



# **Standard Results for Agricultural Holdings Covered by FADN for the Accounting Year of 2023**

**Skopje 2025**

**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 2023 contains 949 agricultural holdings (946 family agricultural holdings and 3 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2023, 70 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 918 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 2023, 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 2023 includes 800 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 2023 is based on data from the Agricultural Census in 2007 with updated data from structural surveys of agricultural holdings implemented according to 2010, 2013 and 2016 and standard outputs for the reference period 2013.

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

The representative sample of agricultural holdings in the research field for the needs of FADN is identified based on the basic stratification criteria in the research field in accordance with the classification of the agricultural holdings based on the type of agricultural production and economic size class.

## **2.5 Scope of FADN data**

Around one thousand different accounting data related to the agricultural holdings are collected for the needs of FADN. They reflect the situation and the structure of the capacity ownership and the status and the structure of the liability sources. Other data illustrate the structure of the income and the expenses at the level of an agricultural holding. Special attention is paid to the elements related with the financial support of the agricultural production.

The scope and format of the collected accounting data from the agricultural holdings, for the needs of FADN, are regulated by a FADN Rulebook.

The Rulebook also regulates the content of the Form for determining the agricultural holding's income and analysis of the operation of the agricultural holding, as well as the definitions and instructions to fill it in. This application form contains the following sets of accounting data:

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

## 2.6 Presentation of results calculated from FADN accounting data

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

In accordance with the rules for publishing FADN data, results are presented from groups that include at least 15 agricultural holdings. In case of a smaller number, use full stop ".". Only the number of agricultural holdings is published.

**Table 1: Grouping of agricultural holdings based on type of agricultural production**

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

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

According to the FADN methodology , agricultural holdings are classified into economic size classes. For agricultural holdings in the economic size classes, 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
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 Rulebook.

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

“Standard Results from FADN” consists of 10 groups:

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

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

## Sample and population

Symbol	Variable title	Description
SYS02	Farms represented	Total number of farms represented in the sample.
SYS03	Sample farms	Number of holdings in the sample.

## Structure and yields

Symbol	Variable title	Unit measure	Description
SE005	Economic size	Euros	Economic size of holding expressed in European size units (on the basis of the Community typology).
SE010	Total labour input	AWU	Total labour input of holding expressed in annual work units = full-time person equivalents. (SE015+SE020)
SE011	Labour input	Hours	Time expressed as hours of work from the total labour input of the holding. (SE016+SE021)
SE015	Unpaid labour input	FWU	Refers generally to family labour expressed in FWU = Family work unit = Family AWU.
SE016	Input of unpaid labour	Hours	Time expressed as hours of work from input of unpaid labour (generally family) of the agricultural holding.
SE020	Input of paid labour	AWU	The compensation may be in cash or in kind.
SE021	Input of paid labour	Hours	Time expressed as hours of work from input of paid labour of the agricultural holding.
SE025	Total Utilised Agricultural Area	ha	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year on an occasional basis, woodland and other farm areas (roads, ponds, non-farmed areas, etc.). It consists of owned land, rented land, land in share -cropping (remuneration linked to output from land made available). It includes agricultural land temporarily not under cultivation for agricultural reasons or being withdrawn from production as part of agricultural policy measures. It is expressed in hectares (10000 m <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).
SE046	Vegetables and flowers	ha	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Basic area is taken into account (not cropped area) even if it is used successively during one and the same farm year. Mushrooms excluded.
SE050	Vineyards	ha	Including young plants (excluding nurseries).
SE054	Permanent crops	ha	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops . It includes young plantations and permanent crops grown under shelter. Vines are not included. (SE055+SE060+SE065)
SE055	Orchards	ha	Fruit trees and berries (including tropical and subtropical fruits) and citrus fruits.
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE080	Total livestock units (LU)	LU	Number of equidae, cattle, sheep, goats, pigs and poultry present on holding (annual average), converted into livestock units. Beehives and other animals are not included Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle.
SE095	Sheep and goats	LU	Goats, other goats, sheep and other sheep.
SE100	Pigs	LU	Pigs, breeding sows, pigs for fattening, other pigs.

## Output

Symbol	Variable title	Unit measure	Description
SE131	Total Output	Denars	Total of output of crops and crop products, livestock and livestock products and of other output. Sales and use of (crop and livestock) products and livestock+ change in stocks of products (crop and livestock) + change in valuation of livestock- purchases of livestock + various non-exceptional products.

			(SE135+SE206+SE256)
SE135	Total output crops & crop production	Denars	= Sales + farm use + farmhouse consumption + (closing valuation - opening valuation). (SE140 +SE145+SE150+SE155+SE160+SE165+SE170 +SE175+SE180+SE185+SE190+SE195+SE200)
SE140	Cereals	Denars	Values of the output of cereals.
SE145	Protein crops	Denars	Grown for seed: not if harvested green (fodder). Does not include vegetables or soya.
SE150	Potato	Denars	Including early potato and seed.
SE160	Oil-seed crops	Denars	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	Denars	Hops, tobacco, other industrial crops (including medicinal plants, aromatic plants, condiments and spices, cotton and sugar cane, fibre flax and hemp).
SE170	Vegetables and flowers	Denars	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). The output from mushrooms is included (but the area under mushrooms is not included in SE046).
SE175	Fruit	Denars	Fruit trees and forest berries grown in the open (including tropical fruit).
SE185	Wine and grapes	Denars	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, vine by-products (marc, lee, etc.) and raisins.
SE195	Forage crops	Denars	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing, fallows and set-aside land.
SE206	Total output livestock & livestock products	Denars	Livestock output, change in livestock value, animal products. Livestock output: Sales, Household consumption – Purchases. It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation: value at closing valuation - value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to the increase in volume is estimated. Animal products: Sales, Household consumption, Farm use (Closing valuation - Opening valuation). The products are: milk and milk products from cows, ewes, goats, wool, hens' eggs, other animal products (stud fees, manure, other eggs, etc.) and receipts from animals reared under a service contract (animals not owned by farmer) and honey. (SE216+SE220+SE225+SE230+SE235+SE240+SE245+SE251)

SE216	Cows' milk & milk products	Denars	The values are recorded after deduction of the amount of the co-responsibility levy (if any) but before deduction of the amount of the super levy (if any). The latter is entered as a negative subsidy specific to the milk sector.
SE220	Beef and veal	Denars	Production + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	Denars	Production + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	Denars	Production + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE240	Eggs	Denars	Only eggs from hens.
SE245	Sheep and goat milk	Denars	Sheep and goat milk and dairy products.
SE251	Other livestock & products	Denars	Meat of equines and other animals (including change in valuation), wool, other animal products (manure, stud fees, etc.), receipts for animals held under contract, and milk. Net change in valuation in respect of beehives, rabbits and other animals; change in valuation adjusted in respect of equines.
SE260	Farmhouse consumption	Denars	Value of agricultural (crop and animal) products consumed by the holder's family. It is taken into account in the amount of agricultural output.
SE265	Farm use	Denars	Value of crop products produced and used on the holding to obtain other final agricultural products. The products concerned are mainly crop products used as feed for animals held on the holding, and seeds and seedlings produced and used on the holding. These products are taken into account in the amount of agricultural output. The cost items relating to feedingstuffs and seeds account for the major part of that amount.

## Costs

Symbol	Variable title	Unit measure	Description
SE270	Total input	Denars	Specific costs, Overheads, Depreciation, External factors. Costs linked to the agricultural activity of the holder and related to the output of the accounting year. Included are amounts relating to inputs produced on the holding (farm use) = seeds and seedlings and feed for grazing stock and granivores, but not manure. When calculating FADN standard results, farm taxes and other dues are not included in the total for costs but are taken into account in the balance "Subsidies and taxes" (subsidies - taxes) on current and non-current operations. The personal taxes of the holder are not to be recorded in the FADN accounts. (SE281+SE336+SE360+SE365)
SE275	Total intermediate consumption	Denars	Total specific costs (including inputs produced on the holding) and overheads arising from production in the current year. (SE281+SE336)
SE281	Total specific costs	Denars	Crop-specific inputs (seeds and seedlings, fertilizers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing stock and granivores, other specific livestock costs) and specific forestry costs.
SE285	Seeds and plants	Denars	Relates to agricultural and horticultural crops. New plantations of permanent crops and woodlands are considered as investments.
SE290	Seeds and plants home-grown	Denars	Seeds and seedlings produced and used on the farm.
SE295	Fertilizers	Denars	Purchased fertilizers and soil improvers (excluding those used for forests).
SE300	Crop protection	Denars	Plant protection products, traps and baits, bird scarers, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific costs	Denars	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.
SE310	Food for grazing livestock	Denars	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on agistment, cost of renting forage land not included in the UAA for

			equines, cattle, sheep and goats.
SE315	Feed for grazing livestock home-grown	Denars	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing stock.
SE320	Feed for pigs & poultry	Denars	Food for pigs and poultry. Both domestically produced and purchased.
SE325	Feed for pigs&poultry home-grown	Denars	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.
SE330	Other livestock specific crops	Denars	Veterinary fees and reproduction costs, milk tests, occasional purchases of animal products (milk, etc.), costs incurred in the market preparation, storage, marketing of livestock products, etc.
SE336	Total farming overheads	Denars	Supply costs linked to production activity but not linked to specific lines of production.
SE340	Machinery & building current costs	Denars	Costs of current upkeep of equipment (and purchase of minor equipment), car expenses, current upkeep of buildings and land improvements, insurance of buildings. Major repairs are considered as investments.
SE345	Energy	Denars	Motor oils and lubricants, electricity, heating fuels.
SE350	Contract work	Denars	Costs linked to work carried out by contractors and to the hire of machinery.
SE356	Other direct inputs	Denars	Water, insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc.).
SE360	Depreciation	Denars	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. Concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and circulating capital.
SE365	Total external factors	Denars	Remuneration of inputs (work, land and capital) which are not the property of the holder. This are: wages, rent and interest paid. (SE370+SE375+SE380)
SE370	Wages paid	Denars	Wages and social security charges / insurance payments for wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are excluded.
SE375	Rent paid	Denars	Rent paid for farm land and buildings and rental charges.

## Subsidies

Symbol	Variable title	Unit measure	Description
SE605	Total subsidies - excluding investments	Denars	Subsidies of current operations related to production (not investments). Interest rate subsidies and payments for farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, in order to obtain coherent results(production/costs/subsidies) for a given accounting year. (SE610+SE615+SE624+SE625+SE626+SE630+SE699)
SE610	Total subsidies on crops	Denars	All farm subsidies on crops, including compensation payments/area payments, set-aside premiums. (SE611+SE612+SE613)
SE613	Other crops subsidies	Denars	All other farm subsidies on field, horticultural and perennial crops.
SE615	Total subsidies on livestock	Denars	All farm subsidies on livestock and livestock products. (SE616+SE617+SE618+SE619)
SE616	Milk and dairy subsidies	Denars	In addition to the dairy premium, includes any subsidies on dairy products. The amount of any tax on milk is to be deducted.
SE617	Subsidies for other cattle	Denars	All farm subsidies received for cattle other than dairy cows, e.g. premiums for male calves, premiums for young male cattle, premiums for cow-calf systems etc.
SE618	Subsidies for sheep and goats	Denars	In addition to the ewe and goat premiums, includes any subsidies on sheep/goat milk products.
SE619	Other livestock subsidies	Denars	All other farm subsidies for other livestock or livestock products. The amounts for any one of the following categories are included - milk, beef/veal, the amounts of which cannot be entered under these categories due to lack of detailed information.
SE621	Environmental subsidies	Denars	If there are available details in the holdings account

### 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)
SE390	Taxes	Denars	Farm taxes and other dues (not including VAT and the personal taxes of the holder) and taxes and other charges on land and buildings. Subsidies on taxes are deducted. (SE406+SE407-SE408)

### Income per agricultural holding

Symbol	Variable title	Unit measure	Description
SE131	Total income	Denars	Total of income of crops and crop products, livestock and livestock products and of other output. Sales and use of (crop and livestock) products and livestock+ change in stocks of products (crop and livestock) + change in valuation of livestock- purchases of livestock + various non-exceptional products. (SE135+SE206+SE256)
SE275	Total intermediate consumption	Denars	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year. (SE281+SE336)
SE600	Balance of current subsidies and taxes	Denars	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current Operations = Farm subsidies + VAT balance on current operations – Farm taxes. (SE605+SE395-SE390)

SE410	Gross Farm Income	Denars	Income– Intermediate consumption + Balance current subsidies & Taxes. (SE131-SE275+SE600)
SE360	Depreciation	Denars	Depreciation of capital assets estimated at replacement value. Entry in the accounts of depreciation of capital assets over the accounting year. It is determined on the basis of the replacement value. It concerns plantations of permanent crops, farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and working capital, quotas and production limits.
SE415	Farm Net Value Added	Denars	Remuneration for fixed production factors of production (work, land and capital), whether they be external or family factors. As a result, holdings can be compared irrespective of their family/non-family nature of the factors of production employed. For the calculation of Farm Net Value Added, the depreciation value is subtracted from the Gross Income of the farm. (SE410-SE360)
SE365	Total external factors	Denars	Remuneration of inputs (work, land and capital) which are not the property of the holder. These are: wages, rent and interest paid. (SE370+SE375+SE380)
SE420	Family Farm Income	Denars	Remuneration for fixed production factors of the family, for example work, land and capital, as well as entrepreneur risks(loss/profit) in the accounting year. This is equal to the Gross Income of the farm - total external factors + balance of subsidies and investment taxes. (SE415-SE365+SE405)

### Income per person

Symbol	Variable title	Unit measure	Description
SE425	Farm Net Value Added / AWU	Denars /AWU	Farm Net Value Added expressed per agricultural work unit. (SE415/SE010)
SE430	Family Farm Income / FWU	Denars /FWU	Family Farm Income expressed per family labour unit. (SE420/SE015)

### Balance sheets

Symbol	Variable title	Unit measure	Description
SE436	Total assets	Denars	Only personal assets are considered. This includes fixed and current assets. (SE441+SE465)
SE441	Total fixed assets	Denars	Agricultural land, agricultural buildings and forests, machinery and equipment, breeding heifers. It also includes investment in fixed assets.(SE446+SE450+SE455+SE460)
SE446	Land, permanent crops & quotas	Denars	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land. It also includes investments in permanent crops.
SE450	Buildings	Denars	Buildings and fixed equipment belonging to the holder. It also includes the value of the unfinished investment.
SE455	Machinery	Denars	Machines, tractors, cars and lorries, irrigation equipment (except when of little value or used only during one year). Includes value of unfinished investment.
SE460	Breeding livestock	Denars	Value at closing valuation of breeding heifers, dairy cows, other cows, breeding goats, ewes, breeding sows.
SE465	Total current assets	Denars	Non-breeding livestock + Circulating capital (Stocks of agricultural products + Other circulating capital).
SE470	Non-breeding livestock	Denars	All types of livestock excluding livestock for breeding.
SE501	Net value	Denars	=total assets – liabilities. (SE436-SE485)

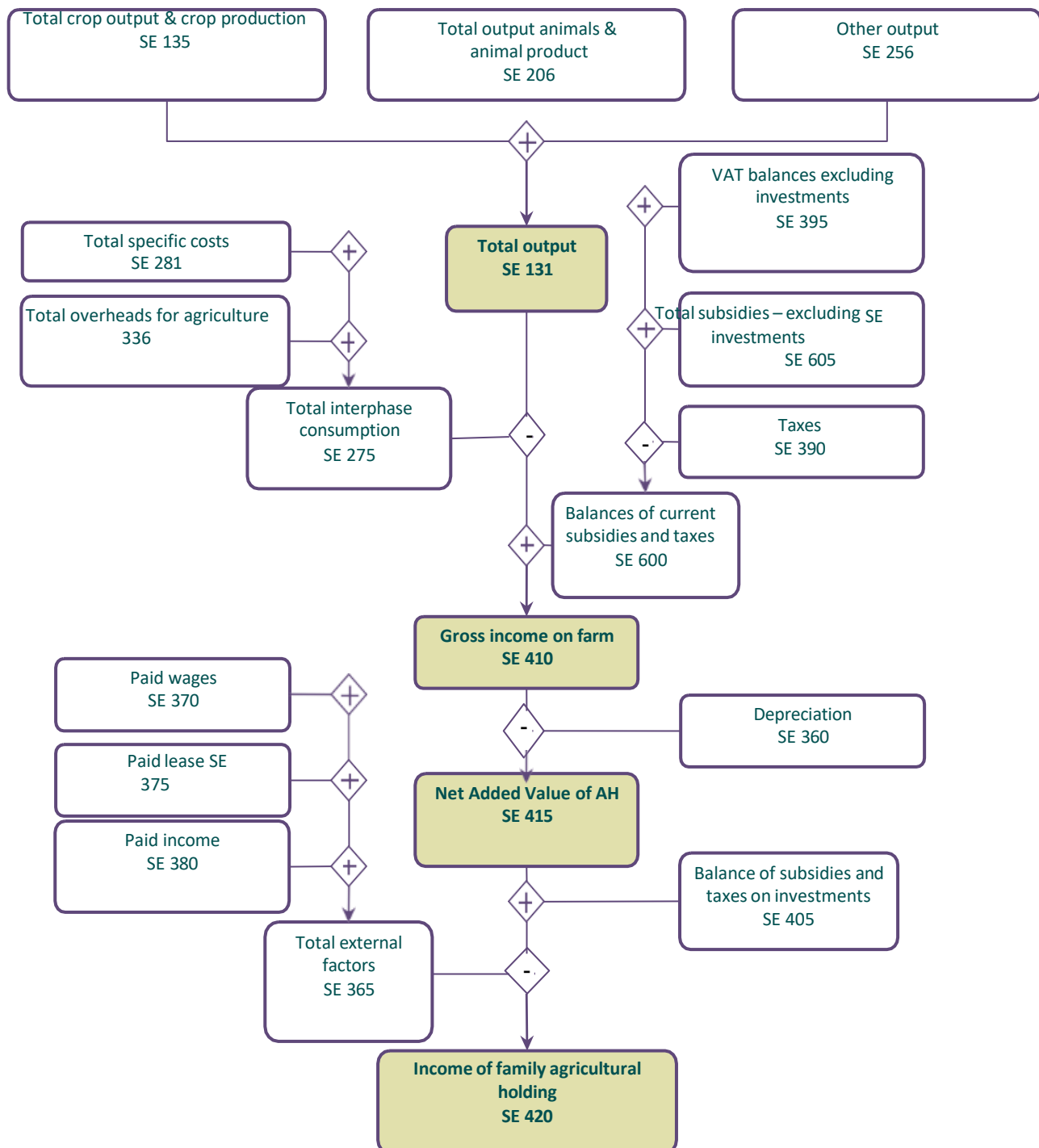
## Financial indicators

Symbol	Variable title	Unit measure	Description
SE510	Average farm capital	Denars	Average value ( = [opening + closing] / 2 ) of Working capital = Livestock + Permanent crops + Land improvements + Buildings + Machinery and equipment + working capital. Not included is the value of quotas and other prescribed rights.
SE516	Gross Investment on fixed assets	Denars	Purchase - sale of fixed assets + change in value in livestock breeding.
SE521	Net Investment on fixed assets	Denars	Gross investments – depreciation. (SE516-SE360)
SE526	Cash flow (1)	Denars	The holding's capacity for saving and self-financing taking into account only the current operations. It is calculated in the following way: sale of agricultural products + other sales + sale of livestock - total inputs - purchase of livestock + balance of subsidies and taxes on current operations and investments.
SE530	Cash flow (2)	Denars	Capacity of the farm for saving and self-financing. It is calculated as follows: Cash flow (1) + sale of fixed assets - purchase of fixed assets and investment + total value of liabilities at the end of the year - a total value of liabilities at the beginning of the year.

## 4. Graphic presentation for calculation of economic indicators

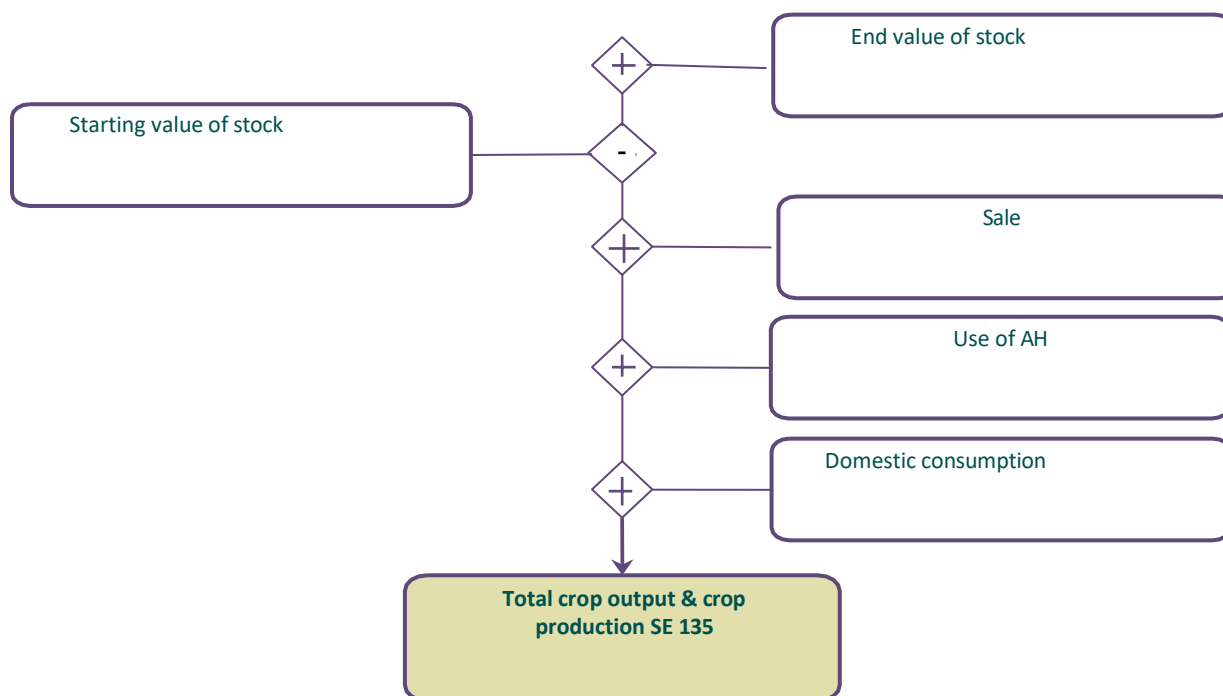
This chapter contains graphs for calculation of basic economic indicators used in the Standard Results for FADN. These graphs are developed using the materials published on the website of the European FADN system.

**Graph 1: Calculation of main economic indicators**



Graph 1 shows the method of calculation of certain basic economic indicators. Gross income of the agricultural holding is the first economic indicator of profitability of the agricultural holding. It is calculated by subtracting the sum of total intermediate consumption from the total output and adding the balance of subsidies and taxes related to current activities. Subsidies increase the gross income of the agricultural holding, while taxes (they are not considered in intermediate consumption) reduce the gross income of the agricultural holding. After deducting the depreciation from the gross income of the agricultural holding, the net added value of agricultural holding is received. In the next phase, the cost of external factors is deducted from the net added value of the agricultural sector and the balance of subsidies and taxes on investments is added. The result is a major economic indicator derived within the current activities of the agricultural holding, defined as an income of domestic agricultural holding. The given revenue consists of payments for personal manufacturing resources (work, land and capital) involved in operational activities of the agricultural holding and the risks undertaken by the operator of the agricultural business in the financial year.

**Graph 2: Total value of crops and crop production**

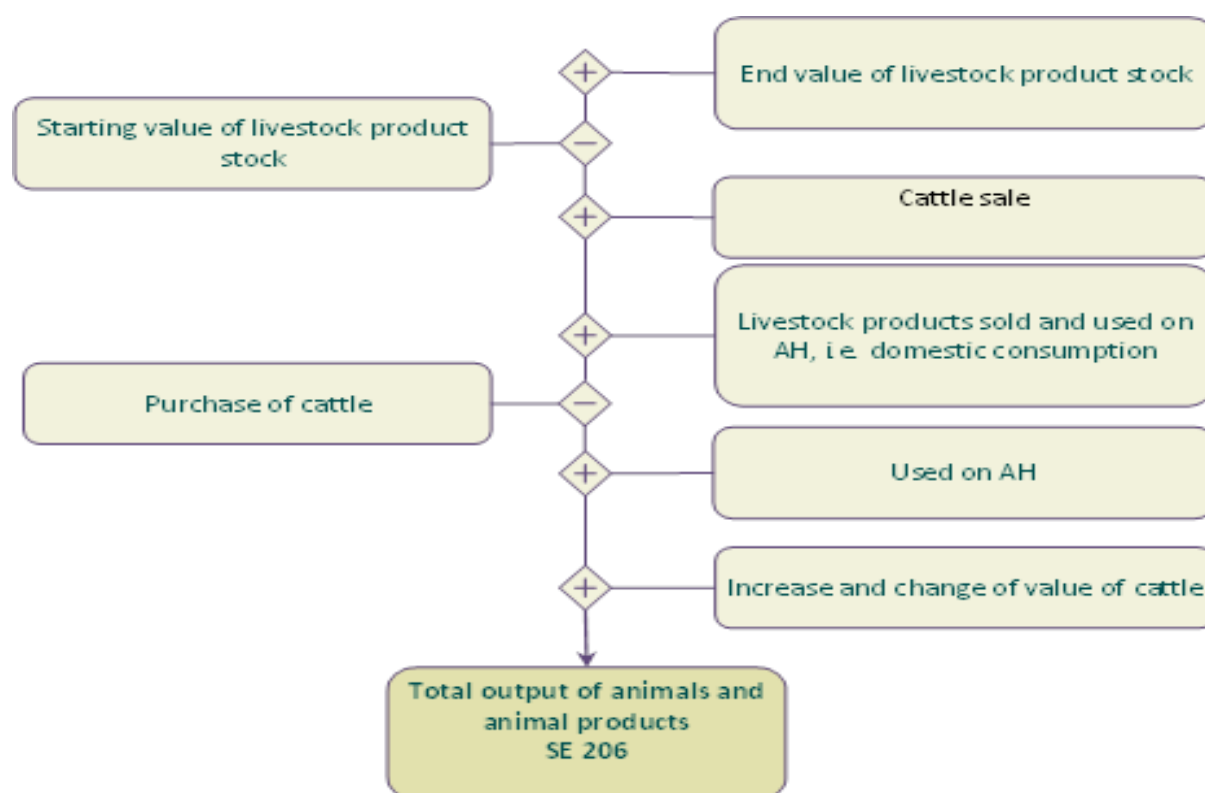


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

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

Due to this approach, there is a complete reflection of the turnover of a finished product - market transactions, free transfers and transfers of products within the operational activities of the agricultural holding.

**Graph 3: Total value of animals and animal production**



The calculation of the total value of output from the animals takes into account the estimated change in the value of breeding livestock and livestock which is not for breeding. The change in value of the main livestock is a result of price changes in the financial year. The re-evaluation value of the basic livestock is presented as a systemic variable SE211.

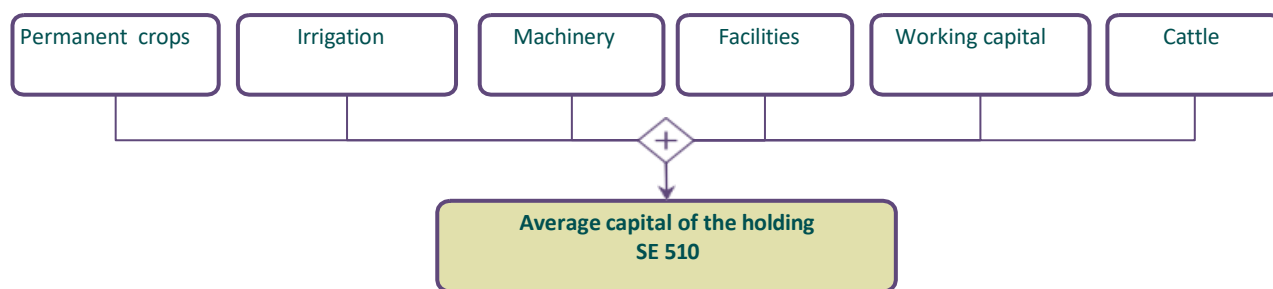
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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

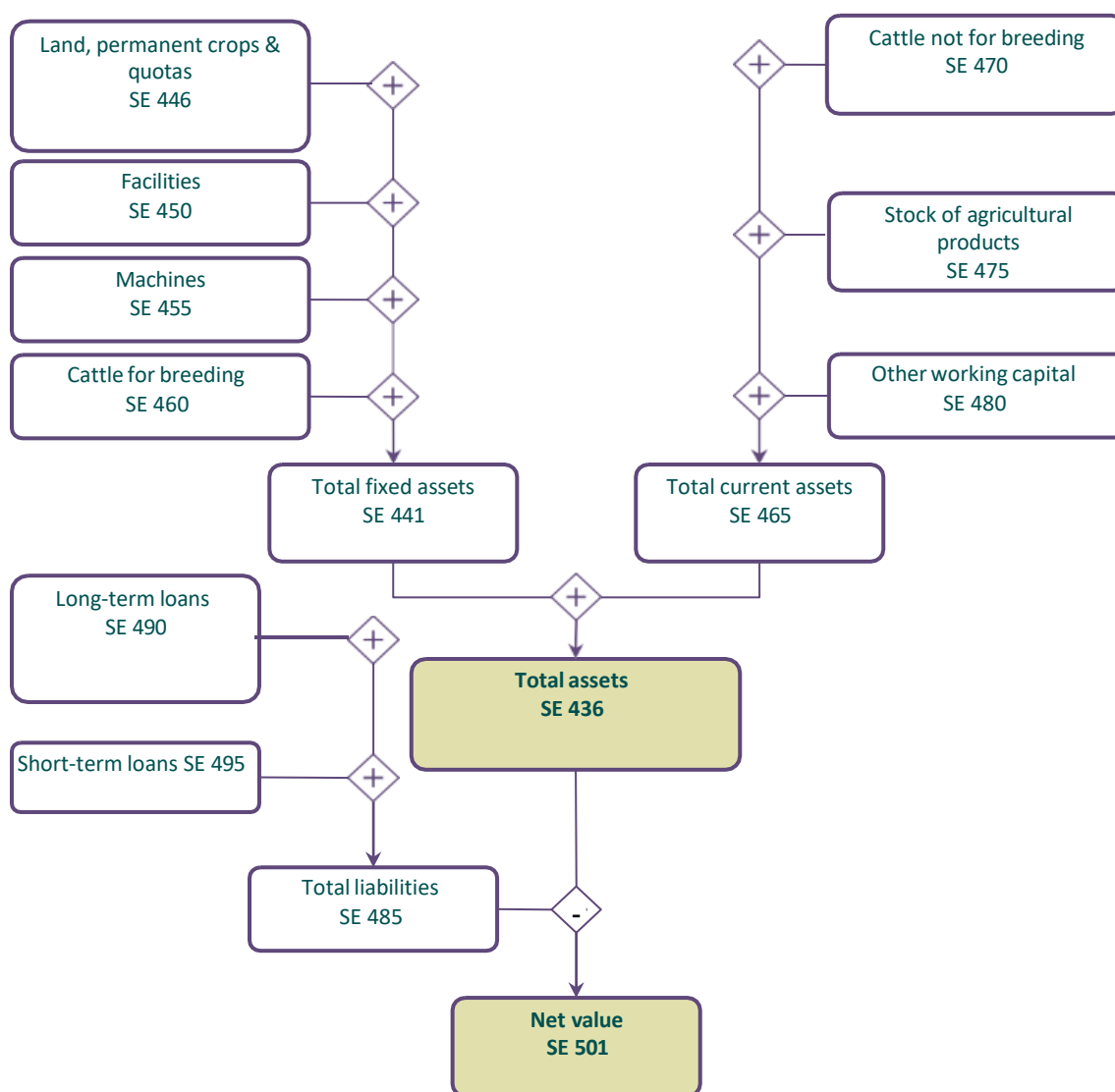
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

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

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

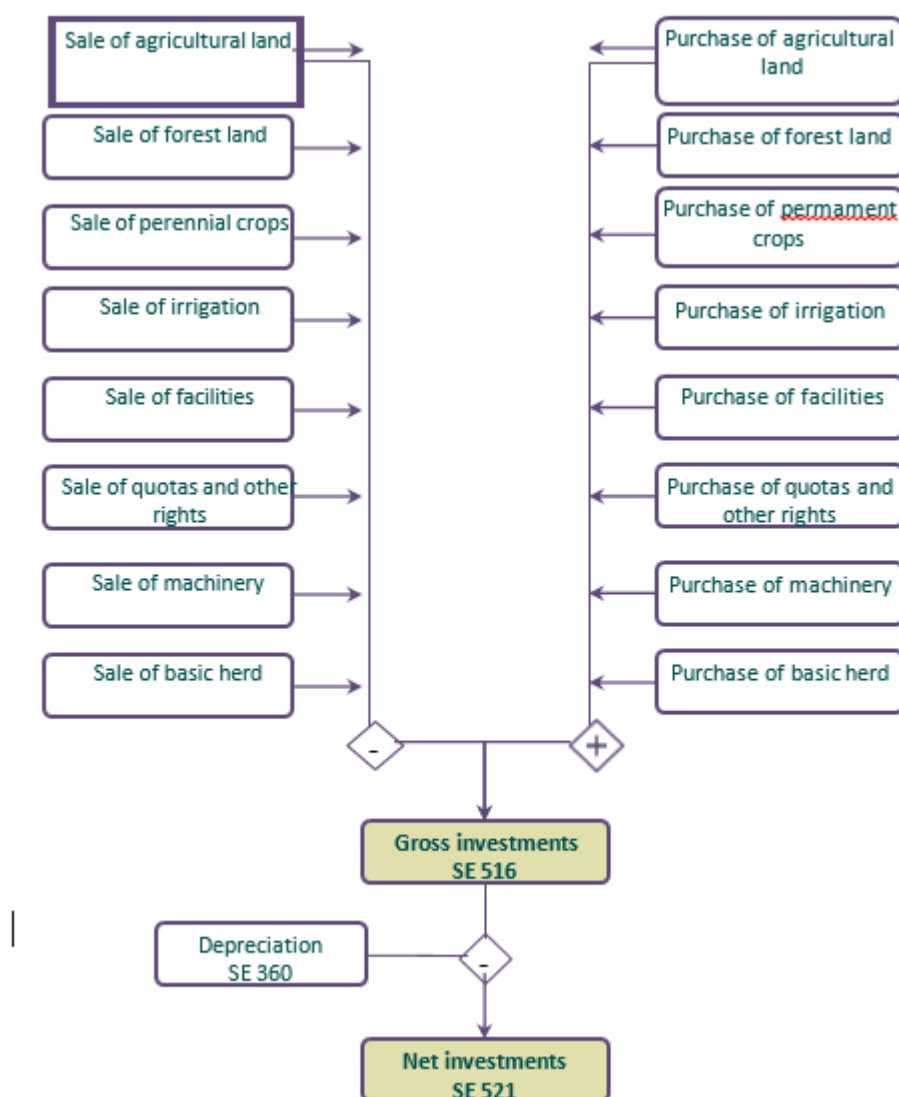


**Graph 5: Calculation of certain balance statements and financial indicators**



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

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



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

## 5. Standard results on agricultural holdings included in FADN for the accounting year of 2023

The presented results are representative of the field of research for FADN and represent an average for specified groups of farms.

In terms of the variable Income of Family farm (SE 430), the results are presented only for agricultural holdings where the input of family work is recorded (SE 015 Input of unpaid labour)

### 5.1 Classification of agricultural holdings based on type of agricultural production

**Table 3: Population and sample of agricultural holdings as per type of agricultural production**

Symbol	Heading	Total	1 Specialist field crops	2 Specialist horticulture	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SYS02	Farms represented	86,089	22,249	326	11,876	14,855	4,856	6,941	5,708	19,278
SYS03	Sample Farms	918	251	53	163	196	7	49	3	196

**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	3.67	3.51	4.68	3.63	4.54	.	3.80	.	2.76
SE010	Total labour input	AWU	1.17	1.00	0.79	1.02	1.99	.	1.19	.	0.79
SE011	Labour input	hours	2,799	2,404	1,901	2,451	4,773	.	2,859	.	1,888
SE015	Unpaid labour input	FWU	1.09	0.93	0.75	0.90	1.88	.	1.10	.	0.78
SE016	Unpaid labour input	hours	2,626	2,237	1,793	2,160	4,523	.	2,647	.	1,864
SE020	Paid labour input	AWU	0.07	0.07	0.05	0.12	0.10	.	0.09	.	0.01
SE021	Paid labour input	hours	173	167	108	291	251	.	213	.	24
SE025	Total Utilised Agriculture Area	ha	5.34	10.00	1.86	2.71	4.82	.	8.11	.	2.50
SE030	Rented UAA	ha	2.40	5.90	0.24	0.38	1.29	.	5.66	.	0.62
SE035	Cereals	ha	3.33	7.69	0.52	0.27	2.19	.	5.65	.	1.70
SE041	Other field crops	ha	0.46	1.40	0.12	0.01	0.09	.	0.29	.	0.14
SE046	Vegetable and flowers	ha	0.16	0.25	1.06	0.01	0.00	.	0.48	.	0.02
SE050	Vineyards	ha	0.22	0.04	0.09	0.96	0.00	.	0.58	.	0.02
SE054	Permanent crops	ha	0.31	0.04	0.06	1.39	0.00	.	0.78	.	0.03
SE055	Orchards	ha	0.31	0.04	0.06	1.39	0.00	.	0.78	.	0.03
SE071	Forage crops	ha	0.85	0.59	0.09	0.04	2.53	.	0.32	.	0.52
SE080	Total livestock units	LU	6.9	0.4	0.0	0.0	28.9	.	0.3	.	2.8
SE085	Dairy cows	LU	1.7	0.3	0.0	0.0	6.3	.	0.1	.	1.2
SE090	Other cattle	LU	1.4	0.1	0.0	0.0	6.0	.	0.0	.	0.3
SE095	Sheep and goats	LU	3.8	0.0	0.0	0.0	16.5	.	0.0	.	1.0
SE100	Pigs	LU	0.1	0.0	0.0	0.0	0.0	.	0.1	.	0.3

**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	1,215,811	1,143,255	1,108,422	922,191	2,031,035	.	1,065,770	.	811,597
SE135	Total output crop and crop production	denars	693,881	1,082,034	1,108,422	908,244	337,108	.	1,020,493	.	212,383
SE140	Cereals	denars	183,063	431,920	28,797	16,484	127,620	.	279,841	.	82,379
SE145	Protein crops	denars	3,081	10,831	0	267	82	.	1,020	.	0
SE150	Potatoes	denars	42,875	112,200	49,677	442	21,783	.	21,184	.	16,246
SE160	Oil-seed crops	denars	10,681	33,739	623	491	0	.	12,878	.	3,024
SE165	Industrial crops	denars	81,664	225,425	30,547	1,486	35,061	.	27,020	.	42,492
SE170	Vegetables and Flowers	denars	133,300	196,553	929,532	10,385	5,255	.	348,380	.	20,287
SE175	Fruit	denars	120,982	15,253	28,566	594,240	0	.	137,185	.	10,898
SE185	Vine and grapes	denars	64,436	8,968	31,585	281,659	918	.	163,157	.	5,826
SE195	Forage area	denars	53,669	46,666	9,094	2,790	146,389	.	29,829	.	31,229
SE206	Total output livestock and livestock production	denars	521,524	59,737	0	13,948	1,693,927	.	45,277	.	599,214
SE216	Cows' milk and milk products	denars	166,199	34,808	0	2,584	575,018	.	14,949	.	146,118
SE220	Beef and veal	denars	88,774	15,506	0	1,620	352,088	.	6,061	.	39,164
SE225	Pigmeat	denars	17,154	2,240	0	1,239	332	.	12,808	.	32,713
SE230	Sheep and goat	denars	84,542	355	0	-751	366,193	.	0	.	29,943
SE245	Ewes' and Goat' milk	denars	80,537	818	0	0	343,886	.	0	.	32,276
SE251	Other livestock and products	denars	83,395	4,121	0	9,256	56,411	.	11,459	.	317,905
SE260	Farmhouse consumption	denars	11,389	8,777	1,613	2,238	14,805	.	8,110	.	21,869
SE265	Farm use	denars	103,993	16,712	0	2,610	374,351	.	16,059	.	80,340

**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	583,617	553,355	219,953	534,504	1,018,121	.	696,440	.	301,453
SE275	Total intermediate consumption	denars	459,448	455,485	187,734	242,352	927,241	.	387,653	.	267,013
SE281	Total specific costs	denars	346,602	296,742	152,140	163,716	773,124	.	250,112	.	207,486
SE285	Seeds and plants	denars	38,527	82,278	60,525	1,742	23,821	.	70,640	.	15,506
SE290	Seeds and plants home - grown	denars	2,488	5,383	1,471	45	1,961	.	1,412	.	1,962
SE295	Fertilisers	denars	57,259	121,227	52,130	39,735	22,946	.	95,748	.	18,226
SE300	Crop protection	denars	36,516	35,823	24,484	93,537	24,503	.	47,929	.	4,215
SE305	Other crop specific costs	denars	14,539	24,350	14,494	20,995	6,861	.	17,672	.	4,226
SE310	Feed for grazing livestock	denars	158,516	17,774	0	2,161	621,485	.	8,027	.	89,910
SE315	Feed for grazing livestock home - grown	denars	65,975	9,757	0	1,376	240,320	.	6,863	.	49,676
SE320	Feed for pigs and poultry	denars	6,317	1,910	0	272	107	.	5,540	.	12,229
SE325	Feed for pigs and poultry home - grown	denars	1,914	599	0	204	20	.	4,818	.	6,178
SE330	Other livestock specific costs	denars	31,594	3,205	0	3,937	72,789	.	3,318	.	62,755
SE336	Total farming overheads	denars	112,845	158,743	35,594	78,636	154,116	.	137,541	.	59,527
SE340	Machinery and building current costs	denars	16,452	25,000	849	8,359	19,402	.	36,029	.	9,278
SE345	Energy	denars	55,087	86,488	27,784	49,731	50,237	.	74,419	.	28,726
SE350	Contract work	denars	31,707	37,098	2,300	5,441	73,123	.	14,096	.	18,071
SE356	Other direct input	denars	9,599	10,157	4,661	15,105	11,355	.	12,998	.	3,452
SE360	Depreciation	denars	86,207	47,516	15,508	230,958	51,996	.	262,345	.	27,022
SE365	Total external factors	denars	37,963	50,354	16,711	61,193	38,884	.	46,442	.	7,418
SE370	Wages paid	denars	28,966	29,716	16,711	59,644	32,948	.	31,217	.	2,740
SE375	Rent paid	denars	8,997	20,638	0	1,549	5,937	.	15,224	.	4,679

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

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticulture	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE605	Total subsidies - excluding investments	denars	201,731	196,965	39,552	112,927	444,016	.	137,711	.	106,874
SE610	Total subsidies on crop production	denars	96,901	190,178	39,552	107,730	40,113	.	133,690	.	35,729
SE613	Other subsidies on crop production	denars	96,901	190,178	39,552	107,730	40,113	.	133,690	.	35,729
SE615	Total subsidies on livestock	denars	100,650	5,948	0	2,054	388,755	.	3,704	.	70,480
SE616	Subsidies on milk and dairy products	denars	35,206	4,225	0	224	137,422	.	1,224	.	20,960
SE617	Subsidies on other cattle	denars	10,037	929	0	98	39,295	.	1,218	.	5,631
SE618	Subsidies sheep and goat	denars	46,847	406	0	92	211,781	.	0	.	7,038
SE619	Other livestock subsidies	denars	8,559	387	0	1,640	257	.	1,261	.	36,851
SE621	Environmental subsidies	denars	3,545	100	0	1,130	14,903	.	0	.	634

**Table 8: Balance statements on subsidies and taxes as per type of agricultural production**

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticulture	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE600	Balance current subsidies and taxes	ден.	194,959	183,468	39,515	108,582	440,916	.	115,442	.	104,736
SE605	Total subsidies - excluding on investments	ден.	201,731	196,965	39,552	112,927	444,016	.	137,711	.	106,874
SE390	Taxes	ден.	6,772	13,497	38	4,346	3,100	.	22,269	.	2,137

**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	1,215,811	1,143,255	1,108,422	922,191	2,031,035	.	1,065,770	.	811,597
SE275	Total intermediate consumption	denars	459,448	455,485	187,734	242,352	927,241	.	387,653	.	267,013
SE600	Balance current subsidies and taxes	denars	194,959	183,468	39,515	108,582	440,916	.	115,442	.	104,736
SE410	Gross Farm Income	denars	951,322	871,238	960,202	788,420	1,544,711	.	793,559	.	649,320
SE360	Depreciation	denars	86,207	47,516	15,508	230,958	51,996	.	262,345	.	27,022
SE415	Farm Net Value Added	denars	865,116	823,722	944,695	557,462	1,492,715	.	531,213	.	622,299
SE365	Total External Factors	denars	37,963	50,354	16,711	61,193	38,884	.	46,442	.	7,418
SE420	Family Farm Income	denars	848,524	774,830	934,091	599,435	1,453,855	.	523,236	.	616,015

**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	967,295	987,815	1,515,393	769,459	857,173	.	783,951	.	1,113,955
SE430	Family Farm Income/FWU	denars/FWU	1,025,038	1,016,876	1,608,299	926,498	915,817	.	855,705	.	1,114,888

**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	5,381,207	4,605,612	1,349,807	5,650,216	8,779,770	.	14,706,242	.	1,701,160
SE441	Total fixed assets	denars	5,291,399	4,599,598	1,349,807	5,640,756	8,669,624	.	14,695,038	.	1,409,495
SE446	Land, permanent crops, Quatas	denars	1,948,012	3,686,933	1,070,973	2,477,333	918,223	.	1,314,080	.	772,113
SE450	Buildings	denars	1,369,148	260,279	109,245	259,662	5,580,618	.	167,880	.	187,515
SE455	Machinery	denars	1,573,616	630,426	169,589	2,903,007	483,310	.	13,206,385	.	299,638
SE460	Breeding livestock	denars	400,609	21,959	0	755	1,687,471	.	6,408	.	150,228
SE465	Total current assets	denars	89,808	6,014	0	9,460	110,146	.	11,204	.	291,665
SE470	Non-breeding livestock	denars	89,734	6,014	0	9,460	110,146	.	11,204	.	291,318
SE501	Net worth	denars	5,381,207	4,605,612	1,349,807	5,650,216	8,779,770	.	14,706,242	.	1,701,160

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

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticulture	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE510	Average Farm Capital	denars	3,607,136	945,408	306,801	3,887,281	7,935,411	.	13,671,619	.	962,835
SE516	Gross Investment	denars	-18,193	3,127	0	9,087	-79,238	.	-3,834	.	-16,231
SE521	Net investment	denars	-104,400	-44,389	-15,508	-221,871	-131,234	.	-266,180	.	-43,253
SE526	(1)Cash Flow	denars	1,038,610	1,026,753	1,674,870	844,097	1,460,807	.	1,089,523	.	630,567
SE530	(2)Cash Flow	denars	1,035,626	1,022,177	1,674,870	833,060	1,460,807	.	1,093,778	.	630,567

## 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	86,089	36,798	26,756	19,615	2,875	45
SYS03	Sample Farms	918	221	268	302	122	5

**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	1.17	0.45	0.71	1.36	2.66	.
SE011	Labour input	hours	2,799.03	1,080.38	1,713.26	3,268.95	6,382.45	.
SE015	Unpaid labour input	FWU	1.09	0.45	0.67	1.29	2.41	.
SE016	Unpaid labour input	hours	2,625.66	1,070.95	1,613.70	3,098.66	5,788.23	.
SE020	Paid labour input	AWU	0.07	0.00	0.04	0.07	0.25	.
SE021	Paid labour input	hours	173.37	9.43	99.56	170.29	594.22	.
SE025	Total Utilised Agriculture Area	ha	5.34	1.19	2.58	5.19	16.36	.
SE030	Rented UAA	ha	2.40	0.16	0.38	2.08	9.25	.
SE035	Cereals	ha	3.33	0.69	1.44	2.86	11.49	.
SE041	Other field crops	ha	0.46	0.08	0.22	0.54	1.05	.
SE046	Vegetable and flowers	ha	0.16	0.02	0.08	0.21	0.49	.
SE050	Vineyards	ha	0.22	0.07	0.23	0.30	0.29	.
SE054	Permanent crops	ha	0.31	0.05	0.16	0.41	0.76	.
SE055	Orchards	ha	0.31	0.05	0.16	0.41	0.76	.
SE071	Forage crops	ha	0.85	0.27	0.41	0.87	2.30	.
SE080	Total livestock units	LU	6.95	0.69	1.61	7.43	24.43	.
SE085	Dairy cows	LU	1.69	0.25	0.64	1.77	6.06	.
SE090	Other cattle	LU	1.37	0.15	0.39	1.64	4.86	.
SE095	Sheep and goats	LU	3.75	0.20	0.46	3.86	13.38	.
SE100	Pigs	LU	0.12	0.08	0.11	0.15	0.13	.

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE131	Total output	denars	1,215,811	393,332	705,268	1,452,740	2,892,957	.
SE135	Total output crop and crop production	denars	693,881	169,716	461,236	887,753	1,563,810	.
SE140	Cereals	denars	183,063	45,706	89,451	165,929	596,207	.
SE145	Protein crops	denars	3,081	1,496	1,039	7,348	0	.
SE150	Potatoes	denars	42,875	24,062	49,244	41,787	67,410	.
SE160	Oil-seed crops	denars	10,681	217	724	9,345	33,123	.
SE165	Industrial crops	denars	81,664	17,029	72,939	123,186	118,477	.
SE170	Vegetables and Flowers	denars	133,300	19,207	72,701	190,145	337,848	.
SE175	Fruit	denars	120,982	18,817	77,601	200,985	200,561	.
SE185	Vine and grapes	denars	64,436	19,389	68,268	87,612	82,889	.
SE195	Forage area	denars	53,669	23,567	29,268	61,417	126,720	.
SE206	Total output livestock and livestock production	denars	521,524	223,615	244,032	563,754	1,329,147	.
SE216	Cows' milk and milk products	denars	166,199	23,643	74,002	201,993	462,848	.
SE220	Beef and veal	denars	88,774	10,543	43,456	110,079	267,328	.
SE225	Pigmeat	denars	17,154	8,032	20,961	25,227	6,030	.
SE230	Sheep and goat	denars	84,542	6,288	12,003	94,591	269,310	.
SE245	Ewes' and Goat' milk	denars	80,537	7,595	15,953	89,465	271,395	.
SE251	Other livestock and products	denars	83,395	164,421	77,160	42,293	52,236	.
SE260	Farmhouse consumption	denars	11,389	11,553	14,100	10,203	8,053	.
SE265	Farm use	denars	103,993	17,407	37,298	96,131	379,293	.

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE270	Total inputs	denars	583,617	222,301	341,291	611,367	1,441,069	.
SE275	Total intermediate consumption	denars	459,448	120,790	213,520	518,772	1,219,427	.
SE281	Total specific costs	denars	346,602	89,714	157,755	407,196	915,751	.
SE285	Seeds and plants	denars	38,527	7,350	21,471	41,657	101,848	.
SE290	Seeds and plants home - grown	denars	2,488	708	1,710	1,830	9,154	.
SE295	Fertilisers	denars	57,259	14,608	30,623	59,569	173,640	.
SE300	Crop protection	denars	36,516	6,911	18,597	43,912	103,468	.
SE305	Other crop specific costs	denars	14,539	3,033	9,391	17,763	36,732	.
SE310	Feed for grazing livestock	denars	158,516	19,867	51,309	209,447	422,078	.
SE315	Feed for grazing livestock home - grown	denars	65,975	9,754	26,156	69,632	206,204	.
SE320	Feed for pigs and poultry	denars	6,317	5,083	8,431	5,624	5,881	.
SE325	Feed for pigs and poultry home - grown	denars	1,914	2,623	2,780	1,433	0	.
SE330	Other livestock specific costs	denars	31,594	31,203	16,392	27,819	56,882	.
SE336	Total farming overheads	denars	112,845	31,076	55,764	111,576	303,676	.
SE340	Machinery and building current costs	denars	16,452	4,103	6,568	14,766	50,820	.
SE345	Energy	denars	55,087	15,145	27,380	59,049	152,364	.
SE350	Contract work	denars	31,707	9,970	16,276	26,800	77,298	.
SE356	Other direct input	denars	9,599	1,858	5,541	10,961	23,193	.
SE360	Depreciation	denars	86,207	97,776	110,186	51,905	95,610	.
SE365	Total external factors	denars	37,963	3,735	17,586	40,690	126,032	.
SE370	Wages paid	denars	28,966	1,564	16,594	31,548	97,265	.
SE375	Rent paid	denars	8,997	2,171	993	9,141	28,767	.

**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	201,731	43,532	82,305	216,482	554,516	.
SE610	Total subsidies on crop production	denars	96,901	18,339	53,867	122,704	247,925	.
SE613	Other subsidies on crop production	denars	96,901	18,339	53,867	122,704	247,925	.
SE615	Total subsidies on livestock	denars	100,650	24,940	27,473	91,596	286,189	.
SE616	Subsidies on milk and dairy products	denars	35,206	2,271	10,136	38,010	124,852	.
SE617	Subsidies other cattle	denars	10,037	1,181	3,806	10,852	36,111	.
SE618	Subsidies sheep and goat	denars	46,847	1,170	4,367	39,811	124,989	.
SE619	Other livestock subsidies	denars	8,559	20,318	9,164	2,923	236	.
SE621	Enviromental subsidies	denars	3,545	111	481	1,209	19,697	.

**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	194,959	43,380	81,035	208,984	534,167	.
SE605	Total subsidies - excluding on investment	denars	201,731	43,532	82,305	216,482	554,516	.
SE390	Taxes	denars	6,772	152	1,271	7,498	20,348	.

**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	1,215,811	393,332	705,268	1,452,740	2,892,957	.
SE275	Total intermediate consumption	denars	459,448	120,790	213,520	518,772	1,219,427	.
SE600	Balance current subsidies and taxes	denars	194,959	43,380	81,035	208,984	534,167	.
SE410	Gross Farm Income	denars	951,322	315,922	572,783	1,142,952	2,207,697	.
SE360	Depreciation	denars	86,207	97,776	110,186	51,905	95,610	.
SE415	Farm Net Value Added	denars	865,116	218,146	462,597	1,091,047	2,112,087	.
SE365	Total External Factors	denars	37,963	3,735	17,586	40,690	126,032	.
SE420	Family Farm Income	denars	848,524	218,386	459,368	1,081,287	2,031,560	.

**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	967,295	845,315	998,518	1,011,551	1,020,394	.
SE430	Family Farm Income/FWU	denars/FWU	1,025,038	858,025	1,062,572	1,077,139	1,127,866	.

**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	5,381,207	4,143,883	7,144,894	4,736,728	5,101,666	.
SE441	Total fixed assets	denars	5,291,399	3,994,164	7,075,278	4,681,561	5,005,850	.
SE446	Land, permanent crops, Quatas	denars	1,948,012	583,753	1,361,143	3,475,447	1,905,688	.
SE450	Buildings	denars	1,369,148	142,715	3,921,494	329,942	577,437	.
SE455	Machinery	denars	1,573,616	3,233,244	1,727,912	488,848	903,740	.
SE460	Breeding livestock	denars	400,609	34,453	64,728	387,276	1,618,986	.
SE465	Total current assets	denars	89,808	149,719	69,616	55,167	95,816	.
SE470	Non-breeding livestock	denars	89,734	149,411	69,616	55,167	95,816	.
SE501	Net worth	denars	5,381,207	4,143,883	7,144,894	4,736,728	5,101,666	.

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE510	Average Farm Capital	denars	3,607,136	3,635,004	5,938,025	1,478,044	3,502,159	.
SE516	Gross Investment	denars	-18,193	734	-10,293	-9,985	-110,367	.
SE521	Net investment	denars	-104,400	-97,042	-120,479	-61,890	-205,977	.
SE526	(1)Cash Flow	denars	1,038,610	318,477	627,652	1,293,495	2,407,497	.
SE530	(2)Cash Flow	denars	1,035,626	318,479	625,216	1,286,604	2,407,452	.

### 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	$\leq 0.5$	$> 0.5 \leq 1$	$> 1 \leq 3$	$> 3 \leq 5$	$> 5 \leq 8$	$> 8 \leq 10$	$> 10$
SYS02	Farms represented	86,089	16,728	11,756	33,585	13,214	5,007	3,038	2,761
SYS03	Sample Farms	918	162	84	322	147	77	38	88

**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	1.17	0.78	0.64	0.85	1.36	1.54	2.02	2.53
SE011	Labour input	hours	2,799.03	1,861	1,528	2,044	3,254	3,694	4,836	6,080
SE015	Unpaid labour input	FWU	1.09	0.76	0.58	0.81	1.27	1.42	1.91	2.32
SE016	Unpaid labour input	hours	2,625.66	1,820	1,398	1,938	3,057	3,395	4,582	5,559
SE020	Paid labour input	AWU	0.07	0	0	0	0	0	0	0
SE021	Paid labour input	hours	173.37	41	131	106	197	298	254	521
SE025	Total Utilised Agriculture Area	ha	5.34	0.10	0.85	2.07	4.04	6.33	9.54	30.73
SE030	Rented UAA	ha	2.40	0.00	0.05	0.10	0.56	0.93	2.34	21.91
SE035	Cereals	ha	3.33	0.00	0.15	0.73	1.96	3.89	4.77	23.14
SE041	Other field crops	ha	0.46	0.01	0.11	0.25	0.29	0.44	0.40	2.68
SE046	Vegetable and flowers	ha	0.16	0.02	0.14	0.19	0.24	0.22	0.05	0.22
SE050	Vineyards	ha	0.22	0.01	0.12	0.26	0.37	0.19	0.32	0.31
SE054	Permanent crops	ha	0.31	0.02	0.16	0.33	0.43	0.55	0.81	0.30
SE055	Orchards	ha	0.31	0.02	0.16	0.33	0.43	0.55	0.81	0.30
SE071	Forage crops	ha	0.85	0.03	0.15	0.31	0.75	1.06	3.18	4.00
SE080	Total livestock units	LU	6.95	8.14	3.50	3.31	6.70	9.51	14.90	16.11
SE085	Dairy cows	LU	1.69	0.32	0.62	1.43	1.71	1.77	3.99	5.14
SE090	Other cattle	LU	1.37	2.40	0.55	0.74	1.21	3.14	0.79	1.56
SE095	Sheep and goats	LU	3.75	5.21	2.26	1.06	3.64	4.42	10.08	9.23
SE100	Pigs	LU	0.12	0.21	0.06	0.06	0.14	0.17	0.03	0.19

**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	1,215,811	725,886	603,652	899,711	1,280,203	1,460,608	1,858,093	3,259,582
SE135	Total output crop and crop production	denars	693,881	56,886	363,508	597,287	832,504	907,700	1,033,255	1,970,129
SE140	Cereals	denars	183,063	466	8,363	51,919	133,317	235,649	343,678	1,133,561
SE145	Protein crops	denars	3,081	99	2,031	1,334	489	8,312	39,474	0
SE150	Potatoes	denars	42,875	9,458	35,373	54,407	42,234	47,634	11,579	79,773
SE160	Oil-seed crops	denars	10,681	0	0	531	218	0	9,316	105,093
SE165	Industrial crops	denars	81,664	1,599	28,702	73,205	114,115	185,914	91,447	160,911
SE170	Vegetables and Flowers	denars	133,300	36,747	141,886	156,006	178,790	166,894	39,796	154,761
SE175	Fruit	denars	120,982	5,967	90,485	163,477	186,250	126,280	250,553	36,722
SE185	Vine and grapes	denars	64,436	1,294	42,760	73,693	116,527	49,870	75,529	88,426
SE195	Forage area	denars	53,669	1,256	13,314	22,714	60,563	86,239	171,883	210,882
SE206	Total output livestock and livestock production	denars	521,524	669,000	240,144	302,424	447,699	552,908	824,838	1,285,220
SE216	Cows' milk and milk products	denars	166,199	11,805	79,790	148,795	146,465	148,375	211,691	625,511
SE220	Beef and veal	denars	88,774	114,796	31,667	63,966	94,299	119,130	112,263	140,216
SE225	Pigmeat	denars	17,154	44,114	6,445	6,408	22,752	22,963	3,882	8,360
SE230	Sheep and goat	denars	84,542	33,534	52,285	30,794	93,542	155,274	252,638	256,385
SE245	Ewes' and Goat' milk	denars	80,537	106,649	29,791	28,626	73,916	78,026	218,298	224,623
SE251	Other livestock and products	denars	83,395	358,102	38,270	21,764	16,572	29,140	26,066	30,125
SE260	Farmhouse consumption	denars	11,389	14,865	7,626	14,376	10,093	10,544	5,592	3,060
SE265	Farm use	denars	103,993	70,714	24,816	43,147	92,975	152,198	216,517	391,108

**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	583,617	307,565	290,775	412,735	503,163	675,298	802,458	1,956,283
SE275	Total intermediate consumption	denars	459,448	274,161	170,109	264,262	418,699	548,321	655,221	1,696,697
SE281	Total specific costs	denars	346,602	253,306	134,877	209,004	316,228	394,341	506,803	1,163,729
SE285	Seeds and plants	denars	38,527	3,288	12,599	24,022	30,335	57,508	28,657	182,558
SE290	Seeds and plants home - grown	denars	2,488	182	777	925	2,231	4,186	5,384	11,778
SE295	Fertilisers	denars	57,259	1,846	14,389	29,469	52,105	63,458	78,017	296,102
SE300	Crop protection	denars	36,516	1,841	16,826	30,637	40,021	36,355	44,635	131,436
SE305	Other crop specific costs	denars	14,539	849	6,371	10,563	16,327	23,579	17,082	50,090
SE310	Feed for grazing livestock	denars	158,516	155,363	66,602	97,435	147,377	175,773	302,977	416,688
SE315	Feed for grazing livestock home - grown	denars	65,975	5,192	13,794	31,630	63,062	93,667	202,477	275,043
SE320	Feed for pigs and poultry	denars	6,317	14,103	1,844	3,823	7,479	3,712	668	8,153
SE325	Feed for pigs and poultry home - grown	denars	1,914	0	561	2,314	4,708	3,364	368	0
SE330	Other livestock specific costs	denars	31,594	75,785	15,601	12,155	20,455	30,979	32,847	55,243
SE336	Total farming overheads	denars	112,845	20,855	35,232	55,258	102,471	153,979	148,418	532,968
SE340	Machinery and building current costs	denars	16,452	5,225	4,436	6,459	8,485	15,062	17,309	99,310
SE345	Energy	denars	55,087	12,251	16,171	31,193	47,231	63,718	69,029	258,075
SE350	Contract work	denars	31,707	1,451	10,905	11,321	31,725	64,960	49,111	145,211
SE356	Other direct input	denars	9,599	1,929	3,720	6,285	15,031	10,239	12,968	30,372
SE360	Depreciation	denars	86,207	27,004	101,766	130,247	45,921	55,841	91,185	110,910
SE365	Total external factors	denars	37,963	6,401	18,900	18,225	38,543	71,137	56,053	148,675
SE370	Wages paid	denars	28,966	4,325	18,862	17,847	36,172	67,646	49,342	69,977
SE375	Rent paid	denars	8,997	2,075	38	379	2,371	3,491	6,711	78,699

**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	201,731	93,928	66,846	101,242	216,786	255,392	374,097	750,109
SE610	Total subsidies on crop production	denars	96,901	1,636	22,754	61,183	98,003	150,364	112,832	418,247
SE613	Other subsidies on crop production	denars	96,901	1,636	22,754	61,183	98,003	150,364	112,832	418,247
SE615	Total subsidies on livestock	denars	100,650	91,820	42,139	39,045	113,202	88,786	253,568	321,549
SE616	Subsidies on milk and dairy products	denars	35,206	2,792	12,399	19,241	62,870	26,529	104,752	106,410
SE617	Subsidies other cattle	denars	10,037	10,525	4,612	5,623	9,397	14,466	15,884	25,141
SE618	Subsidies sheep and goat	denars	46,847	37,590	20,052	12,441	39,803	46,796	132,932	189,998
SE619	Other livestock subsidies	denars	8,559	40,914	5,076	1,740	1,132	995	0	0
SE621	Enviromental subsidies	denars	3,545	472	1,836	457	3,823	15,669	7,697	9,272

**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.	194,959	93,755	66,206	100,473	214,698	252,654	370,184	690,780
SE605	Total subsidies - excluding on investment	ден.	201,731	93,928	66,846	101,242	216,786	255,392	374,097	750,109
SE390	Taxes	ден.	6,772	173	640	769	2,088	2,738	3,913	59,328

**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	1,215,811	725,886	603,652	899,711	1,280,203	1,460,608	1,858,093	3,259,582
SE275	Total intermediate consumption	denars	459,448	274,161	170,109	264,262	418,699	548,321	655,221	1,696,697
SE600	Balance current subsidies and taxes	denars	194,959	93,755	66,206	100,473	214,698	252,654	370,184	690,780
SE410	Gross Farm Income	denars	951,322	545,481	499,748	735,921	1,076,201	1,164,942	1,573,055	2,253,665
SE360	Depreciation	denars	86,207	27,004	101,766	130,247	45,921	55,841	91,185	110,910
SE415	Farm Net Value Added	denars	865,116	518,477	397,982	605,673	1,030,280	1,109,101	1,481,871	2,142,755
SE365	Total External Factors	denars	37,963	6,401	18,900	18,225	38,543	71,137	56,053	148,675
SE420	Family Farm Income	denars	848,524	512,917	388,197	612,351	1,023,863	1,085,629	1,447,015	2,011,122

**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	967,295	1,160,137	900,890	954,346	863,726	921,557	978,378	931,295
SE430	Family Farm Income/FWU	denars/FWU	1,025,038	1,192,038	997,245	1,032,814	901,958	984,719	1,006,570	964,538

**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	5,381,207	7,516,814	1,900,061	5,330,481	2,599,481	3,617,875	19,653,062	4,985,090
SE441	Total fixed assets	denars	5,291,399	7,175,260	1,845,047	5,304,777	2,570,002	3,579,875	19,615,602	4,922,237
SE446	Land, permanent crops, Quatas	denars	1,948,012	143,083	828,572	1,513,076	1,598,219	2,069,086	17,687,857	1,612,367
SE450	Buildings	denars	1,369,148	6,494,912	175,675	217,418	179,855	312,815	295,987	660,952
SE455	Machinery	denars	1,573,616	186,570	653,328	3,393,203	438,363	602,969	856,124	1,402,990
SE460	Breeding livestock	denars	400,609	350,694	187,467	181,080	353,469	595,005	775,634	1,245,928
SE465	Total current assets	denars	89,808	341,555	55,014	25,704	29,480	38,000	37,461	62,852
SE470	Non-breeding livestock	denars	89,734	341,259	54,776	25,704	29,480	38,000	37,461	62,852
SE501	Net worth	denars	5,381,207	7,516,814	1,900,061	5,330,481	2,599,481	3,617,875	19,653,062	4,985,090

**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	3,607,136	7,450,795	1,202,976	4,039,130	1,201,947	1,791,993	2,212,766	3,453,606
SE516	Gross Investment	denars	-18,193	-100,517	-6,134	3,476	8,745	36,875	-10,460	-53,966
SE521	Net investment	denars	-104,400	-127,520	-107,900	-126,771	-37,175	-18,966	-101,645	-164,876
SE526	(1)Cash Flow	denars	1,038,610	591,341	610,136	855,380	1,189,318	1,249,042	1,559,482	2,280,643
SE530	(2)Cash Flow	denars	1,035,626	591,341	610,136	852,492	1,184,280	1,236,853	1,556,060	2,280,643