

Standard Results for Agricultural Holdings Covered by FADN for the Accounting Year of 2017

Skopje 2019

Macedonian FADN

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Prepared by:

**Daniela Gidalova
Valentina Jankoska
Momchilo Petrovski**

FADN Unit

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FADN Unit – Liaison Office
Ministry of Agriculture, Forestry and Water Economy
Ul. Aminta Treti No. 2, 1000 Skopje
Republic of North Macedonia
Tel: (02) 3134 477
Fax: (02) 3230 429
E-mail: info@mzsv.gov.mk

Table of contents:

1. Summary	6
2. Basic data on the FADN system	6
2.1 Basic data on the European FADN system	6
2.2 Basic data on the Macedonian FADN system	7
2.3 Typology of agricultural holdings in Republic of North Macedonia.....	8
2.4 Research area of FADN and plan for selection of representative agricultural holdings	9
2.5 Scope of FADN data.....	9
2.6 Way of the presentation of results calculated from FADN accounting data	10
3. Description of variables in “Standard Results from FADN”	11
4. Graphic presentation for calculation of economic indicators	25
5. Standard Results on agricultural holdings included in FADN for the accounting year of 2017	30
5.1 Classification of agricultural holdings based on type of agricultural production ...	30
5.2 Classification of agricultural holdings as per economic size class	36
5.3 Classification of agricultural holdings as per area of used agricultural land.....	44

List of tables

Table 1: Grouping of agricultural holdings based on type of agricultural holdings	10
Table 2: Grouping of agricultural holdings based on size class	11
Table 3: Population and sample of agricultural holdings as per type of agricultural production.....	30
Table 4: Data on production selection as per type of agricultural production	31
Table 5: Production value as per type of agricultural production	32
Table 6: Expenses as per type of agricultural production.....	33
Table 7: Subsidies for on-going activities of an agricultural holding as per type of agricultural production	34
Table 8: Balance statements on subsidies and taxes as per type of agricultural production.....	34
Table 9: Income per agricultural holding as per type of agricultural production	34
Table 10: Income per person as per type of agricultural production.....	35
Table 11: Balance statements at the end of accounting year as per agricultural production.....	35
Table 12: Financial indicators as per agricultural production.....	35
Table 13: Population and sample of agricultural holding as per economic size class	36
Table 14: Data for selection of production as per economic size class	37
Table 15: Production value as per economic size class	38
Table 16: Expenses as per economic size class	39
Table 17: Subsidies for on-going activities of an agricultural holding as per economic size class	40
Table 18: Balance statements on subsidies and taxes as per economic size class	40
Table 19: Income per agricultural holding as per economic size class	41
Table 20: Income per person as per economic size class	41

Table 21: Balance statements at the end of accounting year as per economic size class	42
Table 22: Financial indicators as per economic size class.....	43
Table 23: Sample of agricultural holding as per area of used agricultural land	44
Table 24: Data for production selection as per area of used agricultural land.....	45
Table 25: Production value as per area of used agricultural land	46
Table 26: Expenses as per area of used agricultural land	47
Table 27: Subsidies for on-going activities of an agricultural holding as per area of used agricultural land	48
Table 28: Balance statements on subsidies and taxes as per area of used agricultural land	48
Table 29: Income per agricultural holding as per area of used agricultural land	49
Table 30: Income per person as per area of used agricultural land	49
Table 31: Balance statement at the end of accounting year as per area of used agricultural land	50
Table 32: Financial indicators as per area of used agricultural land.....	50

List of graphs

Graph 1: Calculation of main economic indicators	25
Graph 2: Total value of crops and crop production	26
Graph 3: Total value of animals and animal production	27
Graph 4: Calculation of the agricultural holding capital.....	28
Graph 5: Calculation of specific balance statements and financial indicators.....	28
Graph 6: Calculation of gross investments and net investments	29

1. Short 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 2017 contains 721 agricultural holdings (708 family agricultural holdings and 13 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2017, 75 advisors from the National Extension Agency were engaged for collection of accounting data from agricultural holdings in the field of FADN research.

Upon an performed data quality control, the Standard Results were calculated for 614 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 of 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 the 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 summarized 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 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 2017 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 reference period 2010.

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 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 content of the 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 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 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 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	$2\,000 \leq 4\,000$ Euros
3	$4\,000 \leq 8\,000$ Euros
4	$8\,000 \leq 15\,000$ Euros
5 (5-14)	$\geq 15\,000$

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 of 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 ²).
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 ²).
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 . 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 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 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 the increase in volume is estimated. Animal products: Sales, Household

			consumption, Farm use (Closing valuation - Opening valuation). 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. (SE216+SE220+SE225+SE230+SE235+SE240 + SE245+SE251).
SE207	Total livestock output / LU	Denars /LU	Ratio between the total livestock output and the animal products and total number of livestock units (LU). 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).
SE211	Change in value of livestock	Denars	Net change in value or estimation of the value corresponding to the increase in volume of the animals present on the holding for more than one year. The estimation makes it possible not to include in the value of annual output short-term price changes affecting animals which will be sold only in the medium or long term. The animals for which this particular calculation is made are: equines, cattle other than cattle under one year old, cull cows, goats, ewes, breeding sows.
SE216	Cows' milk & milk products	Denars	The values are recorded after deduction of the amount of the co-responsibility levy (if any) but before deduction of the amount of the super levy (if any). The latter is entered as a negative subsidy specific to the milk sector.
SE220	Beef and veal	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 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 recorded in the FADN accounts.</p> <p>(SE275+SE360+SE365).</p>

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 /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, 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 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 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	Denars	It includes Environmental subsidies, LFA

	rural development		subsidies, other Rural Development payments including RD national payments.
SE625	Subsidies for intermediate consumption	Denars	All farm subsidies for intermediate consumption. Subsidies on wages, rent, taxes 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 on 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	Description
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		measure	
SE131	Total income	Denars	Total of income of crops and crop products, livestock and livestock products and of other output. (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	Income– 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 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. 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 is equal to 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 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 + 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)

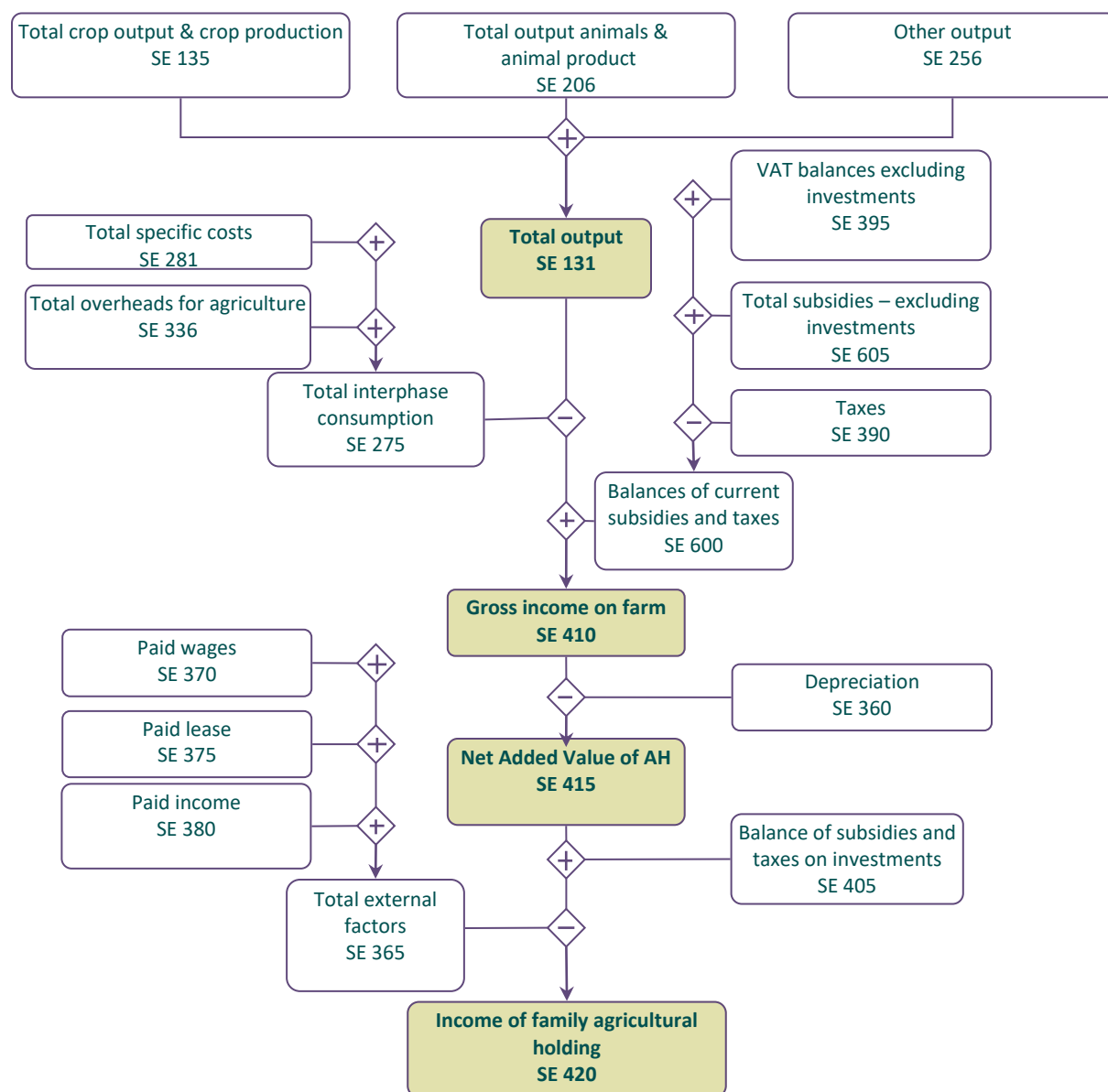
Financial indicators

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 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 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

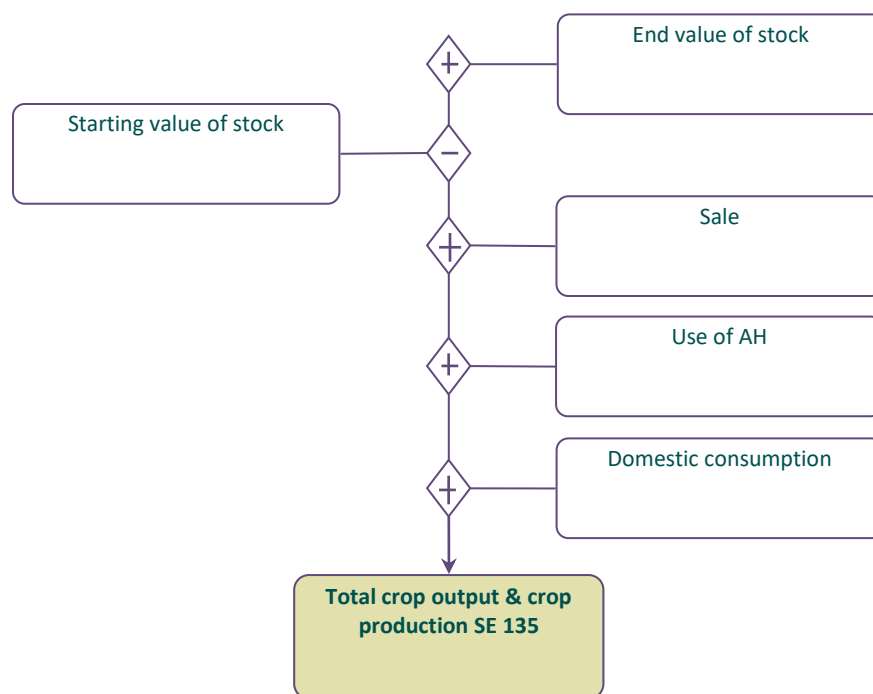
This chapter contains graphs for calculation of basic economic indicators used in the Standard Results for FADN. These graphs are developed using the materials published on the website of the European FADN system.

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

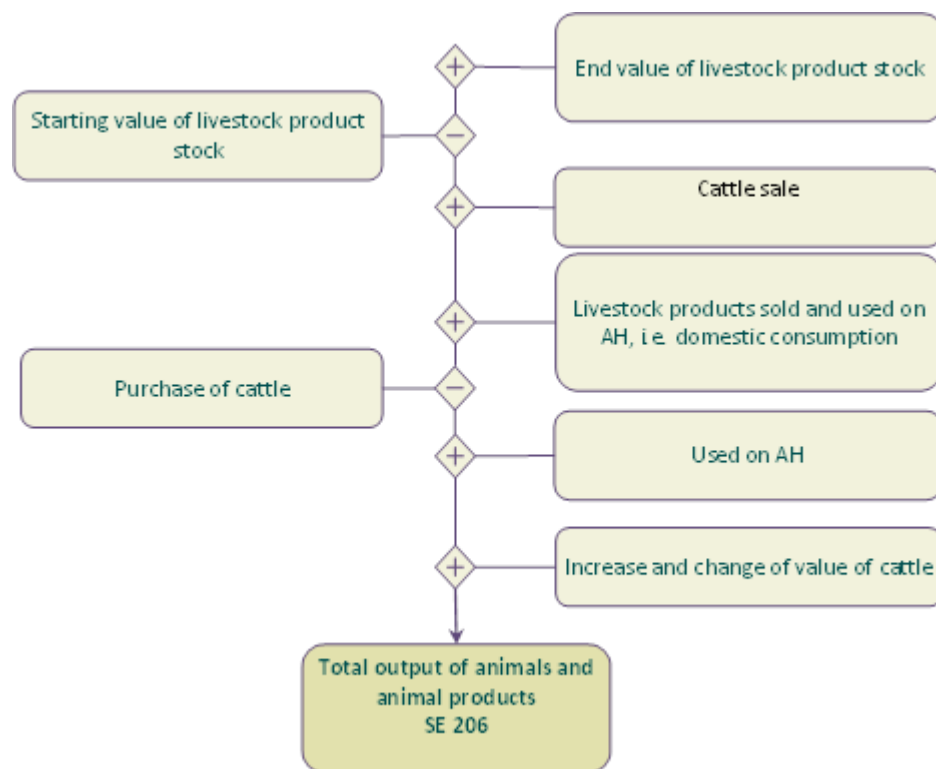


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

The output calculation takes into account the sale of products, 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 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.

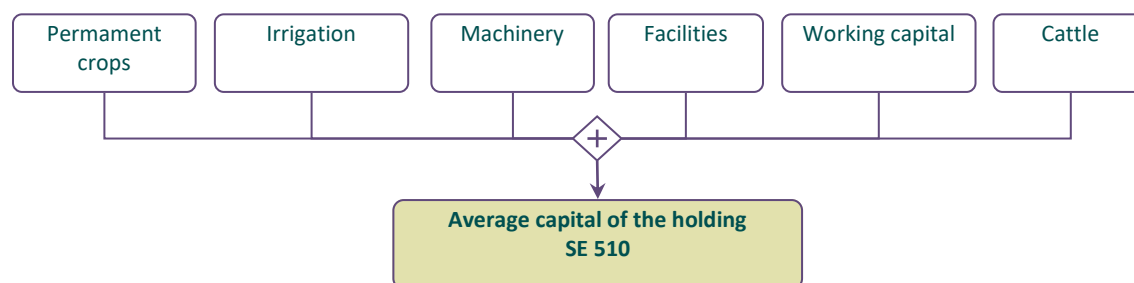
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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

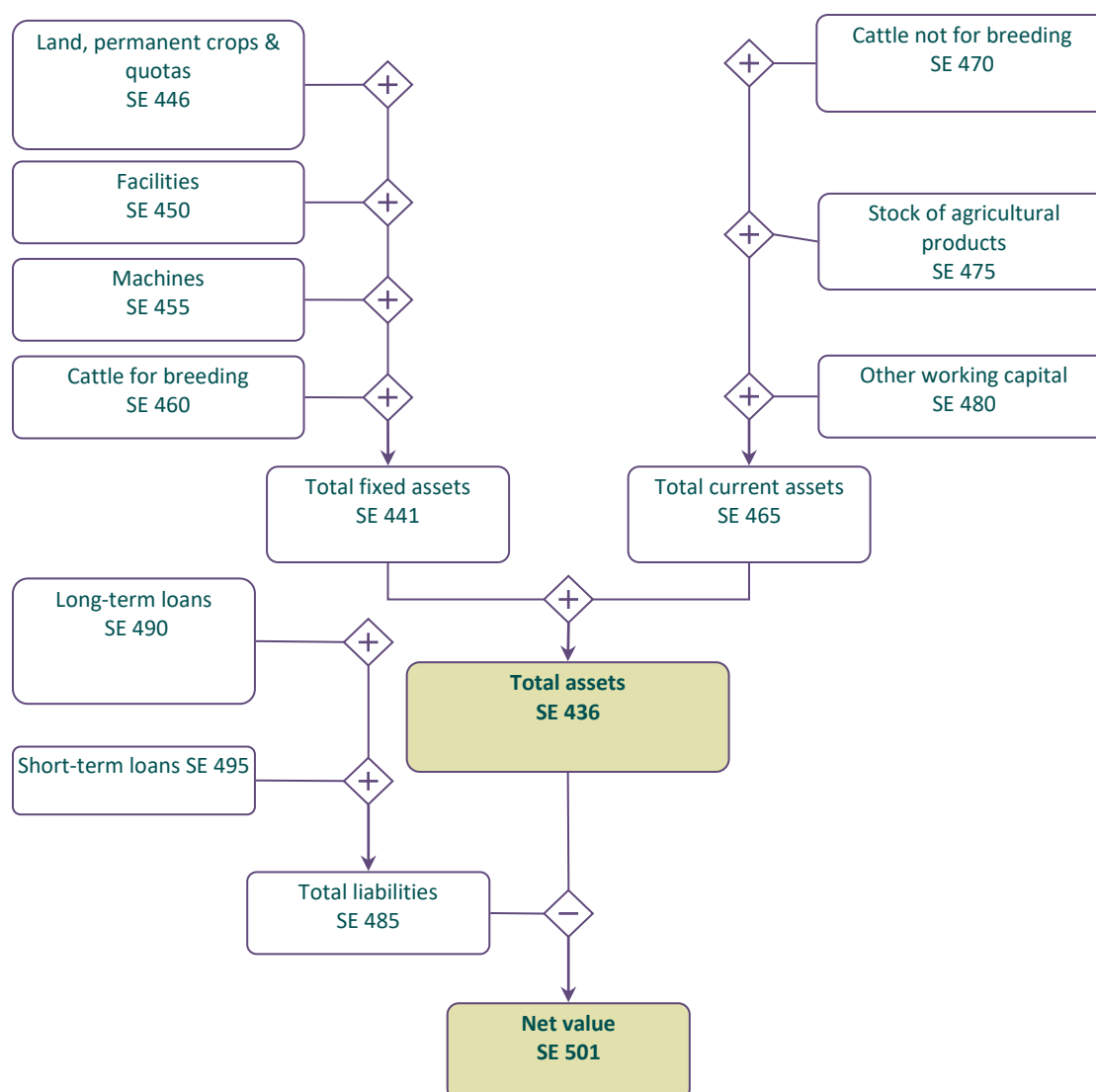
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

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

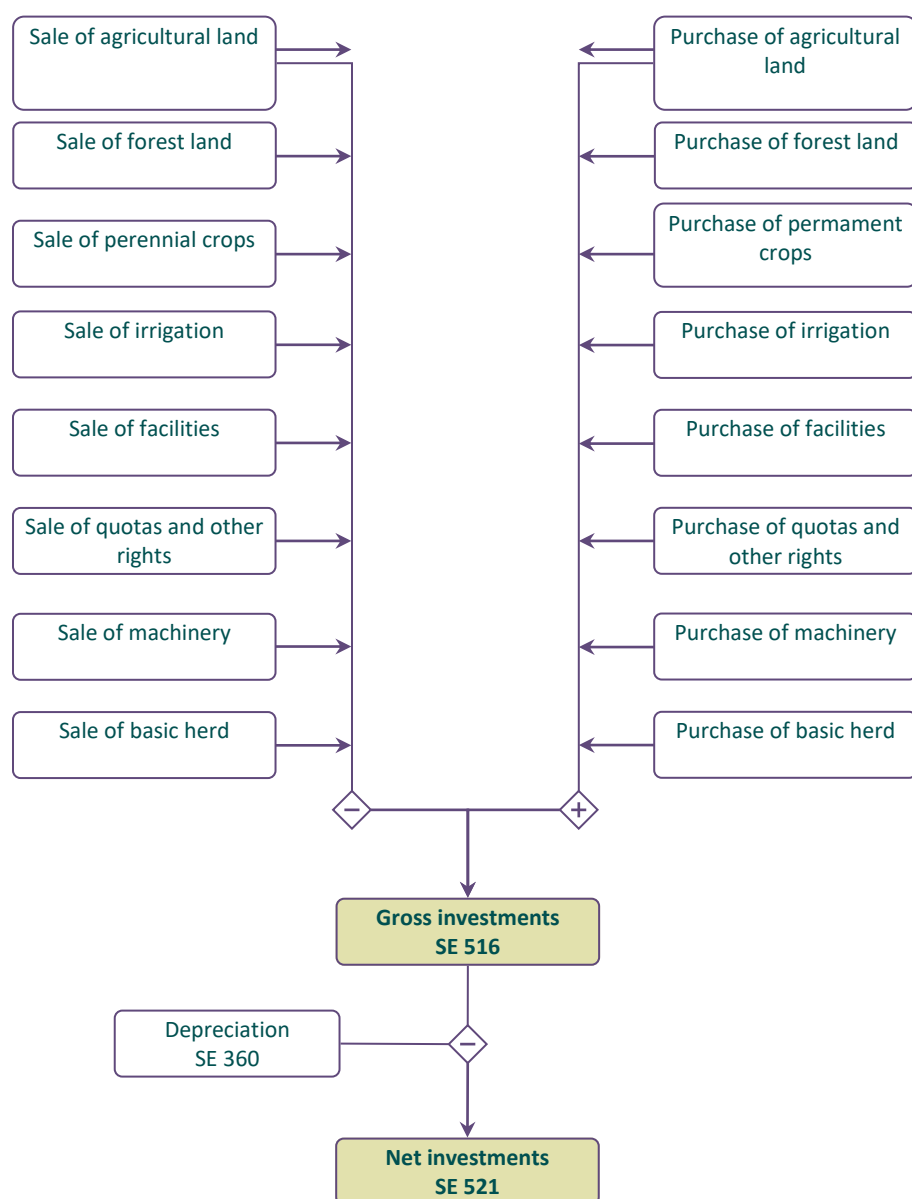


Graph 5: Calculation of certain balance statements and financial indicators



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 2017

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	78.156	15.216	4.392	8.889	14.293	1.082	7.558	5.130	21.596
SYS03	Sample Farms	614	133	43	97	150	18	46	4	123

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	3,53	3,13	4,70	2,99	4,30	5,50	3,17	2,50	2,94
SE010	Total labour input	AWU	1,16	1,08	1,22	0,92	1,69	0,61	1,11	0,97	0,89
SE011	Labour input	hours	2.493	2.320	2.622	1.913	3.612	1.333	2.393	2.131	1.948
SE015	Unpaid labour input	FWU	1,00	0,94	1,07	0,64	1,43	0,60	0,99	0,97	0,87
SE016	Unpaid labour input	hours	2.199	2.070	2.355	1.409	3.137	1.321	2.168	2.131	1.906
SE020	Paid labour input	AWU	0,16	0,14	0,15	0,28	0,26	0,01	0,13	0,00	0,02
SE021	Paid labour input	hours	294	249	267	504	475	12	225	0	42
SE025	Total Utilised Agriculture Area	ha	5,50	6,71	2,08	2,85	8,68	2,32	4,56	3,29	4,49
SE030	Rented UAA	ha	1,55	2,76	0,01	0,31	2,46	0,19	1,76	0,00	0,83
SE035	Cereals	ha	1,89	3,47	0,27	0,18	2,44	1,03	2,15	1,94	1,43
SE041	Other field crops	ha	0,30	0,72	0,17	0,01	0,21	0,34	0,25	0,00	0,27
SE046	Vegetable and flowers	ha	0,29	0,64	1,27	0,01	0,01	0,10	0,55	0,00	0,08
SE050	Vineyards	ha	0,21	0,08	0,19	0,81	0,01	0,01	0,50	0,00	0,07
SE054	Permanent crops	ha	0,42	0,06	0,01	1,51	0,01	0,00	0,34	0,03	0,71
SE055	Orchards	ha	0,42	0,06	0,01	1,51	0,01	0,00	0,34	0,03	0,71
SE071	Forage crops	ha	1,55	0,70	0,07	0,08	4,36	0,71	0,34	1,15	1,30
SE080	Total livestock units	LU	7,1	0,5	0,0	0,0	25,3	3,0	0,3	3,6	3,4
SE085	Dairy cows	LU	1,5	0,1	0,0	0,0	5,0	0,0	0,1	1,1	1,1
SE090	Other cattle	LU	1,4	0,2	0,0	0,0	4,4	0,0	0,2	1,7	1,4
SE095	Sheep and goats	LU	4,1	0,1	0,0	0,0	16,0	0,1	0,0	0,7	0,9
SE100	Pigs	LU	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,0
SE105	Poultry	LU	0,1	0,0	0,0	0,0	0,0	2,8	0,0	0,0	0,0

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	652.694	576.917	672.324	549.432	1.032.296	371.545	584.658	291.671	424.603
SE135	Total output crop & crop production	denars	411.715	561.909	672.324	547.803	267.168	250.389	557.881	113.895	205.790
SE140	Cereals	denars	92.207	159.236	25.955	11.736	109.511	126.178	115.914	80.925	71.776
SE145	Protein crops	denars	2.440	6.514	5.079	74	0	11.389	4.374	0	0
SE150	Potatoes	denars	27.572	68.864	58.556	1.052	3.677	64.750	14.013	0	22.672
SE160	Oil-seed crops	denars	5.779	8.103	6.316	0	6.331	0	19.348	0	2.924
SE165	Industrial crops	denars	31.117	84.282	4.772	2.037	21.530	0	11.174	0	30.486
SE170	Vegetables & Flowers	denars	97.504	191.714	543.581	6.113	3.757	11.689	133.132	0	28.493
SE175	Fruit	denars	72.046	8.545	1.753	371.425	4.027	0	97.221	5.500	15.432
SE185	Vine and grapes	denars	42.195	8.091	25.656	153.238	673	1.917	155.371	0	12.863
SE195	Forage area	denars	40.855	26.559	655	2.129	117.662	34.467	7.334	27.470	21.145
SE206	Total output livestock & livestock production	denars	240.979	15.008	0	1.629	765.128	121.156	26.777	177.776	218.813
SE216	Cows' milk & milk products	denars	87.320	3.581	0	0	303.686	0	5.684	44.050	58.109
SE220	Beef and veal	denars	56.648	8.977	0	0	192.026	0	5.587	38.250	35.560
SE225	Pigmeat	denars	6.148	905	0	598	1.668	40.000	15.000	93.375	12.981
SE230	Sheep and goat	denars	40.182	1.226	0	0	153.052	21.944	0	0	9.398
SE235	Poultrymeat	denars	310	0	0	0	0	10.575	0	0	0
SE240	Eggs	denars	1.279	0	0	0	0	43.614	0	0	0
SE245	Ewes' and Goat' milk	denars	23.533	98	0	0	89.113	0	0	851	8.667
SE251	Other livestock & products	denars	25.570	222	0	1.031	25.584	7.244	507	1.250	94.097
SE260	Farmhouse consumption	denars	2.333	762	0	412	4.539	10.333	522	12.500	2.846
SE265	Farm use	denars	47.653	5.932	0	0	152.707	3.428	4.712	78.738	40.410

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	650.601	415.606	267.143	1.360.902	901.657	287.229	338.378	307.390	353.536
SE275	Total intermediate consumption	denars	379.648	323.179	213.299	175.460	772.913	176.860	273.684	277.098	252.936
SE281	Total specific costs	denars	283.235	187.582	171.506	112.880	644.047	129.033	163.200	227.020	189.343
SE285	Seeds and plants	denars	32.691	57.257	98.409	2.015	16.788	35.022	63.091	4.703	15.939
SE290	Seeds and plants home - grown	denars	3.013	6.373	0	85	3.089	83	4.853	2.000	2.424
SE295	Fertilisers	denars	33.024	50.183	31.064	30.748	29.381	17.573	44.467	9.685	20.135
SE300	Crop protection	denars	20.945	23.368	19.557	63.033	5.030	5.810	26.276	1.688	5.874
SE305	Other crop specific costs	denars	15.688	33.153	22.476	15.808	7.985	6.528	8.180	0	8.388
SE310	Feed for grazing livestock	denars	108.794	10.135	0	0	382.232	7.467	6.124	53.898	60.854
SE315	Feed for grazing livestock home -	denars	39.155	4.427	0	0	128.733	3.111	2.248	50.173	30.751
SE320	Feed for pigs & poultry	denars	5.409	1.041	0	804	1.536	43.672	3.143	47.630	14.252
SE325	Feed for pigs & poultry home - grown	denars	2.093	887	0	115	1.155	2.139	2.383	42.930	5.388
SE330	Other livestock specific costs	denars	22.423	757	0	272	68.118	7.628	2.435	14.315	25.337
SE336	Total farming overheads	denars	96.412	135.597	41.794	62.581	128.866	47.826	110.484	50.078	63.593
SE340	Machinery & building current costs	denars	11.297	15.056	663	5.117	18.328	5.871	10.670	14.250	8.180
SE345	Energy	denars	43.447	61.069	21.506	34.595	50.831	16.725	61.309	17.398	28.116
SE350	Contract work	denars	28.496	30.193	3.387	5.931	65.750	14.057	15.062	23.815	15.094
SE356	Other direct input	denars	9.800	11.399	14.007	13.805	9.538	2.278	9.586	800	5.237
SE360	Depreciation	denars	244.712	67.011	42.390	1.158.940	73.541	109.647	44.472	30.292	96.982
SE365	Total external factors	denars	26.241	25.415	11.453	26.501	55.203	722	20.223	0	3.618
SE370	Wages paid	denars	21.948	18.270	11.453	26.424	46.178	722	14.327	0	3.187
SE375	Rent paid	denars	3.949	5.735	0	77	8.866	0	5.896	0	431
SE380	Interest paid	denars	344	1.411	0	0	159	0	0	0	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	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE605	Total subsidies - excluding investments	denars	144.499	95.505	22.582	69.005	365.540	18.457	104.767	43.300	66.669
SE610	Total subsidies on crop production	denars	58.699	93.744	22.582	69.005	39.068	14.929	103.428	24.750	40.025
SE613	Other subsidies on crop production	denars	59.401	93.744	22.582	73.451	39.068	14.729	103.428	24.750	40.052
SE615	Total subsidies on livestock	denars	85.801	1.761	0	0	326.472	3.528	1.339	18.550	26.645
SE616	Subsidies on milk and dairy products	denars	30.089	1.292	0	0	104.882	0	974	14.350	20.065
SE617	Subsidies on other cattle	denars	4.477	168	0	0	15.801	0	365	4.200	2.623
SE618	Subsidies sheep & goat	denars	51.235	301	0	0	205.789	3.528	0	0	3.957
SE619	Other livestock subsidies	denars	9.087	0	0	285	0	3.733	0	3.500	44.475

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	142.490	96.997	22.582	68.809	361.259	17.490	104.130	41.300	60.847
SE605	Total subsidies - excluding on investments	denars	144.499	95.505	22.582	69.005	365.540	18.457	104.767	43.300	66.669
SE395	VAT balance excluding on investments	denars	458	2.116	0	0	0	0	0	0	0
SE390	Taxes	denars	2.467	624	0	196	4.281	967	637	2.000	5.822

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	652.694	576.917	672.324	549.432	1.032.296	371.545	584.658	291.671	424.603
SE275	Total intermediate consumption	denars	379.648	323.179	213.299	175.460	772.913	176.860	273.684	277.098	252.936
SE600	Balance current subsidies & taxes	denars	142.490	96.997	22.582	68.809	361.259	17.490	104.130	41.300	60.847
SE410	Gross Farm Income	denars	415.537	350.734	481.606	442.781	620.642	212.175	415.104	55.874	232.514
SE360	Depreciation	denars	244.712	67.011	42.390	1.158.940	73.541	109.647	44.472	30.292	96.982
SE415	Farm Net Value Added	denars	170.825	283.723	439.216	-716.159	547.101	102.528	370.632	25.581	135.533
SE365	Total External Factors	denars	26.241	25.415	11.453	26.501	55.203	722	20.223	0	3.618
SE420	Family Farm Income	denars	144.584	258.307	427.762	-742.660	491.898	101.805	350.410	25.581	131.914

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	204.902	361.499	425.614	-280.727	325.776	155.534	344.534	30.915	154.647
SE430	Family Farm Income/FWU	denars/FWU	281.486	421.681	482.531	-138.199	454.290	158.373	402.868	30.915	160.615

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	10.728.686	8.664.933	4.767.351	20.518.540	10.673.545	11.633.194	5.243.826	2.314.725	9.583.563
SE441	Total fixed assets	denars	10.479.435	8.588.734	4.756.397	20.484.849	10.265.523	11.509.433	5.116.192	2.076.475	9.023.310
SE446	Land, permanent crops, Quatas	denars	7.337.352	7.528.480	4.244.164	9.726.643	7.330.021	9.444.896	4.449.626	1.759.650	7.289.676
SE450	Buildings	denars	897.770	748.880	414.900	539.634	1.156.416	1.800.188	410.512	73.125	1.271.564
SE455	Machinery	denars	1.844.369	302.051	97.333	10.218.572	307.847	257.682	241.271	73.700	281.907
SE460	Breeding livestock	denars	399.944	9.323	0	0	1.471.238	6.667	14.783	170.000	180.163
SE465	Total current assets	denars	249.251	76.199	10.953	33.691	408.023	123.761	127.634	238.250	560.253
SE470	Non-breeding livestock	denars	155.826	3.502	0	2.536	241.318	60.594	9.087	34.500	464.397
SE475	Stock of agricultural products	denars	711	50	0	0	2.129	4.333	0	0	265
SE480	Other circulating capital	denars	94.136	72.747	10.953	31.155	168.834	67.500	118.547	203.750	96.121
SE485	Total liabilities	denars	232	0	0	0	0	0	3.098	0	0
SE490	Long - term loans	denars	0	0	0	0	0	0	0	0	0
SE495	Short - term loans	denars	232	0	0	0	0	0	3.098	0	0
SE501	Net worth	denars	10.728.454	8.664.933	4.767.351	20.518.540	10.673.545	11.633.194	5.240.728	2.314.725	9.583.563

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	7.222.925	2.343.511	1.134.200	27.018.305	5.036.627	4.299.775	2.321.181	904.815	4.149.260
SE516	Gross Investment	denars	10.984	2.256	0	7.911	27.299	0	20.048	0	5.366
SE521	Net investment	denars	-233.727	-64.756	-42.390	-1.151.029	-46.243	-109.647	-24.424	-30.292	-91.616
SE526	(1)Cash Flow	denars	-174.624	-377.809	-295.535	-231.205	-3.553	-110.043	-255.084	89.883	-64.616
SE530	(2)Cash Flow	denars	-175.132	-379.573	-295.535	-236.279	3.806	-110.077	-265.108	95.983	-66.660

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 size	4-Economic size	5 to 14 Economic size
SYS02	Farms represented	78.156	35.065	25.366	11.806	5.919
SYS03	Sample Farms	614	167	171	138	138

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	1,16	0,64	1,02	1,45	1,70
SE011	Labour input	hours	2.493,25	1.384,33	2.191,38	3.116,62	3.585,91
SE015	Unpaid labour input	FWU	1,00	0,60	0,91	1,29	1,31
SE016	Unpaid labour input	hours	2.199	1.314	2.003	2.834	2.879
SE020	Paid labour input	AWU	0,16	0,04	0,10	0,16	0,39
SE021	Paid labour input	hours	294	70	188	283	707
SE025	Total Utilised Agriculture Area	ha	5,50	2,29	4,23	7,21	9,24
SE030	Rented UAA	ha	1,55	0,20	1,20	2,05	3,13
SE035	Cereals	ha	1,89	0,91	1,65	2,62	2,63
SE041	Other field crops	ha	0,30	0,14	0,28	0,43	0,39
SE046	Vegetable and flowers	ha	0,29	0,03	0,16	0,36	0,70
SE050	Vineyards	ha	0,21	0,12	0,24	0,19	0,32
SE054	Permanent crops	ha	0,42	0,20	0,25	0,35	0,98
SE055	Orchards	ha	0,42	0,20	0,25	0,35	0,98
SE071	Forage crops	ha	1,55	0,48	1,01	2,06	3,02
SE080	Total livestock units	LU	7,1	0,5	2,5	9,7	18,2
SE085	Dairy cows	LU	1,5	0,2	0,7	1,9	3,6
SE090	Other cattle	LU	1,4	0,3	1,0	1,8	3,0
SE095	Sheep and goats	LU	4,1	0,1	0,8	6,0	11,2
SE100	Pigs	LU	0,0	0,0	0,0	0,0	0,0
SE105	Poultry	LU	0,1	0,0	0,0	0,0	0,4

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	652.694	274.200	463.746	743.993	1.253.558
SE135	Total output crop & crop production	denars	411.715	222.441	330.921	489.626	662.969
SE140	Cereals	denars	92.207	58.219	80.339	109.436	130.813
SE145	Protein crops	denars	2.440	2.306	1.413	3.246	3.068
SE150	Potatoes	denars	27.572	25.737	20.796	12.758	53.001
SE160	Oil-seed crops	denars	5.779	93	1.753	18.881	4.548
SE165	Industrial crops	denars	31.117	14.280	39.400	57.192	15.152
SE170	Vegetables & Flowers	denars	97.504	16.162	70.785	105.600	220.953
SE175	Fruit	denars	72.046	61.182	54.819	78.926	99.660
SE185	Vine and grapes	denars	42.195	36.333	35.031	53.849	46.514
SE195	Forage area	denars	40.855	8.129	26.585	49.736	89.259
SE206	Total output livestock & livestock production	denars	240.979	51.758	132.825	254.368	590.590
SE216	Cows' milk & milk products	denars	87.320	6.507	47.343	96.993	224.977
SE220	Beef and veal	denars	56.648	8.964	19.785	56.654	160.024
SE225	Pigmeat	denars	6.148	6.975	10.570	4.088	1.695
SE230	Sheep and goat	denars	40.182	1.677	13.409	47.897	112.239
SE235	Poultrymeat	denars	310	0	0	0	1.379
SE240	Eggs	denars	1.279	0	0	15	5.674
SE245	Ewes' and Goat' milk	denars	23.533	134	9.176	28.431	64.743
SE251	Other livestock & products	denars	25.570	27.502	32.542	20.290	19.872
SE260	Farmhouse consumption	denars	2.333	1.204	2.566	2.551	3.192
SE265	Farm use	denars	47.653	5.840	19.011	50.759	130.638

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	650.601	186.553	327.018	1.310.919	952.808
SE275	Total intermediate consumption	denars	379.648	123.759	238.477	424.214	819.673
SE281	Total specific costs	denars	283.235	75.897	162.037	307.308	660.252
SE285	Seeds and plants	denars	32.691	15.785	27.913	34.558	57.204
SE290	Seeds and plants home - grown	denars	3.013	1.506	2.600	3.443	4.919
SE295	Fertilisers	denars	33.024	15.383	24.693	38.434	59.287
SE300	Crop protection	denars	20.945	13.184	13.893	24.037	35.983
SE305	Other crop specific costs	denars	15.688	5.136	8.871	13.379	39.214
SE310	Feed for grazing livestock	denars	108.794	8.102	43.503	118.716	301.627
SE315	Feed for grazing livestock home - grown	denars	39.155	3.405	14.938	49.883	101.698
SE320	Feed for pigs & polutry	denars	5.409	3.859	10.153	4.009	2.806
SE325	Feed for pigs & polutry home - grown	denars	2.093	1.730	3.311	2.060	1.055
SE330	Other livestock specific costs	denars	22.423	7.807	12.161	18.789	56.460
SE336	Total farming overheads	denars	96.412	47.862	76.439	116.906	159.421
SE340	Machinery & building current costs	denars	11.297	4.332	8.351	12.450	22.222
SE345	Energy	denars	43.447	23.469	34.141	53.277	69.325
SE350	Contract work	denars	28.496	10.216	15.344	26.647	68.765
SE356	Other direct input	denars	9.800	4.031	7.003	9.477	20.570
SE360	Depreciation	denars	244.712	57.079	77.765	862.477	60.878
SE365	Total external factors	denars	26.241	5.715	10.777	24.228	72.257
SE370	Wages paid	denars	21.948	5.091	8.458	20.031	60.983
SE375	Rent paid	denars	3.949	625	2.319	4.198	9.742
SE380	Interest paid	denars	344	0	0	0	1.532

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	144.499	33.367	76.575	181.372	326.281
SE610	Total subsidies on crop production	denars	58.699	31.071	51.508	82.604	77.137
SE613	Other subsidies on crop production	denars	59.401	31.092	51.508	82.604	80.235
SE615	Total subsidies on livestock	denars	85.801	2.295	25.067	98.768	249.145
SE616	Subsidies on milk and dairy products	denars	30.089	1.105	14.425	43.813	70.847
SE617	Subsidies other cattle	denars	4.477	725	2.414	5.009	11.042
SE618	Subsidies sheep & goat	denars	51.235	465	8.228	49.946	167.255
SE619	Other livestock subsidies	denars	9.087	13.186	11.448	9.800	487

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	142.490	31.428	74.584	178.262	325.265
SE605	Total subsidies - excluding on investment	denars	144.499	33.367	76.575	181.372	326.281
SE395	VAT balance excluding on investment	denars	458	8	0	0	2.030
SE390	Taxes	denars	2.467	1.947	1.991	3.110	3.046

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	652.694	274.200	463.746	743.993	1.253.558
SE275	Total intermediate consumption	denars	379.648	123.759	238.477	424.214	819.673
SE600	Balance current subsidies & taxes	denars	142.490	31.428	74.584	178.262	325.265
SE410	Gross Farm Income	denars	415.537	181.869	299.854	498.041	759.150
SE360	Depreciation	denars	244.712	57.079	77.765	862.477	60.878
SE415	Farm Net Value Added	denars	170.825	124.790	222.090	-364.436	698.272
SE365	Total External Factors	denars	26.241	5.715	10.777	24.228	72.257
SE420	Family Farm Income	denars	144.584	119.075	211.313	-388.664	626.015

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	204.902	223.845	297.428	-128.209	400.440
SE430	Family Farm Income/FWU	denars/FWU	281.486	239.124	342.470	-62.027	600.697

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	10.728.686	5.825.209	9.617.982	17.227.588	11.540.007
SE441	Total fixed assets	denars	10.479.435	5.665.220	9.446.599	16.884.417	11.180.170
SE446	Land, permanent crops, Quatas	denars	7.337.352	4.713.889	8.014.289	8.092.715	8.917.946
SE450	Buildings	denars	897.770	677.271	1.062.359	1.072.401	786.027
SE455	Machinery	denars	1.844.369	258.587	254.845	7.296.498	280.895
SE460	Breeding livestock	denars	399.944	15.473	115.106	422.803	1.195.302
SE465	Total current assets	denars	249.251	159.989	171.383	343.171	359.837
SE470	Non-breeding livestock	denars	155.826	118.758	93.142	209.019	225.163
SE475	Stock of agricultural products	denars	711	0	37	462	2.655
SE480	Other circulating capital	denars	94.136	41.231	78.278	134.614	137.330
SE485	Total liabilities	denars	232	0	0	1.033	0
SE490	Long - term loans	denars	0	0	0	0	0
SE495	Short - term loans	denars	232	0	0	1.033	0
SE501	Net worth	denars	10.728.454	5.825.209	9.617.982	17.226.555	11.540.007

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	7.222.925	2.504.761	3.468.168	19.710.415	5.621.562
SE516	Gross Investment	denars	10.984	1.151	1.754	25.590	1.558
SE521	Net investment	denars	-233.727	-55.928	-76.010	-836.887	-60.519
SE526	(1)Cash Flow	denars	-174.624	-95.615	-96.753	-464.053	-154.236
SE530	(2)Cash Flow	denars	-175.132	-97.113	-96.161	-475.868	-157.183

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	$> 0.5 \leq 1$	$> 1 \leq 3$	$> 3 \leq 5$	$> 5 \leq 8$	$> 8 \leq 10$	> 10
SYS02	Farms represented	78.156	10.630	6.944	28.211	16.817	8.423	2.506	4.624
SYS03	Sample Farms	614	59	52	200	132	74	33	64

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	1,16	0,47	0,67	1,07	1,31	1,48	1,61	1,59
SE011	Labour input	hours	2.493	1.029	1.428	2.297	2.822	3.185	3.472	3.341
SE015	Unpaid labour input	FWU	1,00	0,44	0,55	0,94	1,14	1,29	1,45	1,19
SE016	Unpaid labour input	hours	2.199	970	1.213	2.074	2.516	2.845	3.199	2.610
SE020	Paid labour input	AWU	0	0	0	0	0	0	0	0
SE021	Paid labour input	hours	294	59	215	223	306	340	273	730
SE025	Total Utilised Agriculture Area	ha	5,50	0,27	0,86	1,99	3,89	6,40	9,04	25,51
SE030	Rented UAA	ha	1,55	0,01	0,02	0,12	0,58	1,21	3,37	10,15
SE035	Cereals	ha	1,89	0,00	0,13	0,58	1,41	2,56	3,59	8,44
SE041	Other field crops	ha	0,30	0,01	0,11	0,20	0,29	0,39	0,87	0,66
SE046	Vegetable and flowers	ha	0,29	0,05	0,10	0,29	0,45	0,34	0,32	0,27
SE050	Vineyards	ha	0,21	0,02	0,18	0,17	0,16	0,32	0,08	0,59
SE054	Permanent crops	ha	0,42	0,04	0,21	0,32	0,32	0,66	0,65	1,10
SE055	Orchards	ha	0,42	0,04	0,21	0,32	0,32	0,66	0,65	1,10
SE071	Forage crops	ha	1,55	0,15	0,14	0,36	0,83	1,71	3,05	8,23
SE080	Total livestock units	LU	7,10	0,09	1,55	3,77	7,40	11,25	16,95	17,94
SE085	Dairy cows	LU	1,48	0,00	0,34	0,94	1,35	1,80	3,40	4,35
SE090	Other cattle	LU	1,43	0,00	0,40	1,06	1,41	1,87	4,23	2,84
SE095	Sheep and goats	LU	4,10	0,09	0,66	1,65	4,58	7,44	9,32	10,74
SE100	Pigs	LU	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,01
SE105	Poultry	LU	0,08	0,00	0,15	0,12	0,07	0,14	0,00	0,00

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	652.694	296.244	359.627	495.750	626.853	818.598	1.091.546	1.345.049
SE135	Total output crop & crop production	denars	411.715	102.937	257.403	372.232	397.145	569.579	636.106	676.954
SE140	Cereals	denars	92.207	1.121	13.245	54.055	92.380	110.973	144.994	310.281
SE145	Protein crops	denars	2.440	0	885	4.849	358	5.751	0	150
SE150	Potatoes	denars	27.572	8.715	29.392	31.268	27.980	11.258	113.406	5.688
SE160	Oil-seed crops	denars	5.779	0	0	1.668	785	1.481	27.879	32.527
SE165	Industrial crops	denars	31.117	0	2.288	18.575	51.624	63.533	53.784	30.952
SE170	Vegetables & Flowers	denars	97.504	73.298	80.873	112.840	114.115	131.436	60.870	30.803
SE175	Fruit	denars	72.046	14.736	88.566	91.753	51.814	124.845	67.242	33.031
SE185	Vine and grapes	denars	42.195	5.068	41.910	46.676	28.792	69.322	52.727	53.503
SE195	Forage area	denars	40.855	0	244	10.548	29.297	50.979	115.204	180.019
SE206	Total output livestock & livestock production	denars	240.979	193.306	102.224	123.519	229.708	249.020	455.440	668.094
SE216	Cows' milk & milk products	denars	87.320	0	0	40.917	68.367	97.403	253.229	325.657
SE220	Beef and veal	denars	56.648	0	48.991	42.967	45.765	45.714	88.326	176.597
SE225	Pigmeat	denars	6.148	10.424	588	6.217	5.745	6.338	5.115	7.566
SE230	Sheep and goat	denars	40.182	2.712	32.034	11.305	71.773	30.486	64.303	105.203
SE235	Poultrymeat	denars	310	0	288	833	67	0	0	0
SE240	Eggs	denars	1.279	0	2.696	1.073	485	4.950	0	0
SE245	Ewes' and Goat' milk	denars	23.533	5.712	1.751	9.813	33.677	56.892	40.013	32.547
SE251	Other livestock & products	denars	25.570	174.459	15.887	10.395	3.830	7.237	4.454	20.524
SE260	Farmhouse consumption	denars	2.333	3.288	262	1.337	3.495	1.574	4.394	3.664
SE265	Farm use	denars	47.653	127	965	13.572	38.928	53.345	78.910	231.199

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	650.601	184.056	232.212	824.652	445.764	642.492	865.925	1.197.550
SE275	Total intermediate consumption	denars	379.648	123.665	149.351	218.737	342.070	496.711	778.151	1.042.266
SE281	Total specific costs	denars	283.235	99.674	107.523	165.661	242.615	367.825	623.774	773.024
SE285	Seeds and plants	denars	32.691	13.675	20.186	31.858	26.614	20.524	56.364	77.381
SE290	Seeds and plants home - grown	denars	3.013	187	510	818	3.254	3.627	15.578	6.827
SE295	Fertilisers	denars	33.024	4.478	11.820	21.024	33.098	51.949	58.697	78.799
SE300	Crop protection	denars	20.945	4.841	17.072	20.333	17.750	40.259	30.898	19.974
SE305	Other crop specific costs	denars	15.688	5.224	8.339	9.269	10.045	44.013	17.659	29.238
SE310	Feed for grazing livestock	denars	108.794	8.373	17.162	59.067	96.435	131.829	306.371	328.199
SE315	Feed for grazing livestock home - grown	denars	39.155	0	1.077	10.178	31.292	51.243	100.155	167.534
SE320	Feed for pigs & poultry	denars	5.409	24.140	3.143	2.623	3.778	4.561	4.018	3.748
SE325	Feed for pigs & poultry home - grown	denars	2.093	1.942	354	1.897	2.096	2.618	3.212	3.067
SE330	Other livestock specific costs	denars	22.423	36.814	27.862	8.595	18.254	17.201	30.821	58.258
SE336	Total farming overheads	denars	96.412	23.991	41.828	53.076	99.455	128.886	154.377	269.242
SE340	Machinery & building current costs	denars	11.297	3.308	13.192	5.385	10.216	14.845	10.839	33.958
SE345	Energy	denars	43.447	13.109	17.768	28.565	41.539	60.763	60.533	113.889
SE350	Contract work	denars	28.496	3.038	5.813	7.195	20.117	24.263	188.680	76.546
SE356	Other direct input	denars	9.800	2.149	4.385	8.549	12.237	16.915	11.262	11.156
SE360	Depreciation	denars	244.712	57.319	70.304	594.352	75.819	111.657	54.531	66.791
SE365	Total external factors	denars	26.241	3.071	12.558	11.563	27.876	34.125	33.242	88.493
SE370	Wages paid	denars	21.948	3.071	12.414	11.430	25.892	28.739	25.394	62.204
SE375	Rent paid	denars	3.949	0	144	133	1.983	2.851	7.848	25.917
SE380	Interest paid	denars	344	0	0	0	0	2.535	0	373

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	144.499	6.578	49.157	77.937	138.210	167.918	281.829	472.204
SE610	Total subsidies on crop production	denars	58.699	3.076	25.398	36.351	51.050	67.923	85.656	198.081
SE613	Other subsidies on crop production	denars	59.401	3.076	25.398	36.333	51.076	73.751	85.656	198.081
SE615	Total subsidies on livestock	denars	85.801	3.502	23.759	41.587	87.160	99.995	196.173	274.123
SE616	Subsidies on milk and dairy products	denars	30.089	0	7.431	16.819	27.486	36.578	76.069	91.857
SE617	Subsidies other cattle	denars	4.477	0	6.031	2.803	3.906	3.751	8.606	12.459
SE618	Subsidies sheep & goat	denars	51.235	3.502	10.298	21.964	55.767	59.666	111.497	169.806
SE619	Other livestock subsidies	denars	9.087	74.122	10.223	2.514	645	135	0	1.194

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	142.490	-1.839	47.691	75.719	135.894	171.204	281.148	470.140
SE605	Total subsidies - excluding on investment	denars	144.499	6.578	49.157	77.937	138.210	167.918	281.829	472.204
SE395	VAT balance excluding on investment	denars	458	0	0	0	0	3.785	40	0
SE390	Taxes	denars	2.467	8.417	1.466	2.219	2.315	499	721	2.064

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	652.694	296.244	359.627	495.750	626.853	818.598	1.091.546	1.345.049
SE275	Total intermediate consumption	denars	379.648	123.665	149.351	218.737	342.070	496.711	778.151	1.042.266
SE600	Balance current subsidies & taxes	denars	142.490	-1.839	47.691	75.719	135.894	171.204	281.148	470.140
SE410	Gross Farm Income	denars	415.537	170.739	257.967	352.732	420.678	493.092	594.543	772.923
SE360	Depreciation	denars	244.712	57.319	70.304	594.352	75.819	111.657	54.531	66.791
SE415	Farm Net Value Added	denars	170.825	113.420	187.663	-241.621	344.859	381.435	540.012	706.132
SE365	Total External Factors	denars	26.241	3.071	12.558	11.563	27.876	34.125	33.242	88.493
SE420	Family Farm Income	denars	144.584	110.349	175.105	-253.183	316.984	347.310	506.770	617.639

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	204.902	270.811	211.934	-29.500	275.368	326.732	374.853	497.108
SE430	Family Farm Income/FWU	denars/FWU	281.486	277.841	288.080	26.676	352.486	415.490	453.145	685.881

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	10.728.686	6.685.402	6.926.566	14.822.281	7.456.674	12.169.818	12.674.886	8.831.530
SE441	Total fixed assets	denars	10.479.435	5.894.914	6.806.577	14.685.174	7.253.414	11.950.514	12.304.773	8.558.599
SE446	Land, permanent crops, Quatas	denars	7.337.352	4.648.605	5.371.298	8.293.164	5.785.352	10.339.172	10.654.914	6.446.074
SE450	Buildings	denars	897.770	1.065.641	983.268	1.125.380	735.159	878.661	419.323	566.444
SE455	Machinery	denars	1.844.369	132.715	308.165	5.006.630	270.521	330.139	349.440	556.116
SE460	Breeding livestock	denars	399.944	47.953	143.846	260.000	462.383	402.541	881.097	989.966
SE465	Total current assets	denars	249.251	790.488	119.988	137.107	203.260	219.305	370.113	272.931
SE470	Non-breeding livestock	denars	155.826	720.271	92.690	79.307	112.335	48.092	196.854	119.006
SE475	Stock of agricultural products	denars	711	0	0	422	0	4	745	5.115
SE480	Other circulating capital	denars	94.136	70.217	27.298	58.222	90.925	171.217	174.004	159.039
SE485	Total liabilities	denars	232	0	0	700	0	34	0	0
SE490	Long - term loans	denars	0	0	0	0	0	0	0	0
SE495	Short - term loans	denars	232	0	0	700	0	34	0	0
SE501	Net worth	denars	10.728.454	6.685.402	6.926.566	14.821.581	7.456.674	12.169.785	12.674.886	8.831.530

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	7.222.925	3.351.900	3.432.657	14.301.359	3.381.595	5.249.149	3.366.095	3.944.609
SE516	Gross Investment	denars	10.984	0	0	9.726	1.318	2.086	58.485	39.700
SE521	Net investment	denars	-233.727	-57.319	-70.304	-584.626	-74.501	-109.570	3.953	-27.091
SE526	(1)Cash Flow	denars	-174.624	-39.535	14.843	-116.869	-197.614	-198.633	-225.432	-532.215
SE530	(2)Cash Flow	denars	-175.132	-39.407	14.843	-120.630	-197.198	-203.070	-255.563	-505.639