



2023 Standard Results of Polish FADN agricultural holdings

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List of Abbreviations

AHAD	-	Agricultural Holdings Accountancy Department
AWU	-	Annual Work Unit
CAP	-	Common Agricultural Policy
COP	-	Specialists cereals, oilseed and protein crops
CTAH	-	Community Typology for Agricultural Holdings
DG-AGRI	-	Directorate-General for Agriculture and Rural Development
EC	-	European Commission
ESU	-	European Size Unit
EU	-	European Union
EUR	-	Code designator of monetary unit called "euro"
euro	-	Monetary unit, obligatory in most of the EU Member States
EUROSTAT	-	Statistical Office of the European Union
FFI	-	Family Farm Income
FNVA	-	Farm Net Value Added
FADN	-	Farm Accountancy Data Network
FWU	-	Family Work Unit
GFI	-	Gross Farm Income
GUS	-	Central Statistical Office
IAFE-NRI	-	Institute of Agriculture and Food Economics – National Research Institute
LFA	-	Less Favoured Areas
LU	-	Livestock Unit
M.U.	-	Measurement Unit
Polish FADN	-	Polish Farm Accountancy Data Network
SGM	-	Standard Gross Margin
SO	-	Standard Output
OGA	-	Other Gainful Activities
q	-	quintal = 100 kg
UAA	-	Utilized Agricultural Area
zł	-	Polish monetary unit

Introduction

With the aim to fulfil the obligation arising from the Act of 29 November 2000 on the Collection and Use of Accounting Data from Agricultural Holdings (Journal of Laws No. 3, Item 20 of 2001, with subsequent amendments), a computer database was established in 2023 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 105 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Holdings Accountancy Department (AHAD). From 131 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 11 160 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 11 029 individual holdings and 131 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 749 289 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 2023, 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 Results¹

1.1. Changes resulting from the European Commission regulations and documents

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

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

In the case of the accounting year 2016:

↳ The variables removed:

- SE060 – Olive groves (crops area);
- SE190 – Olives and olive oil (the production);
- SE631 – Single Farm payment.

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

- SE284 – Specific crop costs/ha.

1.2. Other changes

1.2.1. Work units (AWU, FWU)

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

1.2.2. Annual average number of livestock (LU)

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

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

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

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

² Based on [26].

2. Information about FADN

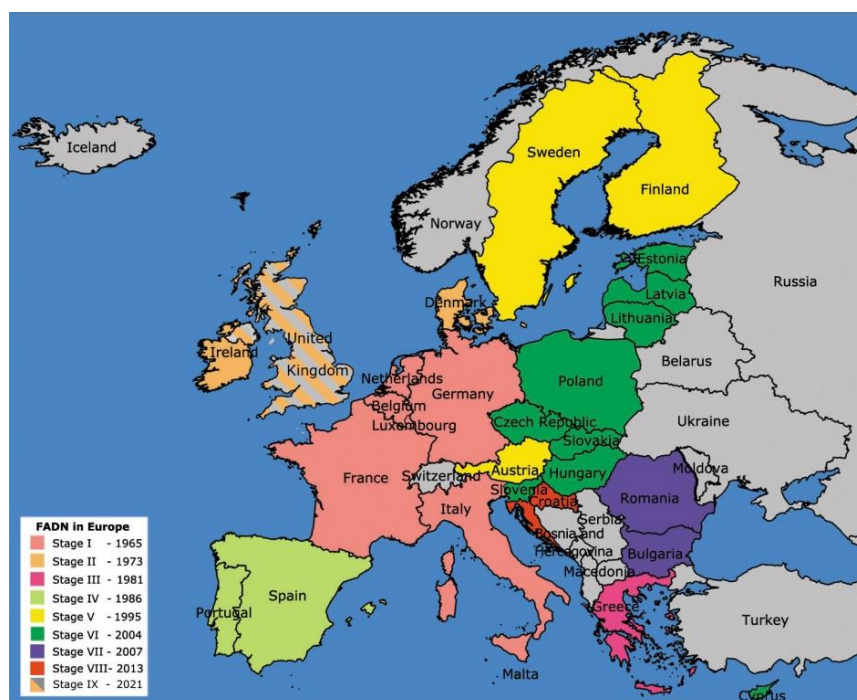
2.1. General information

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

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

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

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

2.2. The Community Typology for Agricultural Holdings

Based on the amended principles of CTAH, the classification of agricultural holdings now applies a new economic parameter, namely the Standard Output⁴ (SO) [1], [2], [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 livestock⁵ per year, in the production conditions typical of a given region. In order to eliminate the impact of the production changes (e.g. caused by unfavourable weather conditions), or the impact of the products prices, average values for 5 years in the relevant period, based on the average annual data for a given region, were used in the calculations.

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

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

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

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

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

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

- economic size,
- type of farming.

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

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

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

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

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

Other gainful activity is not taken into consideration in the typology for agricultural holdings based on the agricultural activity types – neither the economic size nor the type of farming takes into account OGA [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 2023

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	9,0
Gwadelupa, Martynika, Reunion	15 000	280	0,3
Greece	4 000	4 675	5,7
Spain	8 000	8 700	10,7
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	8 000	1 950	2,4
Italy	8 000	11 106	13,6
Total EU FADN*		81 605	100

Source: Summary based on the [5], [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 2023 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

ES6		ES	
Economic size class ES6	Size euro (€)	Economic size class ES	Size euro (€)
		1	€ < 2 000
1	2 000 ≤ € < 8 000	2	2 000 ≤ € < 4 000
		3	4 000 ≤ € < 8 000
2	8 000 ≤ € < 25 000	4	8 000 ≤ € < 15 000
		5	15 000 ≤ € < 25 000
3	25 000 ≤ € < 50 000	6	25 000 ≤ € < 50 000
4	50 000 ≤ € < 100 000	7	50 000 ≤ € < 100 000
5	100 000 ≤ € < 500 000	8	100 000 ≤ € < 250 000
		9	250 000 ≤ € < 500 000
6	€ ≥ 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 ²).
SE030	Rented U.A.A.	ha	Utilised agricultural area rented by the holder under a tenancy agreement for a period of at least one year (remuneration in cash or in kind). It is expressed in hectares.
SE035	Cereals	ha	Common wheat and spelt, durum wheat, triticale, rye, barley, oats, summer cereal mixes, grain maize, other cereals.
SE041	Other field crops	ha	Dry pulses, potatoes, sugar beet, herbaceous oil seed and fibre crops including seed (excluding cotton), hops, tobacco, other industrial crops (including cotton and sugar cane).
SE042	Energy crops	ha	Areas sown under energy crops.
SE046	Vegetables and flowers	ha	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Basic area is taken into account (not cropped area) even if it is used successively during one and the same accounting year. Mushrooms excluded.
SE050	Vineyards	ha	Including young plantation (without nurseries).
SE054	Permanent crops	ha	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboo). Including young plantations and permanent crops grown under shelter. Vines are not included. [SE055+SE060+SE065]
SE055	Orchards	ha	Fruit trees and berries (including tropical and subtropical fruit) and citrus fruit.
SE065	Other permanent crops	ha	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and growth of young plantations (valued on the basis of the costs of input used).
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallows	ha	Agricultural land not cultivated for agricultural reasons.

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

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

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

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

⁷ Conversion 1 liter = 1,031 kg.

Table 3.1-3 Output

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

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

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

Table 3.1-4 Costs

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

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

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

Table 3.1-5 Subsidies

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

Symbol	Variable name	M.U.	Description
SE626	Subsidies on external factors	zł	Subsidies on wages, rent and interest paid.
SE630	Decoupled payments	zł	Single farm payment and single area payment scheme. From 2023, payments also include the Top-Up Basic Payment and Basic Income Support for Sustainability [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.) as well as COVID-19 payments, the additional payment, the greening payment, the young farmer payment (up to ha) and the tobacco payment.

Table 3.1-6 Balances of subsidies and taxes

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

Table 3.1-7 Income per agricultural holding

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

Table 3.1-8 Income per person

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

Table 3.1-9 Balance sheet

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

Table 3.1-10 Financial indicators

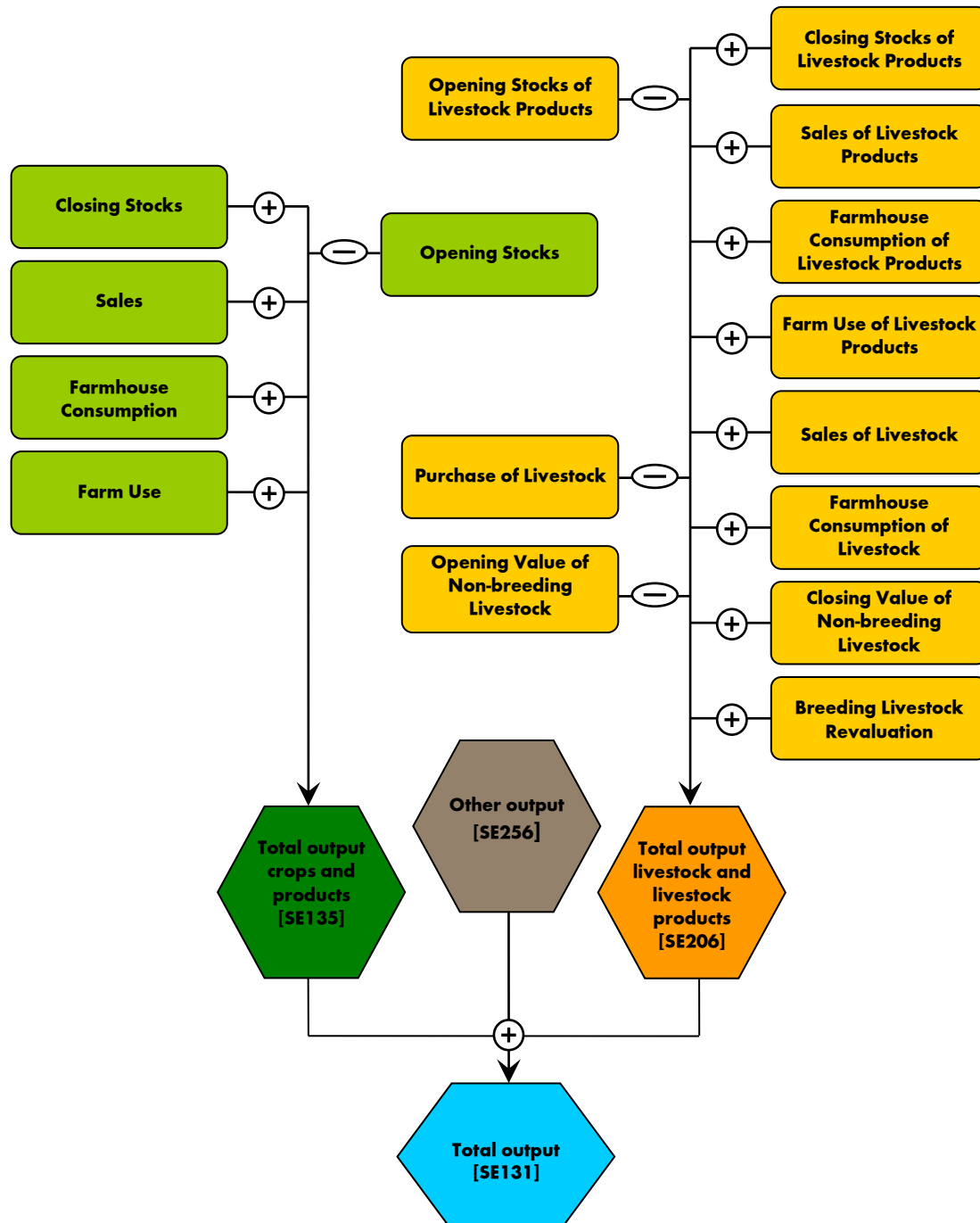
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 - SE501P] ⁹
SE510	Average farm capital	zł	Average value of farm's capital i.e. [(value at opening + value at closing)/2]. Farm's capital comprises values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

⁹ SE501P = net worth at the beginning of accounting year

3.2. Economic categories calculation schemes

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

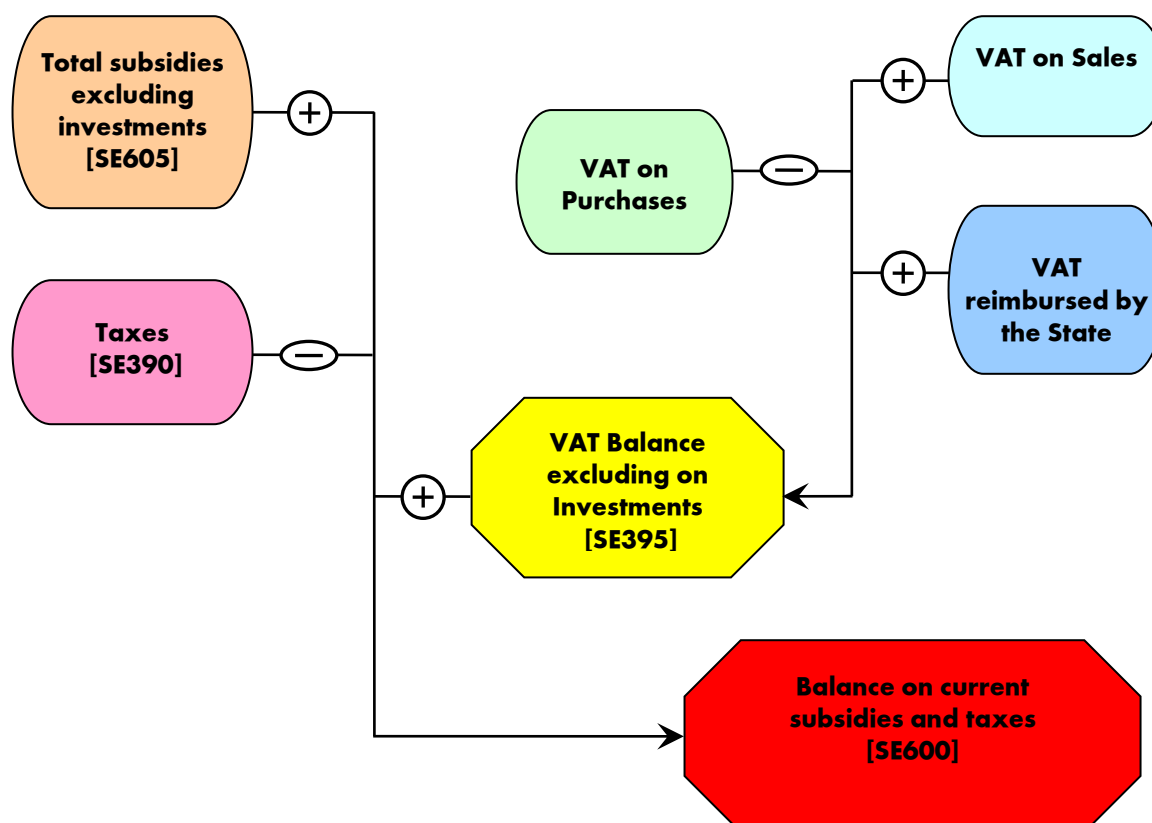
$$\text{REGIDX}_n = \frac{V_{cn}}{Q_{cn}} \bigg/ \frac{V_{on}}{Q_{on}}$$

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

where:

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

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

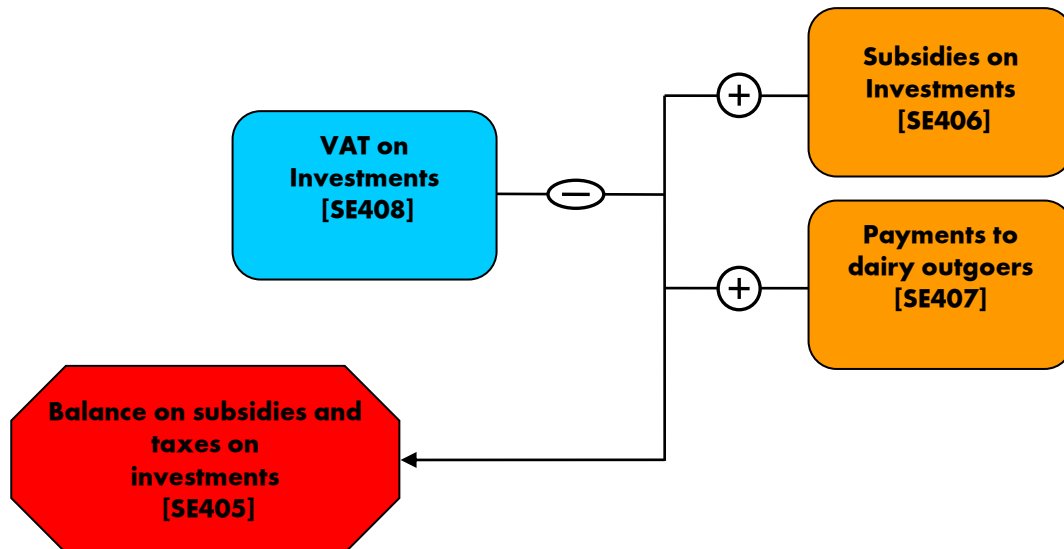
Scheme 3 - 3-3 The calculation of the balance of current subsidies and taxes

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

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

On farms benefiting from the VAT partial offsetting system ("flat-rate compensation") the balance (SE395) is calculated as the difference between the amount of VAT due (on sales) and VAT paid (on purchases) and is included in the Family Farm Income.

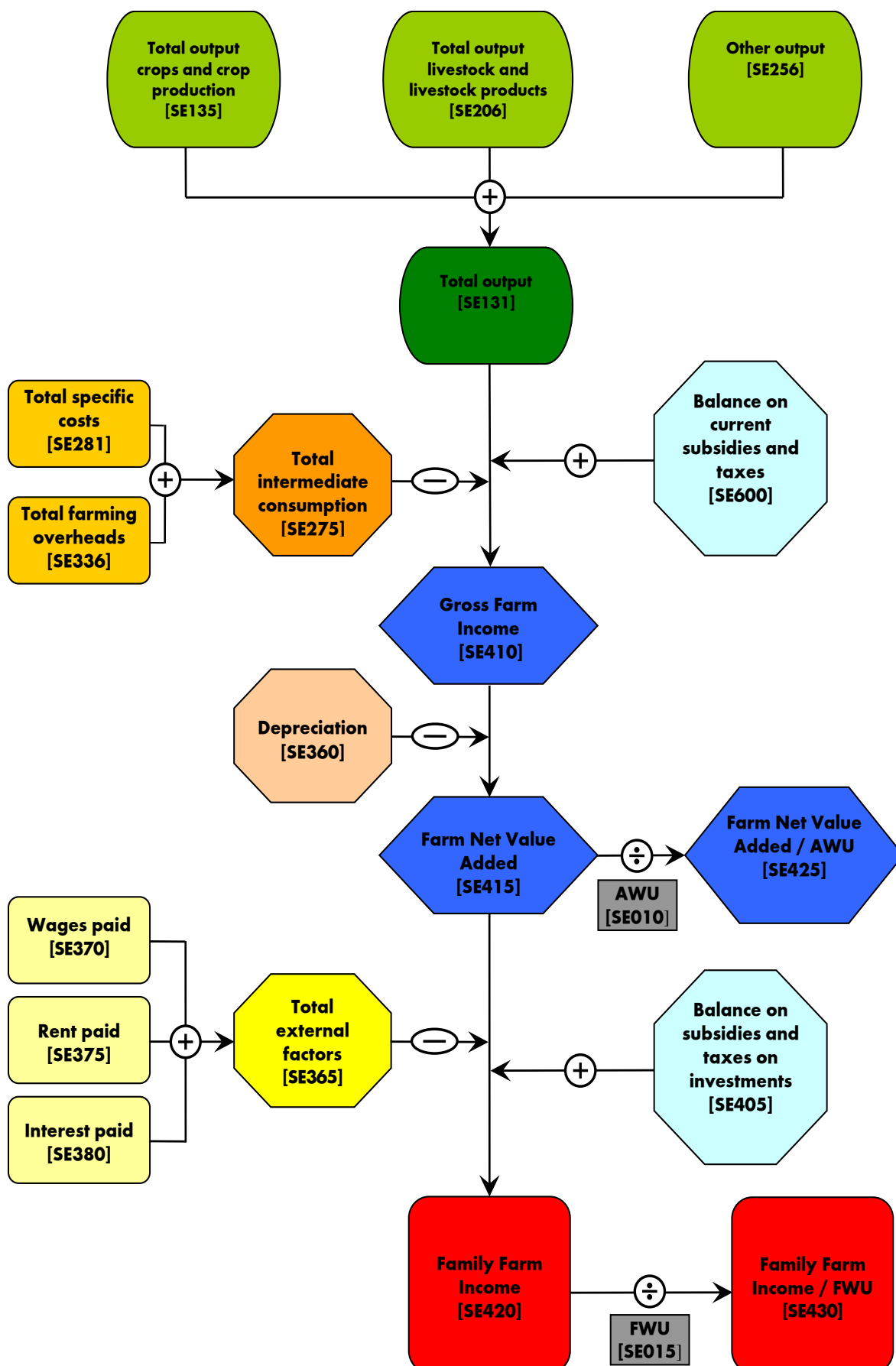
In Poland, "VAT reimbursed by the State" (understood as a lump sum VAT refund) does not exist. In the scheme has been presented to ensure methodological compliance at EU level.

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

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

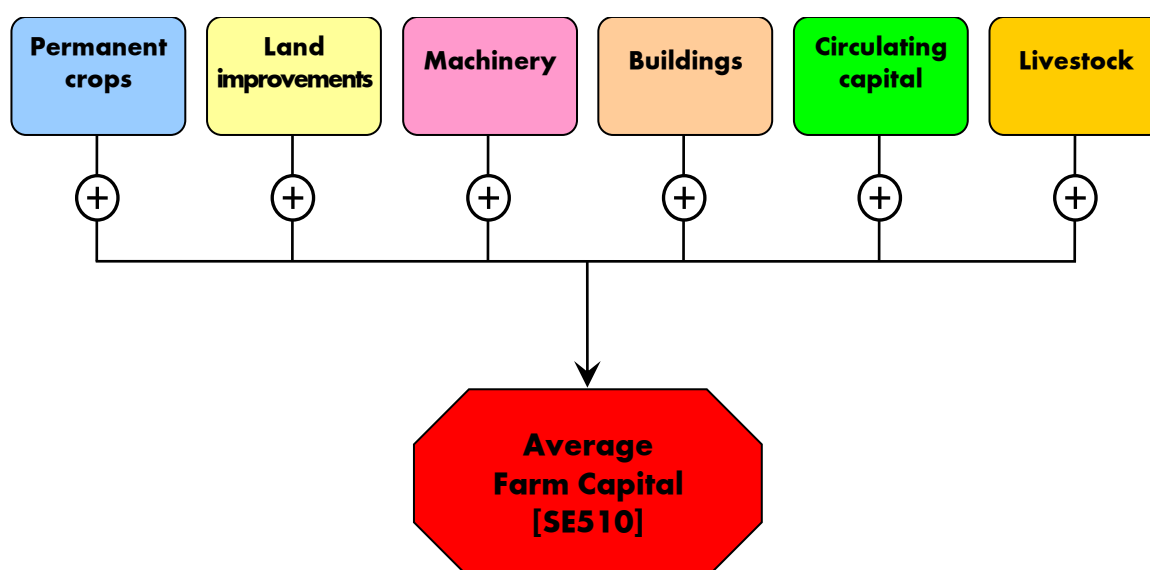
In the case of agricultural holding which declare normal VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



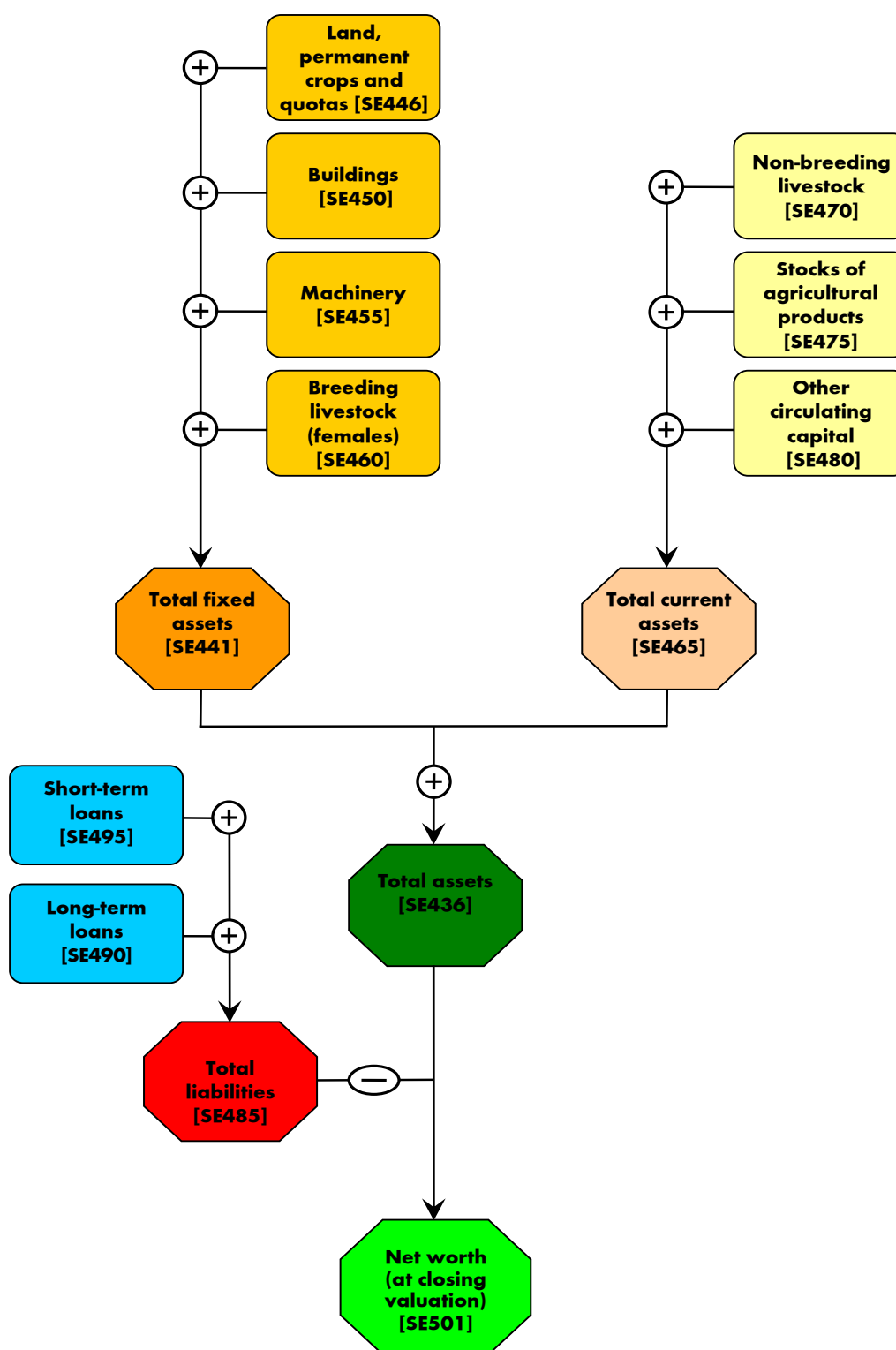
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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

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



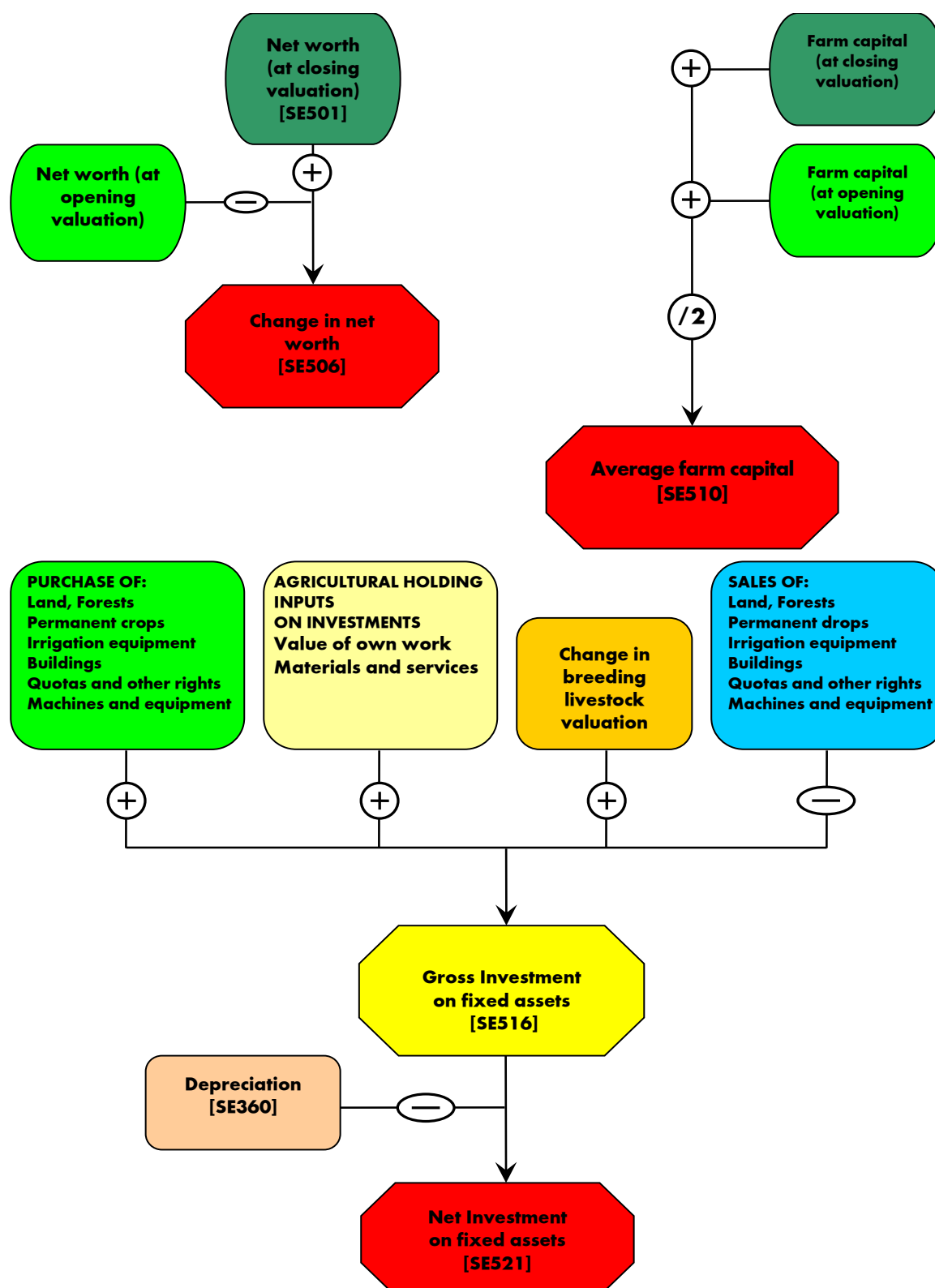
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

Scheme 3 - 3-7 Balance sheet of the holding



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

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



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

4. Remarks on Polish FADN Standard Results

4.1. Information on the collection of accountancy data in Poland

Based on the data obtained in the Research on the Structure of Agricultural Farms 2016 (BSGR 2016) the number of holdings whose economic size was equal to or greater than 4 000 euro SO was determined at 749 289 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 11 029 individual holdings and 131 holdings with legal entity. These 11 160 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 749 289 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2023 (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)	
TFC	Fieldcrops (1)	146 034	119 719	28 900	15 662	8 270	1 309	319 894
	Horticulture (2)	0	7 035	5 554	5 197	4 347	183	22 316
	Other permanent crops (4)	11 161	23 024	7 778	1 813	313	0	44 089
	Milk (5)	8 879	27 422	30 818	20 749	5 773	0	93 641
	Other grazing livestock (6)	12 819	20 445	6 134	1 882	485	0	41 765
	Pigs (71)	0	4 560	3 048	2 580	3 142	252	13 582
	Poultry (72)	0	0	0	412	2 908	1 363	4 683
	Mixed (8)	73 599	92 251	26 564	11 826	3 925	1 471	209 636
TOTAL (€>=4)		252 492	294 456	108 796	60 121	29 163	4 578	749 606
Total (€<4)								757 014
Total in Poland		252 492	294 456	108 796	60 121	29 163	4 578	1 506 620

Source: GUS, Agriculture and Environment Statistics Division (based on the population of holdings surveyed as part of the National Agricultural Census 2010; the classification using SO 2013; the exchange rate of Euro = PLN 4,17347).

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

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

		ES6						TOTAL
		Verysmall (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
TFL	Fieldcrops (1)	444	2 210	1 262	774	445	41	5 176
	Horticulture (2)	1	79	58	61	60	4	263
	Other permanent crops (4)	30	218	112	29	5	0	394
	Milk (5)	6	218	526	810	362	5	1 927
	Other grazing livestock (6)	37	445	240	126	29	1	878
	Poultry (71)	0	26	39	65	137	16	283
	Pigs (72)	1	3	5	9	13	4	35
	Mixed (8)	85	866	589	422	218	24	2 204
TOTAL (€>=4)		604	4 065	2 831	2 296	1 269	95	11 160

4.3. FADN data accessibility

4.3.1. Access to European FADN database

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

The Standard Results Database can be consulted through:

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

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

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

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

¹⁰ Data from these holdings were used for this compilation.

4.3.2. Access to Polish FADN data

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

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

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

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

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

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

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

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

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

5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2023

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		749 298	319 767	22 019	43 960	93 649	41 642	13 138	4 158	210 965
SYS03	Sample farms		11 160	5 176	263	394	1 927	878	283	35	2 204

Table 5.1-2 Selected information on production according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE005	Economic size	euro	33 135,4	23 297,2	71 094,8	19 115,9	43 612,9	19 248,4	98 393,4	285 900,9	36 050,9
SE010	Total labour input	AWU	1,454	1,232	2,227	1,704	1,689	1,406	1,646	2,825	1,523
SE011	Total labour input	h	3 231	2 703	5 016	3 790	3 860	3 143	3 712	6 360	3 374
SE015	Unpaid labour input	FWU	1,289	1,129	1,608	1,337	1,667	1,389	1,527	1,354	1,283
SE016	Unpaid labour input	h	2 868	2 471	3 685	3 001	3 813	3 106	3 453	3 150	2 850
SE020	Paid labour input	AWU	0,165	0,104	0,619	0,367	0,022	0,017	0,120	1,471	0,239
SE021	Paid labour input	h	362	232	1 331	789	48	37	259	3 210	524
SE025	Total Utilised Agricultural Area	ha	22,1	23,8	6,6	8,5	21,9	17,4	24,5	26,0	24,7
SE030	Rented U.A.A.	ha	6,8	6,8	0,8	0,7	5,2	4,0	6,8	1,6	10,0
SE035	Cereals	ha	11,41	14,36	2,89	1,28	6,31	4,15	18,90	17,04	13,05
SE041	Other field crops	ha	3,61	5,67	0,36	0,11	0,36	0,27	2,68	1,09	3,79
SE042	Energy crops	ha	0,01	0,01	0,00	0,00	0,00	0,00	0,03	0,06	0,00
SE046	Vegetables and flowers	ha	0,17	0,27	0,77	0,06	0,01	0,00	0,01	0,04	0,10
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	0,44	0,15	0,60	5,74	0,01	0,01	0,04	0,01	0,07
SE055	Orchards	ha	0,43	0,14	0,35	5,70	0,01	0,00	0,04	0,01	0,07
SE065	Other permanent crops	ha	0,01	0,01	0,25	0,04	0,00	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	5,01	2,07	1,08	0,28	13,29	11,24	1,13	5,05	6,18
SE072	Agricultural fallows	ha	0,10	0,10	0,12	0,09	0,08	0,13	0,16	0,04	0,10
SE073	Set aside	ha	0,03	0,05	0,00	0,00	0,00	0,00	0,00	0,00	0,05
SE074	Total agricultural area out of production	ha	0,17	0,21	0,15	0,11	0,09	0,15	0,17	0,07	0,15
SE075	Woodland area	ha	0,82	0,65	0,45	0,51	1,26	1,10	1,02	1,74	0,90
SE080	Total livestock units	LU	12,1	0,8	0,5	0,0	27,6	14,7	85,4	212,1	17,0
SE085	Dairy cows	LU	3,00	0,04	0,01	0,00	17,48	0,83	0,01	0,00	2,67
SE090	Other cattle	LU	4,18	0,47	0,34	0,01	10,02	12,68	0,53	0,00	7,10
SE095	Sheep and goats	LU	0,08	0,02	0,00	0,00	0,01	0,54	0,00	0,00	0,14
SE100	Pigs	LU	3,04	0,22	0,08	0,00	0,04	0,05	84,83	0,00	5,15
SE105	Poultry	LU	1,66	0,05	0,00	0,00	0,02	0,03	0,01	212,10	1,63
SE110	Yield of wheat	dt/ha	63,7	64,5	46,4	44,4	57,3	53,3	61,9	63,7	63,3
SE115	Yield of maize	dt/ha	89,7	92,1	82,8	75,7	77,5	86,9	90,3	82,4	86,0
SE120	Stocking density	LU/ha	1,38	0,22	0,28	0,01	2,05	1,18	0,39	0,00	1,51
SE125	Milk yield	kg/cow	6 807	5 841	3 100	0	6 073	4 565	3 716	3 900	9 102

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	191 915	129 391	242 874	113 830	260 389	78 399	563 420	2 576 128	219 518
SE132	Total output/Total input	ratio	1,11	0,99	1,43	1,40	1,38	0,95	1,29	1,32	1,02
SE135	Total output crops and crop production	zł	95 361	122 629	240 444	112 576	15 886	13 179	98 278	104 393	86 443
SE136	Total crop output/ha	zł/ha	4 352	5 196	36 995	13 392	729	765	4 039	4 021	3 527
SE140	Cereals	zł	45 115	60 632	8 176	3 766	19 606	12 572	77 299	86 297	48 998
SE145	Protein crops	zł	1 827	3 058	416	65	291	276	1 211	710	1 523
SE146	Energy crops	zł	18	34	0	0	2	5	56	268	3
SE150	Potatoes	zł	6 335	9 530	985	259	1 929	1 812	3 405	4 178	6 391
SE155	Sugar beet	zł	6 195	8 113	0	0	710	255	3 156	0	9 142
SE160	Oil-seed crops	zł	13 761	21 732	551	923	515	220	11 007	5 364	14 622
SE165	Industrial crops	zł	1 015	2 119	126	409	23	15	169	-34	273
SE170	Vegetables and flowers	zł	10 391	9 197	191 572	2 445	191	144	139	2 804	2 284
SE175	Fruit	zł	7 829	2 558	8 947	102 566	354	155	198	479	1 415
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	258	2 924	1 377	307	-7 273	-2 052	2 138	6 133	-344
SE200	Other crop output	zł	2 637	2 768	28 295	1 835	-462	-214	-445	-1 539	2 139
SE206	Total output livestock and livestock products	zł	94 736	4 415	1 975	180	243 909	61 393	463 713	2 471 128	131 568
SE207	Total livestock output/LU	zł/LU	7 785	5 207	4 155	2 882	8 842	4 175	5 431	11 617	7 631
SE211	Change in value of livestock	zł	-74	-718	42	-26	645	-1 529	13 918	1 896	-62
SE216	Cows' milk and milk products	zł	40 531	402	56	0	206 508	6 848	57	26	50 315
SE220	Beef and veal	zł	17 759	1 868	1 428	20	38 573	51 499	3 242	22	32 602
SE225	Pigmeat	zł	16 930	1 320	426	0	203	295	453 319	0	29 709
SE230	Sheep and goats	zł	94	34	-20	3	4	579	0	0	166
SE235	Poultrymeat	zł	16 691	132	-2	2	-5	41	616	2 299 658	13 710
SE240	Eggs	zł	1 621	458	8	20	124	206	165	173 837	1 525
SE245	Ewes' and goats' milk	zł	51	4	3	0	10	504	5	0	71
SE251	Other livestock and products	zł	1 060	198	76	135	-1 507	1 421	6 309	-2 416	3 471
SE256	Other output	zł	1 818	2 348	455	1 075	594	3 828	1 429	607	1 507
SE260	Farmhouse consumption	zł	840	579	552	362	1 292	637	484	3 223	1 180
SE265	Farm use	zł	13 742	3 623	1 275	376	20 658	12 088	69 290	100 962	25 245

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	172 526	130 365	169 627	81 286	188 786	82 161	436 412	1 948 225	214 931
SE275	Total intermediate consumption	zł	130 480	94 579	117 364	38 827	151 533	59 748	381 563	1 790 851	161 615
SE281	Total specific costs	zł	89 979	59 432	63 177	19 261	106 224	35 724	325 964	1 628 415	112 292
SE284	Specific crop costs/ha	zł/ha	2 125	2 402	9 546	2 277	1 469	802	2 014	1 286	1 971
SE285	Seeds and plants	zł	8 378	9 711	28 231	961	5 002	2 555	9 599	7 892	8 414
SE290	Seeds and plants home-grown	zł	1 698	2 265	395	136	1 030	703	2 048	1 377	1 779
SE295	Fertilisers	zł	27 623	34 261	15 042	8 573	21 629	9 008	30 884	20 682	29 114
SE300	Crop protection	zł	7 352	9 827	4 045	7 630	2 229	983	7 534	4 218	7 471
SE305	Other crop specific costs	zł	3 206	2 904	14 728	1 977	3 152	1 278	992	599	3 311
SE309	Specific livestock costs/LU	zł/LU	3 580	3 282	2 361	1 929	2 690	1 489	3 244	7 503	3 745
SE310	Feed for grazing livestock	zł	18 468	1 251	670	10	64 813	19 718	1 735	13	30 853
SE315	Feed for grazing livestock home-grown	zł	7 321	856	448	4	19 650	11 339	756	12	13 650
SE320	Feed for pigs and poultry	zł	20 821	1 266	400	102	240	326	257 924	1 473 336	26 696
SE325	Feed for pigs and poultry home-grown	zł	4 907	819	290	3	111	152	66 961	98 913	9 957
SE330	Other livestock specific costs	zł	4 128	210	55	8	9 157	1 854	17 296	121 675	6 432
SE331	Forestry specific costs	zł	2	3	7	0	2	1	0	0	1
SE336	Total farming overheads	zł	40 501	35 147	54 187	19 566	45 309	24 024	55 599	162 436	49 323
SE340	Machinery and building current costs	zł	9 972	8 436	9 494	5 552	13 510	6 496	16 632	27 329	11 629
SE345	Energy	zł	17 044	13 807	34 655	8 234	18 475	9 515	24 471	106 771	20 569
SE350	Contract work	zł	8 103	8 146	4 772	2 128	9 145	5 175	8 244	10 850	9 682
SE356	Other direct inputs	zł	5 382	4 758	5 266	3 652	4 179	2 838	6 253	17 487	7 443
SE360	Depreciation	zł	25 710	22 942	23 701	27 132	32 156	19 147	39 645	79 343	26 327
SE365	Total external factors	zł	16 337	12 844	28 563	15 326	5 097	3 266	15 204	78 031	26 989
SE370	Wages paid	zł	11 347	6 381	27 074	14 594	985	984	6 470	71 028	22 330
SE375	Rent paid	zł	3 577	4 820	485	359	2 552	1 653	3 979	529	3 557
SE380	Interest paid	zł	1 412	1 644	1 004	373	1 560	629	4 755	6 474	1 102

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	35 605	38 372	7 452	10 275	37 798	30 177	53 522	27 793	38 764
SE610	Total subsidies on crops	zł	1 328	1 804	120	55	368	283	715	571	1 683
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	732	988	0	14	91	35	395	0	1 028
SE615	Total subsidies on livestock	zł	2 347	205	175	4	9 018	5 490	190	0	2 908
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 299	197	169	4	9 017	5 139	190	0	2 819
SE618	Subsidies sheep and goats	zł	47	8	6	0	1	351	0	0	84
SE619	Other livestock subsidies	zł	2	1	0	0	0	0	0	0	5
SE620	Other subsidies	zł	0	0	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 210	956	184	876	1 120	3 419	724	981	1 410
SE622	LFA subsidies	zł	1 931	1 561	657	517	3 343	3 276	1 962	3 038	2 003
SE623	Other rural development payments	zł	138	121	0	0	61	105	293	1 214	218
SE624	Total support for rural development	zł	3 279	2 638	841	1 393	4 524	6 801	2 979	5 234	3 631
SE625	Subsidies on intermediate consumption	zł	4 772	5 744	711	1 058	3 843	2 472	7 094	1 931	5 274
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	9 285	10 140	3 151	4 152	10 947	8 521	11 824	12 991	8 882
SE632	Single area payment	zł	9 285	10 140	3 151	4 152	10 947	8 521	11 824	12 991	8 882
SE650	Total aid for Article 68	zł	6 734	6 573	559	548	9 842	6 117	20 028	582	6 948
SE699	Other subsidies	zł	14 593	17 841	2 455	3 612	9 098	6 610	30 720	7 065	16 386

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	33 141	35 235	7 245	10 508	36 909	28 298	54 096	31 432	35 397
SE605	Total subsidies - excluding on investments	zł	35 605	38 372	7 452	10 275	37 798	30 177	53 522	27 793	38 764
SE395	VAT balance excluding on investments	zł	-225	-574	426	1 169	426	-842	2 361	12 212	-629
SE390	Taxes	zł	2 239	2 563	633	936	1 315	1 037	1 787	8 574	2 737
SE405	Balance subsidies and taxes on investments	zł	2 385	1 396	2 334	2 106	708	1 064	3 759	-972	4 934
SE406	Subsidies on investments	zł	3 395	2 265	2 964	3 119	1 969	1 749	5 460	1 513	6 075
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 009	869	630	1 012	1 261	685	1 700	2 486	1 141

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	191 915	129 391	242 874	113 830	260 389	78 399	563 420	2 576 128	219 518
SE275	Total intermediate consumption	zł	130 480	94 579	117 364	38 827	151 533	59 748	381 563	1 790 851	161 615
SE600	Balance current subsidies and taxes	zł	33 141	35 235	7 245	10 508	36 909	28 298	54 096	31 432	35 397
SE410	Gross Farm Income	zł	94 576	70 048	132 756	85 511	145 765	46 949	235 953	816 708	93 300
SE360	Depreciation	zł	25 710	22 942	23 701	27 132	32 156	19 147	39 645	79 343	26 327
SE415	Farm Net Value Added	zł	68 867	47 105	109 055	58 379	113 608	27 802	196 308	737 365	66 973
SE365	Total external factors	zł	16 337	12 844	28 563	15 326	5 097	3 266	15 204	78 031	26 989
SE405	Balance subsidies and taxes on investments	zł	2 385	1 396	2 334	2 106	708	1 064	3 759	-972	4 934
SE420	Family Farm Income	zł	54 915	35 657	82 826	45 159	109 219	25 601	184 864	658 362	44 918

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	47 367	38 220	48 971	34 257	67 249	19 773	119 255	261 045	43 987
SE430	Family Farm Income/FWU	zł/FWU	40 050	30 697	51 514	33 770	65 485	18 598	122 201	495 291	26 748

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	1 015 190	977 444	574 703	655 627	1 269 745	846 598	1 559 406	2 333 148	1 053 711
SE441	Total fixed assets	zł	866 385	857 754	503 079	601 305	1 097 332	716 917	1 290 940	1 734 740	856 052
SE446	Land, permanent crops and quotas	zł	517 923	573 485	237 311	387 661	564 713	428 636	655 450	710 922	474 623
SE450	Buildings	zł	180 124	137 771	169 482	119 127	218 273	152 845	373 876	836 615	221 584
SE455	Machinery	zł	148 195	145 557	95 811	94 468	216 802	109 003	241 677	187 183	139 549
SE460	Breeding livestock	zł	20 143	942	474	49	97 544	26 433	19 937	20	20 296
SE465	Total current assets	zł	148 804	119 690	71 623	54 322	172 413	129 681	268 466	598 408	197 659
SE470	Non-breeding livestock	zł	27 265	2 793	2 222	66	45 006	63 535	122 271	225 731	47 775
SE475	Stock of agricultural products	zł	49 280	45 916	22 652	21 430	62 398	35 289	64 541	61 067	58 718
SE480	Other circulating capital	zł	72 260	70 981	46 750	32 827	65 009	30 857	81 654	311 610	91 165
SE485	Total liabilities	zł	32 151	35 983	14 618	6 049	31 031	13 076	88 512	113 906	32 752
SE490	Long and medium-term loans	zł	20 315	24 811	9 039	3 795	22 492	9 707	68 633	94 529	14 775
SE495	Short-term loans	zł	11 836	11 172	5 579	2 254	8 539	3 369	19 879	19 376	17 977
SE501	Net worth	zł	983 039	941 461	560 084	649 578	1 238 714	833 522	1 470 894	2 219 243	1 020 959

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	-11 479	-24 807	-7 074	-14 082	-8 137	-15 419	21 280	7 143	5 694
SE510	Average farm capital	zł	519 548	425 447	357 112	351 570	717 703	449 519	906 495	1 638 669	593 840
SE516	Gross Investment on fixed assets	zł	19 969	17 363	11 669	9 318	24 393	7 197	40 615	22 293	26 232
SE521	Net Investment on fixed assets	zł	-5 741	-5 580	-12 032	-17 814	-7 764	-11 951	970	-57 050	-95
SE526	Cash Flow (1)	zł	92 605	73 633	106 380	71 157	154 031	54 099	227 890	752 483	83 294
SE530	Cash Flow (2)	zł	76 098	65 155	90 357	60 606	127 758	46 947	179 011	703 844	58 463
SE532	Cash Flow (2)/farm total capital	ratio	0,07	0,07	0,16	0,09	0,10	0,06	0,11	0,30	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		749 298	252 501	294 464	108 800	60 122	29 166	4 244
SYS03	Sample farms		11 160	604	4 065	2 831	2 296	1 269	95

Table 5.2-2 Selected information on production according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€> 500
SE005	Economic size	euro	33 135,4	6 405,6	15 808,9	36 231,2	70 175,6	180 546,9	1 208 493,4
SE010	Total labour input	AWU	1,454	0,994	1,364	1,674	1,886	2,588	15,474
SE011	Total labour input	h	3 231	2 149	3 007	3 794	4 336	5 928	34 503
SE015	Unpaid labour input	FWU	1,289	0,983	1,323	1,565	1,694	1,807	0,692
SE016	Unpaid labour input	h	2 868	2 125	2 918	3 560	3 922	4 231	1 619
SE020	Paid labour input	AWU	0,165	0,011	0,041	0,109	0,192	0,782	14,781
SE021	Paid labour input	h	362	24	89	234	415	1 696	32 884
SE025	Total Utilised Agricultural Area	ha	22,1	8,2	13,8	24,6	41,2	81,3	678,5
SE030	Rented U.A.A.	ha	6,8	1,0	2,3	6,6	14,0	28,8	415,6
SE035	Cereals	ha	11,41	4,54	7,18	12,06	19,86	42,39	363,24
SE041	Other field crops	ha	3,61	0,52	1,52	3,08	6,69	19,37	194,83
SE042	Energy crops	ha	0,01	0,00	0,01	0,01	0,01	0,02	0,00
SE046	Vegetables and flowers	ha	0,17	0,03	0,12	0,18	0,34	1,12	3,20
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,44	0,14	0,47	0,86	0,71	0,59	1,10
SE055	Orchards	ha	0,43	0,13	0,46	0,84	0,67	0,53	1,10
SE065	Other permanent crops	ha	0,01	0,01	0,00	0,02	0,04	0,06	0,00
SE071	Forage crops	ha	5,01	1,93	3,15	6,79	11,51	14,95	110,23
SE072	Agricultural fallows	ha	0,10	0,06	0,10	0,10	0,20	0,24	0,15
SE073	Set aside	ha	0,03	0,00	0,00	0,00	0,01	0,27	3,63
SE074	Total agricultural area out of production	ha	0,17	0,08	0,12	0,12	0,22	0,71	5,30
SE075	Woodland area	ha	0,82	0,62	0,79	1,00	1,07	1,31	3,28
SE080	Total livestock units	LU	12,1	1,2	4,7	14,1	28,6	75,4	448,3
SE085	Dairy cows	LU	3,00	0,16	0,88	4,80	10,89	14,17	84,46
SE090	Other cattle	LU	4,18	0,73	2,65	6,59	11,13	13,98	87,85
SE095	Sheep and goats	LU	0,08	0,02	0,08	0,14	0,13	0,06	0,84
SE100	Pigs	LU	3,04	0,15	0,88	2,38	6,00	29,20	120,26
SE105	Poultry	LU	1,66	0,10	0,10	0,05	0,33	18,00	150,58
SE110	Yield of wheat	dt/ha	63,7	55,7	57,6	60,5	63,1	65,6	72,5
SE115	Yield of maize	dt/ha	89,7	85,4	90,4	93,3	92,9	89,7	87,2
SE120	Stocking density	LU/ha	1,38	0,43	1,05	1,63	1,86	1,80	1,52
SE125	Milk yield	kg/cow	6 807	3 763	4 079	5 271	6 320	7 681	11 230

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	191 915	33 183	77 007	183 744	395 238	1 141 919	8 409 042
SE132	Total output/Total input	ratio	1,11	0,91	1,05	1,15	1,24	1,28	1,00
SE135	Total output crops and crop production	zł	95 361	25 498	50 609	92 288	174 483	451 752	3 865 764
SE136	Total crop output/ha	zł/ha	4 352	3 136	3 702	3 763	4 261	5 604	5 742
SE140	Cereals	zł	45 115	14 813	24 362	42 421	76 898	192 600	1 893 124
SE145	Protein crops	zł	1 827	672	1 427	1 989	3 353	6 957	37 166
SE146	Energy crops	zł	18	0	18	27	18	152	0
SE150	Potatoes	zł	6 335	2 824	5 088	5 942	8 991	17 564	197 076
SE155	Sugar beet	zł	6 195	30	983	4 178	12 254	39 450	471 945
SE160	Oil-seed crops	zł	13 761	841	3 923	9 548	22 843	76 154	1 015 514
SE165	Industrial crops	zł	1 015	23	1 022	2 500	2 400	1 289	0
SE170	Vegetables and flowers	zł	10 391	1 204	4 406	10 783	33 699	93 014	64 078
SE175	Fruit	zł	7 829	2 999	8 177	15 427	12 361	6 646	20 228
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	258	1 266	220	-1 937	-5 294	4 219	50 611
SE200	Other crop output	zł	2 637	826	1 001	1 438	6 977	13 858	116 023
SE206	Total output livestock and livestock products	zł	94 736	6 632	25 459	90 353	218 369	682 751	4 463 263
SE207	Total livestock output/LU	zł/LU	7 785	4 689	5 262	6 358	7 631	9 045	9 955
SE211	Change in value of livestock	zł	-74	-1 074	-947	-72	1 917	11 865	9 657
SE216	Cows' milk and milk products	zł	40 531	1 083	6 246	46 250	134 470	224 390	2 025 432
SE220	Beef and veal	zł	17 759	3 025	11 889	29 854	45 552	50 544	372 648
SE225	Pigmeat	zł	16 930	861	5 038	12 789	33 959	162 853	660 283
SE230	Sheep and goats	zł	94	15	83	221	169	140	834
SE235	Poultrymeat	zł	16 691	151	90	173	3 668	219 597	1 366 066
SE240	Eggs	zł	1 621	819	794	300	283	24 828	0
SE245	Ewes' and goats' milk	zł	51	30	80	37	46	2	21
SE251	Other livestock and products	zł	1 060	648	1 239	730	222	398	37 979
SE256	Other output	zł	1 818	1 054	940	1 102	2 386	7 415	80 016
SE260	Farmhouse consumption	zł	840	708	907	876	884	1 116	638
SE265	Farm use	zł	13 742	2 835	8 564	18 276	29 274	58 939	375 119

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	172 526	36 591	73 581	159 128	319 508	894 578	8 424 501
SE275	Total intermediate consumption	zł	130 480	23 901	52 568	119 964	250 307	732 296	6 313 544
SE281	Total specific costs	zł	89 979	12 004	31 910	80 532	177 583	572 621	4 442 586
SE284	Specific crop costs/ha	zł/ha	2 125	1 069	1 491	1 862	2 369	2 828	3 234
SE285	Seeds and plants	zł	8 378	1 817	3 812	7 963	18 628	43 633	338 734
SE290	Seeds and plants home-grown	zł	1 698	774	1 366	1 987	3 021	5 048	30 626
SE295	Fertilisers	zł	27 623	5 616	12 917	28 542	58 852	131 791	1 175 480
SE300	Crop protection	zł	7 352	915	2 734	6 772	14 075	37 837	420 976
SE305	Other crop specific costs	zł	3 206	348	920	2 378	5 452	14 735	242 040
SE309	Specific livestock costs/LU	zł/LU	3 580	2 498	2 421	2 459	2 816	4 567	5 053
SE310	Feed for grazing livestock	zł	18 468	1 949	7 006	23 634	50 539	78 936	794 213
SE315	Feed for grazing livestock home-grown	zł	7 321	1 564	5 018	11 935	17 478	18 186	172 836
SE320	Feed for pigs and poultry	zł	20 821	1 066	3 673	8 413	22 473	234 419	1 212 737
SE325	Feed for pigs and poultry home-grown	zł	4 907	608	2 339	4 632	9 338	36 159	168 345
SE330	Other livestock specific costs	zł	4 128	292	846	2 829	7 563	31 264	258 282
SE331	Forestry specific costs	zł	2	1	1	2	1	4	125
SE336	Total farming overheads	zł	40 501	11 897	20 658	39 432	72 723	159 676	1 870 957
SE340	Machinery and building current costs	zł	9 972	3 017	5 520	10 682	20 188	37 331	381 734
SE345	Energy	zł	17 044	4 051	8 035	17 119	33 076	80 480	750 271
SE350	Contract work	zł	8 103	3 071	4 467	7 377	12 369	26 466	391 699
SE356	Other direct inputs	zł	5 382	1 759	2 637	4 254	7 091	15 399	347 253
SE360	Depreciation	zł	25 710	11 866	18 046	30 145	49 555	88 455	498 455
SE365	Total external factors	zł	16 337	824	2 968	9 018	19 646	73 827	1 612 502
SE370	Wages paid	zł	11 347	471	1 689	4 449	8 225	39 870	1 353 680
SE375	Rent paid	zł	3 577	333	1 011	3 399	8 340	21 755	186 833
SE380	Interest paid	zł	1 412	20	268	1 171	3 081	12 202	71 989

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	35 605	11 101	22 822	44 119	74 633	137 987	905 664
SE610	Total subsidies on crops	zł	1 328	212	541	1 177	2 663	6 930	68 814
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	732	3	123	563	1 632	4 786	50 093
SE615	Total subsidies on livestock	zł	2 347	451	1 769	5 020	6 813	4 568	8 228
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 299	435	1 722	4 919	6 731	4 523	7 933
SE618	Subsidies sheep and goats	zł	47	15	45	97	82	45	295
SE619	Other livestock subsidies	zł	2	1	2	4	0	0	0
SE620	Other subsidies	zł	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 210	578	1 072	1 380	2 121	2 756	20 561
SE622	LFA subsidies	zł	1 931	1 081	1 804	2 775	3 581	3 548	5 193
SE623	Other rural development payments	zł	138	22	253	66	99	226	920
SE624	Total support for rural development	zł	3 279	1 680	3 128	4 221	5 800	6 530	26 674
SE625	Subsidies on intermediate consumption	zł	4 772	1 049	2 603	5 623	11 399	23 658	131 249
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	9 285	4 034	6 839	12 309	20 504	35 388	75 594
SE632	Single area payment	zł	9 285	4 034	6 839	12 309	20 504	35 388	75 594
SE650	Total aid for Article 68	zł	6 734	1 319	4 317	10 665	18 624	30 058	67 190
SE699	Other subsidies	zł	14 593	3 674	7 942	15 769	27 454	60 913	595 105

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	33 141	9 571	21 118	42 588	72 389	132 036	791 803
SE605	Total subsidies - excluding on investments	zł	35 605	11 101	22 822	44 119	74 633	137 987	905 664
SE395	VAT balance excluding on investments	zł	-225	-824	-535	383	936	2 035	9 280
SE390	Taxes	zł	2 239	706	1 169	1 915	3 180	7 986	123 141
SE405	Balance subsidies and taxes on investments	zł	2 385	703	1 462	549	1 842	4 254	208 483
SE406	Subsidies on investments	zł	3 395	1 337	2 293	1 955	3 980	6 622	208 645
SE407	Payments to dairy outgoers	zł	0	0	0	0	0	0	0
SE408	VAT on investments	zł	1 009	635	832	1 406	2 138	2 368	161

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	191 915	33 183	77 007	183 744	395 238	1 141 919	8 409 042
SE275	Total intermediate consumption	zł	130 480	23 901	52 568	119 964	250 307	732 296	6 313 544
SE600	Balance current subsidies and taxes	zł	33 141	9 571	21 118	42 588	72 389	132 036	791 803
SE410	Gross Farm Income	zł	94 576	18 853	45 558	106 368	217 321	541 659	2 887 301
SE360	Depreciation	zł	25 710	11 866	18 046	30 145	49 555	88 455	498 455
SE415	Farm Net Value Added	zł	68 867	6 987	27 512	76 222	167 765	453 205	2 388 846
SE365	Total external factors	zł	16 337	824	2 968	9 018	19 646	73 827	1 612 502
SE405	Balance subsidies and taxes on investments	zł	2 385	703	1 462	549	1 842	4 254	208 483
SE420	Family Farm Income	zł	54 915	6 866	26 006	67 753	149 962	383 631	984 827

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	47 367	7 028	20 168	45 545	88 941	175 085	154 383
SE430	Family Farm Income/FWU	zł/FWU	40 050	6 985	19 666	43 304	88 437	206 159	691 046

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	1 015 190	454 730	722 876	1 213 213	1 976 433	3 643 385	17 886 652
SE441	Total fixed assets	zł	866 385	422 981	648 436	1 052 690	1 683 783	3 022 507	11 196 089
SE446	Land, permanent crops and quotas	zł	517 923	258 697	414 725	659 324	998 412	1 781 520	3 985 516
SE450	Buildings	zł	180 124	109 104	131 400	177 264	262 268	512 167	4 413 848
SE455	Machinery	zł	148 195	53 447	94 328	185 283	354 865	624 860	2 368 557
SE460	Breeding livestock	zł	20 143	1 733	7 983	30 819	68 238	103 960	428 168
SE465	Total current assets	zł	148 804	31 749	74 439	160 523	292 650	620 877	6 690 562
SE470	Non-breeding livestock	zł	27 265	4 349	16 438	39 028	65 839	138 970	526 153
SE475	Stock of agricultural products	zł	49 280	11 466	27 223	59 263	108 884	204 726	1 660 899
SE480	Other circulating capital	zł	72 260	15 934	30 778	62 232	117 927	277 182	4 503 510
SE485	Total liabilities	zł	32 151	679	5 694	25 270	67 800	269 232	1 782 403
SE490	Long and medium-term loans	zł	20 315	560	4 160	18 171	48 686	195 343	766 709
SE495	Short-term loans	zł	11 836	118	1 534	7 098	19 114	73 889	1 015 694
SE501	Net worth	zł	983 039	454 051	717 182	1 187 943	1 908 633	3 374 153	16 104 249

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	-11 479	-12 047	-14 556	-19 405	-17 109	16 352	327 547
SE510	Average farm capital	zł	519 548	209 807	331 285	587 217	1 019 820	1 891 918	13 757 287
SE516	Gross Investment on fixed assets	zł	19 969	2 462	6 090	17 349	44 708	123 875	1 027 235
SE521	Net Investment on fixed assets	zł	-5 741	-9 404	-11 956	-12 796	-4 847	35 420	528 780
SE526	Cash Flow (1)	zł	92 605	22 631	51 421	113 615	230 971	515 676	1 707 060
SE530	Cash Flow (2)	zł	76 098	19 740	45 124	96 350	183 258	389 489	1 387 300
SE532	Cash Flow (2)/farm total capital	ratio	0,07	0,04	0,06	0,08	0,09	0,11	0,08

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