



Standard Results for Agricultural Holdings Covered by FADN for the Accounting Year of 2019

Skopje 2021

Macedonian FADN

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Prepared by:

**Daniela Gidalova
Ivana Caviroska
Valentina Jankoska
Momchilo Petrovski**

FADN Unit

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Skopje 2021

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

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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 2019 contains 715 agricultural holdings (701 family agricultural holdings and 14 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2019, 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 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 2019, 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. Since 2011, the sample increased up to 600 holdings, and since 2017 to 700 agricultural holdings. The selection plan for the accountancy year 2019 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.
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 & 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+SE366+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.

SE621	Environmental subsidies	Denars	If there are available details in the holding's account.
SE622	LFA subsidies	Denars	Subsidies for Less Favourite Areas.
SE623	Other rural development payments	Denars	Support to help farmers to adapt to standards, to use farm advisory services, to improve the quality of agricultural products, training, afforestation and ecological stability of forests.
SE624	Total support for rural development	Denars	It includes Environmental subsidies, LFA subsidies, other Rural Development payments including RD national payments. (SE621+SE622+SE623)
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.

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)

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	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)

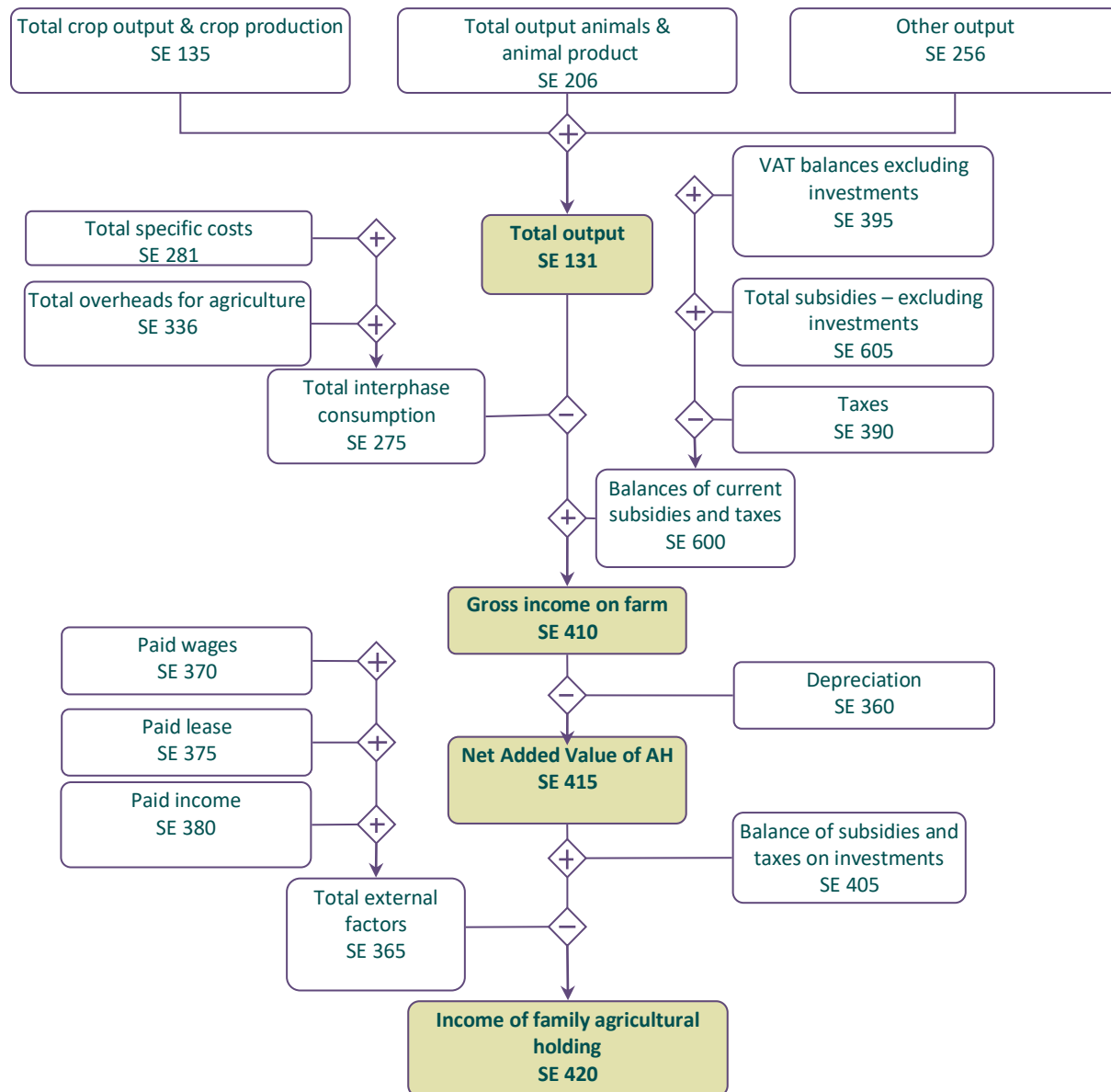
Financial indicators

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

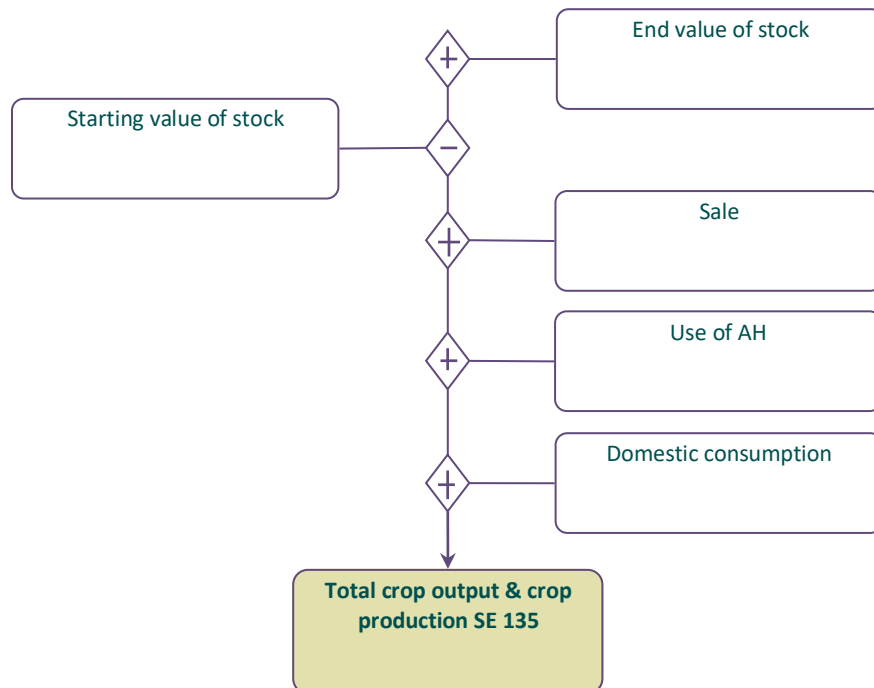
This chapter contains graphs for calculation of basic economic indicators used in the Standard Results for FADN. These graphs are developed using the materials published on the website of the European FADN system.

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

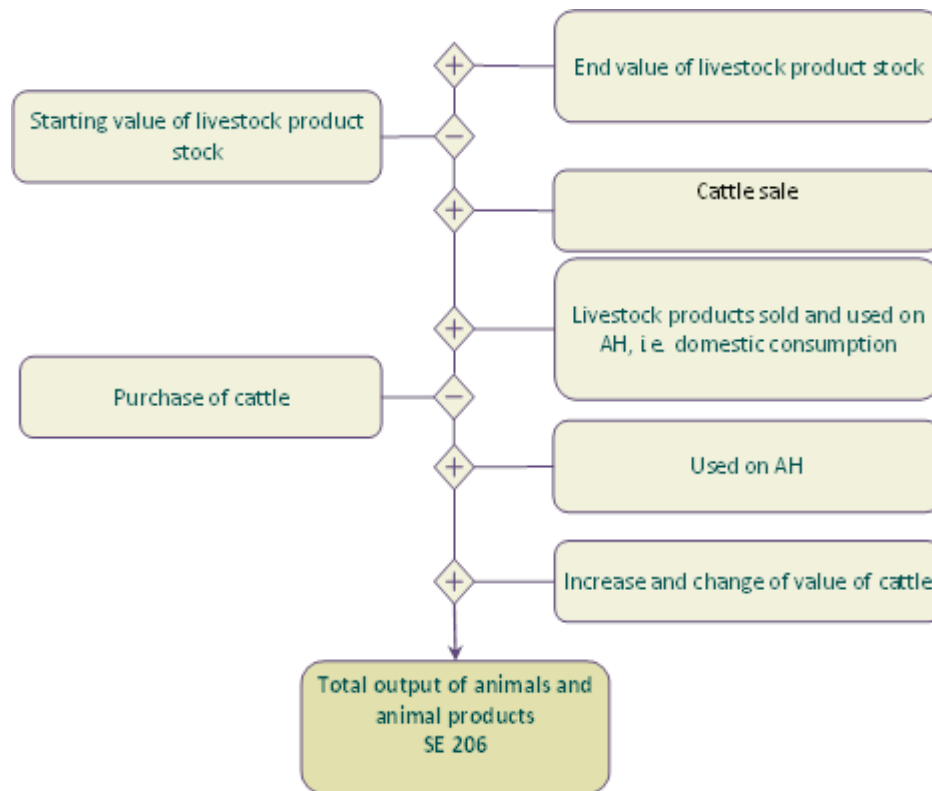


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

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.

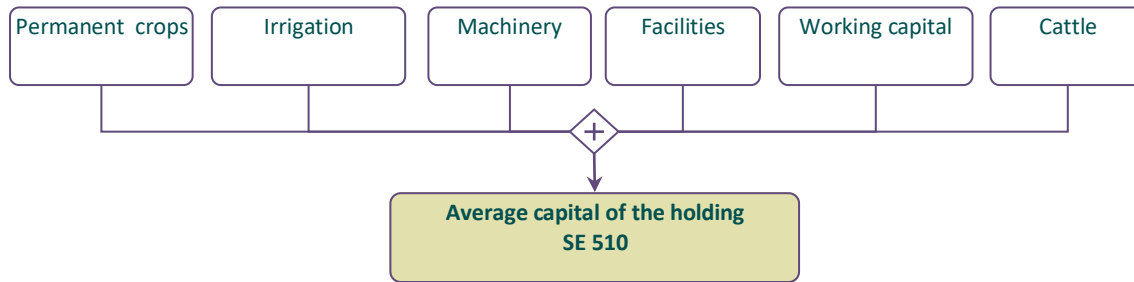
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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

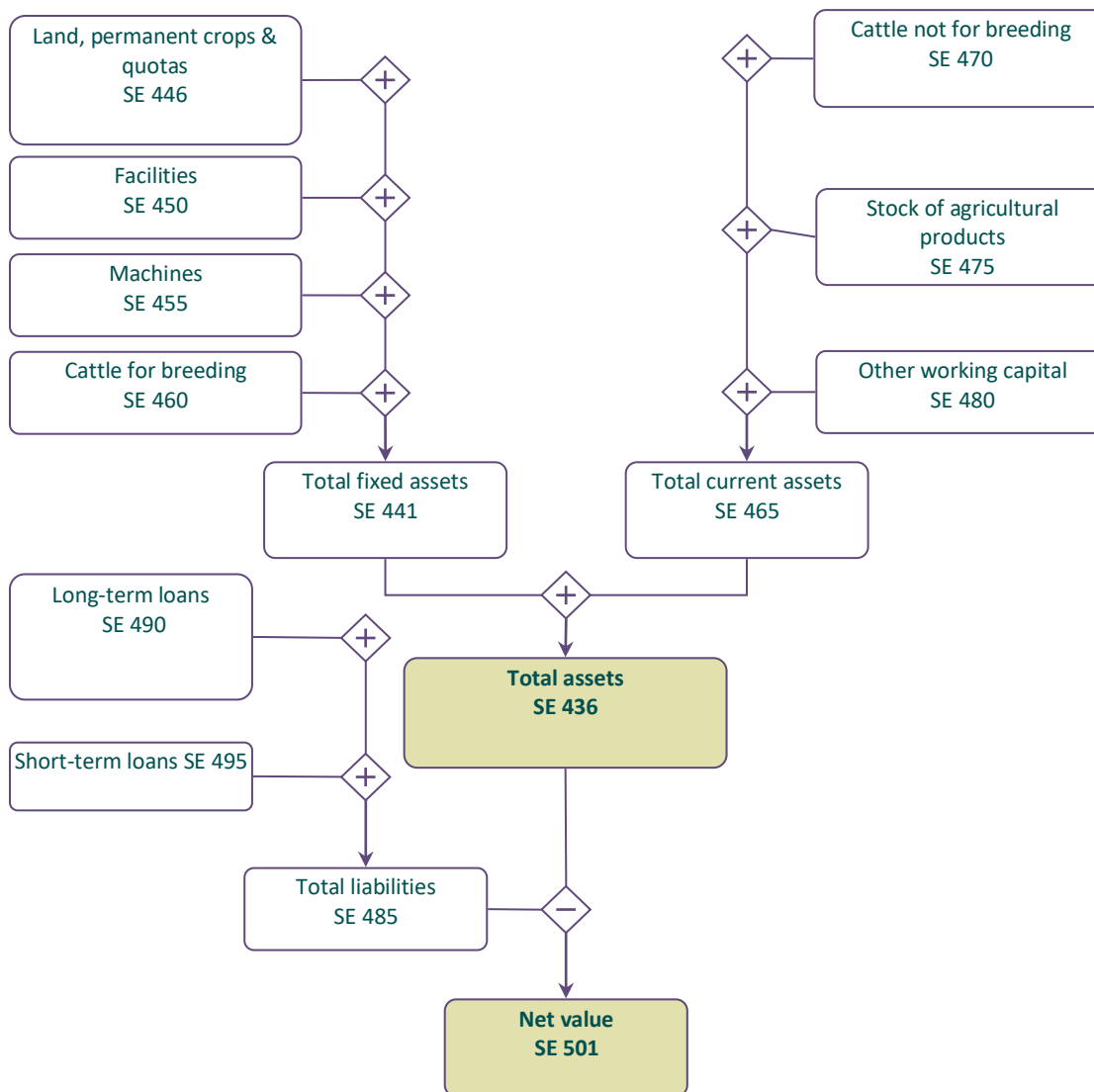
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

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

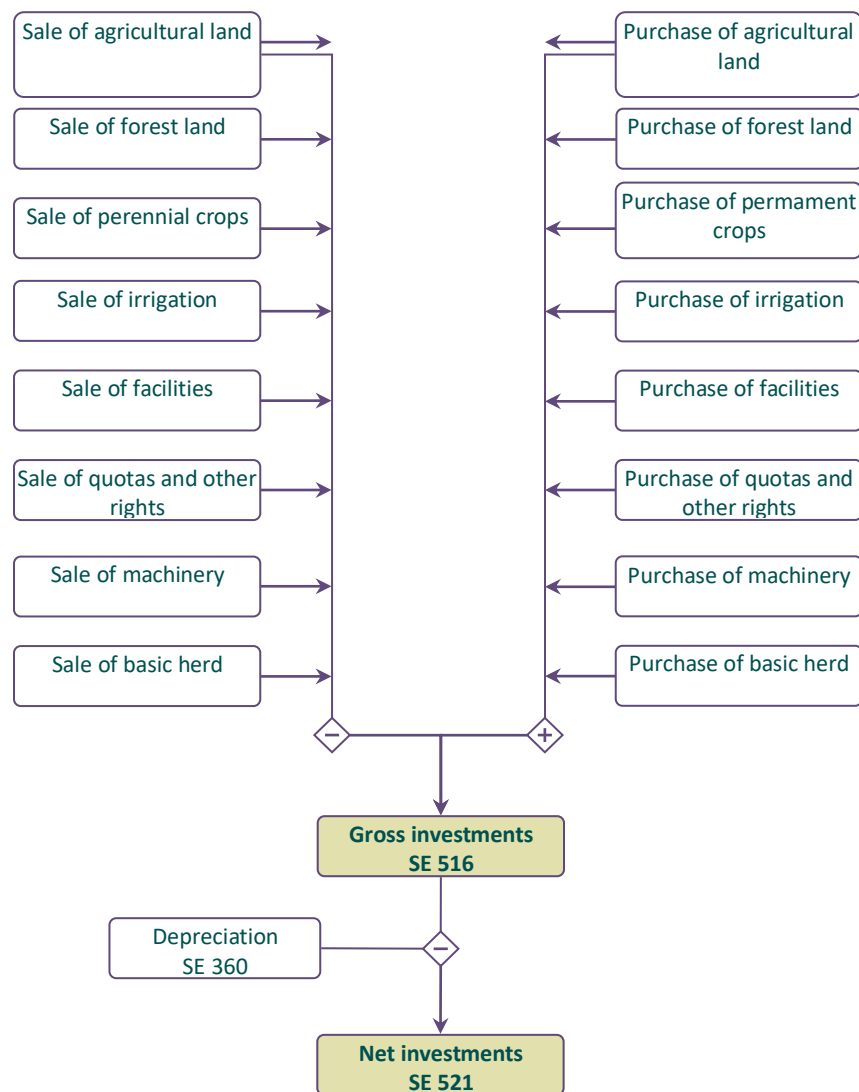


Graph 5: Calculation of certain balance statements and financial indicators



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 2019

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	62,979	13,911	3,884	7,754	11,781	1,831	6,843	1,222	15,752
SYS03	Sample Farms	626	204	31	111	105	2	52	2	119

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	3.59	3.46	4.81	3.41	4.20	.	3.58	.	3.12
SE010	Total labour input	AWU	0.91	0.90	0.71	0.71	1.35	.	0.79	.	0.83
SE011	Labour input	hours	2,245	2,172	1,703	1,723	3,485	.	1,937	.	2,030
SE015	Unpaid labour input	FWU	0.82	0.82	0.68	0.59	1.17	.	0.71	.	0.82
SE016	Unpaid labour input	hours	2,010	1,973	1,635	1,410	2,993	.	1,721	.	1,985
SE020	Paid labour input	AWU	0.09	0.08	0.03	0.12	0.19	.	0.08	.	0.02
SE021	Paid labour input	hours	235	200	69	313	492	.	216	.	44
SE025	Total Utilised Agriculture Area	ha	4.78	6.49	1.17	2.36	4.67	.	7.18	.	3.89
SE030	Rented UAA	ha	2.18	3.61	0.00	0.46	1.68	.	4.44	.	1.32
SE035	Cereals	ha	2.75	4.28	0.25	0.18	2.19	.	4.93	.	2.62
SE041	Other field crops	ha	0.41	1.03	0.07	0.02	0.03	.	0.32	.	0.18
SE046	Vegetable and flowers	ha	0.22	0.40	0.89	0.01	0.00	.	0.47	.	0.04
SE050	Vineyards	ha	0.19	0.03	0.07	0.71	0.00	.	0.54	.	0.02
SE054	Permanent crops	ha	0.31	0.03	0.06	1.34	0.00	.	0.72	.	0.02
SE055	Orchards	ha	0.31	0.03	0.06	1.34	0.00	.	0.72	.	0.02
SE071	Furage crops	ha	0.88	0.71	0.04	0.07	2.41	.	0.19	.	0.98
SE080	Total livestock units	LU	4.8	0.5	0.0	0.0	22.7	.	0.2	.	4.0
SE085	Dairy cows	LU	1.6	0.4	0.0	0.0	6.5	.	0.2	.	1.9
SE090	Other cattle	LU	1.0	0.1	0.0	0.0	4.9	.	0.0	.	0.8
SE095	Sheep and goats	LU	2.1	0.0	0.0	0.0	11.2	.	0.0	.	0.9
SE100	Pigs	LU	0.1	0.0	0.0	0.0	0.0	.	0.0	.	0.3
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	820,689	770,312	705,245	693,382	1,193,524	.	792,366	.	697,225
SE135	Total output crop & crop production	denars	552,293	735,633	705,245	687,489	223,827	.	775,883	.	262,297
SE140	Cereals	denars	132,909	223,934	11,316	10,618	98,217	.	205,775	.	114,654
SE145	Protein crops	denars	3,101	8,939	0	563	0	.	1,058	.	0
SE150	Potatoes	denars	31,831	76,743	19,718	920	9,514	.	28,981	.	8,832
SE160	Oil-seed crops	denars	7,276	17,655	0	0	0	.	11,904	.	2,807
SE165	Industrial crops	denars	65,262	162,056	10,016	2,703	8,947	.	10,750	.	47,782
SE170	Vegetables & Flowers	denars	116,449	193,064	638,859	3,563	1,795	.	209,752	.	18,623
SE175	Fruit	denars	99,991	3,048	6,355	481,719	0	.	152,849	.	2,999
SE185	Vine and grapes	denars	47,963	7,646	15,161	183,556	762	.	137,743	.	3,099
SE195	Forage area	denars	47,511	42,548	3,821	3,847	104,592	.	17,072	.	63,501
SE206	Total output livestock & livestock production	denars	268,396	34,678	0	5,893	969,697	.	16,483	.	434,928
SE216	Cows' milk & milk products	denars	100,324	21,081	0	0	350,048	.	10,956	.	151,636
SE220	Beef and veal	denars	55,187	9,511	0	0	216,262	.	3,231	.	78,509
SE225	Pigmeat	denars	8,332	343	0	0	451	.	519	.	26,393
SE230	Sheep and goat	denars	38,526	506	0	1,262	214,348	.	0	.	11,491
SE240	Eggs	denars	427	1,032	0	0	0	.	0	.	480
SE245	Ewes' and Goat' milk	denars	32,244	1,392	0	90	173,922	.	0	.	13,578
SE251	Other livestock & products	denars	33,325	814	0	4,541	14,666	.	1,777	.	152,834
SE260	Farmhouse consumption	denars	7,781	4,769	1,216	2,423	14,513	.	4,768	.	13,875
SE265	Farm use	denars	61,911	12,425	0	15,758	184,892	.	7,480	.	104,198

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	350,488	308,952	145,361	253,687	635,729	.	327,672	.	304,426
SE275	Total intermediate consumption	denars	282,871	244,513	124,511	146,919	558,022	.	255,118	.	267,971
SE281	Total specific costs	denars	217,129	160,304	105,662	107,097	488,575	.	159,854	.	214,107
SE285	Seeds and plants	denars	26,719	45,755	46,157	1,149	17,283	.	41,691	.	14,474
SE290	Seeds and plants home - grown	denars	2,999	4,760	3,858	300	1,591	.	1,668	.	3,968
SE295	Fertilisers	denars	35,023	56,600	25,473	21,344	17,614	.	54,697	.	20,205
SE300	Crop protection	denars	26,247	22,638	23,705	71,467	3,931	.	40,248	.	5,155
SE305	Other crop specific costs	denars	10,263	15,986	9,782	10,306	4,562	.	13,196	.	4,500
SE310	Feed for grazing livestock	denars	94,375	13,607	0	884	373,251	.	5,658	.	121,319
SE315	Feed for grazing livestock home - grown	denars	48,932	5,762	0	108	171,492	.	3,868	.	77,089
SE320	Feed for pigs & poultry	denars	2,883	796	0	0	190	.	1,069	.	10,351
SE325	Feed for pigs & poultry home - grown	denars	1,227	436	0	0	190	.	813	.	3,583
SE330	Other livestock specific costs	denars	18,289	1,946	0	1,120	62,197	.	1,093	.	36,009
SE336	Total farming overheads	denars	65,742	84,209	18,849	39,822	69,447	.	95,265	.	53,865
SE340	Machinery & building current costs	denars	9,899	9,939	194	2,282	14,968	.	21,423	.	10,204
SE345	Energy	denars	33,156	44,134	13,890	26,452	27,732	.	54,464	.	20,793
SE350	Contract work	denars	15,395	21,870	1,479	3,233	20,929	.	7,485	.	17,206
SE356	Other direct input	denars	7,291	8,265	3,286	7,855	5,819	.	11,892	.	5,661
SE360	Depreciation	denars	37,152	31,550	13,940	65,267	33,517	.	40,609	.	27,107
SE365	Total external factors	denars	30,466	32,890	6,910	41,501	44,191	.	31,945	.	9,347
SE370	Wages paid	denars	21,257	18,890	6,910	39,542	31,753	.	19,291	.	3,509
SE375	Rent paid	denars	9,113	13,999	0	1,959	11,866	.	12,654	.	5,838
SE380	Interest paid	denars	96	0	0	0	571	.	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	126,706	125,279	26,963	90,268	225,907	.	111,467	.	105,090
SE610	Total subsidies on crop production	denars	78,976	121,187	26,963	87,336	26,606	.	110,578	.	45,428
SE613	Other subsidies on crop production	denars	78,976	121,187	26,963	87,336	26,606	.	110,578	.	45,428
SE615	Total subsidies on livestock	denars	46,245	4,093	0	1,205	192,417	.	888	.	59,533
SE616	Subsidies on milk and dairy products	denars	16,725	3,000	0	0	65,031	.	673	.	20,569
SE617	Subsidies on other cattle	denars	9,106	1,092	0	0	40,930	.	215	.	9,089
SE618	Subsidies sheep & goat	denars	15,452	0	0	261	86,455	.	0	.	4,756
SE619	Other livestock subsidies	denars	4,963	0	0	944	0	.	0	.	25,119
SE621	Environmental subsidies	denars	1,090	0	0	0	6,501	.	0	.	0
SE622	Subsidies for Less Favourite Areas	denars	378	0	0	1,727	364	.	0	.	57
SE623	Other rural development payments	denars	0	0	0	0	0	.	0	.	0
SE624	Total support for rural development	denars	1,468	0	0	1,727	6,865	.	0	.	57

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	122,653	121,343	26,963	88,617	222,527	.	90,682	.	104,141
SE605	Total subsidies - excluding on investments	denars	126,706	125,279	26,963	90,268	225,907	.	111,467	.	105,090
SE395	VAT balance excluding on investments	denars	0	0	0	0	0	.	0	.	0
SE390	Taxes	denars	4,053	3,936	0	1,651	3,380	.	20,785	.	948

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	820,689	770,312	705,245	693,382	1,193,524	.	792,366	.	697,225
SE275	Total intermediate consumption	denars	282,871	244,513	124,511	146,919	558,022	.	255,118	.	267,971
SE600	Balance current subsidies & taxes	denars	122,653	121,343	26,963	88,617	222,527	.	90,682	.	104,141
SE410	Gross Farm Income	denars	660,472	647,142	607,698	635,080	858,030	.	627,929	.	533,396
SE360	Depreciation	denars	37,152	31,550	13,940	65,267	33,517	.	40,609	.	27,107
SE415	Farm Net Value Added	denars	623,320	615,592	593,758	569,813	824,513	.	587,321	.	506,288
SE365	Total External Factors	denars	30,466	32,890	6,910	41,501	44,191	.	31,945	.	9,347
SE420	Family Farm Income	denars	612,655	584,835	590,493	613,320	780,379	.	599,134	.	498,002

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	742,204	719,661	930,157	838,475	654,456	.	694,714	.	717,452
SE430	Family Farm Income/FWU	denars/FWU	851,195	766,020	962,495	1,148,454	804,410	.	802,161	.	724,134

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	2,014,198	1,690,385	1,460,350	2,123,112	2,690,622	.	2,180,784	.	1,925,845
SE441	Total fixed assets	denars	1,879,064	1,637,036	1,458,737	2,089,680	2,457,717	.	2,062,861	.	1,606,113
SE446	Land, permanent crops, Quatas	denars	1,143,616	1,031,406	1,265,699	1,567,214	895,017	.	1,551,091	.	949,581
SE450	Buildings	denars	222,024	195,479	60,800	294,339	338,648	.	143,396	.	177,080
SE455	Machinery	denars	313,965	386,818	132,238	227,262	296,700	.	360,297	.	304,833
SE460	Breeding livestock	denars	199,384	23,319	0	865	927,048	.	8,077	.	174,525
SE465	Total current assets	denars	135,134	53,349	1,613	33,432	232,905	.	117,923	.	319,731
SE470	Non-breeding livestock	denars	73,762	2,443	0	8,550	122,830	.	3,500	.	256,668
SE475	Stock of agricultural products	denars	1,155	0	0	0	2,374	.	0	.	3,924
SE480	Other circulating capital	denars	60,217	50,906	1,613	24,883	107,701	.	114,423	.	59,139
SE485	Total liabilities	denars	0	0	0	0	0	.	0	.	0
SE490	Long - term loans	denars	0	0	0	0	0	.	0	.	0
SE495	Short - term loans	denars	0	0	0	0	0	.	0	.	0
SE501	Net worth	denars	2,014,198	1,690,385	1,460,350	2,123,112	2,690,622	.	2,180,784	.	1,925,845

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	989,252	702,226	223,502	966,650	1,822,158	.	863,650	.	1,012,903
SE516	Gross Investment	denars	-1,862	-2,093	0	-2,039	-1,500	.	8,629	.	-7,105
SE521	Net investment	denars	-39,014	-33,643	-13,940	-67,307	-35,016	.	-31,980	.	-34,212
SE526	(1)Cash Flow	denars	740,080	810,975	1,011,386	663,670	825,595	.	796,655	.	502,333
SE530	(2)Cash Flow	denars	739,165	811,225	1,011,386	665,336	824,538	.	787,853	.	500,316

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	62,979	23,004	22,707	12,077	5,191
SYS03	Sample Farms	626	132	208	144	142

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	0.91	0.55	0.78	1.04	1.31
SE011	Labour input	hours	2,244.90	1,311.61	1,887.07	2,598.52	3,278.02
SE015	Unpaid labour input	FWU	0.82	0.54	0.73	0.97	1.07
SE016	Unpaid labour input	hours	2,009.69	1,285.56	1,759.00	2,391.26	2,663.09
SE020	Paid labour input	AWU	0.09	0.01	0.05	0.08	0.24
SE021	Paid labour input	hours	235.21	26.05	128.07	207.26	614.93
SE025	Total Utilised Agriculture Area	ha	4.78	1.63	2.60	4.93	10.75
SE030	Rented UAA	ha	2.18	0.20	0.47	2.10	6.59
SE035	Cereals	ha	2.75	0.94	1.27	2.66	6.70
SE041	Other field crops	ha	0.41	0.08	0.28	0.50	0.81
SE046	Vegetable and flowers	ha	0.22	0.02	0.12	0.19	0.59
SE050	Vineyards	ha	0.19	0.12	0.22	0.20	0.19
SE054	Permanent crops	ha	0.31	0.09	0.15	0.23	0.85
SE055	Orchards	ha	0.31	0.09	0.15	0.23	0.85
SE071	Forage crops	ha	0.88	0.34	0.54	1.13	1.61
SE080	Total livestock units	LU	4.82	0.70	1.79	4.78	13.10
SE085	Dairy cows	LU	1.64	0.32	0.70	1.49	4.40
SE090	Other cattle	LU	1.02	0.13	0.44	0.66	3.08
SE095	Sheep and goats	LU	2.06	0.20	0.61	2.51	5.47
SE100	Pigs	LU	0.09	0.04	0.03	0.12	0.16
SE105	Poultry	LU	0.00	0.01	0.01	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	820,689	271,644	497,817	822,182	1,802,495
SE135	Total output crop & crop production	denars	552,293	172,138	362,163	562,021	1,174,311
SE140	Cereals	denars	132,909	43,352	56,770	120,916	339,848
SE145	Protein crops	denars	3,101	3,911	1,481	1,443	6,401
SE150	Potatoes	denars	31,831	15,238	22,718	25,165	67,364
SE160	Oil-seed crops	denars	7,276	0	863	6,549	24,169
SE165	Industrial crops	denars	65,262	11,058	77,596	95,820	66,595
SE170	Vegetables & Flowers	denars	116,449	16,611	72,636	105,112	284,929
SE175	Fruit	denars	99,991	35,373	48,776	83,169	252,138
SE185	Vine and grapes	denars	47,963	30,637	56,777	55,617	43,398
SE195	Forage area	denars	47,511	15,959	24,547	68,231	89,469
SE206	Total output livestock & livestock production	denars	268,396	99,506	135,653	260,161	628,185
SE216	Cows' milk & milk products	denars	100,324	21,675	44,703	107,488	247,643
SE220	Beef and veal	denars	55,187	8,334	21,715	37,139	166,073
SE225	Pigmeat	denars	8,332	2,891	2,316	16,024	14,400
SE230	Sheep and goat	denars	38,526	3,559	16,501	39,684	102,116
SE240	Eggs	denars	427	916	585	174	0
SE245	Ewes' and Goat' milk	denars	32,244	2,922	11,815	36,026	85,588
SE251	Other livestock & products	denars	33,325	59,056	38,018	23,627	12,365
SE260	Farmhouse consumption	denars	7,781	6,337	6,191	8,829	10,389
SE265	Farm use	denars	61,911	14,041	27,624	72,322	146,076

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	350,488	110,886	185,520	347,399	817,993
SE275	Total intermediate consumption	denars	282,871	84,299	145,328	272,804	679,138
SE281	Total specific costs	denars	217,129	61,764	107,716	206,973	532,119
SE285	Seeds and plants	denars	26,719	7,545	15,230	20,977	67,194
SE290	Seeds and plants home - grown	denars	2,999	1,084	1,512	4,002	5,938
SE295	Fertilisers	denars	35,023	11,917	19,201	32,164	82,579
SE300	Crop protection	denars	26,247	7,897	15,405	25,777	59,661
SE305	Other crop specific costs	denars	10,263	3,825	7,965	11,067	18,797
SE310	Feed for grazing livestock	denars	94,375	12,937	33,429	93,173	260,571
SE315	Feed for grazing livestock home - grown	denars	48,932	9,412	19,414	39,049	138,930
SE320	Feed for pigs & poultry	denars	2,883	1,498	1,826	3,429	5,165
SE325	Feed for pigs & poultry home - grown	denars	1,227	564	1,274	2,701	282
SE330	Other livestock specific costs	denars	18,289	13,689	12,103	15,619	34,332
SE336	Total farming overheads	denars	65,742	22,535	37,612	65,831	147,020
SE340	Machinery & building current costs	denars	9,899	2,479	4,231	8,551	26,469
SE345	Energy	denars	33,156	9,986	17,939	34,399	75,722
SE350	Contract work	denars	15,395	8,487	11,254	15,033	28,251
SE356	Other direct input	denars	7,291	1,584	4,188	7,849	16,578
SE360	Depreciation	denars	37,152	22,984	29,229	44,165	54,814
SE365	Total external factors	denars	30,466	3,604	10,963	30,429	84,041
SE370	Wages paid	denars	21,257	2,725	9,258	20,594	56,730
SE375	Rent paid	denars	9,113	879	1,705	9,836	26,888
SE380	Interest paid	denars	96	0	0	0	423

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	126,706	30,427	78,274	134,360	279,386
SE610	Total subsidies on crop production	denars	78,976	16,774	57,890	87,359	159,182
SE613	Other subsidies on crop production	denars	78,976	16,774	57,890	87,359	159,182
SE615	Total subsidies on livestock	denars	46,245	13,540	20,273	46,500	114,430
SE616	Subsidies on milk and dairy products	denars	16,725	1,902	6,398	17,421	44,924
SE617	Subsidies other cattle	denars	9,106	1,429	3,397	6,459	27,287
SE618	Subsidies sheep & goat	denars	15,452	470	4,447	19,741	41,148
SE619	Other livestock subsidies	denars	4,963	9,739	6,031	2,880	1,070
SE621	Environmental subsidies	denars	1,090	0	0	0	4,807
SE622	Subsidies for Less Favourite Areas	denars	378	51	111	484	966
SE623	Other rural development payments	denars	0	0	0	0	0
SE624	Total support for rural development	denars	1,468	51	111	484	5,773

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	122,653	30,153	77,712	131,658	265,335
SE605	Total subsidies - excluding on investment	denars	126,706	30,427	78,274	134,360	279,386
SE395	VAT balance excluding on investment	denars	0	0	0	0	0
SE390	Taxes	denars	4,053	274	562	2,702	14,050

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	820,689	271,644	497,817	822,182	1,802,495
SE275	Total intermediate consumption	denars	282,871	84,299	145,328	272,804	679,138
SE600	Balance current subsidies & taxes	denars	122,653	30,153	77,712	131,658	265,335
SE410	Gross Farm Income	denars	660,472	217,499	430,201	681,036	1,388,692
SE360	Depreciation	denars	37,152	22,984	29,229	44,165	54,814
SE415	Farm Net Value Added	denars	623,320	194,515	400,972	636,871	1,333,878
SE365	Total External Factors	denars	30,466	3,604	10,963	30,429	84,041
SE420	Family Farm Income	denars	612,655	198,181	407,510	624,491	1,286,433

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	742,204	474,544	614,360	764,831	1,155,333
SE430	Family Farm Income/FWU	denars/FWU	851,195	502,824	675,171	854,685	1,429,334

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	2,014,198	1,193,266	1,557,625	2,100,320	3,358,765
SE441	Total fixed assets	denars	1,879,064	1,072,563	1,419,682	1,985,474	3,193,758
SE446	Land, permanent crops, Quatas	denars	1,143,616	749,726	946,514	1,184,356	1,757,168
SE450	Buildings	denars	222,024	117,851	185,518	242,352	351,722
SE455	Machinery	denars	313,965	178,371	216,576	359,238	536,757
SE460	Breeding livestock	denars	199,384	26,530	71,003	199,529	547,970
SE465	Total current assets	denars	135,134	120,703	137,943	114,846	165,007
SE470	Non-breeding livestock	denars	73,762	71,561	84,255	47,010	87,567
SE475	Stock of agricultural products	denars	1,155	613	349	3,752	204
SE480	Other circulating capital	denars	60,217	48,529	53,339	64,083	77,237
SE485	Total liabilities	denars	0	0	0	0	0
SE490	Long - term loans	denars	0	0	0	0	0
SE495	Short - term loans	denars	0	0	0	0	0
SE501	Net worth	denars	2,014,198	1,193,266	1,557,625	2,100,320	3,358,765

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	989,252	520,648	713,901	1,014,663	1,802,419
SE516	Gross Investment	denars	-1,862	-1,874	-15,618	6,539	9,778
SE521	Net investment	denars	-39,014	-24,858	-44,848	-37,626	-45,036
SE526	(1)Cash Flow	denars	740,080	233,412	503,673	733,474	1,564,051
SE530	(2)Cash Flow	denars	739,165	229,672	504,399	735,988	1,559,880

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	62,979	9,153	7,081	25,737	12,704	4,002	1,704	2,598
SYS03	Sample Farms	626	63	60	235	135	52	26	55

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	0.91	0.73	0.71	0.83	0.98	1.07	1.15	1.23
SE011	Labour input	hours	2,244.90	1,795	1,779	2,037	2,403	2,625	3,027	3,040
SE015	Unpaid labour input	FWU	0.82	0.69	0.62	0.78	0.89	0.89	0.96	1.07
SE016	Unpaid labour input	hours	2,009.69	1,673	1,529	1,888	2,188	2,151	2,488	2,640
SE020	Paid labour input	AWU	0.09	0	0	0	0	0	0	0
SE021	Paid labour input	hours	235.21	121	250	149	215	474	539	400
SE025	Total Utilised Agriculture Area	ha	4.78	0.19	0.84	2.02	4.00	6.24	9.20	24.56
SE030	Rented UAA	ha	2.18	0.00	0.06	0.16	0.79	1.22	4.13	18.97
SE035	Cereals	ha	2.75	0.00	0.08	0.68	2.01	3.63	5.78	17.26
SE041	Other field crops	ha	0.41	0.01	0.09	0.24	0.33	0.39	1.22	1.74
SE046	Vegetable and flowers	ha	0.22	0.05	0.21	0.26	0.30	0.10	0.00	0.29
SE050	Vineyards	ha	0.19	0.02	0.13	0.28	0.18	0.15	0.06	0.19
SE054	Permanent crops	ha	0.31	0.04	0.18	0.27	0.34	0.58	0.29	0.65
SE055	Orchards	ha	0.31	0.04	0.18	0.27	0.34	0.58	0.29	0.65
SE071	Forage crops	ha	0.88	0.06	0.15	0.28	0.85	1.31	1.86	4.36
SE080	Total livestock units	LU	4.82	6.01	3.54	2.96	5.31	7.81	8.04	7.17
SE085	Dairy cows	LU	1.64	1.03	0.89	1.01	1.54	2.82	3.17	4.24
SE090	Other cattle	LU	1.02	2.46	1.07	0.78	0.61	1.27	1.10	1.09
SE095	Sheep and goats	LU	2.06	2.51	1.58	1.14	3.09	3.56	3.53	1.41
SE100	Pigs	LU	0.09	0.00	0.00	0.02	0.07	0.16	0.24	0.43
SE105	Poultry	LU	0.00	0.00	0.00	0.01	0.01	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	820,689	492,799	395,576	594,605	840,362	1,036,600	1,339,320	2,128,435
SE135	Total output crop & crop production	denars	552,293	82,495	271,736	455,008	602,971	671,045	846,127	1,436,589
SE140	Cereals	denars	132,909	211	4,247	34,529	101,412	182,468	282,579	805,318
SE145	Protein crops	denars	3,101	0	3,603	2,822	874	0	0	17,159
SE150	Potatoes	denars	31,831	4,333	19,969	27,635	23,317	17,606	266,588	17,564
SE160	Oil-seed crops	denars	7,276	0	0	289	1,137	221	12,692	72,573
SE165	Industrial crops	denars	65,262	0	12,325	56,333	101,389	137,510	147,769	39,936
SE170	Vegetables & Flowers	denars	116,449	61,500	132,527	137,058	151,072	45,104	0	111,309
SE175	Fruit	denars	99,991	13,340	56,937	110,453	134,366	185,471	46,308	61,702
SE185	Vine and grapes	denars	47,963	2,460	35,917	72,958	43,631	38,694	12,923	42,391
SE195	Forage area	denars	47,511	651	6,212	12,930	45,772	63,971	77,267	268,638
SE206	Total output livestock & livestock production	denars	268,396	410,304	123,840	139,597	237,391	365,555	493,193	691,846
SE216	Cows' milk & milk products	denars	100,324	1,206	240	63,468	96,203	133,480	169,384	426,636
SE220	Beef and veal	denars	55,187	71,984	50,500	25,289	48,300	91,225	182,236	91,583
SE225	Pigmeat	denars	8,332	0	0	1,425	4,976	30,840	22,838	36,569
SE230	Sheep and goat	denars	38,526	51,548	28,049	21,955	53,267	63,013	67,308	32,901
SE240	Eggs	denars	427	0	430	649	661	0	0	0
SE245	Ewes' and Goat' milk	denars	32,244	39,463	19,605	17,671	30,210	40,531	50,633	88,487
SE251	Other livestock & products	denars	33,325	246,102	25,001	9,059	3,773	6,465	794	15,670
SE260	Farmhouse consumption	denars	7,781	9,178	4,940	6,817	8,247	13,065	10,090	6,167
SE265	Farm use	denars	61,911	6,249	7,993	19,666	70,392	81,823	184,946	267,189

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	350,488	190,031	136,363	212,324	309,837	465,225	581,802	1,240,168
SE275	Total intermediate consumption	denars	282,871	152,318	102,070	166,747	246,042	362,274	484,667	1,045,749
SE281	Total specific costs	denars	217,129	144,542	84,368	133,723	188,658	280,613	374,856	736,774
SE285	Seeds and plants	denars	26,719	4,757	14,980	16,805	16,587	21,691	68,582	116,872
SE290	Seeds and plants home - grown	denars	2,999	484	1,049	1,719	4,365	4,377	5,906	7,442
SE295	Fertilisers	denars	35,023	2,651	10,528	19,935	35,290	41,310	53,788	147,827
SE300	Crop protection	denars	26,247	4,987	15,142	24,624	29,843	36,112	26,557	51,342
SE305	Other crop specific costs	denars	10,263	1,567	5,136	8,232	8,959	15,465	15,113	30,482
SE310	Feed for grazing livestock	denars	94,375	67,252	24,485	50,135	78,755	135,851	176,828	350,868
SE315	Feed for grazing livestock home - grown	denars	48,932	190	4,075	18,268	43,075	62,134	117,158	254,361
SE320	Feed for pigs & poultry	denars	2,883	0	90	1,247	2,643	3,970	5,038	14,767
SE325	Feed for pigs & poultry home - grown	denars	1,227	0	0	518	1,983	3,013	4,615	1,858
SE330	Other livestock specific costs	denars	18,289	59,468	9,416	10,495	13,459	24,422	19,325	19,668
SE336	Total farming overheads	denars	65,742	7,776	17,702	33,024	57,383	81,660	109,811	308,975
SE340	Machinery & building current costs	denars	9,899	2,397	2,023	3,348	6,795	7,255	28,837	56,246
SE345	Energy	denars	33,156	3,272	9,910	18,552	27,395	35,238	44,215	162,086
SE350	Contract work	denars	15,395	399	2,736	6,180	15,671	32,121	32,069	61,386
SE356	Other direct input	denars	7,291	1,709	3,033	4,943	7,523	7,047	4,690	29,257
SE360	Depreciation	denars	37,152	20,980	23,152	32,125	40,205	40,016	41,234	80,292
SE365	Total external factors	denars	30,466	16,733	11,140	13,452	23,591	62,935	55,900	114,127
SE370	Wages paid	denars	21,257	16,733	10,348	12,843	20,398	56,285	31,031	38,657
SE375	Rent paid	denars	9,113	0	792	609	3,193	6,651	24,869	74,379
SE380	Interest paid	denars	96	0	0	0	0	0	0	1,091

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	126,706	77,209	49,958	80,871	130,935	188,601	197,357	360,674
SE610	Total subsidies on crop production	denars	78,976	2,429	21,438	53,500	83,886	116,441	118,155	272,285
SE613	Other subsidies on crop production	denars	78,976	2,429	21,438	53,500	83,886	116,441	118,155	272,285
SE615	Total subsidies on livestock	denars	46,245	74,673	24,778	26,494	46,671	64,409	77,730	88,390
SE616	Subsidies on milk and dairy products	denars	16,725	1,946	1,098	11,208	14,608	23,297	31,984	66,041
SE617	Subsidies other cattle	denars	9,106	14,444	8,937	5,634	6,646	14,931	15,785	15,376
SE618	Subsidies sheep & goat	denars	15,452	20,254	9,457	8,963	24,828	26,034	29,654	4,482
SE619	Other livestock subsidies	denars	4,963	38,029	5,287	688	588	148	308	2,491
SE621	Environmental subsidies	denars	1,090	0	3,477	604	0	6,385	0	0
SE622	Subsidies for Less Favourite Areas	denars	378	107	162	254	379	1,366	1,471	0
SE623	Other rural development payments	denars	0	0	0	0	0	0	0	0
SE624	Total support for rural development	denars	1,468	107	3,639	859	379	7,751	1,471	0

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	122,653	77,153	49,401	80,005	129,223	184,568	193,515	328,745
SE605	Total subsidies - excluding on investment	denars	126,706	77,209	49,958	80,871	130,935	188,601	197,357	360,674
SE395	VAT balance excluding on investment	denars	0	0	0	0	0	0	0	0
SE390	Taxes	denars	4,053	56	557	866	1,712	4,034	3,842	31,929

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	820,689	492,799	395,576	594,605	840,362	1,036,600	1,339,320	2,128,435
SE275	Total intermediate consumption	denars	282,871	152,318	102,070	166,747	246,042	362,274	484,667	1,045,749
SE600	Balance current subsidies & taxes	denars	122,653	77,153	49,401	80,005	129,223	184,568	193,515	328,745
SE410	Gross Farm Income	denars	660,472	417,635	342,907	507,863	723,544	858,894	1,048,167	1,411,431
SE360	Depreciation	denars	37,152	20,980	23,152	32,125	40,205	40,016	41,234	80,292
SE415	Farm Net Value Added	denars	623,320	396,655	319,754	475,738	683,339	818,877	1,006,933	1,331,140
SE365	Total External Factors	denars	30,466	16,733	11,140	13,452	23,591	62,935	55,900	114,127
SE420	Family Farm Income	denars	612,655	381,993	319,349	486,101	679,649	783,564	964,437	1,245,248

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	742,204	809,640	527,079	663,076	729,920	791,189	927,005	1,134,215
SE430	Family Farm Income/FWU	denars/FWU	851,195	834,916	586,797	749,236	858,610	1,076,825	1,097,366	1,246,030

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	2,014,198	1,240,368	1,303,135	1,731,255	2,085,902	2,602,381	3,016,339	3,679,386
SE441	Total fixed assets	denars	1,879,064	722,542	1,209,548	1,649,398	1,999,560	2,481,598	2,917,169	3,559,314
SE446	Land, permanent crops, Quatas	denars	1,143,616	220,046	700,381	1,148,852	1,253,468	1,460,049	1,980,404	1,698,300
SE450	Buildings	denars	222,024	163,863	165,047	175,891	199,777	393,053	154,744	472,630
SE455	Machinery	denars	313,965	136,306	189,666	188,916	328,620	342,774	485,481	1,043,079
SE460	Breeding livestock	denars	199,384	202,327	154,235	135,612	217,694	285,721	296,541	345,251
SE465	Total current assets	denars	135,134	517,825	93,587	81,856	86,342	120,783	99,170	120,073
SE470	Non-breeding livestock	denars	73,762	470,111	66,552	24,311	15,119	46,167	10,444	38,885
SE475	Stock of agricultural products	denars	1,155	0	1,342	61	538	288	0	9,823
SE480	Other circulating capital	denars	60,217	47,714	25,693	57,484	70,686	74,327	88,726	71,364
SE485	Total liabilities	denars	0	0	0	0	0	0	0	0
SE490	Long - term loans	denars	0	0	0	0	0	0	0	0
SE495	Short - term loans	denars	0	0	0	0	0	0	0	0
SE501	Net worth	denars	2,014,198	1,240,368	1,303,135	1,731,255	2,085,902	2,602,381	3,016,339	3,679,386

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	989,252	1,071,836	666,387	733,458	965,659	1,277,935	1,088,721	2,077,766
SE516	Gross Investment	denars	-1,862	-22,807	13,056	7,743	-12,187	-6,866	4,185	-7,974
SE521	Net investment	denars	-39,014	-43,787	-10,096	-24,382	-52,392	-46,882	-37,050	-88,266
SE526	(1)Cash Flow	denars	740,080	429,438	452,882	623,524	854,285	839,261	924,874	1,445,773
SE530	(2)Cash Flow	denars	739,165	427,057	452,933	623,742	848,643	837,522	925,008	1,452,524