The processes of collecting assets (accumulation) are one of the determinants of the processes of development of agriculture. It refers to the process of deposition (build up) of income generated in this sector, or other effects of production in order to maintain continuity of the agricultural holdings. Processes of collecting of assets (accumulation), in simplification, can be determined by the relationship: agricultural production - the cost - income - investments- accumulation, which result in consequences for the structure of production, transformation of agriculture, its development. There is also another channel of creation of accumulation: subsidies to agricultural income - increase in prices of resources (land). Therefore, there is a question about the impact of income and subsidies on the accumulation processes of agricultural holdings. As a result of the processes of accumulation there is an increase of values of production resources: capital and land, and usually it stimulates the growth of labor productivity. It favors also the substitution of labor by capital. It can be stated that currently too much the economic situation of farms is exposed by the prism of income. Meanwhile it should pay more attention to the aspect of the resource. It goes here about process of accumulation of assets. Appear, for example research question: whether the cases of achieving negative income or lower income than the value of subsidies in agricultural farms (eg. in some the EU countries) with a high level of specialization, scale of production, resource productivity, in terms of positive level of accumulation, point at negative about the economic situation? That is why the economic situation of farms should not be evaluated in isolation from the processes of accumulation due to different goals for farms (including an income, but also the accumulation of wealth, the continuation of agricultural activity).

The main aim of the project is to recognize the interdependencies between assets and income on farms in Poland compared to the EU countries, taking into account the paradigm of sustainable agriculture. It is also about the answer to the question what should be the relationships between income and assets in order for sustainable development to take place. Currently, the issue of the sustainable development paradigm in agriculture is becoming increasingly important, both in the scientific and practical dimensions. For the purposes of the grant, it was assumed that sustainable development refers to the environmental context (greenhouse gas emissions, share of cereals in the sowing structure, stocking density), but also to the economic one (parity of income in relation to employee wages). The hypothesis will be verified: a higher scale of agricultural production increases the role of accumulation (changes in value of assets) in relation to income in the functioning of agricultural holdings.

The choice of the subject matter led the author's reference to the experiences of other EU countries in shaping studied relations. The question still remains the issue of whether to achieve a relatively high level of development of agriculture allows autonomous achievement of accumulation, without the support of instruments of agricultural policy? This is important in the context of the ongoing discussion about further changes in the CAP towards reducing its budget, modify the existing system of support in the direction of more effective use of aid, as well as take into account the context of sustainable development (mainly in terms of environmental, creation of public goods). Another question that appear concerns on when the increasing of accumulation and incomes of farms have a negative impact on the environment? It can be assumed that it happens in the case of the smallest and larger farms. Complements the analysis of the processes of accumulation in Poland about these issues, as well as on the experience of other the EU countries, may be in intend of author the original contribution to the development of economic sciences in the specialty of agricultural economics.

The study will be based on the deductive method of reasoning, verified by inductive approach. Therefore, it will be presented the current state of knowledge regarding the analyzed issues supported by the results of empirical evaluations, which will come from the databases FADN, Eurostat. Research in the author's intention will be divided into two stages. The first one will be recognized dynamics of the processes of collection of assets (accumulation) and incomes in agricultural holdings and links the accumulation with incomes, taking into account the countries, economic size, types of production farms. Moreover environmental context accompanying processes of accumulation will be examined. The second stage will focus on identifying factors influencing the relations accumulation and incomes in agriculture. It will be verified hypothesis that a higher scale of agricultural production increases the role of accumulation in relation to income in the functioning of agricultural holdings as well as identification of the place of income and accumulation in the hierarchy of farms goals. The measurable result of the research will be a series of articles in scientific journals (minimum 7) in Polish and English, participate with a presentation at national and international conferences. The results of the research will also be used at a later stage in the advancement work of the performer of the project. The research results will also be popularized in the teaching process by use of creating the research workshop in the project, relating to the measurement processes of accumulation in agriculture.