | 1 504 | 1 862 | 2 626 | 1 548 |

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 | 148 044 | 27 440 | 62 024 | 143 164 | 300 645 | 809 609 | 6 210 115 |
| SE275 | Total intermediate consumption | zł | 91 960 | 18 497 | 37 293 | 81 428 | 171 495 | 474 749 | 4 413 048 |
| SE600 | Balance current subsidies and taxes | zł | 28 680 | 9 343 | 20 304 | 37 603 | 58 983 | 99 624 | 570 189 |
| SE410 | Gross Farm Income | zł | 84 763 | 18 285 | 45 035 | 99 338 | 188 132 | 434 484 | 2 367 256 |
| SE360 | Depreciation | zł | 22 898 | 9 558 | 15 459 | 27 215 | 44 521 | 84 657 | 455 695 |
| SE415 | Farm Net Value Added | zł | 61 865 | 8 728 | 29 576 | 72 123 | 143 611 | 349 827 | 1 911 561 |
| SE365 | Total external factors | zł | 13 752 | 659 | 2 568 | 7 438 | 16 189 | 65 180 | 1 241 738 |
| SE405 | Balance subsidies and taxes on investments | zł | 515 | -241 | 140 | 112 | 1 548 | 3 184 | 45 106 |
| SE420 | Family Farm Income | zł | 48 628 | 7 828 | 27 148 | 64 798 | 128 970 | 287 831 | 714 929 |

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 | 40 295 | 8 070 | 21 084 | 42 002 | 72 777 | 122 871 | 115 072 |
| SE430 | Family Farm Income/FWU | zł/FWU | 34 052 | 7 326 | 20 009 | 40 617 | 73 354 | 155 545 | 444 502 |

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 | 860 467 | 391 900 | 604 207 | 1 034 948 | 1 675 605 | 3 190 504 | 13 449 652 |
| SE441 | Total fixed assets | zł | 753 290 | 363 238 | 548 065 | 919 543 | 1 469 244 | 2 741 967 | 9 415 080 |
| SE446 | Land, permanent crops and quotas | zł | 447 639 | 227 880 | 347 178 | 558 662 | 846 390 | 1 592 644 | 3 848 943 |
| SE450 | Buildings | zł | 163 637 | 93 257 | 115 384 | 172 995 | 257 142 | 516 393 | 3 440 735 |
| SE455 | Machinery | zł | 125 366 | 40 676 | 79 173 | 163 401 | 311 481 | 553 621 | 1 686 038 |
| SE460 | Breeding livestock | zł | 16 647 | 1 424 | 6 330 | 24 485 | 54 232 | 79 308 | 439 364 |
| SE465 | Total current assets | zł | 107 177 | 28 662 | 56 143 | 115 405 | 206 361 | 448 537 | 4 034 572 |
| SE470 | Non-breeding livestock | zł | 18 138 | 3 779 | 10 656 | 24 552 | 41 997 | 80 274 | 428 342 |
| SE475 | Stock of agricultural products | zł | 32 666 | 8 914 | 19 502 | 41 408 | 73 479 | 140 717 | 754 992 |
| SE480 | Other circulating capital | zł | 56 373 | 15 969 | 25 984 | 49 445 | 90 885 | 227 547 | 2 851 238 |
| SE485 | Total liabilities | zł | 43 383 | 1 523 | 7 263 | 32 347 | 93 082 | 341 321 | 2 379 284 |
| SE490 | Long and medium-term loans | zł | 30 474 | 1 242 | 5 203 | 24 103 | 68 378 | 262 046 | 1 441 938 |
| SE495 | Short-term loans | zł | 12 909 | 282 | 2 060 | 8 243 | 24 704 | 79 275 | 937 345 |
| SE501 | Net worth | zł | 817 083 | 390 377 | 596 944 | 1 002 601 | 1 582 523 | 2 849 183 | 11 070 369 |

Table 5.2-10 Financial indicators according to economic size classes

| Symbol | Variable | unit | Total | Very small | Small | Medium-small | Medium-large | Large | Very large |
|--------|----------------------------------|-------|---------|------------|---------|--------------|--------------|-----------|------------|
| | | | | 2≤€<8 | 8≤€<25 | 25≤€<50 | 50≤€<100 | 100≤€<500 | €≥ 500 |
| SE506 | Change in net worth | zł | 1 176 | -7 585 | -4 208 | -992 | 18 367 | 51 178 | 336 793 |
| SE510 | Average farm capital | zł | 425 561 | 173 690 | 270 810 | 493 387 | 842 379 | 1 603 224 | 9 652 395 |
| SE516 | Gross Investment on fixed assets | zł | 18 361 | 5 444 | 9 341 | 18 429 | 46 034 | 97 394 | 440 994 |
| SE521 | Net Investment on fixed assets | zł | -4 537 | -4 114 | -6 118 | -8 786 | 1 513 | 12 737 | -14 701 |
| SE526 | Cash Flow (1) | zł | 70 423 | 17 927 | 41 625 | 88 872 | 167 387 | 368 972 | 1 200 518 |
| SE530 | Cash Flow (2) | zł | 50 259 | 12 575 | 31 917 | 68 091 | 115 340 | 250 343 | 753 047 |
| SE532 | Cash Flow (2)/farm total capital | ratio | 0,06 | 0,03 | 0,05 | 0,07 | 0,07 | 0,08 | 0,06 |

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