



# **Standard Results for Agricultural Holdings Covered by FADN for the Accounting Year of 2016**

**Skopje 2019**

**Macedonian FADN**

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## **1. Summary**

In accordance with the obligations arising from the Law for establishing a Farm Accounting Data Network (Official Gazette of Republic of North Macedonia No. 110/07, 53/2011), the computer database for the Farm Accountancy Data Network system (FADN) for the accounting year of 2016 contains 663 agricultural holdings (650 family agricultural holdings and 13 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2016, 76 advisors from the National Extension Agency were engaged for collection of accounting data from agricultural holdings in the field of FADN research.

Upon performed data quality control, the Standard Results were calculated for 651 agricultural holding for an economic size class larger than 2000 euros.

This publication contains three main parts:

- Introductory part which characterizes the FADN
- Methodological part which includes methodological clarification of the agricultural holding income status.
- Statistical part which contains statistical data for groups of agricultural holdings that are financed according to three grouping criteria: economic size class, type of agricultural holding and used agricultural land. Standard Results contain variables that characterize the economic and financial situation of the agricultural holdings in the accounting year.

The given results are completely consistent with the economic idea and categories given in the Standard Results for FADN of the Directorate General on Agriculture and Rural Development (DG-AGRI).

The value parameters, referring to production, expenses and investments, are net categories (excluding VAT).

In this publication, the financial values are expressed in the monetary unit of the Republic of North Macedonia – MKD (Macedonian Denars).

## **2. Basic data on the FADN system**

### **2.1 Basic data on the European FADN system**

The FADN system represents a European system for collecting accounting data from agricultural holdings, formally established in 1965. In the beginning, the system was established in the six founding states of the European Union (Belgium, France, Netherlands, Luxembourg, Germany and Italy). With the enlargement of the EU, the FADN system was developed in phases in the states that joined the EU. In 2016, the FADN system functioned in 28 EU member states.

FADN is an instrument for evaluation of the income and operation of the agricultural holding, as well as the evaluation of impact of the Common Agricultural Policy from the aspect of the European Union.

For this purpose, accounting data are used from each member state of the EU in a form called "Farm Return" that refers to the income and operation of the agricultural holding.

The complete "Farm Return" is submitted to the European Commission for which the EU Member States receive standard payment for each delivered and completed "Farm Return" in accordance with the prescribed rules in the EU legislation on the FADN system.

Some of the FADN systems of the EU Member States were established much earlier than the establishment of the EU FADN system in order to fulfil their respective national requirements, while other EU Member States developed the FADN system in order to meet the requirements for EU membership. Still, even in the second case, the FADN system data are the bases and are used for a large number of analyses for national needs.

The Council Regulation (EC) number 1217/2009, amended by the EU Regulation 1318/2013, the delegating Regulation 1198/2014 and the implementing Regulation 2015/220 is the current legal basis of the EU FADN system.

The selection of agricultural holdings participating in the survey is made based on a sample defined in a selection plan for each region/s in the country where the FADN system is established. The survey does not cover all agricultural holdings, but rather only those holdings, which by their size, may be considered commercial in accordance with the methodology of the FADN EU system. The guidelines related to the FADN system field of research are laid down in the EU Regulation 1198/2014.

The methodology applied is intended to provide representative data in the following three dimensions: region, economic size and type of farming.

The European Commission is the primary user of the analyses based on the FADN system data, and aggregated data can be found in the database on Standard results on the EU FADN system website and most of the websites of the EU Member States.

A specific, and at the same time a unique feature of the FADN system, is the collection of accounting data belonging to the group of sensitive data because they primarily explain the economic and financial situation of the agricultural holdings.

The scope of data in the FADN system and its format are specified in detail by the Commission Regulation for implementation, no. 220/2015.

Liaison offices are responsible for the activities of FADN systems in every country in which the FADN system is established and every year they collect accountancy data through the sample of agricultural holdings in the respective EU member state.

## **2.2 Basic data on the Macedonian FADN system**

One of the requirements in the process of adapting of the institutions to the EU is to establish a national network for collection of accounting data from agricultural holdings.

The data provided by FADN are used for annual determination of the agricultural holdings' income, as well as the economic analysis of agricultural holdings and an assessment of the situation in agriculture and markets with agricultural products.

In the Republic of North Macedonia, the establishment and functioning of the national Farm Accountancy Data Network - Macedonian FADN, are defined by the "Law on establishing a network for collecting Farm Accounting Data" (Official Gazette No. 110/07, 53/2011) - Law on FADN and "Rulebook on the methodology of calculating the standard output and the method of data and information collection from the network, the methodology of determining the typology

of agricultural holdings, classification of agricultural holdings by type of farming and economic size classes of agricultural holdings, the maximum number and the minimum economic size of accounting holdings and the form and content of the single model for determining the income and analysis of business operations of the agricultural holdings" (Official Gazette No. 173/11) – Regulation on FADN.

Under the Law on establishing a network for collecting accounting data from agricultural holdings, the holders of FADN are: MAFWE, the National Committee for Farm Accountancy Data Network, the FADN Unit within MAFWE, the State Statistical Office, the National Extension Agency, and the agricultural holdings.

Under Article 5 of the Law, MAFWE is the only state authority that has the jurisdiction for the establishment and implementation of the FADN system and is the main user of the data from it.

The tasks are performed by the FADN Unit, which acts as a Liaison Office and is a key segment in terms of organization and implementation of the FADN system.

For the needs of FADN (Macedonian FADN), the collection of accounting data from agricultural holdings under national legislation and EU legislation on FADN began in 2010 with the collection of data and their control and processing from a representative sample of 300 agricultural holdings, and from 2011 onwards, of 600 agricultural holdings identified by their size and type. In 2018 the representative sample has increased to 700 agricultural holdings.

There is great agricultural diversity within the field of research on FADN. To ensure that the FADN sample adequately reflects the diversity, the field of observation is stratified by three criteria: region, economic size and type of agricultural holding, as defined by the regulations on the network of accounting data from agricultural holdings.

Under the provisions of the Rulebook on the network needs, the accounting economy should have an economic size that is equal to or greater than 2000 euros. The defined threshold enables coverage of 85% of the Standard Output.

### **2.3 Typology of agricultural holdings in the Republic of North Macedonia**

In accordance with Article 8 of the Law for establishing FADN, the Liaison Office and the State Statistical Office are responsible for establishing the typology of the agricultural holdings.

The typology of agricultural holdings is the only classification of agricultural holdings based on their type of agricultural production and economic size, as well as the meaning of other profitable activities that are directly linked to the agricultural production.

The typology of agricultural holdings in the Republic of North Macedonia was established for the first time in 2010 based on the data from the Agricultural census 2007 and the Standard Output coefficients for the 2004 reference period. The new typology of the agricultural holdings is published in June 2015 and is based on data from the structural research of agricultural holdings implemented in the period between 1 and 20 June 2013 and the Standard Output coefficients for the 2010 reference period.

The last typology of agricultural holdings was published in September 2017 based on the Standard Output coefficients for 2013 and the Structural Survey conducted in 2016.

**The Standard Output** coefficients refer to the whole territory of the Republic of North Macedonia and the most significant types of crop and livestock production in the Republic of North Macedonia.

By applying the Standard Output coefficients, the agricultural holdings are classified based on:

- Economic size class
- Type of agricultural production

**The economic size** of the agricultural holding is determined based on the total value of the Standard Outputs for all types of agricultural production that are present at the agricultural holding. The economic size is expressed with the help of Standard Output value in Euros and serves as a basis for classification of the given holding in a certain economic size class.

**The type of agricultural production** defines the share of different types of agricultural activity in the total Standard Output of the holding. The agricultural production type represents a reflection of the production system of the agricultural holding.

The classification of agricultural holdings consists of grouping similar agricultural holdings in classes (types) of agricultural holdings on a higher and lower level of aggregation.

## **2.4 FADN field of research and plan for selection of representative agricultural holdings**

Based on Article 7 of the Law on changes and amendments of the Law on establishing a network for collecting accounting data from agricultural holdings, the FADN research field covers the agricultural holdings with an economic size that is equal to or larger than 2000 Euros.

The preparation of the selection plan for 2016 is based on data from the Agricultural Census in 2007 with updated data from structural surveys of agricultural holdings implemented according to 2010 and 2013 and standard outputs for the 2010 reference period.

The Coefficients of Standard Output “2010” were calculated as an average for five consecutive years and cover the calendar years 2008, 2009, 2010, 2011 and 2012.

The representative sample of agricultural holdings in the research field for the needs of FADN is identified based on the basic stratification criteria in the research field in accordance with the classification of the agricultural holdings based on the type of agricultural production and economic size class.

## **2.5 Scope of FADN data**

Around one thousand different accounting data related to the agricultural holdings are collected for the needs of FADN. They reflect the situation and the structure of the capacity ownership and the status and the structure of the liability sources. Other data illustrate the structure of the income and the expenses at the level of an agricultural holding. Special attention is paid to the elements related to the financial support of the agricultural production.

The scope and format of the collected accounting data from the agricultural holdings, for the needs of FADN, are regulated by a FADN Rulebook.

The Rulebook also regulates the content of the Form for determining the agricultural holdings' income and analysis of the operation of the agricultural holding, as well as the definitions and instructions to fill it in. This application form contains 11 groups of accounting data:

- General information on the agricultural holding
- Type of agricultural land holding
- Labour
- Number and value of livestock
- Supply and sale of livestock
- Expenses
- Land and facilities, basic and working capital
- Debts (obligations)
- Value Added Tax (VAT)
- Grants and subsidies
- Production (without livestock)

## 2.6 Presentation of results calculated from FADN accounting data

The results calculated based on the accounting data from the agricultural holdings collected and recorded in the software base for the needs of the FADN system are presented in a statistical set called “FADN Standard Results”. This set contains the most important values for agricultural holding groups selected on the basis of the type of agricultural production and economic size class.

In accordance with the rules for publishing FADN data, results are presented from groups that include at least 15 agricultural holdings. In case of a smaller number, use full stop “.”. Only the number of agricultural holdings is published.

**Table 1: Grouping of agricultural holdings based on type of agricultural production**

Basic type of agricultural production	
Type	Description
1	<i>Specialized for field crops</i>
2	<i>Specialized for horticulture</i>
3	<i>Specialized for permanent crops</i>
4	<i>Specialized for grazing livestock</i>
5	<i>Specialized for granivores</i>
6	<i>Mixed crop production</i>
7	<i>Mixed livestock production</i>
8	<i>Mixed crop production and livestock</i>

The grouping based on the type of agricultural production represents a combination of particular types of agricultural production grouped in eight main types of agricultural production.

According to the FADN methodology prescribed in the FADN Rulebook, agricultural holdings are classified into 14 economic size classes. As the number of agricultural holdings in the economic size classes larger than 15,000 euros in denars equivalent is small, a grouping was done for the FADN needs according to the table below.

**Table 2: Grouping of agricultural holdings based on size class**

Classes	Limit in Euros
1	< 2 000 Euros
2	2 000 ≤ 4 000 Euros
3	4 000 ≤ 8 000 Euros
4	8 000 ≤ 15 000 Euros
5 (5-14)	≥15 000

Table 2 presents five economic size classes in which the agricultural holdings in the FADN research field are grouped in accordance with the rules for grouping prescribed by the FADN Rulebook.

### **3. Description of variables in “Standard Results from FADN”**

“Standard Results from FADN” consists of 10 groups:

- Sample and population,
- Structure and yield,
- Output,
- Costs,
- Subsidies,
- Balances of subsidies and taxes,
- Income per agricultural holding,
- Income per person,
- Balances,
- Financial indicators.

In order to be easily understood, the specific variables contained in the “Standard Results from FADN” are defined and explained in the text below. Also, detailed schemes for calculation are presented for certain variables.

### Sample and population

Symbol	Variable title	Description
SYS02	Farms represented	Total number of farms represented in the sample.
SYS03	Sample farms	Number of holdings in the sample.

### Structure and yields

Symbol	Variable title	Unit measure	Description
SE005	Economic size	Euros	Economic size of holding expressed in European size units (on the basis of the Community typology).
SE010	Total labour input	AWU	Total labour input of holding expressed in annual work units = full-time person equivalents. (SE015+SE020)
SE011	Labour input	Hours	Time expressed as hours of work from the total labour input of the holding. (SE016+SE021)
SE015	Unpaid labour input	FWU	Refers generally to family labour expressed in FWU = Family work unit = Family AWU.
SE016	Input of unpaid labour	Hours	Time expressed as hours of work from input of unpaid labour (generally family) of the agricultural holding
SE020	Input of paid labour	AWU	The compensation may be in cash or in kind
SE021	Input of paid labour	Hours	Time expressed as hours of work from input of paid labour of the agricultural 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 on an occasional basis, woodland and other farm areas (roads, ponds, non-farmed areas, etc.). It consists of owned land, rented land, land in share-cropping (remuneration linked to output from land made available). 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 (10000 m <sup>2</sup> ).
SE030	Rented U.A.A.	ha	Utilised agricultural areas rented by the holder under a tenancy agreement for a period of at least one year (remuneration in cash or in kind). Expressed in hectares (10.000 m <sup>2</sup> ).
SE035	Cereals	ha	Common wheat and spelt, durum wheat, 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 farm year. Mushrooms are excluded.
SE050	Vineyards	ha	Including young plants (excluding nurseries).
SE054	Permanent crops	ha	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops . It includes 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 fruits) and citrus fruits
SE060	Olive groves	ha	Olive groves
SE065	Other permanent crops	ha	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops and young plantations. (valued on the basis of cost of inputs 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, is cultivated land under 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 pastures).
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA (SE025).

SE080	Total livestock units (LU)	LU	Number of equidae, cattle, sheep, goats, pigs and poultry present on holding (annual average), converted into livestock units. Beehives and other animals are not included. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle
SE095	Sheep and goats	LU	Goats, other goats, sheep and other sheep
SE100	Pigs	LU	Pigs, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	LU	Table chickens, laying hens and other poultry.
SE110	Wheat yield	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/ha.
SE120	Livestock density/ha	LU/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA.
SE125	Milk yield	kg/cow	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.

### Output

Symbol	Variable title	Unit measure	Description
SE131	Total Output	Denars	Total of 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 stocks of products (crop and livestock) + change in valuation of livestock- purchases of livestock + various non-exceptional products. (SE135+SE206+SE256).
SE132	Total output/total input	Ration	Ratio of total output and total input (SE 131/SE270).
SE135	Total output crops & crop production	Denars	= 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	Denars	= [Sales + farm use + farmhouse consumption +

	output/ha	/ha	(closing valuation - opening valuation))/ha (excluding area leased out for short period and area out of production).
SE140	Cereals	Denars	Values of the output of cereals.
SE145	Protein crops	Denars	Grown for seed: not if harvested green (fodder). Does not include vegetables or soya.
SE146	Energy crops	Denars	All crops produced for energy purposes.
SE150	Potato	Denars	Including early potato and seed.
SE155	Sugar beet	Denars	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	Denars	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	Denars	Hops, tobacco, other industrial crops (including medicinal plants, aromatic plants, condiments and spices, cotton and sugar cane, fibre flax and hemp).
SE170	Vegetables and flowers	Denars	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). The output from mushrooms is included (but the area under mushrooms is not included in SE046).
SE175	Fruit	Denars	Fruit trees and forest berries grown in the open (including tropical fruit)
SE180	Citrus fruit	Denars	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.
SE185	Wine and grapes	Denars	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, vine by-products (marc, lee, etc.) and raisins.
SE190	Olives and olive oil	Denars	Table olives, olives for oil production, olive oil and by-products of olive groves.
SE195	Forage crops	Denars	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing, fallows and set-aside land.
SE200	Other crops, output	Denars	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.
SE206	Total output livestock & livestock products	Denars	Livestock output, change in livestock value, animal products. Livestock output: Sales, Household consumption – Purchases. It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation: value at closing valuation - value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to

			<p>the increase in volume is estimated.</p> <p>Animal products: Sales, Household consumption, Farm use (Closing valuation - Opening valuation).</p> <p>The products are: milk and milk products from cows, ewes, goats, wool, hens' eggs, other animal products (stud fees, manure, other eggs, etc.) and receipts from animals reared under a service contract (animals not owned by farmer) and honey.</p> <p>(SE216+SE220+SE225+SE230+SE235+SE240 + SE245+SE251).</p>
SE207	Total livestock output / LU	Denars /LU	<p>Ratio between the total livestock output and the animal products and total number of livestock units (LU).</p> <p>Beehives, rabbits and other animals are excluded from the LU. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence on the farm. (SE206/SE080).</p>
SE211	Change in value of livestock	Denars	<p>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.</p>
SE216	Cows' milk & milk products	Denars	<p>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.</p>
SE220	Beef and veal	Denars	<p>Production + 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.</p>
SE225	Pigmeat	Denars	<p>Production + 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.</p>
SE230	Sheep and goats	Denars	<p>Production + 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.</p>

SE235	Poultrymeat	Denars	Production + change in valuation. Net change in valuation in respect of all categories of poultry.
SE240	Eggs	Denars	Only eggs from hens.
SE245	Sheep and goat milk	Denars	Sheep and goat milk and dairy products.
SE251	Other livestock & products	Denars	Meat of equines and other animals (including change in valuation), wool, other animal products (manure, stud fees, etc.), receipts for animals held under contract, and milk. Net change in valuation in respect of beehives, rabbits and other animals; change in valuation adjusted in respect of equines.
SE256	Other output	Denars	Leased land ready for sowing, receipts from occasional letting of fodder areas, agistment, 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	Denars	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	Denars	Value of crop products produced and used on the holding to obtain other final agricultural products. 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 feedingstuffs and seeds account for the major part of that amount.

### Costs

Symbol	Variable title	Unit measure	Description
SE270	Total input	Denars	<p>Specific costs, Overheads, Depreciation, External factors.</p> <p>Costs linked to the agricultural activity of the holder and related to the output of the accounting year.</p> <p>Included are amounts relating to inputs produced on the holding (farm use) = seeds and seedlings and feed for grazing stock and granivores, but not manure.</p> <p>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" (subsidies - taxes) on current and non-current operations.</p> <p>The personal taxes of the holder are not to be</p>

			recorded in the FADN accounts. (SE275+SE360+SE365).
SE275	Total intermediate consumption	Denars	Total specific costs (including inputs produced on the holding) and overheads arising from production in the current year. (SE281 + SE336).
SE281	Total specific costs	Denars	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing stock and granivores, other specific livestock costs) and specific forestry costs. (SE285+SE295+SE300+SE305+ SE310+SE320+SE330+ SE331).
SE284	Specific crop costs/ha	Denars /ha	Ratio of inputs specific to the crop and total UAA of the holding.
SE285	Seeds and plants	Denars	Relates to agricultural and horticultural crops. New plantations of permanent crops and woodlands are considered as investments.
SE295	Fertilizers	Denars	Purchased fertilizers and soil improvers (excluding those used for forests).
SE300	Crop protection	Denars	Plant protection products, traps and baits, bird scarers, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	Denars	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.
SE310	Food for grazing livestock	Denars	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on agistment, cost of renting forage land not included in the UAA for equines, cattle, sheep and goats.
SE315	Feed for grazing livestock home-grown	Denars	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing stock.
SE320	Feed for pigs & poultry	Denars	Food for pigs and poultry. Both domestically produced and purchased.
SE325	Feed for pigs&poultry home-grown	Denars	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.
SE330	Other livestock specific costs	Denars	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	Denars	Fertilisers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation

			are not included; these are to be shown under the appropriate cost headings.
SE336	Total farming overheads	Denars	Supply costs linked to production activity but not linked to specific lines of production. (SE340+SE345+SE350+SE356).
SE340	Machinery & building current costs	Denars	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	Denars	Motor oils and lubricants, electricity, heating fuels
SE350	Contractl work	Denars	Costs linked to work carried out by contractors and to the hire of machinery.
SE356	Other direct inputs	Denars	Water, insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc.).
SE360	Depreciation	Denars	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 and circulating capital.
SE365	Total external factors	Denars	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. (SE370+SE375+SE380).
SE370	Wages paid	Denars	Wages and social security /insurance payments for wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are excluded.
SE375	Rent paid	Denars	Rent paid for farm land and buildings and rental charges.
SE380	Interest paid	Denars	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, interest and financial charges on debts. The subsidies for interest rates need to be deducted.

### Subsidies

Symbol	Variable title	Unit measure	Description
SE605	Total subsidies - excluding investments	Denars	Subsidies of current operations related to production (not investments). Interest rate subsidies and payments for farming activities are therefore not included. Entry in the accounts is

			generally on the basis of entitlement and not receipt of payment, in order to obtain coherent results (production/costs/subsidies) for a given accounting year. (SE610+SE615+SE624+SE625+SE626+SE624+SE630+SE699).
SE610	Total subsidies on crops	Denars	All farm subsidies on crops, including compensation payments/area payments, and set-aside premiums. (SE611+SE612+SE613).
SE611	Compensation payments / payments per area	Denars	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops).
SE612	Set aside premiums	Denars /ha	Amount of premiums received by producers of cereals, oilseeds and protein crops obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.
SE613	Other crops subsidies	Denars	All other farm subsidies on field, horticultural and perennial crops.
SE615	Total subsidies on livestock	Denars	All farm subsidies on livestock and livestock products
SE616	Milk and dairy subsidies	Denars	In addition to the dairy premium, includes any subsidies on dairy products. The amount of any tax on milk is to be deducted.
SE617	Subsidies for other cattle	Denars	All farm subsidies received for cattle other than dairy cows, e.g. premiums for male calves, premiums for young male cattle, premiums for cow-calf systems etc
SE618	Subsidies for sheep and goats	Denars	In addition to the ewe and goat premiums, includes any subsidies on sheep/goat milk products.
SE619	Other livestock subsidies	Denars	All other farm subsidies for other livestock or livestock products. The amounts for any one of the following categories are included - milk, beef/veal, the amounts of which cannot be entered under these categories due to lack of detailed information.
SE620	Other subsidies	Denars	Other received subsidies especially for activities related to forestry and tourism, programs on environment and afforestation, structural assistance. It also includes grants and subsidies for disasters or catastrophes (agro-monetary compensation payments, etc.)
SE621	Environmental subsidies	Denars	If there are available details in the holding's account.
SE622	LFA subsidies	Denars	Subsidies for Less Favourite Areas
SE623	Other rural development payments	Denars	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	Denars	It includes Environmental subsidies, LFA subsidies, other Rural Development payments including national RD payments.
SE625	Subsidies on Intermediate consumption	Denars	All farm subsidies for intermediate consumption. Subsidies for wages, rent, and interest are to be excluded.
SE626	Subsidies for external factors	Denars	Subsidies for wages, rent and interests.

### Subsidies and tax balances

Symbol	Variable title	Unit measure	Description
SE600	Balance of current subsidies and taxes	Denars	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 investments	Denars	Subsidies on current operations linked to production (not investments). 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, in order to obtain coherent results (production/costs/subsidies) for a given accounting year. SE610+SE615+SE620+SE624+SE625+SE626+SE630+SE699).
SE395	VAT balances excluding investments	Denars	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	Denars	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 for taxes are deducted. (SE406+SE407-SE408).
SE405	Balance of subsidies and taxes of investments	Denars	Subsidies and taxes not arising from current production activities in the accounting year = subsidies for investments + premiums for termination of cattle production - VAT paid on investments.
SE406	Subsidies for investments	Denars	Subsidies for investments.
SE407	Payments to dairy outgoers	Denars	Dairy subsidies are included in addition to the milk premium . The premium may be received in the form of a lump sum or be spread over several years.
SE408	VAT for investments	Denars	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 to the production year. If it were taken into account in the VAT balance, it would distort the balance of subsidies and taxes on current operations.

### Income per agricultural holding

Symbol	Variable title	Unit measure	Description
SE131	Total income	Denars	Total of output of crops and crop products, livestock and livestock products and of other output. (SE135+SE206-SE256).
SE275	Total intermediate interim consumption	Denars	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. (SE281-SE336).
SE600	Balance of current subsidies and taxes	Denars	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	Denars	Output - Intermediate consumption + Balance current subsidies & Taxes. (SE131-SE275+SE600).
SE360	Depreciation	Denars	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. It concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and working capital, quotas and production limits.
SE415	Farm Net Value Added	Denars	Remuneration for fixed production factors(work, land and capital), whether they be external or family factors. As a result, holdings can be compared irrespective of their family/non-family nature of the factors of production employed. For the calculation of Farm Net Value Added, the depreciation value is subtracted from the Gross Income of the farm.
SE365	Total external factors	Denars	Remuneration of inputs (work, land and capital) which are not the property of the holder. These are: wages, rent and interest paid. (SE370+SE375-SE380).
SE405	Balance of subsidies and taxes of investments	Denars	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	Denars	Remuneration for fixed production factors of the family, for example work, land and capital, as

			well as entrepreneur risks (loss/profit) in the accounting year. This equals the Gross Income of the farm - total external factors + balance of subsidies and investment taxes (SE415-SE365 + SE405)
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### Income per person

Symbol	Variable title	Unit measure	Description
SE425	Farm Net Value Added / AWU	Denars /AWU	Farm Net Value Added expressed per agricultural work unit. (SE415/SE010).
SE430	Family Farm Income / FWU	Denars /FWU	Family Farm Income expressed per family labour unit. (SE420/SE015).

### Balance sheets

Symbol	Variable title	Unit measure	Description
SE436	Total assets	Denars	Only personal assets are considered. This includes fixed and current assets. (SE441+SE465)
SE441	Total fixed assets	Denars	Agricultural land, agricultural buildings and forests, machinery and equipment, breeding heifers. It also includes investment in fixed assets. (SE446 + SE450 + SE455 + SE460).
SE446	Land, permanent crops & quotas	Denars	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land. It also includes investments in permanent crops.
SE450	Buildings	Denars	Buildings and fixed equipment belonging to the holder. It also includes the value of the unfinished investment.
SE455	Machinery	Denars	Machines, tractors, cars and lorries, irrigation equipment (except when of little value or used only for one year). Includes value of unfinished investment.
SE460	Breeding livestock	Denars	Value at closing valuation of breeding heifers, dairy cows, other cows, breeding goats, ewes, breeding sows.
SE465	Total current assets	Denars	Non-breeding livestock + Working capital (Stocks of agricultural products + Other working capital). (SE470+SE475-SE480)
SE470	Non-breeding livestock	Denars	All types of livestock excluding livestock for breeding.
SE475	Stock of agricultural products	Denars	All types of crop and livestock products (except young plantations).
SE480	Other circulating capital	Denars	It includes: winter crops, shares in cooperatives or other agricultural organizations, short-term

			receivables, cash balances at hand or in the bank (assets necessary for running the holding).
SE485	Total liabilities	Denars	Value at closing valuation of total of (long-, medium- or short-term) loans still to be repaid. (SE490 +SE495).
SE490	Long & medium-term loans	Denars	Loans contracted for a period longer than one year
SE495	Short-term loans	Denars	Loans contracted for less than one year and outstanding cash payments.
SE501	Net value	Denars	= Total assets – liabilities (SE436+SE485)

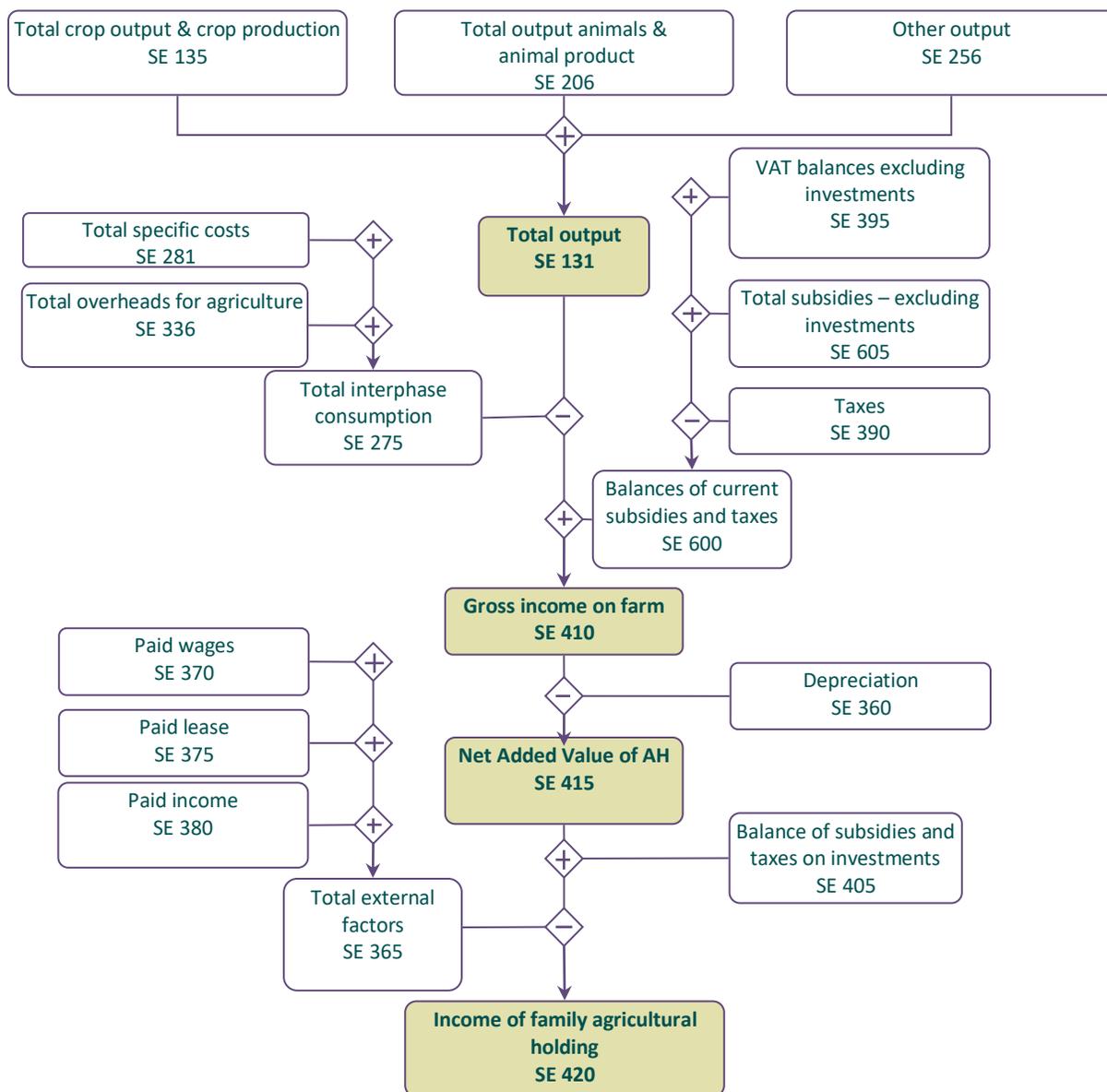
### Financial indicators

Symbol	Variable title	Unit measure	Description
SE506	Changes in net value	Denars	={(total assets – liabilities) of the value at closing valuation} – {(total assets – liabilities) of the value at opening valuation}.
SE510	Average farm capital	Denars	Average value ( = [opening + closing] / 2 ) of Working capital = Livestock + Permanent crops + Land improvements + Buildings + Machinery and equipment + working capital. Not included is the value of quotas and other prescribed rights
SE516	Gross Investment on fixed assets	Denars	Purchase - sale of fixed assets + change in value of livestock for breeding.
SE521	Net Investment on fixed assets	Denars	Gross investments – depreciation (SE516-SE530).
SE526	Cash flow (1)	Denars	The holding's capacity for saving and self-financing taking into account only the current operations. It is calculated in the following way: sale of agricultural products + other sales + sale of livestock - total inputs - purchase of livestock + balance of subsidies and taxes on current operations and investments
SE530	Cash flow (2)	Denars	Capacity of the farm for saving and self-financing. It is calculated as follows: Cash flow (1) + sale of fixed assets - purchase of fixed assets and investment + total value of liabilities at the end of the year - a total value of liabilities at the beginning of the year.
SE532	Cash flow (2)(Cash Flow)/ total capital of the holding	ratio	Ratio between the Cash flow (2) and Total Assets (SE530-SE436)

## 4. Graphic presentation for calculation of economic indicators

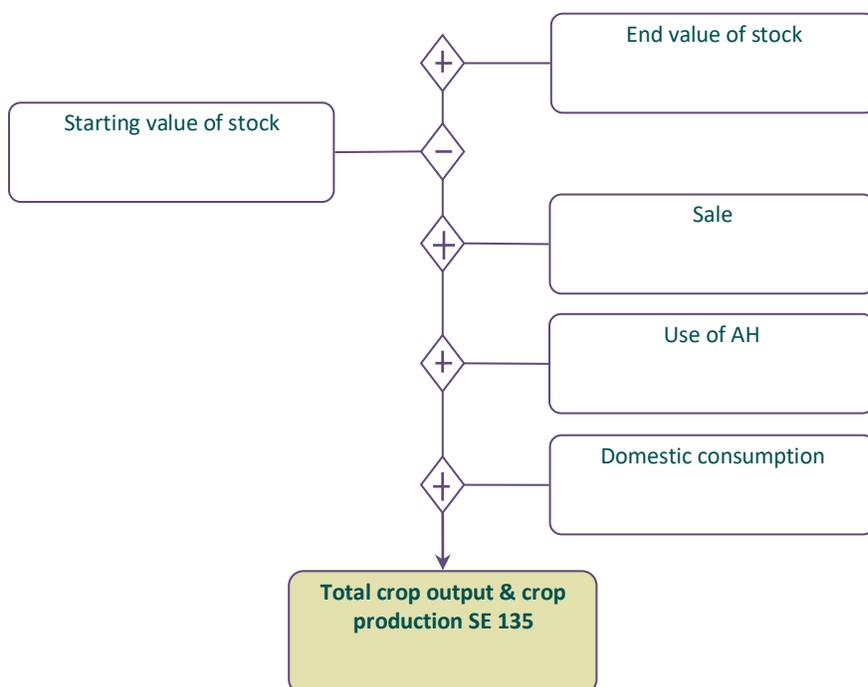
This chapter contains graphs for calculation of basic economic indicators used in the Standard Results for FADN. These graphs are developed using the materials published on the website of the European FADN system.

**Graph 1: Calculation of main economic indicators**



Graph 1 shows the method of calculation of certain basic economic indicators. Gross income of the agricultural holding is the first economic indicator of profitability of the agricultural holding. It is calculated by subtracting the sum of total intermediate consumption from the total output and adding the balance of subsidies and taxes related to current activities. Subsidies increase the gross income of the agricultural holding, while taxes (they are not considered in intermediate consumption) reduce the gross income of the agricultural holding. After deducting the depreciation from the gross income of the agricultural holding, the net added value of agricultural holding is received. In the next phase, the cost of external factors is deducted from the net added value of the agricultural sector and the balance of subsidies and taxes on investments is added. The result is a major economic indicator derived within the current activities of the agricultural holding, defined as an income of domestic agricultural holding. The given revenue consists of payments for personal manufacturing resources (work, land and capital) involved in operational activities of the agricultural holding and the risks undertaken by the operator of the agricultural business in the financial year.

## Graph 2: Total value of crops and crop production

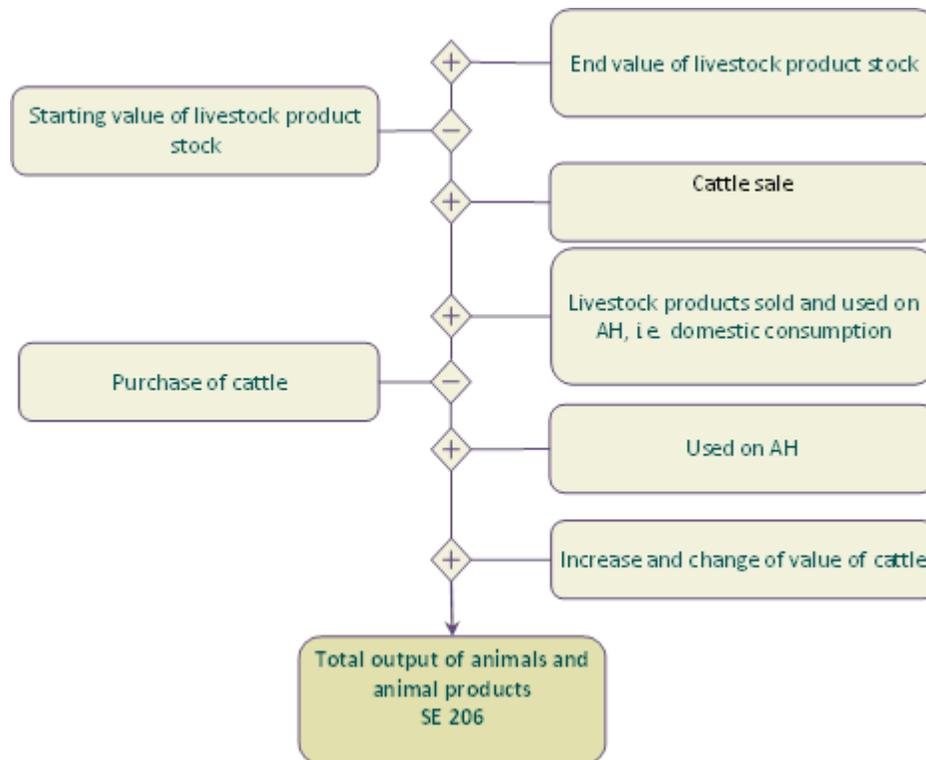


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

The output calculation takes into account the sale of products, changes in inventory value, use of the agricultural land and domestic consumption.

Due to this approach, there is a complete reflection of the turnover of finished product - market transactions, free transfers and transfers of products within the operational activities of the agricultural holding.

**Graph 3: Total value of animals and animal production**



The calculation of the total value of output from the animals takes into account the estimated change in the value of breeding livestock and livestock which is not for breeding. The change in value of the main livestock is a result of price changes in the financial year. The re-evaluation value of the basic livestock is presented as a systemic variable SE211.

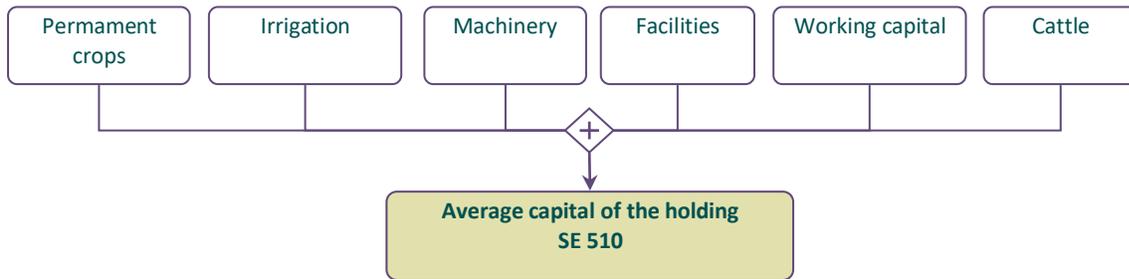
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

Due to these reasons, the supply value of cattle is not included in the cost structure of the agricultural holding.

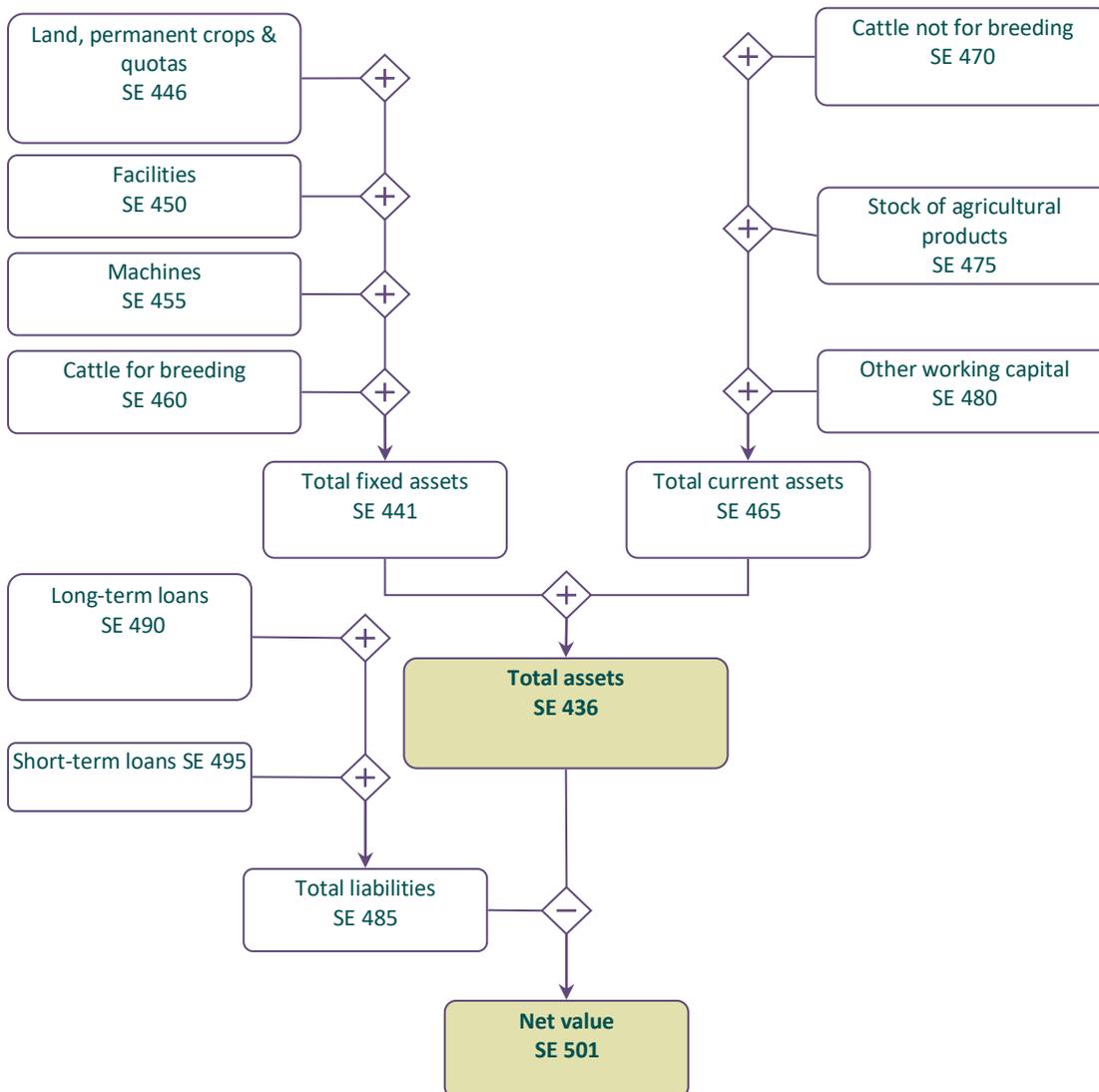
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

Graph 4 is a method of calculating the capital of the agricultural holding according to the methodological assumptions of FADN. The current assets do not include the value of the land.

**Graph 4: Calculation of the agricultural holding capital**

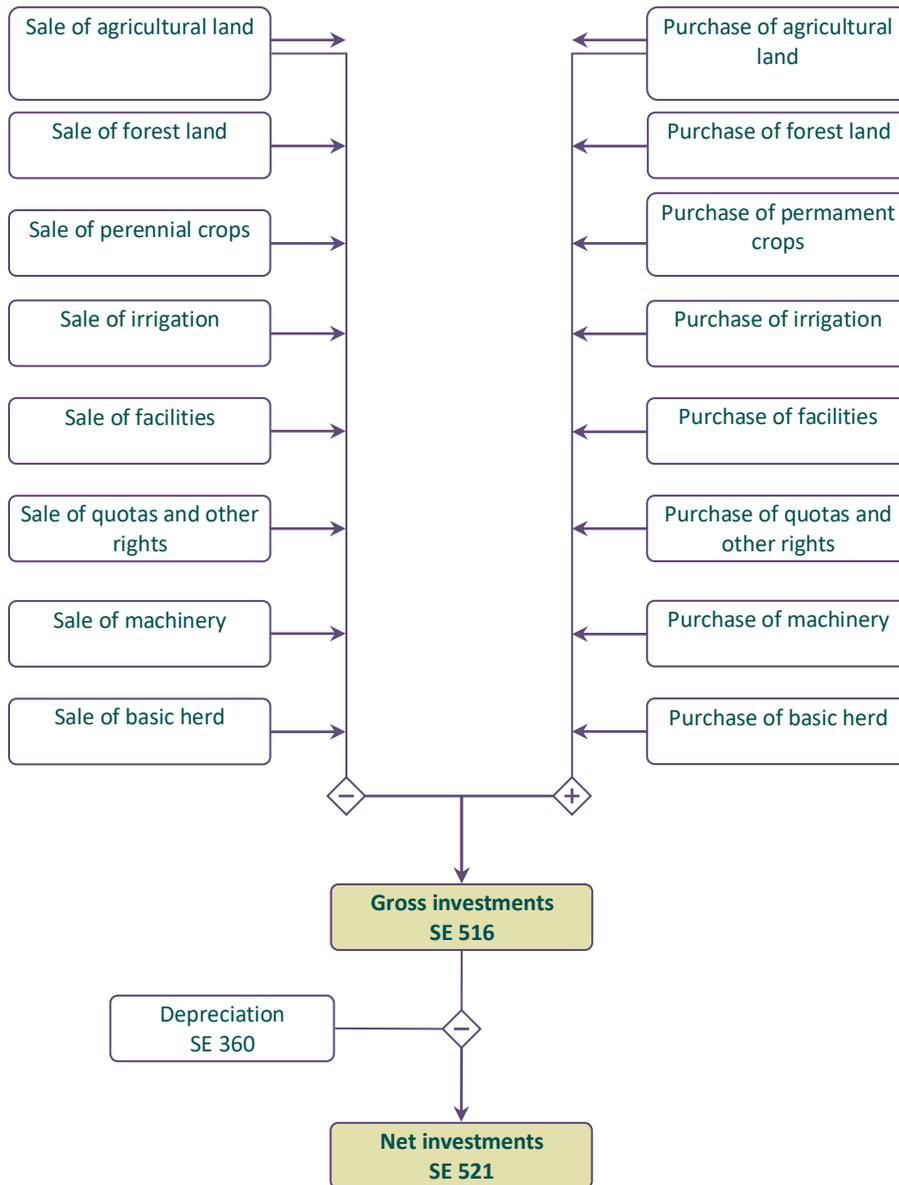


**Graph 5: Calculation of certain balance statements and financial indicators**



The balance of the agricultural holding is presented in a synthetic form. There are two groups of assets: fixed assets which consist of 4 groups of fixed assets and working capital consisting of 3 groups of working capital presented in Graph 5. The net value is calculated as the difference between the value of total assets and total liabilities.

**Graph 6: Calculation of gross investments and net investments**



Graph 6 shows the way two financial indicators are calculated: gross investments and net investments.

## 5. Standard results on agricultural holdings included in FADN for the accounting year of 2016

The presented results are representative of the field of research for FADN and represent an average for specified groups of farms.

In terms of the variable Income of Family farm (SE 430), the results are presented only for agricultural holdings where the input of family work is recorded (SE 015 Input of unpaid labour)

### 5.1 Classification of agricultural holdings based on type of agricultural production

**Table 3: Population and sample of agricultural holdings as per type of agricultural production**

Symbol	Heading	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SYS02	Farms represented	79,308	15,170	4,368	8,467	14,272	2,299	7,418	6,534	20,780
SYS03	Sample Farms	651	140	37	105	159	18	51	5	136

**Table 4: Data on production selection as per type of agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE 005	Economic size	average size	3.37	2.91	4.89	2.75	4.25	5.00	3.10	.	2.80
SE010	Total labour input	AWU	2.20	1.50	2.70	3.26	3.32	0.50	2.33	.	0.89
SE011	Labour input	hours	1,684.74	1440.99	1909.41	986.27	2877.50	644.44	1525.88	.	1220.65
SE015	Unpaid labour input	FWU	0.92	0.57	1.78	0.63	1.41	0.45	1.21	.	0.65
SE016	Unpaid labour input	hours	1,440.69	1224.18	1777.95	686.57	2369.35	639.89	1395.43	.	1186.38
SE020	Paid labour input	AWU	1.28	0.93	0.93	2.63	1.90	0.0	1.12	.	0.24
SE021	Paid labour input	hours	244.05	216.81	131.46	299.70	508.14	4.6	130.45	.	34.28
SE025	Total Utilised Agriculture Area	ha	4.14	6.21	1.68	2.61	4.18	1.76	7.81	.	2.81
SE030	Rented UAA	ha	1.51	2.93	0.01	0.19	1.59	0.34	3.96	.	0.65
SE035	Cereals	ha	3.98	5.43	0.64	0.71	3.37	1.51	9.27	.	2.52
SE041	Other field crops	ha	0.94	1.09	0.3	0.45	0.57	0.62	0.90	.	1.21
SE046	Vegetable and flowers	ha	1.03	1.15	1.29	0.55	0.38	0.15	0.85	.	0.65
SE050	Vineyards	ha	1.45	0.59	0.43	2.43	0.45	0.13	1.07	.	0.41
SE054	Permanent crops	ha	1.78	0.59	0.25	1.72	0.32	0.00	0.75	.	4.35
SE055	Orchards	ha	1.78	0.59	0.25	1.72	0.32	0.00	0.75	.	4.35
SE071	Forage crops	ha	2.14	2.72	0.23	0.78	2.70	0.75	1.81	.	1.22
SE080	Total livestock units	LU	14.73	1.77	0.0	0.05	22.34	3.61	3.78	.	5.05
SE085	Dairy cows	LU	6.80	1.42	0.0	0.00	10.09	3.7	1.91	.	3.12
SE090	Other cattle	LU	4.92	0.61	0.0	0.00	7.26	2.60	2.18	.	2.39
SE095	Sheep and goats	LU	25.38	0.5	0.0	0.00	28.99	0.00	0.00	.	7.52
SE100	Pigs	LU	0.75	0.1	0.0	0.05	0.13	1.83	0.00	.	1.21
SE105	Poultry	LU	3.15	0.0	0.0	0.00	0.00	3.35	0.00	.	0.33
SE110	Yield of wheat	q/ha	39.40	38.70	42.76	44.12	36.99	39.17	37.66	.	43.54
SE115	Yield of maize	q/ha	74.88	72.64	53.47	86.73	86.48	72.85	58.68	.	69.40
SE120	Stocking density/ha	LU/ha	11.39	2.62	0.0	0.00	14.32	0.00	3.43	.	8.25
SE125	Milk yield-kg/cow	kg/cow	3778.31	2512.63	0.00	0.00	3755.40	0.00	7033.33	.	3751.37

**Table 5: Production value as per type of agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE131	Total output	denars	783,165	707,243	699,774	429,375	1,040,083	259,958	713,061	.	970,506
SE135	Total output crop & crop production	denars	411,138	697,504	699,774	422,284	222,807	152,478	686,390	.	192,089
SE140	Cereals	denars	92,907	174,141	27,711	7,579	79,435	65,589	245,012	.	56,325
SE145	Protein crops	denars	1,677	4,868	1,349	0	0	6,667	2,239	.	926
SE150	Potatoes	denars	21,785	63,109	21,173	0	4,663	59,472	17,635	.	13,616
SE160	Oil-seed crops	denars	3,273	1,950	0	0	491	0	22,539	.	4,632
SE165	Industrial crops	denars	53,347	168,652	8,051	1,367	26,897	0	0	.	47,056
SE170	Vegetables & Flowers	denars	99,419	205,457	622,509	5,343	4,216	4,756	167,708	.	22,462
SE175	Fruit	denars	55,141	4,465	184	276,030	365	0	75,480	.	17,423
SE185	Vine and grapes	denars	37,403	12,969	17,135	129,489	2,744	1,733	135,127	.	6,943
SE195	Forage area	denars	46,187	61,895	1,662	2,476	103,997	14,261	20,649	.	22,704
SE206	Total output livestock & livestock production	denars	372,027	9,738	0	7,091	817,276	107,480	26,672	.	778,417
SE216	Cows' milk & milk products	denars	92,655	4,158	0	0	326,471	0	13,627	.	51,812
SE220	Beef and veal	denars	43,105	3,829	0	154	146,863	31,074	12,275	.	18,858
SE225	Pigmeat	denars	5,408	1,026	0	1,074	2,172	59,722	0	.	10,437
SE230	Sheep and goat	denars	52,930	179	0	0	209,790	0	0	.	7,528
SE235	Poultrymeat	denars	-2	0	0	0	0	-225	0	.	22.1
SE240	Eggs	denars	302	0	0	0	0	10,909	0	.	0
SE245	Ewes' and Goat' milk	denars	30,028	271	0	4,739	115,283	0	0	.	4,985
SE251	Other livestock & products	denars	147,601	275	0	1,124	16,697	6,000	771	.	684,776
SE260	Farmhouse consumption	denars	2,118	321	0	259	4,121	15,861	0	.	2,507
SE265	Farm use	denars	39,337	2,795	0	343	120,689	4,464	12,015	.	35,556

**Table 6: Expenses as per type of agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE270	Total inputs	denars	514,096	330,784	290,913	1,232,302	576,471	219,121	362,515	.	243,786
SE275	Total intermediate consumption	denars	248,762	233,677	158159.6216	124,836	441,802	116,002	277,136	.	168,802
SE281	Total specific costs	denars	186,009	152,932	132,105	93,358	359,310	87,646	185,017	.	118,906
SE285	Seeds and plants	denars	18,127	35,555	54,424	801	9,583	20,137	34,395	.	7,852
SE290	Seeds and plants home - grown	denars	2,614	5,875	203	38	2,378	1,072	4,742	.	1,622
SE295	Fertilisers	denars	30,907	45,415	34,136	24,632	25,889	17,476	50,657	.	21,130
SE300	Crop protection	denars	18,856	19,805	19,943	58,666	4,101	4,713	21,490	.	5,613
SE305	Other crop specific costs	denars	18,761	41,133	23,400	8,228	7,902	4,987	53,869	.	4,644
SE310	Feed for grazing livestock	denars	60,691	3,886	0	0	208,597	178	14,882	.	35,121
SE315	Feed for grazing livestock home - grown	denars	33,453	2,791	0	0	108,315	0	9,784	.	25,040
SE320	Feed for pigs & poultry	denars	3,888	432	0	666	875	30,139	16	.	10,659
SE325	Feed for pigs & poultry home - grown	denars	1,452	114	0	229	0	5,516	0	.	4,348
SE330	Other livestock specific costs	denars	32,166	832	0	327	99,985	8,944	4,965	.	32,263
SE336	Total farming overheads	denars	62,753	80,746	26,055	31,478	82,492	28,356	92,119	.	49,896
SE340	Machinery & building current costs	denars	6,885	7,433	319	2,365	12,560	1,208	8,814	.	5,051
SE345	Energy	denars	24,828	30,761	15,535	15,878	32,784	6,487	39,819	.	16,320
SE350	Contract work	denars	25,499	36,980	3,723	8,725	30,513	17,858	32,953	.	25,074
SE356	Other direct input	denars	5,541	5,572	6,478	4,511	6,635	2,804	10,534	.	3,451
SE360	Depreciation	denars	235,207	65,467	120,186	1,075,959	78,096	100,803	53,627	.	69,440
SE365	Total external factors	denars	30,127	31,640	12,568	31,508	56,572	2,317	31,753	.	5,543
SE370	Wages paid	denars	24,473	21,049	12,568	31,362	49,969	678	14,016	.	4,082
SE375	Rent paid	denars	4,608	9,060	0	146	5,208	1,639	12,934	.	1,462
SE380	Interest paid	denars	1,046	1,530	0	0	1,395	0	4,802	.	0

**Table 7: Subsidies for ongoing activities of an agricultural holding as per type of agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE605	Total subsidies - excluding investments	denars	71,935	40,736	20,490	41,188	163,324	14,986	77,848	.	42,496
SE610	Total subsidies on crop production	denars	29,214	39,926	20,490	40,632	16,361	10,947	75,410	.	12,756
SE613	Other subsidies on crop production	denars	29,214	39,926	20,490	40,632	16,361	10,947	75,410	.	12,756
SE615	Total subsidies on livestock	denars	42,721	811	0	555	146,962	4,039	2,437	.	29,740
SE616	Subsidies on milk and dairy products	denars	17,133	771	0	0	59,622	1,444	2,437	.	10,244
SE617	Subsidies on other cattle	denars	1,454	40	0	0	4,819	83	0	.	1,230
SE618	Subsidies sheep & goat	denars	20,673	0	0	424	82,521	0	0	.	2,154
SE619	Other livestock subsidies	denars	3,461	0	0	131	0	2,511	0	.	16,111

**Table 8: Balance statements on subsidies and taxes as per type of agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE600	Balance current subsidies & taxes	denars	71,123	42,356	20,490	41,197	159,832	14,242	79,013	.	40,710
SE605	Total subsidies - excluding on investments	denars	71,935	40,736	20,490	41,188	163,324	14,986	77,848	.	42,496
SE395	VAT balance excluding on investments	denars	143	1,767	0	0	-1,415	0	1,382	.	0
SE390	Taxes	denars	1,421	243	0	80	2,675	744	342	.	3,107

**Table 9: Income per agricultural holding as per type of agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE131	Total output	denars	783,165	707,243	699,774	429,375	1,040,083	259,958	713,061	.	970,506
SE275	Total intermediate consumption	denars	248,762	233,677	158,160	124,836	441,802	116,002	277,136	.	168,802
SE600	Balance current subsidies & taxes	denars	71,123	42,356	20,490	41,197	159,832	14,242	79,013	.	40,710
SE410	Gross Farm Income	denars	607,901	516,311	562,104	345,808	762,864	159,687	515,498	.	847,307
SE360	Depreciation	denars	235,207	65,467	120,186	1,075,959	78,096	100,803	53,627	.	69,440
SE415	Farm Net Value Added	denars	372,694	450,844	441,919	-730,151	684,768	58,884	461,871	.	777,867
SE365	Total External Factors	denars	30,127	31,640	12,568	31,508	56,572	2,317	31,753	.	5,543
SE420	Family Farm Income	denars	342,567	419,205	429,351	-761,659	628,196	56,567	430,118	.	772,323

**Table 10: Income per person as per type of agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE425	Farm Net Value Added/AWU	denars/AWU	1,041,618	2,459,747	548,263	185,813	690,634	229,836	403,079	.	1,166,329
SE430	Family Farm Income/FWU	denars/FWU	1,213,739	2,616,845	647,753	500,570	953,749	235,935	485,872	.	1,218,965

**Table 11: Balance statements at the end of accounting year as per agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE436	Total assets	denars	4,896,526	2,916,721	1,788,116	14,130,215	3,844,799	2,932,081	3,360,155	.	2,859,504
SE441	Total fixed assets	denars	4,722,087	2,859,502	1,776,603	14,099,568	3,575,145	2,843,344	3,285,343	.	2,471,658
SE446	Land, permanent crops, Quatas	denars	3,402,027	3,309,050	2,135,812	4,128,636	3,570,893	4,141,969	3,276,119	.	3,129,705
SE450	Buildings	denars	811,467	749,791	483,702	487,443	1,052,961	1,538,889	371,338	.	1,028,412
SE455	Machinery	denars	1,923,886	294,335	124,493	10,458,375	295,876	221,597	366,444	.	283,019
SE460	Breeding livestock	denars	207,641	5,907	0	0	761,337	18,667	14,118	.	87,346
SE465	Total current assets	denars	174,439	57,219	11,514	30,647	269,653	88,736	74,812	.	387,846
SE470	Non-breeding livestock	denars	89,508	879	0	1,162	115,710	22,569	2,225	.	286,999
SE475	Stock of agricultural products	denars	12,216	5,931	105	2,337	20,138	5,642	4,646	.	23,707
SE480	Other circulating capital	denars	97,146	62,271	11,619	31,822	174,081	71,809	77,232	.	124,554
SE485	Total liabilities	denars	11,628	18	0	0	18,441	0	90,881	.	0
SE490	Long - term loans	denars	11,355	0	0	0	18,441	0	87,449	.	0
SE495	Short - term loans	denars	273	18	0	0	0	0	3,431	.	0
SE501	Net worth	denars	4,884,899	2,916,703	1,788,116	14,130,215	3,826,358	2,932,081	3,269,274	.	2,859,504

**Table 12: Financial indicators as per agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE510	Average Farm Capital	denars	3,522,463	1,197,727	709,559	12,930,342	2,406,386	1,911,380	1,250,526	.	1,902,055
SE516	Gross Investment	denars	2,820	456	26,538	195	1,308	16,056	1,433	.	1,468
SE521	Net investment	denars	-232,387	-65,012	-93,647	-1,075,763	-76,788	-84,747	-52,194	.	-67,972
SE526	(1)Cash Flow	denars	-56,320	-203,324	-149,929	-111,502	151,599	-15,648	-197,870	.	-39,272
SE530	(2)Cash Flow	denars	-59,105	-203,780	-176,467	-111,697	150,436	-31,704	-199,303	.	-40,741

## 5.2 Classification of agricultural holdings as per economic size class

**Table 13: Population and sample of agricultural holding as per economic size class**

Symbol	Heading	Total	2-Economic size	3-Economic	4-Economic	5 to 14 Economic
SYS02	Farms represented	79,308	35,343	25,414	12,377	6,174
SYS03	Sample Farms	651	213	161	143	134

**Table 14: Data for selection of production as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE010	Total labour input	AWU	2.20	0.78	1.60	2.23	5.20
SE011	Labour input	hours	1,684.74	827.21	1516.09	2112.67	2887.48
SE015	Unpaid labour input	FWU	0.92	0.51	0.77	1.11	1.55
SE016	Unpaid labour input	hours	1,440.69	799.25	1328.24	1918.29	2175.87
SE020	Paid labour input	AWU	1.28	0.27	0.83	1.11	3.65
SE021	Paid labour input	hours	244.05	27.96	187.86	194.38	711.61
SE025	Total Utilised Agriculture Area	ha	4.14	1.47	3.18	4.87	8.88
SE030	Rented UAA	ha	1.51	0.13	1.23	1.78	3.74
SE035	Cereals	ha	3.98	1.70	3.10	3.97	8.58
SE041	Other field crops	ha	0.94	0.60	1.04	1.07	1.33
SE046	Vegetable and flowers	ha	1.03	0.24	0.46	1.19	1.90
SE050	Vineyards	ha	1.45	0.48	0.77	1.63	5.27
SE054	Permanent crops	ha	1.78	0.54	1.00	1.94	8.45
SE055	Orchards	ha	1.78	0.54	1.00	1.94	8.45
SE071	Furage crops	ha	2.14	0.72	1.75	2.38	3.60
SE080	Total livestock units	LU	14.73	1.96	5.39	11.40	31.81
SE085	Dairy cows	LU	6.80	1.61	2.79	4.73	17.60
SE090	Other cattle	LU	4.92	1.11	1.81	2.15	14.66
SE095	Sheep and goats	LU	25.38	0.56	8.64	19.35	44.96
SE100	Pigs	LU	0.75	0.54	1.52	0.32	0.52
SE105	Poultry	LU	3.15	0.00	0.33	0.70	3.55
SE110	Yield of wheat	q/ha	39.40	47.33	38.20	38.88	35.26
SE115	Yield of maize	q/ha	74.88	71.06	76.59	64.09	87.97
SE120	Stocking density/ha	LU/ha	11.39	4.87	7.86	8.92	22.00
SE125	Milk yield-kg/cow	kg/cow	3,778.31	2733.54	4285.62	3443.10	4144.60

**Table 15: Production value as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE131	Total output	denars	783,165	248,765	1,023,540	746,375	1,428,251
SE135	Total output crop & crop production	denars	411,138	206,941	399,407	467,372	729,678
SE140	Cereals	denars	92,907	44,770	82,073	105,145	175,132
SE145	Protein crops	denars	1,677	4,108	801	671	1,268
SE150	Potatoes	denars	21,785	27,605	10,396	21,753	34,669
SE160	Oil-seed crops	denars	3,273	0	0	7,997	7,254
SE165	Industrial crops	denars	53,347	26,756	111,408	74,724	11,879
SE170	Vegetables & Flowers	denars	99,419	25,869	54,261	96,954	280,506
SE175	Fruit	denars	55,141	44,576	69,552	51,031	68,502
SE185	Vine and grapes	denars	37,403	25,454	35,237	44,091	51,458
SE195	Forage area	denars	46,187	7,802	35,680	65,005	99,010
SE206	Total output livestock & livestock production	denars	372,027	41,824	624,133	279,004	698,573
SE216	Cows' milk & milk products	denars	92,655	7,845	35,297	92,919	297,417
SE220	Beef and veal	denars	43,105	4,095	25,463	35,202	135,580
SE225	Pigmeat	denars	5,408	2,998	11,268	3,203	3,753
SE230	Sheep and goat	denars	52,930	588	18,986	73,775	154,890
SE235	Poultrymeat	denars	-2	0	19	0	-30
SE240	Eggs	denars	302	0	0	37	1,426
SE245	Ewes' and Goat' milk	denars	30,028	172	7,046	38,887	91,803
SE251	Other livestock & products	denars	147,601	26,126	526,054	34,980	13,733
SE260	Farmhouse consumption	denars	2,118	723	2,798	2,310	2,872
SE265	Farm use	denars	39,337	6,030	17,771	52,220	104,573

**Table 16: Expenses as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE270	Total inputs	denars	514,096	146,726	279,567	1,112,543	751,766
SE275	Total intermediate consumption	denars	248,762	83,899	179316.6155	282,333	570,154
SE281	Total specific costs	denars	186,009	57,378	127,972	202,913	450,485
SE285	Seeds and plants	denars	18,127	8,780	16,000	22,837	31,892
SE290	Seeds and plants home - grown	denars	2,614	1,199	3,322	2,973	3,664
SE295	Fertilisers	denars	30,907	12,424	26,995	40,584	56,526
SE300	Crop protection	denars	18,856	11,911	16,612	27,067	25,526
SE305	Other crop specific costs	denars	18,761	4,407	9,244	14,061	58,130
SE310	Feed for grazing livestock	denars	60,691	5,937	29,497	71,703	173,843
SE315	Feed for grazing livestock home - grown	denars	33,453	4,634	17,575	43,624	88,187
SE320	Feed for pigs & poultry	denars	3,888	2,752	6,349	3,900	2,816
SE325	Feed for pigs & poultry home - grown	denars	1,452	1,031	1,805	1,240	1,633
SE330	Other livestock specific costs	denars	32,166	9,967	19,953	19,788	98,087
SE336	Total farming overheads	denars	62,753	26,521	51,345	79,420	119,669
SE340	Machinery & building current costs	denars	6,885	2,356	4,816	7,628	16,067
SE345	Energy	denars	24,828	12,173	19,231	29,532	48,686
SE350	Contract work	denars	25,499	9,725	23,222	35,722	43,081
SE356	Other direct input	denars	5,541	2,267	4,075	6,538	11,835
SE360	Depreciation	denars	235,207	55,970	78,170	807,238	95,564
SE365	Total external factors	denars	30,127	6,856	22,080	22,972	86,048
SE370	Wages paid	denars	24,473	6,563	17,834	18,083	69,380
SE375	Rent paid	denars	4,608	293	4,245	4,889	11,586
SE380	Interest paid	denars	1,046	0	0	0	5,082

**Table 17: Subsidies for on-going activities of an agricultural holding as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE605	Total subsidies - excluding investment	denars	71,935	14,408	49,726	79,148	184,210
SE610	Total subsidies on crop production	denars	29,214	8,685	26,937	36,295	57,700
SE613	Other subsidies on crop production	denars	29,214	8,685	26,937	36,295	57,700
SE615	Total subsidies on livestock	denars	42,721	5,723	22,790	42,853	126,511
SE616	Subsidies on milk and dairy products	denars	17,133	1,108	11,242	16,013	51,120
SE617	Subsidies other cattle	denars	1,454	121	1,109	915	4,565
SE618	Subsidies sheep & goat	denars	20,673	0	4,901	22,189	70,535
SE619	Other livestock subsidies	denars	3,461	4,494	5,537	3,736	291

**Table 18: Balance statements on subsidies and taxes as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE600	Balance current subsidies & taxes	denars	71,123	14,188	48,804	77,630	183,322
SE605	Total subsidies - excluding on investment	denars	71,935	14,408	49,726	79,148	184,210
SE395	VAT balance excluding on investment	denars	143	0	0	0	693
SE390	Taxes	denars	1,421	1,094	1,169	1,728	2,192

**Table 19: Income per agricultural holding as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE131	Total output	denars	783,165	248,765	1,023,540	746,375	1,428,251
SE275	Total intermediate consumption	denars	248,762	83,899	179,317	282,333	570,154
SE600	Balance current subsidies & taxes	denars	71,123	14,188	48,804	77,630	183,322
SE410	Gross Farm Income	denars	607,901	180,368	895,119	544,919	1,045,192
SE360	Depreciation	denars	235,207	55,970	78,170	807,238	95,564
SE415	Farm Net Value Added	denars	372,694	124,398	816,949	-262,319	949,628
SE365	Total External Factors	denars	30,127	6,856	22,080	22,972	86,048
SE420	Family Farm Income	denars	342,567	117,542	794,869	-285,292	863,580

**Table 20: Income per person as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE425	Farm Net Value Added/AWU	denars/AWU	1,041,618	304,492	1,601,097	1,530,109	1,159,705
SE430	Family Farm Income/FWU	denars/FWU	1,213,739	353,977	1,642,209	1,768,083	1,614,441

**Table 21: Balance statements at the end of the accounting year as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE436	Total assets	denars	4,896,526	2,107,103	3,493,865	11,111,968	4,594,713
SE441	Total fixed assets	denars	4,722,087	1,984,206	3,363,827	10,848,043	4,348,561
SE446	Land, permanent crops, Quatas	denars	3,402,027	2,491,009	4,214,546	3,383,421	4,051,233
SE450	Buildings	denars	811,467	754,036	1,150,999	599,471	733,062
SE455	Machinery	denars	1,923,886	238,900	232,222	7,813,971	382,279
SE460	Breeding livestock	denars	207,641	8,333	68,057	250,123	648,110
SE465	Total current assets	denars	174,439	122,897	130,039	263,925	246,153
SE470	Non-breeding livestock	denars	89,508	83,235	66,335	136,522	104,813
SE475	Stock of agricultural products	denars	12,216	5,543	11,775	29,760	6,148
SE480	Other circulating capital	denars	97,146	45,206	75,479	157,163	147,488
SE485	Total liabilities	denars	11,628	0	0	1,224	55,183
SE490	Long - term loans	denars	11,355	0	0	0	55,164
SE495	Short - term loans	denars	273	0	0	1,224	19
SE501	Net worth	denars	4,884,899	2,107,103	3,493,865	11,110,744	4,539,530

**Table 22: Financial indicators as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE510	Average Farm Capital	denars	3,522,463	1,313,237	1,815,647	9,728,681	2,557,604
SE516	Gross Investment	denars	2,820	465	7,687	518	3,351
SE521	Net investment	denars	-232,387	-55,505	-70,483	-806,720	-92,213
SE526	(1)Cash Flow	denars	-56,320	-59,007	-63,241	-33,559	-78,154
SE530	(2)Cash Flow	denars	-59,105	-59,472	-70,928	-33,914	-81,504

### 5.3 Classification of agricultural holdings as per area of used agricultural land

**Table 23: Sample of agricultural holding as per area of used agricultural land**

Symbol	Heading	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SYS02	Farms represented	79,308	67,686	31,809	50,244	12,475	4,967	1,426	2,277
SYS03	Sample Farms	651	121	68	226	107	58	22	49

**Table 24: Data for production selection as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE010	Total labour input	AWU	2.20	1.39	0.95	1.86	2.39	3.44	4.30	4.65
SE011	Labour input	hours	1684.74	1476.81	840.40	1602.19	1846.53	2185.81	2832.14	2289.10
SE015	Unpaid labour input	FWU	0.92	0.60	0.53	1.03	1.16	1.18	1.05	0.81
SE016	Unpaid labour input	hours	1440.69	1247.15	673.15	1485.50	1647.26	1830.84	2368.32	1447.73
SE020	Paid labour input	AWU	1.28	0.79	0.42	0.83	1.22	2.26	3.25	3.84
SE021	Paid labour input	hours	244.05	229.66	167.25	116.70	199.27	354.97	463.82	841.37
SE025	Total Utilised Agriculture Area	ha	4.14	0.10	0.80	1.98	4.04	6.21	9.14	24.23
SE030	Rented UAA	ha	1.51	0.00	0.03	0.19	0.75	1.69	3.05	14.07
SE035	Cereals	ha	2.28	0.00	0.17	0.81	1.94	3.44	4.66	15.95
SE041	Other field crops	ha	0.23	0.01	0.08	0.24	0.32	0.26	0.75	0.51
SE046	Vegetable and flowers	ha	0.23	0.03	0.10	0.26	0.36	0.41	0.60	0.11
SE050	Vineyards	ha	0.27	0.03	0.19	0.17	0.18	0.23	0.07	1.78
SE054	Permanent crops	ha	0.36	0.03	0.24	0.24	0.38	0.54	0.34	1.59
SE055	Orchards	ha	0.36	0.03	0.24	0.24	0.38	0.54	0.34	1.59
SE071	FORAGE crops	ha	0.77	0.00	0.03	0.27	0.84	1.32	2.71	4.31
SE080	Total livestock units	LU	6.15	9.69	0.86	3.54	5.91	8.39	10.70	12.69
SE085	Dairy cows	LU	1.64	1.23	0.03	1.09	1.78	3.40	2.80	4.52
SE090	Other cattle	LU	1.23	1.86	0.21	0.57	1.06	2.03	0.80	3.75
SE095	Sheep and goats	LU	3.16	6.53	0.53	1.70	2.96	2.78	6.99	4.35
SE100	Pigs	LU	0.05	0.01	0.00	0.06	0.06	0.09	0.11	0.07
SE105	Poultry	LU	0.07	0.05	0.08	0.11	0.05	0.10	0.00	0.00
SE110	Yield of wheat	q/ha	13.56	0.00	6.61	15.47	18.27	21.56	28.71	21.29
SE115	Yield of maize	q/ha	18.98	1.42	8.41	22.89	18.72	19.46	62.42	39.47
SE120	Stocking density/ha	LU/ha	2.94	0.00	1.77	3.90	4.17	5.04	2.99	2.18
SE125	Milk yield-kg/cow	kg/cow	800.93	77.52	46.32	909.84	1118.61	1240.88	1783.10	1476.79

**Table 25: Production value as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE131	Total output	denars	783,165	1,092,681	273,614	513,338	673,633	930,300	1,318,770	1,795,037
SE135	Total output crop & crop production	denars	411,138	53,832	241,272	354,313	475,508	610,921	846,662	1,218,708
SE140	Cereals	denars	92,907	299	10,327	41,617	84,308	147,799	214,271	572,066
SE145	Protein crops	denars	1,677	258	421	4,141	0	1,655	0	0
SE150	Potatoes	denars	21,785	4,736	21,757	25,831	22,181	15,692	122,727	6,286
SE160	Oil-seed crops	denars	3,273	0	221	850	0	6,733	0	31,286
SE165	Industrial crops	denars	53,347	0	6,440	48,434	88,214	58,163	140,534	151,852
SE170	Vegetables & Flowers	denars	99,419	34,964	80,713	111,914	136,885	168,642	157,089	37,265
SE175	Fruit	denars	55,141	7,942	69,037	69,429	65,040	95,117	45,455	21,929
SE185	Vine and grapes	denars	37,403	5,633	50,128	38,504	39,844	53,234	24,318	74,922
SE195	Forage area	denars	46,187	0	2,229	13,593	39,037	63,886	142,268	323,103
SE206	Total output livestock & livestock production	denars	372,027	1,038,849	32,341	159,025	198,125	319,379	472,108	576,329
SE216	Cows' milk & milk products	denars	92,655	44,140	1,853	64,568	76,767	169,792	228,445	350,439
SE220	Beef and veal	denars	43,105	59,577	5,206	28,782	37,762	65,088	79,041	90,600
SE225	Pigmeat	denars	5,408	3,430	1,001	6,524	6,679	5,276	8,645	7,183
SE230	Sheep and goat	denars	52,930	128,437	6,406	30,465	39,062	36,631	90,682	67,273
SE235	Poultrymeat	denars	-2	0	0	65	-147	0	0	0
SE240	Eggs	denars	302	0	622	487	411	0	0	0
SE245	Ewes' and Goat' milk	denars	30,028	44,706	7,318	18,240	31,646	33,361	63,432	57,194
SE251	Other livestock & products	denars	147,601	758,560	9,936	9,893	5,945	9,231	1,864	3,640
SE260	Farmhouse consumption	denars	2,118	3,114	176	1,919	1,977	2,293	3,818	2,612
SE265	Farm use	denars	39,337	78	713	21,835	45,543	49,962	173,742	184,140

**Table 26: Expenses as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE270	Total inputs	denars	514,096	257,463	150,281	737,059	320,947	515,956	615,701	998,310
SE275	Total intermediate consumption	denars	248,762	183,076	76,176	163,395	237,165	415,323	447,453	783,171
SE281	Total specific costs	denars	186,009	154,860	56,471	125,870	173,626	301,119	316,325	552,356
SE285	Seeds and plants	denars	18,127	4,281	11,910	16,958	18,711	23,938	32,482	51,740
SE290	Seeds and plants home - grown	denars	2,614	163	574	767	3,491	4,244	4,686	15,238
SE295	Fertilisers	denars	30,907	2,531	11,346	26,690	35,850	49,861	43,895	108,508
SE300	Crop protection	denars	18,856	3,560	16,585	20,533	24,748	31,225	13,041	27,141
SE305	Other crop specific costs	denars	18,761	2,420	6,290	8,505	13,756	64,083	12,985	83,598
SE310	Feed for grazing livestock	denars	60,691	32,000	4,126	38,094	64,443	101,463	171,629	208,002
SE315	Feed for grazing livestock home - grown	denars	33,453	0	662	15,329	46,041	43,763	130,561	161,863
SE320	Feed for pigs & poultry	denars	3,888	8,084	1,327	2,824	3,466	2,321	2,873	5,213
SE325	Feed for pigs & poultry home - grown	denars	1,452	461	423	1,623	1,719	1,331	1,455	4,102
SE330	Other livestock specific costs	denars	32,166	101,819	4,313	11,498	9,161	23,985	34,734	52,915
SE336	Total farming overheads	denars	62,753	28,216	19,705	37,525	63,539	114,204	131,128	230,815
SE340	Machinery & building current costs	denars	6,885	7,411	640	4,272	6,541	10,163	20,300	17,155
SE345	Energy	denars	24,828	15,624	8,440	17,592	24,120	36,299	33,840	87,598
SE350	Contract work	denars	25,499	3,380	6,922	10,246	27,457	60,866	70,210	110,033
SE356	Other direct input	denars	5,541	1,802	3,703	5,416	5,421	6,876	6,777	16,029
SE360	Depreciation	denars	235,207	49,422	60,302	560,765	57,819	55,625	112,478	90,179
SE365	Total external factors	denars	30,127	24,965	13,803	12,898	25,963	45,008	55,770	124,960
SE370	Wages paid	denars	24,473	23,132	13,693	12,558	22,308	38,295	43,514	77,522
SE375	Rent paid	denars	4,608	0	110	340	3,654	3,019	12,256	42,439
SE380	Interest paid	denars	1,046	1,833	0	0	0	3,694	0	4,998

**Table 27: Subsidies for on-going activities of an agricultural holding as per area of used agricultural land**

Симбол	Име на варијабла	Единица мерка	Вкупно	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE605	Total subsidies - excluding on investment	denars	71,935	68,148	12,744	39,475	61,916	123,776	127,256	248,813
SE610	Total subsidies on crop production	denars	29,214	6,214	9,345	16,740	27,610	42,269	50,744	149,500
SE613	Other subsidies on crop production	denars	29,214	6,214	9,345	16,740	27,610	42,269	50,744	149,500
SE615	Total subsidies on livestock	denars	42,721	61,934	3,399	22,735	34,306	81,508	76,512	99,313
SE616	Subsidies on milk and dairy products	denars	17,133	12,877	0	11,058	13,639	53,258	43,976	32,251
SE617	Subsidies other cattle	denars	1,454	2,083	988	429	1,021	2,045	891	5,769
SE618	Subsidies sheep & goat	denars	20,673	30,293	654	10,772	19,619	26,205	31,645	61,195
SE619	Other livestock subsidies	denars	3,461	16,681	1,756	475	28	0	0	98

**Table 28: Balance statements on subsidies and taxes as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE600	Balance current subsidies & taxes	denars	71,123	63,282	12,846	38,905	61,309	127,889	126,397	249,379
SE605	Total subsidies - excluding on investment	denars	71,935	68,148	12,744	39,475	61,916	123,776	127,256	248,813
SE395	VAT balance excluding on investment	denars	143	-1,859	0	0	0	4,265	0	1,439
SE390	Taxes	denars	1,421	4,089	712	856	738	222	1,314	1,384

**Table 29: Income per agricultural holding as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE131	Total output	denars	783,165	1,092,681	273,614	513,338	673,633	930,300	1,318,770	1,795,037
SE275	Total intermediate consumption	denars	248,762	183,076	76,176	163,395	237,165	415,323	447,453	783,171
SE600	Balance current subsidies & taxes	denars	71,123	63,282	12,846	38,905	61,309	127,889	126,397	249,379
SE410	Gross Farm Income	denars	607,901	979,983	210,893	390,274	499,123	643,239	999,887	1,263,502
SE360	Depreciation	denars	235,207	49,422	60,302	560,765	57,819	55,625	112,478	90,179
SE415	Farm Net Value Added	denars	372,694	930,562	150,591	-170,492	441,303	587,614	887,409	1,173,323
SE365	Total External Factors	denars	30,127	24,965	13,803	12,898	25,963	45,008	55,770	124,960
SE420	Family Farm Income	denars	342,567	905,596	136,788	-183,390	415,341	542,607	831,639	1,048,363

**Table 30: Income per person as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE425	Farm Net Value Added/AWU	denars/AWU	1,041,618	1,259,908	298,428	286,093	1,557,814	2,148,799	4,578,134	993,042
SE430	Family Farm Income/FWU	denars/FWU	1,213,739	1,349,977	371,003	340,152	1,795,316	2,171,779	5,403,640	1,790,856

**Table 31: Balance statement at the end of accounting year as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE436	Total assets	denars	4,896,526	2,067,747	2,041,199	8,028,255	3,253,360	4,704,952	4,019,011	5,608,959
SE441	Total fixed assets	denars	4,722,087	1,640,238	2,017,604	7,930,159	3,128,052	4,517,888	3,820,993	5,416,253
SE446	Land, permanent crops, Quatas	denars	3,402,027	2,049,121	2,471,276	3,824,174	3,399,525	4,542,061	3,495,029	4,701,763
SE450	Buildings	denars	811,467	880,721	733,132	972,858	724,988	656,072	394,241	564,885
SE455	Machinery	denars	1,923,886	159,413	269,754	4,947,765	260,629	349,762	405,030	806,905
SE460	Breeding livestock	denars	207,641	312,426	9,706	131,077	192,886	282,138	315,175	472,469
SE465	Total current assets	denars	174,439	427,509	23,596	98,097	125,309	187,064	198,018	192,707
SE470	Non-breeding livestock	denars	89,508	337,061	14,544	32,384	31,990	46,034	37,523	46,111
SE475	Stock of agricultural products	denars	12,216	2,273	21	10,355	20,160	19,928	11,084	36,306
SE480	Other circulating capital	denars	97,146	92,721	9,072	76,068	113,479	160,958	171,580	182,901
SE485	Total liabilities	denars	11,628	24,232	0	774	0	43	0	91,019
SE490	Long - term loans	denars	11,355	24,232	0	0	0	0	0	91,019
SE495	Short - term loans	denars	273	0	0	774	0	43	0	0
SE501	Net worth	denars	4,884,899	2,043,515	2,041,199	8,027,481	3,253,360	4,704,909	4,019,011	5,517,941

**Table 32: Financial indicators as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE510	Average Farm Capital	denars	3,522,463	1,784,028	1,331,191	6,729,759	1,697,027	2,329,282	1,464,951	2,385,717
SE516	Gross Investment	denars	2,820	9,479	314	1,348	458	5,416	0	0
SE521	Net investment	denars	-232,387	-39,943	-59,988	-559,418	-57,361	-50,209	-112,478	-90,179
SE526	(1)Cash Flow	denars	-56,320	57,310	-62,407	-43,969	-51,610	-158,526	-52,317	-276,542
SE530	(2)Cash Flow	denars	-59,105	47,831	-62,721	-45,317	-51,852	-163,942	-52,317	-276,542