

**Macedonian FADN**

**Standard Results  
for agricultural holdings covered by FADN for  
the accounting year of 2015**

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## **1. Short summary**

In accordance with the obligations arising from the Law for establishing a Farm Accounting Data Network (Official Gazette of Republic of Macedonia No. 110/07, 53/2011), the computer database for the Farm Accountancy Data Network system (FADN) for the accounting year of 2015 contains 630 agricultural holdings (617 family agricultural holdings and 13 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2015, 73 advisors from the National Extension Agency were engaged for collection of accounting data from agricultural holdings in the field of FADN research.

Upon an executed data quality control, the Standard Results were calculated for 548 agricultural holding for an economic size class larger than 2000 euros.

This publication contains three main parts:

- Introduction part which characterizes FADN
- Methodology part which includes methodology clarification of the agricultural holding income status.
- Statistical part which contains statistic 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 about 120 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 as a monetary unit of the Republic of 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 of collecting accounting data from agricultural holdings, which was 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). As the EU was enlarged, the FADN system was developed in phases in the states that joined the EU. In 2015, 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” based on the prescribed rules in the EU legislation on the FADN system.

Some of the FADN systems of the EU Member States are established much earlier than the establishment of the EU FADN system in order to fulfil 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, 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.

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

While the European Commission is the primary user of the analyses based on the FADN system data, aggregated data can be found in the database on Standard results on the EU website on the FADN system 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 are explaining primarily the economic and financial situation of the agricultural holdings.

The scope of data in the FADN system and its format are mostly 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 determining 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 Macedonia, the establishment and functioning of the national Farm Accountancy Data Network - Macedonian FADN, is 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 for FADN.

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

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

The FADN Unit performs the tasks, 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.

Within the field of research on FADN, there is a great agricultural diversity. 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 Republic of 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 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 period of the year 2004. The new typology of the agricultural holdings is published in June 2015 and is based on data of the structural research of agricultural holdings implemented in the period between 1 and 20 June 2013 and the Standard Output coefficients for the period of the year 2010.

**Standard Output** coefficients refer to the whole territory of the Republic of Macedonia and the most significant types of crop and livestock production in the Republic of 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 base 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 Research area of FADN 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, FADN research field covers the agricultural holdings with an economic size that is equal to or larger than 2000 Euros.

The plan for selection of representative agricultural holdings for 2015 is prepared based on the data of the structural research of agricultural holdings in 2010 and the Standard Output coefficients for the relevant period of the year 2007.

The Standard Output coefficients for the relevant period of the year 2007 refer to the calendar years 2005, 2006, 2007, 2008, 2009.

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**

For the needs of FADN, about one thousand different accounting data related to the agricultural holdings are collected. 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 with 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 Application form for determining the agricultural holding's 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 occupation agricultural land
- 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 based on the type of agricultural products and economic size class.

Based on the rules of 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.

For agricultural year 2015 one exception was made and the results for type of production 5 – specialized for granivores are published for 14 holdings instead of 15.

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

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 cropproduction</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 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

In table 2, five economic size classes are presented in which the agricultural holdings are grouped in the FADN research field in accordance with the rules for grouping regulated in 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 better understood, the specific variables contained in the “Standard Results from FADN” are defined and explained further down in the text. Also, detailed schemes of calculation are presented for certain variables.

#### **Sample and population**

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

#### **Structure and yields**

Symbol	Variable title	Unit measure	Description
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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 worked in hours by total labour input on 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 worked in hours 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 worked in hours 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 land in owner occupation, 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 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 (osier, rushes, bamboos). 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 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 (such as osier, rushes and bamboo) 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 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 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. Not included are beehives, 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.
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. 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	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 output/ha	Denars /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	Denars	Values are recorded after deduction of the co-responsibility levy on 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). Included is the output from mushrooms (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 production + change in livestock value + animal products. Livestock production = 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 the increase in volume is estimated. Animal products = Sales + Household

			<p>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>= [Livestock production + change in livestock value + animal products.</p> <p>Livestock production = Sales + Household consumption - Purchases</p> <p>It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals.</p> <p>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 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] / [Number of equidae, cattle, sheep, goats, pigs and poultry present on holding (annual average), converted into livestock units. Not included 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]</p> <p>(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</p>

			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	Denars	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.
SE225	Pigmeat	Denars	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.
SE230	Sheep and goats	Denars	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.
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	Description
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		measure	
SE270	Total input	Denars	Specific costs, Overheads, Depreciation, External factors. Costs linked to the agricultural activity of the holder and related to the output of the accounting year. 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. 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. The personal taxes of the holder are not to be 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 crops	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 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	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.

### Subsidies

Symbol	Variable title	Unit measure	Description
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, with a view 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 compensatory payments/area payments, 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) and energy crops payments.
SE612	Set aside premiums	Denars /ha	Amount of premiums received by COP producers obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.
SE613	Other crops subsidies	Denars	All other farm subsidies on field, horticultural and permanent crops.
SE615	Total subsidies on livestock	Denars	All farm subsidies on livestock and livestock products
SE616	Subsidies dairying	Denars	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	Denars	All farm subsidies received for cattle other than dairy cows in production, e.g. premiums for young male cattle, premiums for suckler cows 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 on other livestock or livestock products including aid under Art 68.. It can exceptionally include, the amounts for any one of the preceding categories - milk, beef/veal, sheep/goats - where such amounts

			cannot be entered under these categories because of a lack of detailed information.
SE620	Other subsidies	Denars	Other received subsidies especially on 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 RD national payments.
SE625	Subsidies on intermediate consumption	Denars	All farm subsidies on intermediate consumption. Subsidies on wages, rent, taxes and interest are to be excluded.
SE626	Subsidies for external factors	Denars	Subsidies on 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, with a view 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 on taxes are deducted. (SE406+SE407-SE408).
SE405	Balance of subsidies	Denars	Subsidies and taxes not arising from current production activities in the accounting year = subsidies for investments + premiums

	and taxes of investments		for termination of cattle production - VAT paid on investments.
SE406	Subsidies for investments	Denars	Subsidies for investments.
SE407	Payments to dairy outgoers	Denars	This 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 with the year's production. 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. 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).
SE275	Total intermediate 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. 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.

SE415	Farm Net Value Added	Denars	Remuneration to the fixed factors of production (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. This indicator is sensitive, however, to the production methods employed: the ratio (intermediate consumption + depreciation)/fixed factors may vary and therefore influence the FNVA level. For example, in the livestock sector, if production is mostly without the use of land (purchased feed) or extensive (purchase and renting of forage land).
SE365	Total external factors	Denars	Remuneration of inputs (work, land and capital) which are not the property of the holder. = 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 to fixed factors of production of the family (work, land and capital) and remuneration to the entrepreneur's risks (loss/profit) in the accounting year. (SE415-SE365 + SE405)

### 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. Takes into account differences in the labour force to be remunerated per holding. (SE415/SE010).
SE430	Family Farm Income / FWU	Denars /AWU	Family Farm Income expressed per family labour unit. Takes into account differences in the family labour force to be remunerated per holding. (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	Only assets in ownership are taken into account.

			Capital indicators are based on the value of the various assets at closing valuation. 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.
SE450	Buildings	Denars	Buildings and fixed equipment belonging to the holder. Also, the value of the unfinished investment.
SE455	Machinery	Denars	Machines, tractors, cars and lorries, irrigation equipment (except when of little value or used only during 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 + Circulating capital (Stocks of agricultural products + Other circulating capital). (SE470+SE475-SE480)
SE470	Non-breeding livestock	Denars	Value at closing valuation of all types of livestock excluding livestock for breeding.
SE475	Stock of agricultural products	Denars	Value at closing valuation of all crop and livestock products (except young plantations).
SE480	Other circulating capital	Denars	Advance for crops, holdings of agricultural shares, amounts receivable in the short-term, cash balances in hand or at 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	Contracted loans for a period of more 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 + Circulating 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 in livestock 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 = Receipts - Expenditure for the accounting year, not taking into account operations on capital and on debts and loans.
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	=(Receipts - Expenditure for the accounting year)/(Fixed assets + current assets)F

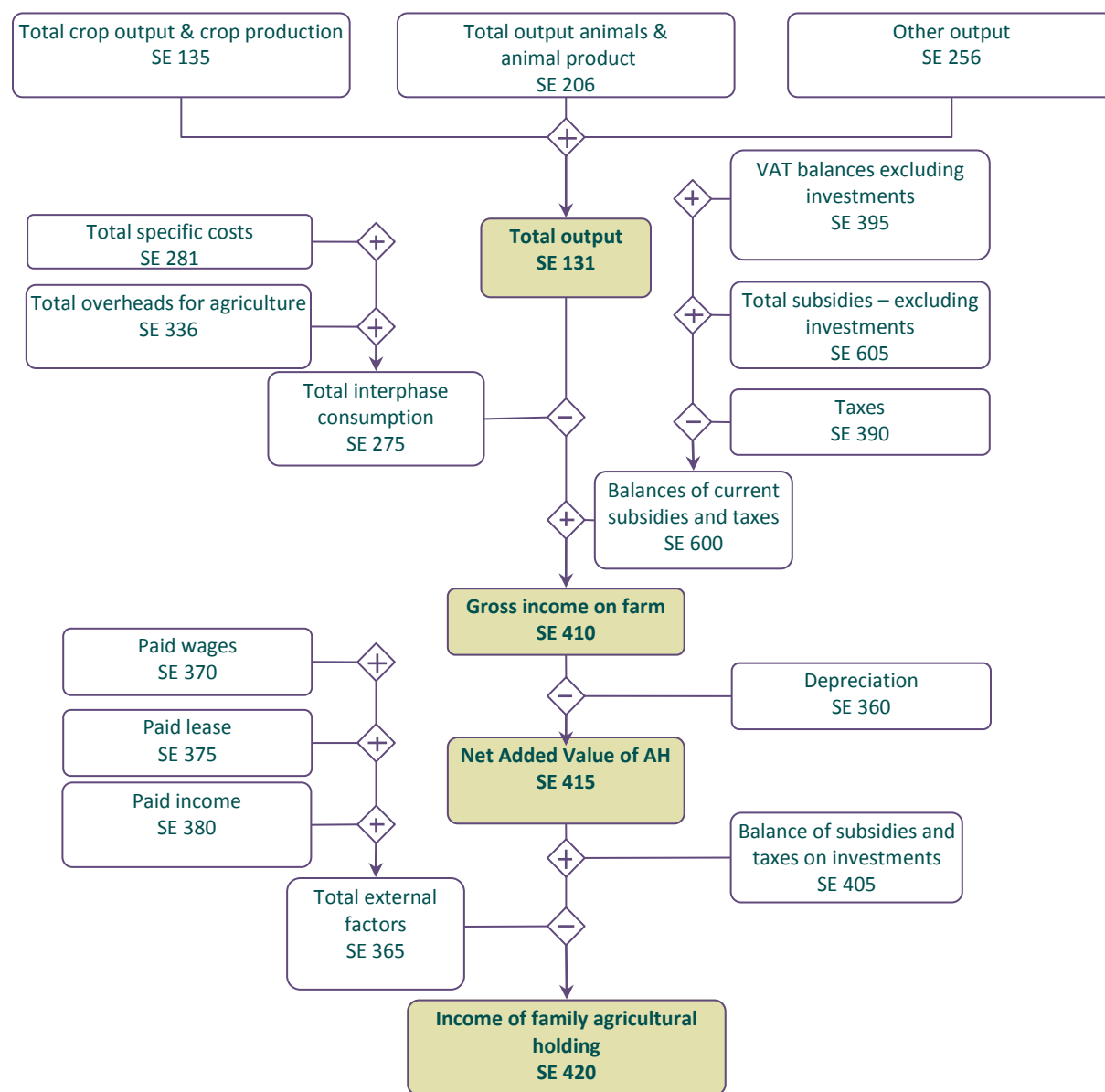
#### 4. Graphic presentation for calculation of economic indicators

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 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's calculated by subtracting the sum of total intermediate consumption of 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 1: Calculation of main economic indicators**

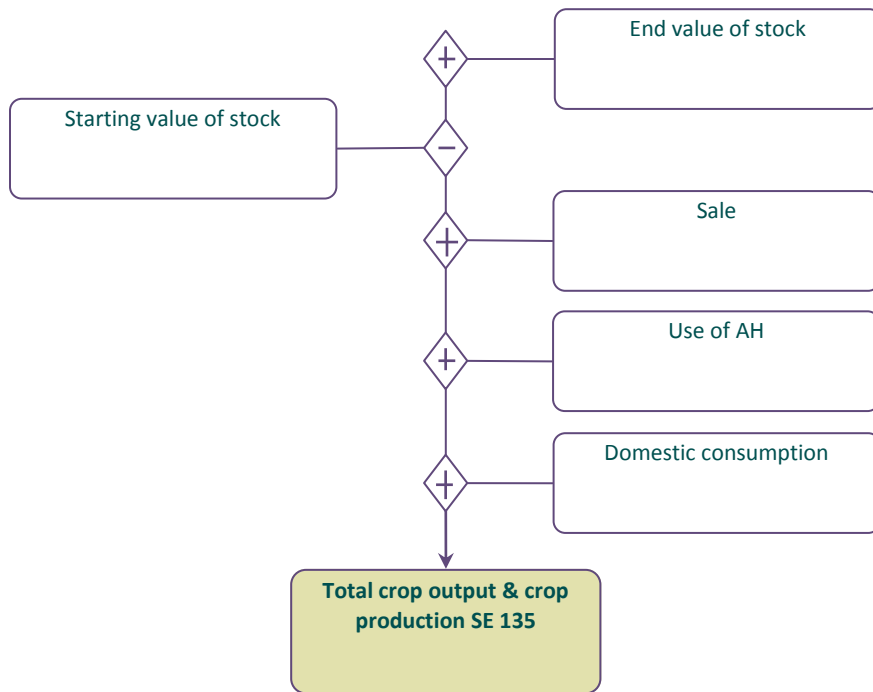


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

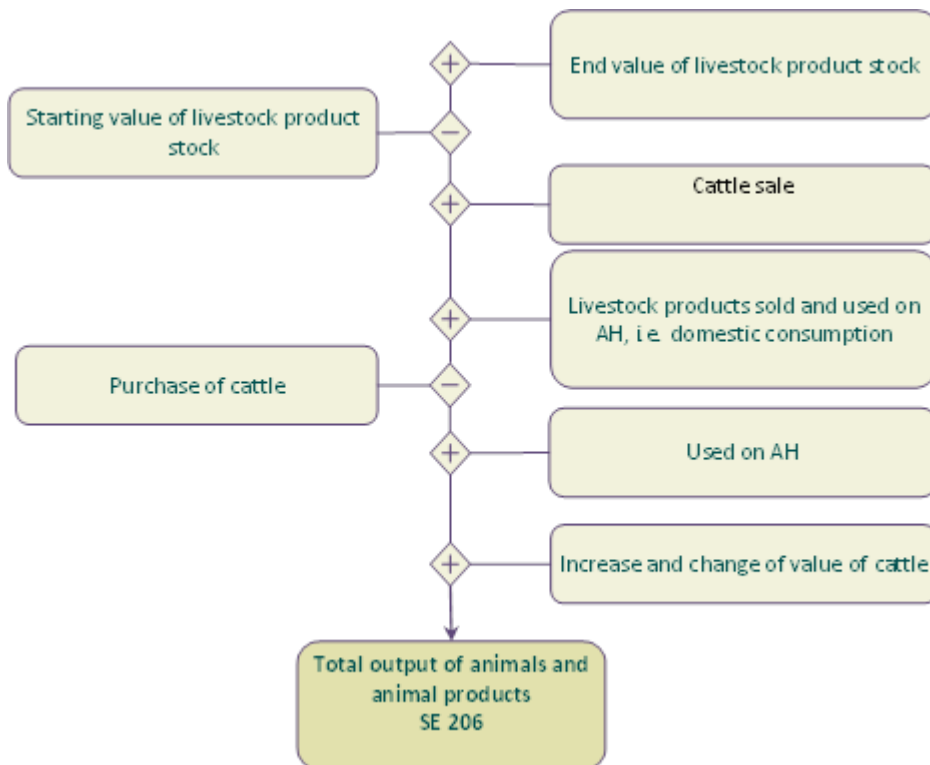
The output calculation takes into account the sale of products, a change in inventory value, use of the agricultural land and domestic consumption.

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

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



**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.

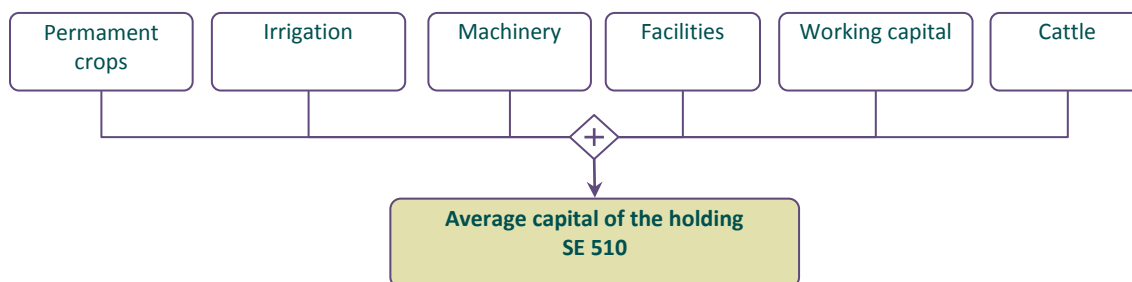
Contrary to this, the value of the purchased livestock was obtained in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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.

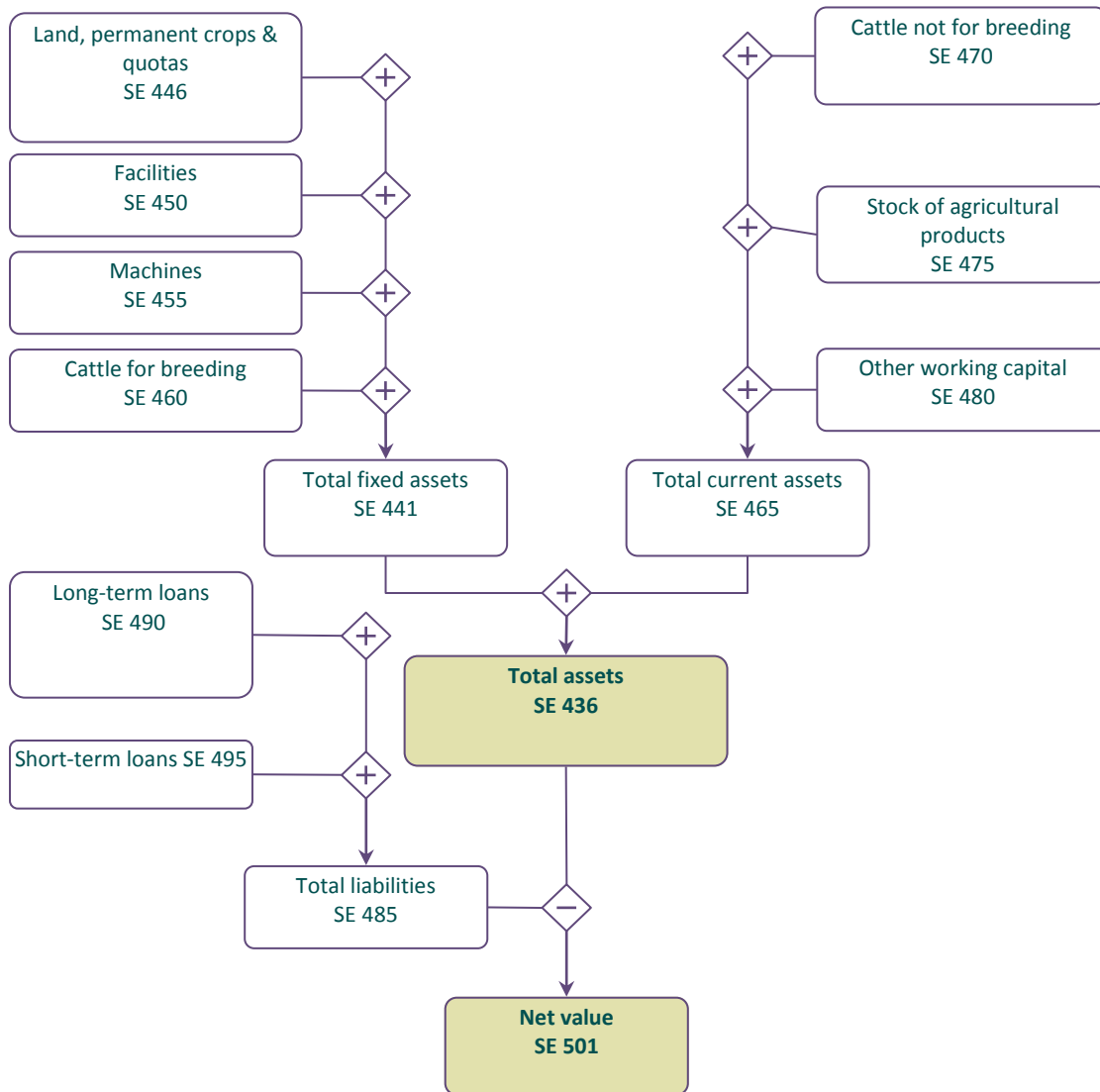
Graph 4 is a method of calculating the capital of the agricultural holding according to the methodological assumptions of FADN. The current assets do not include the value of the land.

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



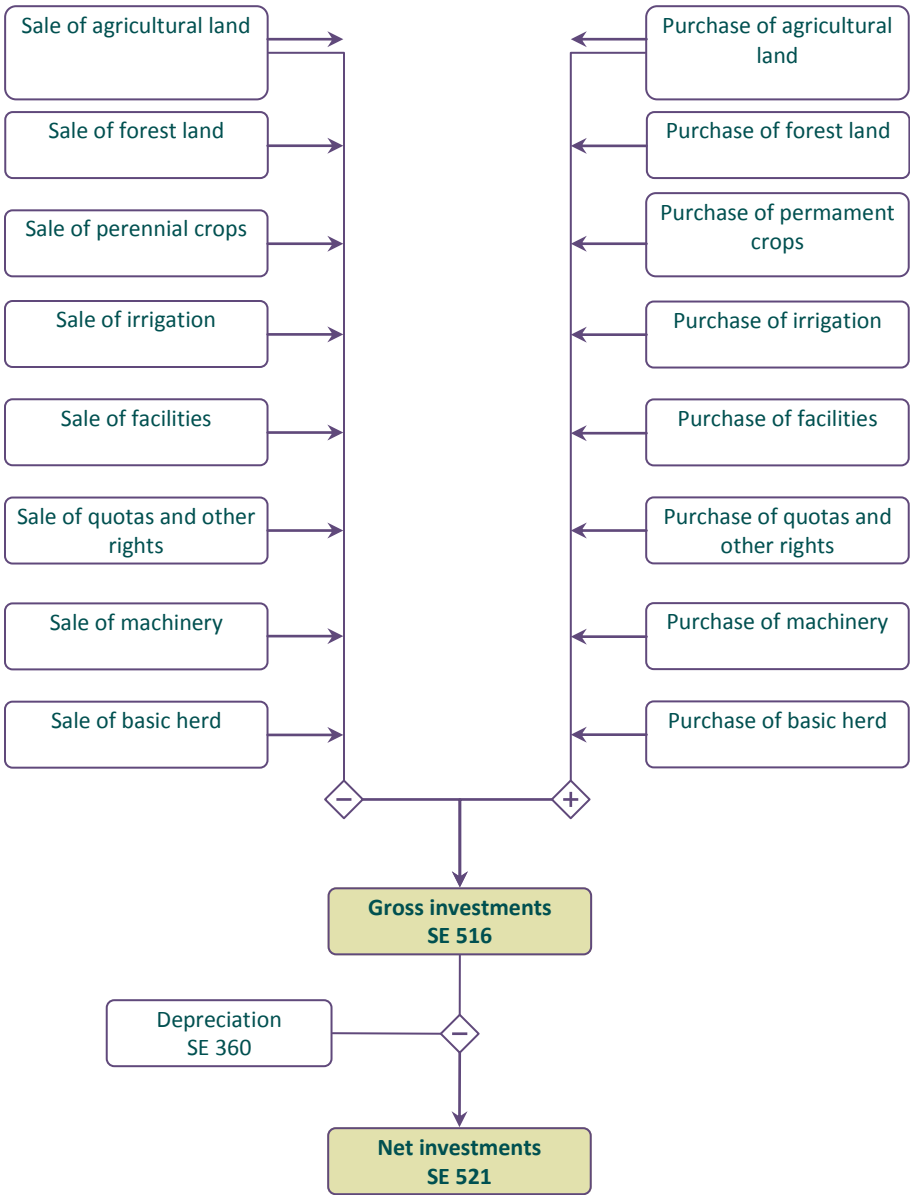
The balance of the agricultural holding is presented in a synthetic form. There are two groups of assets: fixed assets which consist of 4 groups of fixed assets and working capital consisting of 3 groups of working capital presented in Graph 5. The net value is calculated as the difference between the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

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



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

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



## 5. Standard results on agricultural holdings included in FADN for the accounting year of 2015

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	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
SYS02	Farms represented		79.308	15.170	4.368	8.467	14.272	2.299	7.418	6.534	20.780
SYS03	Sample Farms		548	95	32	78	134	14	52	7	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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE 005	Economic size	average size	3,43	3,04	4,60	2,89	4,30	4,42	3,34	.	2,77
SE010	Total labour input	AWU	0,84	0,75	0,85	0,55	1,40	0,27	0,81	.	0,56
SE011	Labour input	hours	1.841,73	1643,00	1879,71	1210,15	3090,65	603,14	1784,94	.	1231,22
SE015	Unpaid labour input	FWU	0,70	0,68	0,79	0,35	1,10	0,27	0,65	.	0,54
SE016	Unpaid labour input	hours	1.536,95	1486,71	1732,78	779,87	2430,21	595,42	1438,46	.	1197,00
SE020	Paid labour input	AWU	0,14	0,07	0,07	0,20	0,30	.	0,16	.	0,02
SE021	Paid labour input	hours	304,71	156,77	146,93	430,28	660,44	.	345,98	.	33,93
SE025	Total Utilised Agriculture Area	ha	5,20	8,52	1,54	3,55	6,22	2,65	6,55	.	3,17
SE030	Rented UAA	ha	1,87	2,58	0,03	0,69	2,74	1,34	4,31	.	0,58
SE035	Cereals	ha	4,79	8,30	0,53	1,29	4,01	1,85	6,86	.	3,14
SE041	Other field crops	ha	1,02	1,26	0,2	0,00	2,62	0,58	0,59	.	1,36
SE046	Vegetable and flowers	ha	1,08	1,22	1,12	1,60	0,46	0,15	1,04	.	0,56
SE050	Vineyards	ha	1,88	0,48	0,37	3,43	0,37	0,00	1,23	.	0,47
SE054	Permanent crops	ha	1,74	0,31	0,66	1,61	0,49	0,00	0,69	.	4,69
SE055	Orchards	ha	1,74	0,31	0,66	1,61	0,49	0,00	0,69	.	4,69
SE071	Forage crops	ha	3,95	3,40	0,81	1,70	5,34	2,18	3,79	.	2,10
SE080	Total livestock units	LU	16,01	3,87	.	0,00	24,59	3,19	11,47	.	5,02
SE085	Dairy cows	LU	7,69	1,25	.	0,00	12,04	.	85,00	.	2,89
SE090	Other cattle	LU	4,11	1,58	.	0,00	5,92	2,40	13,68	.	1,15
SE095	Sheep and goats	LU	26,59	.	0,0	0,00	31,15	0,92	0,00	.	13,30
SE100	Pigs	LU	1,24	.	0,0	0,00	0,08	2,42	0,00	.	1,85
SE105	Poultry	LU	2,12	0,0	0,0	0,00	0,00	2,54	0,00	.	0,00
SE110	Yield of wheat	q/ha	39,73	37,48	28,33	43,51	43,22	31,33	45,58	.	37,27
SE115	Yield of maize	q/ha	73,45	80,95	64,93	69,20	73,15	66,03	61,72	.	77,50
SE120	Stocking density/ha	LU/ha	9,36	2,38	.	0,00	12,57	4,60	9,17	.	5,96
SE125	Milk yeald-kg/cow	kg/cow	4.137,00	3125,00	0,00	0,00	4794,63	.	900,00	.	3466,79

**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	711.495	653.190	579.937	579.804	1.182.719	287.825	752.782	.	408.296
SE135	Total output crop & crop production	denars	396.742	612.409	579.937	577.095	225.621	128.978	749.371	.	155.900
SE140	Cereals	denars	98.304	192.781	10.693	11.669	109.882	62.374	149.939	.	52.833
SE145	Protein crops	denars	1.106	2.247	0	0	0	0	1.592	.	1.849
SE150	Potatoes	denars	16.326	45.280	11.507	0	9.476	46.082	19.465	.	9.926
SE160	Oil-seed crops	denars	2.544	6.094	0	0	904	0	7.857	.	2.100
SE165	Industrial crops	denars	31.232	104.879	2.070	0	12.783	0	1.850	.	36.894
SE170	Vegetables & Flowers	denars	100.019	226.420	529.183	8.673	3.785	2.500	267.186	.	8.010
SE175	Fruit	denars	57.341	4.781	11.578	301.758	179	0	81.722	.	20.496
SE185	Vine and grapes	denars	56.295	10.138	10.768	252.814	1.338	0	156.546	.	11.050
SE195	Forage area	denars	33.571	19.785	4.135	2.179	87.271	18.021	18.210	.	12.739
SE206	Total output livestock & livestock production	denars	314.752	40.781	0	2.708	957.097	158.847	3.411	.	252.395
SE216	Cows' milk & milk products	denars	95.358	4.104	0	0	335.849	714	307	.	37.897
SE220	Beef and veal	denars	62.705	6.209	0	64	205.958	23.214	1.961	.	35.476
SE225	Pigmeat	denars	7.251	610	0	320	1.400	101.800	384	.	11.028
SE230	Sheep and goat	denars	76.682	29.324	0	0	270.250	9.542	353	.	20.819
SE235	Poultrymeat	denars	38	0	0	10	0	1.371	0	.	6,6
SE240	Eggs	denars	567	0	0	0	0	22.204	0	.	0
SE245	Ewes' and Goat' milk	denars	32.967	74	0	0	128.587	0	0	.	6.033
SE251	Other livestock & products	denars	39.181	459	0	2.313	15.051	0	403	.	141.134
SE260	Farmhouse consumption	denars	5.877	19.300	0	65	4.495	28.857	115	.	1.825
SE265	Farm use	denars	48.138	6.854	1.968	374	143.038	9.134	6.615	.	30.184



**Table 6: Expenses 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
SE270	Total inputs	denars	354.265	327.618	233.087	293.672	594.167	223.006	343.396	.	202.797
SE275	Total intermediate consumption	denars	268.396	249.431	163313	198.973	477.866	117.195	265.302	.	142.831
SE281	Total specific costs	denars	199.883	160.581	140.236	129.406	381.269	87.772	182.436	.	110.831
SE285	Seeds and plants	denars	16.640	32.518	52.422	1.926	13.301	14.223	26.472	.	5.594
SE290	Seeds and plants home - grown	denars	2.963	4.004	226	373	3.105	2.153	7.800	.	2.336
SE295	Fertilisers	denars	32.140	54.052	38.945	26.395	30.172	17.284	47.110	.	15.474
SE300	Crop protection	denars	19.527	13.615	19.116	77.328	4.620	3.921	25.759	.	4.671
SE305	Other crop specific costs	denars	22.220	48.588	22.837	22.643	7.647	2.455	69.583	.	2.651
SE310	Feed for grazing livestock	denars	74.434	6.663	2.312	0	244.960	550	5.019	.	39.979
SE315	Feed for grazing livestock home - grown	denars	52.712	6.022	2.312	0	162.050	464	4.750	.	34.703
SE320	Feed for pigs & poultry	denars	4.825	436	0	274	647	23.152	153	.	9.922
SE325	Feed for pigs & poultry home - grown	denars	2.330	315	0	44	558	8.790	153	.	4.073
SE330	Other livestock specific costs	denars	27.131	703	4.375	464	76.813	404.032	536	.	30.200
SE336	Total farming overheads	denars	68.513	88.849	23.077	69.566	96.597	29.422	82.865	.	32.000
SE340	Machinery & building current costs	denars	6.934	6.937	615	4.164	12.785	373	7.877	.	4.012
SE345	Energy	denars	24.585	31.125	14.382	24.777	32.027	7.424	36.710	.	11.031
SE350	Contract work	denars	29.356	46.336	3.499	13.538	46.015	20.345	31.841	.	15.163
SE356	Other direct input	denars	7.636	4.449	4.579	27.086	5.768	1.287	6.436	.	1.792
SE360	Depreciation	denars	54.936	59.062	55.411	50.663	55.203	103.711	39.746	.	54.511
SE365	Total external factors	denars	30.931	19.124	14.362	44.034	61.096	2.100	38.346	.	5.454
SE370	Wages paid	denars	24.177	10.073	14.362	43.577	51.887	500	13.469	.	3.700
SE375	Rent paid	denars	5.390	9.051	0	457	7.563	1.600	14.746	.	1.753
SE380	Interest paid	denars	1.363	0	0	0	1.645	0	10.130	.	0

**Table 7: Subsidies for on-going 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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE605	Total subsidies - excluding on investment	denars	75.857	45.327	3.838	48.640	175.840	7.655	57.784	.	42.980
SE610	Total subsidies on crop production	denars	28.997	42.042	2.197	48.463	22.777	6.012	57.561	.	11.608
SE613	Other subsidies on crop production	denars	28.997	42.042	2.197	48.463	22.777	6.012	57.561	.	11.608
SE615	Total subsidies on livestock	denars	46.854	3.284	1.640	176	153.062	1.642	223	.	31.372
SE616	Subsidies dairying	denars	17.046	324	1.640	0	56.062	571	28	.	9.313
SE617	Subsidies other cattle	denars	1.261	235	0	0	4.698	428	194	.	102
SE618	Subsidies sheep & goat	denars	24.157	2.724	0	0	92.032	0	0	.	4.491
SE619	Other livestock subsidies	denars	4.389	0	0	176	0	642	0	.	17.463

**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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE600	Balance current subsidies & taxes	denars	78.655	49.084	3.885	50.179	176.771	9.487	59.979	.	48.066
SE605	Total subsidies - excluding on investment	denars	75.857	45.327	3.838	48.640	175.840	7.655	57.784	.	42.980
SE395	VAT balance excluding on investment	denars	244	3.246	0	0	-2.003	0	1.807	.	0
SE390	Taxes	denars	2.559	510	46	1.539	2.934	1.832	387	.	5.086

**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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE131	Total output	denars	711.495	653.190	579.937	579.804	1.182.719	287.825	752.782	.	408.296
SE275	Total intermediate consumption	denars	268.396	249.431	163.313	198.973	477.866	117.195	265.302	.	142.831
SE600	Balance current subsidies & taxes	denars	78.655	49.084	3.885	50.179	176.771	9.487	59.979	.	48.066
SE410	Gross Farm Income	denars	521.763	452.843	420.508	431.010	881.623	180.117	547.459	.	313.531
SE360	Depreciation	denars	54.936	59.062	55.411	50.663	55.203	103.711	39.746	.	54.511
SE415	Farm Net Value Added	denars	366.817	395.781	365.096	380.347	826.420	76.406	507.712	.	259.020
SE365	Total External Factors	denars	30.931	19.124	14.362	44.034	61.096	2.100	38.346	.	5.454
SE420	Family Farm Income	denars	435.885	374.656	350.734	336.312	765.323	74.306	469.365	.	253.566

**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	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	438.190	529.802	427.306	691.454	588.266	282.310	625.948	.	462.938
SE430	Family Farm Income/FWU	denars/FWU	623.929	554.408	445.305	948.730	692.825	274.551	717.853	.	466.036

**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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE436	Total assets	denars	3.154.670	3.416.092	1.361.658	3.446.992	4.007.821	2.914.168	2.466.825	.	2.607.140
SE441	Total fixed assets	denars	2.972.598	3.337.632	1.332.564	3.402.872	3.721.238	2.865.060	2.392.819	.	2.287.817
SE446	Land, permanent crops, Quatas	denars	3.171.506	3.771.437	1.765.704	3.351.367	3.286.262	4.286.463	2.432.824	.	3.021.353
SE450	Buildings	denars	705.808	767.999	546.540	250.420	717.163	1.688.072	372.751	.	989.232
SE455	Machinery	denars	274.514	280.078	110.275	301.925	329.755	238.098	293.323	.	200.592
SE460	Breeding livestock	denars	232.386	54.115	3.125	0	822.364	28.571	39.423	.	55.103
SE465	Total current assets	denars	182.072	78.459	29.094	44.120	286.583	49.107	74.006	.	319.323
SE470	Non-breeding livestock	denars	87.147	821	468	4.147	133.628	4.035	230	.	213.692
SE475	Stock of agricultural products	denars	14.177	7.624	0	1.764	15.660	1.523	51.558	.	14.370
SE480	Other circulating capi	denars	109.102	85.262	28.625	41.737	168.616	46.595	125.334	.	120.001
SE485	Total liabilities	denars	14.158	368	0	2.425	21.881	0	88.508	.	0
SE490	Long - term loans	denars	13.834	0	0	2.425	21.881	0	85.767	.	0
SE495	Short - term loans	denars	323	368	0	0	0	0	2.740	.	0
SE501	Net worth	denars	3.140.512	3.415.724	1.361.658	3.444.566	3.985.940	2.914.168	2.378.317	.	2.607.140

**Table 12: Financial indicators as per 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
SE510	Average Farm Capital	denars	1.681.337	1.296.115	773.794	1.771.454	2.174.157	2.061.795	1.149.751	.	1.779.714
SE516	Gross Investment	denars	9.088	315	0	89	23.169	0	1.159	.	3.935
SE521	Net investment	denars	-45.847	-58.746	-55.411	-50.574	-32.034	-103.711	-38.587	.	-50.576
SE526	(1)Cash Flow	denars	-4.069	-184.502	-171.252	-191.277	293.245	10.195	-176.822	.	34.861
SE530	(2)Cash Flow	denars	-14.872	-184.818	-171.252	-191.035	262.870	10.195	-177.982	.	30.926

## 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	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SYS02	Farms represented		79.308	35.343	25.414	12.377	6.174
SYS03	Sample Farms		548	168	146	123	111

**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	0,84	0,33	0,63	1,19	1,47
SE011	Labour input	hours	1.841,73	728,72	1396,06	2647,00	3241,00
SE015	Unpaid labour input	FWU	0,70	0,31	0,59	1,09	1,00
SE016	Unpaid labour input	hours	1.536,95	680,62	1296,54	2399,72	2193,19
SE020	Paid labour input	AWU	0,14	0,02	0,05	0,10	0,48
SE021	Paid labour input	hours	304,71	48,00	99,51	227,71	1048,00
SE025	Total Utilised Agriculture Area	ha	5,20	1,34	3,48	5,12	13,41
SE030	Rented UAA	ha	1,87	0,14	1,23	1,82	5,38
SE035	Cereals	ha	4,79	1,65	2,90	4,36	11,44
SE041	Other field crops	ha	1,02	0,47	1,45	1,35	0,57
SE046	Vegetable and flowers	ha	1,08	0,19	0,55	1,14	2,13
SE050	Vineyards	ha	1,88	0,46	0,80	1,61	8,19
SE054	Permanent crops	ha	1,74	0,48	0,94	2,13	8,82
SE055	Orchards	ha	1,74	0,48	0,94	2,13	8,82
SE071	Forage crops	ha	3,95	1,47	2,36	2,55	8,98
SE080	Total livestock units	LU	16,01	1,91	4,50	14,24	33,85
SE085	Dairy cows	LU	7,69	1,52	2,42	5,26	21,58
SE090	Other cattle	LU	4,11	0,94	1,10	2,38	12,39
SE095	Sheep and goats	LU	26,59	0,86	7,24	22,64	43,81
SE100	Pigs	LU	1,24	0,69	1,45	0,58	3,05
SE105	Poultry	LU	2,12	0,14	0,35	0,00	2,77
SE110	Yield of wheat	q/ha	39,73	39,14	40,27	44,81	31,22
SE115	Yield of maize	q/ha	73,45	79,19	74,49	66,66	74,90
SE120	Stocking density/ha	LU/ha	9,36	1,85	3,41	8,55	18,69
SE125	Milk yield-kg/cow	kg/cow	4.137,00	3280,00	3447,00	3441,00	3391,00

**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	711.495	232.618	504.993	832.113	1.574.237
SE135	Total output crop & crop production	denars	396.742	159.974	344.722	456.043	757.805
SE140	Cereals	denars	98.304	34.409	76.517	125.999	192.976
SE145	Protein crops	denars	1.106	895	3.123	0	0
SE150	Potatoes	denars	16.326	18.905	16.904	11.867	16.605
SE160	Oil-seed crops	denars	2.544	428	7.346	487	1.710
SE165	Industrial crops	denars	31.232	4.694	46.129	74.276	4.108
SE170	Vegetables & Flowers	denars	100.019	23.245	60.332	92.875	276.062
SE175	Fruit	denars	57.341	42.133	69.487	64.103	56.888
SE185	Vine and grapes	denars	56.295	28.631	43.490	56.533	114.744
SE195	Forage area	denars	33.571	6.450	21.389	29.900	94.709
SE206	Total output livestock & livestock production	denars	314.752	72.644	160.271	376.069	816.431
SE216	Cows' milk & milk products	denars	95.358	7.522	33.022	91.181	314.919
SE220	Beef and veal	denars	62.705	6.061	38.961	58.486	184.343
SE225	Pigmeat	denars	7.251	4.908	12.890	3.408	7.638
SE230	Sheep and goat	denars	76.682	483	28.296	123.634	203.626
SE235	Poultrymeat	denars	38	5	6	0	172
SE240	Eggs	denars	567	0	0	46	2.749
SE245	Ewes' and Goat' milk	denars	32.967	552	9.546	54.118	89.396
SE251	Other livestock & products	denars	39.181	53.110	37.548	45.193	13.583
SE260	Farmhouse consumption	denars	5.877	2.077	14.854	2.715	3.326
SE265	Farm use	denars	48.138	5.497	25.359	48.506	142.228

**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	354.265	125.685	236.977	356.173	852.398
SE275	Total intermediate consumption	denars	268.396	76.378	164281	276.089	687.439
SE281	Total specific costs	denars	199.883	54.862	119.067	202.523	522.746
SE285	Seeds and plants	denars	16.640	9.344	13.900	14.983	33.122
SE290	Seeds and plants home - grown	denars	2.963	838	2.010	4.421	5.817
SE295	Fertilisers	denars	32.140	9.296	23.252	37.974	71.938
SE300	Crop protection	denars	19.527	11.433	16.030	23.882	31.553
SE305	Other crop specific costs	denars	22.220	3.742	7.015	11.001	82.619
SE310	Feed for grazing livestock	denars	74.434	5.226	35.844	87.449	215.519
SE315	Feed for grazing livestock home - grown	denars	52.712	4.363	25.735	59.556	153.790
SE320	Feed for pigs & poultry	denars	4.825	4.740	5.465	3.142	5.975
SE325	Feed for pigs & poultry home - grown	denars	2.330	1.118	2.566	1.319	4.972
SE330	Other livestock specific costs	denars	27.131	10.241	15.548	19.668	76.201
SE336	Total farming overheads	denars	68.513	21.515	45.214	73.565	164.692
SE340	Machinery & building current costs	denars	6.934	2.253	3.425	6.981	18.584
SE345	Energy	denars	24.585	8.295	15.939	27.336	57.564
SE350	Contract work	denars	29.356	9.417	22.675	34.257	62.889
SE356	Other direct input	denars	7.636	1.549	3.173	4.990	25.653
SE360	Depreciation	denars	54.936	45.005	58.380	54.804	65.583
SE365	Total external factors	denars	30.931	4.301	14.315	25.279	99.355
SE370	Wages paid	denars	24.177	4.120	10.850	19.108	77.678
SE375	Rent paid	denars	5.390	180	3.465	6.171	14.944
SE380	Interest paid	denars	1.363	0	0	0	6.732

**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 on investment	denars	75.857	18.645	38.483	88.690	197.357
SE610	Total subsidies on crop production	denars	28.997	9.949	21.977	39.806	55.082
SE613	Other subsidies on crop production	denars	28.997	9.949	21.977	39.806	55.082
SE615	Total subsidies on livestock	denars	46.854	8.696	16.506	48.884	142.275
SE616	Subsidies dairying	denars	17.046	447	6.746	16.351	56.486
SE617	Subsidies other cattle	denars	1.261	116	293	1.074	4.472
SE618	Subsidies sheep & goat	denars	24.157	110	3.930	29.466	81.273
SE619	Other livestock subsidies	denars	4.389	8.022	5.535	1.991	43

**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	78.655	20.307	41.228	91.013	202.501
SE605	Total subsidies - excluding on investment	denars	75.857	18.645	38.483	88.690	197.357
SE395	VAT balance excluding on investment	denars	244	0	0	0	1.207
SE390	Taxes	denars	2.559	1.661	2.744	2.322	3.936



**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	711.495	232.618	504.993	832.113	1.574.237
SE275	Total intermediate consumption	denars	268.396	76.378	164.281	276.089	687.439
SE600	Balance current subsidies & taxes	denars	78.655	20.307	41.228	91.013	202.501
SE410	Gross Farm Income	denars	521.763	176.547	381.941	647.037	1.089.298
SE360	Depreciation	denars	54.936	45.005	58.380	54.804	65.583
SE415	Farm Net Value Added	denars	366.817	131.542	323.560	592.232	1.023.715
SE365	Total External Factors	denars	30.931	4.301	14.315	25.279	99.355
SE420	Family Farm Income	denars	435.885	127.240	309.244	566.953	924.359

**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	438.190	397.179	509.890	495.888	694.860
SE430	Family Farm Income/FWU	denars/FWU	623.929	411.284	524.733	519.768	927.229

**Table 21: Balance statements at the end of 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	3.154.670	2.036.348	3.397.549	3.062.384	4.630.067
SE441	Total fixed assets	denars	2.972.598	1.924.846	3.248.089	2.834.047	4.349.557
SE446	Land, permanent crops, Quatas	denars	3.171.506	1.540.249	3.640.329	2.708.877	4.022.914
SE450	Buildings	denars	705.808	779.828	726.658	455.979	843.193
SE455	Machinery	denars	274.514	157.901	250.293	318.530	434.029
SE460	Breeding livestock	denars	232.386	6.523	84.124	262.618	735.744
SE465	Total current assets	denars	182.072	111.502	149.459	228.337	280.510
SE470	Non-breeding livestock	denars	87.147	67.929	74.590	91.283	128.167
SE475	Stock of agricultural products	denars	14.177	17.813	9.044	15.504	13.955
SE480	Other circulating capital	denars	109.102	61.387	83.913	152.557	166.297
SE485	Total liabilities	denars	14.158	0	1.295	1.443	66.594
SE490	Long - term loans	denars	13.834	0	1.295	0	66.594
SE495	Short - term loans	denars	323	0	0	1.443	0
SE501	Net worth	denars	3.140.512	2.036.348	3.396.253	3.060.941	4.563.472

**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	1.681.337	1.216.274	1.478.238	1.722.004	2.607.293
SE516	Gross Investment	denars	9.088	441	1.976	7.198	33.623
SE521	Net investment	denars	-45.847	-44.563	-56.403	-47.605	-31.959
SE526	(1)Cash Flow	denars	-4.069	-21.953	-32.680	64.536	-15.390
SE530	(2)Cash Flow	denars	-14.872	-22.395	-34.480	57.337	-57.713

### 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	Unit	Total	$\leq 0.5$	$> 0.5 \leq 1$	$> 1 \leq 3$	$> 3 \leq 5$	$> 5 \leq 8$	$> 8 \leq 10$	$> 10$
SYS03	Sample Farms		548	116	50	143	108	52	28	51

**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	0,84	0,72	0,39	0,70	0,88	1,05	1,23	1,41
SE011	Labour input	hours	1841,73	1578,00	857,38	1548,00	1931,00	2311,79	2698,57	3104,00
SE015	Unpaid labour input	FWU	0,70	0,58	0,36	0,65	0,77	0,90	1,10	0,85
SE016	Unpaid labour input	hours	1536,95	1277,57	783,14	1438,00	1690,00	1978,00	2417,71	1879,00
SE020	Paid labour input	AWU	0,14	0,14	0,03	0,05	0,11	0,15	0,13	0,56
SE021	Paid labour input	hours	304,71	300,46	74,24	109,41	240,00	333,79	280,85	1225,00
SE025	Total Utilised Agriculture Area	ha	5,20	0,30	0,78	1,99	3,84	6,46	8,90	30,27
SE030	Rented UAA	ha	1,87	0,16	0,05	0,18	0,57	1,65	4,24	14,59
SE035	Cereals	ha	4,79	0,19	0,54	1,02	2,19	3,44	4,73	20,30
SE041	Other field crops	ha	1,02	0,18	0,28	0,81	0,89	1,18	1,12	3,21
SE046	Vegetable and flowers	ha	1,08	0,21	0,28	1,18	1,07	1,63	2,54	2,10
SE050	Vineyards	ha	1,88	0,24	0,53	0,89	0,83	1,56	0,77	21,17
SE054	Permanent crops	ha	1,74	0,30	0,49	0,90	1,46	2,49	2,47	67,00
SE055	Orchards	ha	1,74	0,30	0,49	0,90	1,46	2,49	2,47	67,00
SE071	Forage crops	ha	3,95	0,00	0,60	1,12	1,57	2,84	4,70	13,64
SE080	Total livestock units	LU	16,01	33,77	1,69	7,38	11,63	11,36	20,58	2564,00
SE085	Dairy cows	LU	7,69	38,65	2,60	3,11	4,49	6,69	7,80	13,41
SE090	Other cattle	LU	4,11	20,76	0,90	1,86	1,89	3,05	8,04	7,07
SE095	Sheep and goats	LU	26,59	30,27	2,41	20,07	22,68	14,92	32,93	42,41
SE100	Pigs	LU	1,24	1,68	0,00	0,87	0,53	0,70	1,99	4,59
SE105	Polutry	LU	2,12	2,80	1,00	3,40	2,66	0,00	0,00	0,00
SE110	Yeald of wheat	q/ha	39,73	0,00	43,75	41,88	43,14	37,39	35,81	34,67
SE115	Yeald of maize	q/ha	73,45	91,66	74,81	73,18	72,69	77,26	67,41	72,56
SE120	Stocking density/ha	LU/ha	9,36	0,00	0,00	10,43	8,32	5,86	5,51	17,46
SE125	Milk yeald-kg/cow	kg/cow	4137,00	1649,00	2542,00	3000,00	3231,00	3336,00	4776,00	4258,00

**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	711.495	494.076	262.538	509.792	636.888	964.379	1.038.050	1.952.538
SE135	Total output crop & crop production	denars	396.742	40.005	237.752	414.551	365.801	626.531	514.396	1.097.121
SE140	Cereals	denars	98.304	284	9.368	29.349	79.874	134.809	141.848	590.079
SE145	Protein crops	denars	1.106	237	156	132	2.587	5.240	0	0
SE150	Potatoes	denars	16.326	3.556	16.212	26.432	19.526	13.894	4.178	19.918
SE160	Oil-seed crops	denars	2.544	0	0	983	192	8.870	0	15.436
SE165	Industrial crops	denars	31.232	0	0	28.536	62.859	59.636	69.570	23.940
SE170	Vegetables & Flowers	denars	100.019	27.901	23.475	167.880	84.437	158.288	179.900	30.120
SE175	Fruit	denars	57.341	4.870	77.416	86.566	55.055	135.798	18.599	21.600
SE185	Vine and grapes	denars	56.295	3.155	60.260	66.040	33.318	62.495	37.203	202.746
SE195	Forage area	denars	33.571	0	864	8.628	27.950	47.498	63.096	193.281
SE206	Total output livestock & livestock production	denars	314.752	454.071	24.785	95.240	271.086	337.847	523.653	855.416
SE216	Cows' milk & milk products	denars	95.358	48.885	6.960	18.689	53.995	167.773	157.378	482.738
SE220	Beef and veal	denars	62.705	68.993	1.420	26.226	68.658	108.540	94.552	132.755
SE225	Pigmeat	denars	7.251	3.017	500	7.641	4.833	5.223	30.342	16.948
SE230	Sheep and goat	denars	76.682	122.618	864	18.379	100.950	30.188	166.402	159.906
SE235	Poultrymeat	denars	38	0	17	125	20	0	0	0
SE240	Eggs	denars	567	1.620	730	272	438	0	0	0
SE245	Ewes' and Goat' milk	denars	32.967	56.202	6.926	23.837	34.797	23.801	67.371	48.504
SE251	Other livestock & products	denars	39.181	152.733	7.369	10.668	7.391	2.320	7.607	14.562
SE260	Farmhouse consumption	denars	5.877	3.758	102	1.935	18.387	1.798	9.892	2.816
SE265	Farm use	denars	48.138	1.760	206	11.423	40.479	71.973	93.744	270.620

**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	354.265	225.071	127.345	194.867	308.369	451.202	469.958	1.266.728
SE275	Total intermediate consumption	denars	268.396	154.498	79.903	135.080	222.058	372.768	388.980	1.022.893
SE281	Total specific costs	denars	199.883	123.891	62.141	105.927	169.161	272.212	275.612	727.693
SE285	Seeds and plants	denars	16.640	4.025	12.810	19.405	12.500	14.661	22.635	49.637
SE290	Seeds and plants home - grown	denars	2.963	20	187	780	3.488	3.837	5.274	15.427
SE295	Fertilisers	denars	32.140	1.949	10.922	23.137	29.788	38.413	43.463	141.610
SE300	Crop protection	denars	19.527	2.773	18.932	23.882	19.704	29.205	13.141	39.955
SE305	Other crop specific costs	denars	22.220	2.486	5.298	10.421	9.368	73.261	8.634	101.404
SE310	Feed for grazing livestock	denars	74.434	26.882	6.340	20.393	77.291	100.348	150.009	326.546
SE315	Feed for grazing livestock home - grown	denars	52.712	362	2.470	8.779	47.710	75.210	141.069	282.126
SE320	Feed for pigs & poultry	denars	4.825	8.573	860	3.317	2.273	2.046	6.035	12.225
SE325	Feed for pigs & poultry home - grown	denars	2.330	670	109	2.349	1.747	1.346	1.749	11.000
SE330	Other livestock specific costs	denars	27.131	77.179	6.791	4.589	14.746	10.437	26.417	40.887
SE336	Total farming overheads	denars	68.513	30.607	17.762	29.152	52.897	100.555	113.368	295.200
SE340	Machinery & building current costs	denars	6.934	8.429	812	2.976	4.403	10.383	9.554	21.445
SE345	Energy	denars	24.585	15.957	7.845	12.472	18.670	33.448	42.533	89.750
SE350	Contract work	denars	29.356	4.527	7.275	9.386	25.103	49.349	57.186	138.564
SE356	Other direct input	denars	7.636	1.693	1.829	4.316	4.719	7.374	4.093	45.440
SE360	Depreciation	denars	54.936	45.246	41.051	49.626	60.214	51.173	47.070	102.734
SE365	Total external factors	denars	30.931	25.326	6.390	10.160	26.095	27.260	33.907	141.100
SE370	Wages paid	denars	24.177	23.425	6.390	10.059	24.264	23.541	23.728	85.291
SE375	Rent paid	denars	5.390	0	0	100	1.831	3.719	10.178	45.273
SE380	Interest paid	denars	1.363	1.900	0	0	0	0	0	10.536

**Table 27: Subsidies for on-going activities of an 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
SE605	Total subsidies - excluding on investment	denars	75.857	64.393	14.718	26.615	68.169	80.731	123.661	288.016
SE610	Total subsidies on crop production	denars	28.997	637	11.705	18.188	27.118	34.939	34.766	137.791
SE613	Other subsidies on crop production	denars	28.997	637	11.705	18.188	27.118	34.939	34.766	137.791
SE615	Total subsidies on livestock	denars	46.854	63.756	3.013	8.426	41.050	45.792	88.895	150.224
SE616	Subsidies dairying	denars	17.046	12.118	1.435	2.709	14.001	28.958	24.367	73.326
SE617	Subsidies other cattle	denars	1.261	1.210	112	642	433	2.003	1.500	5.204
SE618	Subsidies sheep & goat	denars	24.157	30.799	1.190	4.639	26.273	14.829	62.742	71.538
SE619	Other livestock subsidies	denars	4.389	19.628	276	434	342	0	285	156

**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	78.655	69.117	15.237	27.625	68.697	88.548	125.139	295.141
SE605	Total subsidies - excluding on investment	denars	75.857	64.393	14.718	26.615	68.169	80.731	123.661	288.016
SE395	VAT balance excluding on investment	denars	244	-2.314	0	0	0	9.531	0	1.880
SE390	Taxes	denars	2.559	7.037	517	1.005	527	1.046	1.478	5.244

**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	711.495	494.076	262.538	509.792	636.888	964.379	1.038.050	1.952.538
SE275	Total intermediate consumption	denars	268.396	154.498	79.903	135.080	222.058	372.768	388.980	1.022.893
SE600	Balance current subsidies & taxes	denars	78.655	69.117	15.237	27.625	68.697	88.548	125.139	295.141
SE410	Gross Farm Income	denars	521.763	408.694	197.872	402.337	483.527	679.332	774.209	1.224.785
SE360	Depreciation	denars	54.936	45.246	41.051	49.626	60.214	51.173	47.070	102.734
SE415	Farm Net Value Added	denars	366.817	363.448	156.820	352.710	423.312	628.159	727.139	1.122.051
SE365	Total External Factors	denars	30.931	25.326	6.390	10.160	26.095	27.260	33.907	141.100
SE420	Family Farm Income	denars	435.885	338.121	150.430	342.550	397.216	600.898	693.231	980.951

**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	438.190	506.699	402.393	501.459	482.532	597.783	592.800	795.268
SE430	Family Farm Income/FWU	denars/FWU	623.929	582.251	422.589	524.068	517.086	668.340	630.807	1.148.532

**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	3.154.670	1.958.460	1.688.188	2.732.176	3.135.361	5.160.155	3.748.548	6.241.570
SE441	Total fixed assets	denars	2.972.598	1.592.821	1.641.908	2.665.347	2.952.625	5.029.137	3.492.297	6.006.219
SE446	Land, permanent crops, Quatas	denars	3.171.506	1.981.281	2.200.694	2.913.163	3.242.597	4.995.360	3.174.455	5.611.788
SE450	Buildings	denars	705.808	868.471	687.392	507.231	752.145	574.616	424.045	1.116.972
SE455	Machinery	denars	274.514	165.315	122.605	177.986	250.764	359.019	318.994	890.741
SE460	Breeding livestock	denars	232.386	314.696	6.000	81.429	211.408	249.374	422.822	620.662
SE465	Total current assets	denars	182.072	365.638	46.280	66.828	182.736	131.017	256.250	235.351
SE470	Non-breeding livestock	denars	87.147	268.308	26.820	19.716	50.809	28.733	73.789	68.498
SE475	Stock of agricultural products	denars	14.177	2.129	520	3.460	37.763	26.621	22.836	17.984
SE480	Other circulating capital	denars	109.102	99.459	19.980	50.572	169.690	128.905	205.297	184.836
SE485	Total liabilities	denars	14.158	25.276	0	2.564	0	0	0	89.198
SE490	Long - term loans	denars	13.834	25.276	0	1.323	0	0	0	89.198
SE495	Short - term loans	denars	323	0	0	1.241	0	0	0	0
SE501	Net worth	denars	3.140.512	1.933.184	1.688.188	2.729.612	3.135.361	5.160.155	3.748.548	6.152.371



**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	1.681.337	1.678.653	1.126.780	1.202.116	1.835.079	1.815.872	1.483.834	3.263.264
SE516	Gross Investment	denars	9.088	10.542	0	258	13.834	9.000	13.135	27.812
SE521	Net investment	denars	-45.847	-34.704	-41.051	-49.367	-46.379	-42.173	-33.934	-74.922
SE526	(1)Cash Flow	denars	-4.069	100.950	-65.070	-53.026	67.223	-59.138	151.696	-235.521
SE530	(2)Cash Flow	denars	-14.872	82.084	-65.070	-53.103	53.388	-68.138	138.560	-263.333