



Standard Results for Agricultural Holdings Covered by FADN for the Accounting Year of 2021

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Macedonian FADN

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1. Summary

In accordance with the obligations arising from the Law for establishing a Farm Accounting Data Network (Official Gazette of Republic of North Macedonia No. 110/07, 53/2011), the computer database for the Farm Accountancy Data Network system (FADN) for the accounting year of 2021 contains 810 agricultural holdings (799 family agricultural holdings and 11 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2021, 81 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 762 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 2021, 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 2021 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 2021 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	Type Description					
1	Specialized for field crops					
2	Specialized for horticulture					
3	Specialized for permanent crops					
4	Specialized for grazing livestock					
5	Specialized for granivores					
6	6 Mixed crop production					
7	7 Mixed livestock production					
8	8 Mixed crop production and livestock					

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	Description
05005	<u> </u>	measure	
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 m²).
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 m²).
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 veil	Denars	Production + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	Denars	Production + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	Denars	Production + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE240	Eggs	Denars	Only eggs from hens.
SE245	Sheep and goat milk	Denars	Sheep and goat milk and dairy products.
SE251	Other livestock & products	Denars	Meat of equines and other animals (including change in valuation), wool, other animal products (manure, stud fees, etc.), receipts for animals held under contract, and milk. Net change in valuation in respect of beehives, rabbits and other animals; change in valuation adjusted in respect of equines.
SE260	Farmhouse consumption	Denars	Value of agricultural (crop and animal) products consumed by the holder's family. It is taken into account in the amount of agricultural output.
SE265	Farm use	Denars	Value of crop products produced and used on the holding to obtain other final agricultural products. The products concerned are mainly crop products used as feed for animals held on the holding, and seeds and seedlings produced and used on the holding. These products are taken into account in the amount of agricultural output. The cost items relating to feedingstuffs and seeds account for the major part of that amount.

Costs

Symbol	Variable title	Unit	Description
		measure	
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	Denars	Total specific costs (including inputs produced
022.0	consumption	Bonaro	on the holding) and overheads arising from
	Concumption		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	Denars	Seeds and seedlings produced and used on
05005	home-grown	5	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	Denars	Including soil analysis, purchase of standing
	costs		crops, renting crop land for a period of less than
			one year, purchase of crop products (grapes,
			etc.), costs incurred in the market preparation,
05040	Facilities :	D	storage, marketing of crops, etc.
SE310	Food for grazing	Denars	Concentrated feedingstuffs (including mineral
	livestock		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	Machininery & 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.

	machinery and equipment, livestock, circulating capital, interest and financial charges on debts. The subsidies for interest rates need to be
	deducted.

Subsidies

Symbol	Variable title	Unit measure	Description				
SE605	Total subsidies - excluding investments	Denars	Subsidies of current operations related to production (not investments). Interest rate subsidies and payments for farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, in order to obtain coherent results(production/costs/subsidies) for a given accounting year. (SE610+SE615+SE624+SE625+SE626+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)				

			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	Denars	Remuneration for fixed production factors of the
	Income		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	Description
		measure	
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).
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.

Total crop output & crop production Total output animals & Other output SE 135 animal product SE 256 SE 206 VAT balances excluding investmentsSE 395 Total specific costs **Total output** SE 281 **SE 131** Total subsidies – excluding Total overheads for agriculture SE 336 investments SE 605 Total interphase **Taxes** consumption SE 390 SE 275 Balances of current subsidies and taxes SE 600 Gross income on farm **SE 410** Paid wages SE 370 Depreciation SE 360 Paid lease SE 375 Net Added Value of AH **SE 415** Paid income SE 380 Balance of subsidies and taxes on investments SE 405 Total external factors SE 365 Income of family agricultural holding **SE 420**

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.

Starting value of stock

Sale

Use of AH

Domestic consumption

Total crop output & crop production SE 135

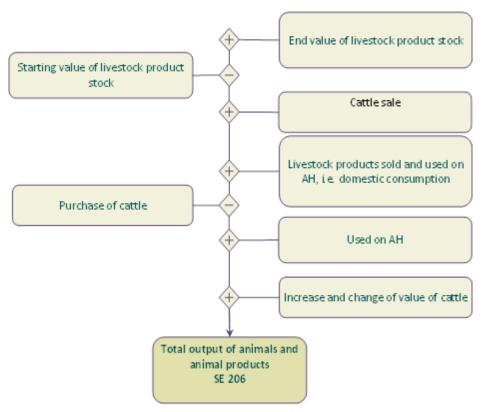
Graph 2: Total value of crops and crop production

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.

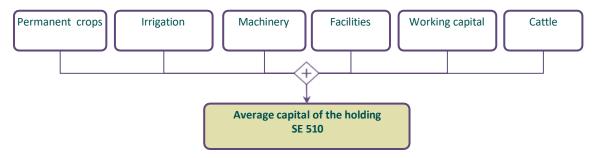
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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

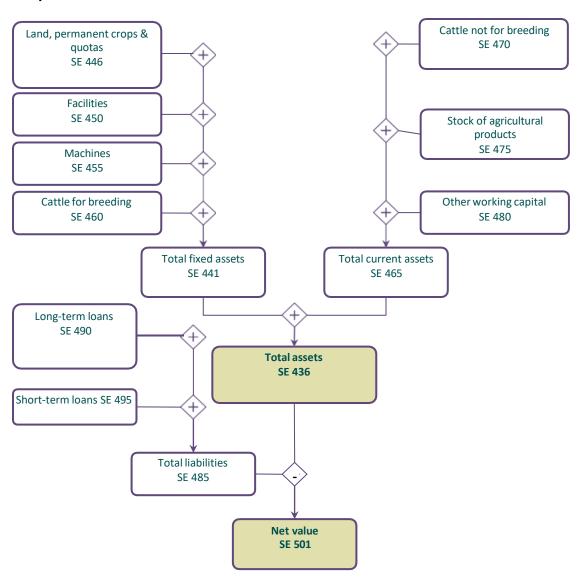
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

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.

Sale of agricultural land Purchase of agricultural land Sale of forest land Purchase of forest land Purchase of permament Sale of perennial crops crops Sale of irrigation Purchase of irrigation Sale of facilities Purchase of facilities Sale of quotas and othe Purchase of quotas and rights other rights Purchase of machinery Sale of machinery Sale of basic herd Purchase of basic herd **Gross investments SE 516** Depreciation SE 360 **Net investments** SE 521

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 2021

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
ISYS02	Farms represented	82,690	21,075	322	12,404	15,372	3,621	6,738	3,676	19,482
SYS03	Sample Farms	762	236	33	124	164	6	47	2	150

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	3.63	3.33	4.09	3.50	4.63		3.79		2.99
SE010	Total labour input	AWU	0.80	0.72	0.56	0.61	1.34		0.67		0.62
SE011	Labour input	hours	1,934	1,725	1,348	1,463	3,231		1,613		1,507
SE015	Unpaid labour input	FWU	0.71	0.65	0.51	0.47	1.19		0.57		0.59
SE016	Unpaid labour input	hours	1,715	1,557	1,236	1,142	2,865		1,367		1,430
SE020	Paid labour input	AWU	0.09	0.07	0.05	0.13	0.15		0.10		0.03
SE021	Paid labour input	hours	219	167	112	322	366		246		77
SE025	Total Utilised Agriculture Area	ha	5.14	7.90	1.35	2.69	4.96		7.91		3.10
SE030	Rented UAA	ha	2.52	4.59	0.25	0.59	1.82		5.37		1.25
SE035	Cereals	ha	3.35	6.13	0.27	0.38	2.59		5.31		2.34
SE041	Other field crops	ha	0.33	0.86	0.08	0.01	0.04		0.29		0.14
SE046	Vegetable and flowers	ha	0.16	0.27	0.84	0.01	0.00		0.56		0.03
SE050	Vineyards	ha	0.17	0.03	0.10	0.70	0.01		0.62		0.03
SE054	Permanent crops	ha	0.29	0.02	0.13	1.45	0.00		0.69		0.03
SE055	Orchards	ha	0.29	0.02	0.13	1.45	0.00		0.69		0.03
SE071	Furage crops	ha	0.82	0.60	0.00	0.07	2.33		0.42		0.47
SE080	Total livestock units	LU	6.6	0.3	0.0	0.0	26.9		0.2		3.1
SE085	Dairy cows	LU	1.4	0.2	0.0	0.0	5.0		0.2		1.4
SE090	Other cattle	LU	1.6	0.0	0.0	0.0	6.3		0.0		0.9
SE095	Sheep and goats	LU	3.5	0.0	0.0	0.0	15.6		0.0		0.5
SE100	Pigs	LU	0.1	0.0	0.0	0.0	0.0		0.0		0.4

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	931,183	842,778	731,536	665,385	1,540,857		848,016		717,369
SE135	Total output crop and crop production	denars	552,128	811,092	731,536	650,953	283,717		816,062		256,006
SE140	Cereals	denars	187,233	371,963	18,682	16,508	131,249		239,802		122,387
SE145	Protein crops	denars	2,098	5,519	4,364	355	0		2,298		0
SE150	Potatoes	denars	32,078	75,697	34,324	1,081	19,793		13,885		9,423
SE160	Oil-seed crops	denars	5,700	14,858	1,018	565	0		10,957		1,457
SE165	Industrial crops	denars	52,405	141,164	0	944	5,378		9,660		34,431
SE170	Vegetables and Flowers	denars	93,344	143,005	622,421	8,808	2,195		273,236		16,967
SE175	Fruit	denars	71,380	1,560	22,576	389,937	0		78,219		8,334
SE185	Vine and grapes	denars	49,963	5,890	28,152	223,682	1,210		150,300		5,025
SE195	Forage area	denars	57,591	51,400	0	7,075	123,892		37,704		57,982
SE206	Total output livestock and livestock production	denars	377,476	26,589	0	14,432	1,257,140		31,954		461,363
SE216	Cows' milk and milk products	denars	125,530	13,234	0	2,637	432,672		12,206		135,917
SE220	Beef and veal	denars	52,270	7,570	0	774	177,691		3,574		56,118
SE225	Pigmeat	denars	8,569	1,087	0	0	1,476		5,638		25,446
SE230	Sheep and goat	denars	68,239	165	0	-307	308,005		0		9,895
SE240	Eggs	denars	634	991	0	0	0		0		174
SE245	Ewes' and Goat' milk	denars	70,563	765	0	323	319,380		0		7,800
SE251	Other livestock and products	denars	51,670	2,774	0	11,005	17,917		10,535		226,006
SE260	Farmhouse consumption	denars	9,147	4,351	2,148	2,867	16,395		5,478		16,213
SE265	Farm use	denars	95,680	7,537	0	18,160	302,333		11,315		122,516

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	434,437	376,221	180,444	276,808	803,759		362,649		331,665
SE275	Total intermediate	denars	362,846	301,799	142,263	173,958	724,149		288,379		293,004
SE281	Total specific costs	denars	273,102	191,630	118,754	124,080	596,207		187,662		232,659
SE285	Seeds and plants	denars	29,088	51,898	47,892	2,821	21,690		47,223		13,872
SE290	Seeds and plants home - grown	denars	2,259	3,999	698	500	1,957		1,124		2,084
SE295	Fertilisers	denars	41,368	73,672	30,473	26,620	19,478		72,685		19,945
SE300	Crop protection	denars	26,255	27,260	27,863	74,659	4,439		38,942		5,078
SE305	Other crop specific costs	denars	12,659	22,707	11,257	14,544	4,661		16,121		3,578
SE310	Feed for grazing livestock	denars	125,453	10,457	0	2,896	446,569		7,797		125,753
SE315	Feed for grazing livestock home - grown	denars	61,392	4,647	0	1,292	189,004		7,627		93,726
SE320	Feed for pigs and polutry	denars	5,202	1,036	0	271	355		2,723		16,457
SE325	Feed for pigs and polutry home - grown	denars	3,541	493	0	271	98		2,234		14,419
SE330	Other livestock specific costs	denars	21,520	1,497	0	1,200	51,660		918		47,489
SE336	Total farming overheads	denars	89,744	110,169	23,508	49,877	127,942		100,717		60,345
SE340	Machinery and building current	denars	11,553	15,165	485	3,611	12,526		26,572		8,732
SE345	Energy	denars	42,702	56,407	19,354	34,898	42,354		64,398		26,655
SE350	Contract work	denars	26,379	27,970	2,609	3,727	60,148		6,385		17,131
SE356	Other direct input	denars	9,110	10,627	1,061	7,641	12,915		3,362		7,827
SE360	Depreciation	denars	40,011	38,123	23,345	57,862	45,264		36,542		26,401
SE365	Total external factors	denars	31,580	36,300	14,836	44,988	34,346		37,728		12,260
SE370	Wages paid	denars	23,034	20,679	13,382	44,148	27,267		24,100		7,046
SE375	Rent paid	denars	8,546	15,621	1,455	840	7,079		13,628		5,214

Table 7: Subsidies for on-going activities of an agricultural holding as per type of agricultural production

Symbol	Heading	Unit	Total	1 Specialist	2 Specialist	3 Specialist	4 Specialist	5 Specialist	6 Mixed	7 Mixed	8 Mixed
				field crops	horticulture	permanent crops	grazing livestock	granivores	cropping	livestock holdings	crops — livestock
SE605	Total subsidies - excluding investments	denars	149,187	130,312	28,723	102,123	297,458		105,663		101,276
SE610	Total subsidies on crop production	denars	76,957	126,903	28,723	94,959	32,642		103,231		36,268
SE613	Other subsidies on crop production	denars	76,957	126,903	28,723	94,959	32,642		103,231		36,268
SE615	Total subsidies on livestock	denars	70,954	2,776	0	2,338	263,652		1,728		65,008
SE616	Subsidies on milk and dairy products	denars	23,156	1,950	0	141	85,164		745		20,964
SE617	Subsidies on other cattle	denars	10,704	585	0	45	41,464		370		7,836
SE618	Subsidies sheep and goat	denars	28,258	0	0	121	126,815		0		4,797
SE619	Other livestock subsidies	denars	8,837	242	0	2,031	10,208		613		31,410

Table 8: Balance statements on subsidies and taxes 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
SE600	Balance current subsidies and taxes	denars	142,772	119,971	28,723	99,594	292,809		82,302		99,629
SE605	Total subsidies - excluding on investments	denars	149,187	130,312	28,723	102,123	297,458		105,663		101,276
SE390	Taxes	denars	6,415	10,341	0	2,529	4,649		23,362		1,647

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	931,183	842,778	731,536	665,385	1,540,857		848,016		717,369
SE275	Total intermediate consumption	denars	362,846	301,799	142,263	173,958	724,149		288,379		293,004
SE600	Balance current subsidies and taxes	denars	142,772	119,971	28,723	99,594	292,809		82,302		99,629
SE410	Gross Farm Income	denars	711,109	660,949	617,996	591,021	1,109,517		641,939		523,994
SE360	Depreciation	denars	40,011	38,123	23,345	57,862	45,264		36,542		26,401
SE415	Farm Net Value Added	denars	671,098	622,827	594,651	533,158	1,064,253	-	605,397		497,593
SE365	Total External Factors	denars	31,580	36,300	14,836	44,988	34,346		37,728		12,260
SE420	Family Farm Income	denars	658,649	588,039	587,738	579,634	1,030,301		618,023		486,582

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	1,209,861	1,375,967	1,351,363	1,061,873	1,102,772		1,092,536		1,235,441
1 SE430	Family Farm Income/FWU	denars/FWU	1,346,189	1,430,338	1,510,005	1,424,834	1,267,745		1,339,237		1,237,891

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	2,156,990	1,977,742	1,331,893	2,250,330	3,114,556	-	1,716,689		1,665,935
SE441	Total fixed assets	denars	2,028,988	1,933,239	1,324,317	2,217,689	2,922,434	-	1,678,455	-	1,342,283
SE446	Land, permanent crops, Quatas	denars	1,083,233	1,167,594	980,667	1,630,704	898,641		1,174,982		727,703
SE450	Buildings	denars	261,590	224,947	138,833	289,519	428,782		139,653		162,157
SE455	Machinery	denars	388,681	529,728	204,817	295,359	378,949		356,117		306,689
SE460	Breeding livestock	denars	295,439	10,970	0	2,097	1,215,972		7,319		145,733
SE465	Total current assets	denars	128,002	44,503	7,576	32,641	192,122		38,234		323,652
SE470	Non-breeding livestock	denars	83,713	3,508	0	10,181	130,788		7,383		262,848
SE475	Stock of agricultural products	denars	469	113	0	0	1,995		0		23
SE480	Other circulating capital	denars	43,821	40,881	7,576	22,460	59,339	-	30,851		60,780
SE501	Net worth	denars	2,156,990	1,977,742	1,331,893	2,250,330	3,114,556	-	1,716,689		1,665,935

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	Averige Farm Capital	denars	1,182,681	839,617	417,769	1,075,940	2,232,691		739,959		970,098
SE516	Gross Investment	denars	-14,896	-5,492	0	15,237	-63,616	٠	-313	•	-8,386
SE521	Net investment	denars	-54,908	-43,615	-23,345	-42,626	-108,880	٠	-36,855	•	-34,786
SE526	(1)Cash Flow	denars	772,111	772,206	1,112,082	644,794	1,045,702		837,015		514,319
SE530	(2)Cash Flow	denars	768,130	769,268	1,112,082	629,391	1,043,440		836,324		514,146

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	82,690	28,561	29,917	20,863	3,270	78
SYS03	Sample Farms	762	163	249	266	81	3

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	0.29	0.59	1.01	1.74	
SE011	Labour input	hours	1,933.65	702.98	1,433.37	2,436.35	4,220.47	
SE015	Unpaid labour input	FWU	0.71	0.28	0.54	0.92	1.36	
SE016	Unpaid labour input	hours	1,714.57	680.07	1,310.59	2,227.20	3,309.46	
SE020	Paid labour input	AWU	0.09	0.01	0.05	0.09	0.38	
SE021	Paid labour input	hours	219.07	22.91	122.78	209.15	911.01	
SE025	Total Utilised Agriculture Area	ha	5.14	1.66	2.77	6.34	12.18	
SE030	Rented UAA	ha	2.52	0.20	0.59	3.01	8.05	
SE035	Cereals	ha	3.35	1.07	1.57	4.15	8.00	
SE041	Other field crops	ha	0.33	0.10	0.25	0.37	0.44	
SE046	Vegetable and flowers	ha	0.16	0.02	0.08	0.27	0.36	
SE050	Vineyards		0.17	0.12	0.25	0.14	0.15	
SE054	Permanent crops	ha	0.29	0.04	0.15	0.31	1.01	
SE055	Orchards	ha	0.29	0.04	0.15	0.31	1.01	
SE071	Furage crops	ha	0.82	0.26	0.45	1.08	2.25	
SE080	Total livestock units	LU	6.58	0.26	1.48	6.37	33.61	
SE085	Dairy cows	LU	1.42	0.11	0.56	2.29	3.91	
SE090	Other cattle	LU	1.55	0.04	0.55	1.21	8.87	
SE095	Sheep and goats	LU	3.46	0.03	0.28	2.75	20.34	
SE100	Pigs	LU	0.13	0.06	0.08	0.12	0.49	

Table 15: Production value as per economic size class

Symbol	Heading	Unit	Total	2 Economic size	3 Economic size		6 and 7 Economic size	8 and 9 Economic size
SE131	Total output	denars	931,183	266,254	508,631	1,162,417	2,595,839	
SE135	Total output crop and crop production	denars	552,128	160,871	366,585	763,560	1,077,258	
SE140	Cereals	denars	187,233	55,011	86,278	230,406	507,265	
SE145	Protein crops	denars	2,098	1,696	569	4,438	0	
SE150	Potatoes	denars	32,078	14,978	32,810	42,771	30,309	
SE160	Oil-seed crops	denars	5,700	1,982	610	3,223	15,380	
SE165	Industrial crops	denars	52,405	6,585	55,643	86,705	23,956	
SE170	Vegetables and Flowers	denars	93,344	14,785	59,765	149,845	172,568	
SE175	Fruit	denars	71,380	18,147	44,969	97,429	161,422	
SE185	Vine and grapes	denars	49,963	30,345	55,041	60,990	39,469	
SE195	Forage area	denars	57,591	16,758	30,899	87,147	126,889	
SE206	Total output livestock and livestock production	denars	377,476	105,383	140,830	395,473	1,518,581	
SE216	Cows' milk and milk products	denars	125,530	8,460	42,404	183,018	432,508	
SE220	Beef and veal	denars	52,270	3,337	24,839	61,131	207,901	
SE225	Pigmeat	denars	8,569	4,113	6,055	9,937	21,086	
SE230	Sheep and goat	denars	68,239	1,167	5,563	52,446	403,597	
SE240	Eggs	denars	634	2,236	363	106	0	
SE245	Ewes' and Goat' milk	denars	70,563	1,286	8,884	49,748	428,804	
SE251	Other livestock and products	denars	51,670	84,774	52,721	39,088	24,683	
SE260	Farmhouse consumption	denars	9,147	7,263	7,265	9,888	14,896	
SE265	Farm use	denars	95,680	7,567	33,134	99,415	435,731	

Table 16: Expenses as per economic size class

Symbol	Heading	Unit	Total	2 Economic size	3 Economic size		6 and 7 Economic size	8 and 9 Economic size
SE270	Total inputs	denars	434,437	114,095	203,311	508,628	1,353,034	•
SE275	Total intermediate consumption	denars	362,846	89,036	159,173	424,444	1,162,503	
SE281	Total specific costs	denars	273,102	63,256	118,088	319,988	930,060	
SE285	Seeds and plants	denars	29,088	8,885	16,781	34,141	69,400	•
SE290	Seeds and plants home - grown	denars	2,259	1,229	1,976	2,708	3,809	
SE295	Fertilisers	denars	41,368	13,593	23,439	51,789	90,163	
SE300	Crop protection	denars	26,255	8,688	19,859	30,849	54,931	•
SE305	Other crop specific costs	denars	12,659	3,622	7,243	17,246	29,338	
SE310	Feed for grazing livestock	denars	125,453	6,772	34,827	159,499	522,331	
SE315	Feed for grazing livestock home -	denars	61,392	3,826	19,118	76,996	258,219	
SE320	Feed for pigs & polutry	denars	5,202	3,119	4,243	3,807	17,117	
SE325	Feed for pigs & polutry home - grown	denars	3,541	1,565	2,357	2,298	15,370	
SE330	Other livestock specific costs	denars	21,520	17,239	10,436	19,538	68,737	
SE336	Total farming overheads	denars	89,744	25,781	41,085	104,456	232,443	
SE340	Machinery and building current costs	denars	11,553	1,905	4,376	14,869	26,570	
SE345	Energy	denars	42,702	12,354	21,843	52,634	106,234	
SE350	Contract work	denars	26,379	9,228	10,831	25,363	70,684	
SE356	Other direct input	denars	9,110	2,294	4,035	11,590	28,955	
SE360	Depreciation	denars	40,011	21,135	30,215	47,562	78,748	
SE365	Total external factors	denars	31,580	3,924	13,923	36,622	111,782	
SE370	Wages paid	denars	23,034	2,925	11,884	26,656	83,576	
SE375	Rent paid	denars	8,546	998	2,039	9,966	28,206	

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	149,187	33,685	80,475	176,579	452,281	
SE610	Total subsidies on crop production	denars	76,957	19,964	57,347	103,878	138,182	
SE613	Other subsidies on crop production	denars	76,957	19,964	57,347	103,878	138,182	
SE615	Total subsidies on livestock	denars	70,954	13,621	22,399	70,892	310,908	
SE616	Subsidies on milk and dairy products	denars	23,156	953	9,254	32,951	77,877	
SE617	Subsidies other cattle	denars	10,704	386	3,436	12,551	48,138	
SE618	Subsidies sheep and goat	denars	28,258	313	2,515	22,326	166,732	
SE619	Other livestock subsidies	denars	8,837	11,969	7,193	3,064	18,160	

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	denars	142,772	33,230	78,855	168,947	438,223	
SE605	Total subsidies - excluding on investment	denars	149,187	33,685	80,475	176,579	452,281	
SE390	Taxes	denars	6,415	455	1,620	7,632	14,058	

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	931,183	266,254	508,631	1,162,417	2,595,839	
SE275	Total intermediate consumption	denars	362,846	89,036	159,173	424,444	1,162,503	
SE600	Balance current subsidies and taxes	denars	142,772	33,230	78,855	168,947	438,223	
SE410	Gross Farm Income	denars	711,109	210,448	428,314	906,920	1,871,558	
SE360	Depreciation	denars	40,011	21,135	30,215	47,562	78,748	
SE415	Farm Net Value Added	denars	671,098	189,313	398,098	859,359	1,792,810	
SE365	Total External Factors	denars	31,580	3,924	13,923	36,622	111,782	
SE420	Family Farm Income	denars	658,649	192,845	404,086	840,866	1,716,371	

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	1,209,861	931,971	1,152,759	1,356,477	1,432,189	
SE430	Family Farm Income/FWU	denars/FWU	1,346,189	981,093	1,254,348	1,490,207	1,853,157	

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	2,156,990	1,163,942	1,492,942	2,656,998	4,398,801	•
SE441	Total fixed assets	denars	2,028,988	1,035,533	1,404,080	2,539,050	4,133,042	
SE446	Land, permanent crops, Quatas	denars	1,083,233	692,711	905,072	1,455,947	1,231,684	
SE450	Buildings	denars	261,590	113,014	193,418	319,166	557,987	
SE455	Machinery	denars	388,681	221,009	249,479	488,484	739,901	
SE460	Breeding livestock	denars	295,439	8,791	56,106	275,335	1,603,470	
SE465	Total current assets	denars	128,002	128,410	88,862	117,947	265,759	
SE470	Non-breeding livestock	denars	83,713	100,049	66,972	52,242	202,327	
SE475	Stock of agricultural products	denars	469	158	59	1,192	0	
SE480	Other circulating capital	denars	43,821	28,202	21,831	64,513	63,432	
SE501	Net worth	denars	2,156,990	1,163,942	1,492,942	2,656,998	4,398,801	

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	Averige Farm Capital	denars	1,182,681	527,950	692,036	1,337,601	3,315,065	
SE516	Gross Investment	denars	-14,896	-1,613	-3,296	-27,016	-47,259	
SE521	Net investment	denars	-54,908	-22,748	-33,511	-74,578	-126,007	
SE526	(1) Cash Flow	denars	772,111	219,396	485,955	1,024,273	1,898,535	
SE530	(2) Cash Flow	denars	768,130	219,816	483,485	1,017,628	1,889,666	

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	82,690	13,770	8,723	31,144	15,449	6,768	2,678	4,157
SYS03	Sample Farms	762	103	62	267	150	66	34	80

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	0.67	0.60	0.66	0.89	0.93	0.99	1.24
SE011	Labour input	hours	1,933.65	1,608	1,457	1,593	2,154	2,231	2,373	3,014
SE015	Unpaid labour input	FWU	0.71	0.63	0.55	0.60	0.80	0.78	0.82	1.03
SE016	Unpaid labour input	hours	1,714.57	1,528	1,322	1,451	1,924	1,871	1,971	2,506
SE020	Paid labour input	AWU	0.09	0	0	0	0	0	0	0
SE021	Paid labour input	hours	219.07	80	135	141	230	360	402	508
SE025	Total Utilised Agriculture Area	ha	5.14	0.11	0.85	2.01	4.00	6.24	9.37	24.86
SE030	Rented UAA	ha	2.52	0.00	0.03	0.19	0.64	1.38	3.16	19.61
SE035	Cereals	ha	3.35	0.00	0.15	0.74	2.06	4.05	5.61	19.77
SE041	Other field crops	ha	0.33	0.01	0.08	0.26	0.34	0.34	0.53	1.02
SE046	Vegetable and flowers	ha	0.16	0.02	0.12	0.21	0.24	0.18	0.09	0.10
SE050	Vineyards	ha	0.17	0.01	0.13	0.26	0.23	0.12	0.13	0.10
SE054	Permanent crops	ha	0.29	0.01	0.15	0.26	0.38	0.43	0.53	0.51
SE055	Orchards	ha	0.29	0.01	0.15	0.26	0.38	0.43	0.53	0.51
SE071	Furage crops	ha	0.82	0.03	0.18	0.29	0.72	1.14	2.40	3.33
SE080	Total livestock units	LU	6.58	8.42	6.43	4.07	6.23	6.07	9.80	12.39
SE085	Dairy cows	LU	1.42	0.51	0.02	1.34	1.21	2.23	1.97	3.48
SE090	Other cattle	LU	1.55	2.62	2.61	1.01	1.11	1.29	0.72	2.57
SE095	Sheep and goats	LU	3.46	5.20	3.75	1.68	3.80	2.26	6.94	5.84
SE100	Pigs	LU	0.13	0.09	0.01	0.03	0.11	0.29	0.17	0.51

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	931,183	641,886	488,055	664,006	894,811	934,029	1,347,921	2,427,517
SE135	Total output crop and crop production	denars	552,128	48,562	227,901	433,440	611,408	591,199	794,666	1,601,409
SE140	Cereals	denars	187,233	125	9,427	47,529	109,830	201,398	338,072	1,101,531
SE145	Protein crops	denars	2,098	0	3,242	1,528	293	0	26,471	570
SE150	Potatoes	denars	32,078	8,811	18,344	37,884	34,553	10,682	122,929	27,700
SE160	Oil-seed crops	denars	5,700	0	0	500	2,461	2,630	6,971	42,879
SE165	Industrial crops	denars	52,405	0	9,244	50,814	94,048	105,530	59,209	33,833
SE170	Vegetables and Flowers	denars	93,344	33,209	76,598	132,693	112,227	87,045	35,082	46,975
SE175	Fruit	denars	71,380	4,709	63,930	86,348	108,831	73,878	92,721	31,690
SE185	Vine and grapes	denars	49,963	1,163	39,605	56,069	104,066	28,773	31,121	24,490
SE195	Forage area	denars	57,591	545	7,511	20,076	44,466	81,264	77,349	291,741
SE206	Total output livestock and livestock production	denars	377,476	593,325	260,155	230,566	283,403	342,830	553,255	811,070
SE216	Cows' milk and milk products	denars	125,530	42,589	12,087	101,593	88,522	191,078	104,571	424,342
SE220	Beef and veal	denars	52,270	40,447	51,129	32,684	47,287	53,545	97,294	122,900
SE225	Pigmeat	denars	8,569	8,340	500	2,647	7,465	23,333	14,441	22,275
SE230	Sheep and goat	denars	68,239	60,328	94,697	41,016	73,295	39,740	180,440	115,123
SE240	Eggs	denars	634	0	3,787	879	0	202	0	0
SE245	Ewes' and Goat' milk	denars	70,563	169,096	70,179	35,936	57,243	25,708	89,603	113,456
SE251	Other livestock and products	denars	51,670	272,525	27,774	15,806	9,591	9,223	66,906	12,975
SE260	Farmhouse consumption	denars	9,147	10,095	8,552	9,982	10,121	5,822	8,447	6,818
SE265	Farm use	denars	95,680	47,512	25,225	41,442	70,260	93,776	132,857	426,749

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	434,437	264,397	203,251	242,621	344,832	500,126	521,630	1,549,482
SE275	Total intermediate consumption	denars	362,846	231,100	158,723	194,154	282,694	407,927	433,371	1,336,791
SE281	Total specific costs	denars	273,102	211,069	134,665	152,954	211,822	306,258	336,870	921,694
SE285	Seeds and plants	denars	29,088	3,512	12,321	16,374	21,652	24,720	46,213	127,714
SE290	Seeds and plants home - grown	denars	2,259	142	106	1,634	2,600	3,450	7,631	4,829
SE295	Fertilisers	denars	41,368	1,590	11,111	19,994	32,120	43,792	69,344	190,817
SE300	Crop protection	denars	26,255	1,934	13,991	25,102	32,895	33,412	34,476	49,074
SE305	Other crop specific costs	denars	12,659	1,324	4,000	7,879	8,950	16,307	16,600	52,190
SE310	Feed for grazing livestock	denars	125,453	100,688	53,481	69,487	94,496	155,499	141,456	426,357
SE315	Feed for grazing livestock home - grown	denars	61,392	4,128	7,639	23,862	45,683	65,638	106,250	308,919
SE320	Feed for pigs and polutry	denars	5,202	2,718	2,158	1,865	6,078	9,172	1,096	18,725
SE325	Feed for pigs and polutry home - grown	denars	3,541	0	498	1,103	4,891	3,639	941	17,088
SE330	Other livestock specific costs	denars	21,520	51,929	25,089	8,399	14,042	20,652	19,082	39,170
SE336	Total farming overheads	denars	89,744	20,031	24,057	41,200	70,872	101,669	96,501	415,097
SE340	Machinery and building current costs	denars	11,553	3,532	2,694	3,854	7,763	9,561	10,744	63,538
SE345	Energy	denars	42,702	9,940	10,242	22,817	35,819	48,417	49,712	181,616
SE350	Contract work	denars	26,379	2,806	9,376	9,830	19,252	36,557	28,649	129,141
SE356	Other direct input	denars	9,110	3,754	1,746	4,699	8,038	7,133	7,397	40,803
SE360	Depreciation	denars	40,011	24,908	28,790	33,087	36,573	39,807	51,492	93,002
SE365	Total external factors	denars	31,580	8,389	15,739	15,380	25,565	52,392	36,767	119,688
SE370	Wages paid	denars	23,034	7,923	15,231	14,923	23,719	47,748	29,980	50,983
SE375	Rent paid	denars	8,546	466	508	457	1,846	4,645	6,787	68,705

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	149,187	97,683	74,841	103,681	132,364	166,931	190,906	424,166
SE610	Total subsidies on crop production	denars	76,957	1,070	18,735	54,556	76,712	103,080	108,001	260,262
SE613	Other subsidies on crop production	denars	76,957	1,070	18,735	54,556	76,712	103,080	108,001	260,262
SE615	Total subsidies on livestock	denars	70,954	96,612	55,769	48,022	54,054	62,719	78,154	161,648
SE616	Subsidies on milk and dairy products	denars	23,156	1,381	4,361	24,461	14,992	30,066	14,621	74,640
SE617	Subsidies other cattle	denars	10,704	13,278	10,777	8,367	7,555	10,396	11,174	21,090
SE618	Subsidies sheep and goat	denars	28,258	43,767	33,858	13,368	29,757	18,979	52,094	48,355
SE619	Other livestock subsidies	denars	8,837	38,186	6,773	1,826	1,750	3,278	265	17,563

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	ден.	142,772	97,618	74,541	102,597	129,522	164,573	181,476	378,275
	Total subsidies - excluding on investment	ден.	149,187	97,683	74,841	103,681	132,364	166,931	190,906	424,166
SE390	Taxes	ден.	6,415	64	300	1,083	2,842	2,358	9,429	45,891

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	931,183	641,886	488,055	664,006	894,811	934,029	1,347,921	2,427,517
SE275	Total intermediate consumption	denars	362,846	231,100	158,723	194,154	282,694	407,927	433,371	1,336,791
SE600	Balance current subsidies and taxes	denars	142,772	97,618	74,541	102,597	129,522	164,573	181,476	378,275
SE410	Gross Farm Income	denars	711,109	508,405	403,874	572,449	741,639	690,675	1,096,027	1,469,001
SE360	Depreciation	denars	40,011	24,908	28,790	33,087	36,573	39,807	51,492	93,002
SE415	Farm Net Value Added	denars	671,098	483,496	375,084	539,363	705,067	650,867	1,044,535	1,375,999
SE365	Total External Factors	denars	31,580	8,389	15,739	15,380	25,565	52,392	36,767	119,688
SE420	Family Farm Income	denars	658,649	475,954	371,189	548,167	701,709	621,051	1,026,974	1,279,126

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	1,209,861	1,178,904	790,300	1,229,614	1,022,613	1,217,567	1,449,787	1,751,719
SE430	Family Farm Income/FWU	denars/FWU	1,346,189	1,278,950	911,374	1,370,206	1,173,164	1,378,772	1,617,501	1,871,820

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	2,156,990	1,389,919	1,440,157	1,815,193	2,240,098	2,754,881	3,200,009	3,748,520
SE441	Total fixed assets	denars	2,028,988	944,492	1,331,598	1,756,093	2,173,260	2,689,924	3,150,450	3,584,135
SE446	Land, permanent crops, Quatas	denars	1,083,233	123,777	674,518	1,118,917	1,290,127	1,638,601	1,997,798	1,281,391
SE450	Buildings	denars	261,590	329,735	154,703	209,578	214,900	348,637	194,337	474,598
SE455	Machinery	denars	388,681	140,547	192,513	245,099	392,166	472,836	544,886	1,197,043
SE460	Breeding livestock	denars	295,439	350,433	309,626	182,499	275,939	229,848	413,429	631,103
SE465	Total current assets	denars	128,002	445,427	108,559	59,100	66,837	64,957	49,559	164,385
SE470	Non-breeding livestock	denars	83,713	390,709	98,348	25,114	19,533	16,280	10,529	79,756
SE475	Stock of agricultural products	denars	469	0	734	83	97	829	0	2,754
SE480	Other circulating capital	denars	43,821	54,718	9,477	33,903	47,207	47,848	39,029	81,875
SE501	Net worth	denars	2,156,990	1,389,919	1,440,157	1,815,193	2,240,098	2,754,881	3,200,009	3,748,520

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	Averige Farm Capital	denars	1,182,681	1,291,720	840,268	843,105	1,078,847	1,228,489	1,356,187	2,524,153
SE516	Gross Investment	denars	-14,896	-36,903	-11,140	-4,833	-9,173	-41,814	13,977	-23,853
SE521	Net investment	denars	-54,908	-61,811	-39,930	-37,919	-45,746	-81,622	-37,515	-116,856
SE526	(1) Cash Flow	denars	772,111	546,017	451,577	679,404	823,740	755,478	1,111,708	1,393,620
SE530	(2) Cash Flow	denars	768,130	545,822	452,473	675,685	819,152	755,494	1,111,708	1,376,264