



Standard Results for Agricultural Holdings Covered by FADN for the Accounting Year of 2018

Skopje 2021

Macedonian FADN

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1. Summary

In accordance with the obligations arising from the Law for establishing a Farm Accounting Data Network (Official Gazette of Republic of North Macedonia No. 110/07, 53/2011), the computer database for the Farm Accountancy Data Network system (FADN) for the accounting year of 2018 contains 726 agricultural holdings (712 family agricultural holdings and 14 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2018, 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 610 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 2018, 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 "Rule book on the methodology of calculation of Standard Output coefficients, ways of collecting data and information from network, the methodology for establishing a typology of

agricultural holdings, and classification of agricultural holdings by type of agricultural production and economic size classes of agricultural holdings, maximum number and minimum economic size of returning holdings and the content on the single form of farm return for determining the income of agricultural holdings and analyzing of the business operations of agricultural holdings" (Official Gazette No. 138/2020) – Rulebook 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 December 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 2018 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 crop production</i>
7	<i>Mixed livestock production</i>
8	<i>Mixed crop production and livestock</i>

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

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

Table 2: Grouping of agricultural holdings based on size class

Classes	Limit in Euros
1	< 2 000 Euros
2	2 000 ≤ 4 000 Euros
3	4 000 ≤ 8 000 Euros
4	8 000 ≤ 15 000 Euros
(5-14)	15000 ≥100000 Euros

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).
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
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
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.

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).
SE135	Total output crops	Denars	= Sales + farm use + farmhouse consumption +

	& crop production		(closing valuation - opening valuation). (SE140+SE145+SE146+SE150+SE155+SE160 +SE165+SE170+SE175+SE180+SE185+SE190 + SE195+SE200).
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.
SE150	Potato	Denars	Including early potato and seed.
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)
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.
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.
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).

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.
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.
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	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).
SE285	Seeds and plants	Denars	Relates to agricultural and horticultural crops. New plantations of permanent crops and woodlands are considered as investments.
SE290	Seeds and plants home-grown	Denars	Seeds and seedlings produced and used on the farm.
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	Denars	Marketable farm products (including milk other than suckled) used as feedingstuffs for

	home-grown		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.
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	Contract 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).

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).

Income per agricultural holding

Symbol	Variable title	Unit measure	Description
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).
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)

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 & mediumterm loans	Denars	Loans contracted 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)

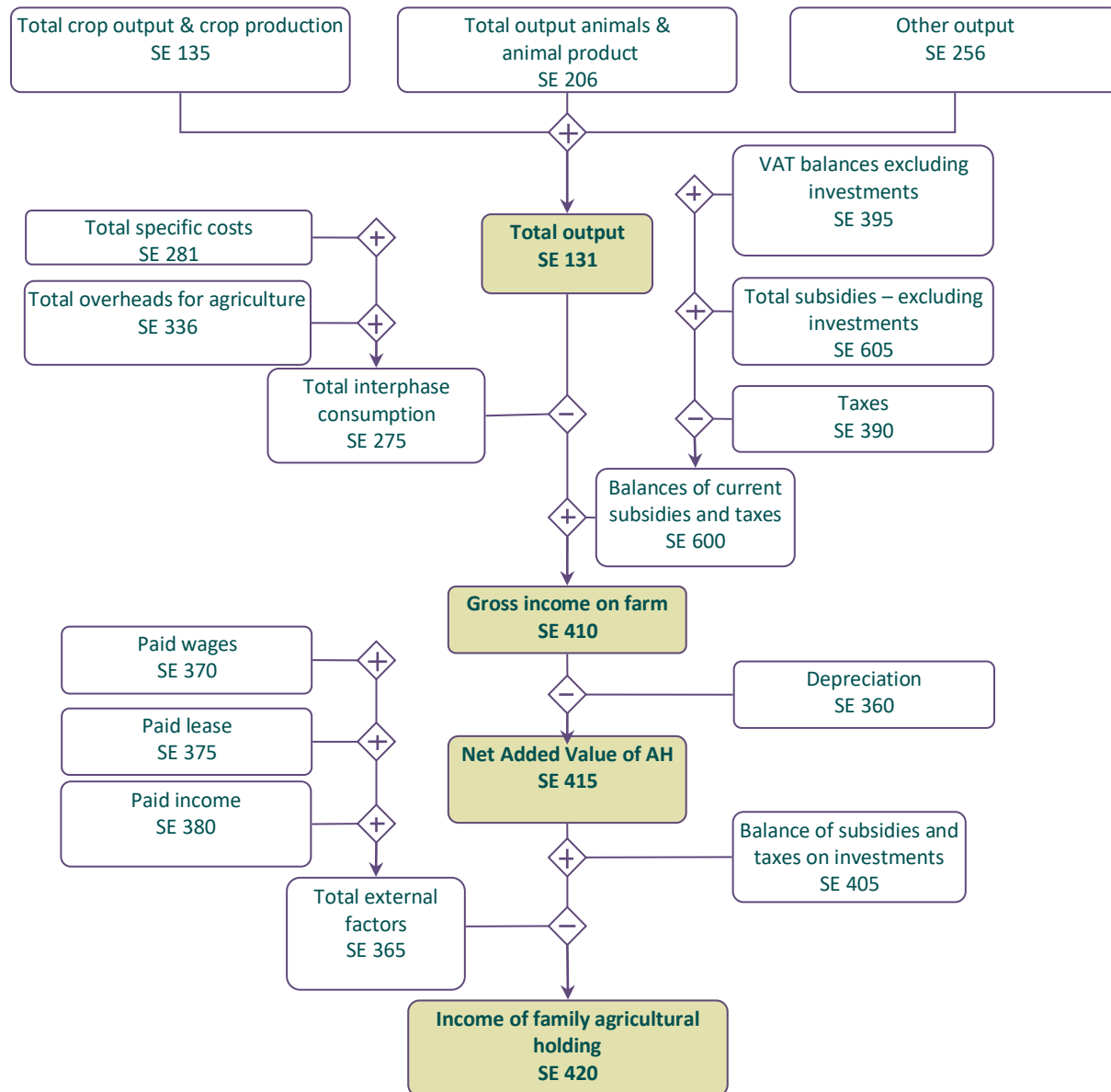
Financial indicators

Symbol	Variable title	Unit measure	Description
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-SE360).
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.

4. Graphic presentation for calculation of economic indicators

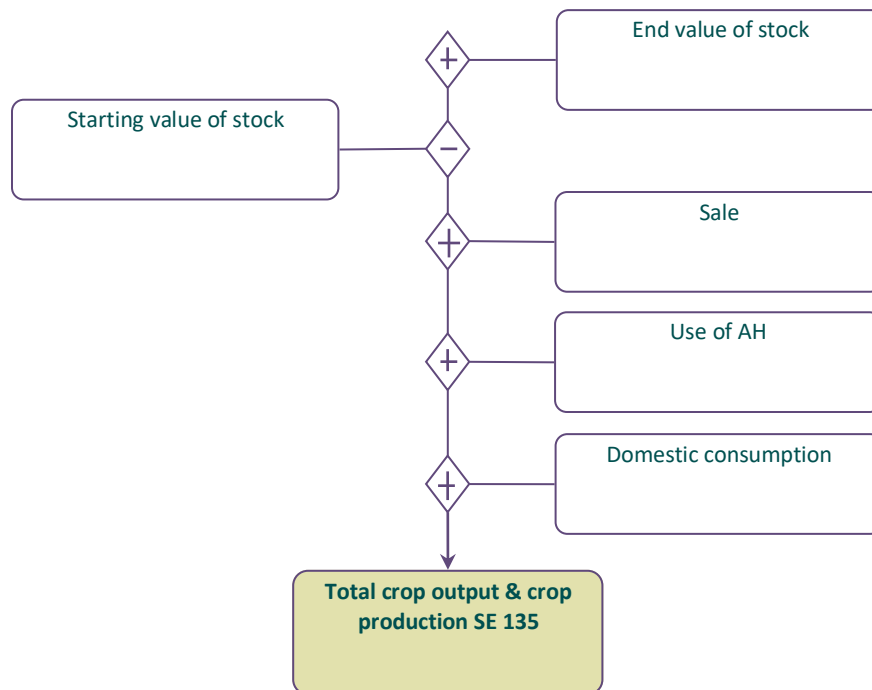
This chapter contains graphs for calculation of basic economic indicators used in the Standard Results for FADN. These graphs are developed using the materials published on the website of the European FADN system.

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

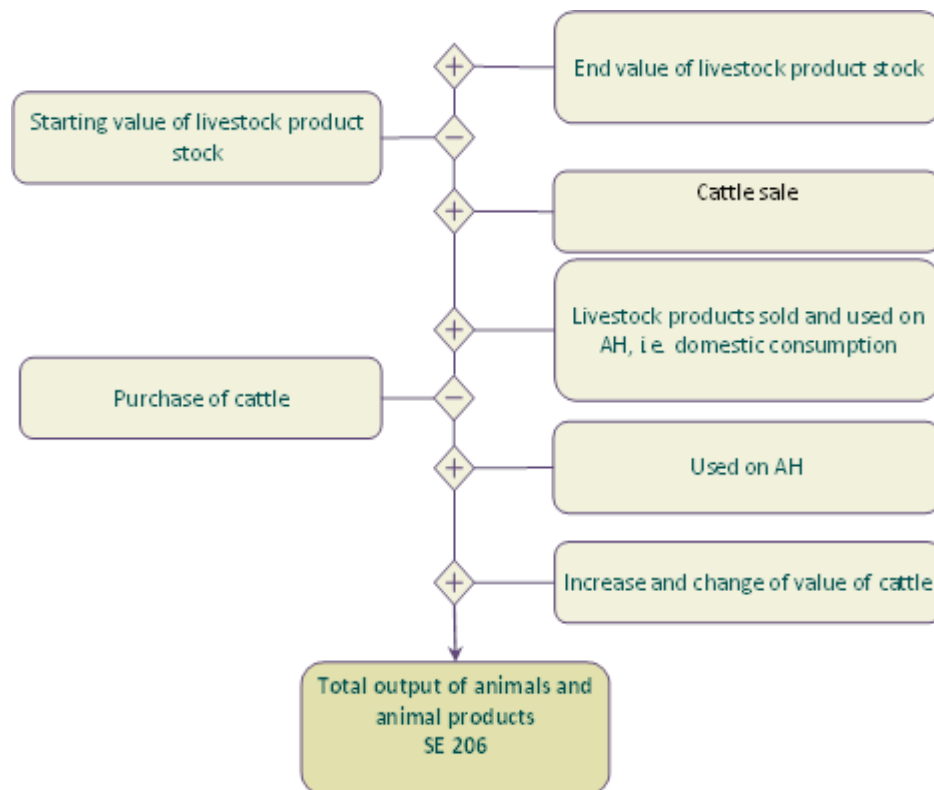


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

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.

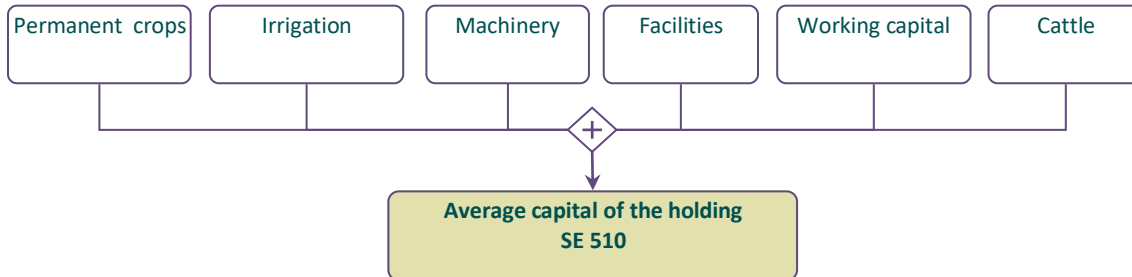
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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

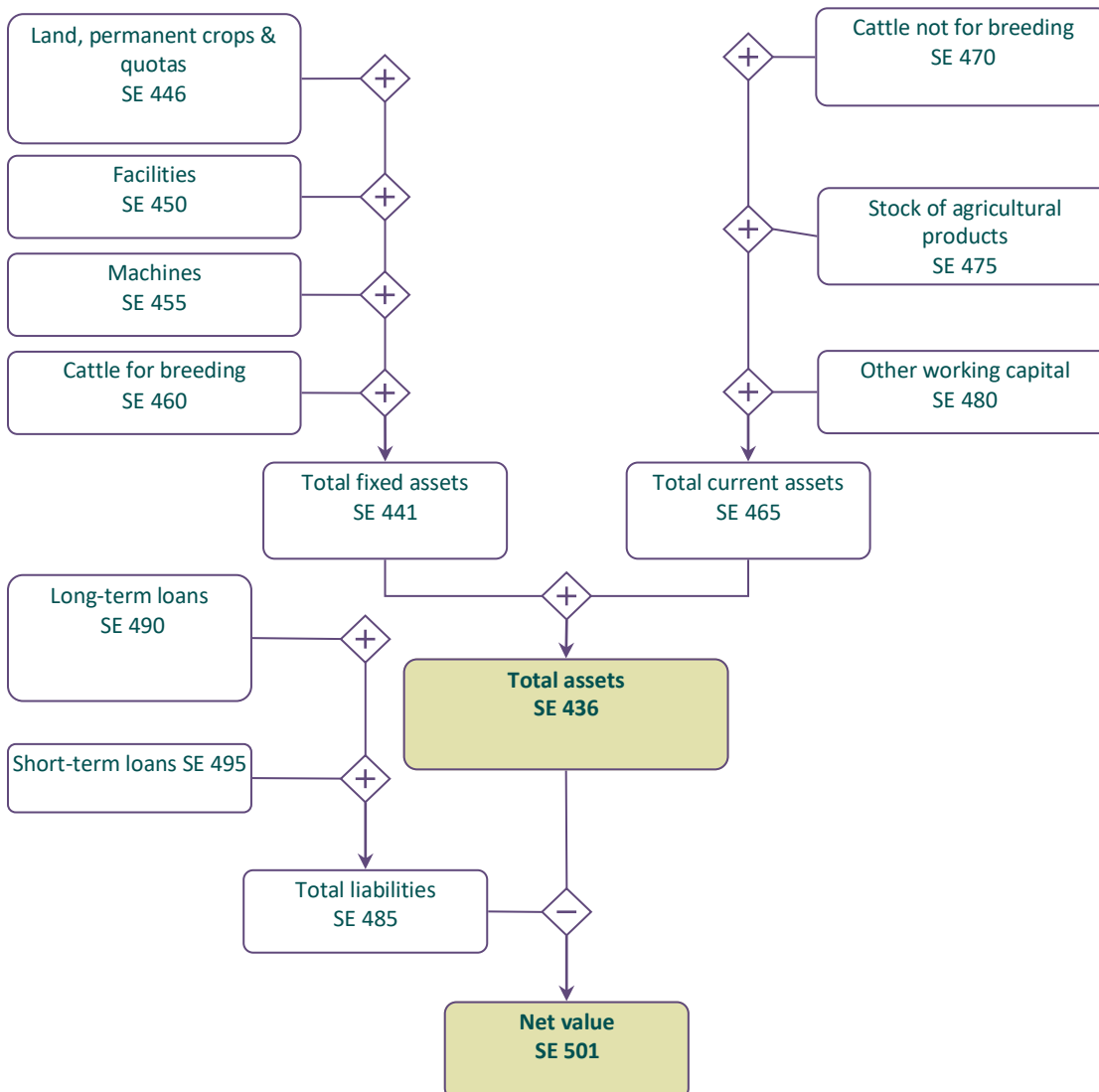
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

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

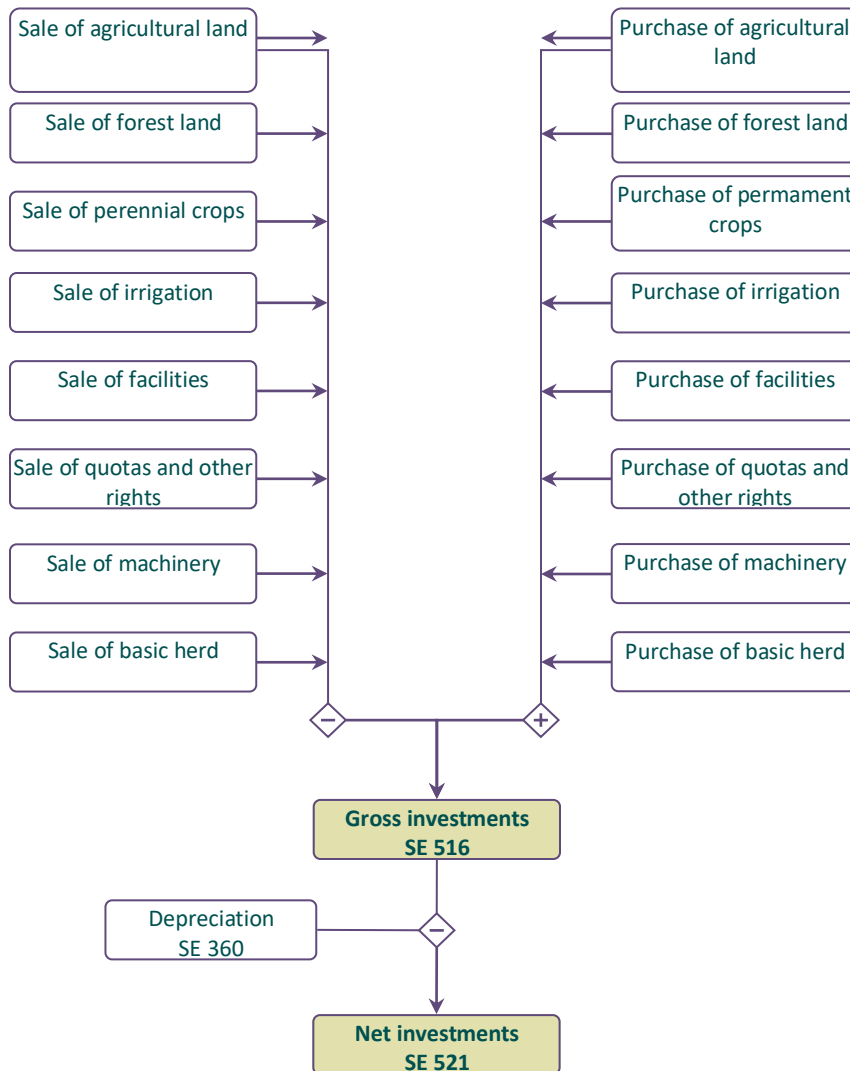


Graph 5: Calculation of certain balance statements and financial indicators



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 2018

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	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SYS02	Farms represented	64,232	4,027	8,160	6,011	12,510	2,397	8,841	7,556	14,731
SYS03	Sample Farms	610	191	44	105	111	2	45	3	109

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	3.67	3.51	5.02	3.40	4.28	.	3.69	.	3.08
SE010	Total labour input	AWU	0.92	0.90	0.77	0.75	1.29	.	0.76	.	0.86
SE011	Labour input	hours	2,230	2,191	1,884	1,824	3,149	.	1,853	.	2,055
SE015	Unpaid labour input	FWU	0.82	0.83	0.72	0.60	1.13	.	0.69	.	0.82
SE016	Unpaid labour input	hours	2,001	2,005	1,760	1,459	2,761	.	1,654	.	1,980
SE020	Paid labour input	AWU	0.09	0.07	0.05	0.15	0.15	.	0.08	.	0.04
SE021	Paid labour input	hours	229	186	124	365	388	.	199	.	75
SE025	Total Utilised Agriculture Area	ha	4.90	6.43	1.45	2.40	5.48	.	8.12	.	4.24
SE030	Rented UAA	ha	2.19	3.65	0.10	0.50	1.89	.	5.17	.	1.25
SE035	Cereals	ha	2.65	4.16	0.30	0.18	2.07	.	5.60	.	2.74
SE041	Other field crops	ha	0.40	0.99	0.11	0.01	0.03	.	0.37	.	0.24
SE046	Vegetable and flowers	ha	0.26	0.44	1.08	0.01	0.00	.	0.51	.	0.05
SE050	Vineyards	ha	0.20	0.05	0.08	0.76	0.00	.	0.56	.	0.03
SE054	Permanent crops	ha	0.31	0.03	0.01	1.37	0.01	.	0.81	.	0.01
SE055	Orchards	ha	0.31	0.03	0.01	1.37	0.01	.	0.81	.	0.01
SE071	FORAGE crops	ha	1.08	0.73	0.02	0.06	3.34	.	0.31	.	1.15
SE080	Total livestock units	LU	5.1	0.6	0.0	0.0	22.7	.	0.3	.	3.8
SE085	Dairy cows	LU	1.5	0.4	0.0	0.0	5.5	.	0.2	.	2.2
SE090	Other cattle	LU	1.2	0.1	0.0	0.0	5.3	.	0.1	.	0.8
SE095	Sheep and goats	LU	2.3	0.1	0.0	0.0	11.9	.	0.0	.	0.6
SE100	Pigs	LU	0.1	0.0	0.0	0.0	0.0	.	0.0	.	0.2
SE105	Poultry	LU	0.0	0.0	0.0	0.0	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	4. Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE131	Total output	denars	817,723	796,328	728,228	553,613	1,276,325	.	765,282	.	721,700
SE135	Total output crop & crop production	denars	525,476	743,590	728,228	549,137	240,532	.	743,292	.	259,146
SE140	Cereals	denars	125,318	216,714	12,277	8,669	90,745	.	233,127	.	117,730
SE145	Protein crops	denars	7,473	21,831	0	639	0	.	2,844	.	1,775
SE150	Potatoes	denars	28,841	64,329	41,295	398	9,932	.	22,900	.	12,057
SE160	Oil-seed crops	denars	5,910	12,202	745	0	0	.	17,589	.	4,128
SE165	Industrial crops	denars	64,299	164,137	8,500	2,633	7,592	.	13,453	.	52,973
SE170	Vegetables & Flowers	denars	128,841	206,218	641,671	7,257	1,927	.	167,723	.	21,884
SE175	Fruit	denars	68,610	1,987	3,889	334,799	2,983	.	124,387	.	2,009
SE185	Vine and grapes	denars	48,205	9,192	17,839	191,497	405	.	138,326	.	4,340
SE195	Forage area	denars	47,980	46,980	2,011	3,244	126,949	.	22,943	.	42,248
SE206	Total output livestock & livestock production	denars	291,964	51,834	0	4,476	1,035,792	.	21,990	.	462,555
SE216	Cows' milk & milk products	denars	113,966	33,660	0	0	381,204	.	13,134	.	183,842
SE220	Beef and veal	denars	51,279	9,962	0	0	201,412	.	3,378	.	62,742
SE225	Pigmeat	denars	5,709	1,732	0	0	892	.	2,236	.	16,956
SE230	Sheep and goat	denars	50,599	1,285	0	0	247,304	.	34	.	28,839
SE240	Eggs	denars	134	428	0	0	0	.	0	.	0
SE245	Ewes' and Goat' milk	denars	35,182	1,369	0	0	175,057	.	215	.	15,861
SE251	Other livestock & products	denars	35,105	3,426	0	4,476	29,924	.	2,993	.	154,315
SE260	Farmhouse consumption	denars	13,462	5,121	1,636	2,116	34,800	.	6,801	.	24,779
SE265	Farm use	denars	74,700	18,072	0	16,738	235,749	.	7,654	.	124,988

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	374,305	345,790	199,571	260,002	670,534	.	338,035	.	322,800
SE275	Total intermediate consumption	denars	302,356	276,855	162,997	144,297	602,755	.	253,790	.	273,475
SE281	Total specific costs	denars	236,382	186,679	134,209	103,585	532,403	.	175,555	.	218,269
SE285	Seeds and plants	denars	27,133	46,880	50,302	1,018	13,096	.	45,885	.	15,725
SE290	Seeds and plants home - grown	denars	3,400	5,544	2,789	192	2,025	.	8,479	.	2,435
SE295	Fertilisers	denars	33,264	50,866	37,024	20,544	17,460	.	63,042	.	18,110
SE300	Crop protection	denars	25,393	21,604	30,030	70,462	3,136	.	36,132	.	6,029
SE305	Other crop specific costs	denars	16,721	36,544	14,954	9,374	3,905	.	15,604	.	4,034
SE310	Feed for grazing livestock	denars	107,002	22,256	0	0	423,919	.	9,648	.	123,080
SE315	Feed for grazing livestock home - grown	denars	56,491	10,229	0	0	219,722	.	7,154	.	70,762
SE320	Feed for pigs & poultry	denars	3,143	2,092	0	0	626	.	1,571	.	8,388
SE325	Feed for pigs & poultry home - grown	denars	1,327	1,975	0	0	586	.	998	.	2,054
SE330	Other livestock specific costs	denars	19,929	2,862	0	1,663	60,671	.	1,967	.	39,684
SE336	Total farming overheads	denars	65,974	90,176	28,788	40,712	70,351	.	78,235	.	55,206
SE340	Machinery & building current costs	denars	9,096	13,146	643	3,269	9,250	.	16,381	.	8,028
SE345	Energy	denars	32,551	45,375	20,420	24,825	24,676	.	50,600	.	24,080
SE350	Contract work	denars	15,326	22,130	1,769	3,152	21,766	.	6,987	.	17,639
SE356	Other direct input	denars	9,002	9,526	5,957	9,467	14,660	.	4,267	.	5,458
SE360	Depreciation	denars	43,320	37,605	24,401	65,782	44,735	.	51,918	.	33,828
SE365	Total external factors	denars	28,629	31,329	12,173	49,924	23,044	.	32,327	.	15,498
SE370	Wages paid	denars	19,416	15,948	11,791	45,380	14,528	.	17,354	.	10,277
SE375	Rent paid	denars	9,205	15,381	382	4,544	8,471	.	14,973	.	5,221
SE380	Interest paid	denars	8	0	0	0	45	.	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	129,695	128,856	33,919	85,407	244,200	.	96,652	.	113,647

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	124,636	124,181	33,919	84,884	228,678	.	89,418	.	112,847
SE605	Total subsidies - excluding on investments	denars	129,695	128,856	33,919	85,407	244,200	.	96,652	.	113,647
SE395	VAT balance excluding on investments	denars	0	0	0	0	0	.	0	.	0
SE390	Taxes	denars	5,059	4,675	0	522	15,522	.	7,233	.	800

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	817,723	796,328	728,228	553,613	1,276,325	.	765,282	.	721,700
SE275	Total intermediate consumption	denars	302,356	276,855	162,997	144,297	602,755	.	253,790	.	273,475
SE600	Balance current subsidies & taxes	denars	124,636	124,181	33,919	84,884	228,678	.	89,418	.	112,847
SE410	Gross Farm Income	denars	642,248	644,604	599,149	494,200	912,880	.	600,911	.	561,146
SE360	Depreciation	denars	43,320	37,605	24,401	65,782	44,735	.	51,918	.	33,828
SE415	Farm Net Value Added	denars	598,928	606,999	574,749	428,419	868,145	.	548,992	.	527,318
SE365	Total External Factors	denars	28,629	31,329	12,173	49,924	23,044	.	32,327	.	15,498
SE420	Family Farm Income	denars	587,873	578,448	566,458	455,939	845,182	.	555,735	.	512,914

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	740,829	807,944	836,140	645,837	758,180	.	712,718	.	697,685
SE430	Family Farm Income/FWU	denars/FWU	873,235	877,450	884,933	1,026,216	882,281	.	929,520	.	714,877

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	2,224,160	1,949,382	1,748,916	2,206,386	2,698,189	.	2,673,362	.	2,283,921
SE441	Total fixed assets	denars	2,081,872	1,871,221	1,722,097	2,172,834	2,463,110	.	2,525,811	.	1,971,021
SE446	Land, permanent crops, Quatas	denars	1,131,198	976,578	1,271,756	1,575,195	728,503	.	1,619,723	.	1,141,575
SE450	Buildings	denars	429,838	451,898	321,149	367,103	531,085	.	530,755	.	362,590
SE455	Machinery	denars	312,864	413,985	129,192	230,535	295,351	.	365,222	.	286,398
SE460	Breeding livestock	denars	207,940	28,759	0	0	907,987	.	10,111	.	180,457
SE465	Total current assets	denars	142,288	78,161	26,818	33,552	235,078	.	147,551	.	312,900
SE470	Non-breeding livestock	denars	58,552	3,282	0	7,981	103,814	.	10,533	.	203,121
SE475	Stock of agricultural products	denars	2,629	2,176	0	0	7,037	.	351	.	3,587
SE480	Other circulating capital	denars	81,107	72,703	26,818	25,571	124,227	.	136,667	.	106,192
SE485	Total liabilities	denars	10,007	0	0	0	54,993	.	0	.	0
SE490	Long - term loans	denars	10,007	0	0	0	54,993	.	0	.	0
SE495	Short - term loans	denars	0	0	0	0	0	.	0	.	0
SE501	Net worth	denars	2,214,153	1,949,382	1,748,916	2,206,386	2,643,195	.	2,673,362	.	2,283,921

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	1,197,543	990,370	504,120	1,031,301	2,007,160	.	1,242,819	.	1,182,822
SE516	Gross Investment	denars	-20,425	-4,615	0	4,381	-62,671	.	627	.	-46,820
SE521	Net investment	denars	-63,745	-42,220	-24,401	-61,401	-107,406	.	-51,291	.	-80,648
SE526	(1)Cash Flow	denars	663,711	760,864	1,044,712	456,046	749,984	.	720,012	.	453,169
SE530	(2)Cash Flow	denars	669,990	761,643	1,044,712	451,665	788,540	.	719,090	.	452,285

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	64,232	26,280	21,450	11,504	4,998
SYS03	Sample Farms	610	134	171	154	151

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	0.92	0.56	0.76	1.13	1.19
SE011	Labour input	hours	2,229.89	1,352.29	1,849.51	2,739.75	2,919.45
SE015	Unpaid labour input	FWU	0.82	0.55	0.70	1.05	0.99
SE016	Unpaid labour input	hours	2,001.25	1,327.88	1,689.01	2,535.47	2,407.58
SE020	Paid labour input	AWU	0.09	0.01	0.06	0.09	0.20
SE021	Paid labour input	hours	228.63	24.41	160.50	204.27	511.87
SE025	Total Utilised Agriculture Area	ha	4.90	1.53	2.62	4.75	10.64
SE030	Rented UAA	ha	2.19	0.20	0.51	1.79	6.25
SE035	Cereals	ha	2.65	0.88	1.37	2.45	5.88
SE041	Other field crops	ha	0.40	0.12	0.21	0.50	0.75
SE046	Vegetable and flowers	ha	0.26	0.03	0.14	0.23	0.66
SE050	Vineyards	ha	0.20	0.12	0.23	0.22	0.21
SE054	Permanent crops	ha	0.31	0.08	0.16	0.20	0.78
SE055	Orchards	ha	0.31	0.08	0.16	0.20	0.78
SE071	Forage crops	ha	1.08	0.31	0.51	1.12	2.37
SE080	Total livestock units	LU	5.06	0.41	2.10	4.06	13.55
SE085	Dairy cows	LU	1.53	0.16	0.72	1.40	3.80
SE090	Other cattle	LU	1.15	0.16	0.68	0.53	3.20
SE095	Sheep and goats	LU	2.31	0.03	0.65	2.06	6.46
SE100	Pigs	LU	0.07	0.06	0.05	0.08	0.10
SE105	Poultry	LU	0.00	0.00	0.00	0.00	0.00

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	817,723	276,895	492,145	781,209	1,703,603
SE135	Total output crop & crop production	denars	525,476	181,021	336,099	541,637	1,029,130
SE140	Cereals	denars	125,318	38,316	56,830	117,670	287,884
SE145	Protein crops	denars	7,473	5,459	4,913	1,432	18,319
SE150	Potatoes	denars	28,841	20,184	15,473	24,386	56,205
SE160	Oil-seed crops	denars	5,910	0	0	4,383	19,403
SE165	Industrial crops	denars	64,299	19,162	54,269	124,364	54,456
SE170	Vegetables & Flowers	denars	128,841	18,355	72,019	112,598	307,802
SE175	Fruit	denars	68,610	29,996	51,060	45,987	145,825
SE185	Vine and grapes	denars	48,205	32,765	60,826	54,713	40,977
SE195	Forage area	denars	47,980	16,785	20,709	56,105	98,260
SE206	Total output livestock & livestock production	denars	291,964	95,873	156,046	238,451	674,473
SE216	Cows' milk & milk products	denars	113,966	15,035	56,674	107,379	273,356
SE220	Beef and veal	denars	51,279	4,739	33,621	39,528	124,562
SE225	Pigmeat	denars	5,709	4,089	4,754	4,758	9,196
SE230	Sheep and goat	denars	50,599	765	28,879	32,214	138,168
SE240	Eggs	denars	134	425	0	161	0
SE245	Ewes' and Goat' milk	denars	35,182	293	13,749	24,770	101,034
SE251	Other livestock & products	denars	35,105	70,569	18,369	29,641	28,157
SE260	Farmhouse consumption	denars	13,462	7,425	8,257	10,704	27,526
SE265	Farm use	denars	74,700	15,324	33,853	75,510	172,824

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	374,305	109,757	207,404	338,895	834,190
SE275	Total intermediate consumption	denars	302,356	80,442	156,803	258,309	709,041
SE281	Total specific costs	denars	236,382	56,276	122,355	196,194	566,327
SE285	Seeds and plants	denars	27,133	10,137	16,679	21,975	59,316
SE290	Seeds and plants home - grown	denars	3,400	1,345	2,083	3,984	6,121
SE295	Fertilisers	denars	33,264	10,632	18,112	31,011	72,804
SE300	Crop protection	denars	25,393	6,837	16,549	22,863	54,457
SE305	Other crop specific costs	denars	16,721	3,983	7,275	11,517	44,030
SE310	Feed for grazing livestock	denars	107,002	10,116	46,452	83,752	285,262
SE315	Feed for grazing livestock home - grown	denars	56,491	6,565	25,037	46,100	147,013
SE320	Feed for pigs & polutry	denars	3,143	1,431	3,081	2,973	4,907
SE325	Feed for pigs & polutry home - grown	denars	1,327	985	1,218	2,463	596
SE330	Other livestock specific costs	denars	19,929	12,478	13,275	17,456	36,599
SE336	Total farming overheads	denars	65,974	24,166	34,447	62,116	142,714
SE340	Machinery & building current costs	denars	9,096	3,746	3,203	9,343	20,264
SE345	Energy	denars	32,551	8,525	17,017	29,983	74,081
SE350	Contract work	denars	15,326	8,395	9,784	13,997	29,109
SE356	Other direct input	denars	9,002	3,500	4,443	8,793	19,261
SE360	Depreciation	denars	43,320	25,878	36,172	49,234	60,863
SE365	Total external factors	denars	28,629	3,437	14,429	31,352	64,286
SE370	Wages paid	denars	19,416	2,606	12,004	20,977	41,134
SE375	Rent paid	denars	9,205	831	2,425	10,375	23,120
SE380	Interest paid	denars	8	0	0	0	33

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	129,695	33,661	76,317	131,067	273,967

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	124,636	33,018	75,719	129,195	256,688
SE605	Total subsidies - excluding on investment	denars	129,695	33,661	76,317	131,067	273,967
SE395	VAT balance excluding on investment	denars	0	0	0	0	0
SE390	Taxes	denars	5,059	643	598	1,872	17,279

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	817,723	276,895	492,145	781,209	1,703,603
SE275	Total intermediate consumption	denars	302,356	80,442	156,803	258,309	709,041
SE600	Balance current subsidies & taxes	denars	124,636	33,018	75,719	129,195	256,688
SE410	Gross Farm Income	denars	642,248	229,470	411,061	652,441	1,259,967
SE360	Depreciation	denars	43,320	25,878	36,172	49,234	60,863
SE415	Farm Net Value Added	denars	598,928	203,592	374,889	603,207	1,199,104
SE365	Total External Factors	denars	28,629	3,437	14,429	31,352	64,286
SE420	Family Farm Income	denars	587,873	206,237	376,109	587,925	1,166,301

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	740,829	464,974	607,830	648,994	1,229,903
SE430	Family Farm Income/FWU	denars/FWU	873,235	490,859	677,490	702,020	1,608,852

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	2,224,160	1,271,607	1,713,409	2,242,661	3,629,004
SE441	Total fixed assets	denars	2,081,872	1,129,066	1,623,911	2,108,089	3,419,291
SE446	Land, permanent crops, Quatas	denars	1,131,198	661,264	967,632	1,171,900	1,691,943
SE450	Buildings	denars	429,838	276,984	362,501	432,353	639,172
SE455	Machinery	denars	312,864	179,411	196,546	337,682	537,705
SE460	Breeding livestock	denars	207,940	11,388	97,232	166,153	550,352
SE465	Total current assets	denars	142,288	142,541	89,498	134,572	209,713
SE470	Non-breeding livestock	denars	58,552	72,959	30,290	66,263	69,907
SE475	Stock of agricultural products	denars	2,629	828	2,191	2,731	4,617
SE480	Other circulating capital	denars	81,107	68,754	57,017	65,578	135,189
SE485	Total liabilities	denars	10,007	0	0	0	40,426
SE490	Long - term loans	denars	10,007	0	0	0	40,426
SE495	Short - term loans	denars	0	0	0	0	0
SE501	Net worth	denars	2,214,153	1,271,607	1,713,409	2,242,661	3,588,578

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	1,197,543	658,688	832,034	1,193,322	2,093,960
SE516	Gross Investment	denars	-20,425	-4,464	-18,416	-39,937	-16,966
SE521	Net investment	denars	-63,745	-30,342	-54,588	-89,171	-77,829
SE526	(1)Cash Flow	denars	663,711	219,137	430,441	659,602	1,326,591
SE530	(2)Cash Flow	denars	669,990	219,038	430,918	660,875	1,350,208

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

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

Symbol	Heading	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SYS02	Farms represented	64,232	13,267	5,551	28,345	11,032	3,208	1,034	1,795
SYS03	Sample Farms	610	68	53	232	121	54	25	57

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	0.92	0.73	0.70	0.81	1.08	1.10	1.11	1.18
SE011	Labour input	hours	2,229.89	1,779	1,715	1,961	2,625	2,649	2,707	2,898
SE015	Unpaid labour input	FWU	0.82	0.69	0.61	0.76	0.97	0.99	0.88	0.95
SE016	Unpaid labour input	hours	2,001.25	1,665	1,467	1,846	2,357	2,387	2,204	2,320
SE020	Paid labour input	AWU	0.09	0	0	0	0	0	0	0
SE021	Paid labour input	hours	228.63	113	249	114	268	262	503	578
SE025	Total Utilised Agriculture Area	ha	4.90	0.26	0.85	1.98	4.01	6.22	9.36	24.79
SE030	Rented UAA	ha	2.19	0.00	0.06	0.11	0.74	1.66	3.81	18.08
SE035	Cereals	ha	2.65	0.00	0.06	0.72	1.89	3.06	5.33	16.08
SE041	Other field crops	ha	0.40	0.01	0.08	0.20	0.42	0.57	0.98	1.47
SE046	Vegetable and flowers	ha	0.26	0.07	0.21	0.32	0.30	0.30	0.19	0.24
SE050	Vineyards	ha	0.20	0.01	0.15	0.26	0.21	0.26	0.09	0.17
SE054	Permanent crops	ha	0.31	0.04	0.20	0.24	0.32	0.71	0.30	0.62
SE055	Orchards	ha	0.31	0.04	0.20	0.24	0.32	0.71	0.30	0.62
SE071	Forage crops	ha	1.08	0.13	0.16	0.26	0.85	1.33	2.14	6.20
SE080	Total livestock units	LU	5.06	3.97	2.78	3.36	5.60	4.22	7.88	13.81
SE085	Dairy cows	LU	1.53	0.00	0.00	0.96	1.66	1.45	2.85	6.30
SE090	Other cattle	LU	1.15	0.85	0.20	1.37	0.76	0.77	1.11	2.75
SE095	Sheep and goats	LU	2.31	3.06	2.58	1.00	3.12	1.88	3.82	4.50
SE100	Pigs	LU	0.07	0.07	0.00	0.03	0.06	0.12	0.10	0.26
SE105	Poultry	LU	0.00	0.00	0.00	0.00	0.00	0.00	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	817,723	469,859	381,978	561,273	775,899	1,092,271	1,482,930	2,218,609
SE135	Total output crop & crop production	denars	525,476	106,775	263,989	415,324	496,929	809,698	923,670	1,333,147
SE140	Cereals	denars	125,318	188	2,557	32,772	82,513	154,153	268,057	766,360
SE145	Protein crops	denars	7,473	0	3,772	6,049	1,124	5,393	50,400	22,246
SE150	Potatoes	denars	28,841	7,721	20,742	22,155	22,329	19,504	226,760	24,640
SE160	Oil-seed crops	denars	5,910	0	0	303	0	0	11,000	57,184
SE165	Industrial crops	denars	64,299	0	4,151	45,172	115,421	195,601	105,936	23,614
SE170	Vegetables & Flowers	denars	128,841	82,085	120,171	155,989	108,067	202,998	71,828	81,035
SE175	Fruit	denars	68,610	13,906	58,351	71,570	91,445	101,430	36,800	65,747
SE185	Vine and grapes	denars	48,205	2,194	47,289	69,044	45,774	53,224	18,640	32,500
SE195	Forage area	denars	47,980	681	6,957	12,269	30,257	77,396	134,249	259,820
SE206	Total output livestock & livestock production	denars	291,964	363,083	117,989	145,950	278,969	282,569	559,261	882,436
SE216	Cows' milk & milk products	denars	113,966	0	6,038	63,255	116,662	141,543	248,336	465,900
SE220	Beef and veal	denars	51,279	19,868	3,396	42,755	44,557	54,539	150,765	135,518
SE225	Pigmeat	denars	5,709	8,039	0	2,120	3,836	5,929	4,796	27,009
SE230	Sheep and goat	denars	50,599	97,587	53,317	17,437	69,437	44,159	70,220	84,494
SE240	Eggs	denars	134	0	0	353	0	0	0	0
SE245	Ewes' and Goat' milk	denars	35,182	34,368	19,223	12,718	37,211	21,566	62,744	138,926
SE251	Other livestock & products	denars	35,105	203,222	36,014	7,336	7,268	14,833	22,400	30,589
SE260	Farmhouse consumption	denars	13,462	4,440	2,411	8,182	13,804	17,166	33,912	42,787
SE265	Farm use	denars	74,700	4,427	14,153	27,725	65,477	77,986	268,782	337,373

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	374,305	182,163	147,968	208,532	325,894	525,806	644,872	1,329,275
SE275	Total intermediate consumption	denars	302,356	144,334	107,873	160,700	246,617	432,384	539,924	1,139,217
SE281	Total specific costs	denars	236,382	134,731	89,488	126,528	190,479	351,949	431,131	843,899
SE285	Seeds and plants	denars	27,133	7,493	16,409	19,793	19,111	27,704	43,863	99,563
SE290	Seeds and plants home - grown	denars	3,400	1,202	196	1,818	5,700	6,545	4,010	7,317
SE295	Fertilisers	denars	33,264	4,970	10,168	19,594	29,490	39,747	51,451	138,025
SE300	Crop protection	denars	25,393	9,328	15,408	21,211	30,462	44,014	29,506	40,661
SE305	Other crop specific costs	denars	16,721	3,962	5,441	7,702	9,765	90,180	13,659	25,659
SE310	Feed for grazing livestock	denars	107,002	51,522	30,706	46,160	86,600	134,277	238,120	451,730
SE315	Feed for grazing livestock home - grown	denars	56,491	0	4,662	14,730	44,274	69,535	170,816	305,484
SE320	Feed for pigs & poultry	denars	3,143	4,129	0	1,061	2,024	2,122	1,660	17,360
SE325	Feed for pigs & poultry home - grown	denars	1,327	397	0	646	1,684	905	1,360	6,070
SE330	Other livestock specific costs	denars	19,929	51,957	8,898	8,173	12,208	12,120	48,320	51,164
SE336	Total farming overheads	denars	65,974	9,603	18,384	34,171	56,138	80,435	108,793	295,318
SE340	Machinery & building current costs	denars	9,096	2,053	849	4,193	6,442	4,085	19,020	51,145
SE345	Energy	denars	32,551	3,003	10,147	19,201	26,898	43,103	46,120	139,019
SE350	Contract work	denars	15,326	517	2,808	5,156	15,180	26,952	35,153	66,627
SE356	Other direct input	denars	9,002	4,030	4,581	5,622	7,618	6,294	8,500	38,527
SE360	Depreciation	denars	43,320	27,330	30,962	37,046	45,183	55,446	51,488	80,401
SE365	Total external factors	denars	28,629	10,498	9,134	10,787	34,093	37,976	53,460	109,657
SE370	Wages paid	denars	19,416	10,498	8,483	10,245	29,235	27,124	39,704	40,501
SE375	Rent paid	denars	9,205	0	651	542	4,858	10,853	13,556	69,156
SE380	Interest paid	denars	8	0	0	0	0	0	200	0

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	129,695	73,183	49,202	76,055	138,113	190,993	202,754	382,297

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	124,636	73,127	49,202	75,130	136,218	187,225	193,842	343,493
SE605	Total subsidies - excluding on investment	denars	129,695	73,183	49,202	76,055	138,113	190,993	202,754	382,297
SE395	VAT balance excluding on investment	denars	0	0	0	0	0	0	0	0
SE390	Taxes	denars	5,059	56	0	925	1,895	3,768	8,912	38,804

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	817,723	469,859	381,978	561,273	775,899	1,092,271	1,482,930	2,218,609
SE275	Total intermediate consumption	denars	302,356	144,334	107,873	160,700	246,617	432,384	539,924	1,139,217
SE600	Balance current subsidies & taxes	denars	124,636	73,127	49,202	75,130	136,218	187,225	193,842	343,493
SE410	Gross Farm Income	denars	642,248	398,652	323,307	475,703	665,724	848,664	1,136,848	1,444,965
SE360	Depreciation	denars	43,320	27,330	30,962	37,046	45,183	55,446	51,488	80,401
SE415	Farm Net Value Added	denars	598,928	371,322	292,345	438,658	620,541	793,219	1,085,360	1,364,564
SE365	Total External Factors	denars	28,629	10,498	9,134	10,787	34,093	37,976	53,460	109,657
SE420	Family Farm Income	denars	587,873	361,854	296,474	446,313	604,173	793,433	1,035,980	1,278,748

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	740,829	666,074	495,030	647,662	634,619	868,918	1,354,774	1,272,609
SE430	Family Farm Income/FWU	denars/FWU	873,235	694,788	589,740	733,100	762,482	1,210,367	1,473,919	1,572,359

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	2,224,160	1,226,131	1,435,568	1,933,345	2,202,987	2,990,242	3,381,879	4,143,123
SE441	Total fixed assets	denars	2,081,872	830,662	1,393,571	1,854,373	2,081,302	2,888,334	3,191,637	3,890,961
SE446	Land, permanent crops, Quatas	denars	1,131,198	214,953	742,109	1,168,197	1,107,621	1,569,994	2,026,996	1,676,903
SE450	Buildings	denars	429,838	244,484	369,288	355,226	458,678	731,451	364,037	692,844
SE455	Machinery	denars	312,864	164,748	169,707	188,108	273,502	450,656	509,158	997,373
SE460	Breeding livestock	denars	207,940	206,476	112,423	142,842	241,501	136,231	291,446	523,526
SE465	Total current assets	denars	142,288	395,469	41,997	78,972	121,685	101,908	190,242	252,161
SE470	Non-breeding livestock	denars	58,552	317,669	30,038	23,169	19,608	14,648	6,185	67,184
SE475	Stock of agricultural products	denars	2,629	21	1,494	576	1,729	5,503	4,548	13,495
SE480	Other circulating capital	denars	81,107	77,779	10,465	55,227	100,347	81,757	179,509	171,483
SE485	Total liabilities	denars	10,007	0	0	0	0	0	0	107,092
SE490	Long - term loans	denars	10,007	0	0	0	0	0	0	107,092
SE495	Short - term loans	denars	0	0	0	0	0	0	0	0
SE501	Net worth	denars	2,214,153	1,226,131	1,435,568	1,933,345	2,202,987	2,990,242	3,381,879	4,036,030

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	1,197,543	1,045,195	780,827	881,446	1,224,915	1,586,222	1,444,327	2,518,774
SE516	Gross Investment	denars	-20,425	11,959	6,799	-17,979	-10,965	-41,893	-122,063	-49,494
SE521	Net investment	denars	-63,745	-15,372	-24,163	-55,025	-56,148	-97,339	-173,551	-129,895
SE526	(1)Cash Flow	denars	663,711	427,380	385,710	564,797	652,846	939,902	925,830	1,253,184
SE530	(2)Cash Flow	denars	669,990	425,174	386,118	565,912	646,373	935,080	925,830	1,336,407