



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT

Directorate C Strategy, simplification and Policy Analysis  
C.3 Farm economics



Brussels, May 2018

**RI/CC 1750**  
(ex RI/CC 882)

EN

**COMMITTEE**  
**FOR THE FARM ACCOUNTANCY**  
**DATA NETWORK (FADN)**

*Definitions of Variables used  
in FADN standard results*

The aim of this document is to give users of FADN standard results the necessary information to enable them to interpret those results as accurately as possible.

Section 1 consists of a brief outline of the basic aspects: the FADN, the typology of agricultural holdings, the system for weighting FADN results and the groups for which the standard FADN results are published. Section 2 explains in detail the definition of the standard results and the way in which they are calculated. The detailed formulas for calculating the standard results are also given. These formulas refer to the codes of the data collected in the FADN farm return. The current edition of this document contains the definitions of the standard results expressed with the use of data codes both pre-dating the 2014 accounting year (Reg. 868/2008 as amended), those applicable to 2014 accounting year data (Reg. 385/2012 as amended) and those applicable from 2015 accounting year data (Reg 2015/220).

**Further information may be obtained from:**

**EUROPEAN COMMISSION  
DIRECTORATE-GENERAL AGRICULTURE  
UNIT AGRI.C.3 Farm economics  
L130 09/075  
B-1049 BRUSSELS  
E-mail: [AGRI-RICA-HELPDESK@ec.europa.eu](mailto:AGRI-RICA-HELPDESK@ec.europa.eu)  
Internet: <http://ec.europa.eu/agriculture/rica>**

## **1. GENERAL COMMENTS**

### **1.1. The FADN**

The FADN is a survey carried out by the Member States of the European Union. It was established in 1965 (Council Regulation (EEC) No 79/65). Its current legislative basis is Council Regulation (EC) No 1217/2009. Every year it collects accountancy data from about 80 000 agricultural holdings in the EU 28.

The FADN is the only source of micro-economic data that is harmonised (the bookkeeping principles are the same in all Member States) and is representative of the commercial agricultural holdings in the Union. Holdings are selected to take part in the survey on the basis of sampling plans established at the level of each region in the Union.

The survey does not, however, cover all the agricultural holdings in the Union (universe defined by Community surveys on the structure of agricultural holdings), but only those which are of a size allowing them to rank as commercial holdings.

### **1.2. The Community typology of agricultural holdings**

It proved necessary, in order to present and analyse the results and also to establish the sampling plans and to weight the results, to define a method for classifying agricultural holdings which was common to all the countries of the Union. First time such a method was established in 1985 by Commission Decision EEC/85/377 of 7 June 1985. Since then several changes were made to the typology. The most recent changes are included and described in the Commission Regulation (EC) No 1242/2008 on establishing a Community typology for agricultural holdings. The most notable change was replacement of the standard gross margin (SGM) by standard output (SO) what applies from the 2010 accounting year. Part of the past data collected under the SGM typology, for accounting years 2004-2009, was reclassified also with the SO and for the purpose of comparing results for the same farms but classified in the SGM-based typology. Data classified with SGM remains available for accounting years from 1989 to 2009. Reflecting the changes brought by the Treaty of Lisbon, the typology rules are now included in the Commission Delegated Regulation (EU) No 1198/2014 of 1 August 2014 supplementing Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union and in the Commission Implementing Regulation (EU) 2015/220 of 3 February 2015 laying down rules for the application of Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union.

The Community typology defines the (economic) size of an agricultural holding on the basis of its potential gross production (total standard output). Specialisation, for its part, is determined on the basis of the contributions of the different lines of production to the total standard output. To determine the total standard output calculated values of standard outputs established at the level of the different regions of the Union for the different lines of productions are taken as a basis: e.g. standard output for one hectare of wheat or for one dairy cow. For each holding the number of hectares of wheat or dairy cows is multiplied by the corresponding standard output and by summing them total standard output is calculated. The standard output data are calculated at regular intervals and correspond to five-year averages. The method of calculation for determining the standard outputs of each characteristic and the procedures for collecting the corresponding data are set out in Annex VI of the Regulation 2015/220.

The economic size of the holding, expressed in euro, is determined by the total standard output of the holding.

Holdings are classified in economic size classes, the limits of which are expressed in euro (see tables below on economic size classes and ES6 grouping).

### **1.3. Weighting of FADN results**

In order to extrapolate the data in the sample to all holdings in the Union covered by the survey, a special weighting system is used. It is based on the principle of free expansion: each holding in the sample has a weight corresponding to the number of agricultural holdings it represents.

Briefly, the holdings in the sample and in the population are stratified (i.e. formed into groups) according to region, type of specialisation and economic size. One group could be for example farms that are located in Brittany (France), are specialised in dairying and belong to a size group 25 000 - <50 000 EUR. If there are 20 farms belonging to this group in the FADN sample and if there are 1,000 in the population (according to the most recent Farm Structure Survey) then each individual farm in the sample belonging to that group will have a weight of  $1\,000 / 20 = 50$ .

The FADN weighting system has been optimised with a view to providing good averages for groups (average family farm income on Italian wine holdings, for example) rather than good total values for groups (number of hectares under vines in Italy), the collection of the latter type of data being covered by other survey procedures.

### **1.4. Presentation of the results**

The amount of information available in the FADN databank is vast, and the results are presented in the form of standard tables. These tables set out the average standard results for groups of holding determined according to their specialisation, economic size, their less favoured areas status.

#### **Standard grouping under Regulation 1242/2008<sup>1</sup>**

For the purpose of concise presentation of results, two types of a standard grouping - Types of Farming and TF8 and TF14 and Economic Size Classes ES6 were developed on the basis of 21 principal types of farming and 14 economic size classes of the regulation 2015/220, and are available for each accounting year for which the Standard Results are computed. More details about groupings and other relevant information are available in a [Reference Database](#).

---

<sup>1</sup> Grouping based on previous Regulations are available on the following web page:  
[http://ec.europa.eu/agriculture/rca/diffusion\\_en.cfm](http://ec.europa.eu/agriculture/rca/diffusion_en.cfm)

Groupings of Types of Farming (TF) based on Regulation at the level of the European Union are shown below:

### TF8 classification

TF8	Description of TF8	Grouping of TF on the basis of principal types of farming
1	Fieldcrops	15. Specialist cereals, oilseeds and protein crops 16. General field cropping 61. Mixed cropping
2	Horticulture	21. Specialist horticulture indoor 22. Specialist horticulture outdoor 23. Other horticulture
3	Wine	35. Specialist vineyards
4	Other permanent crops	36. Specialist fruit and citrus fruit 37. Specialist olives 38. Various permanent crops combined
5	Milk	45. Specialist dairying
6	Other grazing livestock	46. Specialist cattle – rearing and fattening 47. Cattle – dairying, rearing and fattening combined 48. Sheep, goats and other grazing livestock
7	Granivores	51. Specialist pigs 52. Specialist poultry 53. Various granivores combined
8	Mixed	73. Mixed livestock, mainly grazing livestock 74. Mixed livestock, mainly granivores 83. Field crops – grazing livestock combined 84. Various crops and livestock combined

### TF14 classification

TF14	Description of TF14	Grouping of TF on the basis of principal types of farming
15	Specialist COP	15. Specialist cereals, oilseeds and protein crops
16	Specialist other fieldcrops	16. General field cropping
20	Specialist horticulture	21. Specialist horticulture indoor 22. Specialist horticulture outdoor 23. Other horticulture
35	Specialist wine	35. Specialist vineyards
36	Specialist orchards - fruits	36. Specialist fruit and citrus fruit
37	Specialist olives	37. Specialist olives
38	Permanent crops combined	38. Various permanent crops combined
45	Specialist milk	45. Specialist dairying
48	Specialist sheep and goats	48. Sheep, goats and other grazing livestock
49	Specialist cattle	46. Specialist cattle – rearing and fattening 47. Cattle – dairying, rearing and fattening combined
50	Specialist granivores	51. Specialist pigs 52. Specialist poultry 53. Various granivores combined
60	Mixed crops	61. Mixed cropping
70	Mixed livestock	73. Mixed livestock, mainly grazing livestock 74. Mixed livestock, mainly granivores
80	Mixed crops and livestock	83. Field crops – grazing livestock combined 84. Various crops and livestock combined

## Economic Size Classes, at the level of the European Union and for each Member State

### ES6 classification

ES6 grouping	Size in EUR
1	2 000 - < 8 000 EUR
2	8 000 - <25 000 EUR
3	25 000 - <50 000 EUR
4	50 000 - <100 000 EUR
5	100 000 - <500 000 EUR
6	>= 500 000 EUR

### Economic Size classes

1	< 2 000 EUR
2	2 000 - <4 000 EUR
3	4 000 - <8 000 EUR
4	8 000 - <15 000 EUR
5	15 000 - <25 000 EUR
6	25 000 - <50 000 EUR
7	50 000 - <100 000 EUR
8	100 000 - <250 000 EUR
9	250 000 - <500 000 EUR
10	500 000 - <750 000 EUR
11	750 000 - <1 000 000 EUR
12	1 000 000 - <1 500 000 EUR
13	1 500 000 - <3 000 000 EUR
14	>= 3 000 000 EUR

## STANDARD RESULTS

### 1.5. Changes made in document RI/CC882 Rev. 6 vs Rev. 5

#### 1.5.1. Output

- The change in valuation for horses is taken into account.
- The valuation for honey production (omitted by error in the past) is included. These two amounts are included in the results for “Other livestock & products” (SE250 being recoded as SE251), a subdivision of “Total output livestock & products” (SE205 being recoded as SE206) and “Total output” (SE130 being recoded as SE131). Honey production is now also taken into account in calculating “Stocks of agricultural products” (SE475) and “Cash flow” (SE526 and SE530).

#### 1.5.2. Farm costs

- Specific forestry costs have been removed from “Total farming overheads” (SE335 being recoded as SE336) and “Other direct inputs” (SE355 being recoded as SE356). A new result has been created: “Forestry specific costs” (SE331) which is included in “Total specific costs” (SE280 being recoded as SE281).

#### 1.5.3. Assets and financial indicators

- Woodland is now included in these results. This affects:
  - “Land, permanent crops and quotas” (SE445 being recoded as SE446),
  - “Total fixed assets” (SE440 being recoded as SE441),
  - “Total assets” (SE435 being recoded as SE436),
  - “Net worth” (SE500 being recoded as SE501),
  - “Change in net worth” (SE505 being recoded as SE506).
- Land and woodland (previously excluded) have now been taken into account in “Gross investment” (SE515 being recoded as SE516) and “Net investment” (SE520 being recoded as SE521).
- A new indicator, “Cash flow (2)” (SE530) has been created: unlike “Cash flow (1)” (SE526), it includes operations on capital, debts and loans.

### 1.6. Changes made in Rev. 7.0 vs Rev. 6.1

- Changes made in tables J and M of Farm Return 2000 have had an impact on the calculation of variables SE611, SE612, SE615, SE617, SE620.
- New variables created:
  - SE621: Environmental subsidies
  - SE622: LFA subsidies

### 1.7. Changes made in Rev. 8.0 vs Rev. 7.0

#### 1.7.1. Correction to documentation

- The area of young plantations (K159(4)) has been excluded from the other permanent crops area formula (SE065) because young plantation areas are to be included under the corresponding crop code.
- The livestock unit coefficient for heifers  $\geq 2$  years (0.8) has been corrected in SE090 (other cattle) formula and in table 2.4.2.2.
- The changes in value of livestock for poultry (K) and other animals (N) have been included in SE206, SE211, SE235 and SE251 standard results formulas.

- K313 (honey) has been cancelled from the standard results formulas where it was already included in K183 (SE260, SE265, SE475, SE526).
- Subsidies to equine animals (J51) have been added to the other livestock subsidies (SE619).
- The writing of the standard results formulas has been simplified for SE270, SE365, SE405, SE415, SE420, SE480, SE530 and SE615.

#### *1.7.2. Changes to the formulas*

- Subsidies to starch potatoes and other potatoes have been included in the Other crops subsidies (SE613).
- Subsidies on wages, rent and taxes have been excluded from the Subsidies on intermediate consumption (SE625).
- Subsidies on taxes have been directly deducted from the taxes paid in SE390.
- A new variable has been created to gather the subsidies on external factors (SE626). This variable has been added to Total Subsidies (SE605).
- Subsidies on interests have been cancelled from the calculation of SE380 (Interests paid).
- The dairy outgoers premium (SE407) has been cancelled from SE605 calculation.
- The compensatory payments for flax and hemp cultivated for fibre have been included in SE611 (Compensatory payments/area payments) calculation.
- The breeding livestock change of value (Z) has been included in Gross investment (SE516) calculation.

#### *1.7.3. Modifications due to CAP reform*

- Changes made in tables J and M of Farm Return 2004/2005 have had an impact on the calculation of variables SE611 and SE620.
- New variables created:
  - SE042: Energy crops area
  - SE146: Energy crops output
  - SE623: Other rural development subsidies
  - SE630: Decoupled payments
  - SE631: Single Farm Payment
  - SE632: Single Area Payment Scheme
  - SE640: Additional aid

### **1.8. Changes made in Rev. 8.1 vs Rev. 8.0**

- Casual labour: Change of the calculation of the annual work unit estimate.
- Update of the LU coefficients and of the formulas SE080 and SE090.
- Financial indicators: modification of the names of SE516 and SE521 (gross and net investment on fixed assets) for clarification and modification of Figure 4.

### **1.9. Changes made in Rev. 8.2 vs Rev. 8.1**

- Change of the names of TF8 and TF14
- Change of the calculation of the milk subsidy (SE616)

### **1.10. Changes made in Rev. 9 vs Rev. 8.2**

- Change of the definition of variables SE042, SE080, SE146, SE605, SE613



- Introduction of new variables:

SE074 Total agricultural area out of production  
SE132 Total output / Total input  
SE136 Total crops output / ha  
SE207 Total livestock output / LU  
SE284 Specific crop costs / ha  
SE309 Specific livestock costs / LU  
SE532 Cash flow / farm total capital  
SE624 Total support for rural development  
SE699 Other subsidies  
SE650 Aids under art.68

- Removal of variables:

SE620 - other subsidies (replaced by SE699)

### **1.11. Changes made in Rev. 9.1 vs Rev. 9**

Changes in the introductory part following a change of typology.

Change of the definition and/or description of variables: SE042, SE074, SE136, SE146, SE240, SE245, SE605, SE610, SE612, SE616-619 SE621, SE630, SE640, SE650

### **1.12. Changes made in Rev. 9.2 vs Rev. 9.1**

Changes in the introductory part (simplification).

Change of the definition and/or description of variables: SE005, SE042, SE072, SE073, SE611.

Some formulas may differ according to the version of the typology used (SO-based or SGM-based). As this document applies from 2010, it provides definitions under a SO-based typology. For definitions applying under a SGM-based typology, please refer to previous versions of this document (available on CircaBC: <https://circabc.europa.eu/w/browse/162fb4de-22c9-489a-a0f6-8cd9f75de730>) or to the definitions provided on the website ([http://ec.europa.eu/agriculture/rica/definitions\\_en.cfm](http://ec.europa.eu/agriculture/rica/definitions_en.cfm)).

### **1.13. Rev. 10, re-labelled as RI/CC 1750**

Total revision of the document to take into account the New Farm Return (NFR, in Reg. 385/2012, then in 2015/220). The table in chapter "Definitions" below presents the standard result variables' definitions expressed in the NFR codes as well as provides comments on changes.

- **Standard results definitions**

1.13.1. *Syntax of the formulas*

<i>reference</i>	<i>syntax explained by examples</i>
a position or a group of positions in the farm return	<p><b>B_UT_20_A</b> from table B, group of information UT, category code 20, column A; represents the “Area” of “Rented UAA” recorded under the “UAA for tenant farming” in table B</p> <p><b>I_A_10110_TA</b> from table I, group A, category 10110, column TA; represents the total area of “Common wheat and spelt” irrespective for the for type of crop (TC) and missing data (MD) codes.</p> <p><b>I_A_(10921 + 10922 + 10923)_TA</b> from table I, group A, for categories 10921, 10922, 10923, irrespective for the for type of crop (TC) and missing data (MD) codes, sum of values in column TA</p> <p><b>I_FC_10110..90900_V</b> from table I, group FC, for categories from 10110 to 90900, irrespective for the for type of crop (TC) and missing data (MD) codes, sum of values in column V</p> <p><b>J_SA_210..269_V</b> from table J, group SA sales total, for categories 210 to 269, sum of values in column V</p>
calculations involving groups of data (positions, codes)	<p><math>[(-I\_OV\_10210\_V + I\_CV\_10210\_V + I\_SA\_10210\_V + I\_FC\_10210\_V + I\_FU\_10210\_V) +</math>  <math>\dots</math>  <math>(-I\_OV\_10290\_V + I\_CV\_10290\_V + I\_SA\_10290\_V + I\_FC\_10290\_V + I\_FU\_10290\_V)]</math>  the same set of calculations is done for columns of each code data from 10210 to 10290 and the results are summed up</p>
main headings and subheadings	<p>Where in a definition only the headings are used while subheadings exist (eg in SE150, heading nb 10300, subheading nbs 10310, 10390), the data reported in the subheadings are not double-counted as only the headings are used.</p>

### 1.13.2. Other formula details

#### 1.13.2.1. Annual work unit estimate

A and C are estimates of the number of labour input units from occasional workers, for which only the number of hours of work is known.

**By region**, if the number of hours is provided for the other categories of labour, as well as the corresponding number of labour units, for at least 15 farms, then the average number of hours per AWU is calculated:

For casual unpaid labour:

$$AVEHRS1 = \{ [C\_UR\_10..50\_Y1] \} / \{ [C\_UR\_10..50\_W1] \}$$

For casual paid labour:

$$AVEHRS2 = \{ C\_PR\_50\_Y1 + C\_PR\_70\_Y1 \} / \{ C\_PR\_50\_W1 + C\_PR\_70\_W1 \}$$

These coefficients are then applied to the number of hours of occasional work:

*IF AVEHRS1 > 0 then A = C\_UC\_60\_Y1 / AVEHRS1 for casual unpaid labour*

*IF AVEHRS2 > 0 then C = C\_PC\_60\_Y1 / AVEHRS2 for casual paid labour*

If the number of hours is not provided for enough farms by region, the calculation should be based on the national average.

### 1.13.2.2. Livestock unit calculations

Converting average number of animals to livestock units (LU) is done applying to this number a coefficient related to the category of animal. The coefficients are the following:

Code pre 2014 farm return	Code of the new farm return	Animal	Coefficient
D22	J..100	Equines / Equidae	0.8
D23	J..210	Calves for fattening	0.4
D24		Other cattle < 1 year	0.4
D25	J..220	Male cattle 1-2< years	0.7
D26	J..230	Female cattle 1-2< years	0.7
D27	J..240	Male cattle >= 2 years	1.0
D28	J..251	Breeding heifers	0.8
D29	J..252	Heifers for fattening	0.8
D30/D31	J..261	Dairy cows	1.0
	J..262	Buffalo cows	1.0
D32	J..269	Other cows	0.8
D34	J..610	Rabbits - breeding females	0.02
D38	J..321	Goats - breeding females	0.1
D39	J..329	Other goats	0.1
D40	J..311	Ewes	0.1
D41	J..319	Other sheep	0.1
D43	J..410	Piglets	0.027
D44	J..420	Breeding sows	0.5
D45	J..491	Pigs for fattening	0.3
D46	J..499	Other pigs	0.3
D47	J..510	Table chickens, broilers	0.007
D48	J..520	Laying hens	0.014
D49	J..530	Other poultry	0.03

As the average number of animals was recorded in the FADN farm return multiplied by ten (except for poultry and rabbits), the LU coefficients were divided by ten (except for poultry and rabbits) in the following formulas: SE080, SE085, SE090, SE095, SE100, SE105 in the definitions using codes from the farm return pre-2014.

Source: EUROSTAT [http://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Livestock\\_unit\\_\(LSU\)](http://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Livestock_unit_(LSU))

### 1.13.2.3. Variation in livestock valuation (see also RI/CC 602 and RI/CC 806 of 1982)

- Economic Principle

Changes in valuation are taken into account when calculating annual production. Such changes are calculated as the value at the closing valuation less the value at the opening valuation, as recorded in Table D of the FADN farm return for each category of livestock. However, in the case of animals present on the farm for more than one year and, in particular, of breeding livestock, a special problem arises. It was decided, in the context of the annual assessment of incomes on agricultural holdings that an increase in the value of the production instrument due to an increase in prices was not to be considered as income. An increase in the volume of the instrument of production, on the other hand, has to be taken into account.

- Accountancy approach

The approach adopted in connection with variations in valuations is set out in Figure A1 below:

Pc	‘pure’ price effect		‘joint’ price and volume effect	
Po	$V_o = Q_o \times P_o$		‘pure’ volume effect	
	Qo		Qc	

where  $P_o$  and  $P_c$  are respectively prices at opening valuation and closing valuation;  
 where  $Q_o$  and  $Q_c$  are respectively quantities at opening valuation and closing valuation;  
 values at opening valuation and closing valuation are therefore:

$$V_o = Q_o \times P_o \quad \text{and} \quad V_c = Q_c \times P_c.$$

Figure A1 shows that the variation in valuation  $V_c - V_o$  corresponds to:

- an increase in the value of the quantities presented at the opening valuation (‘pure’ price effect) :  $Q_o \times (P_c - P_o)$
- an increase in the volume, valued at the opening valuation (‘pure’ volume effect):  $(Q_c - Q_o) \times P_o$
- an increase which is brought on by the combined effect of the changes in price and in volume (‘joint’ price and volume effect):  $(Q_c - Q_o) \times (P_c - P_o)$

The way information is recorded in the FADN accounts does not make possible to distinguish which proportion of the ‘joint’ effect is due to the increase in volume and which is due to the increase in price. Assuming that there is a constant increase in prices during an accounting year accompanied by a quantitative increase spread evenly over that accounting year, it can be estimated that half of the ‘joint’ effect is due to changes in prices and the other half due to changes in quantities.

The increase in volume (LVVAL) which has to be taken into account for the calculation of incomes is therefore:

$$(1) (Q_c - Q_o) \times P_o + [(Q_c - Q_o) \times (P_c - P_o)] / 2 = (Q_c - Q_o) \times [(P_o + P_c)] / 2 = LVVAL$$

which corresponds to the increase in volume, valued at the average price obtained in the accounting year.

- Method of estimation

(1)	$LVVAL = [ Q_c - Q_o ] \times \{ [ P_o + P_c ] / 2 \}$
But none of that information is available in the FADN farm return, only the number of livestock and the value at opening and closing valuation can be available (No, Nc, Vo, Vc).	
It is considered that :	
	Calculated at the regional level, $( V / N )$ is a good estimate of the price $= ( V / Q ) = P^*$ .
	It is then possible to obtain a good estimate of $Q = ( V / P^* )$ .
Applying those principles to the basic formula (1), we obtain :	
(2)	$LVVAL = [ ( V_c / P_c^* ) - ( V_o / P_o^* ) ] \times \{ [ P_o^* + P_c^* ] / 2 \}$
Multiplying the first member by $P_o^*$ and dividing the second member by $P_o^*$ keeps this expression unchanged:	
(3)	$LVVAL = \{ [ ( V_c / P_c^* ) - ( V_o / P_o^* ) ] \times P_o^* \} \times \{ [ P_o^* + P_c^* ] / 2 \} \times ( 1 / P_o^* )$
It can be reformulated :	
(4)	$LVVAL = [ ( V_c / P_c^* / P_o^* ) - ( V_o / P_o^* / P_o^* ) ] \times \{ [ ( P_o^* / P_o^* ) + ( P_c^* / P_o^* ) ] / 2 \}$
Defining $( P_c^* / P_o^* ) = REGIDX$ (variation of price index at the regional level), we can simplify :	
(5)	$LVVAL = [ ( V_c / REGIDX ) - V_o ] \times \{ [ 1 + REGIDX ] / 2 \}$
When this method is applied to FADN farm return and standard results calculation, it leads to following:	
1) for each category of animal of table J taken into account (= ## ), calculation of the regional price index,	
	$REGIDX_{##} = \{ [ \&J\_CV\_##\_V / \&J\_CV\_##\_N ] / [ \&J\_OV\_##\_V / \&J\_OV\_##\_N ] \}$
2) for each farm, and for each category of animal, estimate of the quantitative increase at the average price of the accounting year.	
	$LVVAL_{##} = \{ [ J\_CV\_##\_V / REGIDX_{##} ] - J\_OV\_##\_V \} \times \{ [ 1 + REGIDX_{##} ] / 2 \}$

- Formulas applied to the various categories of livestock

	Net variation (Vc - Vo) = (closing valuation - opening valuation)	Adjusted variation (LVVAL)	Change in value code
Equines	-	one category only (J..100..)	<b>P</b>
Cattle	bovine animals under one year old (J..210..)	all other categories (J..220.. to J..269..)	<b>J</b>
Goats	other goats (J..329..)	breeding goats (J..321..)	<b>M</b>
Sheep	other sheep (J..319..)	ewes (J..311..)	
Pigs	piglets (J..410..), pigs for fattening (J..491..), other pigs (J..499..)	breeding sows (J..420..)	<b>L</b>
Poultry	All categories (J..510.. to J..530..)	-	<b>K</b>
Other animals	beehives (J..700..), rabbits (J..610.., J..699..), other animals (J..900..)	-	<b>N</b>
Breeding livestock*		J..251..., J..261..., J..262..., J..269..., J..321..., J..311..., J..420..	<b>Z</b>

\* In investment calculation

- Details of the calculation

In practice, the non-weighted sample is used as the basis for the calculations. If, at the regional level, there are no animals of a given category at the opening valuation, a value of 1 is given to the regional index. If, at the regional level, there are no animals of a given category at the closing valuation, a value of 0 is given to the regional index. In such a case, a value of zero is attributed to the change in valuation.

#### 1.13.2.4. Calculation of “global ratio”

The ”global ratio” of two variables is not the average of the ratio calculated for each farm of the group. Global ratio is calculated as the ratio of the sum (of the average) of the two variables.

To obtain a correct estimate of global ratio, farms with a value of zero for the denominator variable are excluded for the calculation of the ratio.

This concerns :

Yield of wheat (SE110) : excluded if no area of wheat (I\_A\_10110\_TA)

Yield of maize (SE115) : excluded if no area of maize (I\_A\_10160\_TA)

Yield of milk (SE125) : excluded if no dairy cows (SE085= J\_AN\_261\_A + J\_AN\_262\_A)

Stocking density (SE120) : excluded if no forage area (SE071) and if no grazing livestock (bovines, sheep and goats = SE085 + SE090 + SE095)

Farm Net Value Added / Annual Work Unit (SE425)

Family Farm Income / Family Work Unit (SE430) : excluded if no family work unit (SE015)

SE132 Total output / Total input

SE136 Total crops output / ha

SE207 Total livestock output / LU

SE284 Specific crop costs / ha

SE309 Specific livestock costs / LU

SE532 Cash flow / farm total capital

#### 1.13.2.5. Average farm capital (SE510)

A correct estimate of this result can only be obtained if the value of land is recorded separately of other fixed assets (in D\_CV\_3010\_V).

#### 1.13.2.6 Subsidies and output

Subsidies are not regarded as output, so they are not included in respective variables on output.

### 1.13.3. Definitions

The variables described below are used principally to obtain **average values by farm**. In a few cases the values are expressed by other references. These are clearly marked in the columns "Unit" and "Description", for example "/ha", "per hectare". Only the variables SYS02 and SYS03 provide the sums instead of averages. Acronyms used: nb – number, '000 – thousand, € - euro, AWU – annual work unit, hrs – hours, LU – livestock unit, kg – kilogramme, q – quintal (100 kg), FWU – family work unit. The standard results described below cover nine topics presented in the following order: sample, structure and yields, output, costs, subsidies, balance subsidies and taxes, income, balance sheet and financial indicators.

	<i>Variable</i>	<i>Label</i>	<i>Unit</i>	<i>Description</i>	<i>Formula using farm return codes pre 2014</i>	<i>Formula with codes of the 2014 farm return</i>	<i>Formula with codes of the 2015 farm return (shown only if different from 2014)</i>
Sample and population	SYS02	Farms represented	nb	Sum of weighting coefficients of individual holdings in the sample.			
	SYS03	Sample farms	nb	Number of holdings in the sample.			
Structure and yield	SE005	Economic size	€'000	Economic size of holding expressed in 1000 euro of standard output (on the basis of the Community typology).	Total standard output in € / 1000	Total standard output in € / 1000	
	SE010	Total labour input	AWU	Total labour input of holding expressed in annual work units = full-time person equivalents.	SE015+SE020	SE015+SE020	
	SE015	Unpaid labour input	AWU	Refers generally to unpaid labour expressed in FWU = Family work unit = Family AWU.	(#53+#57+#61+#65+#69+#72+#75+ (A) ) / 100	C_UR_10..50_W1+ A	
	SE020	Paid labour input	AWU	Remuneration may be in cash or in kind.	(#79+#81+ (C) ) / 100	C_PR_50..70_W1 + C	
	SE011	Labour input	hrs	Time worked in hours by total labour input on holding.	SE016+SE021	SE016+SE021	
	SE016	Unpaid labour input	hrs	Time worked in hours by unpaid labour input (generally family) on holding.	#54+#58+#62+#66+#70+#73+#76+#77	C_UR_10..50_Y1+ C_UC_60_Y1	
	SE021	Paid labour input	hrs	Time worked in hours by paid labour input on holding.	#80+#82+#83	C_PR_50_Y1 + C_PC_60_Y1 + C_PR_70_Y1	
	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	(#48+#49+#50) / 100	( B_UO_10_A + B_UT_20_A + B_US_30_A) / 100	



			other farm areas (roads, ponds, non-farmed areas, etc.). It consists of land in owner occupation, rented land, land in share-cropping (remuneration linked to output from land made available). It includes agricultural land temporarily not under cultivation for agricultural reasons or being withdrawn from production as part of agricultural policy measures. It is expressed in hectares (10 000 m <sup>2</sup> ). As from 2014, it includes kitchen gardens.			
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); in hectares.	#49 / 100	B_UT_20_A / 100	
SE035	Cereals	ha	Common wheat and spelt, durum wheat, rye, barley, oats, grain maize, rice, other cereals, in hectares.	[K120(4)..128(4)] / 100	(I_A_10110..10190_TA) / 100	
SE041	Other field crops	ha	Dry pulses, potatoes, sugar beet, herbaceous oil seed and fibre crops including seed, hops, tobacco, other industrial crops, in hectares.	{K129(4)..135(4)} + K142(4) + K143(4) / 100	(I_A_10210..10690_TA + I_A_11000_TA) / 100	
SE042	Energy crops	ha	Areas sown under energy crops.	$\frac{([K120(4)..133(4)] + K135(4) + K144(4) + K145(4) + K147(4) + K148(4) + K150(4) + K158(4))}{100}$ if K..(2)= 10	$\frac{(I_A_10110..10500_EN + I_A_10602..10690_EN + I_A_10910..10923_EN + I_A_11100_EN + I_A_30100_EN + I_A_40600_EN)}{100}$	
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.	$\frac{([K136(4) .. K138(4)] + K140(4) + K141(4))}{100}$	$\frac{(I_A_10711..10720_TA + I_A_(10810+10820)_TA)}{100}$	
SE050	Vineyards	ha	Including young plantations.	K155(4) / 100	(I_A_40411..40460_TA)/100	

SE055	Orchards	ha	Fruit trees and berries (including tropical and sub-tropical fruits) and citrus fruits.	$[K152(4)..153(4)] / 100$	$(I\_A\ 40111..40290\_TA)/100$	
SE060	Olive groves	ha	Olive groves.	$K154(4) / 100$	$(I\_A\_40310..40330\_TA)/100$	
SE065	Other permanent crops	ha	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and young plantations, in hectares.	$[K156(4)..158(4)] / 100$	$[I\_A\_(40500 + 40600 + 40700)\_TA] / 100$	
SE054	Permanent crops	ha	Fruit and berry orchards (including tropical fruit), citrus fruit orchards, olive groves, nurseries and other permanent crops (osier, rushes, bamboos). Including permanent crops grown under shelter. Vines are not included.	SE055+SE060+SE065	SE055+SE060+SE065	
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.	$[K144(4) + K145(4) + K147(4) + K150(4) + K151(4)] / 100$	$(I\_A\_(10500+ 10921+ 10922+ 10923+ 10910+ 30100+ 30200)\_TA/ 100$	
SE072	Agricultural fallows without any subsidies	ha	Agricultural land not cultivated for agricultural reasons, not subject to de-coupled or set-aside payments.	$K315(4) / 100$	$I\_A\_11210\_TA / 100$	
SE073	Set aside	ha	Land withdrawn from production under agricultural policy measures and not cultivated, subject to de-coupled or set-aside payments or other subsidies.	$K316(4) / 100$	$I\_A\_11220\_TA / 100$	
SE074	Total agricultural area out of production	ha	= Agricultural land not cultivated for agricultural reasons + Land withdrawn from production under compulsory agricultural policy measures + (since 2009). Areas of permanent grassland and meadows no longer used for production purposes but maintained in good agricultural and environmental condition and eligible for financial support.	From 2009: $\text{sum}(SE072,SE073,K314AA / 100)$ Before 2009: $\text{sum}(SE072,SE073)$	$SE072 + SE073 +(I\_A\ 30300\_TA / 100)$	
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not	$K173(4) / 100$	$I\_A\_50200\_TA / 100$	

			included in UAA (SE025).		
SE080	Total livestock units	LU	Number of equidae, cattle, sheep, goats, pigs, and poultry and rabbits present on holding (annual average), converted into livestock units (LU). Not included are beehives, and other animals. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence.	$[D22(5) * 0.08] + [D34(5) * 0.02] + SE085 + SE090 + SE095 + SE100 + SE105$	$(J\_AN\_100\_A * 0.8) + (J\_AN\_610\_A * 0.02) + SE085 + SE090 + SE095 + SE100 + SE105$
SE085	Dairy cows (incl. buffaloes)	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows included.	$[D30(5) + D31(05)] * 0.1$	SE086 + SE087
SE086	Cattle dairy cows	LU	Female bovine animals which have calved and are held principally for milk production for human consumption. Cull cows included.	not possible for the past	J_AN_261_A
SE087	Buffalo dairy cows	LU	Female buffalo animals which have calved and are held principally for milk production for human consumption. Cull cows included.	not possible for the past	J_AN_262_A
SE090	Other cattle	LU	All other cattle and buffaloes.	$\{[D23(5)+D24(5)] * 0.04\} + \{[D25(5)+D26(5)] * 0.07\} + \{[D28(5)+D29(5)] * 0.08\} + \{[D27(5)] * 0.1\} + [D32(5)] * 0.08$	$J\_AN\_210\_A * 0.4 + (J\_AN\_220\_A + J\_AN\_230\_A) * 0.7 + (J\_AN\_251..252\_A) * 0.8 + J\_AN\_240\_A + J\_AN\_269\_A * 0.8$
SE095	Sheep and goats	LU	Goats, other goats, ewes and other sheep.	$[D38(5)..41(5)] * 0.01$	$(J\_AN\_321\_A + J\_AN\_329\_A + J\_AN\_311\_A + J\_AN\_319\_A) * 0.1$
SE100	Pigs	LU	Piglets, breeding sows, pigs for fattening, other pigs.	$[D43(5) * 0.0027] + [D44(5) * 0.05] + [(D45(5)+D46(5))] * 0.03$	$J\_AN\_410\_A * 0.027 + J\_AN\_420\_A * 0.5 + (J\_AN\_491\_A + J\_AN\_499\_A) * 0.3$
SE105	Poultry	LU	Table chickens, laying hens and other poultry.	$[D47(5) * 0.007] + [D48(5) * 0.014] + [D49(5) * 0.03]$	$J\_AN\_510\_A * 0.007 + J\_AN\_520\_A * 0.014 +$

						$J\_AN\_530\_A * 0.03$	
	SE110	Yield of wheat	q / ha	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.	$[K120(5) * 100] / K120(4)$	$I\_PR\_10110\_Q * 100 / I\_A\_10110\_TA$	
	SE115	Yield of maize	q / ha	Production of grain maize in quintals/ha.	$[K126(5) * 100] / K126(4)$	$I\_PR\_10160\_Q * 100 / I\_A\_10160\_TA$	
	SE120	Stocking density	LU/ha	Density of ruminant grazing livestock: average number of LU of bovines, sheep and goats per hectare of forage UAA. Forage area includes fodder crops, agricultural fallows and land withdrawn from production (not cultivated, except in the exceptional cases of crops under set-aside schemes). Stocking density is calculated only for holdings with corresponding animals and with forage area.	$\{ SE085 + SE090 + SE095 \} / \{ [ [K144(4)..147(4)] + K150(4) + K151(4) ] / 100 \}$	$(SE085 + SE090 + SE095) / \{ [I\_A\_10500\_TA + I\_A\_10921..10923\_TA + I\_A\_11210 + 11220\_TA + I\_A\_10910\_TA + I\_A\_30100\_TA + I\_A\_30200\_TA] / 100 \}$	
	SE125	Milk yield (incl. buffaloes')	kg/cow	Average production of milk and milk products (in milk equivalents) in kg per dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.	$\{ [K162(5) + K163(5)] * 1000 \} / (\#130 + \#135)$	$(K\_PR\_261\_Q + K\_PR\_262\_Q) * 100 / SE085$	
	SE126	Milk yield cattle dairy cows	kg/cow	Average production of milk and milk products (in milk equivalents) in kg per cattle dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without dairy cows are excluded.	not possible for the past	$K\_PR\_261\_Q * 100 / SE086$	
	SE127	Milk yield buffalo dairy cows	kg/cow	Average production of milk and milk products (in milk equivalents) in kg per buffalo dairy cow. Production includes farmhouse consumption and farm use (distributed to animals). Holdings without buffalo dairy cows are excluded.	not possible for the past	$K\_PR\_262\_Q * 100 / SE087$	
<b>Output</b>	SE131	Total output	€	Total value of output of crops and crop products, livestock and livestock products and of other output, including that of other gainful activities (OGA) of the farms.	SE135 + SE206 + SE256	SE135 + SE206 + SE256	

				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.			
SE132	Total output /Total input	ratio	Total of output/[Specific costs + Overheads + Depreciation + External factors]. Costs linked to the agricultural activity of the holding (incl. its OGA 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, own inputs for OGA, 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.	SE131 / SE270	SE131 / SE270		
SE135	Total output crops and crop production	€	= Sales + farm use + farmhouse consumption + (closing valuation - opening valuation).	SE140 +SE145 +SE150 +SE155 +SE160 +SE165 +SE170 +SE175 +SE180 +SE185 +SE190 +SE195 +SE200	SE140 +SE145 +SE150 +SE155 +SE160 +SE165 +SE170 +SE175 +SE180 +SE185 +SE190 +SE195 +SE200		
SE136	Total crop output/ha	€/ha	= [Sales + farm use + farmhouse consumption + (closing valuation - opening valuation)]/ha (excluding area leased out for short period and area out of production).	SE135 / [SE025- (K149AA/100)-SE074]	SE135 / [SE025 – (I_A_11300_TA/100) – SE074 ]		
SE140	Cereals	€	Cereals for the production of grain = Sales + farm use + farmhouse consumption + (closing valuation - opening valuation).	[K120(7..10)..128(7..10)] - [K120(6)..128(6)]	[(-I_OV_10110_V + I_CV_10110_V + I_SA_10110_V + I_FC_10110_V +		

						I_FU_10110_V ) ... (-I_OV_10190_V + I_CV_10190_V + I_SA_10190_V + I_FC_10190_V + I_FU_10190_V)]	
SE145	Protein crops	€	Peas, field beans, sweet lupins, lentils, chickpeas, vetches etc. grown for seed; not if harvested green (fodder). Does not include vegetables or soya.	[K129(7..10)] - K129(6)		[(-I_OV_10210_V + I_CV_10210_V + I_SA_10210_V + I_FC_10210_V + I_FU_10210_V) ... (-I_OV_10290_V + I_CV_10290_V + I_SA_10290_V + I_FC_10290_V + I_FU_10290_V)]	
SE146	Energy crops	€	All crops produced for energy purpose.	{[K120(7..10)..133(7..10)] + K135(7..10) + 144(7..10) + K145(7..10) + K147(7..10) + K148(7..10) + K150(7..10) + K158(7..10)) +K160(7..10) + K161(7..10) + K154(7..10) + K155(7..10)]}- {[K120(6)..133(6)] + K135(6) + 144(6) + K145(6) + K147(6) + K148(6) + K150(6) + K158(6) +K160(6) + K161(6) + K154(6) + K155(6) } if K..(2)= 10		Not available anymore. Other variables related to energy production: "SE042 Energy crops area" and possible new ones reporting % of area used for energy crops and value of sold energy.	
SE150	Potatoes	€	Including early potatoes and seed.	[K130(7..10)] - K130(6)		-I_OV_10300_V + I_CV_10300_V + I_SA_10300_V + I_FC_10300_V +	

					I_FU_10300_V	
SE155	Sugar beet	€	Not including the value of tops but including that of pulp returned to the holder or sold by him to the sugar beet factory.	[K131(7..10)] - K131(6)	-I_OV_10400_V + I_CV_10400_V + I_SA_10400_V + I_FC_10400_V + I_FU_10400_V	
SE160	Oil-seed crops	€	Oil seed and fibre crops (excluding cotton).	[K132(7..10)] - K132(6)	[(-I_OV_10604_V + I_CV_10604_V + I_SA_10604_V + I_FC_10604_V + I_FU_10604_V) ... (-I_OV_10608_V + I_CV_10608_V + I_SA_10608_V + I_FC_10608_V + I_FU_10608_V)]	
SE165	Industrial crops	€	Hops, tobacco, other industrial crops (including medicinal plants, aromatic plants, condiments and spices, cotton and sugar cane, fibre flax and hemp).	[K133(7..10)..135(7..10)] - [K133(6)..135(6)]	[(-I_OV_10601_V + I_CV_10601_V + I_SA_10601_V + I_FC_10601_V + I_FU_10601_V) ... (-I_OV_10603_V + I_CV_10603_V + I_SA_10603_V + I_FC_10603_V + I_FU_10603_V)] + [(-I_OV_10609_V + I_CV_10609_V + I_SA_10609_V + I_FC_10609_V + I_FU_10609_V) ...]	

						(-I_OV_10690_V + I_CV_10690_V + I_SA_10690_V + I_FC_10690_V + I_FU_10690_V)]	
SE170	Vegetables & flowers	€	Fresh vegetables, melons, watermelons, strawberries, pineapples, flowers and ornamental plants (grown in the open or under shelter). Included is the output from mushrooms (but the area under mushrooms is not included in SE046).	[K136(7.10)..141(7..10)] - [K136(6)..141(6)]		[(-I_OV_10711_V + I_CV_10711_V + I_SA_10711_V + I_FC_10711_V + I_FU_10711_V) ... (-I_OV_10720_V + I_CV_10720_V + I_SA_10720_V + I_FC_10720_V + I_FU_10720_V)] + [(-I_OV_10810_V + I_CV_10810_V + I_SA_10810_V + I_FC_10810_V + I_FU_10810_V) ... (-I_OV_10820_V + I_CV_10820_V + I_SA_10820_V + I_FC_10820_V + I_FU_10820_V)] + (-I_OV_60000_V + I_CV_60000_V + I_SA_60000_V + I_FC_60000_V + I_FU_60000_V)]	



SE175	Fruit	€	Fruit trees and berries grown in the open (including tropical fruit), excluding citrus fruit orchards and grapes.	K152(7..10) - K152(6)	[(-I_OV_40111_V + I_CV_40111_V + I_SA_40111_V + I_FC_40111_V + I_FU_40111_V) ... (-I_OV_40130_V + I_CV_40130_V + I_SA_40130_V + I_FC_40130_V + I_FU_40130_V)]	
SE180	Citrus fruit	€	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.	K153(7..10) - K153(6)	[(-I_OV_40210_V + I_CV_40210_V + I_SA_40210_V + I_FC_40210_V + I_FU_40210_V) ... (-I_OV_40290_V + I_CV_40290_V + I_SA_40290_V + I_FC_40290_V + I_FU_40290_V)]	
SE185	Wine and grapes	€	Table grapes, grapes for quality/table wine, miscellaneous products of vines (grape must, etc.), wine, vine by-products (marc, lee, etc.) and raisins.	K155(7..10) - K155(6)	[(-I_OV_40411_V + I_CV_40411_V + I_SA_40411_V + I_FC_40411_V + I_FU_40411_V) ... (-I_OV_40480_V + I_CV_40480_V + I_SA_40480_V + I_FC_40480_V + I_FU_40480_V)]	
SE190	Olives & olive oil	€	Table olives, olives for oil production, olive oil and by-products of olive groves.	K154(7..10) - K154(6)	[(-I_OV_40310_V + I_CV_40310_V +	

					$I\_SA\_40310\_V +$ $I\_FC\_40310\_V +$ $I\_FU\_40310\_V)$ ... $(-I\_OV\_40340\_V +$ $I\_CV\_40340\_V +$ $I\_SA\_40340\_V +$ $I\_FC\_40340\_V +$ $I\_FU\_40340\_V)]$	
SE195	Forage crops	€	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing, fallows and set-aside land.	$[K144(7..10)..147(7..10)] +$ $K150(7..10) + K151(7..10) -$ $[K144(6)..147(6)] - K150(6)$ $- K151(6)$	$[(-I\_OV\_10500\_V +$ $I\_CV\_10500\_V +$ $I\_SA\_10500\_V +$ $I\_FC\_10500\_V +$ $I\_FU\_10500\_V) +$  $(-I\_OV\_10910\_V +$ $I\_CV\_10910\_V +$ $I\_SA\_10910\_V +$ $I\_FC\_10910\_V +$ $I\_FU\_10910\_V) +$ ... $(-I\_OV\_10923\_V +$ $I\_CV\_10923\_V +$ $I\_SA\_10923\_V +$ $I\_FC\_10923\_V +$ $I\_FU\_10923\_V) +$  $(-I\_OV\_11210\_V +$ $I\_CV\_11210\_V +$ $I\_SA\_11210\_V +$ $I\_FC\_11210\_V +$ $I\_FU\_11210\_V) +$  $(-I\_OV\_30100\_V +$ $I\_CV\_30100\_V +$	

						I_SA_30100_V + I_FC_30100_V + I_FU_30100_V) + (-I_OV_30200_V + I_CV_30200_V + I_SA_30200_V + I_FC_30200_V + I_FU_30200_V)]	
SE200	Other crop output	€	Seeds and seedlings (of grasses, arable and horticultural crops, excluding cereals, pulses, potatoes and oil seed plants), other arable crops (not covered by specific headings), permanent crops grown under shelter.	K142(7..10) + K143(7..10) + K148(7..10) + [K156(7..10)..161(7..10)] - K142(6) - K143(6) - K148(6) - [K156(6)..161(6)]	[(-I_OV_11000_V + I_CV_11000_V + I_SA_11000_V + I_FC_11000_V + I_FU_11000_V) +  (-I_OV_11100_V + I_CV_11100_V + I_SA_11100_V + I_FC_11100_V + I_FU_11100_V) +  (-I_OV_40500_V + I_CV_40500_V + I_SA_40500_V + I_FC_40500_V + I_FU_40500_V) + ... (-I_OV_40800_V + I_CV_40800_V + I_SA_40800_V + I_FC_40800_V + I_FU_40800_V) +  (-I_OV_90300_V + I_CV_90300_V + I_SA_90300_V +		

						I_FC_90300_V + I_FU_90300_V )]	
SE206	Total output livestock and livestock products	€	<p>= Livestock production + change in livestock value + animal products. Livestock production = Sales + Household consumption - Purchases It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation = value at closing valuation - value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to the increase in volume is estimated. Animal products = Sales + Household 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.</p>	SE216 + SE220 + SE225 + SE230 + SE235 + SE240 + SE245 + SE251	SE216 + SE220 + SE225 + SE230 + SE235 + SE240 + SE245 + SE251		
SE207	Total livestock output / LU	€/LU	<p>= [Livestock production + change in livestock value + animal products. Livestock production = Sales + Household consumption - Purchases. It is calculated for equines, cattle, sheep, goats, pigs, poultry and other animals. Change in livestock valuation = value at closing valuation - value at opening valuation. For animals which are present on the holding for more than one year, the value corresponding to the increase in volume is estimated. Animal products = Sales + Household consumption + Farm use + (Closing valuation - Opening valuation). The products are: milk and milk products from cows, ewes, goats, wool, hens' eggs,</p>	SE206 / SE080	SE206 / SE080		

				other animal products (stud fees, manure, other eggs, etc.) and receipts from animals reared under a service contract (animals not owned by farmer) and honey)/[ Number of equidae, cattle, sheep, goats, pigs and poultry present on holding (annual average), converted into livestock units as presented above in the chapter "Livestock unit calculations". Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence]			
SE211	Change in value of livestock	€	Net change in value or estimation of the value corresponding to the increase in volume of the animals present on the holding for more than one year. The estimation makes it possible not to include in the value of annual output short-term price changes affecting animals which will be sold only in the medium or long term. The animals for which this particular calculation is made are: equines, cattle other than cattle under one year old, cull cows, goats, ewes, breeding sows as presented above in the chapter "Variation in livestock valuation".	(J) + (L) + (M) + (P) + (K) + (N)	(J) + (L) + (M) + (P) + (K) + (N)		
SE216	Cows' milk and milk products (incl. buffaloes')	€	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.	K162(7..10) + K163(7..10) - K162(6) - K163(6)	{(L_SA_(261+262)_V ) + (L_FC_(261+262)_V + (L_FU_(261+262)_V + (L_CV_(261+262)_V + - {(L_OV_(261+262)_V} + {(K_SA_(261+262)_V + K_FC_(261+262)_V + K_FU_(261+262)_V + K_CV_(261+262)_V - K_OV_(261+262)_V )}		

SE220	Beef and veal	€	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.	$E52(2..3) - E52(1) + (J)$	$J\_SA\_210..269\_V + J\_FC\_210..269\_V + J\_FU\_210..269\_V - J\_PU\_210..269\_V + (J)$	
SE225	Pigmeat	€	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.	$E56(2..3) - E56(1) + (L)$	$J\_SA\_410..499\_V + J\_FC\_410..499\_V + J\_FU\_410..499\_V - J\_PU\_410..499\_V + (L)$	
SE230	Sheep and goats	€	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.	$E54(2..3) + E55(2..3) - E54(1) - E55(1) + (M)$	$J\_SA\_311..329\_V + J\_FC\_311..329\_V + J\_FU\_311..329\_V - J\_PU\_311..329\_V + (M)$	
SE235	Poultrymeat	€	Production + change in valuation. Net change in valuation in respect of all categories of poultry.	$E57(2..3) - E57(1) + (K)$	$J\_SA\_510..530\_V + J\_FC\_510..530\_V + J\_FU\_510..530\_V - J\_PU\_510..530\_V + (K)$	
SE240	Eggs	€	[(Sales + Farmhouse consumption + Closing valuation + Farm use) – (opening valuation)] of hens' eggs.	$K169(7..10) - K169(6)$	$K\_SA\_531\_V + K\_SA\_532\_V + K\_FC\_531\_V + K\_FC\_532\_V + K\_FU\_531\_V + K\_FU\_532\_V + K\_CV\_531\_V + K\_CV\_532\_V - K\_OV\_531\_V - K\_OV\_532\_V$	
SE245	Ewes' and goats' milk	€	(Sheep milk + goat milk + Sheep milk products + Goat milk products) – Opening valuation.	$K164(7..10) + K165(7..10) + K167(7..10) + K168(7..10) - K164(6) - K165(6) - K167(6) - K168(6)$	$K\_SA\_311\_V + K\_SA\_321\_V + K\_FC\_311\_V + K\_FC\_321\_V + K\_FU\_311\_V + K\_FU\_321\_V + K\_CV\_311\_V + K\_CV\_321\_V - K\_OV\_311\_V - K\_OV\_321\_V + L\_SA\_311\_V +$	

						L_SA_321_V + L_FC_311_V + L_FC_321_V + L_FU_311_V + L_FU_321_V + L_CV_311_V + L_CV_321_V - L_OV_311_V - L_OV_321_V	
SE251	Other livestock & products	€	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.	E51(2..3) + E58(2..3) - E51(1) - E58(1) + K166(7..10) + K170(7..10) + K171(7..10) + K313(7..10) - K166(6) - K170(6) - K171(6) - K313(6) + (P) + (N)	J_SA_100_V + J_FC_100_V + J_FU_100_V - J_PU_100_V + J_SA_610..900_V + J_FC_610..900_V + J_FU_610..900_V - J_PU_610..900_V + K_SA_330_V + K_FC_330_V + K_FU_330_V + K_CV_330_V - K_OV_330_V + K_SA_700_V + K_FC_700_V + K_FU_700_V + K_CV_700_V - K_OV_700_V + K_SA_900_V + K_FC_900_V + K_FU_900_V + K_CV_900_V - K_OV_900_V + K_SA_800_V + K_SA_1100_V + K_SA_1200_V + + (P) + (N)		
SE256	Other output	€	Leased land ready for sowing, receipts from occasional letting of fodder areas, agistment, forestry products, contract work for others, hiring out of equipment, interest on liquid assets necessary for running the holding [until 2014 only], receipts of tourism, receipts relating to	K149(7..10) + [(K172(7..10)..K181(7..10)] - K149(6) - [K172(6)..181(6)]	I_SA_11300_V + I_SA_(90100..90200)_V + (-I_OV_90900_V + I_CV_90900_V + I_SA_90900_V + I_FC_90900_V +		

				previous accounting years, other products and receipts, incl. OGA other than processing of milk.		I_FU_90900_V) + (-L_OV_900..1020_V + L_CV_900..1020_V + L_SA_900..1020_V + L_FC_900..1020_V + L_FU_900..1020_V) + L_SA_2010..2030_V + L_SA_9000_V + L_FC_9000_V + L_FU_9000_V	
SE700	Total OGA output	€	Total output coming from other gainful activities (OGA) directly related to the holding such as processing of farm products both, animal's and crop's, receipts from contract work, agritourism, production of renewable energy, forestry and other OGA.	not possible for the past	L_SA_261..9000_V + L_FC_261..9000_V + L_FU_261..9000_V + L_CV_261..9000_V - L_OV_261..9000_V		
SE260	Farmhouse consumption	€	Value of agricultural (crop and animal) products consumed by the holder's family. It is taken into account in the amount of agricultural output.	K183(8) + [E51(3)..58(3)]	I_FC_10110..90900_V + J_FC_100..900_V + K_FC_261..900_V + L_FC_261..9000_V		
SE265	Farm use	€	Value of products produced and used on the holding to obtain other final agricultural products or other recorded output. 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. Before 2014, the cost items relating to feedingstuffs and seeds account for the major part of that amount. From 2014, with a better separation of agriculture and OGA, the recorded cost items relating to OGA may become significant.	K183(10)	I_FU_10110..90900_V + J_FU_100..900_V + K_FU_261..900_V + L_FU_261..9000_V		



Costs	SE270	Total Inputs	€	<p>= Specific costs + Overheads + Depreciation + External factors.</p> <p>Costs linked to the agricultural activity of the holding (incl. its OGA) and related to the output of the accounting year.</p> <p>Included are amounts relating to inputs produced on the holding (farm use) = seeds and seedlings and feed for grazing stock and granivores, own inputs for OGA, but not manure.</p> <p>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.</p> <p>The personal taxes of the holder are not to be recorded in the FADN accounts.</p>	SE281 + SE336 + SE360 + SE365	SE281 + SE336 + SE360 + SE365	
	SE275	Total intermediate consumption	€	<p>Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year.</p> <p>= Specific costs + Overheads (incl. machinery costs).</p>	#(260..282) + #284 + #287	SE281 + SE336	
	SE281	Total specific costs	€	<p>= 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 OGA costs.</p>	#(264..277)	H_xx_2010..4090_V NB The "xx" above stands for indication of any respective group of information for the mentioned codes.	
	SE284	Specific crop costs / ha	€/ha	<p>Total specific crop costs i.e. seeds and plants (both, purchased and home-grown), fertilisers, crop protection products and other specific costs related to crop production / Total utilised agricultural area of holding.</p>	sum(SE285, SE295, SE300, SE305) / SE025	(SE285 + SE295 + SE300 + SE305) / SE025	
	SE285	Seeds and plants	€	<p>Relates to agricultural and horticultural crops. New plantations of permanent crops</p>	#272 + #273	H_SC_(3010+3020)_V	

			and woodlands are considered as investments.			
SE290	Seeds and plants home-grown	€	Seeds and seedlings produced and used on the farm.	#273	H_SC_3020_V	
SE295	Fertilisers	€	Purchased fertilisers and soil improvers (excluding those used for forests).	#274	H_SC_3030_V	
SE296	Fertiliser N	q	Quantity of N in mineral fertilisers used.	cannot be calculated for the past	H_SC_3031_Q	
SE297	Fertiliser P	q	Quantity of P2O5 in mineral fertilisers used.	cannot be calculated for the past	H_SC_3032_Q	
SE298	Fertiliser K	q	Quantity of K2O in mineral fertilisers used.	cannot be calculated for the past	H_SC_3033_Q	
SE300	Crop protection	€	Plant protection products, traps and baits, bird scarers, anti-hail shells, frost protection, etc. (excluding those used for forests).	#275	H_SC_3040_V	
SE305	Other crop specific costs	€	Including soil analysis, purchase of standing crops, renting crop land for a period of less than one year, minor purchase of crop products (grapes, etc.), costs incurred in the market preparation, storage, marketing of crops, etc.	#276	H_SC_3090_V	
SE309	Specific livestock costs / LU	€/LU	Total specific livestock costs i.e. feedingstuffs, veterinary costs and other livestock specific costs / [ Number of equidae, cattle, sheep, goats, pigs and poultry present on holding (annual average), converted into livestock units. Not included are beehives, rabbits and other animals. Animals which do not belong to the holder but are held under a production contract are taken into account according to their annual presence]	sum(SE310,SE320,SE330) / SE080	(SE310 + SE320 + SE330) / SE080	
SE310	Feed for grazing livestock	€	Concentrated feedingstuffs (including mineral licks and preservatives), coarse fodder, expenditure on the use of common grazing land, expenditure on agistment,	#264 + #265 + #268	H_SL_(2010+2020)_V + H_SL_2050_V	

			cost of renting forage land not included in the UAA for equines, cattle, sheep and goats.			
SE315	Feed for grazing livestock home-grown	€	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing stock.	#268	H_SL_2050_V	
SE320	Feed for pigs and poultry	€	Feed for pigs and poultry.	#266 + #267 + #269 + #270	H_SL_(2030+2040)_V + H_SL_(2060+2070)_V	
SE325	Feed for pigs and poultry home-grown	€	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.	#269 + #270	H_SL_2060..2070_V	
SE330	Other livestock specific costs, incl. veterinary expenses	€	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.	#271	H_SL_(2080+2090)_V	
SE750	All specific costs for other gainful activities	€	All specific costs for other gainful activities, includes those for crops and animal products processing, and for other activities.	cannot be calculated for the past	H_OS_4010..4090_V	
SE331	Forestry specific costs	€	Fertilisers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are to be shown under the appropriate cost headings.	#277	H_OS_4010_V	
SE336	Total farming overheads	€	Supply costs linked to production activity but not linked to specific lines of production.	#{260..263} + #{278..282} + #284 + #287	H_LM_1020..1050_V + H_FO_5010..5055_V + H_FO_5090_V	
SE340	Machinery & building current costs	€	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.	#261 + #263 + #278 + #287	H_LM_1030_V + H_LM_1050_V + H_FO_5010_V + H_FO_5055_V	
SE345	Energy	€	Motor fuels and lubricants, electricity, heating fuels.	#262 + #279 + #280	H_LM_1040_V + H_FO_(5020+5030)_V	
SE350	Contract work	€	Costs linked to work carried out by	#260	H_LM_1020_V	

			contractors and to the hire of machinery.			
SE356	Other direct inputs	€	Water, agricultural insurance (except for buildings and accidents at work) and other farming overheads (accountants' fees, telephone charges, etc.).	#281 + #282 + #284	H_FO_5040_V + H_FO_5051_V + H_FO_5090_V	
SE360	Depreciation	€	Depreciation of capital assets Entry in the accounts of depreciation of capital assets over the accounting year. Valuation methods changed from 2014 accounting year. Concerns plantations of permanent crops (biological assets, estimated), farm buildings and fixed equipment, land improvements, machinery and equipment and forest plantations. There is no depreciation of land and circulating capital.	#300 + #348 + #356	D_OV_2010_V *depreciation rate + D_DY_3020..8010_V	
SE365	Total external factors	€	Remuneration of inputs (work, land and capital) which are not the property of the holder. = wages, rent and interest paid.	SE370 + SE375 + SE380	SE370 + SE375+SE381 From 2016: SE370 + SE375+SE380	
SE370	Wages paid	€	Wages and social security charges (and insurance) of wage earners. Amounts received by workers considered as unpaid workers (wages lower than a normal wage) are excluded.	#259	H_LM_1010_V	
SE375	Rent paid	€	Rent paid for farm land and buildings and rental charges.	#285	H_FO_5070_V	
SE380	Interest paid	€	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, interest and financial charges on debts.	#289	Not continued in 2014 and 2015. Available again from 2016. H_FO_5080_V	
SE381	Balance of interest paid and received	€	Interest and financial charges paid on loans obtained for the purchase of land, buildings, machinery and equipment, livestock, circulating capital, interest and financial charges on debts, reduced by the	#289 – K178SA	Only in 2014 and 2015 H_FO_5080_V	

				<u>amount of interest received on liquid assets</u>			
Subsidies	SE605	Total subsidies - excluding on investments	€	Subsidies on current operations linked to production (not investments), in €. Payments for cessation of farming activities are therefore not included. Entry in the accounts is generally on the basis of entitlement and not receipt of payment, with a view to obtain coherent results (production/costs/subsidies) for a given accounting year.	SE610 + SE615 + SE624 + SE625 + SE626 + SE630+ SE699 <sup>2</sup>	SE610 + SE615 + SE624 + SE625 + SE626 + SE630+ SE699 + M_S_2316_V	
	SE610	Total subsidies on crops	€	All farm subsidies on crops, including compensatory payments/area payments, set-aside premiums, aid under Art 68 and other coupled support.	SE611 + SE612 + SE613 + JC924+ JC925	SE613 + M_S_(2140+2150)_V	SE613
	SE611	Compensatory payments/area payments	€	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops) and energy crops payments.	< 2000: J600(2); 2000-...: J600(2) – M650(5)	The subsidy scheme ended.	
	SE612	Set aside premiums	€	Amount of premiums received by COP producers obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.	1989-1999: J146(2) ; 2000-...: M650(5)	The subsidy scheme ended.	
	SE613	Other crops subsidies	€	All other farm subsidies on field, horticultural and permanent crops.	[J120..145(2) + [J147..161(2)] + J185(2) + [J281..284(2)] + [J296(2)..301(2)] + [J326..357(2)] + [J360..374(2)] + J952(2) + JC155 + JC285 + JC286 + JC288 + JC289 + [JC291...JC295]+ JC 304	M_S_2311..2315_V + M_S_(2319+2320)_V + M_S_2331..2339_V + M_S_(2250+2270)_V	sum(M_S_23111_V, M_S_23112_V, M_S_23113_V, M_S_2312_V, M_S_2313_V, M_S_23141_V, M_S_23142_V, M_S_23143_V, M_S_23144_V, M_S_23145_V, M_S_23149_V, M_S_2315_V, M_S_2317_V,

<sup>2</sup> If year<1993 and country "FRA" then: J118 + SE610 + SE615 + SE620 + SE624 + SE625 + SE626 + SE630+ SE699

							M_S_2318_V, M_S_2319_V, M_S_2320_V, M_S_2321_V, M_S_2322_V, M_S_2323_V, M_S_2324_V, M_S_23311_V, M_S_23312_V, M_S_2332_V, M_S_2333_V, M_S_2334_V, M_S_2335_V, M_S_2339_V)
SE615	Total subsidies on livestock	€	All farm subsidies on livestock and livestock products including aid under Art 68.	SE616 + SE617 + SE618 + SE619	SE616 + SE617 + SE618 + SE619		
SE616	Subsidies dairying	€	In addition to the dairy premium, includes any subsidies on dairy products including aid under Art 68. The amount of any super levy on milk is to be deducted.	J30(2) + J162(2) + J163(2) + M770(5) – L401(10) + JC 921	M_S_(2341+2110+5100)_V - E_TX_10_T	sum(M_S_2341_V, M_S_5100_V)	
SE617	Subsidies other cattle	€	All farm subsidies received for cattle other than dairy cows in production, e.g. premiums for young male cattle, premiums for suckler cows, aid under Art 68. etc.	[J23..29(2)] + [J31..32(2)] + J52(2) + J307(2) + M700(5) + JC922	M_S_(2342+2343+2120+2210+2220+5200)_V	sum(M_S_5200_V, M_S_2343_V, M_S_2342_V)	
SE618	Subsidies sheep & goats	€	In addition to the ewe (and goat) premiums, includes any subsidies on sheep/goat milk products.	[J38..41(2)] + [J54..55(2)] + [J164..168(2)] + J308(2) + JC923	M_S_(2130+2230+2240+2344+5300)_V	sum(M_S_2344_V, M_S_5300_V)	
SE619	Other livestock subsidies	€	All other farm subsidies on other livestock or livestock products including aid under Art 68. It can exceptionally include the amounts for any one of the preceding categories - milk, beef/veal, sheep/goats - where such amounts cannot be entered under these categories because of a lack of detailed information.	J22(2) + [J33..34(2)] + [J43..51(2)] + [J56..58(2)] + [J169..171(2)] + [J309..311(2)] + J313(2) + J951(2) + JC926	M_S_(2345+2349+2160+5400+5900)_V	sum(M_S_2345_V, M_S_2346_V, M_S_2349_V, M_S_5400_V, M_S_5900_V)	
SE624	Total support for rural development	€	= Environmental subsidies+ LFA subsidies + other Rural Development payments	SE621 + SE622 + SE623 + [JC173..176] + JC179	SE621 + SE622 + SE623		

			including RD national payments. In €.			
SE621	Environmental subsidies	€	Subsidies on environment (caution to avoid double-counting of DP under Art 69 of 1782/2003) + Subsidies on environmental restrictions.	J800(2) + J810(2)	M_S_(3300+3400)_V	sum(M_S_3300_V, M_S_3350_V, M_S_3400_V)
SE622	LFA subsidies	€	Subsidies for Less Favourite Areas (LFA) / areas facing natural or other specific constraints (such as ANC).	J820(2)	M_S_3500_V	
SE623	Other rural development payments	€	Support to help farmers to adapt to standards, to use farm advisory services, to improve the quality of agricultural products, training, afforestation and ecological stability of forests.	J830(2) + J835(2) + J840(2) + J900(2) + J910(2) + J953(2)	M_S_(3200+3600+3700+3900)_V	sum(M_S_3610_V, M_S_3620_V, M_S_3750_V, M_S_3900_V)
SE625	Subsidies on intermediate consumption	€	All farm subsidies on intermediate consumption. Subsidies on wages, rent, taxes and interest are to be excluded.	[J60..82(2)] + J84(2) + J87(2) + JC928	M_S_4200..4540_V + M_S_4600..4900_V	sum(M_S_4200_V, M_S_4330_V, M_S_4410_V, M_S_4420_V, M_S_4430_V, M_S_4440_V, M_S_4600_V, M_S_4510_V, M_S_4520_V, M_S_4530_V, M_S_4900_V, M_S_4320_V, M_S_4540_V, M_S_4310_V)
SE626	Subsidies on external factors	€	Subsidies on wages, rent and interests.	J59(2) + J85(2) + J89(2)	M_S_4100_V + M_S_4550_V	
SE630	Decoupled payments	€	Single farm payment and single area payment scheme. Additional aid included. SE640 - Additional aid included only up to 2010.	SE631 + SE632 + (SE640 only up to 2010)	SE631 + SE632	sum(SE631, SE632, M_S_1300_V, M_S_1400_V, M_S_1500_V, M_S_1600_V, M_S_1700_V)
SE631	Single Farm Payment and Basic Payment Scheme	€	Single Farm Payment for old Member States and Croatia, Malta and Slovenia. Basic payment scheme from 2015.	J670(2)	M_S_1110..1130_V	M_S_1150_V

Balance subsidies and taxes	SE632	Single Area payment	€	Scheme only for new Member States; not chosen by Croatia, Malta and Slovenia.	J680(2)	M_S_1200_V	
	SE640	Additional aid	€	Amount resulting from the application of modulation to the first EUR 5000 or less of direct payments. Only up to 2010.	J955(2) (only up to 2010)	The subsidy scheme ended.	
	SE650	Total aid for Article 68	€	It sums up all aid under Article 68 and 69. Attention! This SE is not included in SE605 because Art 68 subsidies are already included in SE610, SE615, SE625 and SE699.	sum(JC921...JC928) (	M_S_2110..2170_V + M_S_4900_V	0
	SE699	Other subsidies	€	Other subsidies received including grants and subsidies for disasters or extraordinary subsidies (agri-monetary compensation, etc.).	sum(JC172, JC177, JC178, JC180, JC181, JC182, JC950, JC998, JC999, JC927)	M_S_2170_V + M_S_2810..2900_V	sum(M_S_2410_V, M_S_2490_V, M_S_2900_V, M_S_2810_V, M_S_2890_V)
	SE600	Balance current subsidies and taxes	€	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+SE395-SE390	
	SE605	Total subsidies – excluding on investments	€	See the definition above.			
	SE390	Taxes	€	Farm taxes and other dues (not including VAT and the personal taxes of the holder) and taxes and other charges on land and buildings.	#283 + #288	H_FO_(5061+5062)_V	
	SE395	VAT balance excluding on investments	€	The general rule is for all entries to be made exclusive of VAT; this poses no problems when the holder is subject to the normal VAT system. When the special agricultural system applies, the different VAT amounts should be recorded so that when the results are calculated any advantages of national agricultural VAT systems can be taken into account. = VAT balance on current operations = (VAT on sales + flat-rate refund of VAT -	#402 + #405 - #403	G_VA_(1010+1020)_NI	



				VAT on purchases)			
	SE405	Balance subsidies and taxes on investment	€	Subsidies and taxes not arising from current productive activity in the accounting year. =Subsidies on investments + premiums for the cessation of dairy farming – VAT	#370 + SE407 - #404	SE406 + SE408	
	SE406	Subsidies on investments	€	The amount of subsidies on investments allocated to the accounting year. Before 2014 not fully consistent among countries. Not all subsidies on investments under the Rural Development can be isolated (e.g. subsidies on forestry are included under M_3600/3610, itself included under SE623, therefore covered under SE605 and included in turn under SE600).	#370	D_S_1040..8010_V	
	SE407	Payments to dairy outgoers	€	This premium may be received in the form of a lump sum or be spread over several years.	J1052(2) + J2052(2)	no longer reported	
	SE408	Balance of VAT on investments	€	It was considered preferable, for the purposes of calculating income, to treat this amount separately from the overall VAT balance. It is generally a large amount and has no connection with the year's production. If it were taken into account in the VAT balance, it would distort the balance of subsidies and taxes on current operations.	#404	G_VA_(1010+1020)_I	
Income	SE410	<b>Gross Farm Income</b>	€	<b>Output - Intermediate consumption + Balance current subsidies &amp; taxes.</b>	<b>SE131 - SE275 + SE600</b>	<b>SE131 - SE275 + SE600</b>	
	SE131	Total output	€	See the definition above.			
	SE275	Total intermediate consumption	€	See the definition above.			
	SE600	Balance current subsidies and taxes	€€	See the definition above.			
	SE415	<b>Farm Net Value Added</b>	€	<b>Remuneration to the fixed factors of production (work, land and capital),</b>	<b>SE410 - SE360</b>	<b>SE410 - SE360</b>	

			whether they be external or family factors. As a result, holdings can be compared irrespective of their family/non-family nature of the factors of production employed. This indicator is sensitive, however, to the production methods employed: the ratio (intermediate consumption + depreciation)/fixed factors may vary and therefore influence the FNVA level. For example, in the livestock sector, if production is mostly without the use of land (purchased feed) or extensive (purchase and renting of forage land).			
SE360	Depreciation	€	See the definition above.			
SE420	Family Farm Income	€	Remuneration to fixed factors of production of the family (work, land and capital) and remuneration to the entrepreneur's risks (loss/profit) in the accounting year.	SE415 - SE365 + SE405	SE415 - SE365 + SE405	
SE365	Total external factors	€	See the definition above.			
SE405	Balance subsidies and taxes on investments	€	See the definition above.			
SE425	Farm Net Value Added / AWU	€/AWU	Farm Net Value Added expressed per agricultural work unit. Takes into account differences in the labour force to be remunerated per holding.	SE415 / SE010	SE415 / SE010	
SE430	Family Farm Income / FWU	€/FWU	Family Farm Income expressed per family labour unit. Takes into account differences in the family labour force to be remunerated per holding.	SE420 / SE015	SE420 / SE015	

Balance sheet	SE436	Total assets closing valuation	€	Fixed assets + current assets. Only assets in ownership are taken into account. Capital indicators are based on the value of the various assets at <b>closing valuation</b> .	SE441 + SE465	SE441 + SE465	
	SE437	Total assets, opening valuation	€	Fixed assets + current assets. Only assets in ownership are taken into account. Capital indicators are based on the value of the various assets at <b>opening valuation</b> .	#296 + #344 + #352 + #360 + D22..50(2)	D_OV_1010..8010_V+ J_OV_100..900_V	
	SE441	Total fixed assets	€	Agricultural land and farm buildings and forest capital + Buildings + Machinery and equipment + Breeding livestock, Intangible assets and other non-current assets. Closing valuation	#301 + #349 + #357 + D28(4) + D30(4) + D31(4) + D32(4) + D38(4) + D40(4) + D44(4)	SE446 + SE450 + SE455 + SE460 + D_CV_7020..8010_V	
	SE446	Land, permanent crops and quotas	€	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land. Closing valuation	#301 - #333 + #349	D_CV_(2010+3010+3020+5010)_V + D_CV_7010_V	
	SE450	Farm buildings	€	Buildings belonging to the holder whatever the type of occupancy of the land. Closing valuation	#333	D_CV_3030_V	
	SE455	Machinery and equipment	€	Tractors, motor cultivators, lorries, vans, cars, major and minor farming equipment. Closing valuation	#357	D_CV_4010_V	
	SE460	Breeding livestock	€	Value at closing valuation of breeding heifers, dairy cows, other cows, breeding: goats, ewes, sows. Closing valuation	D28(4) + D30(4) + D31(4) + D32(4) + D38(4) + D40(4) + D44(4)	J_CV_(251+261+262+269+311+321+420)_V	
	SE465	Total current assets	€	Non-breeding livestock + Circulating capital (Stocks of agricultural products + Other circulating capital). Closing valuation	SE470 + #365	SE470 + D_CV_1010..1040_V	
	SE470	Non-breeding livestock	€	Value at closing valuation of all livestock except breeding livestock (SE460) (see RI/CC 882 rev. 6). Closing valuation	[D22(4)..27(4)] + D29(4) + [D33(4)..34(4)] + D39(4) + D41(4) + D43(4) + [D45(4)..50(4)]	J_CV_100..240_V + J_CV_(252+319+329+410)_V + J_CV_491..900_V	
	SE475	Stock of	€	Value at closing valuation of all crop and	[K183(9) - K159(9)]	I_CV_10110..90900_V -	

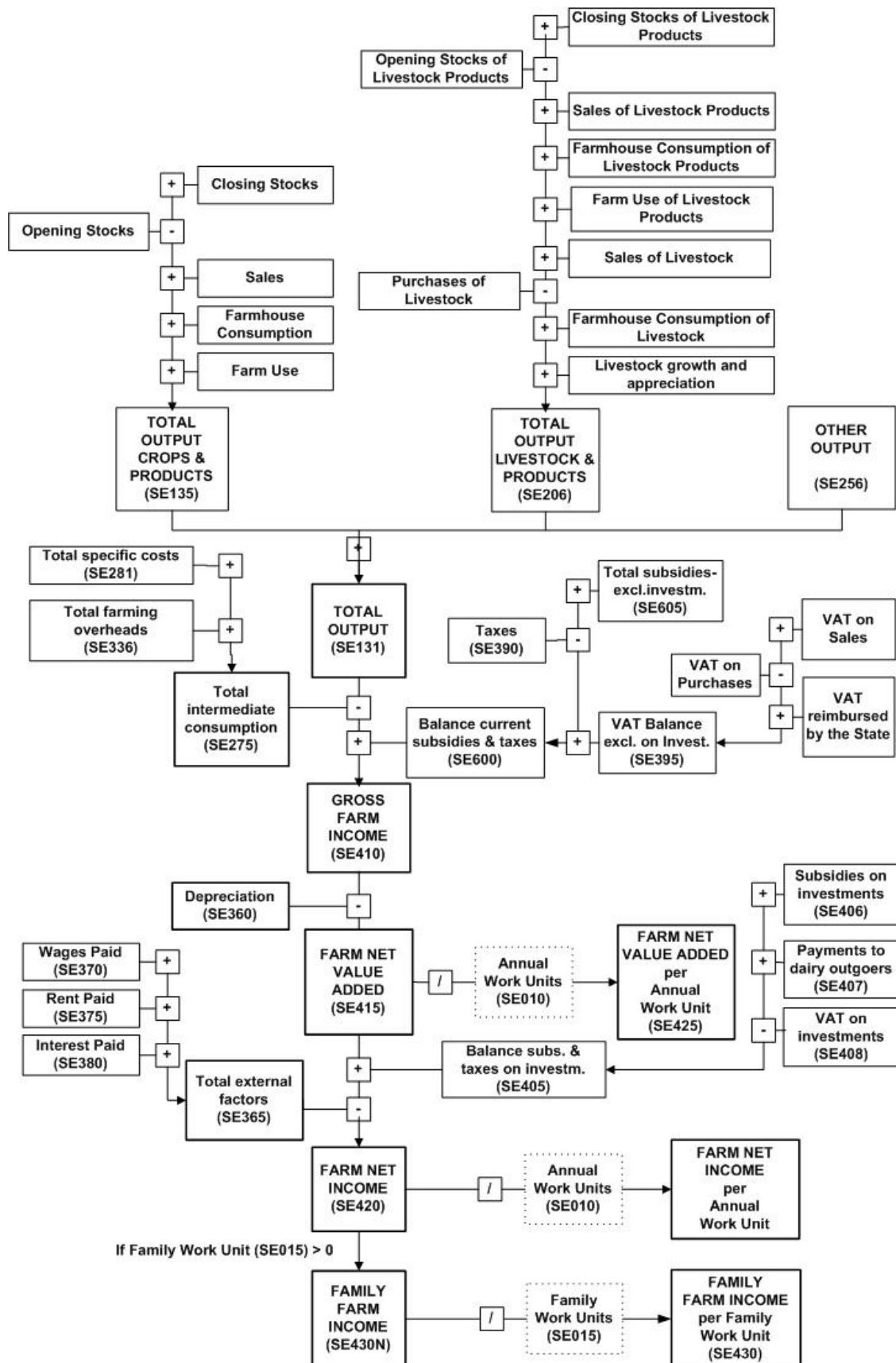
	agricultural products		livestock products (except young plantations).		I_CV_40800_V + K_CV_261..900_V	
SE476	Inventories	€	Value at closing valuation of all stocks of products owned by the holding that can be used either as inputs (including feeding stuff) or are held for sale whether produced by the holding or purchased	not possible	D_CV_1040_V	
SE480	Other circulating capital	€	Cash and other assets that can be easily converted to cash, short-term assets, amounts owed to the holding, normally arising from business activities, any other assets that are easily sold or expected to be paid within a year. Closing valuation	#365 - SE475	D_CV_1010..1040_V - SE475	
SE485	Total liabilities	€	Value at closing valuation of total of (long-, medium- or short-term) loans still to be repaid.	#394	SE490 + SE495	
SE490	Long & medium-term loans	€	Loans contracted for a period of more than one year.	#378	F_CV_1010..3000_L	
SE495	Short-term loans	€	Loans contracted for less than one year and outstanding cash payments.	#386	F_CV_1010..3000_S	
SE501	Net worth	€	= Total assets – Liabilities.	SE436 - SE485	SE436 – SE485	
SE506	Change in net worth	€	= [ (Total assets - Liabilities) at closing valuation] - [ (Total assets - Liabilities) at opening valuation].	SE501 - {#296 + #344 + #352 + #360 + [D22(2)..50(2)] - #390}	SE501 - [(SE437) – (F_OV_1010..3000_L + F_OV_1010..3000_S)]	
SE510	Average farm capital	€	Average value ( = [opening + closing] / 2 ) of farm capital except land and quotas = Livestock + Permanent crops + Land improvements + Buildings + Machinery and equipment + Circulating capital. Not included is the value of quotas and other prescribed rights as it cannot always be dissociated from the value of land. It is calculated only if land capital is recorded separately from the value of buildings.	{ [D22(2)..50(2)] + [D22(4)..50(4)] + #312 + #320 + #328 + #352 + #360 + #317 + #325 + #333 + #357 + #365} / 2	(J_OV_100..900_V + J_CV_100..900_V + D_OV_1010..2010_V + D_OV_3020..4010_V + D_OV_7010_V + D_CV_1010..2010_V + D_CV_3020..4010_V + D_CV_7010_V) / 2	

Financial indicator	SE516	Gross Investment on fixed assets	€	= Purchases - Sales of fixed assets + breeding livestock change of valuation.	[#297 + #345 + #353] - [#299 + #347 + #355] + (Z)	D_IP_2010..8010_V – D_SA_2010..8010_V + (Z)	
	SE521	Net Investment on fixed assets	€	= Gross Investment on fixed assets – Depreciation.	SE516 - SE360	SE516 - SE360	
	SE526	Cash Flow (1)	€	<p>= The holding's capacity for saving and self-financing.</p> <p>= Receipts - Expenditure for the accounting year, not taking into account operations on capital and on debts and loans. This indicator is close to that used by EUROSTAT on the basis of Macro-economic accounts.</p> <p>= Net Receipts of Agricultural activity and Other Receipts</p> <ul style="list-style-type: none"> <li>+ Balance farm subsidies &amp; taxes</li> <li>+ Balance subsidies &amp; taxes on investments</li> </ul> <p>= Sales of products + Other Receipts + Sales of livestock</p> <ul style="list-style-type: none"> <li>- All costs paid - Purchases of livestock</li> </ul> <p>= Receipts - Expenditure for the accounting year</p> <p>= Net Receipts of Agricultural activity and Other Receipts</p> <ul style="list-style-type: none"> <li>+ Balance farm subsidies &amp; taxes</li> <li>+ Balance subsidies &amp; taxes on investments</li> </ul> <p>= Sales of products + Other Receipts + Sales of livestock</p> <ul style="list-style-type: none"> <li>- All costs paid - Purchases of livestock</li> <li>+ Farm subsidies - Farm Taxes</li> <li>+ VAT balance</li> <li>+ Subsidies on investments - Taxes on investments</li> </ul>	{K183(7) + [E51(2)..58(2)]} - {[SE275 - #268 - #269 - #270 - #273] + SE365 + [E51(1)..58(1)]} + SE600 + SE405	I_SA_10110..90900_V + J_SA_100..900_V + K_SA_261..1200_V + L_SA_261..9000_V + SE600 + SE405 – {[SE275 – (H_SL_2050..2070_V + H_SC_3020_V)] + SE365 + J_PU_100..900_V }	
	SE530	Cash Flow (2)	€	<p>= The holding's capacity for saving and self-financing</p> <p>= Receipts - Expenditure for the accounting year</p> <p>= Net receipts of agricultural activity and</p>	SE526 + (#371 - #369) + (#394 - #390)	SE526 + (D_SA_1040..8010_V – D_IP_1040..8010_V) + [(F_CV_1010..3000_S + F_CV_1010..3000_L) –	

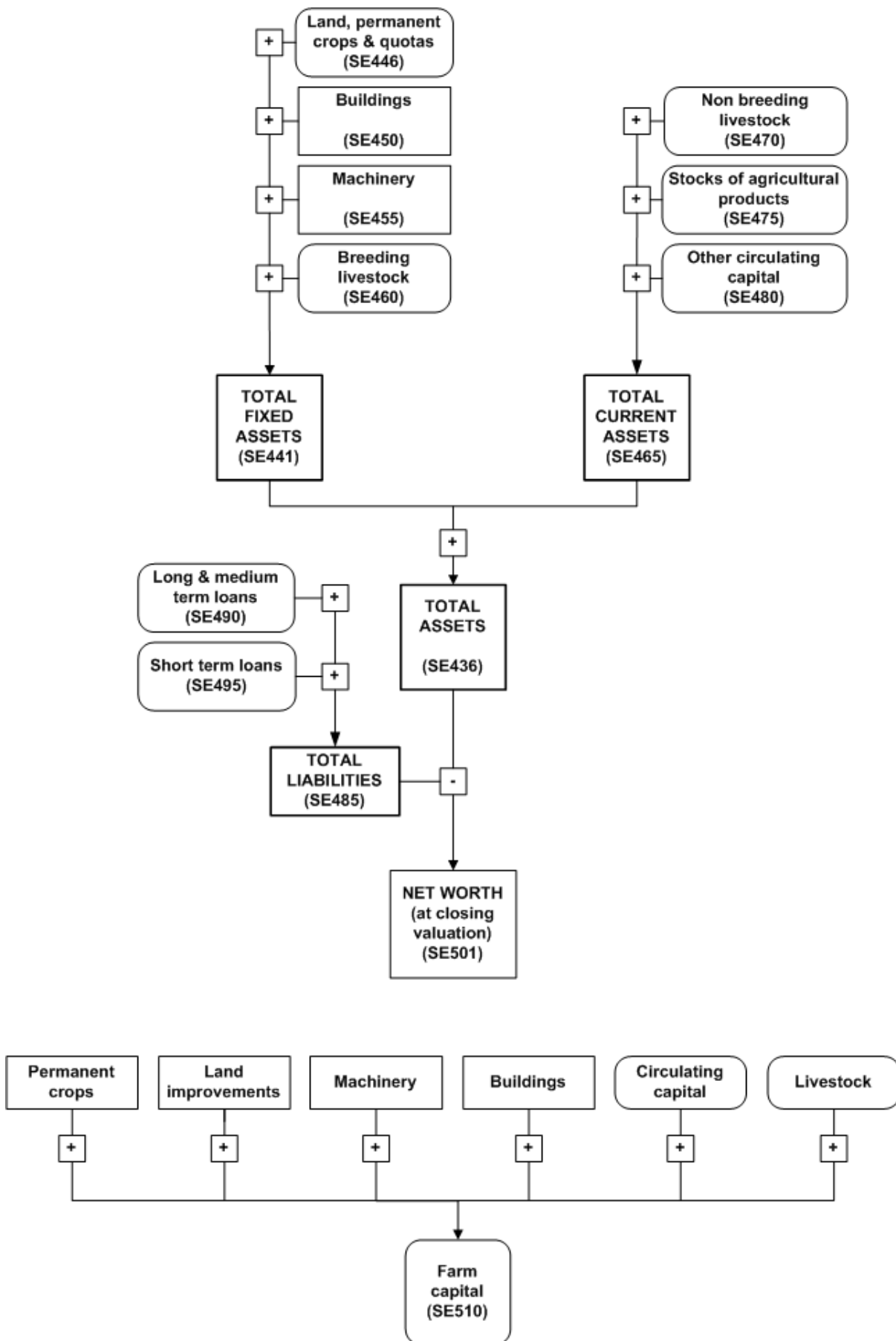
				other receipts + Balance farm subsidies & taxes + Balance subsidies & taxes on investments + Balance of operations on capital + Balance of operations on debts and loans = Sales of products + Other receipts + Sales of livestock - All costs paid - Purchases of livestock + Farm subsidies - Farm taxes + VAT balance + Subsidies on investments - Taxes on investments + Sales of capital - Investments + Closing valuation of debts - Opening valuation of debts.		(F_OV_1010..3000_S + F_OV_1010..3000_L)]	
SE532	Cash flow / farm total capital	€	= (Receipts - Expenditure for the accounting year)/(Fixed assets + current assets)	SE530 / SE436	SE530 / SE436		

## 2. FIGURES

### 2.1. Figure 1: Output, Balance of subsidies and taxes, Income



2.2. Figure 2: Balance sheet





### 2.3. Figures 3 & 4: Financial indicators

