

---

---

# ARGUMENTA OECONOMICAE

---

---

2 • 1996

Academy of Economics in Wrocław  
Wrocław 1996

---

---

# TABLES OF CONTENTS

---

---

## INAUGURAL LECTURE FOR OPENING THE ACADEMIC YEAR 1994/1995

<i>Bogusław Fiedor</i> ECOLOGICAL ASPECTS OF ECONOMIC RELATIONSHIPS BETWEEN POLAND AND EUROPEAN UNION .....	7
---	---

### I. ARTICLES

<i>Jerzy Rymarczyk</i> MODIFICATION OF PROTECTIVE INSTRUMENTS IN INTERNATIONAL TRADE AS A RESULT OF THE URUGUAY ROUND – GATT .....	19
--	----

<i>Stanisław Czaja, Bogusław Fiedor, Andrzej Graczyk</i> THE LINKAGES BETWEEN TRADE AND ENVIRONMENT. A CASE OF POLAND .....	29
---	----

<i>Jerzy Czupiał, Jolanta Żeleziak</i> FOREIGN DIRECT INVESTMENT IN POLAND .....	59
---	----

<i>Bożena Klimczak, Bożena Borkowska, Andrzej Matysiak, Grażyna Wrzeszcz-Kamińska,</i> MICROECONOMIC PHENOMENA ACCOMPANYING THE PRIVATIZATION PROCESS OF STATE-OWNED ENTERPRISES (RESULTS OF RESEARCH OF 1990-1993) .....	67
--	----

<i>Aniela Styś</i> STRATEGIC MARKET PLANNING AND THE EFFECTIVENESS AND EFFICIENCY OF THE ORGANIZATION'S ACTIVITY .....	85
--	----

<i>Paweł Dittmann</i> SALES FORECASTING IN A TELECOMMUNICATION COMPANY .....	93
---	----

<i>Andrzej Baborski</i> ON SOME MORAL, LEGAL AND ECONOMIC PROBLEMS RELATED TO COMMUNICATION NETWORKS .....	101
--	-----

<i>Andrzej Malachowski, Elżbieta Niedzielska</i> NEW COMMUNICATION TECHNOLOGIES AS THE CHALLENGES FOR THE CONTEMPORARY CIVILISATION .....	113
<i>Adam Nowicki, Jacek Unold</i> COMPUTER REPRESENTATION OF THE INFORMATION SYSTEM FOR THE HOUSING SECTOR .....	123
<i>Bożena Baborska</i> THE FATE OF STATE OWNED FARMS IN POLAND .....	133
<i>Marian Kachniarz</i> AGROTOURISM AS AN ELEMENT OF RURAL AREAS DEVELOPMENT STRATEGY FOR THE SUDETY MOUNTAINS .....	143
<i>Ryszard Antoniewicz, Władysław Bukietyński, Andrzej Misztal</i> ON A JUST DISTRIBUTION WITH PREFERENCES .....	151

## II. REVIEWS AND NOTES

Andrzej Baborski (ed.): EFEKTYWNE ZARZĄDZANIE A SZTUCZNA INTELIGENCJA [EFFECTIVE MANAGEMENT AND ARTIFICIAL INTELLIGENCE]. Wrocław 1994. ( <i>Henryk Sroka</i> ) .....	163
Zygmunt Bartosik, Bogumił Bernaś, Stefan Forlicz, Andrzej Kaleta: ZMIANY STRUKTURALNE W PRZEMYSŁE POLSKI – SPOJRZENIE PROSPEKTYWNE [STRUCTURAL CHANGES IN POLISH INDUSTRY – A PROSPECTIVE VIEW]. Wrocław 1994. ( <i>Ryszard Broszkiewicz</i> ) .....	164
Krzysztof Jajuga (ed.): EKONOMETRYCZNA ANALIZA PROBLEMÓW EKONOMICZNYCH [ECONOMETRIC ANALYSIS OF ECONOMIC PROBLEMS]. Wrocław 1994. ( <i>Teodor Kulawczuk</i> ) .....	165
Danuta Misińska: PODSTAWY RACHUNKOWOŚCI [THE ELEMENTS OF ACCOUNTING]. Warszawa 1994. ( <i>Kazimierz Sawicki</i> ) .....	167
Edward Nowak: DECYZYJNE RACHUNKI KOSZTÓW. (KALKULACJA MENEDŻERA) [DECISIONAL COST ACCOUNT (MANAGER'S CALCU- LATION)]. Warszawa 1994. ( <i>Kazimierz Zajac</i> ) .....	168
Stanisław Nowosielski: PODSTAWY KONTROLINGU W ZARZĄDZANIU PRODUKCJĄ [THE ELEMENTS OF CONTROLLING IN PRODUCTION MANAGEMENT]. Wrocław 1994. ( <i>Adam Starostecki</i> ) .....	169

Stanisława Ostasiewicz, Wanda Ronka-Chmielowiec: RACHUNEK UBEZPIECZENIOWY [INSURANCE ACCOUNT]. Wrocław 1994. ( <i>Tadeusz Stanisz</i> ) .....	171
Andrzej Rapacz: PODSTAWY EKONOMIKI PRZEDSIĘBIORSTWA [THE ELEMENTS OF ECONOMY IN A TOURIST ENTERPRISE]. Wrocław 1994. ( <i>Władysław Włodzimierz Gaworecki</i> ) .....	173
Jerzy Sokołowski: STRATEGIA PODATKOWA PRZEDSIĘBIORSTWA. JAK ZMNIĘJSZYĆ OBCIĄŻENIA PODATKOWE [TAX STRATEGY OF AN ENTERPRISE. HOW TO DECREASE TAX BURDENS]. Warszawa 1994. ( <i>Ryszard Wierzba</i> ) .....	174
THE WROCLAW SCHOOL OF ECONOMIC POLICY IN MARKET ECONOMY ( <i>Janusz Kroszel</i> ) .....	175
Stefan Wrzosek: OCENA EFEKTYWNOŚCI RZECZOWYCH INWESTYCJI PRZEDSIĘBIORSTW [THE APPRAISAL OF THE EFFECTIVNESS OF MATERIAL INVESTMENT OF ENTERPRISES]. Wrocław 1994. ( <i>Łeśław Martan</i> ) .....	177
<b>III. HABILITATION MONOGRAPHS 1994-1995 (summaries) .....</b>	<b>179</b>
<b>IV. LIST OF PUBLICATIONS BY THE ACADEMIC STAFF OF THE WROCLAW ACADEMY OF ECONOMICS 1994-1995 .....</b>	<b>183</b>

*Bożena Baborska*

## **THE FATE OF STATE OWNED FARMS IN POLAND**

---

---

Polish agriculture's specific feature, as compared to other domains of national economy, was a relatively low proportion of state ownership in the entire period of real socialism. State sector in agriculture was comprised mainly of enterprises called usually PGRs (abbreviation of the official Polish name – Państwowe Gospodarstwa Rolne). In 1992 an action was undertaken to privatize agriculture as fast as possible. A spectacular result of this action was the liquidation of PGRs as separate economic entities which was completed in the spring of 1994. The way of transformation of state agriculture is distinct in some specific solutions from privatization of non-agricultural enterprises. In order to realize this program special government Agency of Agricultural Property of the Treasury was created (known as AWR after its Polish name).

In this paper I strive to describe the conditions and method of realization of ownership structure transformation in state agriculture in the years 1991-1994. I also pointed out some difficulties encountered by AWR in its effort of fast privatization as well as the effects of its activity to the end of 1994.

### **1. INTRODUCTION**

In the entire period of real socialism, the overwhelming share of land was privately owned. About 3/4 of the land in agricultural usage mostly belonged to small family farms (average area not exceeding 6 ha.). The state nonetheless was, and still is, a big landowner; almost half of the overall land surface of the country is state owned. However in agriculture itself the share of the state is not and never was, throughout the post-war period, too big. (Wherever other source of data is not stated, the source is one of publications of Central Statistical Office (GUS) mentioned in references.) In 1990, PGRs managed 18 per cent of the total land in agricultural usage. Besides PGRs the state ownership in agriculture comprised of numerous farms, rather small compared to PGRs, belonging to different state organizations and to the State Land

Fund (PFZ). Therefore the state agricultural sector in the beginning period of transformation is commonly equalled to the PGRs.

A distinctive feature of state agriculture was its spatial structure; it was characterized by the concentration of PGRs in just a few regions in northern and western Poland, i.e. on former German territories adjoined to Poland after the World War II. PGRs had significant importance in the economy of three northern voivodeships: Szczecin, Slupsk and Koszalin. They managed more than 50 per cent of the land in agriculture usage and in the 1980's employed about 17 per cent of the total labour force in these regions. There, as well as in many other smaller regions (e.g. Bieszczady or Sudety region), PGR had a significant or even dominating share of employment (Gorzalak 1990, p. 18 and 21). In central and eastern Poland on the contrary, the share of state agriculture was very small. A large percentage of land was dispersed among small and very small private farms as well as large proportion of part time farmers were the main characteristics of these territories.

## 2. ADAPTATION PROBLEMS OF PGRs IN THE BEGINNING OF SYSTEM TRANSFORMATION

By the end of the 1980's there were about 1500 organizational units with PGR status. Almost 60 per cent of them had an area bigger than 1000 hectares, and there were also giant enterprises such as e.g. Agricultural and Industrial Combine Igloopol, possessing more than 60 thousand hectares! As many as 38 per cent of PGRs were made up of many farms. The status of semi-independent division of enterprise was mostly given to farms separated in the spatial and organizational sense. Many enterprises were comprised of several farms frequently located in different villages. Apart from agricultural farms, processing plants (distilleries, cattle food plants, starch factories etc.) also belonged to PGRs; in total there were almost 1900 (Kolodko 1992).

At that time PGRs employed about half a million people. They also owned many social services (often the entire infrastructure of a village as well as housing settlements). Employees and pensioners of PGRs and their families were guaranteed free housing (with free heating, lighting etc.). The cost load of this social infrastructure in agriculture was incomparably bigger than in other sectors of the national economy. It is estimated that they amounted to about 1/3 of current costs in PGRs (Naszkowska 1993b).

Since January 1990 PGRs, like all agriculture, were deprived of virtually all state subsidies. In that year their costs of both main and social activities rose significantly. For many reasons the possibility to rationalize the economic

of PGRs was very limited. Significant causes were in the enterprises themselves as well as outside them.

In 1990 the coincidence of specific factors caused the activity of PGRs to be especially dependent on short term credits. In the fall of 1989 they sold that year's harvest to the state and their income was dramatically and suddenly reduced by the „shock therapy”. In 1990 prices of all production means rose sharply as a result of correctional inflation. However the prices of products and services outside agriculture rose much more than those of agricultural products. A common problem of that year and the subsequent one were the difficulties with sales of almost all products. Because of these reasons and the above-mentioned tremendous costs of social activities as well as specific problems related to the inappropriate structure of production means supply in 1990 almost all PGRs were indebted in banks, their suppliers and in the state budget. The problem of PGR indebtedness was in 1991 so aggravated that almost half of them lost their credit capability in that year (Michalczyk 1991; Naszkowska 1993b).

It can be seen then, that in the second year of system transformation the process of extensification in PGRs began and quickly increased: more and more land was left idle, less fertilizers and other agricultural treatment were used. Limitation of cattle raising in PGRs was widespread; in order to survive, livestock and other capital goods were sold. In spite of increasing financial problems, PGRs postponed layoffs for a relatively long time. The decisive factor here was resistance of employees frequently expressed in dramatic forms. As a result, reductions were undertaken too late from the enterprises interest's point of view.

In the first two years of transformation, privatization processes occurred in agriculture on a small scale. Like all other state enterprises, PGRs could be then privatized only by the so-called liquidation way; either according to Article 19 of the act dated September 25, 1981 on state enterprise, when liquidation is recommended because of bad economic condition of the enterprise, or due to regulation in Article 37 of the act dated July 13, 1990 on privatization of state enterprises, when liquidation is a precondition to privatization.

Practically only five PGRs were liquidated according to Article 37. Capital goods of these farms were sold and immobile assets were given to private companies, chiefly founded by employees, mostly on leasing basis. With respect to 95 PGRs, a liquidation process was enacted due to their very bad economic condition, i.e. according to the act of 1981. No attempts at capital way of restructuring of PGRs were made (Szot 1992a).

When the possibility of a mass bankruptcy of PGRs became real, the state introduced institutional and organizational reform for restructuring state-

owned agriculture. The necessity of PGRs' separate treatment became apparent after problems were encountered during attempts to sell enterprises by auction, undertaken in the beginning of the nineties, on the initiative of their main debtors. Buying offers were made for part of assets of liquidated enterprises only. This in turn would lead to large scale dilapidation and waste of a significant part of state property, without substantial profits for debtors.

Besides the apparent waste of assets, it bore the danger of anarchy on local labour markets in the regions with large concentration of PGRs. The problem of the tremendous social infrastructure of PGRs couldn't be solved in this way either. Finally mass bankruptcies of PGRs could lead to chain bankruptcies in the economic environment of agriculture.

### 3. THE PROCESS OF PGR LIQUIDATION AND PARTIAL PRIVATIZATION OF THEIR ASSETS

The creation of separate institutional and legal solutions for agriculture in the domain of property transformations was then fully grounded. They were introduced in the act dated October 19, 1991, on management of agricultural real estate by State Treasury. It came into force on January 1, 1992; since then the restructuring tasks with respect to agriculture were performed by the above-mentioned special government agency – AWR. Its tasks are analogous to the German Treuhand with restriction, that its scope of action is much narrower. Accordingly to this act, all PGRs ought to have been liquidated by the end of 1993 and the assets of liquidated enterprises were to be taken over by the Agency. Actually this process took half a year longer.

The task of the Agency is to guarantee proper use of these objects. According to the plans, possibly widespread and fast privatization was intended. Because the principles of controlling capital assets of PGRs by the Agency during liquidation process were not strictly determined and the process was time consuming in most cases, the possibility of devastating privatization before liquidation still existed.

Until mid-1992, the activity of the Agency was concentrated on the organization of its territorial branches and updating statistical information regarding state agriculture. It was then determined that the Agency should take over the assets after liquidation of 1495 enterprises, among them 3130 thousand hectares of land. The book value of durable assets slightly exceeded zł 87 trillion and the value of capital goods, in the amount of 11419 billion, was already then significantly lower than the indebtedness of PGRs.



Already in the first months of AWR's activity, it turned out that hopes for the increase of the privatization rate and solution of problems for indebted PGRs were quite nad've. In practice, it turned out that the problems with privatization of state-owned agricultural sector were only a beginning, that the operation would be costly and long, and whether it would generate any profit, remained uncertain (Szot 1992b).

In the first half year of its existence AWR took over only 78 officially liquidated, but still existing as farms, enterprises. The book value of these farms was zł 3.3 trillion and their debts exceeded zł 1.7 trillion!

The first attempts to sell these capital goods taken by the State Treasury, have shown how big the discrepancy between their book and market values was. On average the book value was at least twice as big as the market one. The first auctions have shown that interest in buying land and other elements of durable goods by this way is small and it is difficult to find buyers for all objects offered within one offer (Szot 1992b; Korona 1993).

In this situation the Agency inherited the threat of bankruptcy, previously troubling the majority of PGRs. According to law, it is to perform its statutory duties on the base of income from privatization and profits from farms it runs. As a result, a big part of the activity of both regional and central branches of the AWR in the years 1992-1993 was directed to negotiations with the main creditors of overtaken former PGRs, as well as the PGRs prepared for liquidation. The Agency strove for general restructuring of PGRs' indebtedness. These efforts were not supported by appropriate legislative regulations. At the end of 1993 AWR undertook firm action to decrease its indebtedness, among other things by selling debts through specialized agencies, e.g. on December 15 AWR offered for sale debts of nominal value zł 73 trillion. The buyers were mostly persons who bought or were renting land of liquidated PGRs (*Ziemia...* 1993).

Other problems are related to maintaining production in the former PGRs taken over by the Agency. These farms comprised on one hand farms under temporary management, scheduled for privatization and, on the other hand, farms for which privatization was not planned in the near future. In the years 1992-1993 only some of them were profitable, even smaller was the number of farms with indebtedness lower than book value of equity. In order to maintain economic activity in large area farms it is necessary to use short term credits (it is a universal feature of such farms in market economy). Banks have given and still give loans on the Agency's guarantee, even in cases of the deteriorating economic situation of these farms. Because of this the Agency's indebtedness is still growing. At the end of 1993 debts of Treasury farms were lower than the value of their capital goods only in 5 territorial branches (Szot 1992b; Kulawik et al. 1994).

It is worth mentioning here that the problem of a tremendous debt of state-owned farms also occurred in the former GDR. In Germany this problem was solved by grouping the debts of former state farms in one bank and postponing their payment until new owners begin to generate profit so making them able to start payment. Compensation for the creditor-bank because of freezing of the debt is paid by the state. It is also worth mentioning that the difficulties encountered during privatization of former state owned farms in Germany are analogous to those encountered in Poland, despite much bigger state support in Germany (Dzierżyńska 1993; Olko-Bagieńska 1992).

In the period mid-1992 to mid-1993, AWR took over almost 1000 liquidated PGRs, and then also the large scale privatization process began. Till May 1993, 2205 auctions were organized, offering several thousand farms with a total area of 850 thousand hectares for sale or rent. These offers covered groups of farms comprising whole large scale farms and also the land separated from liquidated PGRs.

As the result of 1895 auctions held, buyers were found for 32 thousand hectares and rented almost 414 thousand hectares. Only half (exactly 52,7%) of the land offered at the auctions found new owners. The agreements finalizing privatization process were made till the end of May only for 18.8 thousand hectares of former PGRs land (Korona 1993; Olko-Bagieńska 1992). Assuming that later also all others „determined as buyers” have signed such agreements, it is apparent that full privatization was done for less than half of one per cent of the land offered by the Agency at auctions! The press informed many times on low interest in purchase of land or whole agricultural complexes offered by AWR at auctions; exceptional in Poland was Poznań voivodeship, where already in the spring of 1993 almost 60 per cent of the area proposed for sale were sold. As examples the articles of K. Naszkowska (1992 and 1993a) can be quoted.

In many cases limited liability companies were organized by the employees of liquidated PGRs. This was the most frequent form of privatization of large complexes. Since such companies had priority to buy, the typical form was renting land and buildings, and leasing other elements of durable goods.

Besides selling and renting, the Agency gave almost 34 thousand hectares of land free of charge to be used by former PGR employees. This form of temporary use was called lending of land. The users of lent areas are obliged only to pay the land tax. More than 100 thousand hectares of land formally take over by AWR, has found temporary users in the form of so called informal use; it pertains as a rule to small lots located among private grounds. This form of temporary „privatization” covered in the post-war period about 10 per cent of the land formally belonging to the PFZ. This Fund was liquidated with the creation of AWR, which took over its whole assets com-

prising 436 thousands ha. as compared to 4232 thousands ha. taken over from former PGRs (*Prywatyzacja przedsiębiorstw...* 1995, p.48).

#### 4. RESTRUCTURING OF STATE SECTOR OF AGRICULTURE AFTER LIQUIDATION OF PGRs

In parallel with liquidation processes and taking lands of former PGRs by the Agency in enterprises incorporated in these processes, organizational changes took place, most frequently in the form of complexes divided into several smaller farms. As a result, in April 1993 it was determined that the Agency had to take over the assets of 1,640 enterprises.

Since rapid privatization was impossible, vast majority of former PGRs were transformed into Treasury farms. Lacking legal entity, often with much less land than before liquidation and much less equipment, they are managed most frequently by temporary managers, some are managed by administrators. In 1992 – 1994, 1,647 PGRs, with a total area 4,232 thousand hectares, were liquidated and in their place 1,770 Treasury farms were created. Their total area amounted to only 44 per cent of former PGRs. Therefore share of state sector in agriculture decreased significantly (*Prywatyzacja przedsiębiorstw...* 1995, pp. 47-48).

The commercialization process highly desired in the current situation is aimed at creating companies with 100 per cent shares in the hands of the Agency which would take over the assets and experience of many years of former enterprises specialized in seed production and cattle raising. In total, 147 of the former PGRs have been proclaimed as farms of particular importance for the national economy. It was concluded that property transformation could endanger the continuity of cattle raising and the development of these farms, because according to AWR „in conditions of limited demand for seeds and young cattle, this activity is of low profit and in case of privatization it could very likely be abandoned” (*Przekształcenia przedsiębiorstw...* 1993). For these farms the form of limited liability company was chosen, with AWR as the sole owner. It is interesting that in analytical works these companies are treated as privatized units although in practice we can talk only about the commercialization of a state property (Guzewicz et al. 1994).

## 5. CLOSING REMARKS

So far the process of privatization of state-owned agriculture is very limited and its economic results are hard to evaluate. Critical opinion prevails among Polish economists. One does not reject the necessity of restructuring of state-owned agriculture, accompanied by the privatization of part of its resources. It is the state-chosen way of reform that is controversial. From many critical opinions one, formulated by one of the most prestigious agricultural economists, is worth quoting:

...like other big state-owned units turned out to be totally unprepared to the conditions of market economy... they had to adapt themselves. The dilemma is in the fact that they were not given a chance to adapt... the means of economic policy which were used in this sector... have led to its final degradation. Such losses would not be necessary were other strategy for this sector adopted, and that was possible... (Woś 1994).

Yet more categorical were the opinions of J. Głowczyk (1994) and W. Zgliński (1994 and 1995). In my opinion the creation of AWR and thus ending the period of principal disengagement of the state with respect to structurally grounded adaptation problem of this sector was certainly positive for state agriculture. Now at least there exists an institution assuming responsibility for necessary reforms, among them much needed property transformations. However, one must not overestimate these positive effects. The solutions adopted for financing the Agency do not let it actively support the commercialization process in the state sector of agriculture, nor the stimulation of demand for post-PGR objects by the private sector. Worth quoting is the opinion of Z. Gzyr:

Common opinion that an agency possessing goods of a potential value of zł 100 trillion can easily handle a debt of 18-20 trillion is very naïve. The realization of statutory tasks coupled with requirement of self financing of the agency dramatically clashes with real possibilities and causes the whole activity of AWR to be burdened by financial priorities (ensuring liquidity) at a cost of politics in the material sense, taking social aspects into account. (Gzyr 1993)

The Agency's indebtedness is still growing as the indebtedness of already commercialized farms is growing. In this situation it is obvious that the speed and efficiency of restructuring and privatization in the future will depend to a large extent upon financial support of these processes by the state. On the other hand it will depend upon the rentability of agriculture; if the situation of recent years – i.e. low and very uncertain rentability – becomes permanent, it will be difficult to count on an increase in demand for land or whole large farms. It will be equally difficult to count on the increase of interest of good managers in managing commercialized state owned farms.

## REFERENCES

- Dzierżyńska, M. (1993): *Niemcy nie chcą ziemi [Germans do not want Land]*. "Gazeta Wyborcza", No 243
- Główny, J. (1994): *Krajobraz po bitwie [A Post-Battle Perspective]*. "Agroprolog" No 10.
- Gorzela, E. (1990): *Dochody ludności rolniczej w Polsce [Income of Agricultural Population in Poland]*. LSW, Warszawa.
- Guzewicz, W., Prowędzka, M., Żarska, A. (1994): *Wyniki produkcyjno-ekonomiczne i sytuacja finansowa gospodarstw powstałych w oparciu o mienie po byłych PGR [Production Economic Results and Financial Condition of Farms Created on the Basis of Former PGRs]*. Instytut Ekonomiki Rolnej i Gospodarki Żywnościowej. Warszawa, series: Komunikaty, Raporty, Ekspertyzy, vol. 358.
- Gzyr, Z. (1993): *Zadłużenie Agencji [Debts of the Agency]*. "Agroprzemiany" No 7/8.
- Kolodko, A. (1992): *Ziemia do wzięcia [Land to be taken]*. "Gazeta Bankowa" No 24.
- Korona, K. (1993): *Statystyka przekształceń [Statistics of Transformation]*. "Życie Gospodarcze" No 27.
- Kulawik, J., Tkaczyk, E. (1994): *Kredytowanie rolnictwa i przemysłu spożywczego w 1993 [Credits for Agriculture and Food-Industries]*. Instytut Ekonomiki Rolnej i Gospodarki Żywnościowej, Warszawa, series: Komunikaty, Raporty, Ekspertyzy, vol. 360.
- Mały rocznik statystyczny [The 1993 Concise Statistical Yearbook] (1993). GUS, Warszawa.
- Michalczyk, J. (1991): *Czy pegeery zbankrutują? [Will the State-Owned Farms Go Bankrupt?]* "Gazeta Dolnośląska" No 243.
- Naszkowska, K. (1992): *Ziemia obiecwana [Promised Land]*. "Gazeta Wyborcza" No 190.
- Naszkowska, K. (1993a): *Apetyt na ziemię [Appetite for Land]*. "Gazeta Wyborcza" No 81.
- Naszkowska, K. (1993b): *Agencja kłopotów rolnych [A Farming-Problems Agency]*. "Gazeta Wyborcza" No 148.
- Olko-Bagińska, T. (1992): *Nowi właściciele [New Owners]*. "Życie Gospodarcze" No 20.
- Prywatyzacja przedsiębiorstw państwowych wg stanu na 31.12.1994. [Privatization of State-Owned Enterprises as of 31/12/1994]* (1995). GUS, Warszawa.
- Przekształcenia przedsiębiorstw hodowlanych [Transformation of Breeding Establishments]* (1993): AWR information. "Agroprzemiany" No 7/8.
- Rocznik statystyczny [The 1987 Statistical Yearbook] (1987). GUS, Warszawa.
- Rocznik statystyczny [The 1990 Statistical Yearbook] (1990). GUS, Warszawa.
- Rocznik statystyczny rolnictwa i gospodarki żywnościowej [The Agriculture and Food Industries Yearbook] (1978). GUS, Warszawa.
- Szot, E. (1992a): *Prywatyzacja rolnictwa: tysiąc i jeden problemów [Privatization of Agriculture: Thousand and One Problems]*. "Rzeczpospolita" No 175.
- Szot, E. (1992b): *Najpierw dać, potem mieć [First Give, then Have]*. "Rzeczpospolita" No 202.
- Woś, A. (1994): *Państwowe gospodarstwa w rolnictwie w okresie transformacji systemowej [State-Owned Farms During Transformation of the System]*. "Wies i Rolnictwo" No 2.
- Zgliński, W. (1994): *Przekształcenia własnościowe państwowego rolnictwa – twórcza destrukcja czy szansa na poprawę efektywności gospodarowania [Transformation of Ownership in State-Owned Farms – Creative Destruction or Chance for Improving Effectiveness of Farming]*. "Wies i Państwo" No 3-4.
- Zgliński, W. (1995): *Przekształcenia Państwowych Gospodarstw Rolnych i ich wpływ na wieś i rolnictwo [Transformation of the State-Owned Farms and the Influence of it on the Rural Community and Farming]*. "Wies i Rolnictwo" No 1.
- Ziemia za długi [Land for Debts]* (1993): Agency information. "Gazeta Wyborcza" No 293.