



2021 Standard Results of Polish FADN agricultural holdings

WARSAW 2023



2021 Standard Results of Polish FADN agricultural holdings

Prepared by:

Joanna Pawłowska-Tyszko
Dariusz Osuch
Renata Płonka

Warsaw 2023

Technical Editor
Renata Płonka

Cover Design
IAFE-NRI

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

Table of contents

Introduction	5
1. Changes to Standard Results	6
1.1. Changes resulting from the European Commission regulations and documents	6
1.2. Other changes.....	7
1.2.1. Work units (AWU, FWU).....	7
1.2.2. Annual average number of livestock (LU)	7
1.2.3. Classification of holdings according to typology in the TF8 variant.....	7
2. Information about FADN	8
2.1. General information	8
2.2. The Community Typology for Agricultural Holdings.....	9
2.3. The subjective scope of FADN	10
2.4. The sampling of agricultural holdings based on the FADN field of observation.....	12
2.5. The crop area and the number of head of livestock that ensure meeting the minimal economic size threshold by agricultural holdings based on SO „2013” coefficients.....	12
2.6. The objective scope of FADN	14
2.7. Presenting the results calculated on the basis of FADN accountancy data	15
3. The variables included in “Polish FADN Standard Results”	17
3.1. The description of variables in “Polish FADN Standard Results”	17
3.2. Economic categories calculation schemes	29
4. Remarks on Polish FADN Standard Results	37
4.1. Information on the collection of accountancy data in Poland	37
4.2. The sample of agricultural holdings keeping accounting records as part of the Polish FADN	38
4.3. FADN data accessibility	39
4.3.1. Access to European FADN database.....	39
4.3.2. Access to Polish FADN data.....	40
5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2021	41
5.1. Grouping of agricultural holdings according to type of farming (TF8).....	41
5.2. Grouping of agricultural holdings according to economic size classes (ES6)	48
Literature	54

List of Abbreviations

AHAD	-	Agricultural Holdings Accountancy Department
AWU	-	Annual Work Unit
CAP	-	Common Agricultural Policy
COP	-	Specialists cereals, oilseed and protein crops
CTAH	-	Community Typology for Agricultural Holdings
DG-AGRI	-	Directorate-General for Agriculture and Rural Development
EC	-	European Commission
ESU	-	European Size Unit
EU	-	European Union
EUR	-	Code designator of monetary unit called "euro"
euro	-	Monetary unit, obligatory in most of the EU Member States
EUROSTAT	-	Statistical Office of the European Union
FFI	-	Family Farm Income
FNVA	-	Farm Net Value Added
FADN	-	Farm Accountancy Data Network
FWU	-	Family Work Unit
GFI	-	Gross Farm Income
GUS	-	Central Statistical Office
IAFE-NRI	-	Institute of Agriculture and Food Economics – National Research Institute
LFA	-	Less Favoured Areas
LU	-	Livestock Unit
M.U.	-	Measurement Unit
Polish FADN	-	Polish Farm Accountancy Data Network
SGM	-	Standard Gross Margin
SO	-	Standard Output
OGA	-	Other Gainful Activities
q	-	quintal = 100 kg
UAA	-	Utilized Agricultural Area
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 2021 comprising 11 227 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 104 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Holdings Accountancy Department (AHAD). From 151 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 11 204 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 11 053 individual holdings and 151 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 749 305 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 2021, 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

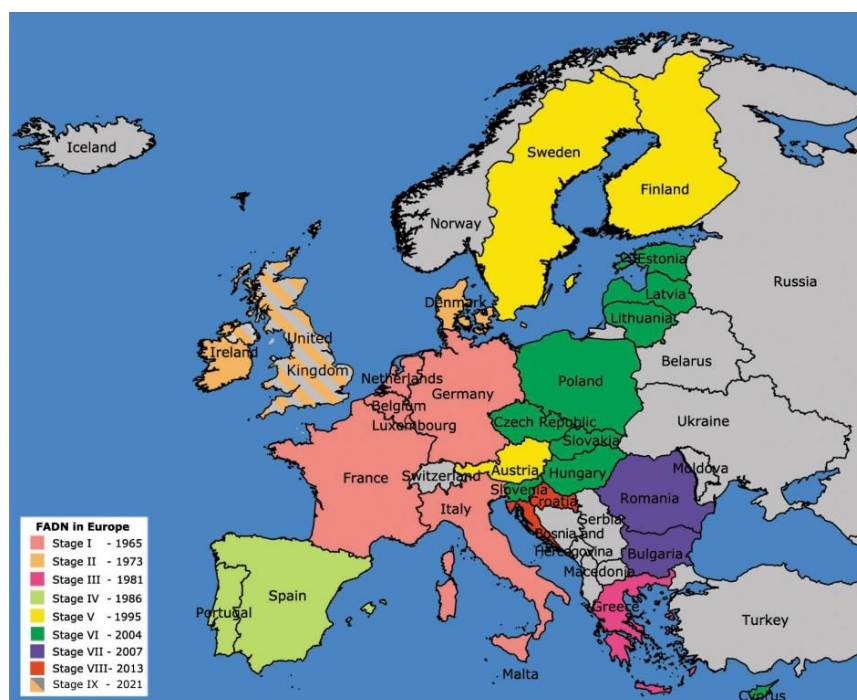
2.1. General information

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]. Stages of creating the FADN system (see: Map 2 1):

- ↪ stage I: 1965 - Belgium, France, the Netherlands, Luxembourg, Germany and Italy (founding countries);
- ↪ stage II: 1973 - Great Britain, Ireland and Denmark;
- ↪ stage III: 1981 - Greece;
- ↪ stage IV: 1986 - Spain and Portugal;
- ↪ stage V: 1995 - Finland, Sweden and Austria;
- ↪ stage VI: May 1, 2004 - Cyprus, Estonia, Lithuania, Latvia, Malta, Poland, Slovakia, Slovenia, the Czech Republic and Hungary;
- ↪ stage VII: January 1, 2007 - Romania and Bulgaria;
- ↪ stage VIII: July 1, 2013 - Croatia;
- ↪ stage IX: January 1, 2021 the withdrawal of Great Britain from the European Union took place on February 1, 2020. The transition period lasted until December 31, 2020. From 2021, the Community has 27 members.

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 2021 1

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	2,2
Belgium	25 000	1 200	1,5
Bulgaria	4 000	2 202	2,7
Croatia	4 000	1 251	1,5
Cyprus	4 000	500	0,6
The Czech Republic	15 000	1 282	1,6
Denmark	25 000	1 600	2,0
Estonia	4 000	658	0,8
Finland	8 000	900	1,1
France (except: Guadeloupe, Martinique, Reunion)	25 000	7 320	8,9
Gwadelupa, Martynika, Reunion	15 000	320	0,4
Greece	4 000	4 675	5,7
Spain	8 000	8 700	10,6
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	0,6
Latvia	4 000	1 000	1,2
Malta	4 000	536	0,7
Germany	25 000	8 800	10,8
Poland	4 000	12 100	14,8
Portugal	4 000	2 300	2,8
Romania	4 000	5 100	6,2
Slovakia	25 000	562	0,7
Slovenia	4 000	908	1,1
Sweden	15 000	1 025	1,3
Hungary	4 000	2 100	2,6
Italy	8 000	11 106	13,6
Total EU FADN*		81 795	100

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

* From the 2021 accounting year, the number of farms in the European FADN sample has been reduced by farms from Great Britain. This means that farm reports from this country are not submitted to the European Commission.

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 2021 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

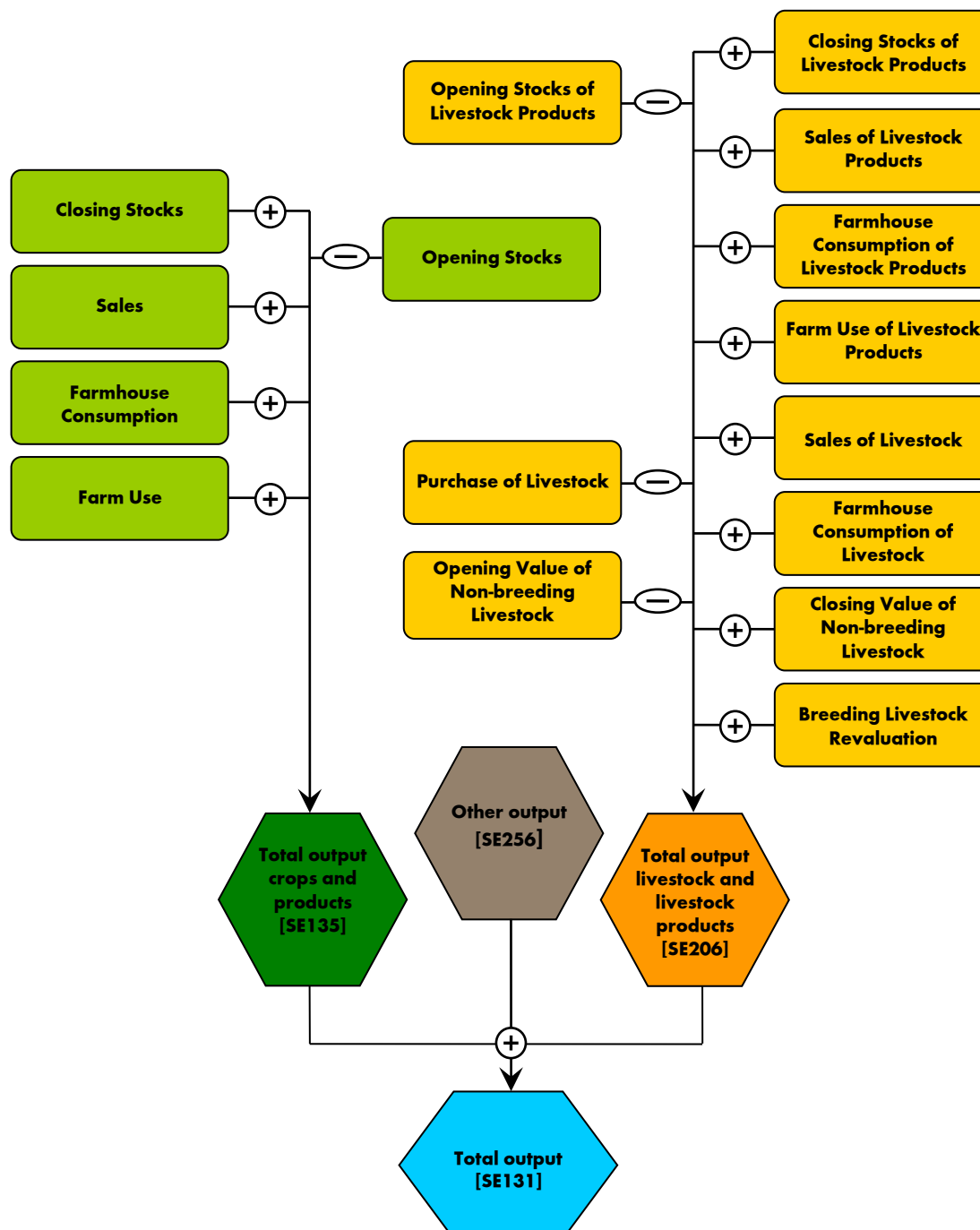
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 - SE501P] ⁹
SE510	Average farm capital	zł	Average value of farm's capital i.e. [(value at opening + value at closing)/2]. Farm's capital comprises values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

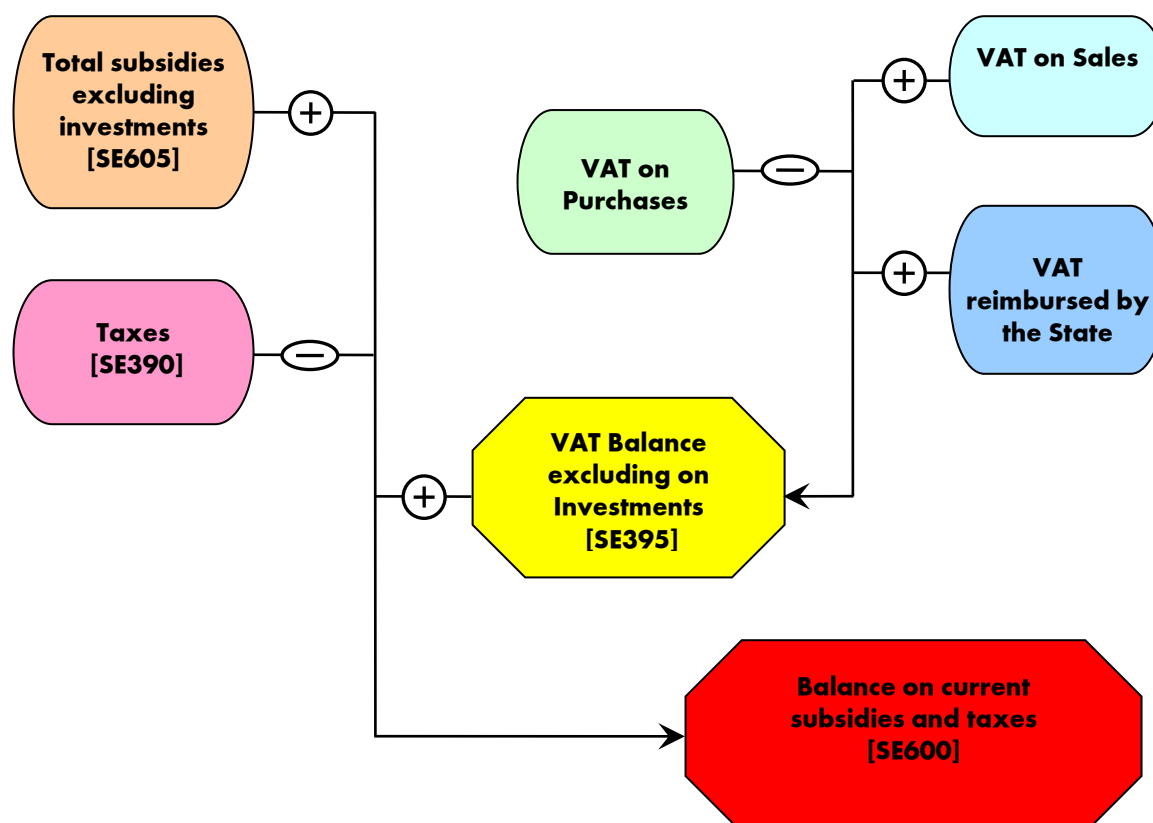
$$\text{REGIDX}_n = \frac{V_{cn}}{Q_{cn}} \bigg/ \frac{V_{on}}{Q_{on}}$$

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

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.

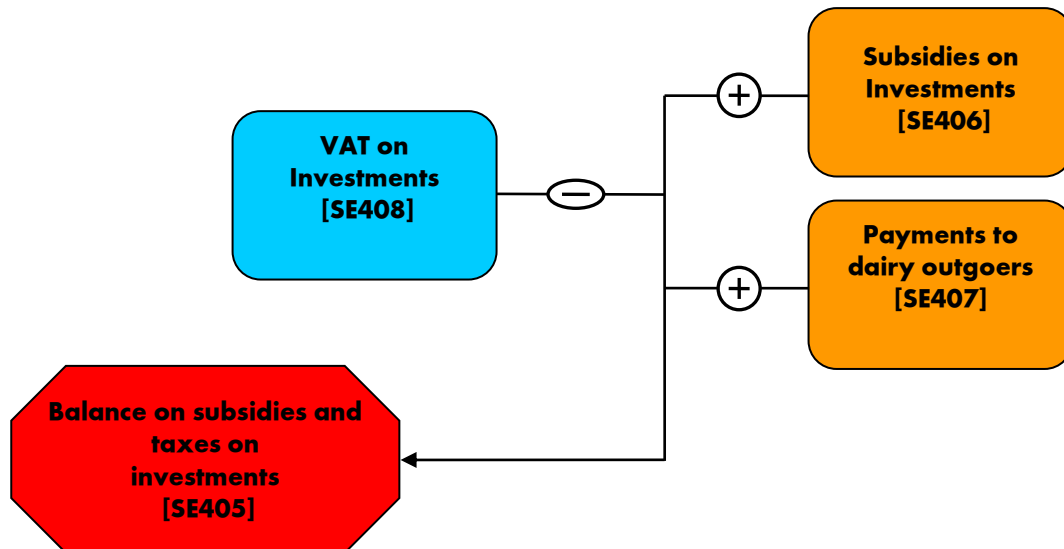
Scheme 3 - 3-3 The calculation of the balance of current subsidies and taxes

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.

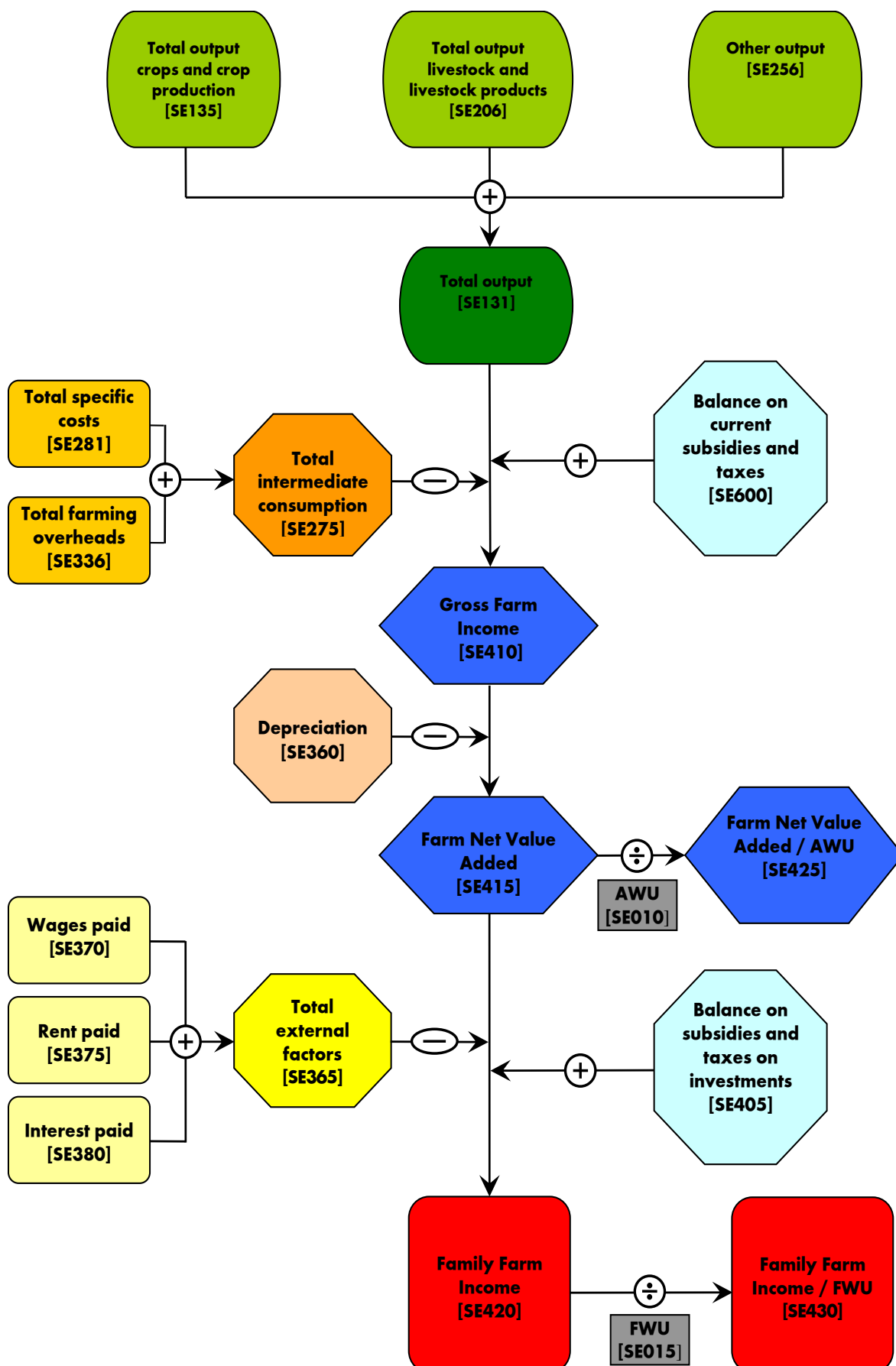
In Poland, "VAT reimbursed by the State" (understood as a lump sum VAT refund) does not exist. In the scheme has been presented to ensure methodological compliance at EU level.

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.

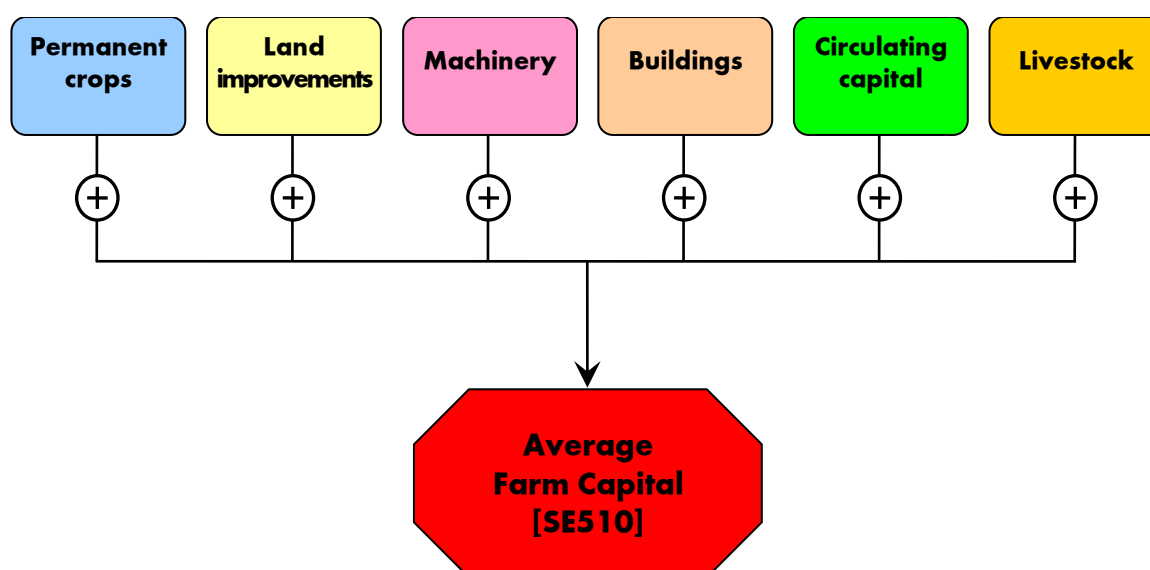
In the case of agricultural holding which declare normal VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



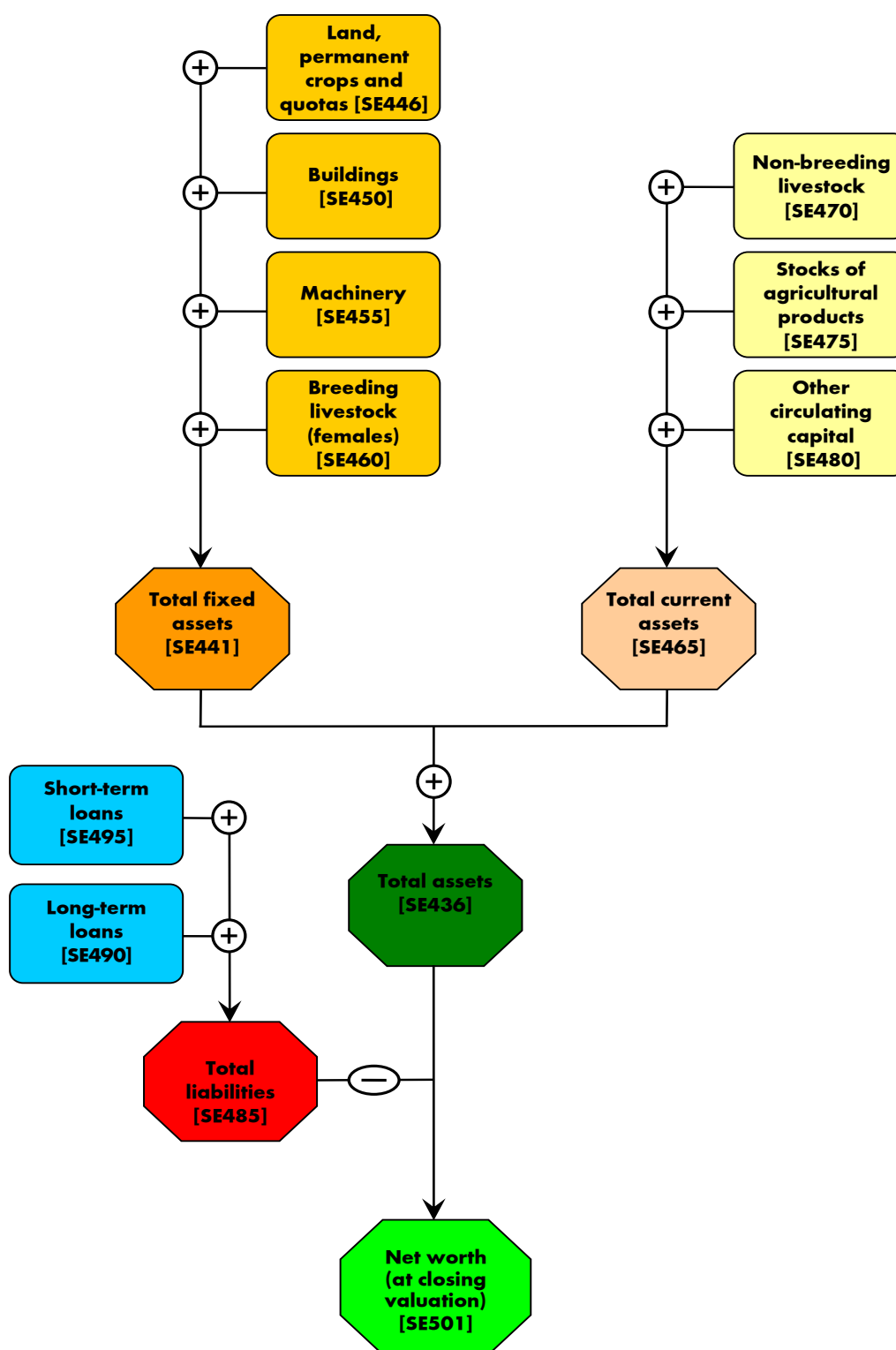
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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



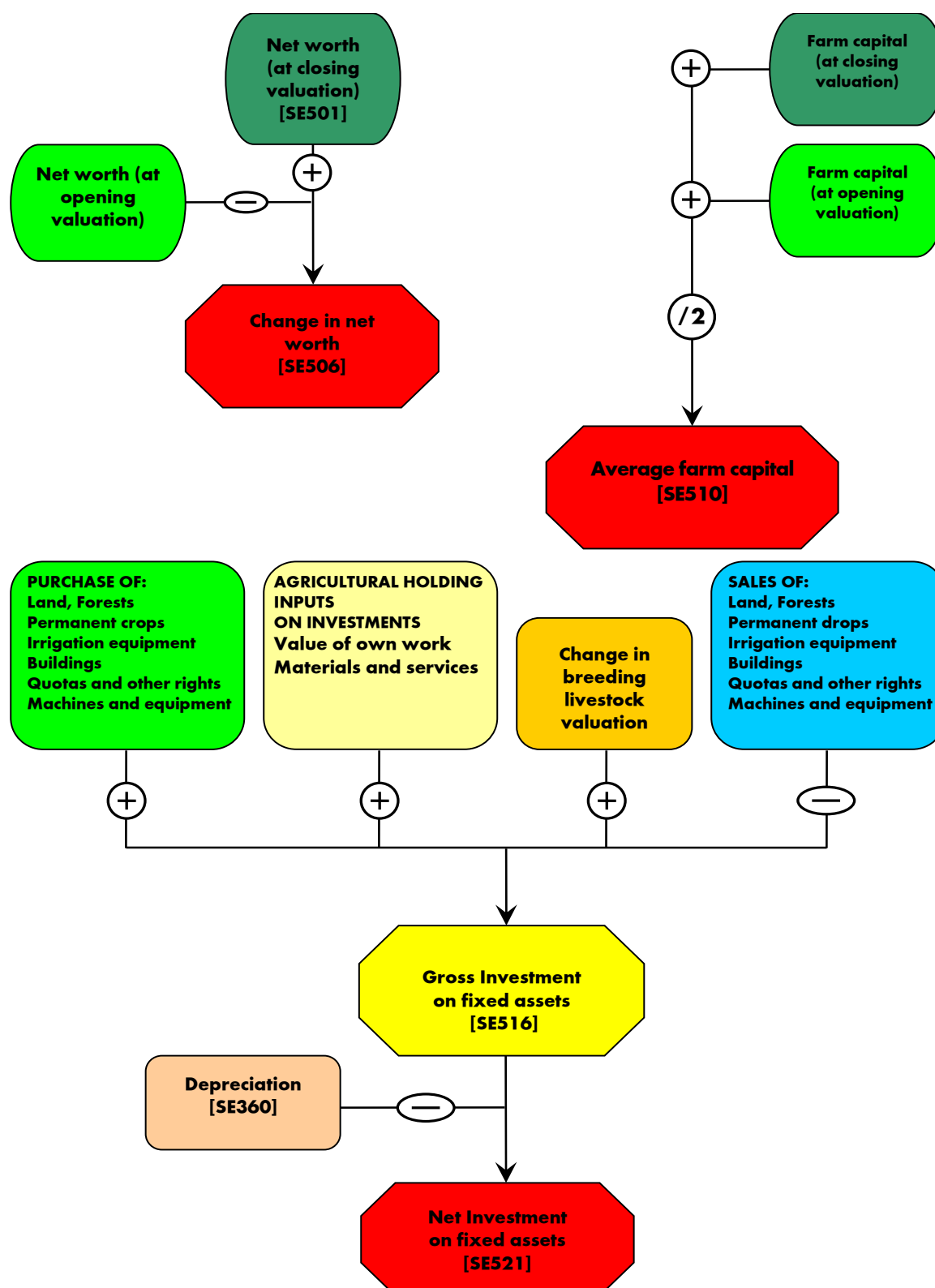
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

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 Research on the Structure of Agricultural Farms 2016 (BSGR 2016) the number of holdings whose economic size was equal to or greater than 4 000 euro SO was determined at 749 305 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 11 053 individual holdings and 151 holdings with legal entity. These 11 204 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 749 305 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2021 (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)	341	1 853	1 145	822	462	47	4 670
	Horticulture (2)	3	43	62	59	71	5	243
	Other permanent crops (4)	26	194	128	40	9	0	397
	Milk (5)	5	244	636	882	384	6	2 157
	Other grazing livestock (6)	29	414	212	107	35	1	798
	Poultry (71)	1	33	58	95	169	18	374
	Pigs (72)	1	3	8	11	24	7	54
	Mixed (8)	101	921	683	510	269	27	2 511
TOTAL (€>=4)		507	3 705	2 932	2 526	1 423	111	11 204

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/ui/group/befb6055-ab0c-4305-84fe-0c80c1c0553d/library/7c68c459-6dca-4795-bab6-a045721e4395?p=1&n=10&sort=modified_DESC

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 2021

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		749 305	319 766	22 323	43 907	93 648	41 770	13 457	4 232	210 201
SYS03	Sample farms		11 204	4 670	243	397	2 157	798	374	54	2 511

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	33 090,4	23 488,5	76 218,7	19 347,3	43 548,3	20 060,5	91 758,0	289 297,3	35 004,1
SE010	Total labour input	AWU	1,516	1,278	2,564	1,807	1,745	1,423	1,634	3,381	1,578
SE011	Total labour input	h	3 369	2 806	5 702	4 016	3 981	3 187	3 685	7 657	3 499
SE015	Unpaid labour input	FWU	1,331	1,159	1,631	1,434	1,724	1,403	1,547	1,334	1,337
SE016	Unpaid labour input	h	2 965	2 546	3 682	3 203	3 936	3 143	3 490	3 180	2 970
SE020	Paid labour input	AWU	0,185	0,119	0,933	0,373	0,021	0,020	0,087	2,048	0,242
SE021	Paid labour input	h	404	260	2 020	812	45	44	195	4 477	529
SE025	Total Utilised Agricultural Area	ha	22,4	24,2	6,4	8,5	22,9	18,1	24,1	25,4	24,6
SE030	Rented U.A.A.	ha	6,8	7,1	0,7	0,7	5,7	4,2	6,5	3,1	9,5
SE035	Cereals	ha	11,56	14,38	2,85	1,08	6,37	4,48	18,42	16,56	13,56
SE041	Other field crops	ha	3,48	5,58	0,28	0,16	0,40	0,35	2,62	1,62	3,39
SE042	Energy crops	ha	0,02	0,04	0,00	0,00	0,00	0,02	0,01	0,31	0,00
SE046	Vegetables and flowers	ha	0,18	0,28	0,79	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	0,45	0,18	0,67	5,77	0,01	0,01	0,03	0,01	0,06
SE055	Orchards	ha	0,44	0,16	0,40	5,75	0,01	0,01	0,03	0,01	0,06
SE065	Other permanent crops	ha	0,02	0,01	0,27	0,02	0,00	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	5,11	2,28	0,72	0,30	13,89	11,47	1,28	3,81	5,99
SE072	Agricultural fallows	ha	0,11	0,12	0,13	0,09	0,08	0,09	0,23	0,23	0,11
SE073	Set aside	ha	0,02	0,05	0,00	0,00	0,00	0,00	0,00	0,00	0,01
SE074	Total agricultural area out of production	ha	0,17	0,23	0,16	0,11	0,09	0,10	0,25	0,53	0,14
SE075	Woodland area	ha	0,93	0,77	0,52	0,55	1,55	1,17	0,92	1,93	0,95
SE080	Total livestock units	LU	11,9	0,9	0,2	0,0	27,0	15,3	78,4	222,6	16,6
SE085	Dairy cows	LU	2,97	0,05	0,01	0,01	17,22	0,98	0,02	0,03	2,63
SE090	Other cattle	LU	3,93	0,49	0,15	0,01	9,61	13,15	0,53	0,06	6,33
SE095	Sheep and goats	LU	0,08	0,01	0,00	0,00	0,00	0,66	0,00	0,00	0,12
SE100	Pigs	LU	3,37	0,28	0,05	0,01	0,09	0,08	77,86	2,04	6,50
SE105	Poultry	LU	1,51	0,05	0,00	0,00	0,02	0,03	0,01	220,47	0,85
SE110	Yield of wheat	dt/ha	60,6	60,7	44,6	44,5	54,7	51,9	60,3	55,2	61,8
SE115	Yield of maize	dt/ha	95,0	96,6	106,4	88,7	92,1	91,8	101,0	96,9	91,1
SE120	Stocking density	LU/ha	1,30	0,20	0,17	0,03	1,91	1,23	0,33	0,02	1,44
SE125	Milk yield	kg/cow	6 571	5 312	4 279	2 048	6 021	4 850	2 547	3 961	8 343

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	176 283	136 374	257 815	105 797	215 460	76 137	388 525	1 884 532	197 528
SE132	Total output/Total input	ratio	1,27	1,35	1,34	1,46	1,49	1,11	1,22	1,22	1,12
SE135	Total output crops and crop production	zł	106 091	130 765	256 514	104 531	31 305	22 308	110 404	103 889	102 641
SE136	Total crop output/ha	zł/ha	4 782	5 460	41 283	12 522	1 372	1 238	4 631	4 170	4 194
SE140	Cereals	zł	56 953	74 929	10 168	3 701	23 352	15 785	89 890	79 647	66 285
SE145	Protein crops	zł	1 923	3 133	336	69	259	453	1 545	179	1 731
SE146	Energy crops	zł	81	140	0	0	7	59	85	2 244	10
SE150	Potatoes	zł	4 396	6 231	492	207	1 617	1 472	2 165	4 897	4 848
SE155	Sugar beet	zł	3 833	5 413	0	75	475	281	1 760	1 249	5 007
SE160	Oil-seed crops	zł	14 726	23 029	269	316	667	264	12 250	7 254	16 086
SE165	Industrial crops	zł	765	1 576	0	343	51	8	0	0	234
SE170	Vegetables and flowers	zł	10 122	7 140	214 763	2 837	170	141	292	6 588	1 566
SE175	Fruit	zł	7 384	3 165	4 992	94 765	244	189	153	0	1 024
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	3 337	3 106	515	353	4 188	3 520	1 678	2 781	4 315
SE200	Other crop output	zł	2 652	3 044	24 979	1 866	282	196	670	1 295	1 546
SE206	Total output livestock and livestock products	zł	68 765	3 556	838	152	183 593	51 598	277 453	1 780 408	93 945
SE207	Total livestock output/LU	zł/LU	5 703	3 765	3 566	3 545	6 809	3 364	3 537	7 998	5 532
SE211	Change in value of livestock	zł	209	-754	-28	56	2 202	2 756	-695	71 825	-1 046
SE216	Cows' milk and milk products	zł	28 924	366	54	14	151 124	6 914	64	132	33 833
SE220	Beef and veal	zł	12 678	1 580	526	51	30 642	40 874	2 166	151	20 806
SE225	Pigmeat	zł	12 807	967	159	8	272	258	269 890	8 306	26 546
SE230	Sheep and goats	zł	93	28	7	2	0	748	14	0	138
SE235	Poultrymeat	zł	11 513	78	0	4	-1	99	1	1 640 660	7 873
SE240	Eggs	zł	1 212	331	0	22	95	146	112	119 925	1 319
SE245	Ewes' and goats' milk	zł	55	1	0	0	0	785	15	0	37
SE251	Other livestock and products	zł	1 484	206	91	51	1 461	1 774	5 192	11 234	3 393
SE256	Other output	zł	1 427	2 053	463	1 114	562	2 230	668	236	942
SE260	Farmhouse consumption	zł	763	548	528	399	1 156	529	476	1 087	1 072
SE265	Farm use	zł	11 850	3 324	850	290	17 607	10 790	56 892	56 531	22 268

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	138 656	100 718	192 739	72 356	144 704	68 900	318 317	1 539 328	175 941
SE275	Total intermediate consumption	zł	100 128	69 065	131 421	33 109	110 858	48 573	272 151	1 385 299	126 637
SE281	Total specific costs	zł	66 772	39 111	74 221	16 625	75 611	28 469	230 648	1 250 169	87 894
SE284	Specific crop costs/ha	zł/ha	1 431	1 529	11 865	1 974	894	534	1 265	1 072	1 339
SE285	Seeds and plants	zł	6 805	7 489	36 006	1 031	3 592	1 983	6 697	5 926	6 285
SE290	Seeds and plants home-grown	zł	1 206	1 560	361	135	774	541	1 426	875	1 297
SE295	Fertilisers	zł	15 489	18 906	13 384	5 527	12 557	5 703	16 251	14 757	15 810
SE300	Crop protection	zł	6 471	8 612	4 320	7 550	1 791	805	6 468	4 917	6 461
SE305	Other crop specific costs	zł	2 990	1 605	20 017	2 371	2 452	1 134	734	1 119	4 210
SE309	Specific livestock costs/LU	zł/LU	2 922	2 693	2 216	2 349	2 048	1 228	2 556	5 496	3 302
SE310	Feed for grazing livestock	zł	13 604	1 124	292	38	47 611	16 654	1 500	229	22 124
SE315	Feed for grazing livestock home-grown	zł	5 927	784	230	16	16 618	10 055	753	188	10 455
SE320	Feed for pigs and poultry	zł	17 137	1 190	169	89	318	278	186 643	1 113 470	24 682
SE325	Feed for pigs and poultry home-grown	zł	4 375	808	109	16	166	136	54 558	55 385	9 643
SE330	Other livestock specific costs	zł	4 270	180	33	19	7 286	1 907	12 349	109 752	8 314
SE331	Forestry specific costs	zł	5	4	0	1	5	4	6	0	9
SE336	Total farming overheads	zł	33 356	29 954	57 201	16 483	35 247	20 105	41 503	135 130	38 743
SE340	Machinery and building current costs	zł	8 202	7 137	8 620	4 561	10 175	5 139	10 802	21 804	9 826
SE345	Energy	zł	14 055	11 924	39 132	6 589	14 455	7 907	18 818	87 132	15 459
SE350	Contract work	zł	6 351	6 212	3 765	1 942	6 879	4 321	6 450	10 134	7 845
SE356	Other direct inputs	zł	4 748	4 681	5 684	3 391	3 737	2 738	5 434	16 059	5 613
SE360	Depreciation	zł	23 352	20 832	28 147	26 790	29 235	17 351	35 870	81 751	22 553
SE365	Total external factors	zł	15 176	10 822	33 171	12 458	4 611	2 975	10 296	72 278	26 751
SE370	Wages paid	zł	11 052	5 597	30 493	11 752	787	860	3 752	66 110	23 096
SE375	Rent paid	zł	2 964	3 956	332	372	2 444	1 561	3 327	1 328	2 795
SE380	Interest paid	zł	1 161	1 269	2 346	334	1 380	555	3 217	4 839	860

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	30 793	30 511	7 767	10 948	39 550	33 430	34 903	30 738	33 124
SE610	Total subsidies on crops	zł	898	1 215	3	38	319	210	393	449	1 126
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	784	1 156	0	29	103	58	382	217	945
SE615	Total subsidies on livestock	zł	2 392	227	82	5	9 253	6 220	238	28	2 797
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 338	217	82	5	9 253	5 728	238	28	2 716
SE618	Subsidies sheep and goats	zł	54	10	0	0	0	492	0	0	81
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	1 706	1 659	138	735	1 749	3 731	1 144	774	1 779
SE622	LFA subsidies	zł	2 006	1 637	652	576	3 640	3 421	2 057	2 710	1 984
SE623	Other rural development payments	zł	614	719	637	658	385	739	68	948	549
SE624	Total support for rural development	zł	4 326	4 015	1 427	1 969	5 774	7 890	3 268	4 432	4 313
SE625	Subsidies on intermediate consumption	zł	1 957	2 077	288	457	1 710	1 245	3 282	1 730	2 437
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	10 577	11 654	2 926	4 009	11 132	8 771	11 608	12 052	11 139
SE632	Single area payment	zł	10 577	11 654	2 926	4 009	11 132	8 771	11 608	12 052	11 139
SE650	Total aid for Article 68	zł	2 854	532	86	25	9 599	6 462	5 352	401	3 438
SE699	Other subsidies	zł	10 642	11 323	3 041	4 471	11 362	9 094	16 114	12 047	11 313

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	28 829	28 138	7 853	12 031	38 948	31 728	34 156	23 726	30 294
SE605	Total subsidies - excluding on investments	zł	30 793	30 511	7 767	10 948	39 550	33 430	34 903	30 738	33 124
SE395	VAT balance excluding on investments	zł	-40	-180	659	1 930	533	-829	790	2 000	-504
SE390	Taxes	zł	1 924	2 193	573	848	1 135	873	1 537	9 011	2 326
SE405	Balance subsidies and taxes on investments	zł	790	739	1 168	1 155	210	893	2 332	1 217	881
SE406	Subsidies on investments	zł	2 158	1 994	2 449	2 758	1 928	2 002	4 223	2 492	2 244
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 368	1 255	1 280	1 603	1 717	1 109	1 891	1 275	1 364

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	176 283	136 374	257 815	105 797	215 460	76 137	388 525	1 884 532	197 528
SE275	Total intermediate consumption	zł	100 128	69 065	131 421	33 109	110 858	48 573	272 151	1 385 299	126 637
SE600	Balance current subsidies and taxes	zł	28 829	28 138	7 853	12 031	38 948	31 728	34 156	23 726	30 294
SE410	Gross Farm Income	zł	104 984	95 447	134 247	84 718	143 550	59 291	150 530	522 959	101 185
SE360	Depreciation	zł	23 352	20 832	28 147	26 790	29 235	17 351	35 870	81 751	22 553
SE415	Farm Net Value Added	zł	81 632	74 615	106 099	57 929	114 315	41 940	114 660	441 209	78 633
SE365	Total external factors	zł	15 176	10 822	33 171	12 458	4 611	2 975	10 296	72 278	26 751
SE405	Balance subsidies and taxes on investments	zł	790	739	1 168	1 155	210	893	2 332	1 217	881
SE420	Family Farm Income	zł	67 246	64 532	74 097	46 626	109 915	39 858	106 696	370 148	52 762

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	53 844	58 407	41 380	32 060	65 509	29 482	70 157	130 491	49 818
SE430	Family Farm Income/FWU	zł/FWU	45 991	49 104	45 444	32 518	63 737	28 578	68 524	279 608	32 045

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	888 877	877 881	588 428	637 104	1 108 253	753 231	1 346 829	2 284 002	861 917
SE441	Total fixed assets	zł	764 694	772 218	516 491	585 151	964 557	641 269	1 158 432	1 676 593	709 030
SE446	Land, permanent crops and quotas	zł	451 101	513 326	195 972	370 173	487 923	373 877	573 153	494 080	390 702
SE450	Buildings	zł	165 855	130 049	229 339	120 080	201 824	142 407	357 867	915 452	184 397
SE455	Machinery	zł	130 769	128 048	90 816	94 866	194 116	100 322	212 208	266 465	116 533
SE460	Breeding livestock	zł	16 969	795	364	32	80 694	24 662	15 204	596	17 398
SE465	Total current assets	zł	124 183	105 662	71 937	51 954	143 696	111 962	188 397	607 409	152 887
SE470	Non-breeding livestock	zł	21 242	2 218	627	166	36 340	53 396	73 195	285 782	35 005
SE475	Stock of agricultural products	zł	41 487	41 294	25 183	22 663	49 701	29 786	56 245	56 046	44 873
SE480	Other circulating capital	zł	61 454	62 151	46 127	29 125	57 656	28 781	58 957	265 582	73 009
SE485	Total liabilities	zł	37 164	37 371	69 315	10 622	39 695	17 946	104 531	117 081	35 748
SE490	Long and medium-term loans	zł	24 959	26 794	54 417	7 135	30 080	12 954	81 798	93 751	17 843
SE495	Short-term loans	zł	12 205	10 577	14 898	3 487	9 616	4 992	22 733	23 330	17 906
SE501	Net worth	zł	851 713	840 510	519 113	626 482	1 068 558	735 285	1 242 299	2 166 921	826 169

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	15 846	16 761	459	-11 631	23 964	11 053	24 224	42 783	18 086
SE510	Average farm capital	zł	443 596	364 595	411 966	354 380	611 696	393 352	769 786	1 772 406	473 229
SE516	Gross Investment on fixed assets	zł	19 220	16 703	18 499	11 544	28 679	11 315	30 979	37 495	20 965
SE521	Net Investment on fixed assets	zł	-4 132	-4 128	-9 648	-15 246	-557	-6 037	-4 890	-44 256	-1 588
SE526	Cash Flow (1)	zł	81 033	75 576	102 711	73 600	126 807	49 002	128 927	376 929	65 532
SE530	Cash Flow (2)	zł	60 309	56 950	73 975	61 233	97 014	36 188	87 816	316 736	45 291
SE532	Cash Flow (2)/farm total capital	ratio	0,07	0,06	0,13	0,10	0,09	0,05	0,07	0,14	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		749 305	252 501	294 459	108 801	60 121	29 173	4 250
SYS03	Sample farms		11 204	507	3 705	2 932	2 526	1 423	111

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	33 090,4	6 467,7	16 029,8	36 381,6	70 515,6	182 584,3	1 156 988,5
SE010	Total labour input	AWU	1,516	1,077	1,393	1,708	1,967	2,785	16,120
SE011	Total labour input	h	3 369	2 333	3 074	3 876	4 533	6 357	35 388
SE015	Unpaid labour input	FWU	1,331	1,063	1,346	1,594	1,745	1,786	0,515
SE016	Unpaid labour input	h	2 965	2 302	2 972	3 630	4 048	4 182	1 205
SE020	Paid labour input	AWU	0,185	0,015	0,047	0,113	0,223	0,999	15,605
SE021	Paid labour input	h	404	32	102	247	485	2 175	34 183
SE025	Total Utilised Agricultural Area	ha	22,4	8,6	14,2	24,5	41,0	82,8	671,0
SE030	Rented U.A.A.	ha	6,8	0,9	2,5	6,4	13,8	27,7	427,3
SE035	Cereals	ha	11,56	4,49	7,36	12,05	19,64	44,59	368,87
SE041	Other field crops	ha	3,48	0,49	1,59	3,05	6,71	18,66	172,73
SE042	Energy crops	ha	0,02	0,04	0,01	0,02	0,01	0,05	0,00
SE046	Vegetables and flowers	ha	0,18	0,03	0,12	0,20	0,36	1,22	1,86
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,45	0,14	0,49	0,83	0,73	0,63	1,90
SE055	Orchards	ha	0,44	0,13	0,49	0,82	0,69	0,51	1,50
SE065	Other permanent crops	ha	0,02	0,01	0,00	0,01	0,04	0,12	0,39
SE071	Forage crops	ha	5,11	2,16	3,19	6,67	11,38	14,64	119,64
SE072	Agricultural fallows	ha	0,11	0,09	0,10	0,11	0,14	0,27	0,00
SE073	Set aside	ha	0,02	0,00	0,00	0,00	0,01	0,15	3,12
SE074	Total agricultural area out of production	ha	0,17	0,11	0,13	0,13	0,16	0,64	4,79
SE075	Woodland area	ha	0,93	0,78	0,88	1,03	1,17	1,38	4,26
SE080	Total livestock units	LU	11,9	1,3	4,8	14,1	28,6	71,5	440,9
SE085	Dairy cows	LU	2,97	0,14	0,86	4,94	10,76	14,02	80,02
SE090	Other cattle	LU	3,93	0,77	2,59	6,10	10,61	12,55	75,89
SE095	Sheep and goats	LU	0,08	0,03	0,08	0,12	0,10	0,06	0,79
SE100	Pigs	LU	3,37	0,19	1,09	2,77	6,61	28,71	146,07
SE105	Poultry	LU	1,51	0,10	0,10	0,06	0,43	16,16	134,40
SE110	Yield of wheat	dt/ha	60,6	51,7	54,6	58,4	61,3	63,6	67,4
SE115	Yield of maize	dt/ha	95,0	98,7	98,1	99,7	99,7	95,3	89,4
SE120	Stocking density	LU/ha	1,30	0,39	1,03	1,61	1,84	1,75	1,28
SE125	Milk yield	kg/cow	6 571	3 727	4 048	5 043	6 225	7 640	10 542

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	176 283	33 107	76 214	170 469	354 681	964 608	7 829 810
SE132	Total output/Total input	ratio	1,27	1,08	1,29	1,39	1,45	1,40	1,08
SE135	Total output crops and crop production	zł	106 091	26 537	56 371	102 875	192 780	513 232	4 338 609
SE136	Total crop output/ha	zł/ha	4 782	3 135	4 001	4 216	4 724	6 245	6 513
SE140	Cereals	zł	56 953	16 424	29 846	55 245	99 216	250 363	2 461 228
SE145	Protein crops	zł	1 923	685	1 503	2 002	3 556	6 967	44 802
SE146	Energy crops	zł	81	127	21	89	35	366	0
SE150	Potatoes	zł	4 396	1 872	3 495	4 352	5 887	11 970	144 881
SE155	Sugar beet	zł	3 833	22	616	2 563	7 281	22 244	310 433
SE160	Oil-seed crops	zł	14 726	779	4 242	10 210	26 645	89 650	1 002 357
SE165	Industrial crops	zł	765	98	774	1 659	2 042	592	0
SE170	Vegetables and flowers	zł	10 122	1 078	4 246	9 349	27 106	103 017	96 519
SE175	Fruit	zł	7 384	2 878	8 548	13 241	10 533	5 923	9 921
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	3 337	1 775	1 557	2 560	4 248	7 818	195 750
SE200	Other crop output	zł	2 652	926	1 544	1 694	6 266	14 688	72 717
SE206	Total output livestock and livestock products	zł	68 765	5 902	19 037	66 706	160 386	446 639	3 411 788
SE207	Total livestock output/LU	zł/LU	5 703	3 896	3 835	4 697	5 605	6 241	7 738
SE211	Change in value of livestock	zł	209	-747	-570	539	1 814	15 349	-24 060
SE216	Cows' milk and milk products	zł	28 924	851	4 466	33 963	98 340	165 987	1 339 608
SE220	Beef and veal	zł	12 678	2 517	8 639	21 298	34 705	36 740	198 671
SE225	Pigmeat	zł	12 807	767	3 756	9 252	21 891	102 968	698 794
SE230	Sheep and goats	zł	93	13	102	170	132	166	1 143
SE235	Poultrymeat	zł	11 513	113	130	149	2 957	119 415	1 148 738
SE240	Eggs	zł	1 212	644	633	308	272	17 448	0
SE245	Ewes' and goats' milk	zł	55	77	46	72	6	3	17
SE251	Other livestock and products	zł	1 484	920	1 263	1 494	2 083	3 912	24 817
SE256	Other output	zł	1 427	668	807	887	1 515	4 738	79 412
SE260	Farmhouse consumption	zł	763	700	791	783	846	837	224
SE265	Farm use	zł	11 850	2 487	7 539	16 261	25 804	51 309	285 724

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	138 656	30 673	59 114	122 634	244 021	687 041	7 220 539
SE275	Total intermediate consumption	zł	100 128	19 556	40 314	87 525	181 505	537 068	5 203 467
SE281	Total specific costs	zł	66 772	8 712	23 074	56 324	123 838	399 318	3 721 384
SE284	Specific crop costs/ha	zł/ha	1 431	693	952	1 201	1 527	2 021	2 325
SE285	Seeds and plants	zł	6 805	1 306	2 921	5 800	13 657	40 293	301 588
SE290	Seeds and plants home-grown	zł	1 206	567	1 012	1 387	2 120	3 334	20 387
SE295	Fertilisers	zł	15 489	3 359	7 151	15 729	31 295	75 706	670 664
SE300	Crop protection	zł	6 471	838	2 490	5 704	12 103	34 134	367 086
SE305	Other crop specific costs	zł	2 990	365	852	2 071	5 245	15 982	209 599
SE309	Specific livestock costs/LU	zł/LU	2 922	2 132	1 986	1 910	2 150	3 259	4 927
SE310	Feed for grazing livestock	zł	13 604	1 573	5 547	16 862	36 660	60 069	558 088
SE315	Feed for grazing livestock home-grown	zł	5 927	1 224	4 130	9 728	14 338	15 700	126 420
SE320	Feed for pigs and poultry	zł	17 137	1 007	3 451	7 807	18 936	152 779	1 206 077
SE325	Feed for pigs and poultry home-grown	zł	4 375	668	2 316	4 897	9 094	31 424	101 512
SE330	Other livestock specific costs	zł	4 270	258	658	2 350	5 929	20 345	408 204
SE331	Forestry specific costs	zł	5	6	3	1	11	9	78
SE336	Total farming overheads	zł	33 356	10 844	17 240	31 201	57 667	137 750	1 482 083
SE340	Machinery and building current costs	zł	8 202	2 937	4 425	8 419	15 427	30 731	320 223
SE345	Energy	zł	14 055	3 584	6 727	13 257	26 233	68 983	614 915
SE350	Contract work	zł	6 351	2 544	3 608	5 531	9 233	21 342	299 948
SE356	Other direct inputs	zł	4 748	1 778	2 480	3 994	6 774	16 694	246 996
SE360	Depreciation	zł	23 352	10 331	16 072	27 703	45 075	84 864	460 405
SE365	Total external factors	zł	15 176	786	2 729	7 405	17 442	65 110	1 556 667
SE370	Wages paid	zł	11 052	486	1 535	3 556	7 721	38 426	1 349 230
SE375	Rent paid	zł	2 964	272	944	2 832	6 940	16 644	156 107
SE380	Interest paid	zł	1 161	28	250	1 017	2 781	10 040	51 331

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	30 793	11 302	21 749	38 826	60 721	102 053	697 248
SE610	Total subsidies on crops	zł	898	41	212	727	1 919	5 368	58 601
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	784	9	146	612	1 716	4 957	53 604
SE615	Total subsidies on livestock	zł	2 392	377	1 854	5 220	7 129	4 669	4 290
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 338	352	1 792	5 130	7 060	4 628	4 087
SE618	Subsidies sheep and goats	zł	54	25	62	90	69	41	204
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	1 706	744	1 381	2 018	3 578	4 673	26 535
SE622	LFA subsidies	zł	2 006	1 259	1 826	2 781	3 662	3 478	5 543
SE623	Other rural development payments	zł	614	21	992	934	837	267	738
SE624	Total support for rural development	zł	4 326	2 023	4 199	5 733	8 077	8 419	32 816
SE625	Subsidies on intermediate consumption	zł	1 957	531	1 020	1 944	3 951	8 640	77 862
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	10 577	4 053	6 867	11 903	19 876	40 203	286 355
SE632	Single area payment	zł	10 577	4 053	6 867	11 903	19 876	40 203	286 355
SE650	Total aid for Article 68	zł	2 854	418	2 077	5 714	8 038	7 537	22 687
SE699	Other subsidies	zł	10 642	4 276	7 597	13 298	19 769	34 754	237 325

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	28 829	10 113	20 562	37 591	59 172	96 903	592 717
SE605	Total subsidies - excluding on investments	zł	30 793	11 302	21 749	38 826	60 721	102 053	697 248
SE395	VAT balance excluding on investments	zł	-40	-594	-155	451	1 091	1 767	-48
SE390	Taxes	zł	1 924	594	1 031	1 686	2 640	6 917	104 483
SE405	Balance subsidies and taxes on investments	zł	790	218	882	6	1 273	3 454	23 347
SE406	Subsidies on investments	zł	2 158	1 233	2 104	1 805	3 715	5 717	23 347
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 368	1 015	1 223	1 799	2 442	2 263	0

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	176 283	33 107	76 214	170 469	354 681	964 608	7 829 810
SE275	Total intermediate consumption	zł	100 128	19 556	40 314	87 525	181 505	537 068	5 203 467
SE600	Balance current subsidies and taxes	zł	28 829	10 113	20 562	37 591	59 172	96 903	592 717
SE410	Gross Farm Income	zł	104 984	23 664	56 463	120 534	232 349	524 443	3 219 060
SE360	Depreciation	zł	23 352	10 331	16 072	27 703	45 075	84 864	460 405
SE415	Farm Net Value Added	zł	81 632	13 333	40 391	92 831	187 274	439 579	2 758 656
SE365	Total external factors	zł	15 176	786	2 729	7 405	17 442	65 110	1 556 667
SE405	Balance subsidies and taxes on investments	zł	790	218	882	6	1 273	3 454	23 347
SE420	Family Farm Income	zł	67 246	12 765	38 544	85 432	171 105	377 924	1 225 335

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	53 844	12 375	28 998	54 362	95 204	157 848	171 128
SE430	Family Farm Income/FWU	zł/FWU	45 991	12 010	28 643	53 564	98 122	201 168	562 171

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	888 877	402 840	631 374	1 072 820	1 731 524	3 302 131	14 411 831
SE441	Total fixed assets	zł	764 694	370 101	565 559	936 300	1 486 737	2 774 191	9 604 191
SE446	Land, permanent crops and quotas	zł	451 101	229 013	358 488	569 759	854 262	1 605 138	3 399 933
SE450	Buildings	zł	165 855	93 575	117 901	171 597	252 028	524 371	3 955 715
SE455	Machinery	zł	130 769	45 970	82 697	168 806	323 640	560 620	1 846 733
SE460	Breeding livestock	zł	16 969	1 542	6 473	26 139	56 808	84 063	401 810
SE465	Total current assets	zł	124 183	32 739	65 815	136 520	244 787	527 940	4 807 639
SE470	Non-breeding livestock	zł	21 242	3 789	12 625	29 446	49 080	106 467	466 273
SE475	Stock of agricultural products	zł	41 487	10 907	24 795	52 362	95 220	180 124	1 024 657
SE480	Other circulating capital	zł	61 454	18 042	28 394	54 713	100 486	241 348	3 316 710
SE485	Total liabilities	zł	37 164	575	6 668	30 061	83 326	333 776	1 816 684
SE490	Long and medium-term loans	zł	24 959	362	4 722	22 302	60 277	256 562	867 010
SE495	Short-term loans	zł	12 205	213	1 946	7 759	23 049	77 214	949 674
SE501	Net worth	zł	851 713	402 265	624 706	1 042 759	1 648 198	2 968 355	12 595 147

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	15 846	-1 752	2 166	17 393	56 267	130 996	607 476
SE510	Average farm capital	zł	443 596	180 818	284 344	512 314	872 291	1 666 867	10 869 022
SE516	Gross Investment on fixed assets	zł	19 220	4 438	8 138	21 345	51 926	111 050	517 849
SE521	Net Investment on fixed assets	zł	-4 132	-5 893	-7 934	-6 359	6 852	26 186	57 444
SE526	Cash Flow (1)	zł	81 033	21 460	49 344	100 276	191 774	406 536	1 522 346
SE530	Cash Flow (2)	zł	60 309	16 756	40 370	78 336	136 611	274 499	1 018 150
SE532	Cash Flow (2)/farm total capital	ratio	0,07	0,04	0,06	0,07	0,08	0,08	0,07

Literature

- [1] Commission Regulation (EC) 1242/2008: of 8 December 2008 establishing a Community typology for agricultural holdings.
- [2] Commission Regulation (EC) 867/2009: of 21 September 2009 amending and correcting Regulation (EC) No 1242/2008 establishing a Community typology for agricultural holdings.
- [3] Commission Regulation (EC) No 868/2008 of 3 September 2008 on the farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings.
- [4] Commission Regulation (EC) No 781/2009 of 27 August 2009 amending Regulation (EC) No 868/2008 on farm return to be used for determining the incomes of agricultural holdings and analysing the business operation of such holdings.
- [5] Commission Implementing Regulation (EU) 2019/1975 of 31 October 2019 amending Implementing Regulation (EU) 2015/220 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union.
- [6] Commission Implementing Regulation (EU) 2017/2280 of 11 December 2017 amending Implementing Regulation (EU) 2015/220 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] 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.
- [8] Commission Implementing Regulation (EU) 2015/2323 of 11 December 2015 amending Implementing Regulation (EU) 2015/220 laying down rules for the application of Council Regulation (EC) No 1217/2009.
- [9] Floriańczyk Z., Osuch D., Bocian M., Cholewa I., Malanowska B.: Plan wyboru próby gospodarstw rolnych Polskiego FADN od roku obrachunkowego 2019. IERiGŻ-PIB, Warszawa, 2018.
- [10] Goraj L., Cholewa I., Osuch D., Płonka R.: Analiza skutków zmian we Wspólnotowej Typologii Gospodarstw Rolnych. IERiGŻ-PIB, Warszawa, 2010.
- [11] <https://circabc.europa.eu/ui/group/befb6055-ab0c-4305-84fe-0c80c1c0553d/library/92fab9f7-bcc8-44fb-90d0-02397cb886cd/details>
- [12] <https://circabc.europa.eu/ui/group/befb6055-ab0c-4305-84fe-0c80c1c0553d/library/192d91bb-1bd6-4415-b014-48c0cb17c1bb/details>
- [13] <https://circabc.europa.eu/ui/group/befb6055-ab0c-4305-84fe-0c80c1c0553d/library/1c2597e1-78c1-46b8-a0ee-f86f290c7e47/details>
- [14] RI/CC 1256 Rev. 7. Farm Return Data Definitions. EUROPEAN COMMISSION. Brussels February 2012.

- [15] RI/CC 882 Rev. 9.1 Definitions of Variables used in FADN standard results. EUROPEAN COMMISSION. Brussels October 2012.
- [16] RI/CC 882 Rev. 9.2 Definition of Variables used in FADN standard results. EUROPEAN COMMISSION. Brussels December 2014.
- [17] RI/CC 1500 Rev. 3 Typology Handbook. EUROPEAN COMMISSION. Brussels October 2009.
- [18] RI/CC 1525 The new typology applied to FADN 2007. EUROPEAN COMMISSION. Brussels March 2009.
- [19] RI/CC 1529 The OGA of the holding in FADN. EUROPEAN COMMISSION. Brussels June 2009.
- [20] Regulation No 79/65/EEC of the Council of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community.
- [21] Ustawa z dnia 29 listopada 2000 r. o zbieraniu i wykorzystywaniu danych rachunkowych z gospodarstw rolnych (Dz. U. Nr 3 poz. 20 z 2001 r. z późniejszymi zmianami).
- [22] Skarżyńska A., Goraj L., Ziętek I.: Metodologia SGM "2002" dla typologii gospodarstw rolnych w Polsce. IERiGŻ-PIB, Warszawa, 2005.
- [23] Ziętek I.: Współczynniki standardowej nadwyżki bezpośredniej „2004” dla typologii gospodarstw rolnych w Polsce. Raport PW nr 88, IERiGŻ-PIB, Warszawa, 2008.
- [24] Bocian M., Cholewa I., Tarasiuk R.: Współczynniki Standardowej Produkcji „2013” dla celów Wspólnotowej Typologii Gospodarstw Rolnych. IERiGŻ-PIB, Warszawa, 2017.
- [25] RI/CC 1750 (ex RI/CC 882) Definitions of Variables used in FADN standard results, EUROPEAN COMMISSION, Brussels, November 2017.

