



Standard Results for Agricultural Holdings Covered by FADN for the Accounting Year of 2020

Skopje 2023

Macedonian FADN

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Skopje 2023

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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 2020 contains

774 agricultural holdings (763 family agricultural holdings and 11 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2020, 68 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 626 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 2020, the FADN system functioned in 27 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. Since 2011, the sample increased up to 600 holdings, and since 2017 to 700 agricultural holdings. The selection plan for the accountancy year 2020 includes 750 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 2019 is based on data from the Agricultural Census in 2007 with updated data from structural surveys of agricultural holdings implemented according to 2010, 2013 and 2016 and standard outputs for the reference period 2013.

Coefficients of Standard Output “2013” were calculated as an average for five consecutive years and cover the calendar years 2011, 2012, 2013, 2014 and 2015.

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 the following sets of accounting data:

- General information of the agricultural holding
- Type of occupation
- Labour
- Assets
- Debts (obligations)
- Value Added Tax (VAT)
- Inputs (Production costs)
- Crops
- Livestock production
- Animal products and services
- Other Gainful Activities directly related to the farm
- Subsidies

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.

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 & crop production	Denars	= Sales + farm use + farmhouse consumption + (closing valuation - opening valuation). (SE140 +SE145+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.
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.
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. (SE281+SE336+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	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 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.
SE336	Total farming overheads	Denars	Supply costs linked to production activity but not linked to specific lines of production.
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.
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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+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+SE617+SE618+SE619)
SE616	Milk and dairy subsidies	Denars	In addition to the dairy premium, includes any subsidies on dairy products. The amount of any tax on milk is to be deducted.
SE617	Subsidies for other cattle	Denars	All farm subsidies received for cattle other than dairy cows, e.g. premiums for male calves, premiums for young male cattle, premiums for cow-calf systems etc.
SE618	Subsidies for sheep and goats	Denars	In addition to the ewe and goat premiums, includes any subsidies on sheep/goat milk products.
SE619	Other livestock subsidies	Denars	All other farm subsidies for other livestock or livestock products. The amounts for any one of the following categories are included - milk, beef/veal, the amounts of which cannot be entered under these categories due to lack of detailed information.

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.
SE630	Decoupled payments	Denars	Single farm payment and single area payment scheme.
SE699	Other subsidies	Denars	Other subsidies received including grants and subsidies for disasters or extraordinary subsidies (agri-monetary compensation, etc.).

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+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. Sales and use of (crop and livestock) products and livestock+ change in stocks of products (crop and livestock) + change in valuation of livestock- purchases of livestock + various non-exceptional products. (SE135+SE206+SE256)
SE275	Total intermediate consumption	Denars	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. (SE281+SE336)
SE600	Balance of current subsidies and taxes	Denars	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current Operations = Farm subsidies + VAT balance on current operations – Farm taxes. (SE605+SE395-SE390)
SE410	Gross Farm Income	Denars	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. (SE410-SE360)
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)
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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 + Circulating capital (Stocks of agricultural products + Other circulating capital).

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)

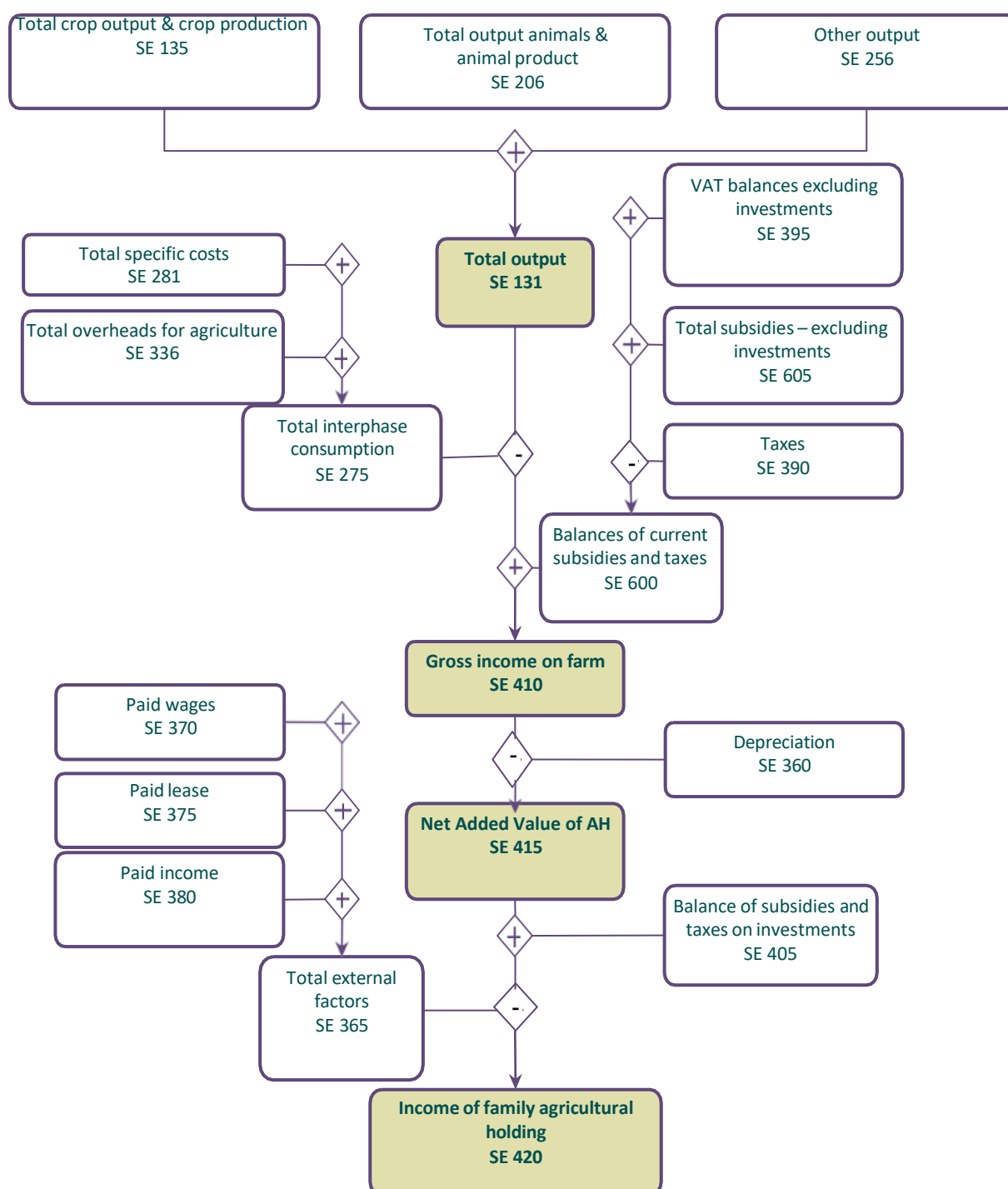
Financial indicators

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

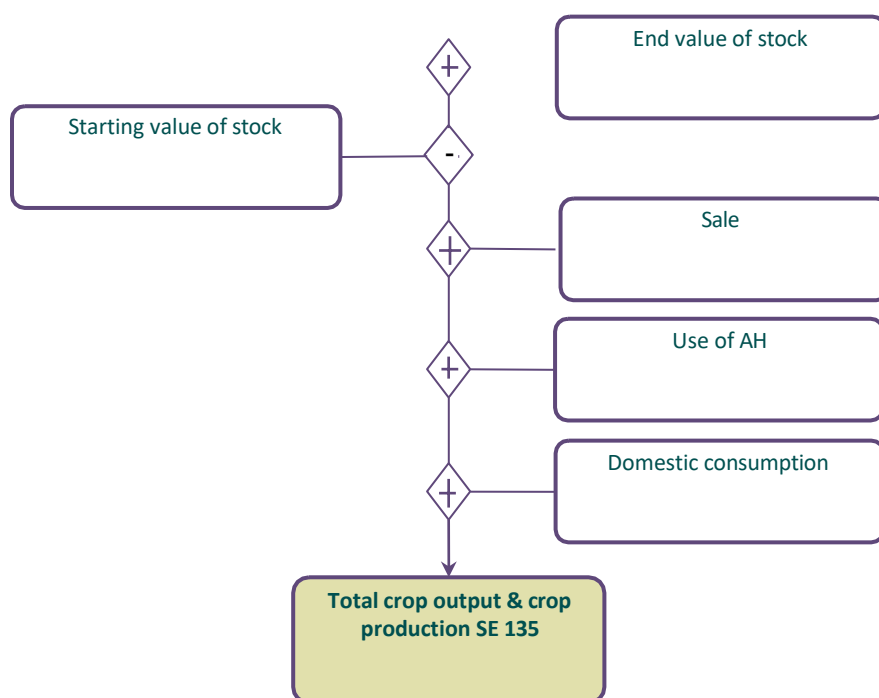
This chapter contains graphs for calculation of basic economic indicators used in the Standard Results for FADN. These graphs are developed using the materials published on the website of the European FADN system.

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

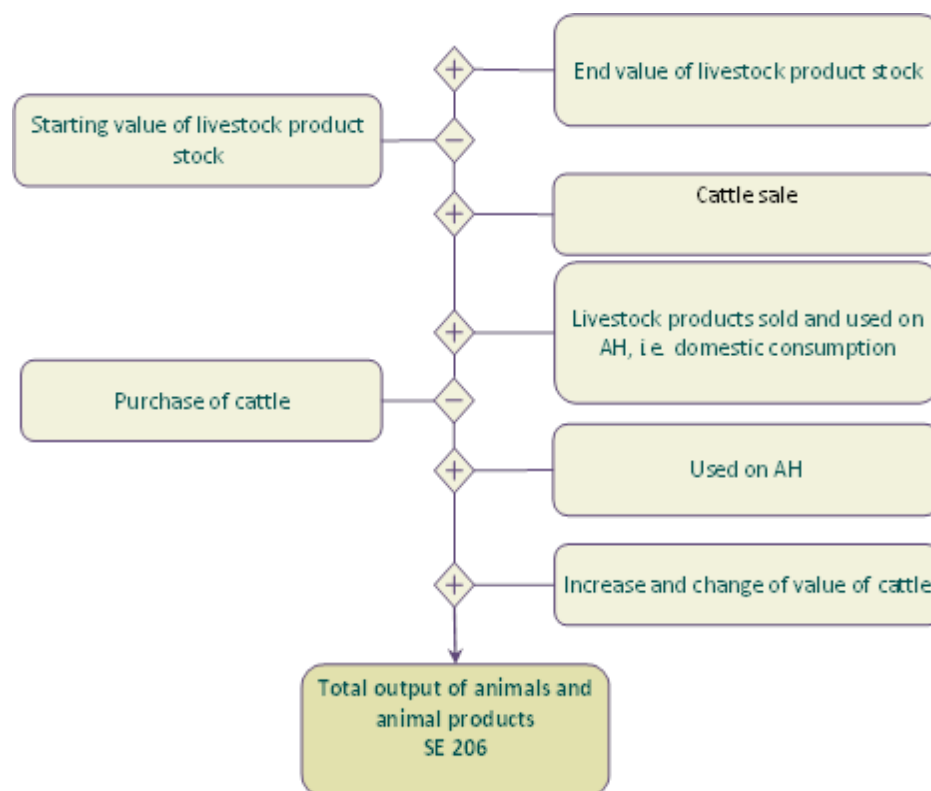


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

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.

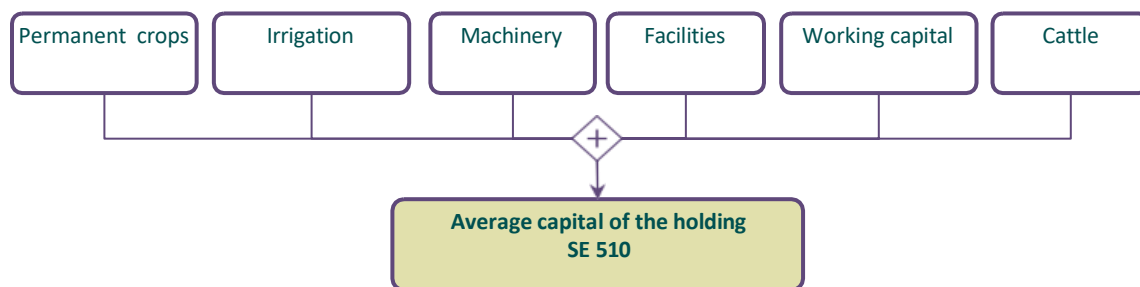
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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

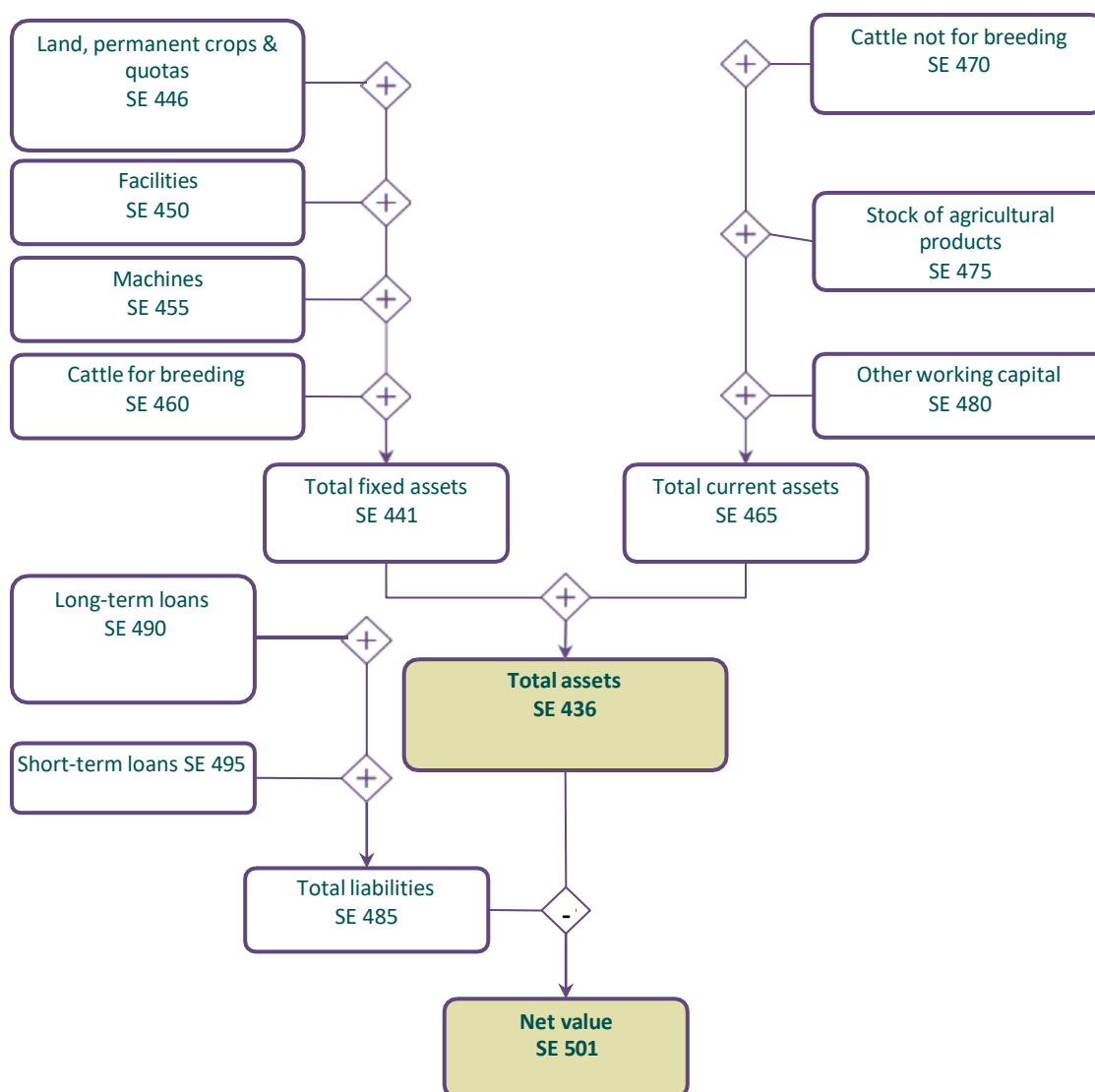
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

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

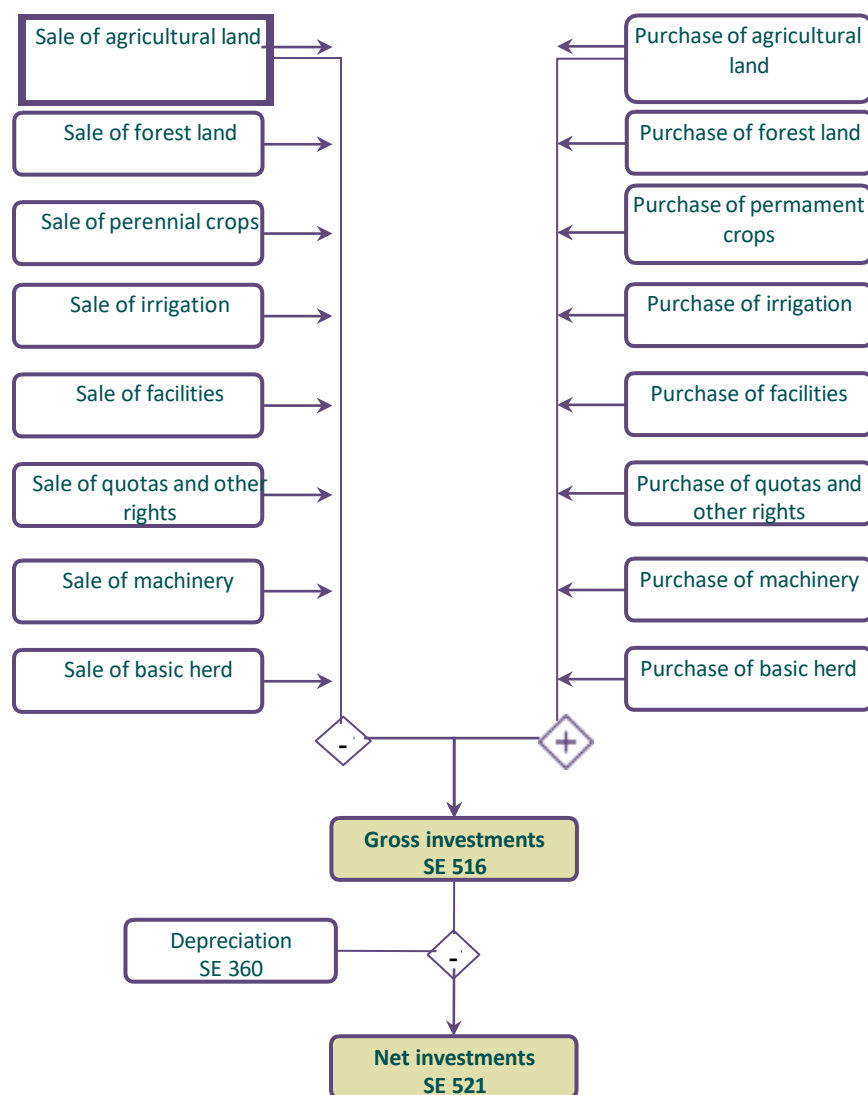


Graph 5: Calculation of certain balance statements and financial indicators



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 2020

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	72,323	18,646	323	11,587	13,534	4,245	6,166	1,676	16,145
SYS03	Sample Farms	698	251	45	132	101	1	52	2	114

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

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticultur e	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	3.63	3.45	4.60	3.50	4.26	.	3.77	.	3.16
SE010	Total labour input	AWU	0.80	0.73	0.59	0.67	1.32	.	0.68	.	0.79
SE011	Labour input	hours	1,934	1,745	1,425	1,602	3,195	.	1,625	.	1,902
SE015	Unpaid labour input	FWU	0.70	0.66	0.54	0.50	1.10	.	0.58	.	0.77
SE016	Unpaid labour input	hours	1,682	1,579	1,299	1,210	2,664	.	1,385	.	1,850
SE020	Paid labour input	AWU	0.10	0.07	0.05	0.16	0.22	.	0.10	.	0.02
SE021	Paid labour input	hours	252	166	125	392	531	.	241	.	52
SE025	Total Utilised Agriculture Area	ha	5.26	7.51	1.40	2.54	5.10	.	7.45	.	3.91
SE030	Rented UAA	ha	2.51	4.29	0.18	0.44	1.90	.	4.77	.	1.40
SE035	Cereals	ha	3.29	5.44	0.26	0.30	2.83	.	5.21	.	2.63
SE041	Other field crops	ha	0.40	0.94	0.08	0.01	0.02	.	0.30	.	0.17
SE046	Vegetable and flowers	ha	0.22	0.31	0.98	0.01	0.00	.	0.51	.	0.04
SE050	Vineyards	ha	0.19	0.03	0.07	0.66	0.01	.	0.64	.	0.04
SE054	Permanent crops	ha	0.23	0.01	0.03	1.09	0.00	.	0.13	.	0.02
SE055	Orchards	ha	0.23	0.01	0.03	1.09	0.00	.	0.13	.	0.02
SE071	Forage crops	ha	0.78	0.72	0.06	0.07	2.21	.	0.09	.	0.95
SE080	Total livestock units	LU	4.3	0.4	0.0	0.0	23.2	.	0.1	.	4.4
SE085	Dairy cows	LU	1.2	0.3	0.0	0.0	4.9	.	0.1	.	1.9
SE090	Other cattle	LU	1.0	0.1	0.0	0.0	5.8	.	0.0	.	0.8
SE095	Sheep and goats	LU	2.0	0.0	0.0	0.0	12.4	.	0.0	.	1.1
SE100	Pigs	LU	0.1	0.0	0.0	0.0	0.0	.	0.0	.	0.6

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	814,098	745,135	722,325	618,256	1,285,913	.	709,984	.	805,047
SE135	Total output crop and crop production	denars	553,226	704,809	722,325	609,649	261,269	.	699,397	.	274,167
SE140	Cereals	denars	170,260	300,793	13,099	12,555	137,939	.	234,119	.	121,052
SE145	Protein crops	denars	3,358	8,405	2,867	0	0	.	2,019	.	0
SE150	Potatoes	denars	28,860	58,774	24,139	3,201	371	.	23,788	.	22,882
SE160	Oil-seed crops	denars	7,223	17,836	0	545	0	.	9,473	.	0
SE165	Industrial crops	denars	51,341	117,601	9,544	1,000	7,572	.	3,736	.	42,084
SE170	Vegetables and Flowers	denars	111,623	137,890	588,080	6,356	3,380	.	227,859	.	33,423
SE175	Fruit	denars	82,418	2,630	63,111	389,744	0	.	37,875	.	5,370
SE185	Vine and grapes	denars	52,366	7,310	15,387	192,162	1,259	.	152,601	.	5,136
SE195	Forage area	denars	45,511	53,042	6,098	4,086	110,747	.	6,888	.	44,221
SE206	Total output livestock and livestock production	denars	259,238	35,785	0	8,607	1,024,644	.	10,588	.	530,880
SE216	Cows' milk and milk products	denars	99,055	24,784	0	545	389,980	.	7,168	.	153,795
SE220	Beef and veal	denars	43,565	6,311	0	439	203,916	.	1,942	.	68,068
SE225	Pigmeat	denars	5,731	1,274	0	0	234	.	0	.	28,747
SE230	Sheep and goat	denars	41,413	414	0	0	196,387	.	0	.	78,665
SE240	Eggs	denars	377	822	0	0	0	.	0	.	502
SE245	Ewes' and Goat' milk	denars	41,683	719	0	0	221,303	.	0	.	57,451
SE251	Other livestock and products	denars	27,412	1,461	0	7,622	12,824	.	1,477	.	143,643
SE260	Farmhouse consumption	denars	6,491	4,457	1,488	1,332	13,303	.	2,759	.	14,040
SE265	Farm use	denars	66,742	13,427	0	455	270,233	.	6,476	.	116,281

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	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock	8 Mixed crops — livestock
SE270	Total inputs	denars	392,725	343,069	162,092	306,890	765,285	.	368,419	.	349,208
SE275	Total intermediate consumption	denars	308,673	267,188	126,638	169,023	664,795	.	285,135	.	306,871
SE281	Total specific costs	denars	226,288	164,949	105,860	124,702	540,407	.	179,126	.	248,080
SE285	Seeds and plants	denars	28,441	45,421	40,032	2,776	17,029	.	50,224	.	16,288
SE290	Seeds and plants home - grown	denars	3,000	5,238	864	469	2,520	.	2,472	.	2,366
SE295	Fertilisers	denars	38,125	58,334	28,326	23,163	17,704	.	63,518	.	18,360
SE300	Crop protection	denars	29,807	21,609	25,073	83,062	4,305	.	42,737	.	5,361
SE305	Other crop specific costs	denars	11,431	15,540	11,539	13,496	4,668	.	14,116	.	4,935
SE310	Feed for grazing livestock	denars	93,205	18,996	0	777	417,155	.	7,020	.	134,596
SE315	Feed for grazing livestock home - grown	denars	55,820	11,196	0	777	228,686	.	5,385	.	92,461
SE320	Feed for pigs and poultry	denars	4,658	849	0	0	116	.	0	.	25,216
SE325	Feed for pigs and poultry home - grown	denars	3,214	460	0	0	99	.	0	.	17,670
SE330	Other livestock specific costs	denars	15,489	1,470	0	763	55,262	.	682	.	40,855
SE336	Total farming overheads	denars	82,385	102,240	20,778	44,320	124,388	.	106,009	.	58,791
SE340	Machinery and building current costs	denars	13,051	17,923	1,100	4,772	16,846	.	20,437	.	9,851
SE345	Energy	denars	37,975	46,073	15,343	28,561	40,666	.	62,433	.	26,374
SE350	Contract work	denars	21,241	26,562	1,482	4,613	50,075	.	8,363	.	16,494
SE356	Other direct input	denars	10,119	11,682	2,853	6,374	16,801	.	14,776	.	6,073
SE360	Depreciation	denars	45,432	38,430	20,756	85,182	37,723	.	43,892	.	31,378
SE365	Total external factors	denars	38,620	37,450	14,698	52,686	62,766	.	39,392	.	10,958
SE370	Wages paid	denars	27,352	19,423	13,698	47,784	52,186	.	24,009	.	4,766
SE375	Rent paid	denars	11,264	18,016	1,000	4,902	10,580	.	15,383	.	6,193
SE380	Interest paid	denars	4	12	0	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	136,026	132,043	29,238	83,533	274,681	.	125,498	.	125,244
SE610	Total subsidies on crop production	denars	85,910	126,830	29,238	81,944	36,781	.	123,646	.	49,024
SE613	Other subsidies on crop production	denars	85,910	126,830	29,238	81,944	36,781	.	123,646	.	49,024
SE615	Total subsidies on livestock	denars	47,535	4,596	0	1,589	221,879	.	1,448	.	76,157
SE616	Subsidies on milk and dairy products	denars	17,368	3,390	0	0	71,646	.	633	.	30,316
SE617	Subsidies on other cattle	denars	7,250	988	0	0	37,066	.	700	.	8,200
SE618	Subsidies sheep and goat	denars	17,929	0	0	0	113,166	.	0	.	9,513
SE619	Other livestock subsidies	denars	4,989	218	0	1,589	0	.	115	.	28,128

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 and taxes	denars	128,330	122,931	29,238	81,954	263,828	.	102,883	.	119,966
SE605	Total subsidies - excluding on investments	denars	136,026	132,043	29,238	83,533	274,681	.	125,498	.	125,244
SE395	VAT balance excluding on investments	denars	0	0	0	0	0	.	0	.	0
SE390	Taxes	denars	7,696	9,112	0	1,580	10,853	.	22,615	.	5,278

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	814,098	745,135	722,325	618,256	1,285,913	.	709,984	.	805,047
SE275	Total intermediate consumption	denars	308,673	267,188	126,638	169,023	664,795	.	285,135	.	306,871
SE600	Balance current subsidies and taxes	denars	128,330	122,931	29,238	81,954	263,828	.	102,883	.	119,966
SE410	Gross Farm Income	denars	633,754	600,878	624,925	531,187	884,945	.	527,732	.	618,142
SE360	Depreciation	denars	45,432	38,430	20,756	85,182	37,723	.	43,892	.	31,378
SE415	Farm Net Value Added	denars	588,322	562,447	604,169	446,005	847,222	.	483,840	.	586,763
SE365	Total External Factors	denars	38,620	37,450	14,698	52,686	62,766	.	39,392	.	10,958
SE420	Family Farm Income	denars	570,569	527,698	595,097	473,043	784,555	.	498,002	.	578,577

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	896,947	1,027,424	1,065,359	762,202	690,373	.	906,477	.	883,207
SE430	Family Farm Income/FWU	denars/FWU	1,024,574	1,136,386	1,145,784	1,012,844	786,886	.	1,110,063	.	902,359

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	2,319,297	1,899,885	1,363,509	3,256,589	2,910,580	.	2,058,445	.	2,113,765
SE441	Total fixed assets	denars	2,198,365	1,847,600	1,340,620	3,231,335	2,644,911	.	1,997,330	.	1,792,654
SE446	Land, permanent crops, Quatas	denars	1,216,623	1,083,108	1,031,741	1,819,372	1,003,032	.	1,401,128	.	987,972
SE450	Buildings	denars	400,743	228,608	118,915	1,094,256	343,655	.	173,908	.	240,256
SE455	Machinery	denars	400,931	515,885	189,965	316,799	397,097	.	416,125	.	320,340
SE460	Breeding livestock	denars	179,998	19,990	0	909	900,922	.	5,769	.	244,044
SE465	Total current assets	denars	120,932	52,286	22,889	25,254	265,669	.	61,115	.	321,111
SE470	Non-breeding livestock	denars	63,422	3,625	0	12,254	140,947	.	2,865	.	239,479
SE475	Stock of agricultural products	denars	556	127	0	0	3,329	.	0	.	175
SE480	Other circulating capital	denars	56,954	48,534	22,889	13,000	121,394	.	58,250	.	81,456
SE485	Total liabilities	denars	1,103	2,988	0	0	198	.	0	.	0
SE490	Long - term loans	denars	1,074	2,988	0	0	0	.	0	.	0
SE495	Short - term loans	denars	29	0	0	0	198	.	0	.	0
SE501	Net worth	denars	2,318,193	1,896,897	1,363,509	3,256,589	2,910,382	.	2,058,445	.	2,113,765

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	1,267,220	853,360	406,884	2,085,250	1,951,622	.	887,912	.	1,127,887
SE516	Gross Investment	denars	-2,028	193	0	6,971	-79,658	.	-702	.	49,036
SE521	Net investment	denars	-47,460	-38,237	-20,756	-78,210	-117,381	.	-44,594	.	17,658
SE526	(1)Cash Flow	denars	709,893	713,872	1,063,886	563,997	849,667	.	753,205	.	556,958
SE530	(2)Cash Flow	denars	707,344	710,351	1,063,886	557,035	849,122	.	753,965	.	557,186

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 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SYS02	Farms represented	72,323	23,342	26,147	19,600	3,198	35
SYS03	Sample Farms	698	144	224	265	63	2

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE010	Total labour input	AWU	0.80	0.37	0.66	1.02	1.36	1.88
SE011	Labour input	hours	1,933.69	886.09	1,578.04	2,466.23	3,268.60	4,585.00
SE015	Unpaid labour input	FWU	0.70	0.36	0.60	0.92	0.90	1.37
SE016	Unpaid labour input	hours	1,682.10	854.89	1,437.80	2,210.15	2,167.03	3,360.00
SE020	Paid labour input	AWU	0.10	0.01	0.06	0.11	0.46	0.51
SE021	Paid labour input	hours	251.60	31.20	140.23	256.08	1,101.57	1,225.00
SE025	Total Utilised Agriculture Area		5.26	1.81	2.70	6.22	14.01	135.00
SE030	Rented UAA	ha	2.51	0.15	0.44	2.86	9.66	135.00
SE035	Cereals	ha	3.29	1.11	1.48	3.82	9.31	102.50
SE041	Other field crops	ha	0.40	0.10	0.31	0.42	0.52	25.00
SE046	Vegetable and flowers	ha	0.22	0.02	0.09	0.31	0.79	0.00
SE050	Vineyards		0.19	0.11	0.23	0.20	0.20	0.00
SE054	Permanent crops	ha	0.23	0.07	0.09	0.31	0.68	0.00
SE055	Orchards	ha	0.23	0.07	0.09	0.31	0.68	0.00
SE071	Forage crops	ha	0.78	0.35	0.39	1.06	1.96	0.00
SE080	Total livestock units	LU	4.29	0.41	1.49	5.13	19.73	0.00
SE085	Dairy cows	LU	1.19	0.21	0.59	1.64	3.68	0.00
SE090	Other cattle	LU	1.00	0.12	0.42	0.85	5.78	0.00
SE095	Sheep and goats	LU	1.99	0.02	0.46	2.57	9.58	0.00
SE100	Pigs	LU	0.11	0.05	0.03	0.07	0.69	0.00

Table 15: Production value as per economic size class

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE131	Total output	denars	814,098	266,450	416,233	1,030,636	2,419,233	5,552,500
SE135	Total output crop and crop production	denars	553,226	182,560	308,170	727,859	1,378,496	5,552,500
SE140	Cereals	denars	170,260	51,702	70,967	186,549	594,829	4,295,000
SE145	Protein crops	denars	3,358	2,460	847	6,791	0	0
SE150	Potatoes	denars	28,860	16,757	20,405	43,397	26,349	0
SE160	Oil-seed crops	denars	7,223	755	1,027	3,172	21,384	1,257,500
SE165	Industrial crops	denars	51,341	11,822	59,310	77,804	3,651	0
SE170	Vegetables and Flowers	denars	111,623	17,966	55,809	156,857	337,426	0
SE175	Fruit	denars	82,418	30,938	30,543	118,386	235,857	0
SE185	Vine and grapes	denars	52,366	28,603	48,154	70,218	48,225	0
SE195	Forage area	denars	45,511	21,558	21,107	63,983	110,774	0
SE206	Total output livestock and livestock production	denars	259,238	83,890	108,063	298,474	1,040,737	0
SE216	Cows' milk and milk products	denars	99,055	12,315	41,674	130,669	371,509	0
SE220	Beef and veal	denars	43,565	3,892	17,217	49,446	204,571	0
SE225	Pigmeat	denars	5,731	3,018	2,518	5,001	26,612	0
SE230	Sheep and goat	denars	41,413	663	8,871	46,069	231,987	0
SE240	Eggs	denars	377	817	361	244	0	0
SE245	Ewes' and Goat' milk	denars	41,683	1,590	13,571	51,253	194,343	0
SE251	Other livestock and products	denars	27,412	61,587	23,851	15,792	11,714	0
SE260	Farmhouse consumption	denars	6,491	6,109	4,505	8,257	7,198	0
SE265	Farm use	denars	66,742	11,296	20,118	81,885	297,672	0

Table 16: Expenses as per economic size class

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE270	Total inputs	denars	392,725	120,495	189,781	473,221	1,249,480	5,069,623
SE275	Total intermediate consumption	denars	308,673	89,747	140,647	380,201	978,137	4,324,760
SE281	Total specific costs	denars	226,288	61,031	102,314	281,244	746,533	2,340,470
SE285	Seeds and plants	denars	28,441	7,881	14,875	32,030	79,511	944,050
SE290	Seeds and plants home - grown	denars	3,000	1,133	2,514	3,946	5,115	0
SE295	Fertilisers	denars	38,125	12,199	21,533	44,226	104,471	864,730
SE300	Crop protection	denars	29,807	10,196	17,272	38,359	71,355	403,900
SE305	Other crop specific costs	denars	11,431	3,814	6,177	16,375	23,034	127,790
SE310	Feed for grazing livestock	denars	93,205	10,505	32,023	125,398	367,307	0
SE315	Feed for grazing livestock home - grown	denars	55,820	7,610	17,916	70,064	242,640	0
SE320	Feed for pigs & poultry	denars	4,658	2,163	819	1,961	35,510	0
SE325	Feed for pigs & poultry home - grown	denars	3,214	1,592	602	1,432	23,810	0
SE330	Other livestock specific costs	denars	15,489	12,434	7,874	14,949	52,311	0
SE336	Total farming overheads	denars	82,385	28,716	38,333	98,958	231,603	1,984,290
SE340	Machinery and building current costs	denars	13,051	3,175	4,484	18,062	31,216	447,500
SE345	Energy	denars	37,975	11,019	19,081	45,860	94,519	1,268,900
SE350	Contract work	denars	21,241	11,491	11,018	23,492	70,963	3,640
SE356	Other direct input	denars	10,119	3,031	3,750	11,544	34,906	264,250
SE360	Depreciation	denars	45,432	26,445	33,836	50,547	103,056	218,363
SE365	Total external factors	denars	38,620	4,303	15,298	42,473	168,287	526,500
SE370	Wages paid	denars	27,352	3,011	12,881	29,811	121,651	104,500
SE375	Rent paid	denars	11,264	1,292	2,417	12,662	46,589	422,000
SE380	Interest paid	denars	4	0	0	0	48	0

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 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE605	Total subsidies - excluding investment	denars	136,026	38,037	76,523	169,367	389,021	1,468,500
SE610	Total subsidies on crop production	denars	85,910	23,835	58,949	111,122	173,715	1,468,500
SE613	Other subsidies on crop production	denars	85,910	23,835	58,949	111,122	173,715	1,468,500
SE615	Total subsidies on livestock	denars	47,535	14,032	17,449	56,586	194,528	0
SE616	Subsidies on milk and dairy products	denars	17,368	1,354	5,834	23,489	69,780	0
SE617	Subsidies other cattle	denars	7,250	1,014	2,913	8,024	33,905	0
SE618	Subsidies sheep and goat	denars	17,929	104	4,239	22,270	89,652	0
SE619	Other livestock subsidies	denars	4,989	11,560	4,463	2,803	1,190	0

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE600	Balance current subsidies and taxes	ден.	128,330	37,664	74,582	161,356	362,664	918,500
SE605	Total subsidies - excluding on investment	ден.	136,026	38,037	76,523	169,367	389,021	1,468,500
SE395	VAT balance excluding on investment	ден.	0	0	0	0	0	0
SE390	Taxes	ден.	7,696	373	1,942	8,011	26,357	550,000

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE131	Total output	denars	814,098	266,450	416,233	1,030,636	2,419,233	5,552,500
SE275	Total intermediate consumption	denars	308,673	89,747	140,647	380,201	978,137	4,324,760
SE600	Balance current subsidies and taxes	denars	128,330	37,664	74,582	161,356	362,664	918,500
SE410	Gross Farm Income	denars	633,754	214,368	350,168	811,791	1,803,760	2,146,240
SE360	Depreciation	denars	45,432	26,445	33,836	50,547	103,056	218,363
SE415	Farm Net Value Added	denars	588,322	187,923	316,331	761,244	1,700,704	1,927,877
SE365	Total External Factors	denars	38,620	4,303	15,298	42,473	168,287	526,500
SE420	Family Farm Income	denars	570,569	191,357	319,044	741,238	1,577,861	1,701,377

Table 20: Income per person as per economic size class

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE425	Farm Net Value Added/AWU	denars/AWU	896,947	703,922	745,511	998,251	1,442,748	1,139,937
SE430	Family Farm Income/FWU	denars/FWU	1,024,574	770,613	832,566	1,132,573	1,833,459	1,024,994

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 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE436	Total assets	denars	2,319,297	1,296,329	1,613,471	2,592,182	5,925,346	5,277,519
SE441	Total fixed assets	denars	2,198,365	1,157,357	1,543,546	2,471,951	5,664,648	5,052,519
SE446	Land, permanent crops, Quatas	denars	1,216,623	757,845	1,021,591	1,491,480	1,841,189	0
SE450	Buildings	denars	400,743	157,063	181,271	303,985	2,122,692	1,105,429
SE455	Machinery	denars	400,931	228,276	284,854	458,738	852,561	3,947,090
SE460	Breeding livestock	denars	179,998	14,139	55,738	217,662	848,206	0
SE465	Total current assets	denars	120,932	138,972	69,925	120,232	260,698	225,000
SE470	Non-breeding livestock	denars	63,422	94,641	43,863	42,910	149,905	0
SE475	Stock of agricultural products	denars	556	324	112	1,157	159	0
SE480	Other circulating capital	denars	56,954	44,007	25,951	76,165	110,635	225,000
SE485	Total liabilities	denars	1,103	0	0	0	12,222	0
SE490	Long - term loans	denars	1,074	0	0	0	11,905	0
SE495	Short - term loans	denars	29	0	0	0	317	0
SE501	Net worth	denars	2,318,193	1,296,329	1,613,471	2,592,182	5,913,124	5,277,519

Table 22: Financial indicators as per economic size class

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE510	Average Farm Capital	denars	1,267,220	622,565	744,323	1,301,772	4,323,392	5,399,200
SE516	Gross Investment	denars	-2,028	-1,027	-7,303	-10,141	48,494	0
SE521	Net investment	denars	-47,460	-27,472	-41,139	-60,687	-54,561	-218,363
SE526	(1)Cash Flow	denars	709,893	227,308	407,968	944,828	1,859,825	1,919,740
SE530	(2)Cash Flow	denars	707,344	227,812	408,608	939,885	1,848,952	1,919,740

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	72,323	6,953	11,936	25,398	16,421	5,486	1,650	4,479
SYS03	Sample Farms	698	59	70	250	155	68	26	70

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	0.80	0.56	0.58	0.74	0.91	0.89	1.00	1.08
SE011	Labour input	hours	1,933.69	1,344	1,397	1,767	2,185	2,161	2,394	2,613
SE015	Unpaid labour input	FWU	0.70	0.48	0.50	0.67	0.81	0.74	0.82	0.85
SE016	Unpaid labour input	hours	1,682.10	1,153	1,194	1,616	1,946	1,798	1,970	2,050
SE020	Paid labour input	AWU	0.10	0	0	0	0	0	0	0
SE021	Paid labour input	hours	251.60	191	204	152	239	363	424	564
SE025	Total Utilised Agriculture Area	ha	5.26	0.16	0.83	2.03	4.01	6.27	9.42	25.70
SE030	Rented UAA	ha	2.51	0.00	0.05	0.17	0.61	1.27	3.89	20.40
SE035	Cereals	ha	3.29	0.00	0.11	0.64	2.09	3.72	6.00	19.91
SE041	Other field crops	ha	0.40	0.01	0.07	0.29	0.33	0.27	1.12	1.47
SE046	Vegetable and flowers	ha	0.22	0.05	0.21	0.27	0.27	0.24	0.08	0.13
SE050	Vineyards	ha	0.19	0.01	0.15	0.28	0.20	0.21	0.06	0.12
SE054	Permanent crops	ha	0.23	0.01	0.11	0.23	0.36	0.54	0.00	0.02
SE055	Orchards	ha	0.23	0.01	0.11	0.23	0.36	0.54	0.00	0.02
SE071	Forage crops	ha	0.78	0.03	0.13	0.25	0.69	1.09	1.81	3.45
SE080	Total livestock units	LU	4.29	3.63	3.56	2.47	4.53	6.36	8.99	7.80
SE085	Dairy cows	LU	1.19	0.17	0.01	0.76	1.22	1.73	3.62	3.24
SE090	Other cattle	LU	1.00	2.27	2.08	0.56	0.38	1.93	0.93	0.96
SE095	Sheep and goats	LU	1.99	1.18	1.46	1.14	2.85	2.58	4.19	2.94
SE100	Pigs	LU	0.11	0.00	0.01	0.00	0.08	0.11	0.25	0.67

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	814,098	467,154	378,611	563,603	818,271	880,064	1,296,077	2,184,289
SE135	Total output crop and crop production	denars	553,226	89,322	235,244	428,456	607,876	604,840	763,487	1,458,574
SE140	Cereals	denars	170,260	214	5,885	38,349	105,050	185,007	302,531	1,030,008
SE145	Protein crops	denars	3,358	0	2,613	1,583	1,902	0	41,538	5,575
SE150	Potatoes	denars	28,860	8,669	13,304	27,567	23,400	8,691	227,327	24,014
SE160	Oil-seed crops	denars	7,223	0	0	622	779	0	17,154	61,703
SE165	Industrial crops	denars	51,341	0	9,886	53,842	80,800	77,206	77,837	26,936
SE170	Vegetables and Flowers	denars	111,623	75,564	114,867	141,109	126,946	83,868	34,223	55,251
SE175	Fruit	denars	82,418	2,288	44,490	92,806	138,162	137,677	0	4,286
SE185	Vine and grapes	denars	52,366	2,097	38,129	57,166	90,351	46,408	13,731	27,857
SE195	Forage area	denars	45,511	491	6,071	15,412	40,138	65,984	47,512	221,658
SE206	Total output livestock and livestock production	denars	259,238	377,832	143,367	135,147	210,395	275,223	532,590	709,430
SE216	Cows' milk and milk products	denars	99,055	6,780	695	59,956	85,061	120,362	195,206	389,408
SE220	Beef and veal	denars	43,565	46,915	58,193	21,042	27,507	69,087	152,423	76,881
SE225	Pigmeat	denars	5,731	0	1,350	284	5,839	8,933	18,006	26,489
SE230	Sheep and goat	denars	41,413	27,276	27,736	22,236	47,766	44,755	82,201	103,028
SE240	Eggs	denars	377	0	381	742	150	409	0	0
SE245	Ewes' and Goat' milk	denars	41,683	56,921	37,765	22,169	38,969	27,118	81,562	107,794
SE251	Other livestock and products	denars	27,412	239,940	17,246	8,714	5,101	4,559	3,192	5,829
SE260	Farmhouse consumption	denars	6,491	7,578	5,282	5,451	7,476	9,328	7,210	5,288
SE265	Farm use	denars	66,742	11,175	13,739	22,107	53,934	78,223	173,752	303,449

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	392,725	194,290	172,849	222,689	345,686	489,937	653,523	1,299,980
SE275	Total intermediate consumption	denars	308,673	150,023	122,657	168,020	271,817	367,226	543,651	1,068,193
SE281	Total specific costs	denars	226,288	122,508	93,872	129,271	202,312	270,489	424,626	729,145
SE285	Seeds and plants	denars	28,441	7,295	13,319	15,049	20,651	24,851	57,979	118,985
SE290	Seeds and plants home - grown	denars	3,000	17	1,774	1,775	3,780	3,557	6,231	7,653
SE295	Fertilisers	denars	38,125	3,477	11,672	20,249	32,247	45,042	58,195	156,462
SE300	Crop protection	denars	29,807	5,228	20,837	28,142	35,808	34,962	30,186	47,006
SE305	Other crop specific costs	denars	11,431	2,357	4,398	7,802	12,984	15,480	13,439	30,958
SE310	Feed for grazing livestock	denars	93,205	42,249	25,947	48,499	83,993	128,608	210,823	305,392
SE315	Feed for grazing livestock home -	denars	55,820	131	5,607	19,617	47,889	67,395	141,396	256,799
SE320	Feed for pigs and polutry	denars	4,658	0	778	492	2,484	4,017	2,981	33,406
SE325	Feed for pigs and polutry home - grown	denars	3,214	0	103	196	2,327	2,359	2,677	22,809
SE330	Other livestock specific costs	denars	15,489	52,314	10,199	6,607	11,851	14,867	28,613	25,249
SE336	Total farming overheads	denars	82,385	27,515	28,785	38,748	69,505	96,738	119,025	339,049
SE340	Machinery and building current	denars	13,051	3,445	4,189	4,905	9,727	9,288	20,388	67,391
SE345	Energy	denars	37,975	9,836	13,550	20,765	29,378	38,479	49,632	161,795
SE350	Contract work	denars	21,241	8,903	6,643	7,682	21,239	41,341	38,006	68,913
SE356	Other direct input	denars	10,119	5,332	4,403	5,396	9,161	7,630	10,998	40,950
SE360	Depreciation	denars	45,432	24,254	30,551	37,746	43,491	69,506	46,760	86,030
SE365	Total external factors	denars	38,620	20,013	19,640	16,923	30,378	53,205	63,112	145,757
SE370	Wages paid	denars	27,352	19,844	19,048	15,552	26,087	46,045	38,261	64,719
SE375	Rent paid	denars	11,264	169	593	1,371	4,290	7,160	24,851	80,995
SE380	Interest paid	denars	4	0	0	0	0	0	0	43

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	136,026	67,400	50,721	88,154	134,834	159,069	226,285	396,877
SE610	Total subsidies on crop production	denars	85,910	1,883	21,756	61,488	86,578	103,024	117,650	278,214
SE613	Other subsidies on crop production	denars	85,910	1,883	21,756	61,488	86,578	103,024	117,650	278,214
SE615	Total subsidies on livestock	denars	47,535	65,517	26,010	25,913	46,539	53,351	108,362	105,092
SE616	Subsidies on milk and dairy products	denars	17,368	427	600	10,465	16,064	20,420	52,108	60,086
SE617	Subsidies other cattle	denars	7,250	10,995	7,737	4,111	4,822	11,101	15,615	13,349
SE618	Subsidies sheep and goat	denars	17,929	9,408	13,633	9,838	25,053	21,716	40,331	30,529
SE619	Other livestock subsidies	denars	4,989	44,687	4,040	1,500	600	113	308	1,129

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 and taxes	denars	128,330	67,307	49,950	87,111	132,047	156,498	214,381	337,796
SE605	Total subsidies - excluding on investment	denars	136,026	67,400	50,721	88,154	134,834	159,069	226,285	396,877
SE395	VAT balance excluding on investment	denars	0	0	0	0	0	0	0	0
SE390	Taxes	denars	7,696	93	771	1,042	2,787	2,571	11,904	59,081

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	814,098	467,154	378,611	563,603	818,271	880,064	1,296,077	2,184,289
SE275	Total intermediate	denars	308,673	150,023	122,657	168,020	271,817	367,226	543,651	1,068,193
SE600	Balance current subsidies and taxes	denars	128,330	67,307	49,950	87,111	132,047	156,498	214,381	337,796
SE410	Gross Farm Income	denars	633,754	384,438	305,903	482,694	678,500	669,335	966,807	1,453,892
SE360	Depreciation	denars	45,432	24,254	30,551	37,746	43,491	69,506	46,760	86,030
SE415	Farm Net Value Added	denars	588,322	360,185	275,352	444,948	635,009	599,829	920,047	1,367,862
SE365	Total External Factors	denars	38,620	20,013	19,640	16,923	30,378	53,205	63,112	145,757
SE420	Family Farm Income	denars	570,569	341,817	267,236	452,972	627,523	572,734	870,339	1,247,140

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	896,947	940,754	675,394	798,138	845,951	990,126	1,076,811	1,390,059
SE430	Family Farm Income/FWU	denars/FWU	1,024,574	986,648	717,466	929,402	952,627	1,156,459	1,562,330	1,535,005

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	2,319,297	1,182,617	1,346,496	1,822,599	2,263,519	4,645,189	3,348,515	3,505,867
SE441	Total fixed assets	denars	2,198,365	695,066	1,280,494	1,760,094	2,182,050	4,509,679	3,241,284	3,352,034
SE446	Land, permanent crops, Quatas	denars	1,216,623	182,570	710,324	1,208,479	1,358,133	1,966,866	2,044,741	1,273,833
SE450	Buildings	denars	400,743	210,405	177,449	186,469	256,520	1,895,500	253,880	471,578
SE455	Machinery	denars	400,931	203,641	235,212	253,664	379,660	403,908	626,510	1,219,320
SE460	Breeding livestock	denars	179,998	98,368	157,487	111,406	187,732	243,110	316,154	387,274
SE465	Total current assets	denars	120,932	487,551	66,001	62,505	81,469	135,510	107,231	153,833
SE470	Non-breeding livestock	denars	63,422	439,602	59,626	24,474	17,534	21,044	25,308	46,186
SE475	Stock of agricultural products	denars	556	0	736	79	128	1,128	0	3,147
SE480	Other circulating capital	denars	56,954	47,949	5,640	37,952	63,806	113,338	81,923	104,500
SE485	Total liabilities	denars	1,103	339	0	0	0	0	0	10,714
SE490	Long - term loans	denars	1,074	0	0	0	0	0	0	10,714
SE495	Short - term loans	denars	29	339	0	0	0	0	0	0
SE501	Net worth	denars	2,318,193	1,182,278	1,346,496	1,822,599	2,263,519	4,645,189	3,348,515	3,495,152

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

Симбол	Име на варијабла	Единица мерка	Вкупно	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE510	Average Farm Capital	denars	1,267,220	1,053,894	781,961	830,035	1,100,291	2,894,916	1,322,649	2,261,507
SE516	Gross Investment	denars	-2,028	-30,019	6,780	1,657	-16,915	-11,463	-3,420	42,236
SE521	Net investment	denars	-47,460	-54,273	-23,771	-36,089	-60,406	-80,969	-50,180	-43,794
SE526	(1)Cash Flow	denars	709,893	419,182	385,488	607,247	806,573	731,250	919,430	1,333,262
SE530	(2)Cash Flow	denars	707,344	418,402	387,014	605,892	800,913	731,344	919,430	1,324,262