

2024 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
FSDN	-	Farm Sustainability 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
Polish FSDN	-	Polish Farm Sustainability 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 2024 comprising 11 195 sets of accounting data [22]. The Institute of Agricultural and Food Economics – National Research Institute entrusted the task of collecting data from individual holdings to sixteen voivodeship agricultural advisory centres. In 104 individual agricultural holdings, accounting records were kept under the supervision of auditors employed with the Agricultural Holdings Accountancy Department (AHAD). From 121 agricultural holdings with legal entity data were collected by the means of questionnaire.

Having conducted data quality checks, results were calculated for 11 174 agricultural holdings with the economic size equal to or greater than 4 000 euro, including 11 053 individual holdings and 121 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 748 540 holdings [10].

The study consists of three major parts:

1. An introductory part, providing characteristics of the Farm Accountancy Data Network (FADN) and Farm Sustainability Data Network (FSDN).
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 2024, 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).

For the purposes of this study, the term FADN/FSDN refers to the Farm Accountancy Data Network (FADN), which, as of the 2025 reporting year, has been transformed into the Farm Sustainability Data Network (FSDN), while the regulatory and operational framework governing FADN remains applicable until the 2024 accounting year. This transitional designation is intended to underscore the continuity of data collection and analytical processes, while simultaneously indicating the evolving scope and objectives of the network.

1. Changes to Standard Results¹

1.1. Changes resulting from the European Commission regulations and documents

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.

The standard results for the 2024 accounting year were compiled on the basis of RI/CC 1680 v.5 *Farm Return Data Definitions (from accounting year 2023)* of June 2025, as well as RI/CC 1750 (formerly RI/CC 882) *Definitions of Variables used in FADN-FSDN Standard Results* of February 2025.

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.

↳ Changes to variable names:

- SE622 – Payments for areas with natural constraints (ANC);
- SE406 – Installments of investment subsidies.

↳ Changes to variable descriptions:

- SE020 – Paid labour input;
- SE021 – Paid labour hours;
- SE030 – Area of rented-in agricultural land;
- SE195 – Fodder crops;
- SE310 – Feed for grazing livestock;
- SE320 – Feed for granivores;
- SE325 – Feed for granivores produced on the agricultural holding;

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

- SE380 – Interest paid;
 - SE605 – Operating subsidies;
 - SE622 – Payments for areas with natural constraints (ANC);
 - SE624 – Rural development payments;
 - SE406 – Installment of investment subsidies.
-

From the 2017 accounting year:

↪ Changes to variable descriptions:

- SE395 – VAT balance (excluding VAT on investments);
 - SE600 – Balance of subsidies and taxes relating to operating activities.
-

From the 2018 accounting year:

↪ Changes to algorithms:

- SE284 – Direct crop-specific costs per hectare.

↪ Changes to variable descriptions:

- SE284 – Direct crop-specific costs per hectare.
-

From the 2019 accounting year:

↪ Changes to variable descriptions:

- SE025 – Utilised agricultural area;
- SE120 – Livestock density;
- SE135 – Crop output;
- SE195 – Fodder crops.

↪ Changes to variable titles:

- SE072 – Set-aside land not eligible for subsidies;
 - SE073 – Subsidised set-aside land not used for agricultural production.
-

From the 2023 accounting year:

↪ Additional descriptions added to variables:

- SE605 – Operating subsidies;
 - SE630 – Decoupled payments;
 - SE632 – Single Area Payment Scheme (SAPS);
 - SE699 – Other subsidies.
-

From the 2024 accounting year:

↳ Variables removed:

- SE072 – Set-aside land not eligible for subsidies;
- SE073 – Subsidised set-aside land not used for agricultural production;
- SE216 – Cow's milk and milk products;
- SE245 – Sheep and goat milk and milk products;
- SE407 – Compensation for cessation of milk production;
- SE611 – Compensatory payments/area payments;
- SE612 – Set-aside premiums;
- SE632 – Single Area Payment Scheme (SAPS);
- SE640 – Additional support;
- SE650 – Specific support.

↳ Variables added:

- SE217 – Cow's milk and milk products;
- SE246 – Sheep and goat milk and milk products;
- SE606 – Total direct payments;
- SE633 – Basic income support for sustainability.

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

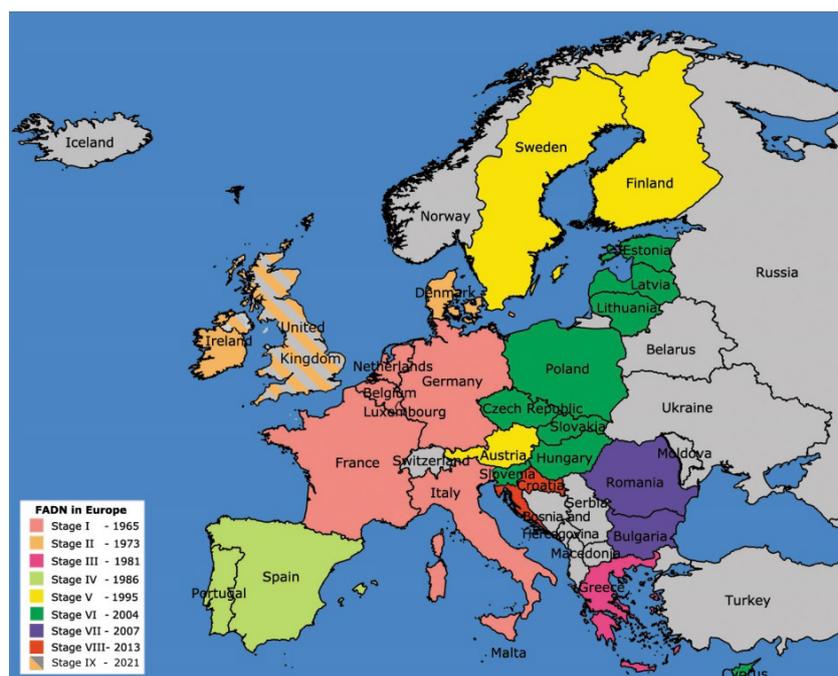
2.1. General information

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. Information about FSDN

Starting from the 2025 reporting year, the Farm Sustainability Data Network (FSDN) has replaced the FADN system. Its legal basis is defined in Council Regulation (EC) No 1217/2009, as amended by Regulation (EU) 2024/2674, and in Commission Implementing Regulation (EU) 2024/2746.

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.

In addition to the financial and economic data currently collected under FADN, the FSDN will gather information on the sustainability of agricultural holdings in the EU. It will provide insights into the environmental and social sustainability of farms, enabling policymakers, researchers, and farmers to make informed decisions. Publications containing new environmental, social, and economic variables will be available from the 2025 reporting year.

2.3. 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 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.

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).

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].

2.4. 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 2.4-1).

Table 2.4-1 Minimum economic size thresholds and FADN sample size in various Member States in 2024

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	1251	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	15 000	650	0,8
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	14,9
Portugal	4 000	2 300	2,8
Romania	4 000	5 100	6,3
Slovakia	25 000	562	0,7
Slovenia	4 000	908	1,1
Sweden	15 000	1 025	1,3
Hungary	8 000	1950	2,4
Italy	8 000	11 106	13,7
Total EU FADN*		81 355	100

Source: Summary based on the [5], [6]; [7]; [8], [9], [27].

* 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].

2.5. 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.

2.6. 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 2024 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 2.6-1).

Table 2.6-1 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.

2.7. 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.

2.8. 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 2.8-1 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 2.8-2 presents six economic size classes of agricultural holdings (ES6), established on the basis of the Community Typology for Agricultural Holdings [26].

Table 2.8-2 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			1	€ < 2 000
1	Very small	2 000 ≤ € < 8 000	2	2 000 ≤ € < 4 000
			3	4 000 ≤ € < 8 000
2	Small	8 000 ≤ € < 25 000	4	8 000 ≤ € < 15 000
			5	15 000 ≤ € < 25 000
3	Medium-small	25 000 ≤ € < 50 000	6	25 000 ≤ € < 50 000
4	Medium-large	50 000 ≤ € < 100 000	7	50 000 ≤ € < 100 000
5	Large	100 000 ≤ € < 500 000	8	100 000 ≤ € < 250 000
			9	250 000 ≤ € < 500 000
6	Very large	€ ≥ 500 000	10	500 000 ≤ € < 750 000
			11	750 000 ≤ € < 1 000 000
			12	1 000 000 ≤ € < 1 500 000
			13	1 500 000 ≤ € < 3 000 000
			14	€ ≥ 3 000 000

Table 2.8-2 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).

Symbol	Variable name	M.U.	Description
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.
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.

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

Symbol	Variable name	M.U.	Description
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.

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	zł	Meat of equines and other animals (including change in

Symbol	Variable name	M.U.	Description
	livestock and products		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.
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 ¹⁰ (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.

¹⁰ 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	zł	Remuneration of inputs (work, land and capital) which are not

Symbol	Variable name	M.U.	Description
	factors		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]
SE606	Total direct payments	zł	EU and national decoupled and coupled subsidies, except on rural development, costs and purchase of animals.
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
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,

Symbol	Variable name	M.U.	Description
			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.
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 2024, payments also include the Top-Up Basic Payment and Basic Income Support for Sustainability [SE632]
SE633	Basic Income Support for Sustainability	zł	The basic income support for sustainability (BISS) mechanism replaces the basic payment scheme (BPS) and the Single area payment scheme (SAPS) under Regulation (EU) 1307/2013, under the common agricultural policy (CAP) for the 2023-27 programming period.
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

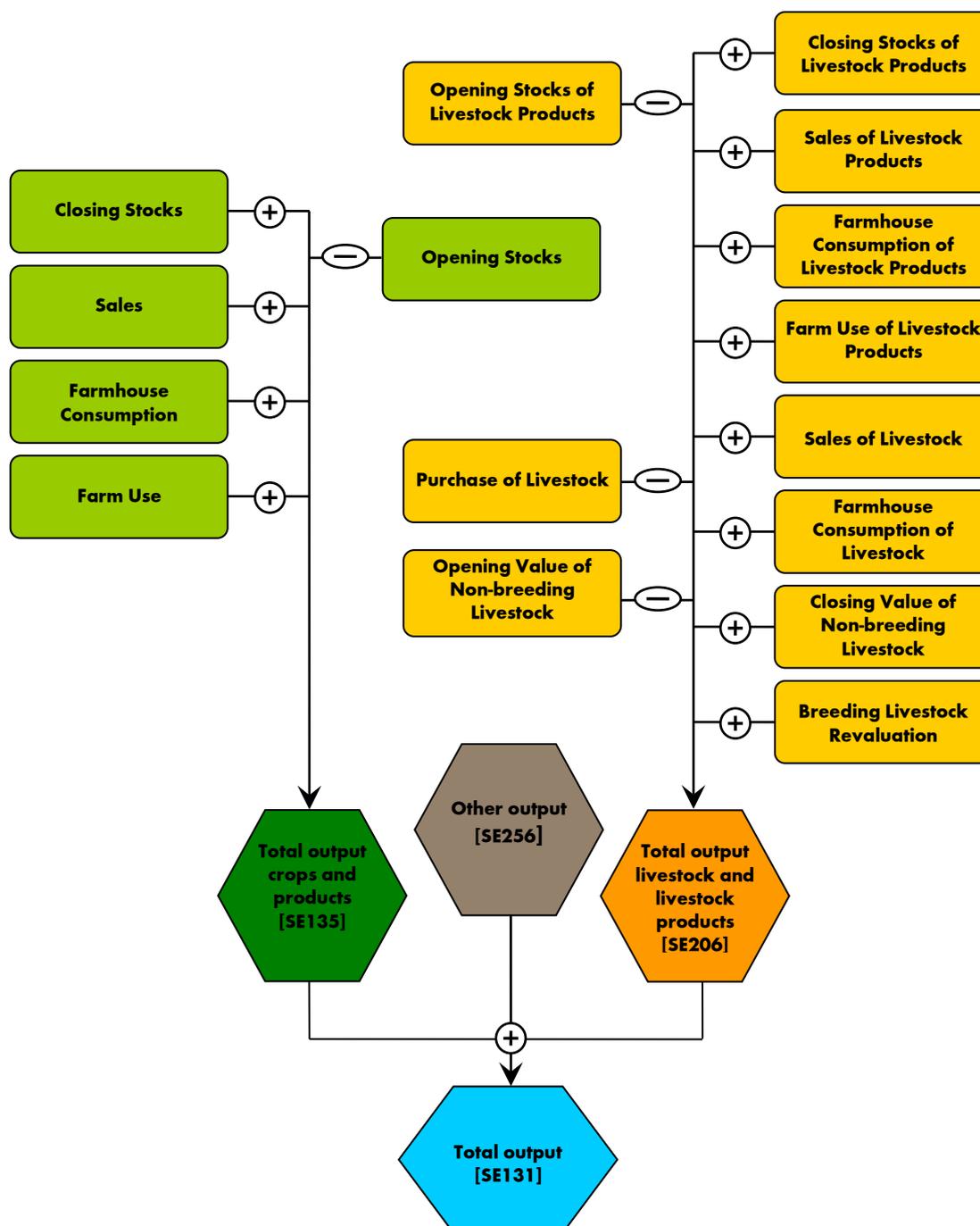
Symbol	Variable name	M.U.	Description
SE506	Change in net worth	zł	Reflects the difference in net worth between closing and opening valuation. [SE501 – SE501P] ¹¹
SE510	Average farm capital	zł	Average value of farm's capital i.e. [(value at opening + value at closing)/2]. Farm's capital comprises values 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]

¹¹ 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

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

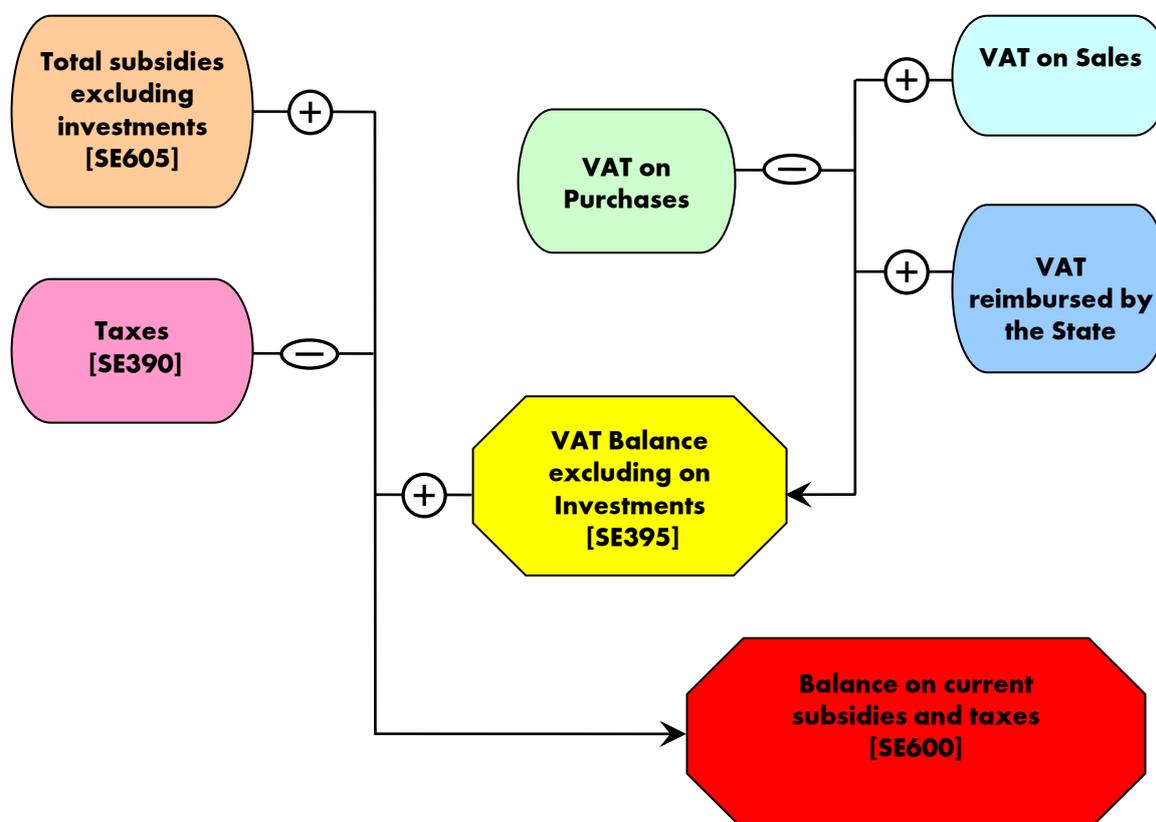
$$\text{LVVAL}_n = \left(\frac{V_{cn}}{\text{REGIDX}_n} - V_{on} \right) \times \frac{(1 + \text{REGIDX}_n)}{2}$$

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



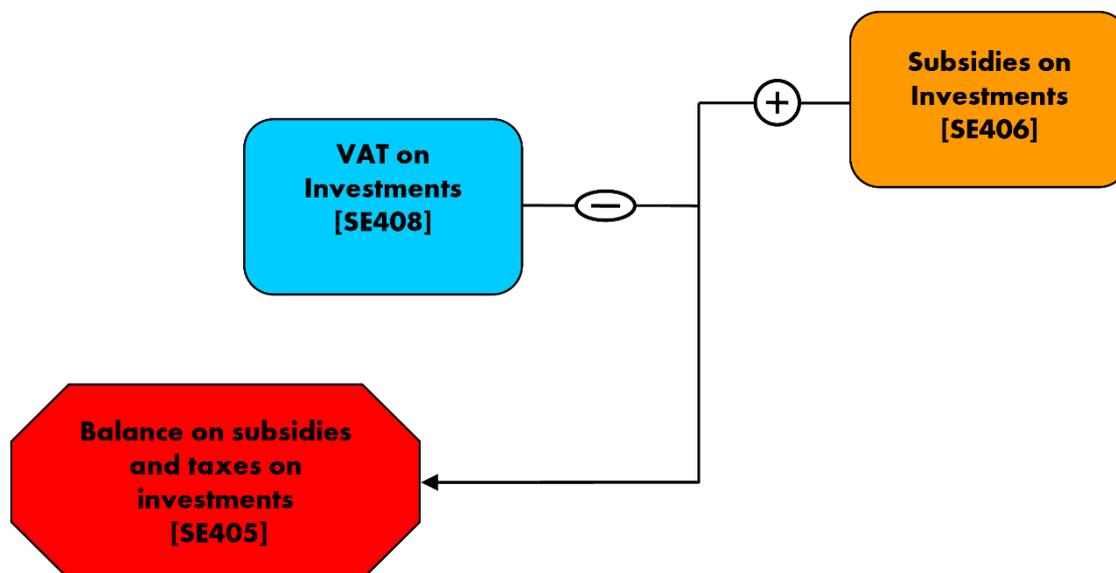
Taxes due in respect of the agricultural holding ownership and running agricultural activity are excluded from the costs (see: Table 3.1-4 – intermediate consumption). These taxes are included in the balance of current subsidies and taxes (see: Table 3.1-6 and Scheme 3 - 3-3). Such a grouping allows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

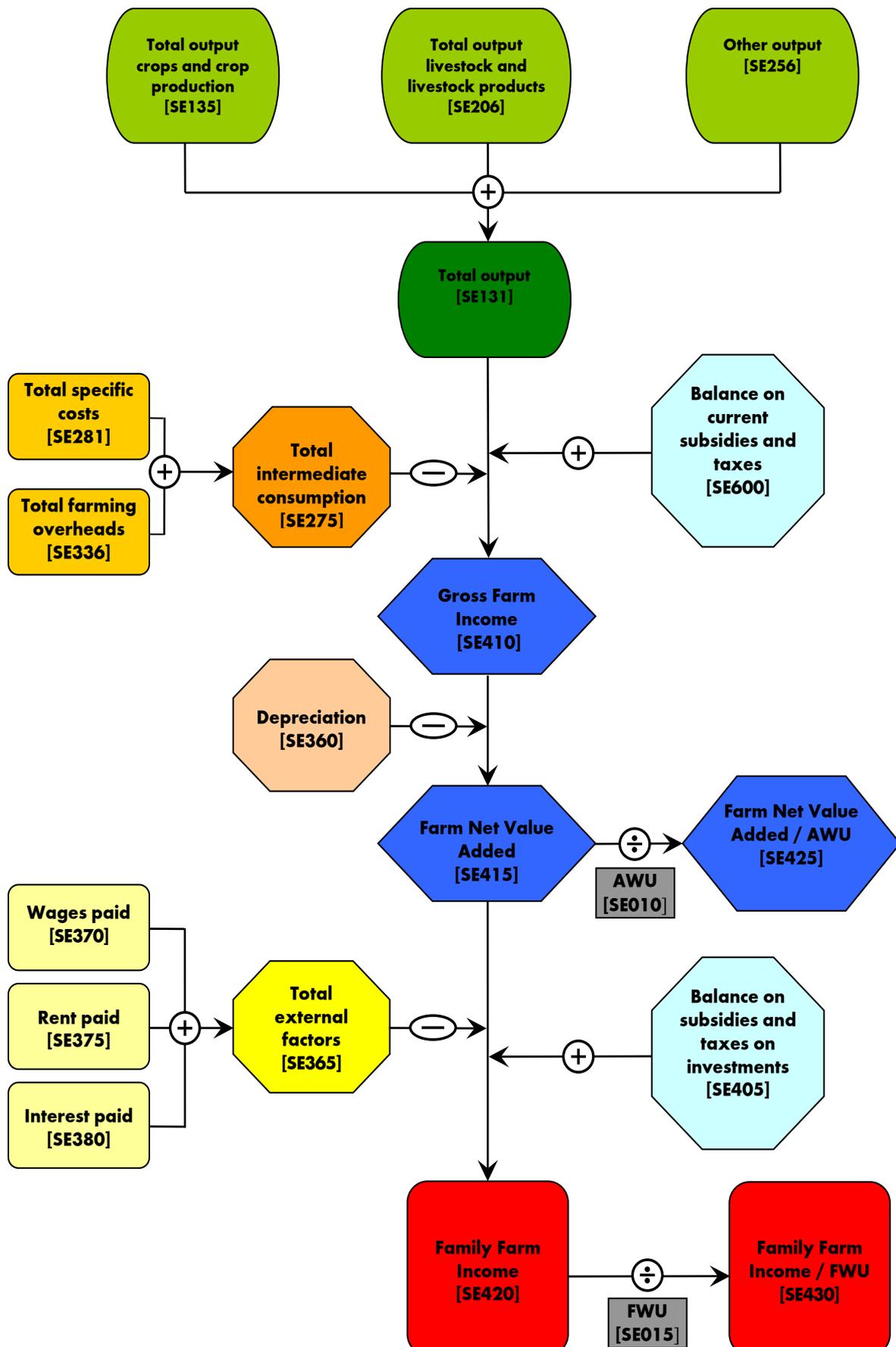
Scheme 3 - 3-4 The calculation of the balance of subsidies and taxes on investment



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.

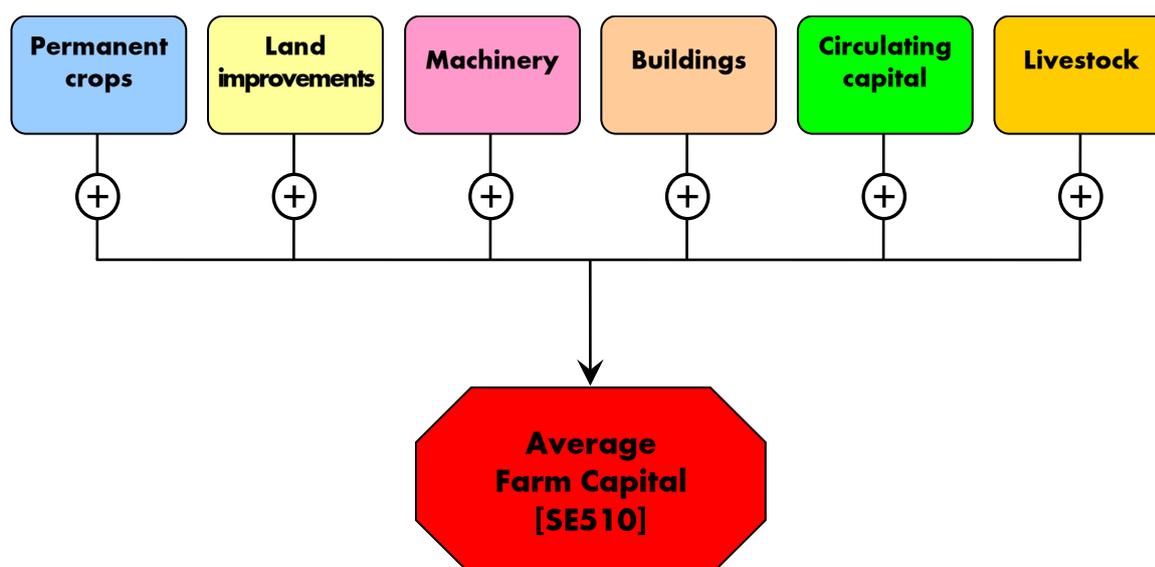
In the case of agricultural holding which declare normal VAT system, the VAT paid on investment is excluded from the calculation of the balance on subsidies and taxes on investment. Thus, the VAT paid on investment does not affect the value of FFI.

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



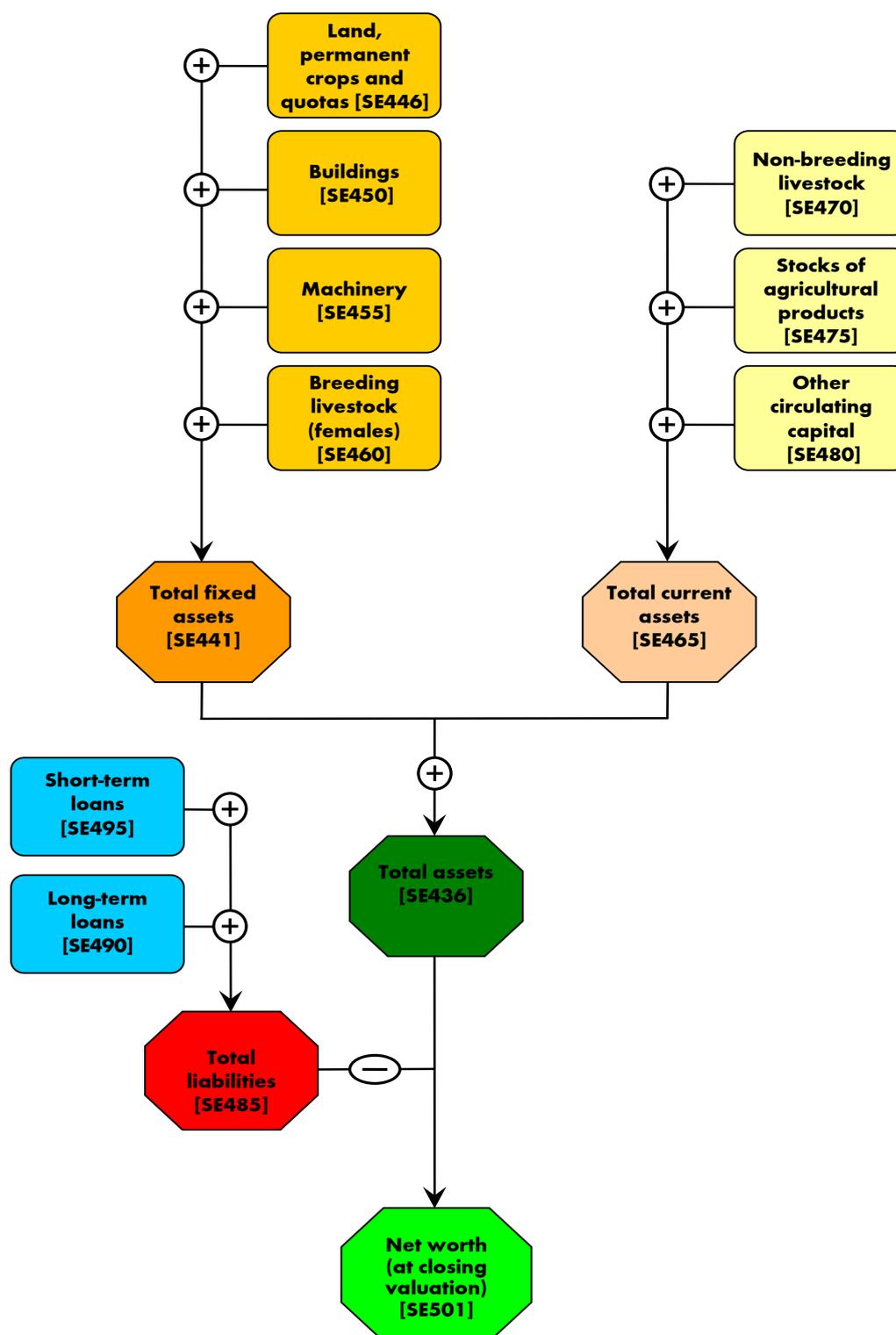
Scheme 3 - 3-5 presents the calculation method of various economic margins. The first economic margin corresponds to the Gross Farm Income (GFI). It is calculated by deducting intermediate consumption from total output, and by adding the balance current subsidies and taxes. Subsidies increase the GFI,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



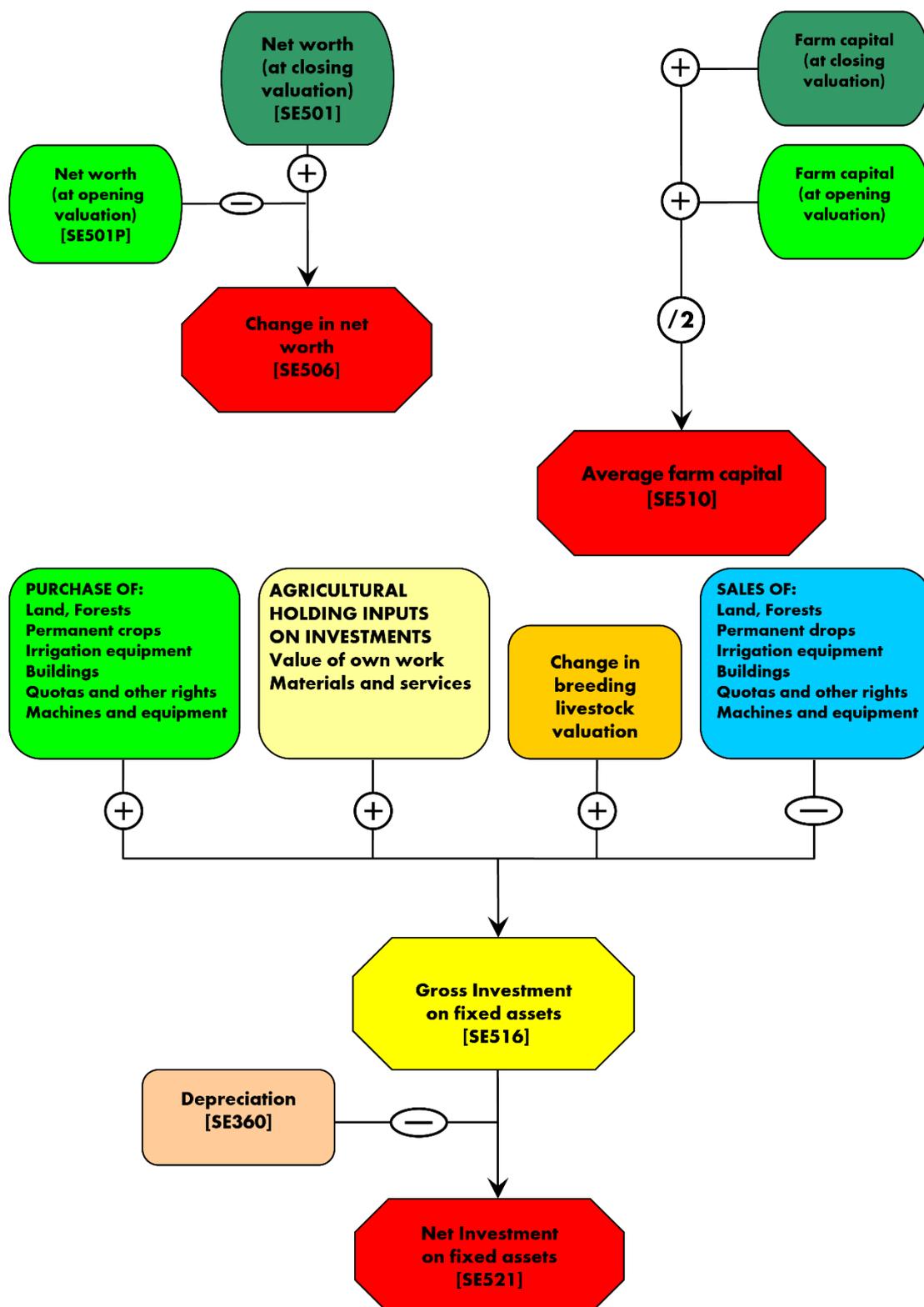
Scheme 3 - 3-6 presents the calculation method of the farm capital, according to FADN methodology. This value does not include land, production quotas and other rights attached to land.

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 748 540 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 11 053 individual holdings and 121 holdings with legal entity. These 11 174 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 748 540 commercial holdings in Poland.

Each agricultural holding keeping accounting records as part of the Polish FADN in 2024 (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 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
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
TF8	Fieldcrops (1)	146 034	119 719	28 900	15 662	8 270	1 309	319 894
	Horticulture (2)	0	7 035	5 554	5 197	4 347	183	22 316
	Other permanent crops (4)	11 161	23 024	7 778	1 813	313	0	44 089
	Milk (5)	8 879	27 422	30 818	20 749	5 773	0	93 641
	Other grazing livestock (6)	12 819	20 445	6 134	1 882	485	0	41 765
	Pigs (71)	0	4 560	3 048	2 580	3 142	252	13 582
	Poultry (72)	0	0	0	412	2 908	1 363	4 683
	Mixed (8)	73 599	92 251	26 564	11 826	3 925	1 471	209 636
TOTAL (€>=4)		252 492	294 456	108 796	60 121	29 163	4 578	749 606
Total (€<4)								757 014
Total in Poland		252 492	294 456	108 796	60 121	29 163	4 578	1 506 620

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

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

Table 4.2-2 The distribution of the agricultural holdings surveyed¹² by type of farming and economic size class

		ES6						TOTAL
		Very small (2<=€<8)	Small (8<=€<25)	Medium-small (25<=€<50)	Medium-large (50<=€<100)	Large (100<=€<500)	Very large (€>=500)	
TF8	Fieldcrops (1)	472	2 382	1 248	825	428	38	5 393
	Horticulture (2)	1	119	66	47	59	3	295
	Other permanent crops (4)	31	235	115	27	4	0	412
	Milk (5)	10	196	476	754	358	5	1 799
	Other grazing livestock (6)	37	429	247	121	27	0	861
	Poultry (71)	0	17	40	66	127	15	265
	Pigs (72)	0	3	4	6	7	3	23
	Mixed (8)	77	885	523	415	208	18	2 126
TOTAL (€>=4)		628	4 266	2 719	2 261	1 218	82	11 174

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

¹² 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 request¹³.

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 changes¹⁴.

¹³ More information on the rules of data accessibility on the website: www.fadn.pl

¹⁴ Time series can be consulted through www.fadn.pl

5. Standard Results of Polish FADN agricultural holdings, which conducted accountancy in 2024

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		748 540	319 757	22 319	44 009	93 649	41 641	15 542	2 315	209 308
SYS03	Sample farms		11 174	5 393	295	412	1 799	861	265	23	2 126

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

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE005	Economic size	euro	32 676,1	23 565,1	72 698,0	19 134,9	43 809,0	19 101,3	146 896,7	286 837,4	31 601,3
SE010	Total labour input	AWU	1,430	1,210	2,190	1,660	1,730	1,300	1,870	2,760	1,460
SE011	Total labour input	h	3 160	2 648	4 934	3 654	3 940	2 901	4 235	6 052	3 241
SE015	Unpaid labour input	FWU	1,280	1,110	1,580	1,330	1,710	1,290	1,630	1,130	1,270
SE016	Unpaid labour input	h	2 840	2 426	3 622	2 968	3 890	2 869	3 729	2 587	2 824
SE020	Paid labour input	AWU	0,150	0,100	0,620	0,320	0,020	0,020	0,240	1,630	0,190
SE021	Paid labour input	h	320	221	1 312	686	50	33	505	3 465	417
SE025	Total Utilised Agricultural Area	ha	20,4	22,9	6,8	7,8	20,0	15,8	31,0	10,5	21,1
SE030	Rented U.A.A.	ha	6,6	6,9	1,1	0,8	4,6	3,7	10,3	0,6	9,0
SE035	Cereals	ha	11,00	14,22	3,53	1,20	6,00	3,76	26,04	7,33	11,56
SE041	Other field crops	ha	3,53	5,83	0,33	0,11	0,37	0,25	3,68	0,52	3,17
SE042	Energy crops	ha	0,01	0,01	0,00	0,01	0,00	0,00	0,10	0,00	0,01
SE046	Vegetables and flowers	ha	0,18	0,31	0,82	0,05	0,01	0,01	0,00	0,04	0,07
SE050	Vineyards	ha	0,00	0,00	0,00	0,01	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,44	0,13	0,73	5,81	0,01	0,01	0,06	0,01	0,07
SE055	Orchards	ha	0,43	0,13	0,38	5,77	0,01	0,01	0,06	0,01	0,07
SE065	Other permanent crops	ha	0,02	0,01	0,35	0,04	0,00	0,00	0,00	0,00	0,00
SE071	Forage crops	ha	5,18	2,29	1,08	0,34	13,64	11,80	1,21	2,56	6,26
SE074	Total agricultural area out of production	ha	0,16	0,21	0,27	0,28	0,04	0,05	0,06	0,04	0,14
SE075	Woodland area	ha	0,81	0,62	0,45	0,50	1,47	0,87	1,00	1,81	0,88
SE080	Total livestock units	LU	12,2	0,8	0,5	0,0	27,7	15,0	128,0	205,7	15,2
SE085	Dairy cows	LU	3,04	0,04	0,01	0,00	17,78	0,80	0,00	0,01	2,70
SE090	Other cattle	LU	4,22	0,47	0,29	0,00	9,82	12,89	0,71	0,01	7,33
SE095	Sheep and goats	LU	0,08	0,02	0,00	0,00	0,00	0,54	0,00	0,00	0,15
SE100	Pigs	LU	3,96	0,18	0,08	0,00	0,04	0,05	127,17	0,00	4,42
SE105	Poultry	LU	0,75	0,05	0,02	0,01	0,01	0,04	0,07	205,67	0,31
SE110	Yield of wheat	dt/ha	62,1	63,5	52,8	45,0	56,1	53,1	60,2	57,9	60,0
SE115	Yield of maize	dt/ha	92,4	92,3	91,6	72,7	79,5	89,7	88,9	86,3	95,0
SE120	Stocking density	LU/ha	1,74	1,30	1,35	0,54	2,02	1,26	1,89	0,37	1,69
SE125	Milk yield	kg/cow	6 967	5 941	2 633	1 831	6 157	4 712	0	3 095	9 511

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	197 743	134 700	265 428	112 907	311 727	103 049	779 040	2 526 958	203 585
SE132	Total output/Total input	ratio	1,15	1,07	1,47	1,40	1,39	1,00	1,26	1,17	1,05
SE135	Total output crops and crop production	zł	103 929	126 824	260 292	111 610	54 787	34 228	147 042	42 608	83 994
SE136	Total crop output/ha	zł/ha	5 128	5 591	39 327	14 943	2 749	2 169	4 747	4 071	4 004
SE140	Cereals	zł	44 930	62 375	11 937	3 681	20 173	12 408	114 418	30 189	43 022
SE145	Protein crops	zł	2 200	3 887	527	96	269	261	2 340	1 413	1 493
SE146	Energy crops	zł	0	0	0	0	0	0	0	0	0
SE150	Potatoes	zł	6 552	9 894	1 282	287	2 119	2 082	4 670	2 361	6 386
SE155	Sugar beet	zł	6 387	9 092	0	0	584	259	2 531	0	8 452
SE160	Oil-seed crops	zł	12 366	21 790	268	190	712	200	15 067	1 469	9 373
SE165	Industrial crops	zł	895	1 879	18	170	21	16	295	0	258
SE170	Vegetables and flowers	zł	10 670	9 412	198 422	1 718	282	263	0	2 584	2 053
SE175	Fruit	zł	7 786	2 463	9 879	103 837	359	252	548	0	944
SE180	Citrus fruit	zł	0	0	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	12	9	2	144	0	0	0	0	0
SE195	Forage crops	zł	9 303	4 284	1 746	496	28 690	17 425	3 200	3 631	9 852
SE200	Other crop output	zł	2 827	1 738	36 212	992	1 578	1 064	3 973	961	2 162
SE206	Total output livestock and livestock products	zł	91 124	4 183	2 275	334	254 317	65 823	631 647	2 483 121	117 927
SE207	Total livestock output/LU	zł/LU	7 417	5 021	4 541	5 700	9 191	4 396	4 936	12 072	7 614
SE211	Change in value of livestock	zł	-2 220	-930	-731	-80	-1 895	1 594	-28 435	18 489	-3 987
SE216	Cows' milk and milk products	zł	42 392	409	58	2	214 932	7 112	0	53	53 395
SE220	Beef and veal	zł	18 608	1 827	1 280	8	38 734	54 966	3 961	71	35 057
SE225	Pigmeat	zł	19 183	982	468	0	183	206	612 730	0	21 433
SE230	Sheep and goats	zł	135	38	0	3	7	845	0	0	252
SE235	Poultrymeat	zł	8 473	102	3	3	83	2	2 991	2 541 815	1 767
SE240	Eggs	zł	1 562	503	166	40	111	483	107	226 246	2 134
SE245	Ewes' and goats' milk	zł	76	3	0	0	20	348	4	0	190
SE251	Other livestock and products	zł	694	319	300	278	247	1 861	11 855	-285 064	3 698
SE256	Other output	zł	2 691	3 693	2 861	963	2 623	2 997	351	1 229	1 664
SE260	Farmhouse consumption	zł	752	479	573	470	1 200	519	408	1 378	1 114
SE265	Farm use	zł	20 521	3 954	2 026	171	53 026	28 026	89 991	29 283	30 789

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	171 645	125 755	180 533	80 909	225 032	102 989	621 001	2 118 662	194 750
SE275	Total intermediate consumption	zł	129 452	88 348	123 794	38 807	187 354	79 763	542 131	1 908 108	145 569
SE281	Total specific costs	zł	88 865	52 876	67 628	18 616	138 404	54 058	460 644	1 753 363	99 623
SE284	Specific crop costs/ha	zł/ha	1 938	2 126	9 711	2 403	1 434	799	1 899	1 491	1 728
SE285	Seeds and plants	zł	8 197	9 603	31 046	1 010	5 042	2 505	13 271	3 148	7 347
SE290	Seeds and plants home-grown	zł	1 316	1 699	816	71	783	479	1 971	420	1 414
SE295	Fertilisers	zł	21 234	26 682	15 129	8 209	18 336	7 834	33 834	9 805	19 454
SE300	Crop protection	zł	7 218	9 825	4 600	6 896	2 147	974	10 710	1 580	6 898
SE305	Other crop specific costs	zł	2 636	2 123	14 441	1 837	3 060	1 303	1 025	1 069	2 542
SE309	Specific livestock costs/LU	zł/LU	4 001	4 431	4 132	6 348	3 946	2 748	3 140	8 448	4 131
SE310	Feed for grazing livestock	zł	26 422	2 000	1 214	22	98 493	37 662	3 597	166	39 474
SE315	Feed for grazing livestock home-grown	zł	14 700	1 548	904	17	51 999	27 877	1 973	163	21 147
SE320	Feed for pigs and poultry	zł	17 473	1 028	554	177	219	226	363 220	1 654 893	15 401
SE325	Feed for pigs and poultry home-grown	zł	4 143	634	386	22	90	90	86 112	28 892	7 030
SE330	Other livestock specific costs	zł	5 013	520	174	26	10 477	3 257	34 985	82 704	8 263
SE331	Forestry specific costs	zł	1	1	0	0	1	9	0	0	0
SE336	Total farming overheads	zł	40 587	35 472	56 166	20 191	48 950	25 704	81 487	154 745	45 946
SE340	Machinery and building current costs	zł	12 306	10 609	12 265	7 167	18 105	9 687	28 121	23 730	12 608
SE345	Energy	zł	15 920	13 437	34 105	7 897	18 317	9 641	35 918	82 937	17 413
SE350	Contract work	zł	7 816	7 635	5 186	2 061	8 717	4 109	10 643	24 516	9 524
SE356	Other direct inputs	zł	4 544	3 791	4 610	3 066	3 811	2 267	6 805	23 561	6 402
SE360	Depreciation	zł	26 105	23 797	26 247	26 984	32 750	19 969	55 272	109 146	24 593
SE365	Total external factors	zł	16 089	13 610	30 493	15 118	4 929	3 257	23 598	101 408	24 587
SE370	Wages paid	zł	11 057	6 789	28 803	14 331	1 141	1 170	12 006	94 866	20 403
SE375	Rent paid	zł	3 649	5 035	566	449	2 550	1 571	6 898	478	3 234
SE380	Interest paid	zł	1 382	1 786	1 123	337	1 238	517	4 693	6 064	951

Table 5.1-5 Subsidies to operational activity of farm according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE605	Total subsidies - excluding on investments	zł	30 893	32 575	7 605	13 007	35 546	30 692	44 603	11 798	31 720
SE606	Direct payments	zł	21 690	22 765	5 544	5 828	27 707	19 807	29 659	8 035	22 347
SE610	Total subsidies on crops	zł	1 405	2 067	160	77	361	268	797	496	1 556
SE613	Other crops subsidies	zł	1 405	2 067	160	77	361	268	797	496	1 556
SE615	Total subsidies on livestock	zł	2 357	206	154	2	9 088	5 808	218	0	2 859
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 306	196	154	2	9 084	5 440	218	0	2 768
SE618	Subsidies sheep and goats	zł	51	10	0	0	4	368	0	0	91
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 864	1 765	307	1 026	1 418	5 550	823	16	1 923
SE622	LFA subsidies	zł	1 807	1 502	715	488	3 011	2 932	2 220	1 350	1 879
SE623	Other rural development payments	zł	53	73	10	61	5	68	0	910	38
SE624	Total support for rural development	zł	3 724	3 339	1 033	1 575	4 434	8 550	3 043	2 276	3 840
SE625	Subsidies on intermediate consumption	zł	2 666	2 573	467	816	2 500	1 599	6 920	1 208	3 417
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	17 890	20 478	5 231	5 750	18 259	13 735	28 330	7 538	17 841
SE633	Basic sustainability income support	zł	10 765	12 269	3 347	3 600	10 296	8 073	16 651	5 607	11 129
SE699	Other subsidies	zł	2 851	3 911	561	4 787	903	732	5 295	279	2 207

Table 5.1-6 Balances of subsidies and taxes according to type of farming

Symbol	Variable	unit	Total	Fieldcrops	Horticulture	Other permanent crops	Milk	Other grazing livestock	Pigs	Poultry	Mixed
				(1)	(2)	(4)	(5)	(6)	(71)	(72)	(8)
SE600	Balance current subsidies and taxes	zł	28 088	29 028	6 983	14 339	34 601	28 295	44 062	-2 936	27 994
SE605	Total subsidies - excluding on investments	zł	30 893	32 575	7 605	13 007	35 546	30 692	44 603	11 798	31 720
SE395	VAT balance excluding on investments	zł	-256	-680	793	2 346	542	-1 168	1 790	3 010	-628
SE390	Taxes	zł	2 550	2 866	1 415	1 014	1 487	1 229	2 332	17 743	3 097
SE405	Balance subsidies and taxes on investments	zł	123	195	-356	-643	410	33	2 485	-2 223	-34
SE406	Subsidies on investments	zł	887	758	690	549	1 485	661	4 336	1 097	697
SE408	VAT on investments	zł	-764	-563	-1 047	-1 192	-1 075	-628	-1 850	-3 320	-731

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	197 743	134 700	265 428	112 907	311 727	103 049	779 040	2 526 958	203 585
SE275	Total intermediate consumption	zł	129 452	88 348	123 794	38 807	187 354	79 763	542 131	1 908 108	145 569
SE600	Balance current subsidies and taxes	zł	28 088	29 028	6 983	14 339	34 601	28 295	44 062	-2 936	27 994
SE410	Gross Farm Income	zł	96 379	75 381	148 618	88 439	158 974	51 581	280 971	615 915	86 010
SE360	Depreciation	zł	26 105	23 797	26 247	26 984	32 750	19 969	55 272	109 146	24 593
SE415	Farm Net Value Added	zł	70 275	51 584	122 371	61 455	126 224	31 612	225 699	506 768	61 417
SE365	Total external factors	zł	16 089	13 610	30 493	15 118	4 929	3 257	23 598	101 408	24 587
SE405	Balance subsidies and taxes on investments	zł	123	195	-356	-643	410	33	2 485	-2 223	-34
SE420	Family Farm Income	zł	54 309	38 169	91 523	45 695	121 705	28 388	204 586	403 137	36 796

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	49 310	42 637	55 833	37 122	72 929	24 267	120 722	183 565	41 958
SE430	Family Farm Income/FWU	zł/FWU	41 160	33 242	58 068	34 271	71 237	22 430	124 360	372 642	25 513

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	1 040 967	1 019 404	648 972	670 556	1 319 356	889 968	2 091 508	2 387 921	1 006 169
SE441	Total fixed assets	zł	906 601	913 509	583 197	613 421	1 170 095	758 945	1 760 348	1 738 947	831 060
SE446	Land, permanent crops and quotas	zł	548 186	610 734	278 089	390 330	616 334	453 846	863 489	318 893	482 026
SE450	Buildings	zł	188 130	147 292	205 015	127 977	240 535	167 374	510 316	1 255 474	206 319
SE455	Machinery	zł	144 243	145 968	99 628	95 109	207 795	109 426	354 714	164 525	119 335
SE460	Breeding livestock	zł	21 703	890	466	5	103 381	28 262	31 649	56	21 979
SE465	Total current assets	zł	134 366	105 894	65 775	57 135	149 262	131 023	331 160	648 974	175 110
SE470	Non-breeding livestock	zł	28 047	2 958	2 063	207	46 305	70 010	161 157	172 644	46 999
SE475	Stock of agricultural products	zł	39 201	40 543	9 160	34 095	43 425	24 916	63 352	15 503	40 850
SE480	Other circulating capital	zł	67 118	62 394	54 552	22 833	59 532	36 097	106 651	460 827	87 260
SE485	Total liabilities	zł	32 572	36 404	16 547	8 567	26 609	12 409	101 915	206 428	33 082
SE490	Long and medium-term loans	zł	20 819	26 336	10 096	6 096	19 371	9 024	74 391	167 462	14 025
SE495	Short-term loans	zł	11 753	10 068	6 451	2 471	7 238	3 385	27 524	38 966	19 056
SE501	Net worth	zł	1 008 395	983 000	632 425	661 989	1 292 747	877 559	1 989 593	2 181 493	973 087

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)	(7)	(8)	
SE506	Change in net worth	zł	-6 787	-11 666	-9 595	-13 038	-4 029	-4 262	-11 633	93 572	-208
SE510	Average farm capital	zł	516 524	431 928	397 083	362 004	728 836	445 285	1 272 133	2 047 984	537 121
SE516	Gross Investment on fixed assets	zł	17 015	13 638	9 488	12 770	21 035	6 608	59 622	50 266	20 609
SE521	Net Investment on fixed assets	zł	-9 090	-10 159	-16 758	-14 214	-11 715	-13 360	4 350	-58 880	-3 985
SE526	Cash Flow (1)	zł	83 815	64 050	76 447	96 702	158 803	48 368	292 194	491 042	65 609
SE530	Cash Flow (2)	zł	63 668	46 866	64 740	85 711	133 306	41 981	217 067	403 403	42 596
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,05	0,10	0,13	0,10	0,05	0,10	0,17	0,04

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

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

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SYS02	Farms represented		748 540	252 500	294 069	108 795	60 120	28 951	4 105
SYS03	Sample farms		11 174	628	4 266	2 719	2 261	1 218	82

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

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE005	Economic size	euro	32 676,1	6 417,7	15 890,0	36 166,1	70 217,1	180 429,9	1 166 000,4
SE010	Total labour input	AWU	1,430	1,010	1,330	1,610	1,860	2,520	14,740
SE011	Total labour input	h	3 160	2 183	2 928	3 649	4 273	5 746	32 421
SE015	Unpaid labour input	FWU	1,280	1,000	1,290	1,530	1,690	1,810	0,950
SE016	Unpaid labour input	h	2 840	2 157	2 852	3 464	3 902	4 214	2 228
SE020	Paid labour input	AWU	0,150	0,010	0,040	0,090	0,170	0,720	13,790
SE021	Paid labour input	h	320	26	75	185	371	1 532	30 193
SE025	Total Utilised Agricultural Area	ha	20,4	7,3	12,7	23,0	39,2	78,9	618,6
SE030	Rented U.A.A.	ha	6,6	0,8	2,2	6,2	13,5	28,0	426,2
SE035	Cereals	ha	11,00	4,36	7,09	11,81	19,67	43,26	324,51
SE041	Other field crops	ha	3,53	0,51	1,54	3,23	6,56	19,78	180,60
SE042	Energy crops	ha	0,01	0,00	0,01	0,01	0,01	0,03	0,27
SE046	Vegetables and flowers	ha	0,18	0,03	0,12	0,18	0,38	1,49	2,27
SE050	Vineyards	ha	0,00	0,00	0,00	0,00	0,00	0,00	0,00
SE054	Permanent crops	ha	0,44	0,12	0,47	0,83	0,78	0,68	1,42
SE055	Orchards	ha	0,43	0,12	0,46	0,82	0,73	0,54	1,42
SE065	Other permanent crops	ha	0,02	0,00	0,00	0,01	0,06	0,14	0,00
SE071	Forage crops	ha	5,18	2,22	3,38	6,79	11,57	13,61	119,96
SE074	Total agricultural area out of production	ha	0,16	0,10	0,12	0,16	0,19	0,69	2,76
SE075	Woodland area	ha	0,81	0,70	0,75	0,91	1,07	1,21	2,95
SE080	Total livestock units	LU	12,2	1,2	4,7	14,0	28,7	75,0	486,3
SE085	Dairy cows	LU	3,04	0,15	0,87	4,91	11,01	14,31	90,62
SE090	Other cattle	LU	4,22	0,77	2,70	6,46	11,10	13,50	99,43
SE095	Sheep and goats	LU	0,08	0,04	0,08	0,11	0,16	0,06	1,28
SE100	Pigs	LU	3,96	0,11	0,85	2,28	6,02	43,26	201,52
SE105	Poultry	LU	0,75	0,13	0,10	0,11	0,24	3,80	88,27
SE110	Yield of wheat	dt/ha	62,1	52,5	56,0	60,3	61,9	64,6	70,0
SE115	Yield of maize	dt/ha	92,4	84,9	94,0	92,1	92,1	91,0	94,7
SE120	Stocking density	LU/ha	1,74	0,81	1,40	1,88	2,09	2,30	1,78
SE125	Milk yield	kg/cow	6 967	3 492	4 120	5 266	6 434	7 840	11 692

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	197 743	38 376	83 242	203 519	436 642	1 085 523	8 289 910
SE132	Total output/Total input	ratio	1,15	0,99	1,08	1,22	1,29	1,31	1,00
SE135	Total output crops and crop production	zł	103 929	27 917	56 674	110 107	215 646	520 995	3 423 364
SE136	Total crop output/ha	zł/ha	5 128	3 865	4 500	4 821	5 515	6 631	5 559
SE140	Cereals	zł	44 930	14 477	25 314	45 196	82 583	205 239	1 634 318
SE145	Protein crops	zł	2 200	808	1 766	2 683	4 179	9 178	27 960
SE146	Energy crops	zł	0	0	0	0	0	0	0
SE150	Potatoes	zł	6 552	2 223	5 189	5 623	8 510	22 976	250 623
SE155	Sugar beet	zł	6 387	19	947	3 976	12 704	42 494	504 559
SE160	Oil-seed crops	zł	12 366	984	3 822	9 725	23 497	78 593	764 441
SE165	Industrial crops	zł	895	152	742	2 143	2 212	164	10 294
SE170	Vegetables and flowers	zł	10 670	1 524	4 218	11 156	31 882	103 642	56 183
SE175	Fruit	zł	7 786	3 427	7 719	14 164	12 268	13 996	2 187
SE180	Citrus fruit	zł	0	0	0	0	0	0	0
SE185	Wine and grapes	zł	12	11	1	56	1	0	0
SE195	Forage crops	zł	9 303	3 503	5 573	12 154	25 215	34 137	149 447
SE200	Other crop output	zł	2 827	788	1 382	3 231	12 596	10 575	23 350
SE206	Total output livestock and livestock products	zł	91 124	8 251	25 660	92 447	217 856	550 517	4 747 190
SE207	Total livestock output/LU	zł/LU	7 417	5 879	5 248	6 563	7 572	7 343	9 761
SE211	Change in value of livestock	zł	-2 220	-1 292	-2 324	-2 905	-230	-11 013	-947
SE216	Cows' milk and milk products	zł	42 392	1 062	6 495	47 627	139 393	234 314	2 243 332
SE220	Beef and veal	zł	18 608	3 632	12 079	29 891	45 570	52 780	472 584
SE225	Pigmeat	zł	19 183	710	4 246	10 718	29 294	220 295	883 465
SE230	Sheep and goats	zł	135	54	116	210	354	190	844
SE235	Poultrymeat	zł	8 473	240	387	2 347	1 494	28 256	1 219 152
SE240	Eggs	zł	1 562	1 352	847	599	491	16 719	0
SE245	Ewes' and goats' milk	zł	76	98	69	75	58	2	32
SE251	Other livestock and products	zł	694	1 104	1 421	979	1 201	-2 039	-72 218
SE256	Other output	zł	2 691	2 208	909	965	3 140	14 012	119 355
SE260	Farmhouse consumption	zł	752	616	847	803	804	735	425
SE265	Farm use	zł	20 521	3 966	12 959	29 769	53 751	87 957	373 157

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	171 645	38 592	77 342	167 378	337 814	828 563	8 157 805
SE275	Total intermediate consumption	zł	129 452	25 517	55 832	129 056	269 078	666 868	5 971 799
SE281	Total specific costs	zł	88 865	12 858	34 681	88 737	191 869	503 460	4 216 540
SE284	Specific crop costs/ha	zł/ha	1 938	1 062	1 371	1 706	2 152	2 606	2 833
SE285	Seeds and plants	zł	8 197	1 623	3 692	7 857	18 398	47 842	315 312
SE290	Seeds and plants home-grown	zł	1 316	551	1 110	1 653	2 078	3 698	26 340
SE295	Fertilisers	zł	21 234	4 743	10 210	22 351	46 030	106 358	832 216
SE300	Crop protection	zł	7 218	857	2 548	6 382	13 699	39 068	435 687
SE305	Other crop specific costs	zł	2 636	446	822	2 372	6 022	11 619	161 378
SE309	Specific livestock costs/LU	zł/LU	4 001	3 815	3 607	3 516	3 740	3 917	4 992
SE310	Feed for grazing livestock	zł	26 422	3 323	12 090	35 826	78 581	114 570	839 104
SE315	Feed for grazing livestock home-grown	zł	14 700	2 748	9 814	24 280	44 019	53 539	142 705
SE320	Feed for pigs and poultry	zł	17 473	1 049	3 358	8 760	18 782	152 628	1 297 352
SE325	Feed for pigs and poultry home-grown	zł	4 143	621	2 018	3 921	7 711	30 896	137 941
SE330	Other livestock specific costs	zł	5 013	607	1 724	4 788	10 076	26 618	291 169
SE331	Forestry specific costs	zł	1	1	1	1	2	1	0
SE336	Total farming overheads	zł	40 587	12 659	21 151	40 319	77 209	163 408	1 755 259
SE340	Machinery and building current costs	zł	12 306	4 628	7 408	13 678	25 661	45 927	366 286
SE345	Energy	zł	15 920	4 229	7 877	16 414	32 242	72 388	660 966
SE350	Contract work	zł	7 816	2 360	3 690	6 567	13 015	31 779	426 989
SE356	Other direct inputs	zł	4 544	1 443	2 176	3 660	6 291	13 314	301 019
SE360	Depreciation	zł	26 105	12 188	18 656	30 048	49 530	88 654	527 046
SE365	Total external factors	zł	16 089	888	2 854	8 274	19 206	73 041	1 658 960
SE370	Wages paid	zł	11 057	536	1 632	3 898	8 076	39 687	1 364 919
SE375	Rent paid	zł	3 649	329	1 013	3 413	8 546	21 866	202 809
SE380	Interest paid	zł	1 382	23	209	963	2 585	11 489	91 232

Table 5.2-5 Subsidies to operational activity of farm according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE605	Total subsidies - excluding on investments	zł	30 893	9 924	20 193	39 465	64 070	114 249	786 311
SE606	Direct payments	zł	21 690	6 566	13 597	27 114	44 608	80 934	634 526
SE610	Total subsidies on crops	zł	1 405	215	646	1 342	2 795	7 326	68 605
SE613	Other crops subsidies	zł	1 405	215	646	1 342	2 795	7 326	68 605
SE615	Total subsidies on livestock	zł	2 357	503	1 833	4 996	6 866	4 403	3 502
SE616	Subsidies dairying	zł	0	0	0	0	0	0	0
SE617	Subsidies other cattle	zł	2 306	480	1 783	4 924	6 759	4 363	3 060
SE618	Subsidies sheep and goats	zł	51	23	51	72	107	40	441
SE619	Other livestock subsidies	zł	0	0	0	0	0	0	0
SE621	Environmental subsidies	zł	1 864	984	1 607	2 776	3 657	3 483	12 577
SE622	LFA subsidies	zł	1 807	1 134	1 678	2 507	3 115	3 231	4 687
SE623	Other rural development payments	zł	53	34	51	17	12	462	22
SE624	Total support for rural development	zł	3 724	2 152	3 336	5 299	6 784	7 176	17 286
SE625	Subsidies on intermediate consumption	zł	2 666	576	1 402	2 697	5 523	12 200	111 831
SE626	Subsidies on external factors	zł	0	0	0	0	0	0	0
SE630	Decoupled payments	zł	17 890	5 847	11 118	20 778	34 950	69 193	555 611
SE633	Basic sustainability income support	zł	10 765	3 733	6 680	12 262	20 776	41 806	330 604
SE699	Other subsidies	zł	2 851	630	1 858	4 354	7 153	13 951	29 476

Table 5.2-6 Balance of subsidies and taxes according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2<€<8	8<€<25	25<€<50	50<€<100	100<€<500	€> 500
SE600	Balance current subsidies and taxes	zł	28 088	8 302	18 322	37 759	61 568	107 499	637 995
SE605	Total subsidies - excluding on investments	zł	30 893	9 924	20 193	39 465	64 070	114 249	786 311
SE395	VAT balance excluding on investments	zł	-256	-849	-569	483	1 119	2 356	614
SE390	Taxes	zł	2 550	773	1 302	2 189	3 621	9 106	148 930
SE405	Balance subsidies and taxes on investments	zł	123	-174	-427	37	1 840	3 431	11 650
SE406	Subsidies on investments	zł	887	9	255	1 425	3 547	5 905	11 650
SE408	VAT on investments	zł	-764	-183	-682	-1 388	-1 706	-2 474	0

Table 5.2-7 Income per agricultural holding according to economic size classes

Symbol	Variable	unit	Total	Very small	Small	Medium-small	Medium-large	Large	Very large
				2≤€<8	8≤€<25	25≤€<50	50≤€<100	100≤€<500	€≥ 500
SE131	Total output	zł	197 743	38 376	83 242	203 519	436 642	1 085 523	8 289 910
SE275	Total intermediate consumption	zł	129 452	25 517	55 832	129 056	269 078	666 868	5 971 799
SE600	Balance current subsidies and taxes	zł	28 088	8 302	18 322	37 759	61 568	107 499	637 995
SE410	Gross Farm Income	zł	96 379	21 161	45 733	112 222	229 133	526 154	2 956 106
SE360	Depreciation	zł	26 105	12 188	18 656	30 048	49 530	88 654	527 046
SE415	Farm Net Value Added	zł	70 275	8 974	27 077	82 174	179 603	437 500	2 429 060
SE365	Total external factors	zł	16 089	888	2 854	8 274	19 206	73 041	1 658 960
SE405	Balance subsidies and taxes on investments	zł	123	-174	-427	37	1 840	3 431	11 650
SE420	Family Farm Income	zł	54 309	7 912	23 796	73 937	162 237	367 889	781 750

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	49 310	8 895	20 365	50 897	96 464	173 548	164 836
SE430	Family Farm Income/FWU	zł/FWU	41 160	7 939	18 395	48 427	95 943	199 573	548 855

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	1 040 967	461 281	752 621	1 250 568	2 026 499	3 743 959	18 302 058
SE441	Total fixed assets	zł	906 601	433 551	683 094	1 103 493	1 769 297	3 194 743	12 025 296
SE446	Land, permanent crops and quotas	zł	548 186	272 664	439 184	699 756	1 069 141	1 896 465	4 148 655
SE450	Buildings	zł	188 130	112 123	142 381	193 092	282 148	531 894	4 207 869
SE455	Machinery	zł	144 243	46 209	93 317	178 641	345 826	652 698	2 372 634
SE460	Breeding livestock	zł	21 703	1 890	8 201	31 947	72 098	111 435	565 338
SE465	Total current assets	zł	134 366	27 731	69 527	147 075	257 202	549 216	6 276 763
SE470	Non-breeding livestock	zł	28 047	4 399	17 110	40 114	68 587	130 229	631 933
SE475	Stock of agricultural products	zł	39 201	8 340	22 378	49 040	88 713	158 787	1 313 388
SE480	Other circulating capital	zł	67 118	14 991	30 040	57 921	99 902	260 200	4 331 442
SE485	Total liabilities	zł	32 572	1 113	5 260	22 813	60 217	254 393	2 213 563
SE490	Long and medium-term loans	zł	20 819	613	3 751	16 409	42 642	181 972	1 147 157
SE495	Short-term loans	zł	11 753	500	1 509	6 404	17 575	72 421	1 066 406
SE501	Net worth	zł	1 008 395	460 168	747 361	1 227 755	1 966 282	3 489 566	16 088 496

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	-6 787	-12 509	-14 018	-12 287	247	44 471	544 333
SE510	Average farm capital	zł	516 524	201 170	333 786	585 796	1 009 386	1 917 744	14 068 445
SE516	Gross Investment on fixed assets	zł	17 015	1 296	2 892	16 712	44 172	113 728	923 801
SE521	Net Investment on fixed assets	zł	-9 090	-10 892	-15 764	-13 336	-5 358	25 073	396 755
SE526	Cash Flow (1)	zł	83 815	19 342	45 177	113 257	215 818	455 814	1 480 346
SE530	Cash Flow (2)	zł	63 668	18 101	41 259	93 964	165 800	318 823	373 636
SE532	Cash Flow (2)/farm total capital	ratio	0,06	0,04	0,05	0,08	0,08	0,09	0,02

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