



Standard Results for Agricultural Holdings Covered by FADN for the Accounting Year of 2022

Skopje 2024

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 2022 contains 877 agricultural holdings (869 family agricultural holdings and 8 companies). According to the Agreement for collection of accounting data from agricultural holdings in 2022, 58 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 863 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 2022, the FADN system functioned in 27 EU member states.

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

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

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

Some of the FADN systems of the EU Member States were established much earlier than the establishment of the EU FADN system in order to fulfil the respective national requirements, while other EU Member States developed the FADN system in order to meet the requirements for EU membership. Still, even in the second case, the FADN system data are the bases and are used for a large number of analyses for national needs.

The Council Regulation (EC) number 1217/2009, amended by the EU Regulation 1318/2013, the delegating Regulation 1198/2014 and the implementing Regulation 2015/220 is the current legal basis of the EU FADN system.

The selection of agricultural holdings participating in the survey is made based on a sample defined in a selection plan for each region/s in the country where the FADN system is established. The survey does not cover all agricultural holdings, but rather only those holdings, which by their size, may be considered commercial in accordance with the methodology of the FADN EU system. The guidelines related to the FADN system field of research are laid down in the EU Regulation 1198/2014.

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

The European Commission is the primary user of the analyses based on the FADN system data, and summarized data can be found in the database on Standard results on the EU website on the FADN system and most of the websites of the EU Member States.

A specific, and at the same time a unique feature of the FADN system, is the collection of accounting data belonging to the group of sensitive data because they primarily explain the economic and financial situation of the agricultural holdings.

The scope of data in the FADN system and its format are specified in detail by the Commission Regulation for implementation, no. 220/2015.

Liaison offices are responsible for the activities of FADN systems in every country in which the FADN system is established and every year they collect accountancy data through the sample of agricultural holdings in the respective EU member state.

2.2 Basic data on the Macedonian FADN system

One of the requirements in the process of adapting of the institutions to the EU is to establish a national network for collection of accounting data from agricultural holdings.

The data provided by FADN are used for annual determination of the agricultural holdings' income, as well as the economic analysis of agricultural holdings and an assessment of the situation in agriculture and markets with agricultural products.

In the Republic of North Macedonia, the establishment and functioning of the national Farm Accountancy Data Network - Macedonian FADN, are defined by the “Law on establishing a network for collecting Farm Accounting Data” (Official Gazette No. 110/07, 53/2011) - Law on FADN and “Rule book on the methodology of calculation of Standard Output coefficients, ways of collecting data and information from network, the methodology for establishing a typology of

agricultural holdings, and classification of agricultural holdings by type of agricultural production and economic size classes of agricultural holdings, maximum number and minimum economic size of returning holdings and the content on the single form of farm return for determining the income of agricultural holdings and analyzing of the business operations of agricultural holdings" (Official Gazette No. 138/2020) – Rulebook on FADN.

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

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

The tasks are performed by the FADN Unit, which acts as a Liaison Office and is a key segment in terms of organization and implementation of the FADN system.

For the needs of FADN (Macedonian FADN), the collection of accounting data from agricultural holdings under national legislation and EU legislation on FADN began in 2010 with the collection of data and their control and processing from a representative sample of 300 agricultural holdings, and from 2011 onwards, of 600 agricultural holdings identified by their size and type. Since 2011, the sample increased up to 600 holdings, and since 2017 to 700 agricultural holdings. The selection plan for the accountancy year 2020 includes 750 agricultural holdings.

There is great agricultural diversity within the field of research on FADN. To ensure that the FADN sample adequately reflects the diversity, the field of observation is stratified by three criteria: region, economic size and type of agricultural holding, as defined by the regulations on the network of accounting data from agricultural holdings.

Under the provisions of the Rulebook on the network needs, the accounting economy should have an economic size that is equal to or greater than 2000 euros. The defined threshold enables coverage of 85% of the Standard Output.

2.3 Typology of agricultural holdings in the Republic of North Macedonia

In accordance with Article 8 of the Law for establishing FADN, the Liaison Office and the State Statistical Office are responsible for establishing the typology of the agricultural holdings.

The typology of agricultural holdings is the only classification of agricultural holdings based on their type of agricultural production and economic size, as well as the meaning of other profitable activities that are directly linked to the agricultural production.

The typology of agricultural holdings in the Republic of North Macedonia was established for the first time in 2010 based on the data from the Agricultural census 2007 and the Standard Output coefficients for the 2004 reference period. The new typology of the agricultural holdings is published in June 2015 and is based on data from the structural research of agricultural holdings implemented in the period between 1 and 20 June 2013 and the Standard Output coefficients for the 2010 reference period.

The last typology of agricultural holdings was published in December 2017 based on the Standard Output coefficients for 2013 and the Structural Survey conducted in 2016.

The Standard Output coefficients refer to the whole territory of the Republic of North Macedonia and the most significant types of crop and livestock production in the Republic of North Macedonia.

By applying the Standard Output coefficients, the agricultural holdings are classified based on:

- Economic size class
- Type of agricultural production

The economic size of the agricultural holding is determined based on the total value of the Standard Outputs for all types of agricultural production that are present at the agricultural holding. The economic size is expressed with the help of Standard Output value in Euros and serves as a basis for classification of the given holding in a certain economic size class.

The type of agricultural production defines the share of different types of agricultural activity in the total Standard Output of the holding. The agricultural production type represents a reflection of the production system of the agricultural holding.

The classification of agricultural holdings consists of grouping similar agricultural holdings in classes (types) of agricultural holdings on a higher and lower level of aggregation.

2.4 FADN field of research and plan for selection of representative agricultural holdings

Based on Article 7 of the Law on changes and amendments of the Law on establishing a network for collecting accounting data from agricultural holdings, the FADN research field covers the agricultural holdings with an economic size that is equal to or larger than 2000 Euros.

The preparation of the selection plan for 2019 is based on data from the Agricultural Census in 2007 with updated data from structural surveys of agricultural holdings implemented according to 2010, 2013 and 2016 and standard outputs for the reference period 2013.

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

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

2.5 Scope of FADN data

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

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

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

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

2.6 Presentation of results calculated from FADN accounting data

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

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

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

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

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

According to the FADN methodology , agricultural holdings are classified into economic size classes. For agricultural holdings in 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 ²).
SE030	Rented U.A.A.	ha	Utilised agricultural areas rented by the holder under a tenancy agreement for a period of at least one year (remuneration in cash or in kind). Expressed in hectares (10.000 m ²).
SE035	Cereals	ha	Common wheat and spelt, durum wheat, rye, barley, oats, summer cereal mixes, grain maize, other cereals.
SE041	Other field crops	ha	Dry pulses, potatoes, sugar beet, herbaceous oil seed and fibre crops including seed (excluding

			cotton), hops, tobacco, other industrial crops (including cotton and sugar cane).
SE046	Vegetables and flowers	ha	Fresh vegetables, melons, strawberries, flowers and ornamental plants (grown in the open or under shelter). Basic area is taken into account (not cropped area) even if it is used successively during one and the same farm year. Mushrooms excluded.
SE050	Vineyards	ha	Including young plants (excluding nurseries).
SE054	Permanent crops	ha	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops . It includes young plantations and permanent crops grown under shelter. Vines are not included. (SE055+SE060+SE065)
SE055	Orchards	ha	Fruit trees and berries (including tropical and subtropical fruits) and citrus fruits.
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE080	Total livestock units (LU)	LU	Number of equidae, cattle, sheep, goats, pigs and poultry present on holding (annual average), converted into livestock units. Beehives and other animals are not included Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence.
SE085	Dairy cows	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows not included.
SE090	Other cattle	LU	All other cattle.
SE095	Sheep and goats	LU	Goats, other goats, sheep and other sheep.
SE100	Pigs	LU	Pigs, breeding sows, pigs for fattening, other pigs.

Output

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

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

SE216	Cows' milk & milk products	Denars	The values are recorded after deduction of the amount of the co-responsibility levy (if any) but before deduction of the amount of the super levy (if any). The latter is entered as a negative subsidy specific to the milk sector.
SE220	Beef and veal	Denars	Production + change in valuation. Net change in valuation in respect of calves for fattening, other cattle less than one year old and cull dairy cows; change in valuation adjusted in respect of all other categories of cattle.
SE225	Pigmeat	Denars	Production + change in valuation. Net change in valuation in respect of piglets, pigs for fattening and other pigs; change in valuation adjusted in respect of breeding sows.
SE230	Sheep and goats	Denars	Production + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
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.
SE475	Stock of agricultural products	Denars	All types of crop and livestock products (except young plantations).
SE480	Other circulating capital	Denars	It includes: winter crops, shares in cooperatives or other agricultural organizations, short-term receivables, cash balances at hand or in the bank (assets necessary for running the holding).
SE501	Net value	Denars	=total assets – liabilities. (SE436-SE485)

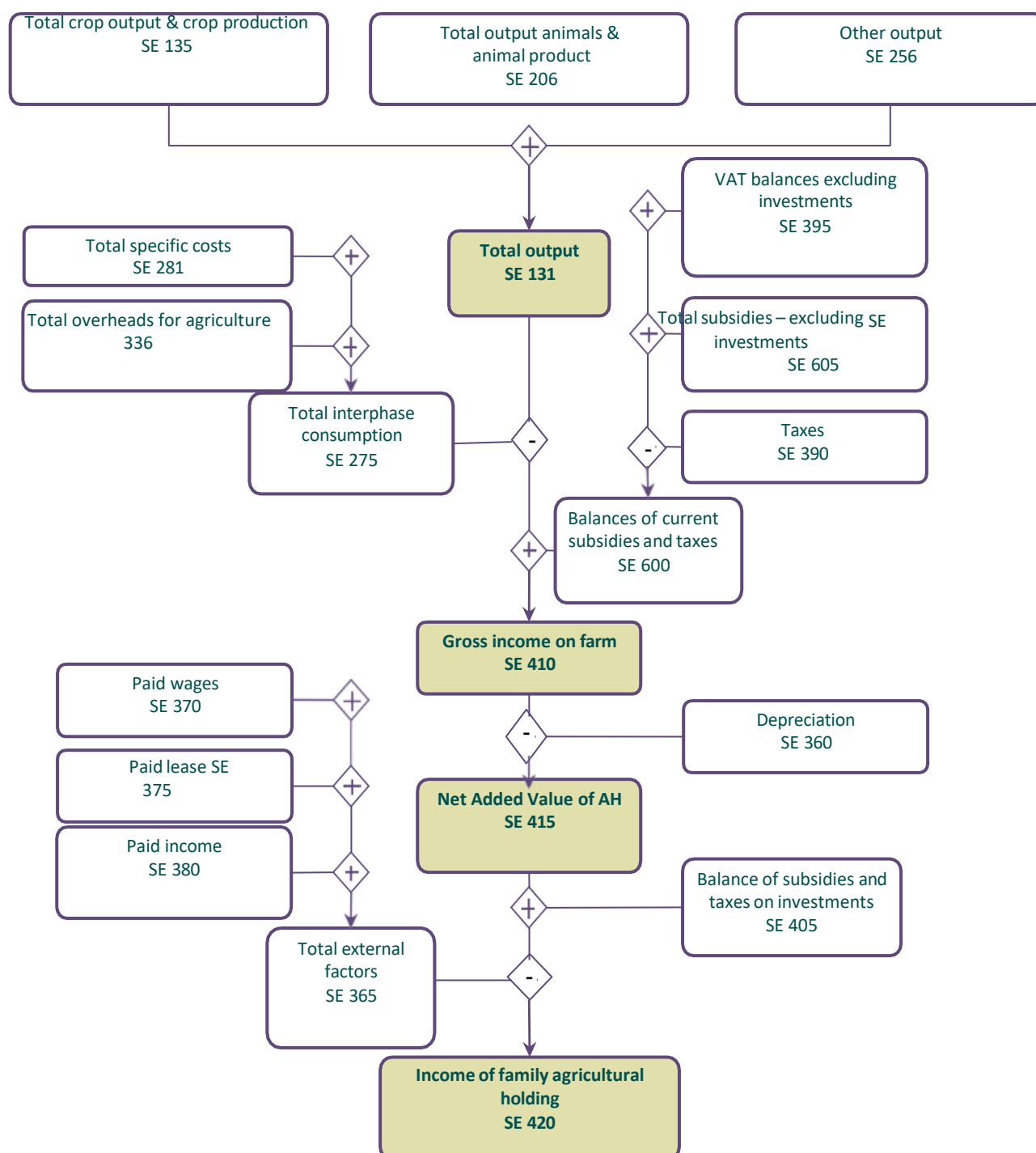
Financial indicators

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

4. Graphic presentation for calculation of economic indicators

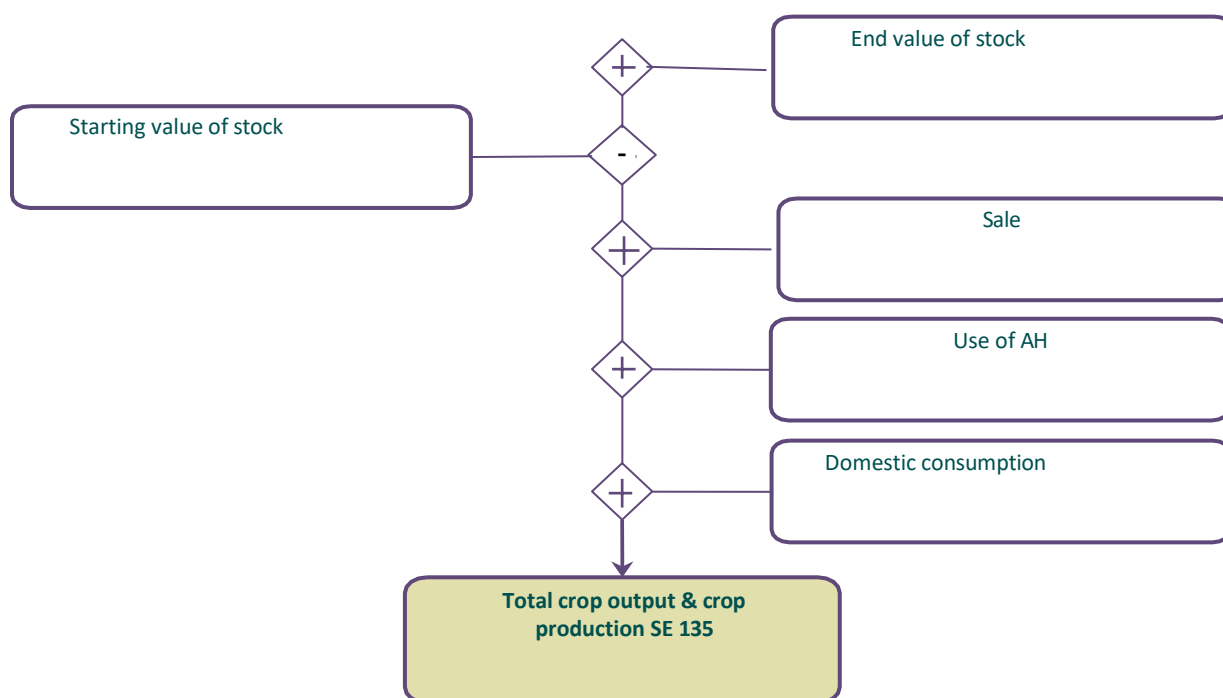
This chapter contains graphs for calculation of basic economic indicators used in the Standard Results for FADN. These graphs are developed using the materials published on the website of the European FADN system.

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

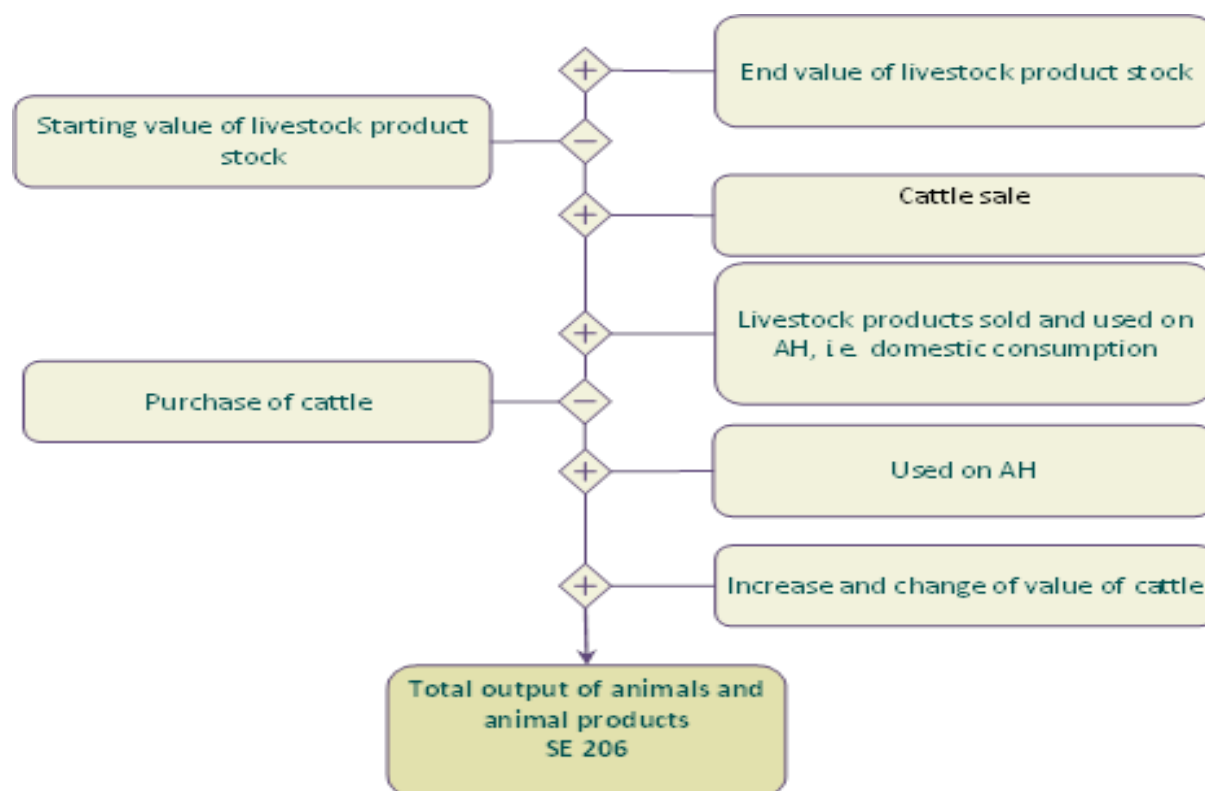


Graph 2 and Graph 3 present a method of calculation of the total value of output of crops and crop production, livestock and animal products derived from operational activities of the agricultural holding.

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.

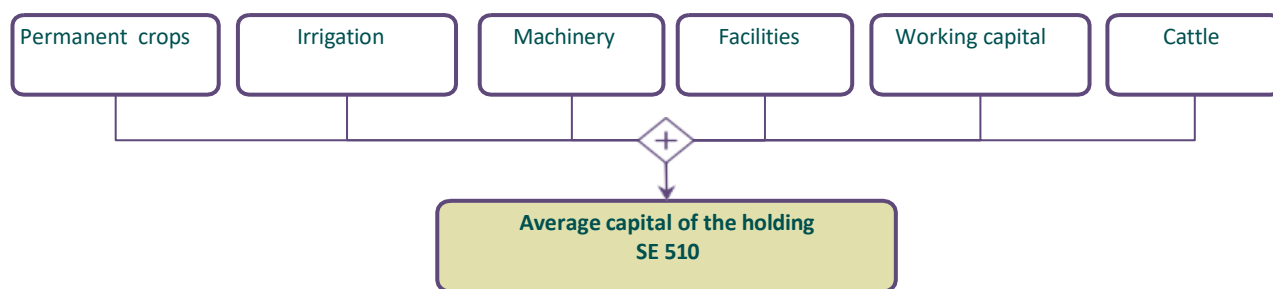
Contrary to this, the value of the purchased livestock has been subtracted in the calculation of the value of the animals' output, thus the calculation of the result illustrates the implemented personal production.

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

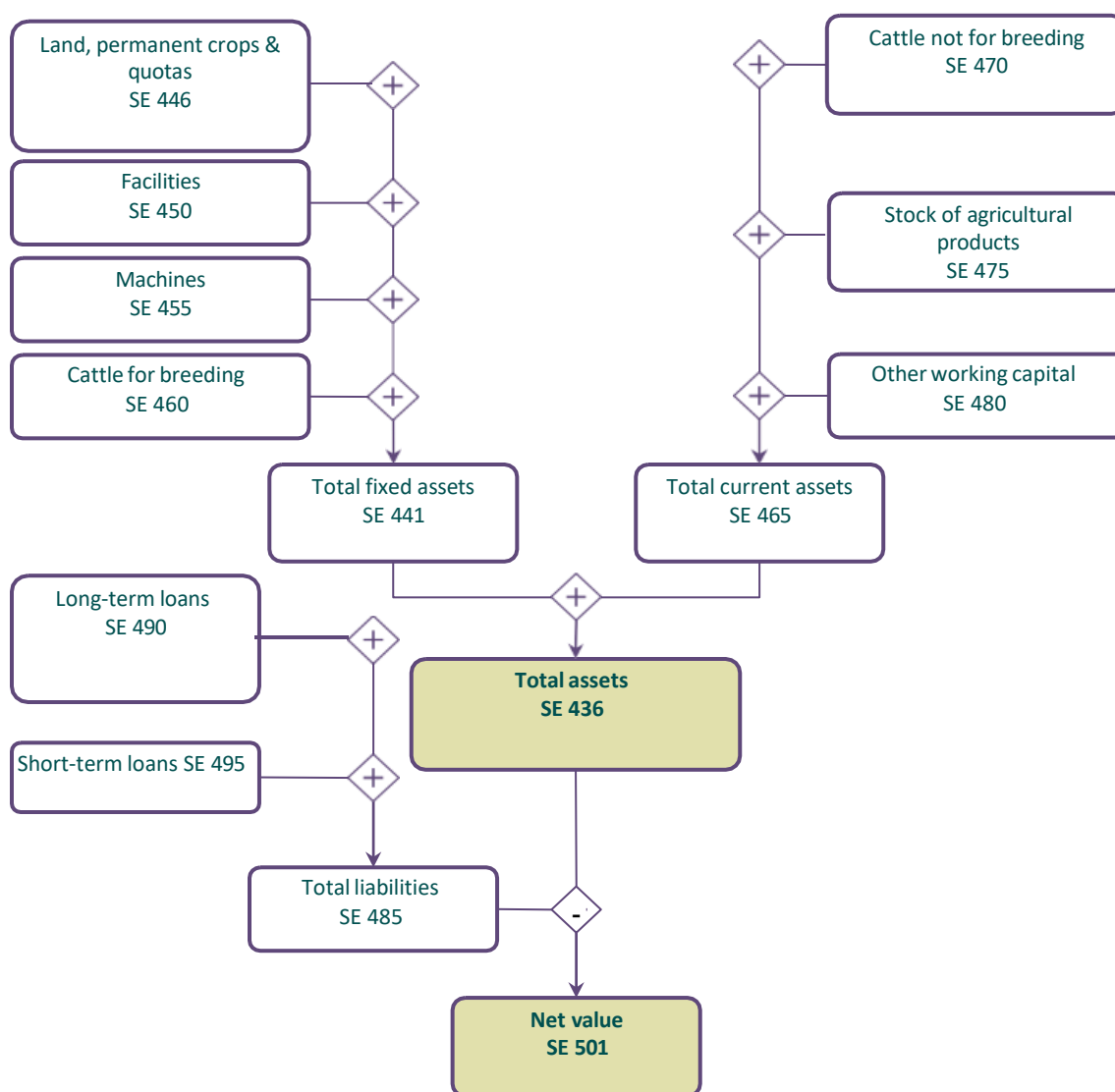
In the case of livestock that is not for breeding, the change in the livestock value is calculated as a difference between the final and the initial value of inventories.

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

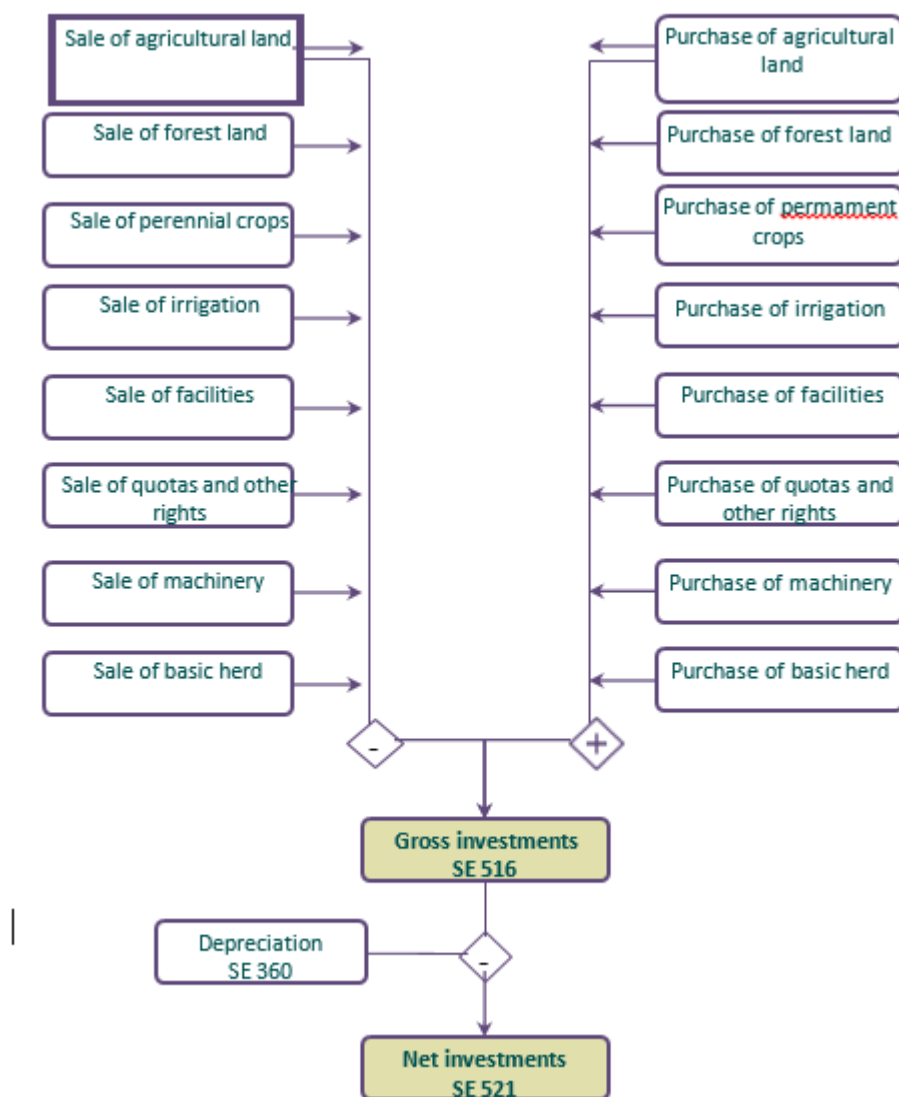


Graph 5: Calculation of certain balance statements and financial indicators



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 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 2022

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	81,183	20,733	545	11,894	10,818	4,704	7,235	5,708	19,545
SYS03	Sample Farms	863	277	34	173	139	7	56	4	173

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	3.57	3.39	4.44	3.69	4.56	.	3.66	.	2.79
SE010	Total labour input	AWU	0.74	0.63	0.44	0.67	1.39	.	0.66	.	0.56
SE011	Labour input	hours	1,793	1,515	1,062	1,618	3,381	.	1,595	.	1,345
SE015	Unpaid labour input	FWU	0.67	0.57	0.38	0.54	1.28	.	0.53	.	0.56
SE016	Unpaid labour input	hours	1,616	1,376	924	1,308	3,105	.	1,309	.	1,336
SE020	Paid labour input	AWU	0.07	0.06	0.06	0.13	0.12	.	0.13	.	0.00
SE021	Paid labour input	hours	179	139	137	310	276	.	316	.	9
SE025	Total Utilised Agriculture Area	ha	5.16	8.42	1.47	2.92	5.04	.	7.62	.	2.43
SE030	Rented UAA	ha	2.44	4.83	0.38	0.57	1.56	.	4.90	.	0.92
SE035	Cereals	ha	3.23	6.49	0.38	0.27	2.41	.	4.93	.	1.76
SE041	Other field crops	ha	0.36	0.90	0.08	0.05	0.11	.	0.27	.	0.14
SE046	Vegetable and flowers	ha	0.16	0.24	0.87	0.00	0.00	.	0.62	.	0.03
SE050	Vineyards	ha	0.28	0.03	0.08	1.07	0.00	.	0.69	.	0.02
SE054	Permanent crops	ha	0.37	0.03	0.06	1.49	0.00	.	0.82	.	0.01
SE055	Orchards	ha	0.37	0.03	0.06	1.49	0.00	.	0.82	.	0.01
SE071	Forage crops	ha	0.76	0.73	0.01	0.04	2.52	.	0.29	.	0.44
SE080	Total livestock units	LU	5.9	0.2	0.0	0.0	32.3	.	0.1	.	2.9
SE085	Dairy cows	LU	1.3	0.2	0.0	0.0	6.2	.	0.1	.	1.2
SE090	Other cattle	LU	1.7	0.0	0.0	0.0	10.0	.	0.0	.	0.4
SE095	Sheep and goats	LU	2.8	0.0	0.0	0.0	16.0	.	0.0	.	0.9
SE100	Pigs	LU	0.1	0.0	0.0	0.0	0.0	.	0.0	.	0.4

Table 5: Production value as per type of agricultural production

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticulture	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE131	Total output	denars	1,163,480	1,098,008	676,194	779,440	2,306,048	.	1,143,645	.	853,245
SE135	Total output crop and crop production	denars	709,565	1,055,707	676,194	765,421	416,219	.	1,123,245	.	247,251
SE140	Cereals	denars	229,617	478,023	27,653	15,258	186,809	.	282,209	.	113,827
SE145	Protein crops	denars	1,678	4,235	0	0	0	.	4,914	.	0
SE150	Potatoes	denars	37,574	84,294	40,691	234	22,201	.	23,188	.	18,893
SE160	Oil-seed crops	denars	14,360	34,721	1,941	3,850	5,885	.	10,107	.	3,809
SE165	Industrial crops	denars	62,680	165,941	9,441	867	8,827	.	7,902	.	34,603
SE170	Vegetables and Flowers	denars	112,593	197,911	549,309	3,659	0	.	293,027	.	38,306
SE175	Fruit	denars	114,371	9,187	21,029	472,128	0	.	234,039	.	3,803
SE185	Vine and grapes	denars	72,709	6,014	23,776	266,047	647	.	240,580	.	3,958
SE195	Forage area	denars	63,663	74,501	2,353	3,183	191,850	.	27,279	.	30,050
SE206	Total output livestock and livestock production	denars	451,102	34,124	0	13,082	1,889,828	.	20,400	.	605,994
SE216	Cows' milk and milk products	denars	164,906	18,105	0	1,356	822,891	.	5,536	.	122,390
SE220	Beef and veal	denars	75,707	6,241	0	214	402,234	.	4,679	.	41,156
SE225	Pigmeat	denars	14,285	2,537	0	393	751	.	4,732	.	26,919
SE230	Sheep and goat	denars	58,329	-33	0	1,251	327,135	.	0	.	26,931
SE240	Eggs	denars	941	1,683	0	0	0	.	0	.	160
SE245	Ewes' and Goat' milk	denars	56,417	296	0	0	304,782	.	0	.	36,076
SE251	Other livestock and products	denars	80,517	5,296	0	9,868	32,036	.	5,454	.	352,363
SE260	Farmhouse consumption	denars	9,389	6,437	1,545	2,596	14,084	.	8,396	.	18,919
SE265	Farm use	denars	91,820	9,094	0	14,806	396,694	.	7,841	.	102,043

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	533,097	464,171	183,439	357,547	1,274,920	.	441,125	.	326,621
SE275	Total intermediate consumption	denars	450,240	385,910	147,093	223,110	1,179,400	.	336,165	.	293,409
SE281	Total specific costs	denars	333,359	246,319	116,314	153,065	950,666	.	221,071	.	232,908
SE285	Seeds and plants	denars	31,653	61,036	43,216	1,727	23,830	.	55,385	.	12,589
SE290	Seeds and plants home - grown	denars	4,182	8,300	2,162	274	5,502	.	1,748	.	1,856
SE295	Fertilisers	denars	59,137	106,999	39,628	39,092	27,070	.	95,313	.	23,446
SE300	Crop protection	denars	32,125	27,478	23,568	88,873	5,960	.	41,043	.	4,575
SE305	Other crop specific costs	denars	15,157	26,758	8,798	17,323	5,867	.	18,813	.	2,851
SE310	Feed for grazing livestock	denars	154,070	14,245	0	1,155	773,700	.	6,757	.	116,447
SE315	Feed for grazing livestock home - grown	denars	63,702	4,787	0	260	301,312	.	6,088	.	62,461
SE320	Feed for pigs and poultry	denars	6,182	1,860	0	243	406	.	1,998	.	12,628
SE325	Feed for pigs and poultry home - grown	denars	3,045	944	0	162	230	.	1,132	.	11,595
SE330	Other livestock specific costs	denars	28,737	2,244	0	2,121	91,991	.	846	.	58,681
SE336	Total farming overheads	denars	116,882	139,591	30,779	70,045	228,734	.	115,093	.	60,502
SE340	Machinery and building current costs	denars	15,118	19,277	500	7,914	24,147	.	22,721	.	9,626
SE345	Energy	denars	55,812	72,027	24,583	45,878	68,961	.	80,262	.	30,417
SE350	Contract work	denars	35,729	36,323	3,359	4,117	119,351	.	8,580	.	15,558
SE356	Other direct input	denars	10,223	11,965	2,338	12,137	16,275	.	3,530	.	4,901
SE360	Depreciation	denars	47,718	43,670	18,016	77,122	55,451	.	41,518	.	26,958
SE365	Total external factors	denars	35,139	34,591	18,329	57,315	40,069	.	63,441	.	6,253
SE370	Wages paid	denars	27,183	19,414	18,329	55,600	32,956	.	50,888	.	2,361
SE375	Rent paid	denars	7,956	15,177	0	1,715	7,114	.	12,554	.	3,893

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	154,100	140,297	29,374	100,761	356,518	.	144,534	.	101,058
SE610	Total subsidies on crop production	denars	85,674	135,030	29,374	96,785	39,429	.	143,121	.	29,977
SE613	Other subsidies on crop production	denars	85,674	135,030	29,374	96,785	39,429	.	143,121	.	29,977
SE615	Total subsidies on livestock	denars	64,893	2,790	0	1,551	303,505	.	1,096	.	70,865
SE616	Subsidies on milk and dairy products	denars	19,952	1,630	0	0	98,460	.	706	.	16,999
SE617	Subsidies on other cattle	denars	9,941	569	0	72	54,963	.	157	.	4,238
SE618	Subsidies sheep and goat	denars	25,517	0	0	87	149,435	.	0	.	7,139
SE619	Other livestock subsidies	denars	9,483	591	0	1,393	647	.	232	.	42,490
SE621	Environmental subsidies	denars	2,165	0	0	780	12,203	.	0	.	217

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

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticultur e	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE600	Balance current subsidies and taxes	ден.	147,593	131,745	29,374	96,690	351,416	.	118,988	.	98,753
SE605	Total subsidies - excluding on investments	ден.	154,100	140,297	29,374	100,761	356,518	.	144,534	.	101,058
SE390	Taxes	ден.	6,507	8,553	0	4,071	5,102	.	25,546	.	2,306

Table 9: Income per agricultural holding as per type of agricultural production

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticultur e	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE131	Total output	denars	1,163,480	1,098,008	676,194	779,440	2,306,048	.	1,143,645	.	853,245
SE275	Total intermediate consumption	denars	450,240	385,910	147,093	223,110	1,179,400	.	336,165	.	293,409
SE600	Balance current subsidies and taxes	denars	147,593	131,745	29,374	96,690	351,416	.	118,988	.	98,753
SE410	Gross Farm Income	denars	860,833	843,842	558,475	653,020	1,478,063	.	926,468	.	658,588
SE360	Depreciation	denars	47,718	43,670	18,016	77,122	55,451	.	41,518	.	26,958
SE415	Farm Net Value Added	denars	813,114	800,173	540,458	575,899	1,422,613	.	884,949	.	631,630
SE365	Total External Factors	denars	35,139	34,591	18,329	57,315	40,069	.	63,441	.	6,253
SE420	Family Farm Income	denars	800,826	767,357	526,970	611,311	1,382,568	.	872,299	.	626,380

Table 10: Income per person as per type of agricultural production

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticulture	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE425	Farm Net Value Added/AWU	denars/AWU	1,491,192	1,811,915	1,674,936	1,203,924	1,238,431	.	1,325,544	.	1,532,174
SE430	Family Farm Income/FWU	denars/FWU	1,654,628	1,948,949	1,892,599	1,535,641	1,368,379	.	1,667,933	.	1,538,318

Table 11: Balance statements at the end of accounting year as per agricultural production

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticulture	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE436	Total assets	denars	2,517,614	2,112,449	1,583,845	3,031,046	3,893,792	.	1,841,387	.	2,009,844
SE441	Total fixed assets	denars	2,343,435	2,041,257	1,559,139	2,999,066	3,573,649	.	1,825,190	.	1,562,920
SE446	Land, permanent crops, Quatas	denars	1,318,317	1,287,655	1,294,332	2,369,289	853,001	.	1,275,855	.	757,312
SE450	Buildings	denars	269,684	232,495	123,923	251,435	534,423	.	169,794	.	185,264
SE455	Machinery	denars	426,479	509,346	140,884	376,695	566,731	.	376,059	.	312,642
SE460	Breeding livestock	denars	328,919	11,762	0	1,647	1,619,397	.	3,196	.	307,694
SE465	Total current assets	denars	174,179	71,192	24,706	31,980	320,143	.	16,196	.	446,924
SE470	Non-breeding livestock	denars	105,512	6,586	0	9,090	216,524	.	2,714	.	330,935
SE475	Stock of agricultural products	denars	163	365	0	0	288	.	0	.	0
SE480	Other circulating capital	denars	68,504	64,242	24,706	22,890	103,331	.	13,482	.	115,988
SE501	Net worth	denars	2,517,614	2,112,449	1,583,845	3,031,046	3,893,792	.	1,841,387	.	2,009,844

Table 12: Financial indicators as per agricultural production

Symbol	Heading	Unit	Total	1 Specialist field crops	2 Specialist horticulture	3 Specialist permanent crops	4 Specialist grazing livestock	5 Specialist granivores	6 Mixed cropping	7 Mixed livestock holdings	8 Mixed crops — livestock
SE510	Average Farm Capital	denars	1,355,487	850,676	317,242	1,304,807	3,070,279	.	755,432	.	1,254,169
SE516	Gross Investment	denars	-19,489	-2,465	0	9,461	-100,823	.	-6,198	.	-18,871
SE521	Net investment	denars	-67,208	-46,135	-18,016	-67,660	-156,274	.	-47,717	.	-45,829
SE526	(1)Cash Flow	denars	945,435	1,015,474	1,003,471	693,481	1,396,576	.	1,187,358	.	656,869
SE530	(2)Cash Flow	denars	944,120	1,016,301	1,003,471	684,217	1,396,576	.	1,191,081	.	657,043

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	81,183	31,883	27,211	19,119	2,930	40
SYS03	Sample Farms	863	211	266	294	88	4

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE010	Total labour input	AWU	0.74	0.34	0.58	0.94	1.49	.
SE011	Labour input	hours	1,793.06	825.18	1,391.89	2,271.04	3,597.70	.
SE015	Unpaid labour input	FWU	0.67	0.33	0.54	0.85	1.21	.
SE016	Unpaid labour input	hours	1,616.08	803.24	1,308.21	2,053.17	2,937.56	.
SE020	Paid labour input	AWU	0.07	0.01	0.03	0.09	0.28	.
SE021	Paid labour input	hours	178.95	21.95	83.68	217.87	679.47	.
SE025	Total Utilised Agriculture Area	ha	5.16	1.40	2.55	5.85	16.38	.
SE030	Rented UAA	ha	2.44	0.15	0.31	2.81	9.97	.
SE035	Cereals	ha	3.23	0.83	1.35	3.61	11.12	.
SE041	Other field crops	ha	0.36	0.08	0.28	0.34	0.70	.
SE046	Vegetable and flowers	ha	0.16	0.03	0.09	0.23	0.44	.
SE050	Vineyards	ha	0.28	0.08	0.26	0.38	0.45	.
SE054	Permanent crops	ha	0.37	0.06	0.17	0.44	1.31	.
SE055	Orchards	ha	0.37	0.06	0.17	0.44	1.31	.
SE071	Forage crops	ha	0.76	0.28	0.41	0.85	2.35	.
SE080	Total livestock units	LU	5.94	0.49	1.36	6.36	25.97	.
SE085	Dairy cows	LU	1.33	0.16	0.45	1.40	6.61	.
SE090	Other cattle	LU	1.70	0.16	0.21	1.41	10.91	.
SE095	Sheep and goats	LU	2.78	0.06	0.60	3.43	8.11	.
SE100	Pigs	LU	0.13	0.08	0.10	0.12	0.34	.

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	1,163,480	390,294	667,370	1,339,766	3,603,926	.
SE135	Total output crop and crop production	denars	709,565	211,044	469,111	891,633	1,866,245	.
SE140	Cereals	denars	229,617	58,890	99,326	250,554	860,567	.
SE145	Protein crops	denars	1,678	2,709	1,779	944	1,432	.
SE150	Potatoes	denars	37,574	25,432	44,153	35,223	56,364	.
SE160	Oil-seed crops	denars	14,360	123	2,695	6,934	52,170	.
SE165	Industrial crops	denars	62,680	23,967	79,772	85,899	29,114	.
SE170	Vegetables and Flowers	denars	112,593	29,216	62,590	183,777	230,949	.
SE175	Fruit	denars	114,371	23,144	60,326	156,639	346,309	.
SE185	Vine and grapes	denars	72,709	23,831	90,899	82,747	104,688	.
SE195	Forage area	denars	63,663	22,808	27,571	88,636	184,654	.
SE206	Total output livestock and livestock production	denars	451,102	179,249	198,259	440,429	1,735,837	.
SE216	Cows' milk and milk products	denars	164,906	12,433	35,963	162,375	936,203	.
SE220	Beef and veal	denars	75,707	8,355	17,250	87,939	376,472	.
SE225	Pigmeat	denars	14,285	10,298	11,001	18,200	21,345	.
SE230	Sheep and goat	denars	58,329	3,259	13,750	67,296	201,851	.
SE240	Eggs	denars	941	2,791	699	128	0	.
SE245	Ewes' and Goat' milk	denars	56,417	1,097	19,740	65,788	181,823	.
SE251	Other livestock and products	denars	80,517	141,016	99,856	38,704	18,144	.
SE260	Farmhouse consumption	denars	9,389	8,511	9,697	10,736	5,843	.
SE265	Farm use	denars	91,820	12,262	32,599	86,834	458,949	.

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	533,097	127,757	237,514	625,615	1,826,988	.
SE275	Total intermediate consumption	denars	450,240	105,836	190,027	527,703	1,554,677	.
SE281	Total specific costs	denars	333,359	76,799	136,430	404,363	1,165,572	.
SE285	Seeds and plants	denars	31,653	8,271	17,166	33,986	103,004	.
SE290	Seeds and plants home - grown	denars	4,182	1,445	2,928	3,959	15,467	.
SE295	Fertilisers	denars	59,137	17,819	33,896	71,763	170,957	.
SE300	Crop protection	denars	32,125	7,005	18,345	44,240	85,396	.
SE305	Other crop specific costs	denars	15,157	3,297	8,630	22,867	36,410	.
SE310	Feed for grazing livestock	denars	154,070	10,057	35,579	197,866	649,480	.
SE315	Feed for grazing livestock home - grown	denars	63,702	5,694	16,358	71,363	308,812	.
SE320	Feed for pigs and polutry	denars	6,182	5,462	5,684	5,024	13,568	.
SE325	Feed for pigs and polutry home - grown	denars	3,045	2,868	2,125	1,331	12,114	.
SE330	Other livestock specific costs	denars	28,737	23,040	15,233	23,412	80,074	.
SE336	Total farming overheads	denars	116,882	29,037	53,597	123,340	389,104	.
SE340	Machinery and building current costs	denars	15,118	2,474	6,023	17,952	48,180	.
SE345	Energy	denars	55,812	15,172	27,730	64,012	177,567	.
SE350	Contract work	denars	35,729	9,824	14,768	28,360	126,788	.
SE356	Other direct input	denars	10,223	1,566	5,076	13,016	36,569	.
SE360	Depreciation	denars	47,718	18,841	36,063	55,097	123,728	.
SE365	Total external factors	denars	35,139	3,080	11,424	42,815	148,584	.
SE370	Wages paid	denars	27,183	2,625	10,008	33,733	117,332	.
SE375	Rent paid	denars	7,956	455	1,416	9,082	31,252	.

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	154,100	36,995	80,668	170,289	484,668	.
SE610	Total subsidies on crop production	denars	85,674	18,640	55,247	106,538	228,142	.
SE613	Other subsidies on crop production	denars	85,674	18,640	55,247	106,538	228,142	.
SE615	Total subsidies on livestock	denars	64,893	18,195	23,740	61,621	238,727	.
SE616	Subsidies on milk and dairy products	denars	19,952	247	4,109	18,603	111,928	.
SE617	Subsidies other cattle	denars	9,941	1,057	2,189	9,302	57,266	.
SE618	Subsidies sheep and goat	denars	25,517	628	6,736	28,514	65,272	.
SE619	Other livestock subsidies	denars	9,483	16,263	10,706	5,202	4,261	.
SE621	Enviromental subsidies	denars	2,165	85	0	810	14,539	.

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE600	Balance current subsidies and taxes	ден.	147,593	36,768	79,233	164,046	460,096	.
SE605	Total subsidies - excluding on investment	ден.	154,100	36,995	80,668	170,289	484,668	.
SE390	Taxes	ден.	6,507	227	1,436	6,243	24,573	.

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	1,163,480	390,294	667,370	1,339,766	3,603,926	.
SE275	Total intermediate consumption	denars	450,240	105,836	190,027	527,703	1,554,677	.
SE600	Balance current subsidies and taxes	denars	147,593	36,768	79,233	164,046	460,096	.
SE410	Gross Farm Income	denars	860,833	321,225	556,576	976,109	2,509,345	.
SE360	Depreciation	denars	47,718	18,841	36,063	55,097	123,728	.
SE415	Farm Net Value Added	denars	813,114	302,385	520,513	921,013	2,385,617	.
SE365	Total External Factors	denars	35,139	3,080	11,424	42,815	148,584	.
SE420	Family Farm Income	denars	800,826	304,176	525,208	907,673	2,295,430	.

Table 20: Income per person as per economic size class

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE425	Farm Net Value Added/AWU	denars/AWU	1,491,192	1,158,084	1,418,710	1,644,710	1,929,685	.
SE430	Family Farm Income/FWU	denars/FWU	1,654,628	1,203,078	1,543,508	1,859,429	2,319,477	.

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

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE436	Total assets	denars	2,517,614	1,179,893	1,864,754	2,908,796	6,100,906	.
SE441	Total fixed assets	denars	2,343,435	999,352	1,729,664	2,771,523	5,727,031	.
SE446	Land, permanent crops, Quatas	denars	1,318,317	650,397	1,204,912	1,647,618	2,217,811	.
SE450	Buildings	denars	269,684	135,928	168,111	357,767	586,660	.
SE455	Machinery	denars	426,479	193,464	302,099	461,075	1,175,480	.
SE460	Breeding livestock	denars	328,919	19,563	54,533	304,965	1,747,080	.
SE465	Total current assets	denars	174,179	180,541	135,091	137,273	373,875	.
SE470	Non-breeding livestock	denars	105,512	134,740	80,433	65,123	237,909	.
SE475	Stock of agricultural products	denars	163	479	0	136	0	.
SE480	Other circulating capital	denars	68,504	45,322	54,658	72,014	135,966	.
SE501	Net worth	denars	2,517,614	1,179,893	1,864,754	2,908,796	6,100,906	.

Table 22: Financial indicators as per economic size class

Symbol	Heading	Unit	Total	2- Economic size	3- Economic size	4 and 5 Economic size	6 and 7 Economic size	8 and 9 Economic size
SE510	Average Farm Capital	denars	1,355,487	576,533	780,405	1,500,556	4,135,992	.
SE516	Gross Investment	denars	-19,489	-1,046	-6,425	-29,629	-65,801	.
SE521	Net investment	denars	-67,208	-19,887	-42,488	-84,725	-189,528	.
SE526	(1)Cash Flow	denars	945,435	346,743	616,616	1,139,229	2,558,102	.
SE530	(2)Cash Flow	denars	944,120	347,829	615,420	1,135,705	2,557,989	.

5.3 Classification of agricultural holdings as per area of used agricultural land

Table 23: Sample of agricultural holding as per area of used agricultural land

Symbol	Heading	Total	≤ 0.5	$> 0.5 \leq 1$	$> 1 \leq 3$	$> 3 \leq 5$	$> 5 \leq 8$	$> 8 \leq 10$	> 10
SYS02	Farms represented	81,183	16,492	8,863	31,890	12,878	5,692	1,798	3,568
SYS03	Sample Farms	863	131	78	313	148	71	35	87

Table 24: Data for production selection as per area of used agricultural land

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE010	Total labour input	AWU	0.74	0.59	0.52	0.66	0.81	0.81	1.07	1.18
SE011	Labour input	hours	1,793.06	1,434	1,244	1,593	1,949	1,945	2,575	2,844
SE015	Unpaid labour input	FWU	0.67	0.58	0.48	0.60	0.73	0.68	0.91	1.00
SE016	Unpaid labour input	hours	1,616.08	1,416	1,145	1,462	1,739	1,637	2,190	2,436
SE020	Paid labour input	AWU	0.07	0	0	0	0	0	0	0
SE021	Paid labour input	hours	178.95	17	98	130	210	308	385	428
SE025	Total Utilised Agriculture Area	ha	5.16	0.10	0.86	2.04	3.92	6.25	9.50	27.28
SE030	Rented UAA	ha	2.44	0.00	0.06	0.09	0.57	1.03	2.78	20.83
SE035	Cereals	ha	3.23	0.00	0.14	0.67	1.95	3.77	5.56	20.83
SE041	Other field crops	ha	0.36	0.01	0.08	0.23	0.30	0.26	0.52	1.79
SE046	Vegetable and flowers	ha	0.16	0.02	0.15	0.19	0.21	0.16	0.14	0.16
SE050	Vineyards	ha	0.28	0.01	0.13	0.32	0.39	0.32	0.39	0.37
SE054	Permanent crops	ha	0.37	0.01	0.17	0.36	0.48	0.53	0.79	0.62
SE055	Orchards	ha	0.37	0.01	0.17	0.36	0.48	0.53	0.79	0.62
SE071	Forage crops	ha	0.76	0.03	0.16	0.28	0.59	1.24	2.11	3.49
SE080	Total livestock units	LU	5.94	7.39	3.44	3.07	6.53	5.17	10.13	14.22
SE085	Dairy cows	LU	1.33	0.11	0.43	1.02	1.05	1.88	4.48	3.84
SE090	Other cattle	LU	1.70	3.68	0.66	0.77	2.41	0.78	1.50	2.58
SE095	Sheep and goats	LU	2.78	3.37	2.31	1.22	2.94	2.35	4.12	7.46
SE100	Pigs	LU	0.13	0.23	0.01	0.05	0.13	0.16	0.03	0.34

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	1,163,480	740,707	576,639	774,387	1,127,426	1,289,341	1,986,378	3,353,611
SE135	Total output crop and crop production	denars	709,565	51,801	322,600	548,675	772,091	839,924	1,162,500	2,230,793
SE140	Cereals	denars	229,617	275	10,700	54,156	155,793	288,128	477,175	1,380,714
SE145	Protein crops	denars	1,678	179	1,424	2,819	608	496	0	3,517
SE150	Potatoes	denars	37,574	6,847	22,558	52,489	41,715	15,761	31,086	57,011
SE160	Oil-seed crops	denars	14,360	0	0	473	243	811	19,457	131,839
SE165	Industrial crops	denars	62,680	0	34,160	61,990	121,669	105,188	83,286	41,782
SE170	Vegetables and Flowers	denars	112,593	35,344	128,346	132,086	141,760	96,831	126,800	102,184
SE175	Fruit	denars	114,371	5,889	72,636	133,388	149,032	113,366	206,757	151,405
SE185	Vine and grapes	denars	72,709	2,270	42,451	89,185	111,598	60,139	94,060	82,132
SE195	Forage area	denars	63,663	997	10,324	21,815	49,672	156,502	123,879	280,210
SE206	Total output livestock and livestock production	denars	451,102	688,906	254,039	225,712	355,335	447,133	823,878	1,096,783
SE216	Cows' milk and milk products	denars	164,906	9,099	60,946	100,627	112,473	240,694	536,514	601,821
SE220	Beef and veal	denars	75,707	130,023	24,756	44,661	94,280	36,775	110,394	137,517
SE225	Pigmeat	denars	14,285	46,400	410	3,855	13,915	14,230	1,811	21,590
SE230	Sheep and goat	denars	58,329	68,764	55,344	28,548	68,526	30,333	86,175	146,737
SE235	Poultry meat	denars	0	0	0	0	0	0	0	0
SE240	Eggs	denars	941	0	4,438	1,490	0	0	0	0
SE245	Ewes' and Goat' milk	denars	56,417	37,954	46,689	26,785	48,571	105,169	71,607	166,996
SE251	Other livestock and products	denars	80,517	396,666	61,454	19,747	17,571	19,932	17,376	22,122
SE260	Farmhouse consumption	denars	9,389	9,867	6,696	10,848	13,468	4,902	6,169	3,854
SE265	Farm use	denars	91,820	7,871	16,197	36,298	67,438	170,718	217,873	412,154

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	533,097	242,046	209,136	304,033	463,787	682,785	1,088,326	1,858,282
SE275	Total intermediate consumption	denars	450,240	220,270	167,765	243,694	388,405	563,832	910,645	1,620,132
SE281	Total specific costs	denars	333,359	197,286	144,244	188,385	282,255	407,207	747,400	1,089,473
SE285	Seeds and plants	denars	31,653	2,295	10,647	17,417	23,557	29,194	40,062	158,308
SE290	Seeds and plants home - grown	denars	4,182	11	731	2,535	5,853	5,635	6,211	14,634
SE295	Fertilisers	denars	59,137	1,808	14,453	30,012	52,734	80,685	95,118	269,136
SE300	Crop protection	denars	32,125	1,782	14,518	31,454	38,277	42,147	54,450	68,385
SE305	Other crop specific costs	denars	15,157	876	6,705	9,589	13,368	17,395	15,831	65,216
SE310	Feed for grazing livestock	denars	154,070	101,286	68,279	85,919	127,756	194,379	474,433	438,640
SE315	Feed for grazing livestock home - grown	denars	63,702	1,063	8,667	21,895	43,731	115,481	211,362	290,085
SE320	Feed for pigs and poultry	denars	6,182	15,055	2,879	2,374	7,055	1,685	1,074	13,724
SE325	Feed for pigs and poultry home - grown	denars	3,045	0	489	1,509	6,494	817	914	12,253
SE330	Other livestock specific costs	denars	28,737	67,889	17,194	9,597	15,017	35,512	52,425	57,270
SE336	Total farming overheads	denars	116,882	22,984	23,521	55,310	106,150	156,625	163,245	530,659
SE340	Machinery and building current costs	denars	15,118	2,861	3,335	5,869	9,754	15,788	20,983	83,626
SE345	Energy	denars	55,812	13,683	14,392	30,981	47,501	69,659	81,700	238,136
SE350	Contract work	denars	35,729	5,178	4,020	12,031	36,747	56,262	45,528	172,992
SE356	Other direct input	denars	10,223	1,262	1,774	6,428	12,148	14,916	15,034	35,904
SE360	Depreciation	denars	47,718	19,004	27,436	40,788	44,553	57,805	99,453	110,414
SE365	Total external factors	denars	35,139	2,772	13,935	19,551	30,829	61,148	78,229	127,736
SE370	Wages paid	denars	27,183	2,757	13,685	19,378	28,356	57,915	69,571	60,014
SE375	Rent paid	denars	7,956	15	250	173	2,472	3,232	8,657	67,723

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	154,100	96,146	64,386	85,071	139,405	153,505	239,688	561,202
SE610	Total subsidies on crop production	denars	85,674	912	20,150	55,798	80,170	98,321	131,383	360,189
SE613	Other subsidies on crop production	denars	85,674	912	20,150	55,798	80,170	98,321	131,383	360,189
SE615	Total subsidies on livestock	denars	64,893	95,234	43,961	27,805	50,952	50,423	105,869	190,449
SE616	Subsidies on milk and dairy products	denars	19,952	3,235	9,340	7,416	14,027	28,377	56,764	88,133
SE617	Subsidies other cattle	denars	9,941	14,756	3,541	6,885	11,728	5,400	11,043	19,649
SE618	Subsidies sheep and goat	denars	25,517	29,871	22,636	11,120	24,154	16,030	38,062	78,356
SE619	Other livestock subsidies	denars	9,483	47,372	8,444	2,383	1,043	617	0	4,310
SE621	Environmental subsidies	denars	2,165	0	231	1,097	4,240	4,115	0	6,755

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.	147,593	96,086	64,359	84,641	134,822	151,403	232,453	510,737
SE605	Total subsidies - excluding on investment	ден.	154,100	96,146	64,386	85,071	139,405	153,505	239,688	561,202
SE390	Taxes	ден.	6,507	60	27	430	4,583	2,101	7,234	50,464

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	1,163,480	740,707	576,639	774,387	1,127,426	1,289,341	1,986,378	3,353,611
SE275	Total intermediate consumption	denars	450,240	220,270	167,765	243,694	388,405	563,832	910,645	1,620,132
SE600	Balance current subsidies and	denars	147,593	96,086	64,359	84,641	134,822	151,403	232,453	510,737
SE410	Gross Farm Income	denars	860,833	616,523	473,233	615,333	873,843	876,912	1,308,187	2,244,216
SE360	Depreciation	denars	47,718	19,004	27,436	40,788	44,553	57,805	99,453	110,414
SE415	Farm Net Value Added	denars	813,114	597,518	445,797	574,546	829,289	819,108	1,208,734	2,133,802
SE365	Total External Factors	denars	35,139	2,772	13,935	19,551	30,829	61,148	78,229	127,736
SE420	Family Farm Income	denars	800,826	595,517	442,661	581,066	827,599	784,597	1,171,705	2,040,210

Table 30: Income per person as per area of used agricultural land

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE425	Farm Net Value Added/AWU	denars/AWU	1,491,192	1,632,157	1,197,673	1,279,362	1,460,844	1,429,598	1,745,660	2,303,710
SE430	Family Farm Income/FWU	denars/FWU	1,654,628	1,652,327	1,307,325	1,451,213	1,633,764	1,610,426	1,875,689	2,683,925

Table 31: Balance statement at the end of accounting year as per area of used agricultural land

Symbol	Heading	Unit	Total	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE436	Total assets	denars	2,517,614	1,324,969	1,876,386	2,324,083	2,516,678	3,115,910	3,987,283	4,506,682
SE441	Total fixed assets	denars	2,343,435	790,407	1,755,472	2,251,613	2,405,894	3,013,291	3,795,174	4,302,440
SE446	Land, permanent crops, Quatas	denars	1,318,317	102,878	1,176,025	1,603,587	1,463,473	1,845,678	1,830,261	1,366,455
SE450	Buildings	denars	269,684	280,801	198,966	214,255	212,672	342,705	403,427	499,355
SE455	Machinery	denars	426,479	130,771	222,082	282,086	426,117	551,352	994,021	1,244,859
SE460	Breeding livestock	denars	328,919	275,957	158,208	151,685	303,524	273,556	567,466	1,191,771
SE465	Total current assets	denars	174,179	534,561	120,914	72,469	110,784	102,620	192,109	204,241
SE470	Non-breeding livestock	denars	105,512	429,034	84,017	31,501	49,986	27,732	84,966	70,103
SE475	Stock of agricultural products	denars	163	267	0	153	122	0	1,143	0
SE480	Other circulating capital	denars	68,504	105,260	36,897	40,815	60,676	74,887	106,000	134,138
SE501	Net worth	denars	2,517,614	1,324,969	1,876,386	2,324,083	2,516,678	3,115,910	3,987,283	4,506,682

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

Симбол	Име на варијабла	Единица мерка	Вкупно	≤ 0.5	> 0.5 ≤ 1	> 1 ≤ 3	> 3 ≤ 5	> 5 ≤ 8	> 8 ≤ 10	> 10
SE510	Average Farm Capital	denars	1,355,487	1,245,336	782,502	931,036	1,260,919	1,493,430	2,468,444	3,162,663
SE516	Gross Investment	denars	-19,489	-29,786	-4,332	-11,616	-11,324	-48,805	-59,352	-19,826
SE521	Net investment	denars	-67,208	-48,790	-31,768	-52,404	-55,878	-106,610	-158,805	-130,240
SE526	(1)Cash Flow	denars	945,435	640,615	597,144	732,370	992,501	949,101	1,414,051	2,211,641
SE530	(2)Cash Flow	denars	944,120	640,615	597,144	730,012	988,940	950,932	1,414,051	2,211,641