Variable	Label	Unit	Description
SYS02	Farms represented	nb	Sum of weighting coefficients of individual holdings in the sample.
SYS03	Sample farms	nb	Number of holdings in the sample.
SE005	Economic size	€'000	Economic size of holding expressed in 1000 euro of standard output (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	Unpaid labour input	AWU	Refers generally to unpaid labour expressed in FWU = Family work unit = Family AWU.
SE020	Paid labour input	AWU	Remuneration may be in cash or in kind.
SE011	Labour input	hrs	Time worked in hours by total labour input on holding.
SE016	Unpaid labour input	hrs	Time worked in hours by unpaid labour input (generally family) on holding.
SE021	Paid labour input	hrs	Time worked in hours by paid labour input on holding.
SE022	Share of OGA work	%	Share of AWU for Other Gainful Activities (OGA) in total labour, in percent
SE025	Total Utilised Agric	ha	Total utilised agricultural area of holding. Does not include areas used for mushrooms, land rented for less than one year on an occasional basis, woodland and other farm areas (roads, ponds, non-farmed areas, etc.). It consists of land in owner occupation, rented land, land in share-cropping (remuneration linked to... 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.
SE026	Arable land	ha	Area of land cultivated for crop production or areas available for crop production but lying fallow; does not include mushrooms' area.
SE027	Permanent crops	ha	Area of non-rotational crops other than permanent grassland and permanent pasture, including nurseries and short rotation coppice
SE028	Permanent grassla	ha	Area of permanent grassland and permanent pasture
SE035	Cereals	ha	Common wheat and spelt, durum wheat, rye, barley, oats, grain maize, rice, other cereals, in hectares.
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.
SE042	Energy crops	ha	Areas sown under energy crops.
SE046	Vegetables and flo	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 plantations.
SE055	Orchards	ha	Fruit trees and berries (including tropical and sub-tropical fruits) and citrus fruits.
SE060	Olive groves	ha	Olive groves.
SE065	Other permanent	ha	Permanent crops grown under shelter, nurseries (including vine nurseries), other permanent crops (such as osier, rushes and bamboo) and young plantations, in hectares.
SE054	Permanent crops c	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.
SE071	Forage crops	ha	Fodder roots and brassicas (mangolds, etc.), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing.
SE072	Agricultural fallow	ha	Agricultural land not cultivated for agricultural reasons, not subject to de-coupled or set-aside payments.
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.
SE074	Total agricultural a	ha	= Agricultural land not cultivated for agricultural reasons (fallow land) + 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 condi...
SE075	Woodland area	ha	Woodland area, forests, poplar plantations, including nurseries. Not included in UAA (SE025).
SE080	Total livestock unit	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 thei...
SE085	Dairy cows (incl. b	LU	Female bovine animals (including female buffaloes) which have calved and are held principally for milk production for human consumption. Cull dairy cows included.
SE086	Cattle dairy cows	LU	Female bovine animals which have calved and are held principally for milk production for human consumption. Cull cows included.
SE087	Buffalo dairy cows	LU	Female buffalo animals which have calved and are held principally for milk production for human consumption. Cull cows included.
SE090	Other cattle	LU	All other cattle and buffaloes.
SE095	Sheep and goats	LU	Goats, other goats, ewes and other sheep.
SE100	Pigs	LU	Piglets, breeding sows, pigs for fattening, other pigs.
SE105	Poultry	LU	Table chickens, laying hens and other poultry.
SE110	Yield of wheat	q / ha	Production of common wheat and spelt in quintals (100 kilogrammes) per hectare.
SE115	Yield of maize	q / ha	Production of grain maize in quintals/ha.
SE120	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 calc...
SE125	Milk yield (incl. bu	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.
SE126	Milk yield cattle da	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.
SE127	Milk yield buffalo c	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.
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.
SE132	Total output / Total ratio		Total of output/[Specific costs + Overheads + Depreciation + External factors].
SE135	Total output crops	€	= Sales + farm use + farmhouse consumption + (closing valuation - opening valuation).
SE136	Total crop output/l	€/ha	= [Sales + farm use + farmhouse consumption + (closing valuation - opening valuation)]/ha (excluding area leased out for short period and area out of production).
SE140	Cereals	€	Cereals for the production of grain = Sales + farm use + farmhouse consumption + (closing valuation - opening valuation).
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.
SE146	Energy crops	€	All crops produced for energy purpose.
SE150	Potatoes	€	Including early potatoes and seed.
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.
SE160	Oil-seed crops	€	Oil seed and fibre crops (excluding cotton).
SE165	Industrial crops	€	Hops, tobacco, other industrial crops (including medicinal plants, aromatic plants, condiments and spices, cotton and sugar cane, fibre flax and hemp).
SE170	Vegetables & flow	€	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).
SE175	Fruit	€	Fruit trees and berries grown in the open (including tropical fruit), excluding citrus fruit orchards and grapes.
SE180	Citrus fruit	€	Oranges, tangerines and mandarins, clementines, lemons and other citrus fruit.
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.
SE190	Olives & olive oil	€	Table olives, olives for oil production, olive oil and by-products of olive groves.
SE195	Forage crops	€	Fodder roots and brassicas (mangolds), other fodder plants, temporary grass, meadows and permanent pastures, rough grazing, fallows and set-aside land.
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.
SE206	Total output livesto	€	= Livestock production + change in livestock value + animal products.
SE207	Total livestock outp	€/LU	=[Livestock production + change in livestock value + animal products.
SE211	Change in value of	€	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 lor...
SE216	Cows' milk and mil	€	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	€	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	€	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	€	Production + change in valuation. Net change in valuation in respect of other sheep and other goats; change in valuation adjusted in respect of breeding ewes and goats.
SE235	Poultrymeat	€	Production + change in valuation. Net change in valuation in respect of all categories of poultry.
SE240	Eggs	€	[(Sales + Farmhouse consumption + Closing valuation + Farm use) – (opening valuation)] of hens' eggs.
SE245	Ewes' and goats' m	€	(Sheep milk + goat milk + Sheep milk products + Goat milk products) – Opening valuation.
SE251	Other livestock &	€	Meat of equines and other animals (including change in valuation), wool, other animal products (manure, stud fees, etc.), receipts for animals held under contract, and milk. Net change in valuation in respect of beehives, rabbits and other animals; change in valuation adjusted in respect of equines.
SE256	Other output	€	Receipts from renting out agricultural land, 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 previous accounting years,...

Code	Name	Unit	Description
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.
SE705	Processing of anim	€	Output coming from processing of meat, cows' milk, buffalo's milk, sheep's milk, goat's milk and other animals' products.
SE710	Processing of crop	€	Output coming from processing of crops.
SE715	Forestry and wood	€	It covers sales of felled and standing timber, of forestry products other than timber (cork, poine raesin, etc.) and of processed wood.
SE720	Contractual work (	€	Includes hiring out of equipment or agricultural contract work carried out by the labour force of the holding
SE725	Agritourism	€	Receipts from agritourism includes returns from board and lodging, campsites, cottages, riding facilities, hunting and fishing
SE730	Other OGA output	€	Production of renewable energy and other OGA not included above.
SE260	Farmhouse consur	€	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	€	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 accoun
SE270	Total Inputs	€	= Specific costs + Overheads + Depreciation + External factors.
SE275	Total intermediate	€	Total specific costs (including inputs produced on the holding) and overheads arising from production in the accounting year.
SE281	Total specific costs	€	= Crop-specific inputs (seeds and seedlings, fertilisers, crop protection products, other specific crop costs), livestock-specific inputs (feed for grazing stock and granivores, other specific livestock costs) and specific OGA costs.
SE284	Specific crop costs	€/ha	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.
SE285	Seeds and plants	€	Relates to agricultural and horticultural crops. New plantations of permanent crops and woodlands are considered as investments.
SE290	Seeds and plants h	€	Seeds and seedlings produced and used on the farm.
SE295	Fertilisers	€	Purchased fertilisers and soil improvers (excluding those used for forests).
SE296	Fertiliser N	q	Quantity of N in mineral fertilisers used.
SE297	Fertiliser P	q	Quantity of P2O5 in mineral fertilisers used.
SE298	Fertiliser K	q	Quantity of K2O in mineral fertilisers used.
SE300	Crop protection	€	Plant protection products, traps and baits, bird scarers, anti-hail shells, frost protection, etc. (excluding those used for forests).
SE305	Other crop specific	€	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.
SE309	Specific livestock c	€/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
SE310	Feed for grazing liv	€	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 liv	€	Marketable farm products (including milk other than suckled) used as feedingstuffs for grazing stock.
SE320	Feed for pigs and p	€	Feed for pigs and poultry.
SE325	Feed for pigs and p	€	Marketable farm products (including milk other than suckled) used as feedingstuffs for granivores.
SE330	Other livestock spe	€	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.
SE332	Veterinary expense	€	Cost of veterinary fees and medicines.
SE750	All specific costs fo	€	All specific costs for other gainful activities, includes those for crops and animal products processing, and for other activities.
SE765	Milk processing sp	€	Specific costs for processing milk (of all species: cattle dairy cows, buffalo, dairy cows, ewes and goats).
SE766	Cows' milk process	€	Specific costs for processing cows' milk.
SE770	Meat processing sp	€	Specific costs for processing meat and other animal products
SE331	Forestry specific cc	€	Fertilisers, protective materials, miscellaneous specific costs. Labour costs, contract work and mechanisation are not included; these are to be shown under the appropriate cost headings.
SE336	Total farming overl	€	Supply costs linked to production activity but not linked to specific lines of production.
SE340	Machinery & build	€	Costs of current upkeep of equipment (and purchase of minor equipment), car expenses, current upkeep of buildings and land improvements, insurance of buildings.
SE345	Energy	€	Motor fuels and lubricants, electricity, heating fuels.
SE350	Contract work	€	Costs linked to work carried out by 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.).
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 (from replacement value to historical cost and book value).
SE365	Total external facto	€	Remuneration of inputs (work, land and capital) which are not the property of the holder.
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.
SE375	Rent paid	€	Rent paid for farm land and buildings and rental charges.
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.
SE381	Balance of interest	€	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 amount of interest received on liquid assets
SE605	Total subsidies - ex	€	Subsidies on current operations linked to production (not investments), in €. Payments for cessation of farming activities are therefore not included.
SE606	Total Direct Payme	€	EU and national decoupled and coupled subsidies, except on rural development, costs and purchase of animals.
SE610	Total subsidies on c	€	All farm subsidies on crops, including compensatory payments/area payments, set-aside premiums, aid under Art 68 and other coupled support.
SE611	Compensatory pay	€	Amounts paid to producers of cereals, oilseeds and protein crops (COP crops) and energy crops payments.
SE612	Set aside premium	€	Amount of premiums received by COP producers obliged to set aside part of their land. Such land may, however, be used for certain non-food crops.
SE613	Other crops subsid	€	All other farm subsidies on field, horticultural and permanent crops.
SE615	Total subsidies on l	€	All farm subsidies on livestock and livestock products including aid under Art 68.
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.
SE617	Subsidies other cat	€	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.
SE618	Subsidies sheep &	€	In addition to the ewe (and goat) premiums, includes any subsidies on sheep/goat milk products.
SE619	Other livestock sut	€	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.
SE624	Total support for ru	€	= Environmental subsidies+ LFA/ANC subsidies + other Rural Development payments including RD national payments. In €.
SE621	Environmental sub	€	Subsidies on environment (caution to avoid double-counting of DP under Art 69 of 1782/2003) + Subsidies on environmental restrictions.
SE622	LFA subsidies	€	Subsidies for Less Favourite Areas (LFA) / areas facing natural or other specific constraints (such as ANC).
SE623	Other rural develo	€	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.
SE625	Subsidies on interr	€	All farm subsidies on intermediate consumption. Subsidies on wages, rent, taxes and interest are to be excluded.
SE626	Subsidies on extern	€	Subsidies on wages, rent and interests.
SE630	Decoupled payme	€	Single farm payment and single area payment scheme. Additional aid included. SE640 - Additional aid included only up to 2010.
SE631	Single Farm Payme	€	Single Farm Payment for old Member States and Croatia, Malta and Slovenia. Basic payment scheme from 2015.
SE632	Single Area payme	€	Scheme only for new Member States; not chosen by Croatia, Malta and Slovenia.
SE640	Additional aid	€	Amount resulting from the application of modulation to the first EUR 5000 or less of direct payments. Only up to 2010.
SE650	Total aid for Article	€	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.
SE699	Other subsidies	€	Other subsidies received including grants and subsidies for disasters or extraordinary subsidies (agri-monetary compensation, etc.).
SE600	Balance current su	€	Subsidies and taxes arising from current productive activity in the accounting year. Balance of subsidies and taxes on current operations.
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.
SE395	VAT balance exclus	€	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
SE405	Balance subsidies	€	Subsidies and taxes not arising from current productive activity in the accounting year.
SE406	Subsidies on invest	€	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 und
SE409	Subsidies on agrice	€	Subsidies on agricultural investment received during the accounting year
SE407	Payments to dairy	€	This premium may be received in the form of a lump sum or be spread over several years.

Code	Label	Unit	Description
SE408	Balance of VAT on	€	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 cu
SE410	Gross Farm Income	€	Output
SE415	Farm Net Value Ad	€	Remuneration to the fixed factors of production (work, land and capital), whether they be external or family factors. As a result, holdings can be compared irrespective of their family/non-family nature of the factors of production employed. This indicator is sensitive, however, to the production methods employed:
SE415M	Farm Net Value Ad	€	Median value of Farm Net Value Added by farm (SE415). Half of the represented population of farms has the income lower than the median and half higher than the median. Calculated only for at least 30 sample farms.
SE420	Farm Net 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.
SE425	Farm Net Value Ad	€/ AWU	Farm Net Value Added expressed per agricultural work unit (AWU). It takes into account differences in the labour force to be remunerated per holding. SE425 is a weighted mean (average) calculated as a [sum of sample farm incomes x sample farm weights] / [sum of sample farm AWU x sample farm weights].
SE425M	Farm Net Value Ad	€/ AWU	Median value of Farm Net Value Added by AWU (SE425). Half of the represented population of farms has the income lower than the median and half the higher than the median. Calculated only for at least 30 sample farms.
SE430	Family Farm Incom	€/ FWU	Family Farm Income expressed per family labour unit. Takes into account differences in the family labour force to be remunerated per holding. Family farm income SE430 is calculated on a subset of farms having unpaid work, that is where Unpaid labour input SE015 > 0.
SE436	Total assets closing	€	Fixed assets + current assets.
SE437	Total assets, openi	€	Fixed assets + current assets.
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.
SE446	Land, permanent c	€	Agricultural land, permanent crops, improvements to land, quotas and other prescribed rights (including acquisition costs) and forest land. Closing valuation
SE447	Agricultural land	€	Agricultural land owned by the holding including land improvements (e.g. fencing, drainage, fixed irrigation equipment) belonging to the holder. Closing valuation.
SE448	Forest land includi	€	Forest land in owner occupation included in the agricultural holding. Closing valuation.
SE450	Farm buildings	€	Buildings belonging to the holder whatever the type of occupancy of the land. Closing valuation
SE455	Machinery and equ	€	Tractors, motor cultivators, lorries, vans, cars, major and minor farming equipment. Closing valuation
SE460	Breeding livestock	€	Value at closing valuation of breeding heifers, dairy cows, other cows, breeding: goats, ewes, sows. Closing valuation
SE462	Intangible assets	€	All intangible assets. Closing valuation.
SE465	Total current asset	€	Non-breeding livestock + Circulating capital (Stocks of agricultural products + Other circulating capital). Closing valuation
SE470	Non-breeding lives	€	Value at closing valuation of all livestock except breeding livestock (SE460) (see RI/CC 882 rev. 6). Closing valuation
SE475	Stock of agricultur	€	Value at closing valuation of all crop and livestock products (except young plantations).
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
SE480	Other circulating c	€	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
SE485	Total liabilities	€	Value at closing valuation of total of (long-, medium- or short-term) loans still to be repaid.
SE490	Long & medium-te	€	Loans contracted for a period of more than one year.
SE495	Short-term loans	€	Loans contracted for less than one year and outstanding cash payments.
SE501	Net worth	€	= Total assets – Liabilities.
SE506	Change in net wor	€	=[(Total assets - Liabilities) at closing valuation]
SE510	Average farm capit	€	Average value (= [opening + closing] / 2) of farm capital except land and quotas = Livestock + Permanent crops + Land improvements + Buildings + Machinery and equipment + Circulating capital.
SE516	Gross Investment	€	= Purchases - Sales of fixed assets + breeding livestock change of valuation.
SE521	Net Investment on	€	= Gross Investment on fixed assets – Depreciation.
SE526	Cash Flow (1)	€	= The holding's capacity for saving and self-financing.
SE530	Cash Flow (2)	€	= The holding's capacity for saving and self-financing
SE532	Cash flow / farm t	€	= (Receipts - Expenditure for the accounting year)/(Fixed assets + current assets)