



# **2022 Standard Results of Polish FADN agricultural holdings**

**WARSAW 2024**



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# Table of contents

<b>Introduction</b> .....	<b>5</b>
<b>1. Changes to Standard Results</b> .....	<b>6</b>
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
<b>2. Information about FADN</b> .....	<b>8</b>
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
<b>3. The variables included in “Polish FADN Standard Results”</b> .....	<b>17</b>
3.1. The description of variables in “Polish FADN Standard Results” .....	17
3.2. Economic categories calculation schemes .....	29
<b>4. Remarks on Polish FADN Standard Results</b> .....	<b>37</b>
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
<b>5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2022</b> .....	<b>41</b>
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
<b>Literature</b> .....	<b>54</b>

## 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 2022 comprising 11 227 sets of accounting data [22]. 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 143 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 11 180 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 11 037 individual holdings and 143 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 749 315 holdings [10].

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) [17].

The key value parameters concerning output, costs and investments are net categories (excluding VAT). In 2022, 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 (PLN).

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

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

From 2011 the following changes have been introduced to the algorithms (in compliance with Document RI/CC 882 Rev.9.1. Definition of Variables used in FADN standard results of October 2012) [16]:

- 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) [17]:

- 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.).

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

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)<sup>2</sup>.

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

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<sup>2</sup> Based on [26].



## 2. Information about FADN

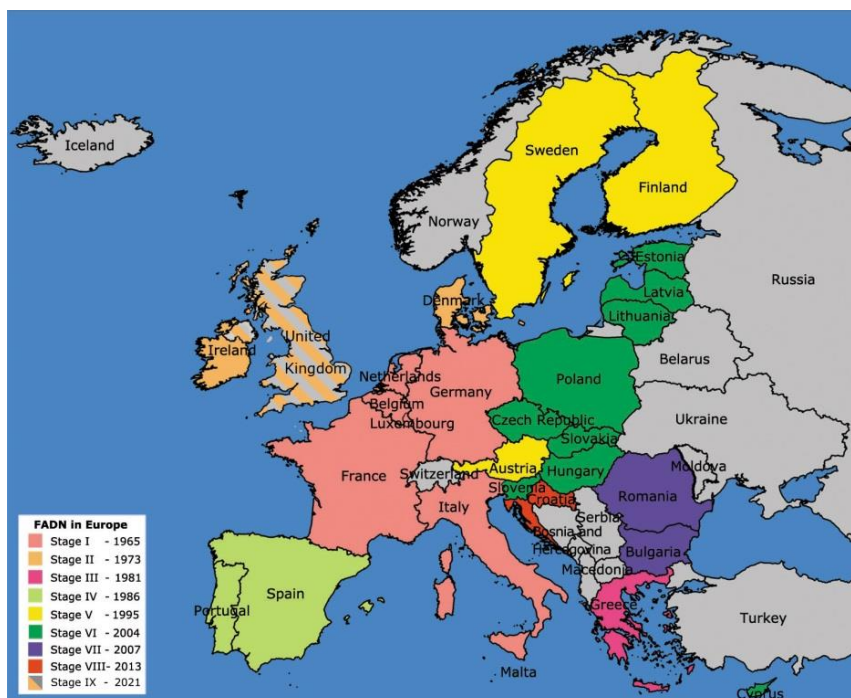
### 2.1. General information

**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 [21]. 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 accounting<sup>3</sup>, the management model provides more accurate reflection on the situation in the agricultural holding. The need to accurately present the actual situation of agricultural holdings, in order to facilitate the most adequate decisions, was the reason for applying the management accounting model.

The FADN field of observation covers commercial holdings. Since the accounting year 2010, the minimum economic size upon which holdings are included under FADN has been based on the analysis of the total Standard Output (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 Output<sup>4</sup> (SO) [1], [2], [18], [25].

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

CTAH requires the calculation of SO coefficients for each agricultural region, and for each crop or livestock production activity conducted in the holding. The list of agricultural activities for

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

<sup>4</sup> Until the accounting year 2009 CTAH was based on Standard Gross Margin (SGM) parameter and the economic size was described by European Size Unit (ESU) [11], [23], [24].

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

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 [18], [20].

### **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 2022**

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
<b>Total EU FADN*</b>		<b>81 795</b>	<b>100</b>

Source: Summary based on the [6]; [7]; [8], [9].

\* 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 [5].

## **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 [10]:

- 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 2022 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 [10], 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], [14], [15]. 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], [19], [26].



Table 2.7-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [26].

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

<b>ES6</b>		<b>ES</b>	
Economic size class <b>ES6</b>	Size euro (€)	Economic size class <b>ES</b>	Size euro (€)
<del>1</del>	<del>€ &lt; 2 000</del>	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” ([13], [17]). However, their tabular content is not always fully compatible with their respective titles. Therefore, attention should be paid to the detailed description of specific variables (from Table 3.1-1 to Table 3.1-10). The “Symbol” column contains alpha-numerical five sign labelling of the variables given.

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

**Table 3.1-1 Sample and population**

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

**Table 3.1-2 Structure and yield**

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

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

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

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

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

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

**Table 3.1-3 Output**

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

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

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

**Table 3.1-4 Costs**

Symbol	Variable name	M.U.	Description
SE270	Total inputs	zł	Total inputs are the sum of specific costs, overheads, depreciation and external factors. Costs linked to the agricultural activity of the holder and relating to the output of the accounting year. Included are amounts relating to inputs produced on the holding <sup>8</sup> (farm use) = seeds and seedlings and feed for grazing livestock and granivores. When calculating FADN standard results, farm taxes and other dues are not included in the total for costs but are taken into account in the balance "Subsidies and taxes" on current and non-current operations. [SE275 + SE360 + SE365]
SE275	Total intermediate consumption	zł	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. [SE281 + SE336]
SE281	Total specific costs	zł	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing livestock and granivores, other specific livestock costs) and specific forestry costs. [SE285 + SE295 + SE300 + SE305 + SE310 + SE320 + SE330 + SE331]
SE284	Specific crop costs/ha	zł/ha	Ratio of crop specific inputs to total UAA of the holding. [(SE285 + 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.

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

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



**Table 3.1-5 Subsidies**

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

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

**Table 3.1-6 Balances of subsidies and taxes**

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

**Table 3.1-7 Income per agricultural holding**

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

**Table 3.1-8 Income per person**

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

**Table 3.1-9 Balance sheet**

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

**Table 3.1-10 Financial indicators**

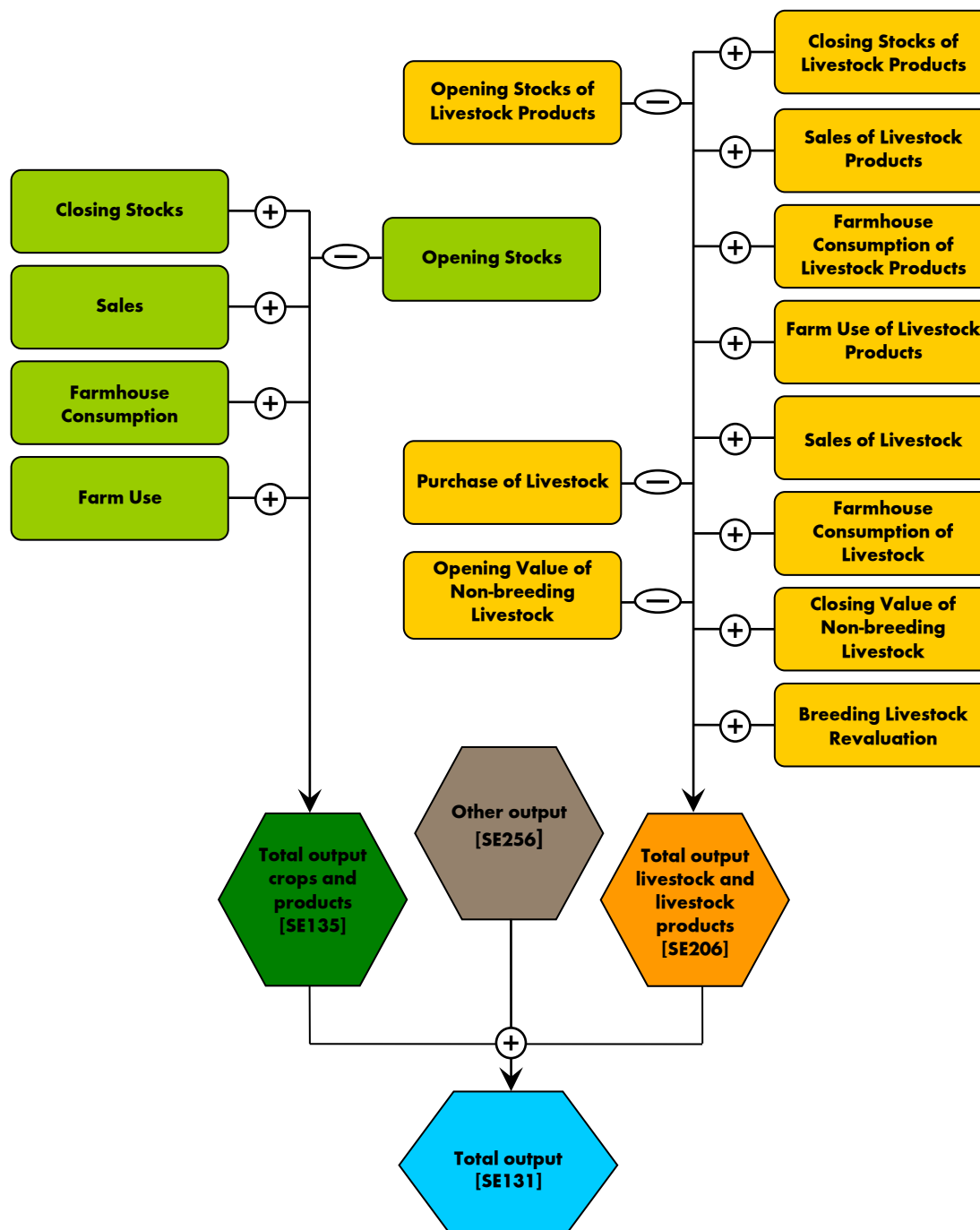
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 - SE501P] <sup>9</sup>
SE510	Average farm capital	zł	Average value of farm's capital i.e. [(value at opening + value at closing)/2]. Farm's capital comprises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

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

### 3.2. Economic categories calculation schemes

This chapter presents calculation schemes for the basic economic categories included in "FADN Standard Results." These schemes were developed using the materials published at European FADN website [12].

**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

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

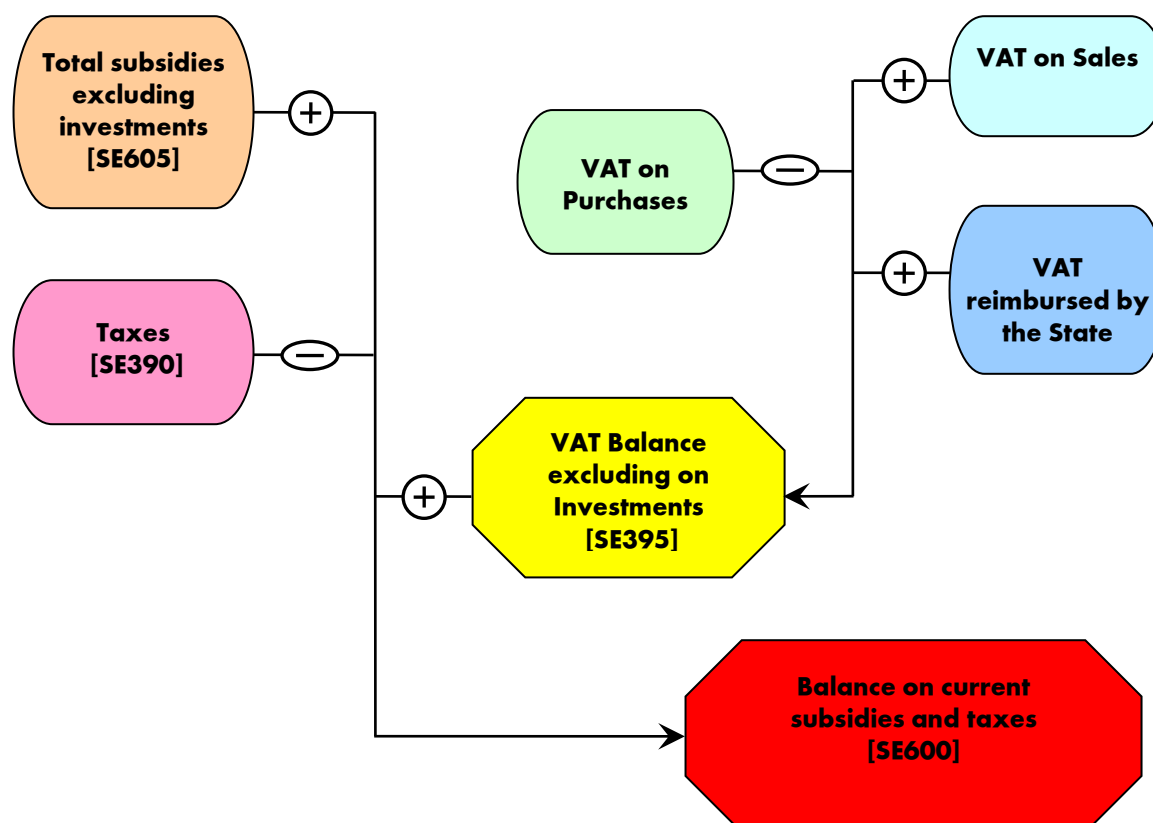
$$\text{LVVAL}_n = \left( \frac{V_{cn}}{\text{REGIDX}_n} - V_{on} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$$

where:

- REGIDX** - regional index of price changes;
- V<sub>c</sub>** - value at closing valuation;
- n** - category of animals;
- Q<sub>c</sub>** - number of livestock at the end of accounting year;
- V<sub>o</sub>** - value at opening valuation;
- Q<sub>o</sub>** - 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



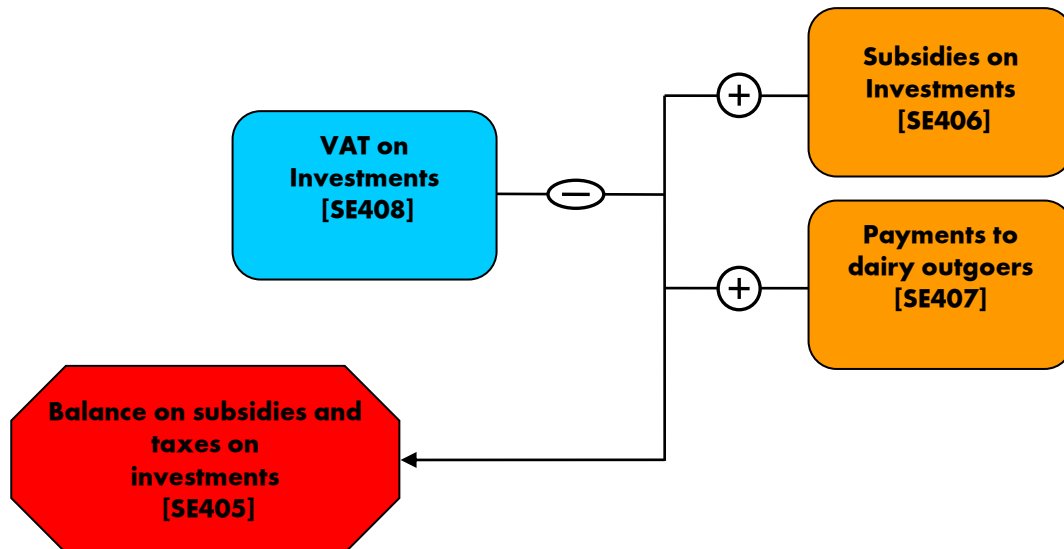
Taxes due in respect of the agricultural holding ownership and running agricultural activity are excluded from the costs (see: Table 3.1-4 - intermediate consumption). These taxes are included in the balance of current subsidies and taxes (see: Table 3.1-6 and Scheme 3 - 3-3). Such a grouping allows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

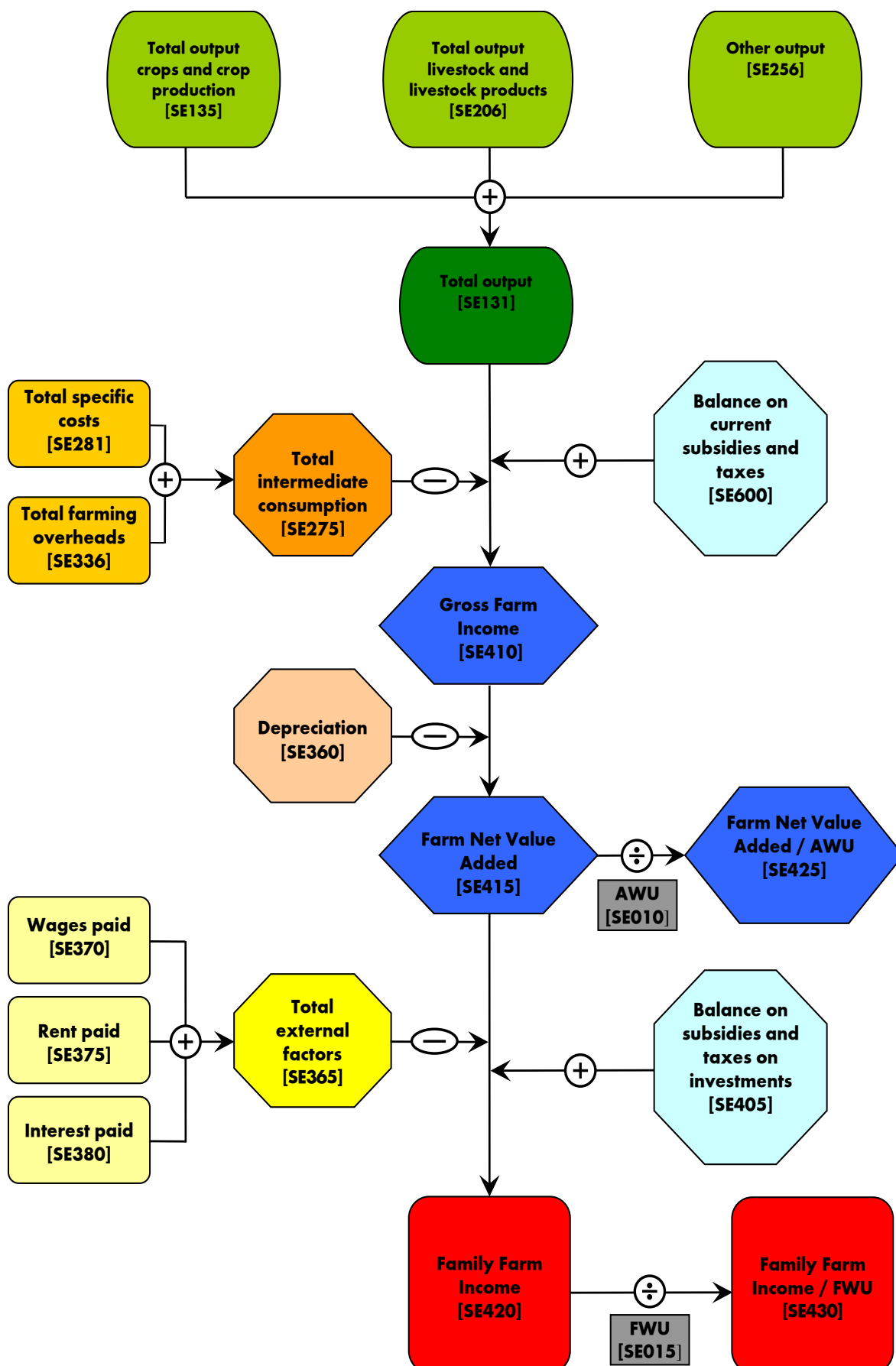


**Scheme 3 - 3-4 The calculation of the balance of subsidies and taxes on investment**

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.

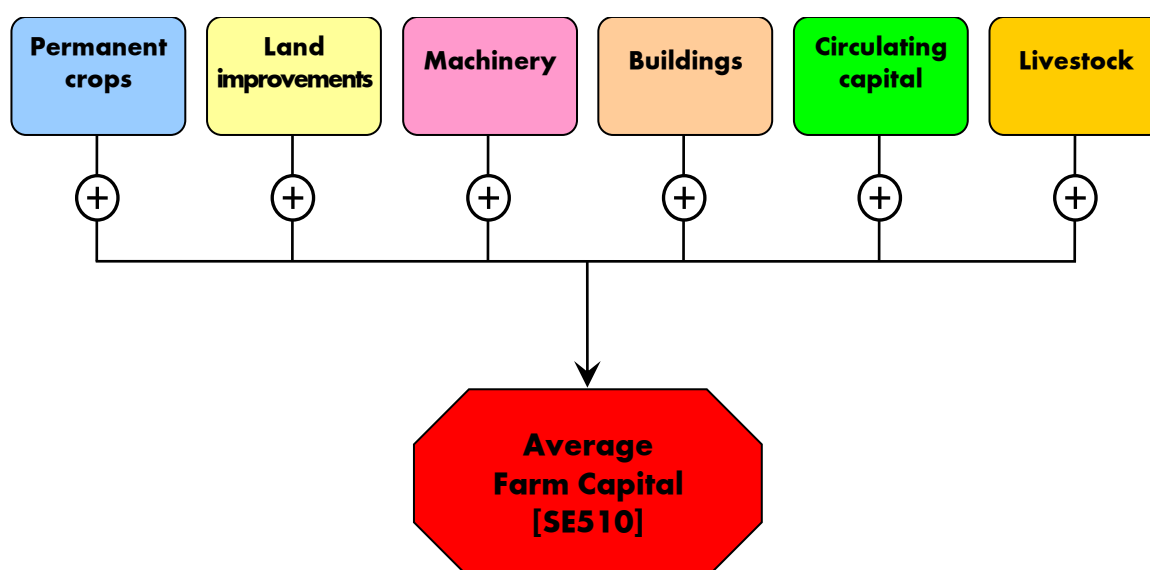
In the case of agricultural holding which declare normal VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



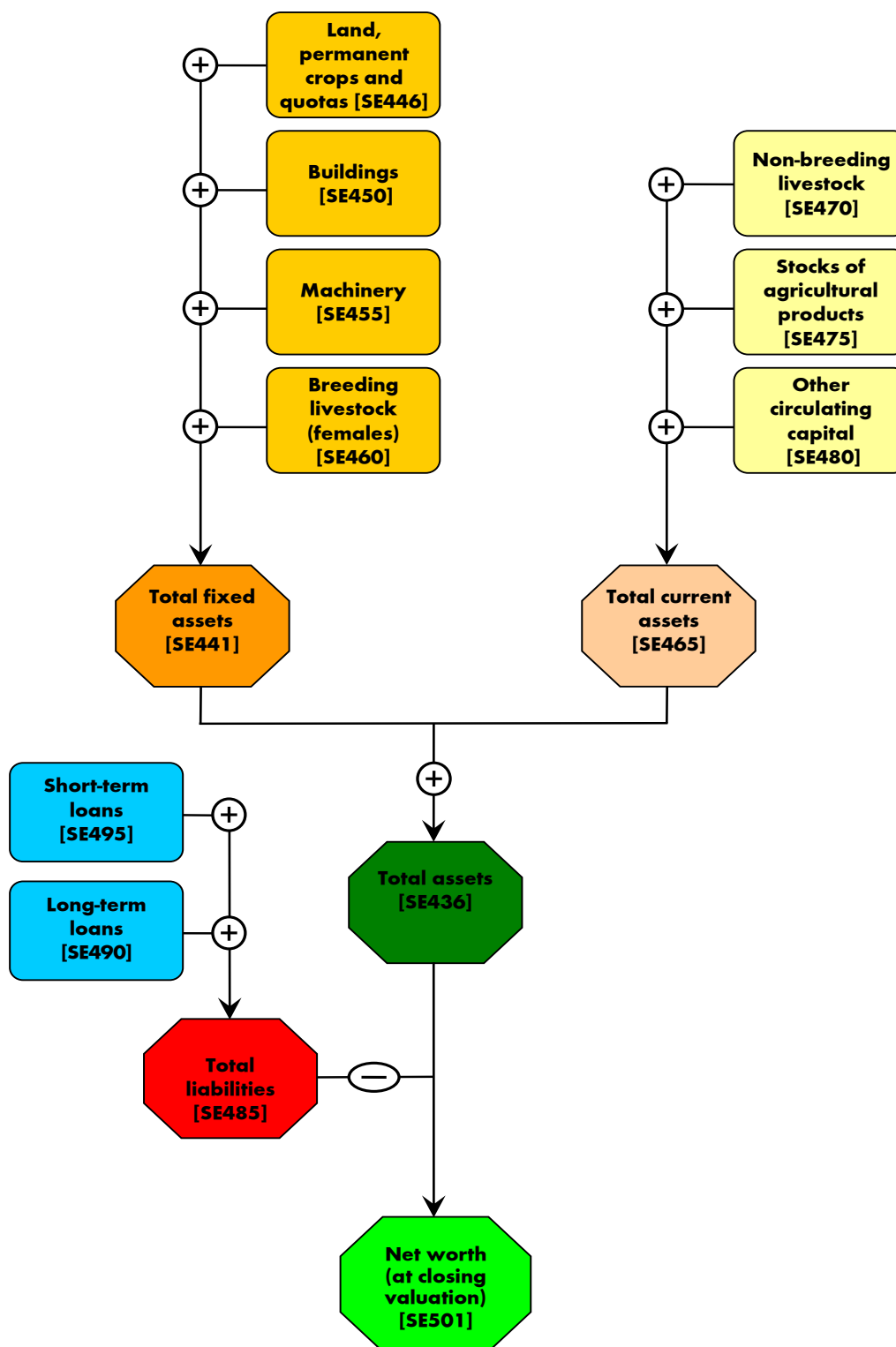
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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



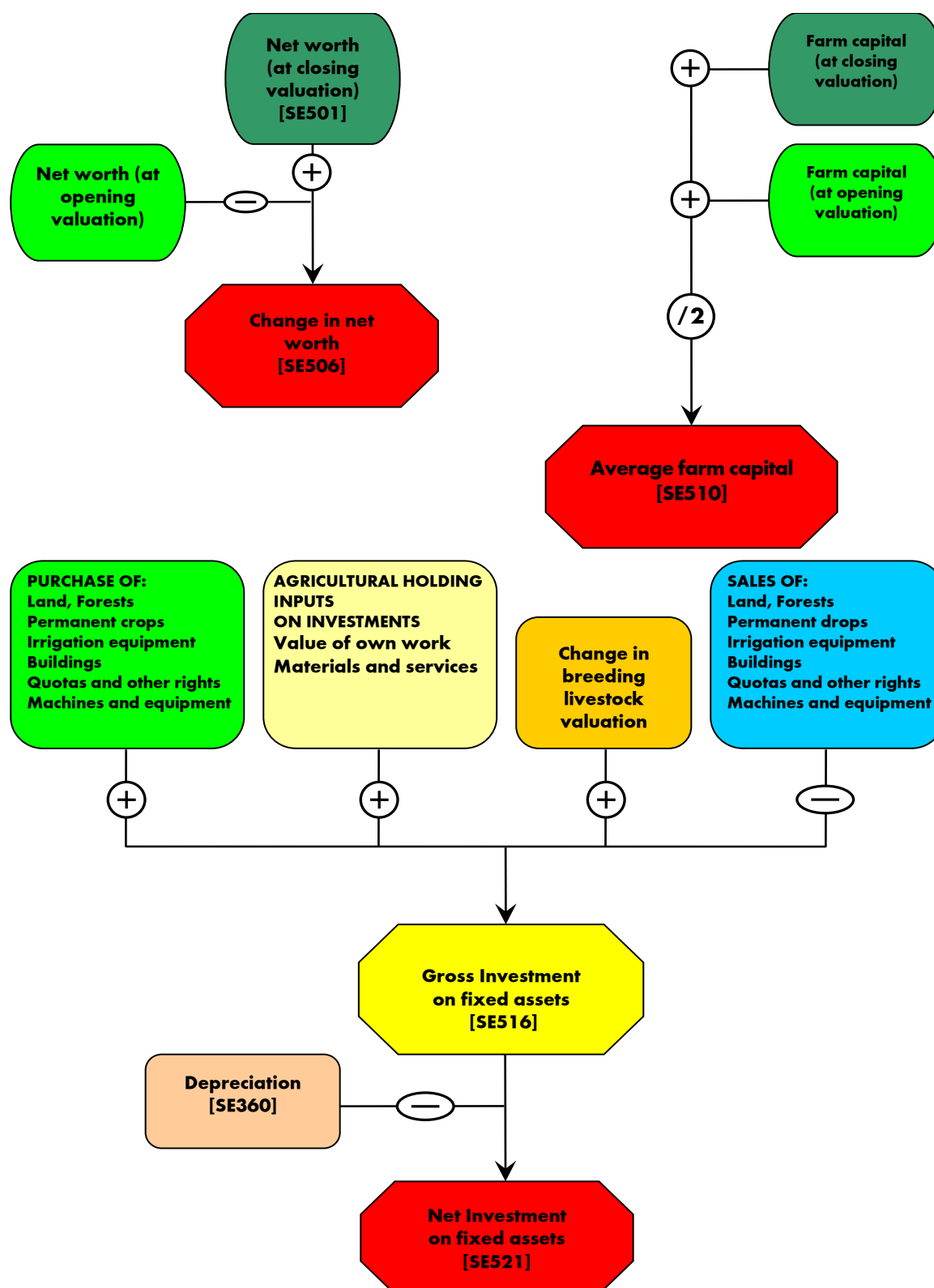
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

**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 749 315 holdings [10]. 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 [11].

#### 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 [8].*

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 2015/220 of 3 February 2015 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 (Official Journal L 46, 19.2.2015) (Official Journal L 335, 13.12.2008) [9], [18].

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

The sample includes 11 037 individual holdings and 143 holdings with legal entity. These 11 180 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 749 315 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2022 (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 surveyed<sup>10</sup> by type of farming and economic size class**

		ES6						TOTAL
		Verysmall (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
TL	Fieldcrops (1)	388	2 059	1 249	791	456	42	4 985
	Horticulture (2)	2	62	72	55	71	5	267
	Other permanent crops (4)	23	202	121	35	6	0	387
	Milk (5)	6	232	573	838	376	5	2 030
	Other grazing livestock (6)	30	422	228	103	36	0	819
	Poultry (71)	0	28	52	71	146	18	315
	Pigs (72)	1	5	6	12	17	7	48
	Mixed (8)	93	901	613	444	250	28	2 329
TOTAL (€>=4)		543	3 911	2 914	2 349	1 358	105	11 180

### 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](https://circabc.europa.eu/ui/group/befb6055-ab0c-4305-84fe-0c80c1c0553d/library/7c68c459-6dca-4795-bab6-a045721e4395?p=1&n=10&sort=modified_DESC)

<sup>10</sup> 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 request<sup>11</sup>.

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

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

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

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

## 5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2022

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		749 315	319 770	22 324	43 958	93 646	41 771	13 441	4 246	210 159
SYS03	Sample farms		11 180	4 985	267	387	2 030	819	315	48	2 329

**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	32 193,2	23 104,5	73 383,9	19 143,1	43 779,1	19 518,5	93 445,4	292 447,3	32 557,6
SE010	Total labour input	AWU	1,481	1,254	2,371	1,769	1,749	1,403	1,652	3,288	1,519
SE011	Total labour input	h	3 295	2 752	5 333	3 960	3 991	3 162	3 730	7 431	3 373
SE015	Unpaid labour input	FWU	1,321	1,147	1,617	1,385	1,724	1,389	1,557	1,452	1,330
SE016	Unpaid labour input	h	2 943	2 514	3 700	3 119	3 938	3 131	3 522	3 388	2 951
SE020	Paid labour input	AWU	0,159	0,106	0,755	0,384	0,025	0,014	0,095	1,836	0,189
SE021	Paid labour input	h	353	237	1 632	841	54	31	208	4 043	421
SE025	Total Utilised Agricultural Area	ha	21,6	23,8	6,6	8,4	22,5	17,9	24,3	34,4	22,6
SE030	Rented U.A.A.	ha	6,5	7,0	0,9	0,7	5,3	4,0	6,3	3,3	8,7
SE035	Cereals	ha	11,16	14,19	2,96	1,11	6,44	4,18	18,24	22,58	12,31
SE041	Other field crops	ha	3,34	5,54	0,31	0,23	0,36	0,31	2,50	2,45	2,96
SE042	Energy crops	ha	0,01	0,02	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,17	0,26	0,78	0,08	0,00	0,00	0,02	0,19	0,09
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	0,17	0,60	5,72	0,02	0,01	0,03	0,01	0,07
SE055	Orchards	ha	0,44	0,16	0,33	5,69	0,02	0,01	0,03	0,01	0,07
SE065	Other permanent crops	ha	0,02	0,01	0,27	0,03	0,00	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	4,95	2,16	0,96	0,26	13,53	11,44	1,19	4,47	5,74
SE072	Agricultural fallows	ha	0,11	0,12	0,12	0,08	0,08	0,10	0,25	0,20	0,09
SE073	Set aside	ha	0,08	0,12	0,00	0,00	0,00	0,00	0,00	0,71	0,09
SE074	Total agricultural area out of production	ha	0,22	0,29	0,14	0,10	0,09	0,12	0,27	1,68	0,21
SE075	Woodland area	ha	0,92	0,76	0,50	0,51	1,52	1,28	1,51	2,92	0,87
SE080	Total livestock units	LU	11,8	0,8	0,3	0,0	27,6	14,9	81,0	217,4	16,1
SE085	Dairy cows	LU	2,96	0,04	0,01	0,00	17,49	0,76	0,01	0,00	2,54
SE090	Other cattle	LU	4,04	0,42	0,27	0,00	10,00	12,96	0,51	0,01	6,65
SE095	Sheep and goats	LU	0,07	0,02	0,00	0,00	0,00	0,50	0,00	0,00	0,13
SE100	Pigs	LU	3,36	0,27	0,06	0,00	0,04	0,07	80,46	0,30	6,37
SE105	Poultry	LU	1,32	0,05	0,01	0,00	0,01	0,03	0,01	217,08	0,22
SE110	Yield of wheat	dt/ha	60,6	61,3	46,2	45,8	56,1	53,7	60,4	55,5	60,3
SE115	Yield of maize	dt/ha	88,2	87,3	82,8	92,0	85,1	74,8	94,9	90,8	89,7
SE120	Stocking density	LU/ha	1,34	0,18	0,23	0,01	2,01	1,18	0,31	0,00	1,52
SE125	Milk yield	kg/cow	6 559	5 495	4 233	0	6 049	4 575	1 447	1 900	8 273

**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	228 927	182 317	264 110	129 192	326 417	107 234	561 209	2 480 286	230 982
SE132	Total output/Total input	ratio	1,38	1,44	1,41	1,58	1,70	1,26	1,30	1,17	1,23
SE135	Total output crops and crop production	zł	135 441	175 154	261 784	128 142	56 028	37 759	147 966	213 933	115 535
SE136	Total crop output/ha	zł/ha	6 330	7 462	40 381	15 513	2 496	2 130	6 154	6 544	5 152
SE140	Cereals	zł	74 631	104 017	14 212	5 429	33 272	20 648	120 904	174 594	74 992
SE145	Protein crops	zł	2 314	3 923	418	187	257	416	1 999	366	1 867
SE146	Energy crops	zł	34	71	0	0	5	0	0	0	10
SE150	Potatoes	zł	5 519	8 251	713	252	1 917	1 700	2 633	4 335	5 546
SE155	Sugar beet	zł	5 419	7 251	0	107	569	456	2 659	4 347	7 664
SE160	Oil-seed crops	zł	17 520	30 895	649	419	968	418	14 385	13 458	13 594
SE165	Industrial crops	zł	1 108	2 354	0	422	4	0	0	0	280
SE170	Vegetables and flowers	zł	10 545	8 542	204 024	2 998	151	82	193	7 771	2 051
SE175	Fruit	zł	8 959	3 618	8 539	115 938	316	244	363	0	1 069
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	5 881	3 403	1 199	311	17 466	12 933	2 490	5 617	4 973
SE200	Other crop output	zł	3 544	2 902	32 032	2 078	1 108	862	2 340	3 445	3 500
SE206	Total output livestock and livestock products	zł	91 788	4 676	1 896	248	269 813	65 557	412 720	2 265 443	114 475
SE207	Total livestock output/LU	zł/LU	7 704	5 463	5 267	5 490	9 788	4 413	5 096	10 412	6 998
SE211	Change in value of livestock	zł	723	-610	87	-40	4 201	718	30 515	-89 903	1 354
SE216	Cows' milk and milk products	zł	41 663	397	73	0	224 730	7 018	17	11	46 402
SE220	Beef and veal	zł	17 653	1 970	1 335	37	40 544	52 663	2 270	108	31 113
SE225	Pigmeat	zł	16 247	1 422	346	-2	181	335	401 477	1 492	29 872
SE230	Sheep and goats	zł	111	39	0	2	6	713	0	0	192
SE235	Poultrymeat	zł	12 500	129	-4	3	8	26	0	2 156 290	800
SE240	Eggs	zł	1 159	355	67	28	88	226	59	95 536	1 561
SE245	Ewes' and goats' milk	zł	58	12	0	0	19	689	0	0	44
SE251	Other livestock and products	zł	2 397	353	80	181	4 238	3 887	8 898	12 007	4 492
SE256	Other output	zł	1 698	2 486	430	802	576	3 918	522	909	972
SE260	Farmhouse consumption	zł	877	656	509	426	1 377	764	546	1 872	1 146
SE265	Farm use	zł	15 620	4 173	1 329	244	23 906	13 300	81 460	110 535	28 413

**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	165 438	126 334	187 074	81 613	191 590	84 839	431 344	2 118 045	188 084
SE275	Total intermediate consumption	zł	127 009	92 684	130 703	41 218	155 914	62 391	382 827	1 961 586	143 329
SE281	Total specific costs	zł	86 024	55 400	68 670	19 924	108 489	36 467	329 771	1 783 473	98 248
SE284	Specific crop costs/ha	zł/ha	1 986	2 225	10 428	2 393	1 380	749	1 851	1 749	1 796
SE285	Seeds and plants	zł	7 370	8 682	30 309	1 496	4 189	2 134	7 262	10 086	6 576
SE290	Seeds and plants home-grown	zł	1 422	1 829	344	121	922	669	1 625	2 159	1 536
SE295	Fertilisers	zł	25 540	32 280	16 389	9 077	21 637	9 033	29 315	38 470	24 217
SE300	Crop protection	zł	6 976	9 548	4 317	7 465	2 128	903	6 895	6 156	6 633
SE305	Other crop specific costs	zł	2 607	1 724	16 587	1 725	3 027	1 204	1 042	2 454	2 847
SE309	Specific livestock costs/LU	zł/LU	3 667	3 748	2 901	2 610	2 812	1 559	3 522	7 938	3 583
SE310	Feed for grazing livestock	zł	18 384	1 376	573	9	68 160	20 883	2 092	22	28 732
SE315	Feed for grazing livestock home-grown	zł	7 820	993	438	2	22 691	12 361	785	18	13 705
SE320	Feed for pigs and poultry	zł	21 369	1 581	393	141	251	340	269 661	1 589 777	24 171
SE325	Feed for pigs and poultry home-grown	zł	6 094	1 008	310	4	124	205	78 672	108 072	12 850
SE330	Other livestock specific costs	zł	3 772	204	83	11	9 092	1 939	13 503	136 509	5 069
SE331	Forestry specific costs	zł	6	4	17	1	5	30	0	0	4
SE336	Total farming overheads	zł	40 985	37 284	62 033	21 294	47 424	25 924	53 056	178 113	45 081
SE340	Machinery and building current costs	zł	9 380	8 081	9 351	5 759	12 968	6 287	13 426	28 029	10 495
SE345	Energy	zł	19 223	16 796	42 451	9 696	21 667	12 047	26 685	116 475	20 337
SE350	Contract work	zł	7 324	7 636	4 825	2 302	8 571	4 717	7 043	12 143	8 049
SE356	Other direct inputs	zł	5 058	4 771	5 406	3 538	4 219	2 873	5 903	21 467	6 199
SE360	Depreciation	zł	23 954	21 676	24 937	25 595	30 477	19 229	36 272	83 822	23 008
SE365	Total external factors	zł	14 475	11 974	31 434	14 800	5 199	3 219	12 245	72 637	21 747
SE370	Wages paid	zł	9 710	5 856	29 293	13 947	1 024	764	4 622	65 796	17 448
SE375	Rent paid	zł	3 402	4 602	483	358	2 599	1 731	3 662	1 377	3 238
SE380	Interest paid	zł	1 362	1 516	1 659	494	1 575	724	3 962	5 464	1 061

**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	34 796	34 985	9 055	11 478	43 928	36 180	52 252	43 021	36 494
SE610	Total subsidies on crops	zł	940	1 206	12	45	325	244	377	886	1 270
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	820	1 150	0	35	94	63	360	505	1 077
SE615	Total subsidies on livestock	zł	2 622	226	134	1	10 255	6 352	233	0	3 144
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 571	214	134	1	10 252	5 967	233	0	3 057
SE618	Subsidies sheep and goats	zł	51	12	0	0	3	385	0	0	87
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	1 709	1 531	289	893	1 853	3 746	1 482	755	1 867
SE622	LFA subsidies	zł	1 957	1 575	665	557	3 321	3 614	1 953	3 103	2 009
SE623	Other rural development payments	zł	500	540	528	0	328	748	2 119	8	475
SE624	Total support for rural development	zł	4 167	3 646	1 482	1 451	5 502	8 108	5 554	3 866	4 351
SE625	Subsidies on intermediate consumption	zł	4 078	4 953	544	907	3 674	2 297	6 630	5 192	4 132
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	10 886	12 163	3 278	4 187	11 635	9 170	12 461	17 557	10 922
SE632	Single area payment	zł	10 886	12 163	3 278	4 187	11 635	9 170	12 461	17 557	10 922
SE650	Total aid for Article 68	zł	4 057	1 169	301	472	11 154	7 154	15 154	562	5 183
SE699	Other subsidies	zł	12 105	12 792	3 604	4 888	12 536	10 008	26 999	15 520	12 675

**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	34 561	34 468	9 586	13 824	45 248	35 568	54 365	35 978	35 437
SE605	Total subsidies - excluding on investments	zł	34 796	34 985	9 055	11 478	43 928	36 180	52 252	43 021	36 494
SE395	VAT balance excluding on investments	zł	1 616	1 680	1 164	3 175	2 482	339	3 601	247	1 009
SE390	Taxes	zł	1 851	2 198	633	828	1 162	950	1 488	7 290	2 066
SE405	Balance subsidies and taxes on investments	zł	854	689	1 511	1 726	239	1 010	3 212	1 005	941
SE406	Subsidies on investments	zł	2 115	1 961	2 421	2 802	1 927	1 889	4 791	2 388	2 123
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 261	1 272	910	1 077	1 688	879	1 579	1 383	1 182

**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	228 927	182 317	264 110	129 192	326 417	107 234	561 209	2 480 286	230 982
SE275	Total intermediate consumption	zł	127 009	92 684	130 703	41 218	155 914	62 391	382 827	1 961 586	143 329
SE600	Balance current subsidies and taxes	zł	34 561	34 468	9 586	13 824	45 248	35 568	54 365	35 978	35 437
SE410	Gross Farm Income	zł	136 479	124 101	142 994	101 797	215 751	80 411	232 747	554 678	123 091
SE360	Depreciation	zł	23 954	21 676	24 937	25 595	30 477	19 229	36 272	83 822	23 008
SE415	Farm Net Value Added	zł	112 525	102 425	118 057	76 202	185 274	61 182	196 475	470 856	100 083
SE365	Total external factors	zł	14 475	11 974	31 434	14 800	5 199	3 219	12 245	72 637	21 747
SE405	Balance subsidies and taxes on investments	zł	854	689	1 511	1 726	239	1 010	3 212	1 005	941
SE420	Family Farm Income	zł	98 905	91 140	88 134	63 128	180 314	58 973	187 442	399 224	79 277

**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	75 997	81 688	49 783	43 071	105 941	43 597	118 907	143 205	65 882
SE430	Family Farm Income/FWU	zł/FWU	68 196	68 591	54 508	45 575	104 587	42 534	118 090	277 618	50 327

**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	980 791	967 216	598 484	638 711	1 237 812	856 489	1 479 715	2 568 731	959 794
SE441	Total fixed assets	zł	820 745	822 816	520 988	584 045	1 048 142	714 537	1 211 523	1 915 905	771 607
SE446	Land, permanent crops and quotas	zł	496 957	551 837	225 092	384 429	546 247	430 079	618 324	752 611	444 271
SE450	Buildings	zł	166 555	136 199	202 813	108 639	202 128	144 803	357 160	859 711	183 284
SE455	Machinery	zł	137 679	134 013	92 618	90 975	204 487	113 488	217 096	303 409	124 425
SE460	Breeding livestock	zł	19 553	767	466	2	95 280	26 168	18 942	174	19 628
SE465	Total current assets	zł	160 046	144 400	77 496	54 666	189 670	141 952	268 193	652 826	188 186
SE470	Non-breeding livestock	zł	24 935	2 540	1 705	128	43 684	61 294	106 299	234 766	41 642
SE475	Stock of agricultural products	zł	59 603	59 277	26 116	21 628	76 805	46 304	80 260	95 386	64 532
SE480	Other circulating capital	zł	75 508	82 582	49 675	32 910	69 181	34 353	81 634	322 674	82 012
SE485	Total liabilities	zł	31 674	33 443	41 274	7 322	34 099	15 138	84 729	117 099	30 143
SE490	Long and medium-term loans	zł	21 128	24 369	29 004	4 855	25 307	10 636	66 864	89 563	14 679
SE495	Short-term loans	zł	10 546	9 074	12 270	2 467	8 792	4 501	17 865	27 535	15 465
SE501	Net worth	zł	949 117	933 773	557 210	631 389	1 203 713	841 351	1 394 986	2 451 633	929 650

**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	69 590	69 314	10 385	8 169	100 215	47 006	128 182	52 169	76 594
SE510	Average farm capital	zł	478 297	404 583	388 171	335 245	664 586	436 239	823 655	1 846 051	505 581
SE516	Gross Investment on fixed assets	zł	20 280	17 801	17 164	11 430	30 585	9 733	36 336	34 753	22 421
SE521	Net Investment on fixed assets	zł	-3 673	-3 874	-7 773	-14 165	108	-9 496	64	-49 069	-587
SE526	Cash Flow (1)	zł	102 924	94 899	114 762	86 190	177 186	59 568	170 823	552 660	79 476
SE530	Cash Flow (2)	zł	79 320	73 261	95 560	73 136	143 202	50 718	125 185	491 195	54 072
SE532	Cash Flow (2)/farm total capital	ratio	0,08	0,08	0,16	0,11	0,12	0,06	0,08	0,19	0,06



## 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		749 315	252 501	294 464	108 806	60 117	29 175	4 252
SYS03	Sample farms		11 180	543	3 911	2 914	2 349	1 358	105

**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	32 193,2	6 458,4	15 946,5	36 427,0	70 563,8	181 786,0	1 008 262,0
SE010	Total labour input	AWU	1,481	1,051	1,381	1,707	1,962	2,689	13,010
SE011	Total labour input	h	3 295	2 277	3 045	3 874	4 517	6 175	29 233
SE015	Unpaid labour input	FWU	1,321	1,041	1,336	1,588	1,736	1,825	0,768
SE016	Unpaid labour input	h	2 943	2 255	2 948	3 615	4 024	4 274	1 838
SE020	Paid labour input	AWU	0,159	0,010	0,045	0,119	0,226	0,864	12,243
SE021	Paid labour input	h	353	22	97	259	494	1 901	27 395
SE025	Total Utilised Agricultural Area	ha	21,6	8,6	13,9	24,6	41,0	82,4	564,8
SE030	Rented U.A.A.	ha	6,5	1,0	2,3	6,5	14,0	28,4	370,5
SE035	Cereals	ha	11,16	4,59	7,10	11,96	20,03	43,59	313,58
SE041	Other field crops	ha	3,34	0,52	1,60	3,02	6,47	19,34	145,41
SE042	Energy crops	ha	0,01	0,01	0,00	0,02	0,00	0,00	0,00
SE046	Vegetables and flowers	ha	0,17	0,02	0,12	0,20	0,34	1,07	2,44
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	0,48	0,88	0,70	0,63	1,55
SE055	Orchards	ha	0,44	0,13	0,47	0,87	0,66	0,51	1,09
SE065	Other permanent crops	ha	0,02	0,00	0,01	0,01	0,04	0,12	0,45
SE071	Forage crops	ha	4,95	2,12	3,13	6,80	11,41	14,73	93,89
SE072	Agricultural fallows	ha	0,11	0,08	0,11	0,10	0,14	0,27	0,01
SE073	Set aside	ha	0,08	0,00	0,00	0,00	0,00	0,60	9,88
SE074	Total agricultural area out of production	ha	0,22	0,09	0,13	0,12	0,16	1,15	11,65
SE075	Woodland area	ha	0,92	0,79	0,86	1,02	1,10	1,30	4,79
SE080	Total livestock units	LU	11,8	1,2	4,8	14,3	28,8	72,7	406,1
SE085	Dairy cows	LU	2,96	0,16	0,89	4,89	10,91	14,18	73,73
SE090	Other cattle	LU	4,04	0,74	2,64	6,50	11,03	13,28	70,92
SE095	Sheep and goats	LU	0,07	0,01	0,08	0,14	0,11	0,06	0,82
SE100	Pigs	LU	3,36	0,17	1,03	2,60	6,29	27,73	164,57
SE105	Poultry	LU	1,32	0,09	0,10	0,06	0,39	17,45	93,22
SE110	Yield of wheat	dt/ha	60,6	51,3	55,2	59,4	62,4	64,9	66,1
SE115	Yield of maize	dt/ha	88,2	92,1	91,0	92,1	89,5	88,5	83,6
SE120	Stocking density	LU/ha	1,34	0,40	1,06	1,63	1,88	1,75	1,40
SE125	Milk yield	kg/cow	6 559	3 311	4 162	5 110	6 295	7 691	10 501

**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	228 927	44 431	102 190	240 861	509 928	1 326 563	8 151 968
SE132	Total output/Total input	ratio	1,38	1,14	1,37	1,51	1,60	1,49	1,17
SE135	Total output crops and crop production	zł	135 441	36 478	74 706	144 053	272 315	676 304	4 351 574
SE136	Total crop output/ha	zł/ha	6 330	4 278	5 446	5 891	6 666	8 322	7 866
SE140	Cereals	zł	74 631	24 038	40 966	76 327	140 404	348 817	2 555 761
SE145	Protein crops	zł	2 314	617	1 845	2 594	4 407	9 858	47 072
SE146	Energy crops	zł	34	36	17	94	13	2	0
SE150	Potatoes	zł	5 519	2 358	4 295	5 399	6 880	13 667	205 823
SE155	Sugar beet	zł	5 419	31	971	4 185	11 626	38 105	352 894
SE160	Oil-seed crops	zł	17 520	1 613	5 725	14 073	34 613	119 062	928 648
SE165	Industrial crops	zł	1 108	55	1 231	2 523	2 555	884	0
SE170	Vegetables and flowers	zł	10 545	891	4 713	11 027	34 760	89 469	91 576
SE175	Fruit	zł	8 959	2 968	9 898	17 867	13 085	10 482	2 905
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	5 881	2 712	3 378	7 555	15 474	28 043	36 929
SE200	Other crop output	zł	3 544	1 193	1 682	2 501	8 511	17 916	129 966
SE206	Total output livestock and livestock products	zł	91 788	7 014	26 661	95 595	235 261	643 481	3 724 747
SE207	Total livestock output/LU	zł/LU	7 704	5 316	5 343	6 649	8 158	8 844	9 171
SE211	Change in value of livestock	zł	723	-1 014	145	1 459	7 270	5 595	-1 049
SE216	Cows' milk and milk products	zł	41 663	938	6 661	49 942	147 312	247 218	1 768 125
SE220	Beef and veal	zł	17 653	3 447	11 924	29 202	48 026	51 701	299 348
SE225	Pigmeat	zł	16 247	903	5 002	12 389	31 189	141 040	737 366
SE230	Sheep and goats	zł	111	3	112	274	215	114	792
SE235	Poultrymeat	zł	12 500	157	100	118	3 400	182 179	885 426
SE240	Eggs	zł	1 159	783	714	340	286	13 930	0
SE245	Ewes' and goats' milk	zł	58	95	43	63	0	6	19
SE251	Other livestock and products	zł	2 397	690	2 106	3 267	4 834	7 292	33 672
SE256	Other output	zł	1 698	939	823	1 214	2 352	6 778	75 647
SE260	Farmhouse consumption	zł	877	795	900	897	1 028	1 034	424
SE265	Farm use	zł	15 620	3 442	9 838	21 131	34 793	68 514	364 214

**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	165 438	38 959	74 673	159 605	318 254	891 902	6 965 854
SE275	Total intermediate consumption	zł	127 009	27 351	55 041	121 652	250 415	735 091	5 248 961
SE281	Total specific costs	zł	86 024	13 495	32 902	80 193	173 470	562 731	3 713 829
SE284	Specific crop costs/ha	zł/ha	1 986	1 130	1 463	1 776	2 182	2 683	2 999
SE285	Seeds and plants	zł	7 370	1 740	3 401	6 729	16 031	39 917	287 226
SE290	Seeds and plants home-grown	zł	1 422	654	1 195	1 703	2 461	4 310	21 147
SE295	Fertilisers	zł	25 540	6 492	13 009	27 721	54 149	126 302	872 754
SE300	Crop protection	zł	6 976	1 061	2 729	6 565	13 137	37 899	363 658
SE305	Other crop specific costs	zł	2 607	342	925	2 417	5 841	13 893	135 362
SE309	Specific livestock costs/LU	zł/LU	3 667	3 030	2 625	2 566	2 923	4 738	5 059
SE310	Feed for grazing livestock	zł	18 384	2 283	7 641	24 302	52 402	83 003	642 606
SE315	Feed for grazing livestock home-grown	zł	7 820	1 820	5 541	13 085	20 146	21 280	120 586
SE320	Feed for pigs and poultry	zł	21 369	1 318	4 379	9 516	24 700	236 754	1 167 070
SE325	Feed for pigs and poultry home-grown	zł	6 094	903	2 914	5 918	11 577	41 844	216 295
SE330	Other livestock specific costs	zł	3 772	254	811	2 941	7 205	24 950	245 115
SE331	Forestry specific costs	zł	6	4	7	1	4	13	39
SE336	Total farming overheads	zł	40 985	13 855	22 139	41 459	76 945	172 360	1 535 133
SE340	Machinery and building current costs	zł	9 380	3 339	5 271	10 105	18 950	37 062	308 778
SE345	Energy	zł	19 223	5 522	9 948	19 994	39 202	91 797	674 983
SE350	Contract work	zł	7 324	3 081	4 265	6 884	11 540	25 816	295 952
SE356	Other direct inputs	zł	5 058	1 913	2 655	4 477	7 253	17 686	255 420
SE360	Depreciation	zł	23 954	10 851	16 662	29 071	47 531	88 346	400 892
SE365	Total external factors	zł	14 475	757	2 969	8 882	20 309	68 466	1 316 001
SE370	Wages paid	zł	9 710	383	1 682	4 337	9 062	37 146	1 077 948
SE375	Rent paid	zł	3 402	354	976	3 258	7 802	19 713	182 030
SE380	Interest paid	zł	1 362	21	311	1 287	3 445	11 606	56 022

**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	34 796	12 922	24 307	45 906	71 914	120 935	660 044
SE610	Total subsidies on crops	zł	940	30	220	823	2 077	6 397	54 282
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	820	6	152	690	1 869	5 916	48 880
SE615	Total subsidies on livestock	zł	2 622	410	2 032	5 758	7 843	5 135	3 521
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 571	404	1 971	5 652	7 759	5 087	3 330
SE618	Subsidies sheep and goats	zł	51	7	61	106	84	48	191
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	1 709	597	1 403	2 443	3 602	4 653	23 198
SE622	LFA subsidies	zł	1 957	1 174	1 766	2 804	3 628	3 401	6 465
SE623	Other rural development payments	zł	500	21	842	736	514	350	152
SE624	Total support for rural development	zł	4 167	1 792	4 011	5 984	7 744	8 404	29 814
SE625	Subsidies on intermediate consumption	zł	4 078	1 166	2 505	5 362	9 758	16 731	85 906
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	10 886	4 364	7 091	12 668	21 145	42 514	253 219
SE632	Single area payment	zł	10 886	4 364	7 091	12 668	21 145	42 514	253 219
SE650	Total aid for Article 68	zł	4 057	980	2 878	7 237	10 595	12 144	39 056
SE699	Other subsidies	zł	12 105	5 159	8 449	15 310	23 348	41 755	233 302

**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	34 561	12 519	24 763	47 478	73 111	117 930	574 501
SE605	Total subsidies - excluding on investments	zł	34 796	12 922	24 307	45 906	71 914	120 935	660 044
SE395	VAT balance excluding on investments	zł	1 616	230	1 506	3 298	3 945	4 222	-2 363
SE390	Taxes	zł	1 851	634	1 051	1 726	2 748	7 227	83 180
SE405	Balance subsidies and taxes on investments	zł	854	366	981	27	1 253	4 339	12 617
SE406	Subsidies on investments	zł	2 115	1 182	2 121	1 787	3 798	6 345	12 617
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 261	816	1 139	1 760	2 546	2 005	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	228 927	44 431	102 190	240 861	509 928	1 326 563	8 151 968
SE275	Total intermediate consumption	zł	127 009	27 351	55 041	121 652	250 415	735 091	5 248 961
SE600	Balance current subsidies and taxes	zł	34 561	12 519	24 763	47 478	73 111	117 930	574 501
SE410	Gross Farm Income	zł	136 479	29 600	71 912	166 687	332 624	709 402	3 477 507
SE360	Depreciation	zł	23 954	10 851	16 662	29 071	47 531	88 346	400 892
SE415	Farm Net Value Added	zł	112 525	18 748	55 250	137 616	285 093	621 056	3 076 616
SE365	Total external factors	zł	14 475	757	2 969	8 882	20 309	68 466	1 316 001
SE405	Balance subsidies and taxes on investments	zł	854	366	981	27	1 253	4 339	12 617
SE420	Family Farm Income	zł	98 905	18 357	53 262	128 761	266 037	556 930	1 773 231

**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	75 997	17 831	40 021	80 618	145 278	230 996	236 475
SE430	Family Farm Income/FWU	zł/FWU	68 196	17 629	39 877	81 021	153 195	287 315	582 961

**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	980 791	445 008	693 211	1 200 514	1 948 380	3 691 828	14 808 505
SE441	Total fixed assets	zł	820 745	407 686	610 050	1 019 920	1 614 126	2 942 192	9 070 533
SE446	Land, permanent crops and quotas	zł	496 957	260 898	392 735	635 450	949 572	1 726 221	3 354 900
SE450	Buildings	zł	166 555	99 178	121 861	174 514	256 943	512 642	3 406 440
SE455	Machinery	zł	137 679	45 853	87 773	179 696	341 496	603 781	1 891 857
SE460	Breeding livestock	zł	19 553	1 758	7 681	30 261	66 115	99 548	417 337
SE465	Total current assets	zł	160 046	37 322	83 161	180 594	334 254	749 636	5 737 972
SE470	Non-breeding livestock	zł	24 935	3 682	15 566	37 170	62 380	119 169	446 703
SE475	Stock of agricultural products	zł	59 603	15 175	34 109	75 939	139 902	272 002	1 452 713
SE480	Other circulating capital	zł	75 508	18 465	33 486	67 485	131 971	358 464	3 838 556
SE485	Total liabilities	zł	31 674	693	6 143	25 939	74 069	274 921	1 517 846
SE490	Long and medium-term loans	zł	21 128	582	4 412	18 970	52 155	203 615	763 225
SE495	Short-term loans	zł	10 546	111	1 731	6 969	21 914	71 306	754 621
SE501	Net worth	zł	949 117	444 315	687 068	1 174 575	1 874 311	3 416 907	13 290 659

**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	69 590	16 401	32 488	79 544	169 708	417 878	1 737 584
SE510	Average farm capital	zł	478 297	190 666	307 233	565 245	966 688	1 861 326	10 785 691
SE516	Gross Investment on fixed assets	zł	20 280	5 509	8 315	21 618	52 579	115 546	581 533
SE521	Net Investment on fixed assets	zł	-3 673	-5 343	-8 347	-7 453	5 048	27 200	180 641
SE526	Cash Flow (1)	zł	102 924	25 720	58 976	131 405	259 665	548 867	1 726 440
SE530	Cash Flow (2)	zł	79 320	19 867	49 866	107 176	199 425	397 604	1 054 720
SE532	Cash Flow (2)/farm total capital	ratio	0,08	0,04	0,07	0,09	0,10	0,11	0,07

## Literature

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