

**Macedonian FADN**

**Standard Results  
for agricultural holdings covered by FADN for  
the accounting year of 2014**

**Prepared by:  
Daniela Gidalova  
Ivana Caviroska  
Aleksandar Musalevski**

Skopje 2016

**FADN Unit – Liaison Office**  
**Ministry of Agriculture, Forestry and Water Economy**  
**Ul. Aminta Treti No. 2, 1000 Skopje**  
**Republic of Macedonia**  
**Tel: (02) 3134 477**  
**Fax: (02) 3230 429**  
**E-mail: [info@mzsv.gov.mk](mailto:info@mzsv.gov.mk)**

## Table of contents:

1. Short summary .....	5
2. Basic data on the FADN system .....	5
2.1 Basic data on the European FADN system .....	5
2.2 Basic data on the Macedonian FADN system .....	6
2.3 Typology of agricultural holdings in Republic of Macedonia .....	7
2.4 Research area of FADN and plan for selection of representative agricultural holdings .....	8
2.5 Scope of FADN data .....	8
2.6 Way of the presentation of results calculated from FADN accounting data .....	9
3. Description of variables in “Standard Results from FADN” .....	10
4. Graphic presentation for calculation of economic indicators .....	24
5. Standard Results on agricultural holdings included in FADN for the accounting year of 2014 .....	30
5.1 Classification of agricultural holdings based on type of agricultural production ...	30
5.2 Classification of agricultural holdings as per economic size class .....	36
5.3 Classification of agricultural holdings as per area of used agricultural land .....	43

## List of tables

Table 1: Grouping of agricultural holdings based on type of agricultural holdings .....	9
Table 2: Grouping of agricultural holdings based on size class .....	10
Table 3: Population and sample of agricultural holdings as per type of agricultural production .....	30
Table 4: Data on production selection as per type of agricultural production .....	31
Table 5: Production value as per type of agricultural production .....	32
Table 6: Expenses as per type of agricultural production .....	33
Table 7: Subsidies for ongoing activities of an agricultural holding as per type of agricultural production .....	34
Table 8: Balance statements on subsidies and taxes as per type of agricultural production .....	34
Table 9: Income per agricultural holding as per type of agricultural production .....	34
Table 10: Income per person as per type of agricultural production .....	34
Table 11: Balance statements at the end of accounting year as per agricultural production .....	35
Table 12: Financial indicators as per agricultural production .....	35
Table 13: Population and sample of agricultural holding as per economic size class ...	36
Table 14: Data for selection of production as per economic size class .....	37
Table 15: Production value as per economic size class .....	38
Table 16: Expenses as per economic size class .....	39
Table 17: Subsidies for ongoing activities of an agricultural holding as per economic size class .....	40
Table 18: Balance statements on subsidies and taxes as per economic size class .....	40
Table 19: Income per agricultural holding as per economic size class .....	41
Table 20: Income per person as per economic size class .....	41

Table 21: Balance statements at the end of accounting year as per economic size class .....	42
Table 22: Financial indicators as per economic size class .....	42
Table 23: Sample of agricultural holding as per area of used agricultural land .....	43
Table 24: Data for production selection as per area of used agricultural land.....	44
Table 25: Production value as per area of used agricultural land.....	45
Table 26: Expenses as per area of used agricultural land.....	46
Table 27: Subsidies for ongoing activities of an agricultural holding as per area of used agricultural land.....	47
Table 28: Balance statements on subsidies and taxes as per area of used agricultural land .....	47
Table 29: Income per agricultural holding as per area of used agricultural land .....	48
Table 30: Income per person as per area of used agricultural land .....	48
Table 31: Balance statement at the end of accounting year as per area of used agricultural land.....	48
Table 32: Financial indicators as per area of used agricultural land.....	49

### List of graphs

Graph 1: Calculation of main economic indicators .....	25
Graph 2: Total value of crops and cropproduction .....	26
Graph 3: Total value of animals and animal production .....	26
Graph 4: Calculation of the agricultural holding capitol .....	27
Graph 5: Calculation of certain balance statements and financial indicators.....	28
Graph 6: Calculation of gross investments and net investments.....	29

## **1. Short summary**

In accordance with the obligations arising from the Law for establishing a Farm Accounting Data Network (Official Gazette of Republic of Macedonia No. 110/07, 53/2011), the computer database for the Farm Accountancy Data Network system (FADN) for the accounting year of 2014 contains 631 agricultural holdings (617 family agricultural holdings and 14 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2014, 76 advisors from the National Extension Agency were engaged for collection of accounting data from agricultural holdings in the field of FADN research.

Upon an executed data quality control, the Standard Results were calculated for 561 agricultural holding for an economic size class larger than 2000 euros.

This publication contains three main parts:

- Introduction part which characterizes FADN
- Methodology part which includes methodology clarification of the agricultural holding income status.
- Statistical part which contains statistic 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 about 120 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 as a monetary unit of the Republic of 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, which was 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). As the EU was enlarged, the FADN system was developed in phases in the states that joined the EU. In 2014, the FADN system functioned in 28 EU member states.

FADN is an instrument for evaluation of the income and operation of the agricultural holding, as well as the evaluation of impact of the Common Agricultural Policy from the aspect of the European Union.

For this purpose, accounting data are used from each member state of the EU in a form called “Farm Return” that refers to the income and operation of the agricultural holding.

The complete “Farm Return” is submitted to the European Commission for which the EU Member States receive standard payment for each delivered and completed “Farm Return” based on the prescribed rules in the EU legislation on the FADN system.

Some of the FADN systems of the EU Member States are established much earlier than the establishment of the EU FADN system in order to fulfil 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, 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.

Applied methodology is intended to provide representative data in the following three dimensions: region, economic size and type of farming.

While the European Commission is the primary user of the analyses based on the FADN system data, aggregated 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 are explaining primarily the economic and financial situation of the agricultural holdings.

The scope of data in the FADN system and its format are mostly 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 determining 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 Macedonia, the establishment and functioning of the national Farm Accountancy Data Network - Macedonian FADN, is defined by the “Law on establishing a network for collecting Farm Accounting Data” (Official Gazette No. 110/07, 53/2011) - Law on FADN and “Rulebook on the methodology of calculating the standard output and the method of data and information collection from the network, the methodology of determining the typology of agricultural holdings, classification of agricultural holdings by type of farming and economic size classes of agricultural holdings, the maximum number and the minimum economic size of

accounting holdings and the form and content of the single model for determining the income and analysis of business operations of the agricultural holdings" (Official Gazette No. 173/11) – Regulation for FADN.

Under the Law on establishing a network for collecting accounting data from agricultural holdings, the holders of FADN are: MAFWE, National Committee for Farm Accountancy Data Network, FADN Unit within MAFWE, State Statistical Office, and National Extension Agency and agricultural holdings.

Under Article 5 of the Law, MAFWE is the only state authority that has the jurisdiction for the establishment and implementation of FADN system and is the main user of the data from it.

The FADN Unit performs the tasks, 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.

Within the field of research on FADN, there is a great agricultural diversity. 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 Republic of 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 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 period of the year 2004. The new typology of the agricultural holdings is published in June 2015 and is based on data of the structural research of agricultural holdings implemented in the period between 1 and 20 June 2013 and the Standard Output coefficients for the period of the year 2010.

**Standard Output** coefficients refer to the whole territory of the Republic of Macedonia and the most significant types of crop and livestock production in the Republic of 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 base 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 Research area of FADN 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, FADN research field covers the agricultural holdings with an economic size that is equal to or larger than 2000 Euros.

The plan for selection of representative agricultural holdings for 2014 is prepared based on the data of the structural research of agricultural holdings in 2010 and the Standard Output coefficients for the relevant period of the year 2007.

The Standard Output coefficients for the relevant period of the year 2007 refer to the calendar years 2005, 2006, 2007, 2008, 2009.

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**

For the needs of FADN, about one thousand different accounting data related to the agricultural holdings are collected. 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 Application form for determining the agricultural holding's income and analysis of the operation of the agricultural holding, as well as the definitions and instructions to fill it in. This application form contains 11 groups of accounting data:

- General information on the agricultural holding
- Type of occupation agricultural land
- Labour
- Number and value of livestock
- Supply and sale of livestock



- Expenses
- Land and facilities, basic and working capital
- Debts (obligations)
- Value Added Tax (VAT)
- Grants and subsidies
- Production (without livestock)

## 2.6 Presentation of results calculated from FADN accounting data

The results calculated based on the accounting data from the agricultural holdings collected and recorded in the software base for the needs of the FADN system are presented in a statistical set called "FADN Standard Results". This set contains the most important values for agricultural holding groups selected based on the type of agricultural products and economic size class.

Based on the rules of 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 holdings**

Basic type of agricultural production	
Type	Description
1	<i>Specialized for field crops</i>
2	<i>Specialized for horticulture</i>
3	<i>Specialized for permanent crops</i>
4	<i>Specialized for grazing livestock</i>
5	<i>Specialized for granivores</i>
6	<i>Mixed crop production</i>
7	<i>Mixed livestock production</i>
8	<i>Mixed crop production and livestock</i>

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

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

**Table 2: Grouping of agricultural holdings based on size class**

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

In table 2, five economic size classes are presented in which the agricultural holdings are grouped in the FADN research field in accordance with the rules for grouping regulated in the FADN Rulebook.

### **3. Description of variables in “Standard Results from FADN”**

“Standard Results from FADN” consists of 10 groups:

- Sample and population,
- Structure and yield,
- Output,
- Costs,
- Subsidies,
- Balances of subsidies and taxes,
- Income per agricultural holding,
- Income per person,
- Balances,
- Financial indicators.

In order to be better understood, the specific variables contained in the “Standard Results from FADN” are defined and explained further down in the text. Also, detailed schemes of calculation are presented for certain variables.

#### **Sample and population**

Symbol	Variable title	Description
SYS02	Farms represented	Sum of weighting coefficients of individual holdings in the sample.
SYS03	Sample farms	Number of holdings in the sample.

#### **Structure and yields**

Symbol	Variable title	Unit measure	Description
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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 worked in hours by total labour input on 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 worked in hours 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 worked in hours 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 land in owner occupation, 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 <sup>2</sup> ).
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 <sup>2</sup> ).
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).
SE042	Energy crops	ha	Areas sown under energy crops.
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 (osier, rushes, bamboos). Including 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
SE060	Olive groves	ha	Olive groves
SE065	Other permanent crops	ha	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and young plantations. (valued on the basis of cost of inputs used).
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallows	ha	Agricultural land not cultivated for agricultural reasons.
SE073	Set aside	ha	Land withdrawn from production under compulsory agricultural policy measures and not cultivated. Included, however, is cultivated land under the voluntary set-aside arrangements. Land subject to compulsory set-aside but which may be cultivated is to be included in the area given over to the crop in question.
SE074	Total agricultural area out of production	ha	= Agricultural land not cultivated for agricultural reasons + Land withdrawn from production under compulsory agricultural policy measures + Areas of permanent grassland and meadows no longer used for production purposes but maintained in good agricultural and environmental condition and eligible for financial support. (SE072+SE073 + permanent pastures).
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA (SE025).
SE080	Total livestock units (LU)	LU	Number of equidae, cattle, sheep, goats, pigs and poultry present on holding (annual average), converted into livestock units. Not included are beehives, and other animals. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female

			buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle
SE095	Sheep and goats	LU	Goats, other goats, sheep and other sheep
SE100	Pigs	LU	Pigs, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	LU	Table chickens, laying hens and other poultry.
SE110	Wheat yield	q/ha	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.
SE115	Yield of maize	q/ha	Production of grain maize in quintals/ha.
SE120	Livestock density/ha	LU/ha	Density of ruminant grazing livestock: average number of bovine LU (except calves for fattening) and sheep/goats per hectare of forage UAA. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.
SE125	Milk yield	kg/cow	Average production of milk and milk products (in milk equivalents) per dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.

### 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).
SE132	Total output/total input	Ration	Ratio of total output and total input (SE 131/SE270).
SE135	Total output crops & crop production	Denars	= Sales + farm use + farmhouse consumption + (closing valuation - opening valuation). (SE140+SE145+SE146+SE150+SE155+SE160 +SE165+SE170+SE175+SE180+SE185+SE190 + SE195+SE200).
SE136	Total crop output/ha	Denars /ha	= [Sales + farm use + farmhouse consumption + (closing valuation - opening valuation)]/ha (excluding area leased out for short period and area out of production).

SE140	Cereals	Denars	Values are recorded after deduction of the co-responsibility levy on cereals.
SE145	Protein crops	Denars	Grown for seed: not if harvested green (fodder). Does not include vegetables or soya.
SE146	Energy crops	Denars	All crops produced for energy purposes.
SE150	Potato	Denars	Including early potato and seed.
SE155	Sugar beet	Denars	Not including the value of tops but including that of pulp returned to the holder or sold by him to the sugar beet factory.
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). Included is the output from mushrooms (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)
SE180	Citrus fruit	Denars	Oranges, tangerines and mandarins, clementines, lemons and other citrus 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.
SE190	Olives and olive oil	Denars	Table olives, olives for oil production, olive oil and by-products of olive groves.
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.
SE200	Other crops, output	Denars	Seeds and seedlings (of grasses, arable and horticultural crops, excluding cereals, pulses, potatoes and oil seed plants), other arable crops (not covered by specific headings), permanent crops grown under shelter.
SE206	Total output livestock & livestock products	Denars	= Livestock production + change in livestock value + animal products. Livestock production = 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

			<p>consumption + Farm use + (Closing valuation - Opening valuation).</p> <p>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.</p> <p>(SE216+SE220+SE225+SE230+SE235+SE240 + SE245+SE251).</p>
SE207	Total livestock output / LU	Denars /LU	<p>= [Livestock production + change in livestock value + animal products.</p> <p>Livestock production = Sales + Household consumption - Purchases</p> <p>It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals.</p> <p>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.</p> <p>Animal products = Sales + Household consumption + Farm use + (Closing valuation - Opening valuation).</p> <p>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] / [Number of equidae, cattle, sheep, goats, pigs and poultry present on holding (annual average), converted into livestock units. Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence]</p> <p>(SE206/SE080).</p>
SE211	Change in value of livestock	Denars	<p>Net change in value or estimation of the value corresponding to the increase in volume of the animals present on the holding for more than one year. The estimation makes it possible not to include in the value of annual output short-term price changes affecting animals which will be sold only in the medium or long term. The animals for which this particular calculation is made are: equines, cattle other than cattle under one year old, cull cows, goats, ewes, breeding sows.</p>
SE216	Cows' milk & milk products	Denars	<p>The values are recorded after deduction of the amount of the co-responsibility levy (if any) but</p>

			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.
SE256	Other output	Denars	Leased land ready for sowing, receipts from occasional letting of fodder areas, agistment, forestry products, contract work for others, hiring out of equipment, interest on liquid assets necessary for running the holding, receipts of tourism, receipts relating to previous accounting years, other products and receipts.
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
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		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. (SE275+SE360+SE365).
SE275	Total intermediate consumption	Denars	Total specific costs (including inputs produced on the holding) and overheads arising from production in the current year. (SE281 + SE336).
SE281	Total specific costs	Denars	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing stock and granivores, other specific livestock costs) and specific forestry costs. (SE285+SE295+SE300+SE305+ SE310+SE320+SE330+ SE331).
SE284	Specific crop costs/ha	Denars /ha	Ratio of inputs specific to the crop and total UAA of the holding.
SE285	Seeds and plants	Denars	Relates to agricultural and horticultural crops. New plantations of permanent crops and woodlands are considered as investments.
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.
SE331	Forestry specific costs	Denars	Fertilisers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are to be shown under the appropriate cost headings.
SE336	Total farming overheads	Denars	Supply costs linked to production activity but not linked to specific lines of production. (SE340+SE345+SE350+SE356).
SE340	Machinery & building current costs	Denars	Costs of current upkeep of equipment (and purchase of minor equipment), car expenses, current upkeep of buildings and land improvements, insurance of buildings. Major repairs are considered as investments.
SE345	Energy	Denars	Motor oils and lubricants, electricity, heating fuels
SE350	Contractl 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 (and insurance) of wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are

			excluded.
SE375	Rent paid	Denars	Rent paid for farm land and buildings and rental charges.
SE380	Interest paid	Denars	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, interest and financial charges on debts.

### Subsidies

Symbol	Variable title	Unit measure	Description
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, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. (SE610+SE615+SE624+SE625+SE626+SE624+SE630+SE699).
SE610	Total subsidies on crops	Denars	All farm subsidies on crops, including compensatory 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) and energy crops payments.
SE612	Set aside premiums	Denars /ha	Amount of premiums received by COP producers 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 permanent crops.
SE615	Total subsidies on livestock	Denars	All farm subsidies on livestock and livestock products
SE616	Subsidies dairying	Denars	In addition to the dairy premium, includes any subsidies on dairy products. The amount of any super levy on milk is to be deducted.
SE617	Subsidies other cattle	Denars	All farm subsidies received for cattle other than dairy cows in production, e.g. premiums for young male cattle, premiums for suckler cows 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 on other livestock or livestock products including aid under Art 68.. It can exceptionally include, the amounts for any one of the preceding categories - milk, beef/veal, sheep/goats - where such amounts

			cannot be entered under these categories because of a lack of detailed information.
SE620	Other subsidies	Denars	Other received subsidies especially on activities related to forestry and tourism, programs on environment and afforestation, structural assistance. It also includes grants and subsidies for disasters or catastrophes (agro-monetary compensation payments, etc.)
SE621	Environmental subsidies	Denars	If there are available details in the holding's account.
SE622	LFA subsidies	Denars	Subsidies for Less Favourite Areas
SE623	Other rural development payments	Denars	Support to help farmers to adapt to standards, to use farm advisory services, to improve the quality of agricultural products, training, afforestation and ecological stability of forests.
SE624	Total support for rural development	Denars	It includes Environmental subsidies, LFA subsidies, other Rural Development payments including RD national payments.
SE625	Subsidies on intermediate consumption	Denars	All farm subsidies on intermediate consumption. Subsidies on wages, rent, taxes and interest are to be excluded.
SE626	Subsidies for external factors	Denars	Subsidies on wages, rent and interests.

### 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, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year. (SE610+SE615+SE620+SE624+SE625+SE626+SE630+SE699).
SE395	VAT balances excluding investments	Denars	The general rule is for all entries to be made exclusive of VAT; this poses no problems when the holder is subject to the normal VAT system. When the special agricultural system applies, the different VAT amounts should be recorded so that when the results are calculated any advantages of national agricultural VAT systems can be taken into account.
SE390	Taxes	Denars	Farm taxes and other dues (not including VAT and the personal taxes of the holder) and taxes and other charges on land and buildings. Subsidies on taxes are deducted. (SE406+SE407-SE408).
SE405	Balance of subsidies	Denars	Subsidies and taxes not arising from current production activities in the accounting year = subsidies for investments + premiums

	and taxes of investments		for termination of cattle production - VAT paid on investments.
SE406	Subsidies for investments	Denars	Subsidies for investments.
SE407	Payments to dairy outgoers	Denars	This premium may be received in the form of a lump sum or be spread over several years.
SE408	VAT for investments	Denars	It was considered preferable, for the purposes of calculating income, to treat this amount separately from the overall VAT balance. It is generally a large amount and has no connection with the year's production. If it were taken into account in the VAT balance, it would distort the balance of subsidies and taxes on current operations.

### Income per agricultural holding

Symbol	Variable title	Unit measure	Description
SE131	Total income	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).
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	Output - 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. 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.

SE415	Farm Net Value Added	Denars	Remuneration to the fixed 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. This indicator is sensitive, however, to the production methods employed: the ratio (intermediate consumption + depreciation)/fixed factors may vary and therefore influence the FNVA level. For example, in the livestock sector, if production is mostly without the use of land (purchased feed) or extensive (purchase and renting of forage land).
SE365	Total external factors	Denars	Remuneration of inputs (work, land and capital) which are not the property of the holder. = wages, rent and interest paid. (SE370+SE375-SE380).
SE405	Balance of subsidies and taxes of investments	Denars	Subsidies and taxes not arising from current productive activity in the accounting year. = Subsidies on investments + premiums for the cessation of dairy farming - VAT paid on investments. (SE406+SE407-SE408)
SE420	Family Farm Income	Denars	Remuneration to fixed factors of production of the family (work, land and capital) and remuneration to the entrepreneur s risks (loss/profit) in the accounting year. (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. Takes into account differences in the labour force to be remunerated per holding. (SE415/SE010).
SE430	Family Farm Income / FWU	Denars /AWU	Family Farm Income expressed per family labour unit. Takes into account differences in the family labour force to be remunerated per holding. (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	Only assets in ownership are taken into account.

			Capital indicators are based on the value of the various assets at closing valuation. 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.
SE450	Buildings	Denars	Buildings and fixed equipment belonging to the holder. Also, 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+SE475-SE480)
SE470	Non-breeding livestock	Denars	Value at closing valuation of all types of livestock excluding livestock for breeding.
SE475	Stock of agricultural products	Denars	Value at closing valuation of all crop and livestock products (except young plantations).
SE480	Other circulating capital	Denars	Advance for crops, holdings of agricultural shares, amounts receivable in the short-term, cash balances in hand or at 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 & medium-term loans	Denars	Contracted loans 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
SE506	Changes in net value	Denars	={(total assets – liabilities) of the value at closing valuation} – {(total assets – liabilities) of the value at opening valuation}.
SE510	Average farm capital	Denars	Average value ( = [opening + closing] / 2 ) of Working capital = Livestock + Permanent crops + Land improvements + Buildings + Machinery and equipment + Circulating 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-SE530).
SE526	Cash flow (1)	Denars	= The holding's capacity for saving and self-financing = Receipts - Expenditure for the accounting year, not taking into account operations on capital and on debts and loans.
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.
SE532	Cash flow (2)(Cash Flow)/ total capital of the holding	ratio	=(Receipts - Expenditure for the accounting year)/(Fixed assets + current assets)F

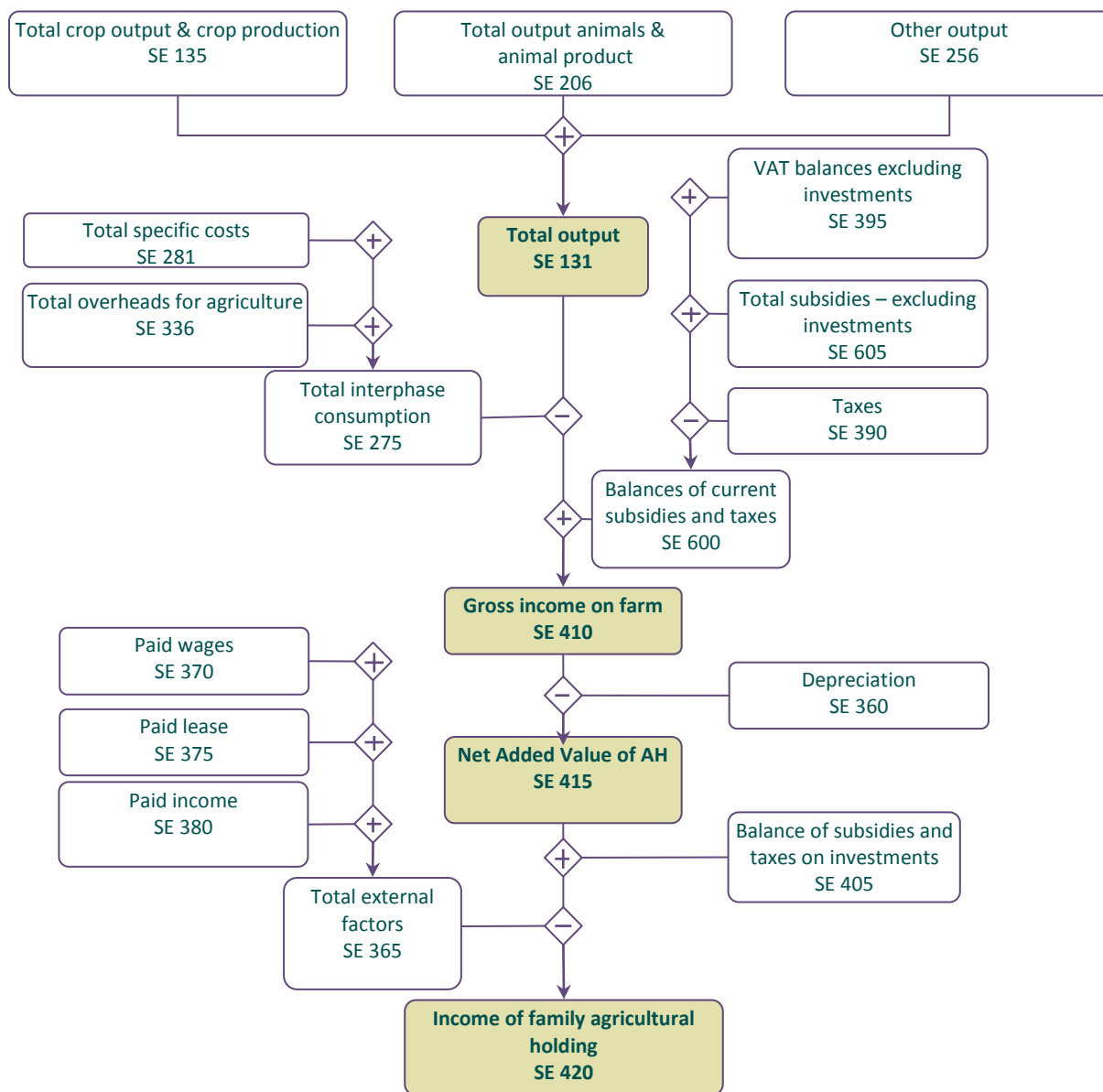
#### 4. Graphic presentation for calculation of economic indicators

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 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's calculated by subtracting the sum of total intermediate consumption of 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 1: Calculation of main economic indicators**

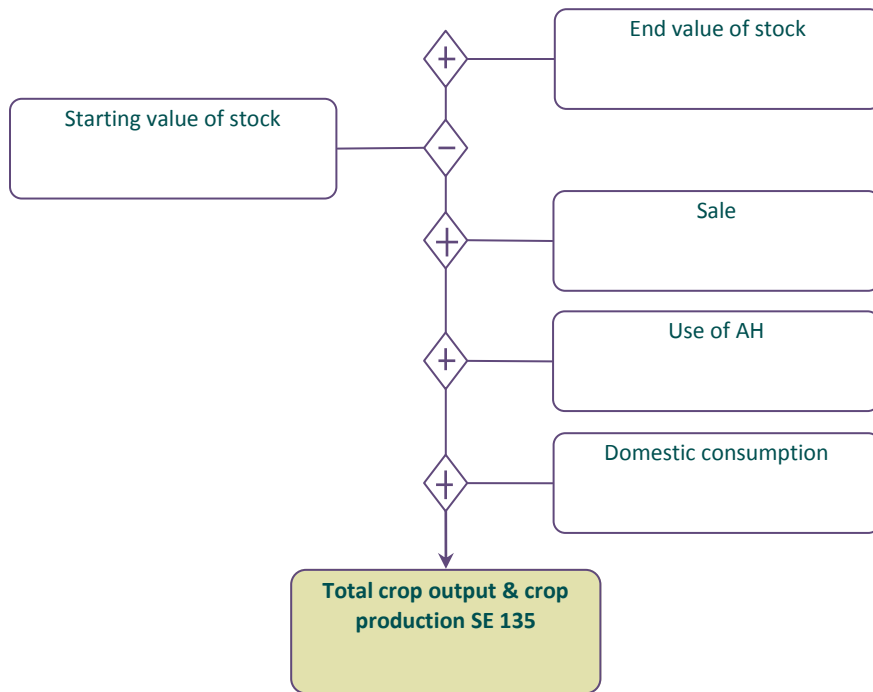


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

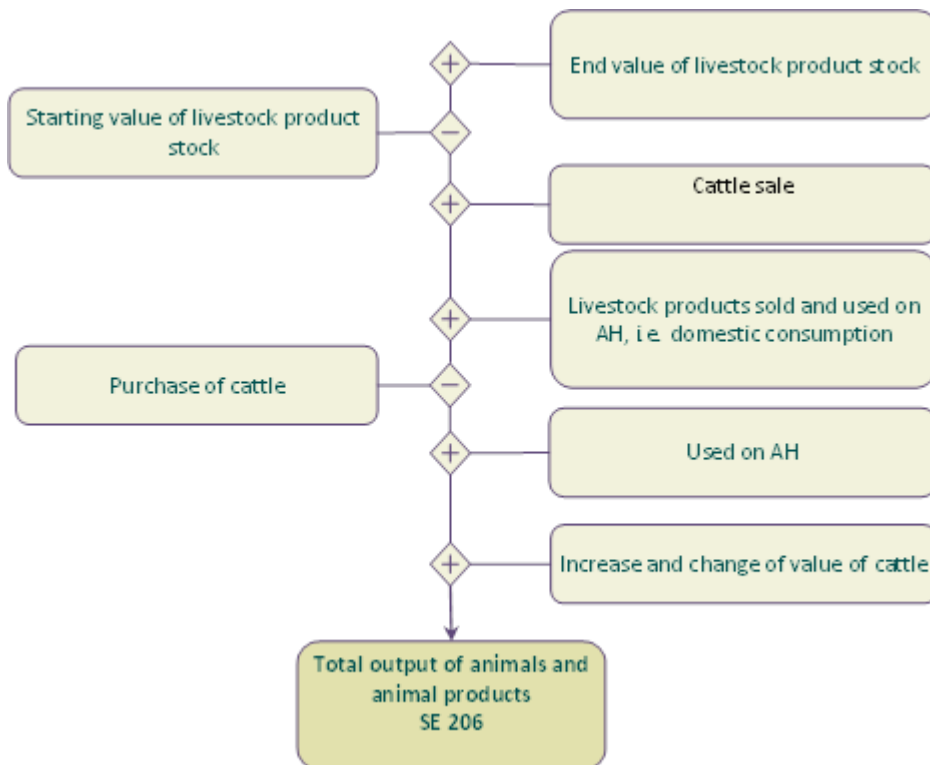
The output calculation takes into account the sale of products, a change in inventory value, use of the agricultural land and domestic consumption.

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 2: Total value of crops and crop production**



**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.

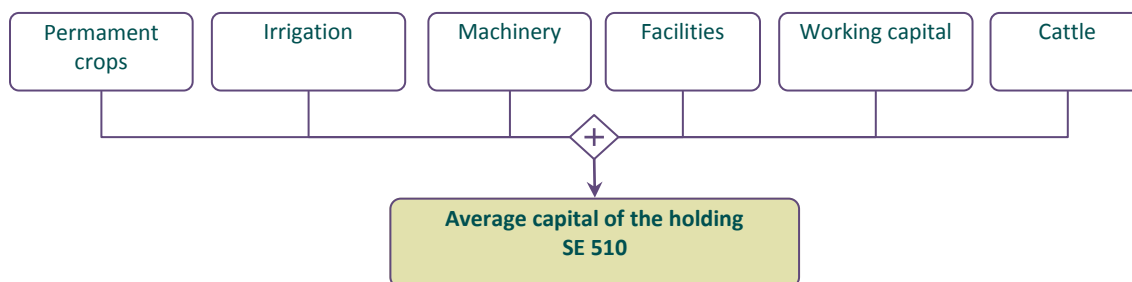
Contrary to this, the value of the purchased livestock was obtained in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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.

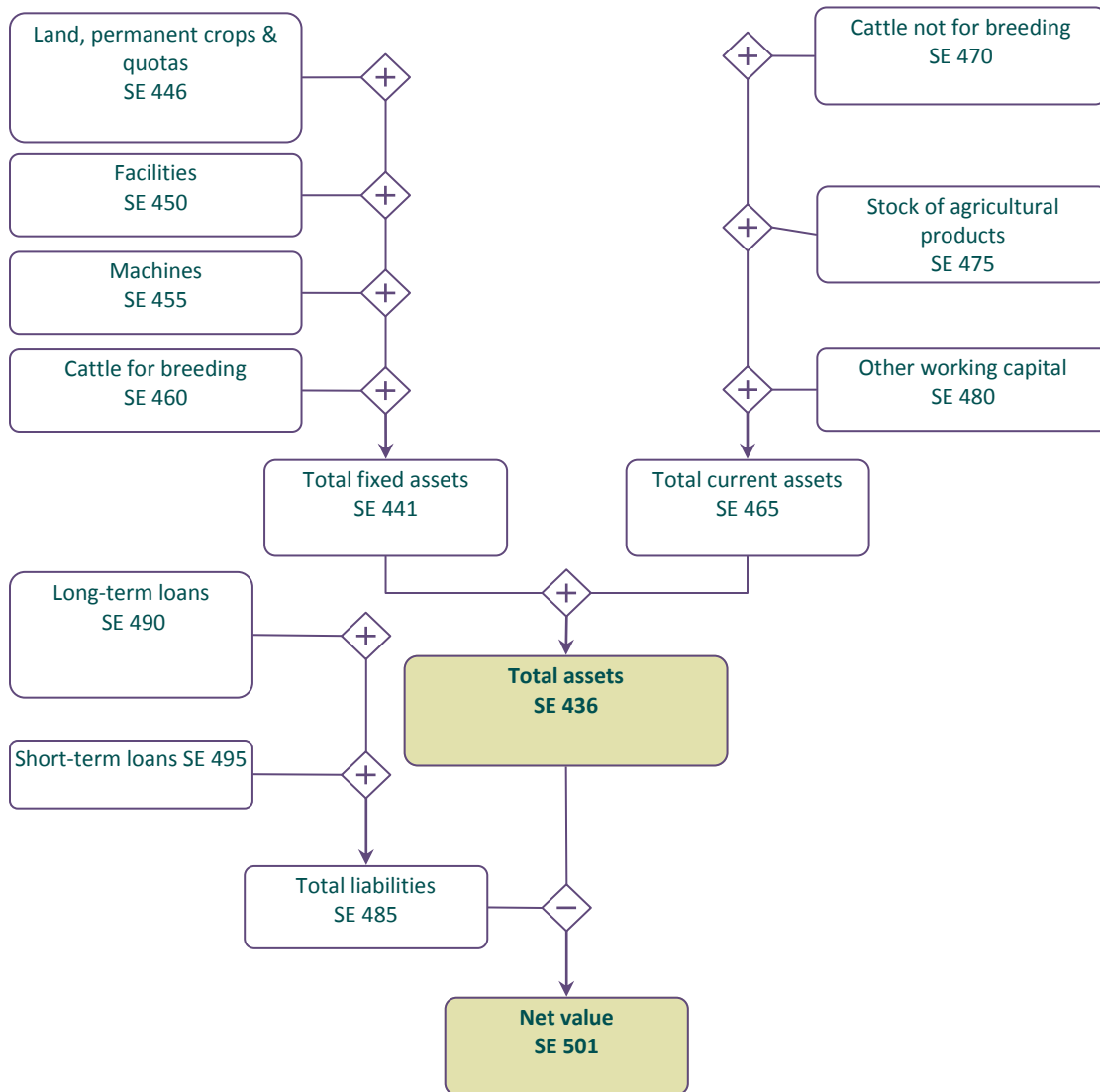
Graph 4 is a method of calculating the capital of the agricultural holding according to the methodological assumptions of FADN. The current assets do not include the value of the land.

**Graph 4: Calculation of the agricultural holding capital**



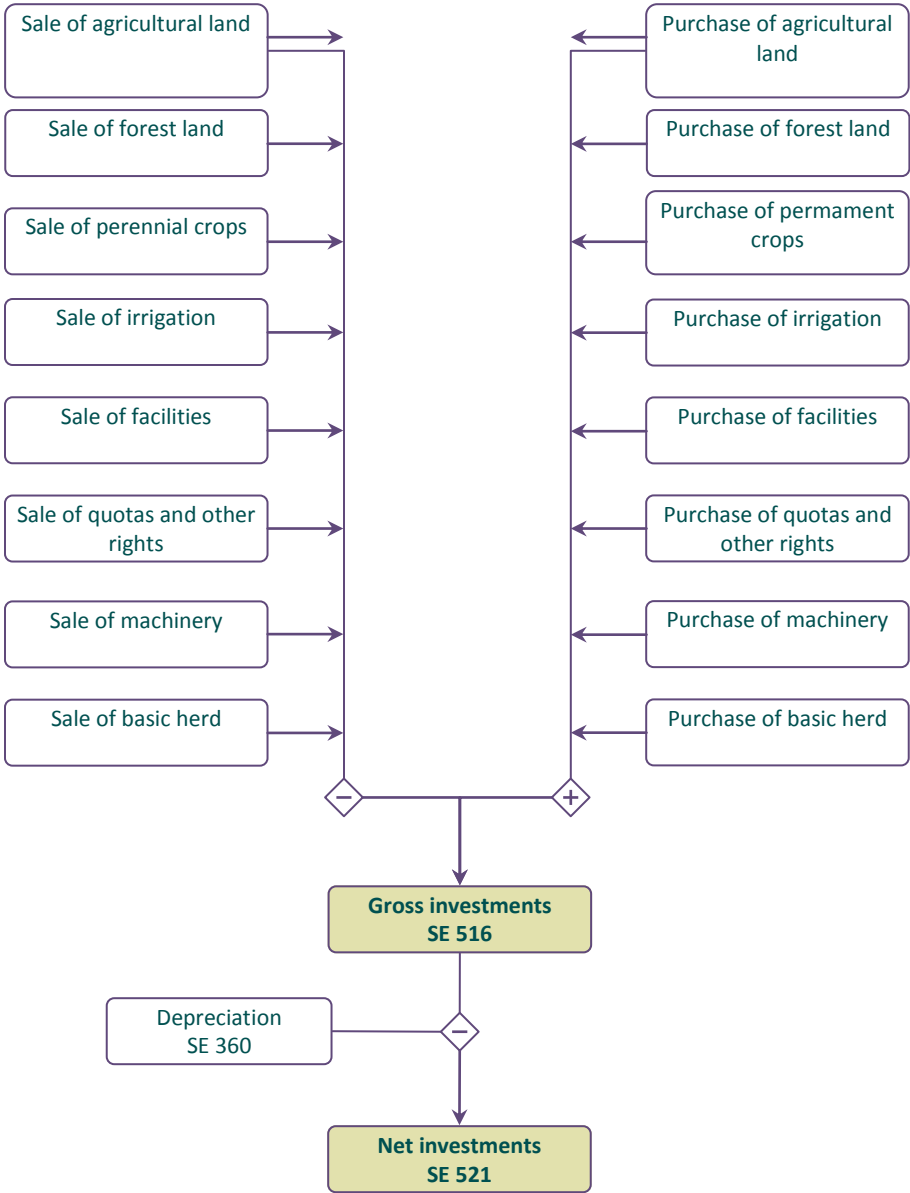
The balance of the agricultural holding is presented in a synthetic form. There are two groups of assets: fixed assets which consist of 4 groups of fixed assets and working capital consisting of 3 groups of working capital presented in Graph 5. The net value is calculated as the difference between the value of total assets and total liabilities.

**Graph 5: Calculation of certain balance statements and financial indicators**



Graph 6 shows the way two financial indicators are calculated: gross investments and net investments.

**Graph 6: Calculation of gross investments and net investments**



## 5. Standard results on agricultural holdings included in FADN for the accounting year of 2014

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	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SYS02	Farms represented		79.308	15.170	4.368	8.467	14.272	2.299	7.418	6.534	20.780
SYS03	Sample Farms		561	130	32	73	142	12	42	7	123

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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE 005	Economic size	average size	3,5	3,2	4,4	3,1	4,2	5,4	3,4	.	2,8
SE010	Total labour input	AWU	2,6	1,5	2,6	3,6	4,8	0,7	2,4	.	0,6
SE011	Labour input	hours	1.776	1.535	1.795	1.102	2.951	1.599	1.706	.	1.067
SE015	Unpaid labour input	FWU	0,9	0,7	1,4	0,8	1,1	0,5	1,0	.	0,5
SE016	Unpaid labour input	hours	1.473	1.428	1.644	775	2.282	823	1.331	.	1.060
SE020	Paid labour input	AWU	5,5	2,5	2,4	4,7	12,2	0,6	2,6	.	0,8
SE021	Paid labour input	hours	975	384	302	527	2.262	2.535	742	.	109
SE025	Total Utilised Agriculture Area	ha	6,3	7,5	1,2	3,5	7,8	1,8	7,8	.	6,5
SE030	Rented UAA	ha	2,1	2,5	0,01	0,9	2,7	0,03	5,0	.	1,0
SE035	Cereals	ha	4,7	6,5	0,8	1,0	3,6	1,1	7,1	.	4,6
SE041	Other field crops	ha	1,2	1,5	0,18	0,250	0,7	0,81	0,6	.	1,2
SE046	Vegetable and flowers	ha	1,1	1,4	0,8	1,3	0,51	0,25	1,3	.	0,42
SE050	Vineyards	ha	1,9	0,5	0,4	3,3	0,38	0,0	1,6	.	0,38
SE054	Permanent crops	ha	1,1	0,30	0,42	1,4	0,43	0,0	0,9	.	0,9
SE055	Orchards	ha	1,1	0,30	0,42	1,4	0,43	0,0	0,9	.	1,0
SE071	Forage crops	ha	4,1	2,5	0,8	1,1	5,3	1,2	8,1	.	3,1
SE080	Total livestock units	LU	15,6	3,7	0,0	0,52	23,5	5,78	9,2	.	5,0
SE085	Dairy cows	LU	7,2	1,4	0,0	0,0	10,9	2,5	1,3	.	3,8
SE090	Other cattle	LU	4,6	1,2	0,0	2,24	6,8	1,9	8,2	.	1,8
SE095	Sheep and goats	LU	27,2	14,4	0,0	0,0	30,6	0,0	0,0	.	6,3
SE100	Pigs	LU	1,6	0,11	0,0	0,04	0,14	9,2	0,04	.	1,2
SE105	Poultry	LU	2,1	0,00	0,00	0,14	0,00	2,65	0,00	.	0,35
SE110	Yeald of wheat	q/ha	37,2	35,9	44,7	40,4	38,9	43,6	37,1	.	35,9
SE115	Yeald of maize	q/ha	79,4	81,5	68,6	62,0	95,6	66,0	71,8	.	66,4
SE120	Stocking density/ha	LU/ha	5,9	2,4	0,0	5,6	7,9	1,2	1,6	.	3,3
SE125	Milk yeald-kg/cow	kg/cow	3.863	3.347	0	0	3.978	4.200	3.350	.	4.006

**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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE131	Total output	denars	696.543	597.849	692.655	443.707	1.149.466	837.505	693.209	.	396.433
SE135	Total output crop & crop production	denars	380.748	567.824	692.655	441.186	254.062	116.868	672.509	.	132.870
SE140	Cereals	denars	103.126	175.676	13.526	12.847	114.191	44.787	219.620	.	55.595
SE145	Protein crops	denars	616	1.369	0	89	84	0	1.640	.	653
SE150	Potatoes	denars	30.717	96.166	11.562	356	9.369	55.745	18.465	.	10.209
SE160	Oil-seed crops	denars	2.852	2.663	0	0	788	0	3.125	.	8.219
SE165	Industrial crops	denars	24.070	79.507	1.387	1.479	8.477	0	4.285	.	13.264
SE170	Vegetables & Flowers	denars	101.025	176.166	651.341	18.328	5.852	2.918	219.293	.	12.327
SE175	Fruit	denars	32.186	2.522	4.812	191.414	539	0	59.802	.	8.235
SE185	Vine and grapes	denars	42.707	9.860	8.168	213.869	4.491	0	134.771	.	4.107
SE195	Forage area	denars	43.445	23.893	1.856	2.801	110.266	13.416	11.504	.	20.257
SE206	Total output livestock & livestock production	denars	315.794	30.024	0	2.520	895.403	720.636	20.700	.	263.562
SE216	Cows' milk & milk products	denars	104.697	9.839	0	0	334.346	7.000	3.190	.	60.313
SE220	Beef and veal	denars	64.717	11.919	0	164	192.083	38.666	15.285	.	45.906
SE225	Pigmeat	denars	18.228	1.047	0	958	1.928	655.500	119	.	9.511
SE230	Sheep and goat	denars	66.532	6.875	0	0	249.389	0	0	.	7.235
SE235	Poultrymeat	denars	36	0	0	27	0	1.541	0	.	0
SE240	Eggs	denars	254	0	0	0	0	10.928	0	.	0
SE245	Ewes' and Goat' milk	denars	28.020	304	0	0	109.228	0	0	.	1.377
SE251	Other livestock & products	denars	33.307	38	0	1.369	8.427	7.636	2.946	.	139.319
SE260	Farmhouse consumption	denars	2.070	254	0	252	5.142	1.875	119	.	1.532
SE265	Farm use	denars	61.197	466	5.960	25.563	73.824	87.066	213.176	.	0



**Table 6: Expenses as per type of agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE270	Total inputs	denars	363.374	272.527	274.555	259.946	593.278	666.253	407.346	.	208.695
SE275	Total intermediate consumption	denars	282.292	207.330	219891	182.411	479.834	559.569	316.377	.	153.276
SE281	Total specific costs	denars	211.506	139.368	188.400	114.148	391.863	442.134	202.147	.	113.184
SE285	Seeds and plants	denars	17.992	32.217	74.500	1.782	9.120	13.815	22.263	.	7.125
SE290	Seeds and plants home - grown	denars	4.917	5.849	120	209	4.271	266	22.724	.	3.207
SE295	Fertilisers	denars	29.170	40.884	33.684	23.105	23.204	18.915	46.600	.	18.909
SE300	Crop protection	denars	17.693	15.306	22.272	65.791	5.078	4.711	25.361	.	3.320
SE305	Other crop specific costs	denars	17.440	18.416	57.822	21.143	4.760	4.175	72.002	.	1.626
SE310	Feed for grazing livestock	denars	90.402	25.584	0	794	286.002	26.916	11.190	.	37.791
SE315	Feed for grazing livestock home - grown	denars	64.231	24.841	0	794	190.532	83	9.452	.	33.147
SE320	Feed for pigs & poultry	denars	11.283	176	0	479	509	361.345	73	.	11.384
SE325	Feed for pigs & poultry home - grown	denars	1.807	153	0	0	218	4.779	0	.	4.315
SE330	Other livestock specific costs	denars	22.605	933	0	842	58.916	11.988	1.930	.	29.819
SE336	Total farming overheads	denars	70.786	67.962	31.490	68.263	87.970	117.435	114.230	.	40.091
SE340	Machinery & building current costs	denars	7.519	5.984	3.032	4.232	11.646	5.972	12.415	.	5.770
SE345	Energy	denars	30.771	27.014	16.199	27.826	39.258	57.693	56.966	.	14.033
SE350	Contract work	denars	25.843	31.611	7.195	11.395	32.959	49.430	36.770	.	18.718
SE356	Other direct input	denars	6.651	3.351	5.063	24.808	4.106	4.339	8.077	.	1.569
SE360	Depreciation	denars	52.015	50.140	40.229	41.076	52.801	98.487	53.518	.	52.454
SE365	Total external factors	denars	29.065	15.055	14.434	36.458	60.463	8.196	37.450	.	2.964
SE370	Wages paid	denars	23.731	10.106	14.434	36.458	52.913	500	12.667	.	2.330
SE375	Rent paid	denars	3.579	3.493	0	0	4.258	0	19.791	.	634
SE380	Interest paid	denars	1.754	1.456	0	0	3.471	7.696	4.990	.	0

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

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE605	Total subsidies - excluding on investment	denars	106.701	52.896	19.870	60.156	208.464	27.533	97.914	.	68.394
SE610	Total subsidies on crop production	denars	41.589	45.820	19.870	59.563	29.277	3.666	83.228	.	25.248
SE613	Other subsidies on crop production	denars	41.589	45.820	19.870	59.563	29.277	3.666	83.228	.	25.248
SE615	Total subsidies on livestock	denars	65.112	7.076	0	592	179.197	23.866	14.685	.	43.145
SE616	Subsidies dairying	denars	25.007	2.002	0	178	70.551	4.000	400	.	13.333
SE617	Subsidies other cattle	denars	3.058	476	0	0	8.586	0	14.285	.	796
SE618	Subsidies sheep & goat	denars	29.914	4.555	0	0	100.048	0	0	.	2.321
SE619	Other livestock subsidies	denars	7.132	42	0	414	0	19.866	0	.	26.694

**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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE600	Balance current subsidies & taxes	denars	79.500	39.875	4.967	34.646	171.359	18.565	84.194	.	61.422
SE605	Total subsidies - excluding on investment	denars	106.701	52.896	19.870	60.156	208.464	27.533	97.914	.	68.394
SE395	VAT balance excluding on investment	denars	-432	0	0	0	-1.683	5.833	0	.	0
SE390	Taxes	denars	2.619	104	0	63	44.772	7.300	3.342	.	3.516

**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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE131	Total output	denars	696.543	597.849	692.655	443.707	1.149.466	837.505	693.209	.	396.433
SE275	Total intermediate consumption	denars	282.292	207.330	219.891	182.411	479.834	559.569	316.377	.	153.276
SE600	Balance current subsidies & taxes	denars	79.500	39.875	4.967	34.646	171.359	18.565	84.194	.	61.422
SE410	Gross Farm Income	denars	493.751	430.394	477.731	295.942	840.991	624.959	781.614	.	304.579
SE360	Depreciation	denars	52.015	50.140	40.229	41.076	52.801	98.487	53.518	.	52.454
SE415	Farm Net Value Added	denars	441.735	380.254	437.501	254.865	788.190	580.736	708.344	.	252.124
SE365	Total External Factors	denars	29.065	15.055	14.434	36.458	60.643	23.088	15.044	.	2.964
SE420	Family Farm Income	denars	412.669	365.198	423.067	218.407	727.541	557.648	693.299	.	249.160

**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	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	893.433	1.601.497	427.345	495.473	895.115	396.473	477.906	.	736.864
SE430	Family Farm Income/FWU	denars/FWU	1.168.990	1.918.858	463.769	905.331	1.438.342	1.114	464.936	.	757.710

**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	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE436	Total assets	denars	3.091.534	3.387.353	1.402.826	3.018.306	3.591.836	2.242.869	3.003.063	.	2.753.645
SE441	Total fixed assets	denars	2.916.232	3.303.025	1.389.670	2.978.150	3.319.398	1.852.555	2.929.952	.	2.441.828
SE446	Land, permanent crops, Quatas	denars	3.035.425	3.546.176	1.880.453	2.961.843	2.906.014	1.729.019	3.517.087	.	3.053.609
SE450	Buildings	denars	625.342	542.070	622.836	307.017	632.903	714.509	1.026.113	.	892.234
SE455	Machinery	denars	278.664	276.374	132.053	322.052	272.192	497.545	331.200	.	203.318
SE460	Breeding livestock	denars	227.484	22.544	0	1.232	774.094	340.500	107.777	.	77.135
SE465	Total current assets	denars	175.302	84.327	13.156	40.156	272.437	319.314	73.111	.	311.816
SE470	Non-breeding livestock	denars	86.644	27.330	0	1.102	120.288	237.500	0	.	213.761
SE475	Stock of agricultural products	denars	15.029	5.530	875	542	17.880	675	282	.	11.128
SE480	Other circulating capi	denars	103.687	62.528	14.031	39.595	170.030	153.489	73.393	.	109.183
SE485	Total liabilities	denars	25.193	269	0	0	25.997	1.410.878	0	.	0
SE490	Long - term loans	denars	22.704	0	0	0	17.397	1.410.878	0	.	0
SE495	Short - term loans	denars	2.488	269	0	0	8.599	0	0	.	0
SE501	Net worth	denars	3.066.341	3.387.084	1.402.826	3.018.306	3.565.838	831.991	3.003.063	.	2.753.645

**Table 12: Financial indicators as per agricultural production**

Symbol	Heading	Unit	Total	1. Specialist field crops	2. Specialist horticulture	3. Specialist permanent crops	Specialist grazing livestock	5. Specialist granivores	6. Mixed cropping	7. Mixed livestock holdings	8. Mixed crops — livestock
SE510	Average Farm Capital	denars	1.506.440	989.446	818.197	1.662.299	1.993.637	1.693.584	1.671.171	.	1.541.129
SE516	Gross Investment	denars	10.307	353	3.750	27.811	2.404	0	0	.	14.772
SE521	Net investment	denars	-41.707	-49.786	-36.479	-13.265	-50.396	-44.222	-73.270	.	-37.682
SE526	(1)Cash Flow	denars	7.713	-131.027	-228.362	-182.319	273.023	587.314	-101.447	.	22.952
SE530	(2)Cash Flow	denars	-19.689	-29.912	-53.292	-36.266	-21.554	587.314	-101.730	.	7.885

## 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	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SYS02	Farms represented		79.308	35.343	25.414	12.377	6.174
SYS03	Sample Farms		561	181	142	116	122

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

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE010	Total labour input	AWU	2,6	0,7	1,4	2,9	6,7
SE011	Labour input	hours	1.776	796	1.432	2.309	3.088
SE015	Unpaid labour input	FWU	0,9	0,5	0,7	1,1	1,4
SE016	Unpaid labour input	hours	1.473	774	1.394	2.053	2.136
SE020	Paid labour input	AWU	5,5	0,6	2,8	5,2	13,3
SE021	Paid labour input	hours	975	85	422	725	2.185
SE025	Total Utilised Agriculture Area	ha	6,3	2,2	4,0	5,8	15,3
SE030	Rented UAA	ha	2,1	0,3	0,94	2,0	5,9
SE035	Cereals	ha	4,7	1,2	2,8	3,8	11,5
SE041	Other field crops	ha	1,2	0,5	1,2	1,2	2,3
SE046	Vegetable and flowers	ha	1,1	0,2	0,6	1,0	2,0
SE050	Vineyards	ha	1,9	0,5	0,8	1,6	7,1
SE054	Permanent crops	ha	1,1	0,5	0,9	2,1	2,1
SE055	Orchards	ha	1,1	0,5	0,9	2,2	2,1
SE071	Forage crops	ha	4,1	1,6	2,5	2,8	9,0
SE080	Total livestock units	LU	15,6	2,1	4,5	11,51	33,5
SE085	Dairy cows	LU	7,2	1,7	2,5	4,4	19,0
SE090	Other cattle	LU	4,6	1,1	1,3	2,42	12,5
SE095	Sheep and goats	LU	27,2	0,97	8,7	19,2	44,2
SE100	Pigs	LU	1,6	0,3	0,9	0,6	5,5
SE105	Poultry	LU	2,1	0,1	0,4	0,7	2,8
SE110	Yield of wheat	q/ha	37,2	37,1	36,0	40,5	34,2
SE115	Yield of maize	q/ha	79,4	75,7	76,0	77,2	90,6
SE120	Stocking density/ha	LU/ha	5,9	2,0	3,4	6,0	9,9
SE125	Milk yield-kg/cow	kg/cow	3.863	3.472	3.824	3.841	4.156

**Table 15: Production value as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE131	Total output	denars	696.543	212.138	453.377	753.875	1.643.725
SE135	Total output crop & crop production	denars	380.748	150.367	294.658	434.285	771.844
SE140	Cereals	denars	103.126	42.471	83.505	124.688	195.451
SE145	Protein crops	denars	616	516	954	477	503
SE150	Potatoes	denars	30.717	14.577	25.763	12.411	77.832
SE160	Oil-seed crops	denars	2.852	0	959	4.663	7.567
SE165	Industrial crops	denars	24.070	13.422	31.381	50.911	5.838
SE170	Vegetables & Flowers	denars	101.025	16.443	66.004	109.380	259.328
SE175	Fruit	denars	32.186	33.660	38.552	43.807	11.539
SE185	Vine and grapes	denars	42.707	18.652	25.300	46.605	94.950
SE195	Forage area	denars	43.445	10.623	22.236	41.337	118.832
SE206	Total output livestock & livestock production	denars	315.794	61.771	158.718	319.590	871.880
SE216	Cows' milk & milk products	denars	104.697	11.416	30.356	77.403	355.569
SE220	Beef and veal	denars	64.717	6.357	46.679	64.726	172.287
SE225	Pigmeat	denars	18.228	2.218	6.997	10.803	62.114
SE230	Sheep and goat	denars	66.532	834	13.848	97.808	195.584
SE235	Poultrymeat	denars	36	11	0	0	151
SE240	Eggs	denars	254	0	0	48	1.122
SE245	Ewes' and Goat' milk	denars	28.020	1.109	11.566	37.263	78.307
SE251	Other livestock & products	denars	33.307	39.823	49.271	31.536	6.742
SE260	Farmhouse consumption	denars	2.070	549	1.860	2.408	4.257
SE265	Farm use	denars	61.197	5.201	25.563	73.824	173.740

**Table 16: Expenses as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE270	Total inputs	denars	363.374	116.178	225.249	381.529	873.621
SE275	Total intermediate consumption	denars	282.292	74.562	155072	302.264	719.569
SE281	Total specific costs	denars	211.506	49.135	110.363	232.547	550.120
SE285	Seeds and plants	denars	17.992	7.221	13.454	16.128	41.027
SE290	Seeds and plants home - grown	denars	4.917	1.579	3.877	3.867	1.281
SE295	Fertilisers	denars	29.170	10.739	23.097	34.277	58.728
SE300	Crop protection	denars	17.693	9.063	13.992	21.893	30.813
SE305	Other crop specific costs	denars	17.440	3.470	5.407	9.929	59.312
SE310	Feed for grazing livestock	denars	90.402	6.278	29.874	124.080	253.637
SE315	Feed for grazing livestock home - grown	denars	64.231	3.890	21.511	84.682	184.029
SE320	Feed for pigs & poultry	denars	11.283	2.442	5.754	6.286	35.584
SE325	Feed for pigs & poultry home - grown	denars	1.807	763	1.677	1.163	4.120
SE330	Other livestock specific costs	denars	22.605	8.340	14.904	16.083	58.935
SE336	Total farming overheads	denars	70.786	25.427	44.709	69.716	169.449
SE340	Machinery & building current costs	denars	7.519	2.433	5.651	8.379	16.422
SE345	Energy	denars	30.771	10.925	17.851	28.377	77.526
SE350	Contract work	denars	25.843	10.391	18.449	28.756	54.603
SE356	Other direct input	denars	6.651	1.676	2.755	4.203	20.897
SE360	Depreciation	denars	52.015	38.623	58.792	54.767	61.380
SE365	Total external factors	denars	29.065	2.992	11.384	24.498	92.671
SE370	Wages paid	denars	23.731	2.864	9.950	21.110	73.223
SE375	Rent paid	denars	3.579	127	1.332	3.387	11.498
SE380	Interest paid	denars	1.754	0	101	0	7.949

**Table 17: Subsidies for on-going activities of an agricultural holding as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE605	Total subsidies - excluding on investment	denars	106.701	28.650	57.951	104.211	272.658
SE610	Total subsidies on crop production	denars	41.589	15.129	31.173	53.431	78.232
SE613	Other subsidies on crop production	denars	41.589	15.129	31.173	53.431	78.232
SE615	Total subsidies on livestock	denars	65.112	13.521	26.778	50.779	194.425
SE616	Subsidies dairying	denars	25.007	817	9.521	18.614	82.545
SE617	Subsidies other cattle	denars	3.058	273	532	3.297	9.522
SE618	Subsidies sheep & goat	denars	29.914	903	4.350	27.529	101.344
SE619	Other livestock subsidies	denars	7.132	11.527	12.574	1.338	1.013

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

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE600	Balance current subsidies & taxes	denars	79.500	21.325	42.430	82.945	205.682
SE605	Total subsidies - excluding on investment	denars	106.701	28.650	57.951	104.211	272.658
SE395	VAT balance excluding on investment	denars	-432	0	0	0	-1.956
SE390	Taxes	denars	2.619	1.868	2.237	862	5.869



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

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE131	Total output	denars	696.543	212.138	453.377	753.875	1.643.725
SE275	Total intermediate consumption	denars	282.292	74.562	155.072	302.264	719.569
SE600	Balance current subsidies & taxes	denars	79.500	21.325	42.430	82.945	205.682
SE410	Gross Farm Income	denars	493.751	158.901	340.735	534.557	1.129.837
SE360	Depreciation	denars	52.015	38.623	58.792	54.767	61.380
SE415	Farm Net Value Added	denars	441.735	120.277	281.942	479.790	1.068.457
SE365	Total External Factors	denars	29.065	2.992	11.384	24.498	92.671
SE420	Family Farm Income	denars	412.669	117.285	270.558	455.291	975.786

**Table 20: Income per person as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE425	Farm Net Value Added/AWU	denars/AWU	893.433	528.875	808.374	961.384	1.468.688
SE430	Family Farm Income/FWU	denars/FWU	1.168.990	656.425	967.460	1.243.855	2.113.052

**Table 21: Balance statements at the end of accounting year as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE436	Total assets	denars	3.091.534	2.249.732	3.350.975	3.091.714	4.038.201
SE441	Total fixed assets	denars	2.916.232	2.148.672	3.200.083	2.908.373	3.732.077
SE446	Land, permanent crops, Quatas	denars	3.035.425	2.574.695	3.535.841	2.871.434	3.292.444
SE450	Buildings	denars	625.342	616.812	634.170	512.329	735.175
SE455	Machinery	denars	278.664	181.116	243.006	313.281	431.442
SE460	Breeding livestock	denars	227.484	8.674	55.406	236.987	743.365
SE465	Total current assets	denars	175.302	101.059	150.981	183.441	306.124
SE470	Non-breeding livestock	denars	86.644	64.579	86.738	59.663	144.921
SE475	Stock of agricultural products	denars	15.029	26.283	7.234	7.730	14.347
SE480	Other circulating capital	denars	103.687	62.762	71.387	131.508	175.544
SE485	Total liabilities	denars	25.193	0	1.150	1.508	113.074
SE490	Long - term loans	denars	22.704	0	1.150	0	103.065
SE495	Short - term loans	denars	2.488	0	0	1.508	10.009
SE501	Net worth	denars	3.066.341	2.249.732	3.349.824	3.090.305	3.925.127

**Table 22: Financial indicators as per economic size class**

Symbol	Heading	Unit	Total	2-Economic size	3-Economic size	4-Economic size	5 to 14 Economic size
SE510	Average Farm Capital	denars	1.506.440	1.053.780	1.282.075	1.604.395	2.346.017
SE516	Gross Investment	denars	10.307	12.414	11.485	1.165	14.504
SE521	Net investment	denars	-41.707	-26.209	-47.306	-53.601	-46.876
SE526	(1)Cash Flow	denars	7.713	-35.071	-25.555	23.162	24.284
SE530	(2)Cash Flow	denars	-19.689	-50.063	-36.266	21.554	5.454

### 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	Unit	Total	$\leq 0.5$	$> 0.5 \leq 1$	$> 1 \leq 3$	$> 3 \leq 5$	$> 5 \leq 8$	$> 8 \leq 10$	$> 10$
SYS03	Sample Farms		561	124	38	152	103	59	22	63

**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	2,6	2,1	1,3	1,6	1,6	1,9	2,8	9,0
SE011	Labour input	hours	1.776	1.629	948	1.343	1.740	2.121	2.155	31
SE015	Unpaid labour input	FWU	0,9	0,6	0,5	0,9	1,0	1,2	0,8	0,9
SE016	Unpaid labour input	hours	1.473	1.211	681	1.212	1.645	1.970	1.757	1.909
SE020	Paid labour input	AWU	5,5	3,4	2,2	1,6	2,1	3,1	4,5	23,4
SE021	Paid labour input	hours	975	363	252	293	315	634	875	3.327
SE025	Total Utilised Agriculture Area	ha	6,3	0,3	0,8	2,0	3,9	6,2	8,8	26,2
SE030	Rented UAA	ha	2,1	0,2	0,2	1,1	1,9	2,8	6,0	20,7
SE035	Cereals	ha	4,7	0,2	0,5	1,1	2,2	3,0	3,5	17,7
SE041	Other field crops	ha	1,2	0,2	0,4	0,8	0,9	1,4	3,3	3,3
SE046	Vegetable and flowers	ha	1,1	0,2	0,4	1,1	1,1	0,9	2,6	2,8
SE050	Vineyards	ha	1,9	0,2	0,6	0,8	1,0	1,3	1,0	13,0
SE054	Permanent crops	ha	1,1	0,3	0,5	0,8	1,4	1,4	5,2	1,2
SE055	Orchards	ha	1,1	0,3	0,5	0,8	1,5	1,4	5,2	1,2
SE071	Forage crops	ha	4,1	0,2	0,5	1,1	1,6	2,9	6,1	13,3
SE080	Total livestock units	LU	15,6	32,0	18,5	7,3	7,4	11,0	20,1	24,4
SE085	Dairy cows	LU	7,2	33,4	31,3	3,6	3,0	5,0	6,0	11,8
SE090	Other cattle	LU	4,6	20,7	16,7	2,0	2,5	2,9	4,0	7,6
SE095	Sheep and goats	LU	27,2	30,0	16,7	22,4	16,6	23,0	34,3	36,6
SE100	Pigs	LU	1,6	17,8	0,0	0,7	0,4	0,4	0,0	1,8
SE105	Polutry	LU	2,1	1,0	1,1	2,8	2,8	3,5	0,0	1,4
SE110	Yeald of wheat	q/ha	37,2	0,0	43,8	37,9	38,2	36,6	36,5	35,2
SE115	Yeald of maize	q/ha	79,4	79,4	69,9	90,7	72,2	88,2	57,4	69,8
SE120	Stocking density/ha	LU/ha	5,9	0,0	58,7	11,9	5,7	4,1	2,8	3,1
SE125	Milk yeald-kg/cow	kg/cow	3.863	2.747	1.645	3.998	3.779	3.863	3.850	4.304

**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	696.543	554.723	349.934	459.294	496.922	774.694	1.346.584	1.783.331
SE135	Total output crop & crop production	denars	380.748	42.928	229.352	367.192	319.593	459.395	988.964	983.631
SE140	Cereals	denars	103.126	806	6.971	37.433	85.602	172.889	120.093	478.407
SE145	Protein crops	denars	616	149	513	269	2.275	549	0	0
SE150	Potatoes	denars	30.717	3.975	10.411	30.291	22.412	12.310	338.181	20.073
SE160	Oil-seed crops	denars	2.852	0	0	863	1.322	1.898	0	19.380
SE165	Industrial crops	denars	24.070	0	10.091	19.759	37.240	73.673	0	30.705
SE170	Vegetables & Flowers	denars	101.025	32.273	108.728	168.991	91.038	56.109	324.385	48.111
SE175	Fruit	denars	32.186	3.666	48.407	56.733	25.397	40.423	64.090	11.555
SE185	Vine and grapes	denars	42.707	1.984	44.156	43.541	26.698	44.174	32.772	148.244
SE195	Forage area	denars	43.445	72	71	9.308	27.605	57.366	109.439	227.153
SE206	Total output livestock & livestock production	denars	315.794	511.795	120.582	92.101	177.329	315.299	357.620	799.700
SE216	Cows' milk & milk products	denars	104.697	57.489	33.952	19.999	51.798	159.047	151.988	463.708
SE220	Beef and veal	denars	64.717	93.802	37.368	30.784	62.649	74.130	73.954	97.177
SE225	Pigmeat	denars	18.228	62.153	947	5.313	7.281	3.152	0	11.730
SE230	Sheep and goat	denars	66.532	118.624	17.599	16.411	30.200	62.204	104.768	164.542
SE235	Poultrymeat	denars	36	16	0	82	58	0	0	0
SE240	Eggs	denars	254	0	148	664	237	0	0	182
SE245	Ewes' and Goat' milk	denars	28.020	55.842	14.589	8.385	18.903	13.671	23.340	58.710
SE251	Other livestock & products	denars	33.307	123.867	15.976	10.460	6.193	3.092	3.568	3.648
SE260	Farmhouse consumption	denars	2.070	3.216	315	1.175	1.704	1.067	0	5.293
SE265	Farm use	denars	61.197	241	30.636	13.505	37.711	121.561	95.086	284.703

**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	363.374	279.840	153.711	201.253	254.720	281.240	574.578	1.132.556
SE275	Total intermediate consumption	denars	282.292	205.945	117.649	148.942	187.612	307.893	477.891	916.120
SE281	Total specific costs	denars	211.506	165.481	98.124	115.534	129.749	240.531	379.917	649.714
SE285	Seeds and plants	denars	17.992	4.475	12.590	23.585	10.975	8.340	75.662	34.736
SE290	Seeds and plants home - grown	denars	4.917	20	272	1.443	6.745	6.363	5.879	21.064
SE295	Fertilisers	denars	29.170	2.301	11.700	23.012	27.206	33.081	44.997	101.475
SE300	Crop protection	denars	17.693	2.984	17.110	19.907	18.838	14.167	39.200	35.577
SE305	Other crop specific costs	denars	17.440	2.295	5.267	15.694	6.417	8.254	50.448	73.900
SE310	Feed for grazing livestock	denars	90.402	50.012	40.165	24.885	49.729	159.315	143.395	341.725
SE315	Feed for grazing livestock home - grown	denars	64.231	141	1.411	11.594	36.132	130.375	113.545	322.039
SE320	Feed for pigs & poultry	denars	11.283	40.318	693	2.752	2.349	1.532	0	8.780
SE325	Feed for pigs & poultry home - grown	denars	1.807	148	0	1.443	1.742	1.186	0	8.365
SE330	Other livestock specific costs	denars	22.605	63.072	10.325	4.252	7.486	9.475	20.335	32.452
SE336	Total farming overheads	denars	70.786	40.464	19.524	33.408	57.862	67.362	97.973	266.406
SE340	Machinery & building current costs	denars	7.519	6.601	1.357	3.722	5.447	5.766	12.488	25.499
SE345	Energy	denars	30.771	25.436	7.550	14.908	22.419	23.978	48.644	107.323
SE350	Contract work	denars	25.843	7.102	7.768	10.079	25.865	34.521	41.192	100.587
SE356	Other direct input	denars	6.651	1.324	2.847	4.697	4.131	3.096	2.648	32.996
SE360	Depreciation	denars	52.015	45.007	28.322	41.026	56.661	63.441	65.128	83.738
SE365	Total external factors	denars	29.065	28.887	7.739	11.284	10.445	9.905	31.558	132.697
SE370	Wages paid	denars	23.731	24.166	7.739	11.215	10.113	7.803	19.451	101.399
SE375	Rent paid	denars	3.579	0	0	69	332	1.858	3.501	28.199
SE380	Interest paid	denars	1.754	4.720	0	0	0	244	8.605	3.098

**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	106.701	56.056	25.941	34.186	51.890	82.139	82.640	290.246
SE610	Total subsidies on crop production	denars	41.589	500	8.405	22.420	26.557	33.991	26.609	123.987
SE613	Other subsidies on crop production	denars	41.589	500	8.405	22.420	26.557	33.991	26.609	123.987
SE615	Total subsidies on livestock	denars	65.112	55.556	17.535	11.765	25.332	48.148	56.031	166.259
SE616	Subsidies dairying	denars	25.007	9.888	4.789	4.227	11.846	25.342	6.245	83.720
SE617	Subsidies other cattle	denars	3.058	1.038	1.615	226	2.282	4.701	1.527	7.523
SE618	Subsidies sheep & goat	denars	29.914	22.881	9.104	6.620	11.082	18.104	48.076	74.890
SE619	Other livestock subsidies	denars	7.132	21.746	2.026	690	120	0	181	123

**Table 28: Balance statements on subsidies and taxes as per area of used agricultural land**

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE600	Balance current subsidies & taxes	denars	79.500	59.556	25.949	34.579	52.646	82.352	93.354	295.835
SE605	Total subsidies - excluding on investment	denars	106.701	56.056	25.941	34.186	51.890	82.139	82.640	290.246
SE395	VAT balance excluding on investment	denars	-432	-1.420	0	0	0	0	9.172	0
SE390	Taxes	denars	2.619	4.920	8	392	756	213	1.540	5.588

**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	696.543	554.723	349.934	459.294	496.922	774.694	1.346.584	1.783.331
SE275	Total intermediate consumption	denars	282.292	205.945	117.649	148.942	187.612	307.893	477.891	916.120
SE600	Balance current subsidies & taxes	denars	79.500	59.556	25.949	34.579	52.646	82.352	93.354	295.835
SE410	Gross Farm Income	denars	493.751	408.334	258.234	344.930	361.956	549.154	962.047	1.163.046
SE360	Depreciation	denars	52.015	45.007	28.322	41.026	56.661	63.441	65.128	83.738
SE415	Farm Net Value Added	denars	441.735	363.327	229.911	303.904	305.294	485.712	896.918	1.079.307
SE365	Total External Factors	denars	29.065	28.887	7.739	11.284	10.445	9.905	31.558	132.697
SE420	Family Farm Income	denars	412.669	334.439	222.172	292.620	294.848	475.807	865.360	946.610

**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	893.433	540.030	583.758	757.033	613.614	922.134	4.080.906	1.422.418
SE430	Family Farm Income/FWU	denars/FWU	1.168.990	830.086	696.294	1.056.210	773.716	1.135.072	4.519.486	1.967.262

**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	3.091.534	184.405	1.425.794	2.725.960	3.254.244	4.552.540	3.710.248	5.582.635
SE441	Total fixed assets	denars	2.916.232	1.497.932	1.357.071	2.649.827	3.152.099	4.395.124	3.596.543	5.292.187
SE446	Land, permanent crops, Quatas	denars	3.035.425	1.786.887	1.477.241	2.885.998	3.372.710	4.400.945	3.394.696	4.837.535
SE450	Buildings	denars	625.342	764.420	390.460	483.533	610.246	615.270	540.016	899.325
SE455	Machinery	denars	278.664	159.970	156.263	185.628	248.223	334.616	440.272	751.512
SE460	Breeding livestock	denars	227.484	315.494	114.026	61.733	141.412	264.833	301.590	602.465
SE465	Total current assets	denars	175.302	346.473	68.723	76.133	102.144	167.416	113.704	290.447
SE470	Non-breeding livestock	denars	86.644	253.781	40.433	23.061	16.891	38.188	41.238	114.237
SE475	Stock of agricultural products	denars	15.029	903	736	3.740	48.661	10.829	31.483	21.894
SE480	Other circulating capital	denars	103.687	93.595	29.026	56.813	133.915	140.056	103.950	198.104
SE485	Total liabilities	denars	25.193	75.283	0	1.151	0	2.768	0	70.792
SE490	Long - term loans	denars	22.704	65.435	0	0	0	2.768	0	70.792
SE495	Short - term loans	denars	2.488	9.848	0	1.151	0	0	0	0
SE501	Net worth	denars	3.066.341	1.769.121	1.425.794	2.724.809	3.254.244	4.549.772	3.710.248	5.511.843



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

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE510	Average Farm Capital	denars	1.506.440	1.567.045	977.916	1.076.892	1.414.508	1.564.184	1.603.368	2.804.689
SE516	Gross Investment	denars	10.307	8.504	2.631	13.559	1.747	6.021	0	32.253
SE521	Net investment	denars	-41.707	-36.503	-25.691	-27.467	-54.914	-57.420	-65.128	-51.484
SE526	(1)Cash Flow	denars	7.713	106.268	-41.840	-58.680	34.554	44.007	-86.464	-119.418
SE530	(2)Cash Flow	denars	-19.689	89.272	-44.471	-71.222	6.343	40.852	-116.630	-166.860