



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

Skopje 2023

Macedonian FADN

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for Agricultural Holdings Covered by
FADN for the Accounting Year of 2020**

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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, agricultural holdings are classified into economic size classes. For agricultural holdings in classes of economic size, a grouping was done for the FADN needs according to the table 2, below.

Table 2: Grouping of agricultural holdings based on size class

| Classes | Limit in Euros |
|---------|-------------------------|
| 2 | 2 000 ≤ 4 000 euros |
| 3 | 4 000 ≤ 8 000 euros |
| 4-5 | 8 000 ≤ 25 000 euros |
| 6-7 | 25 000 ≤ 100 000 euros |
| 8-9 | 100 000 ≤ 500 000 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.

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. |

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. |

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) |
|-------|--------------------|--------|---|

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) |

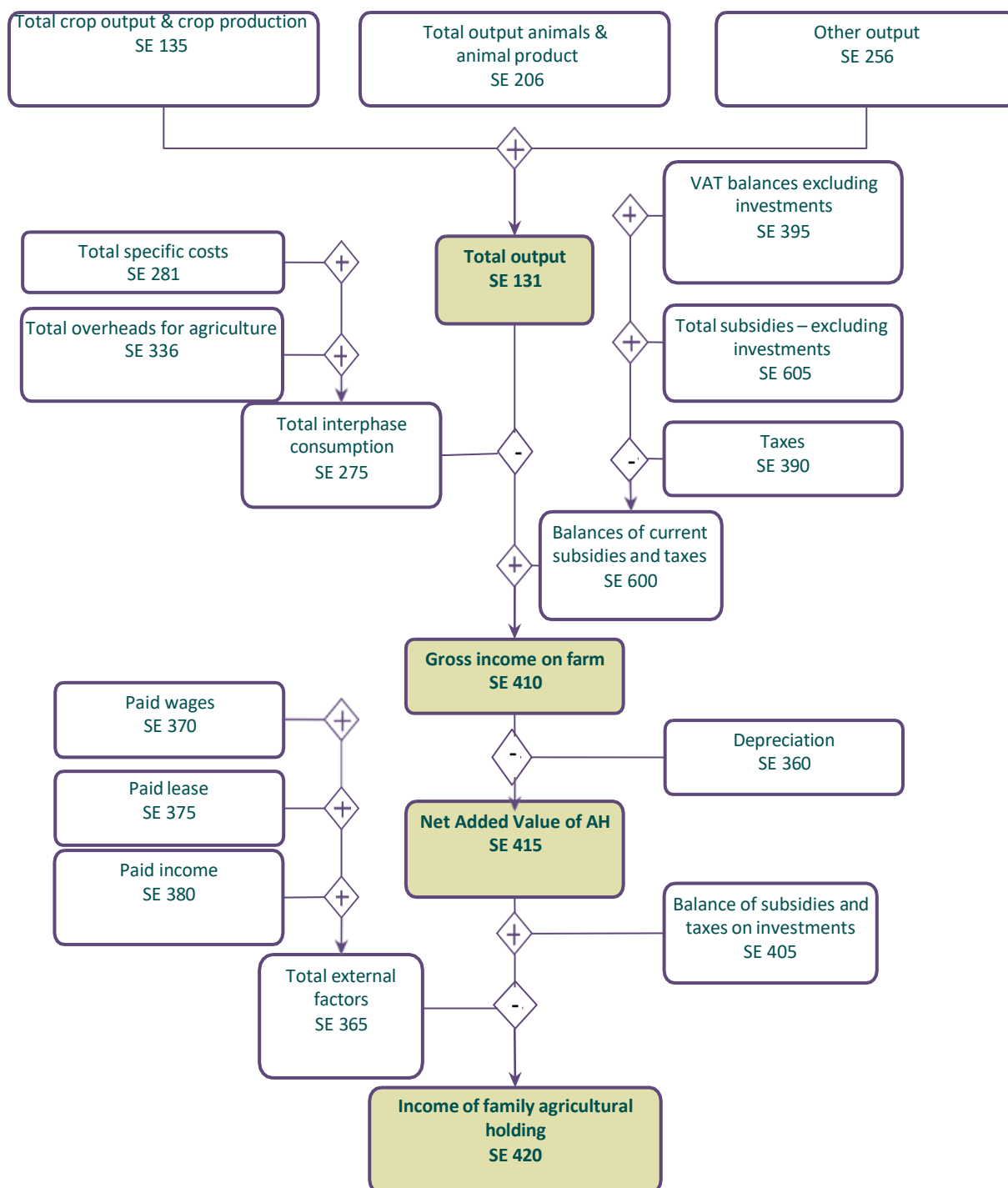
Financial indicators

| 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

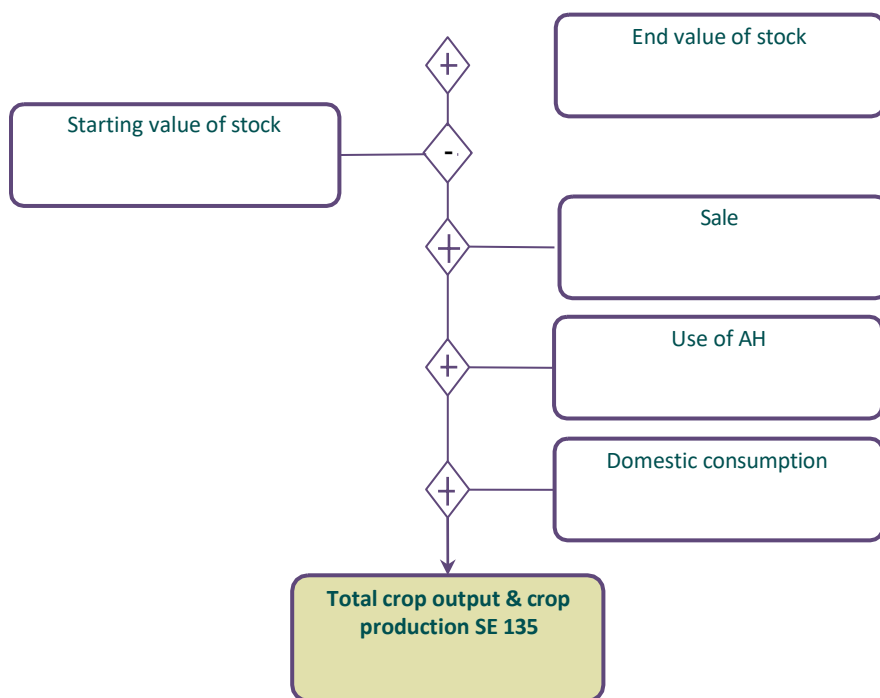
This chapter contains graphs for calculation of basic economic indicators used in the Standard Results for FADN. These graphs are developed using the materials published on the website of the European FADN system.

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

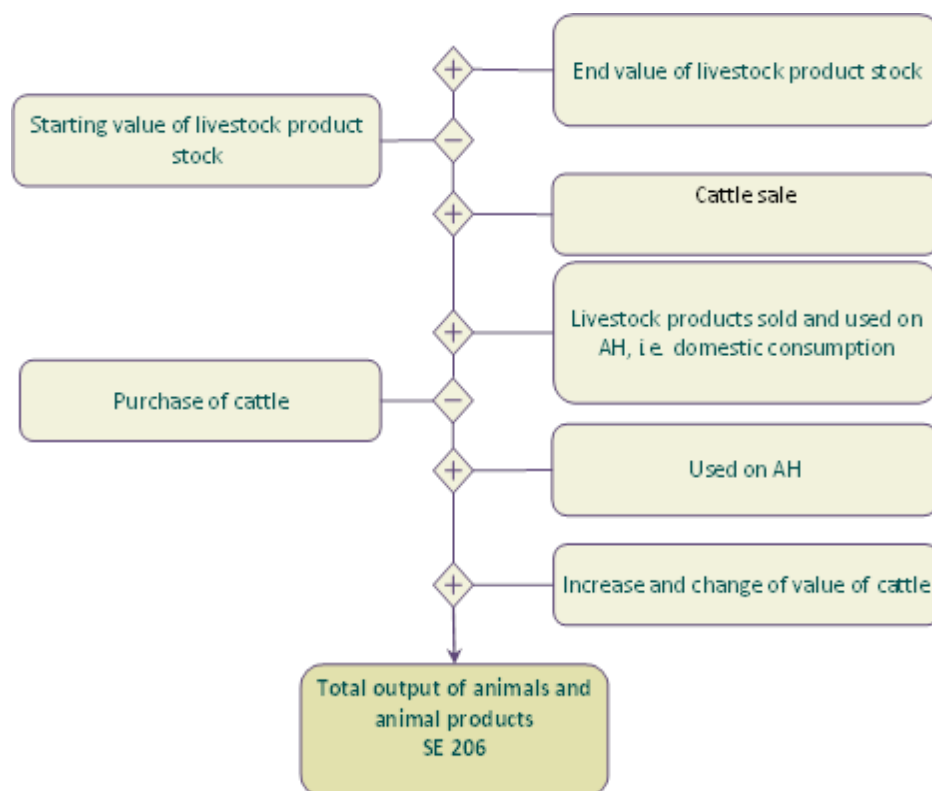


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

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.

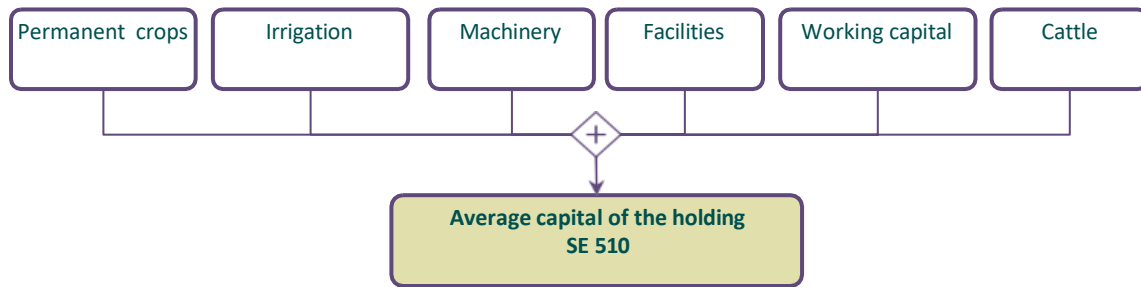
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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

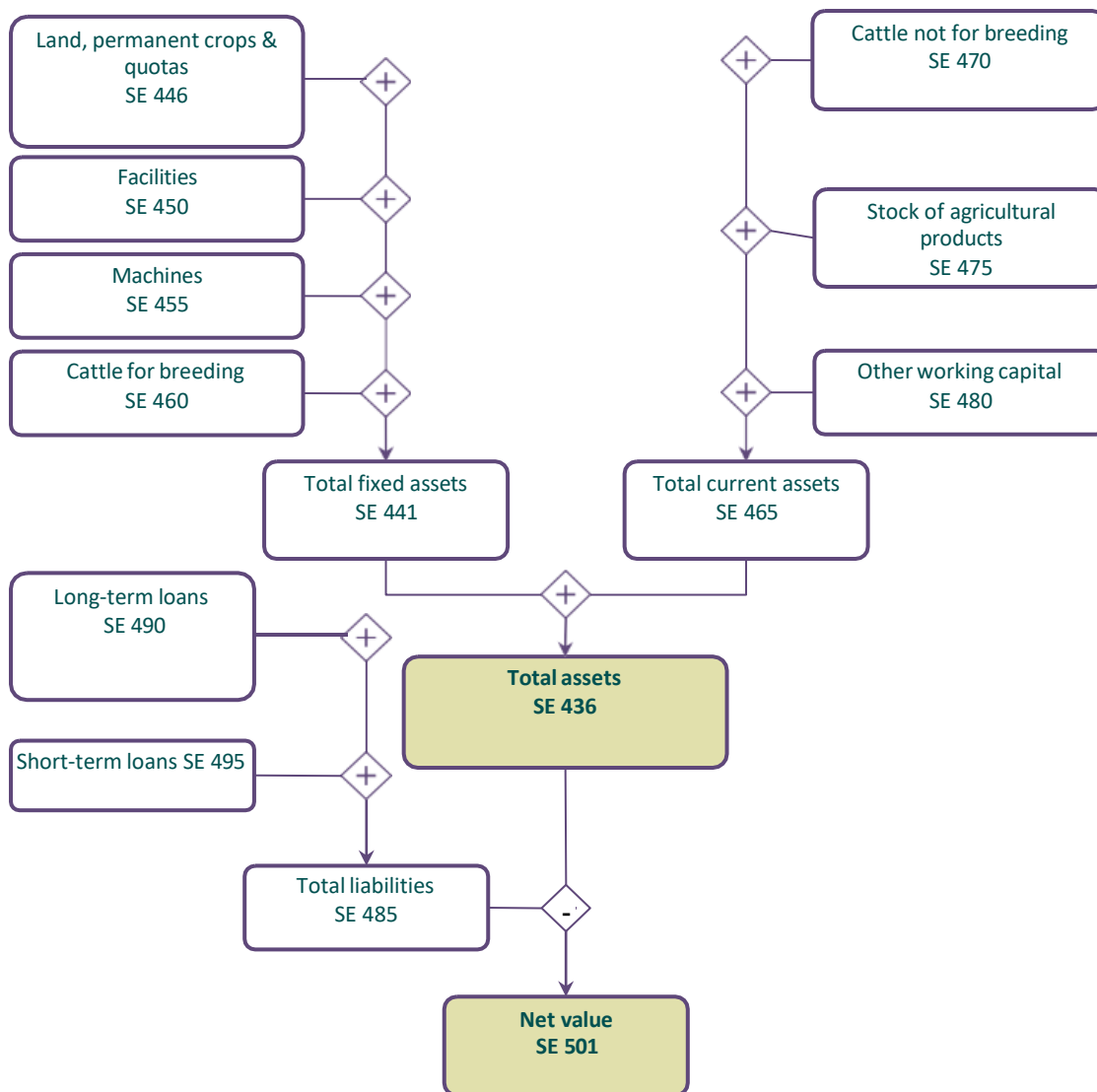
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

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

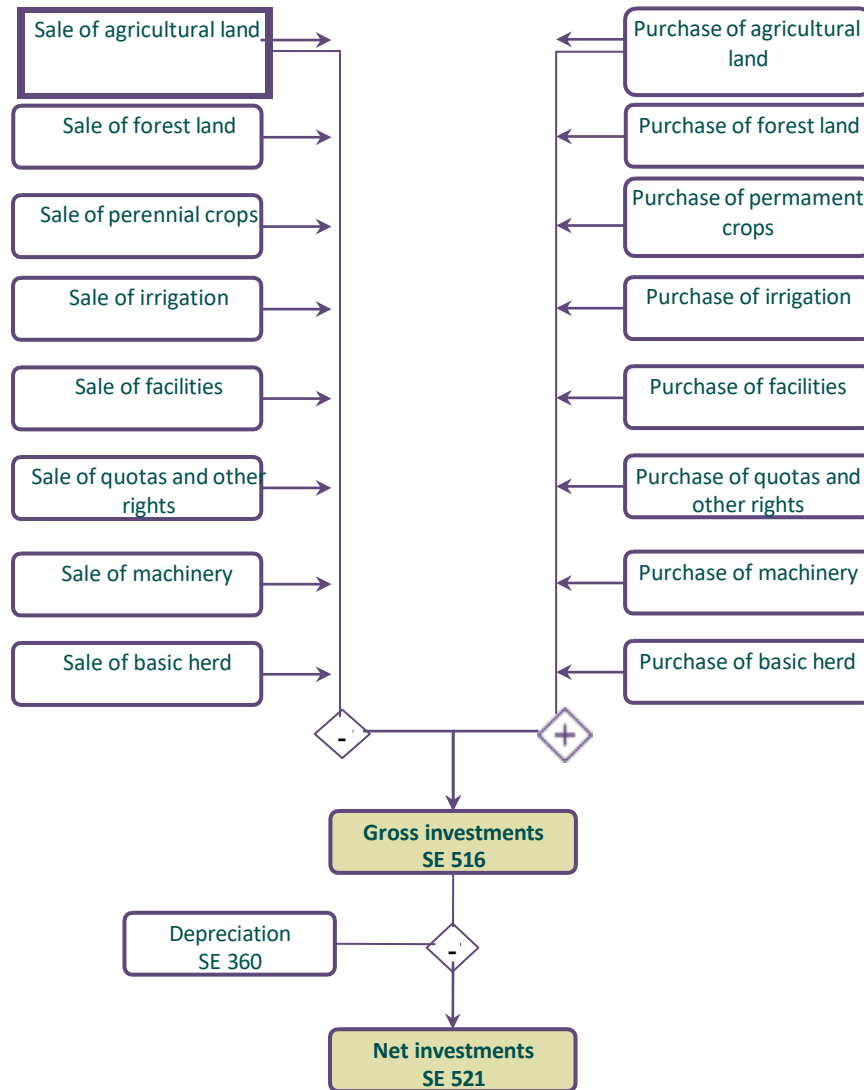


Graph 5: Calculation of certain balance statements and financial indicators



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 |

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

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

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

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 | . |
| SE610 | Total subsidies on crop production | denars | 85,910 | 23,835 | 58,949 | 111,122 | 173,715 | . |
| SE613 | Other subsidies on crop production | denars | 85,910 | 23,835 | 58,949 | 111,122 | 173,715 | . |
| SE615 | Total subsidies on livestock | denars | 47,535 | 14,032 | 17,449 | 56,586 | 194,528 | . |
| SE616 | Subsidies on milk and dairy products | denars | 17,368 | 1,354 | 5,834 | 23,489 | 69,780 | . |
| SE617 | Subsidies other cattle | denars | 7,250 | 1,014 | 2,913 | 8,024 | 33,905 | . |
| SE618 | Subsidies sheep and goat | denars | 17,929 | 104 | 4,239 | 22,270 | 89,652 | . |
| SE619 | Other livestock subsidies | denars | 4,989 | 11,560 | 4,463 | 2,803 | 1,190 | . |

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 | . |
| SE605 | Total subsidies - excluding on investment | ден. | 136,026 | 38,037 | 76,523 | 169,367 | 389,021 | . |
| SE395 | VAT balance excluding on investment | ден. | 0 | 0 | 0 | 0 | 0 | . |
| SE390 | Taxes | ден. | 7,696 | 373 | 1,942 | 8,011 | 26,357 | . |

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 | . |
| SE275 | Total intermediate consumption | denars | 308,673 | 89,747 | 140,647 | 380,201 | 978,137 | . |
| SE600 | Balance current subsidies and taxes | denars | 128,330 | 37,664 | 74,582 | 161,356 | 362,664 | . |
| SE410 | Gross Farm Income | denars | 633,754 | 214,368 | 350,168 | 811,791 | 1,803,760 | . |
| SE360 | Depreciation | denars | 45,432 | 26,445 | 33,836 | 50,547 | 103,056 | . |
| SE415 | Farm Net Value Added | denars | 588,322 | 187,923 | 316,331 | 761,244 | 1,700,704 | . |
| SE365 | Total External Factors | denars | 38,620 | 4,303 | 15,298 | 42,473 | 168,287 | . |
| SE420 | Family Farm Income | denars | 570,569 | 191,357 | 319,044 | 741,238 | 1,577,861 | . |

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 | . |
| SE430 | Family Farm Income/FWU | denars/FWU | 1,024,574 | 770,613 | 832,566 | 1,132,573 | 1,833,459 | . |

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

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 | . |
| SE516 | Gross Investment | denars | -2,028 | -1,027 | -7,303 | -10,141 | 48,494 | . |
| SE521 | Net investment | denars | -47,460 | -27,472 | -41,139 | -60,687 | -54,561 | . |
| SE526 | (1)Cash Flow | denars | 709,893 | 227,308 | 407,968 | 944,828 | 1,859,825 | . |
| SE530 | (2)Cash Flow | denars | 707,344 | 227,812 | 408,608 | 939,885 | 1,848,952 | . |

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 | 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 poultry | denars | 4,658 | 0 | 778 | 492 | 2,484 | 4,017 | 2,981 | 33,406 |
| SE325 | Feed for pigs and poultry 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 |

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 |