

# Teagasc National Farm Survey 2021

## Final Results

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20<sup>th</sup> September 2022

ISBN: 978-1-84170-680-1



## ACKNOWLEDGEMENTS

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### Acknowledgements

The authors wish to thank all who contributed to the Teagasc National Farm Survey 2021 - the farmers who participate voluntarily, the Central Statistics Office who select the sample and provide the population weights. Our appreciation is extended to the Teagasc research staff involved in the collection and validation of the farm data: J. Brennan, J. Colgan, A. Curley, L. Deane, T. Doyle, P. Harnett, P. Healy, S. Hegarty, G. Kenny, P. Madden, J. Maughan, J. McConnon, K. McNamara, M. Murphy, M. Nicholson, J. Robinson, D. Schilder and J. Teehan as well as Muriel Clarke for the administration of the survey. Best wishes to P. Madden on his retirement, after his illustrious career with the National Farm Survey team.

### COVID 19 Restrictions

While COVID delayed the publication of the corresponding 2019 and 2020 National Farm Survey Report, the report for 2021 has been produced broadly on schedule. Production of the National Farm Survey Report for 2021 took place in the presence of the restrictions that were necessary over the last 12 months due to the COVID-19 pandemic. Data collection and processing took place under challenging circumstances, but thanks to the commitment, dedication and exceptional efforts of our farmer participants and our team of farm data recorders it was possible to complete this report in a timely manner.

### Monetary Amounts are in Nominal Terms

Monetary figures in this report are presented in nominal terms. This is relevant when considering incomes over time, as inflation, even at a low rate, accumulates over several years and erodes the purchasing power of money. For much of the last decade inflation has been very low in Ireland. However, in 2021, as the global economy began to re-emerge from the impact of COVID-19, the inflation rate began to increase in 2021.

### Interpreting the Boxplots

Some of the data contained in this report are presented in a series of boxplots. These help provide a more in-depth description of the data. In each boxplot, the green shaded boxes are representative of the farms that lie between the 25<sup>th</sup> and 75<sup>th</sup> percentile of the NFS farm population. The line within the box represents the median (middle) data point, i.e. half of all farms lie either above or below this point. The tails at either end correspond to the minimum and maximum data points with extreme outliers removed.



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# Farms Classification in the Teagasc National Farm Survey

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Teagasc collects farm data through the National Farm Survey, principally in fulfilment of Ireland's obligation as a member of the European Union.

However, the National Farm Survey has evolved over the years to produce a comprehensive list of measures relating to farm sustainability, covering economic, social and environmental performance metrics. This report focusses mainly on the economic sustainability of Irish agriculture. A dedicated Sustainability Report covering the wider suite of sustainability metrics will be produced later in the year.

The results of the Teagasc National Farm Survey (NFS) can be decomposed in various ways. One of the most common ways in which the results are presented is on a system basis. By system, the NFS farms are categorised into one of six farm types: Dairy, Cattle Rearing, Cattle Other, Sheep, Tillage and Mixed Livestock. Given that individual farms typically have more than one farm enterprise, a rigorous basis for categorising farms into each system is required.

The method of classifying farms into farming systems, is based on the EU farm typology, as set out in Commission

Decision 78/463 and its subsequent amendments. The approach is utilised by all members of the EU Farm Accountancy Data Network (FADN).

The methodology assigns a standard output (SO) to each type of animal and each hectare of crop on the farm. Farms are then classified into groups, according to the proportion of total SO which comes from each enterprise. It is important to appreciate that system titles refer to the **dominant** enterprise in each group. For example, the cattle rearing system refers to those farms where the greater proportion of the farm's activity relates to suckler beef production. There are many other farms (including those in the dairy, sheep and tillage systems) that have a cattle enterprise, but where the main enterprise of the farm is not cattle production. Similarly, there will be farms that have sheep, but where cattle is the main enterprise. Tillage farms will sometime also have a secondary enterprise, most often a cattle production system. The mixed nature of many Irish farms is reflected in the individual contribution of livestock and crop categories to farm gross output. This is reflected in Table 8C in Appendix 1.

## NFS Sample Reweighting for 2017 to 2020

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The National Farm Survey (NFS) is a survey of approximately 800 farms, which are representative of approximately 85,000 farms in Ireland. In order to ensure that the sample is representative of the population, farms in the sample are selected at random from strata (categories) in the farm population. These strata ensure that the sample contains an appropriate mix of farm types and that the economic size (measured in farm output) of the farms selected is also representative of the population.

The nationally representative results that are produced are not a simple multiplication of the results for each individual farm. Each farm in the sample is accorded a weighting factor and this means that each farm in the sample is representative of a specific number of farms in the population. The total number of farms and the numbers in each size class can change over time.

The population of farms and its composition is determined by the Central Statistics Office (CSO). Each decade the CSO conducts a *Census of Agriculture*, which provides details on, amongst other things, the number of farms and their economic size. In the period between each Census, the CSO also conducts a *Farm Structures Survey*, which also provides details of farm numbers and farm size. Information from the Census of Agriculture and Farm Structures Survey provide the weighting factors for the NFS. The weighting factors used in the NFS will relate to either of these two CSO data sources and will depend on which of these CSO enumerations is more recent.

The CSO conducted a Census of Agriculture in 2020 and initial results became available in 2021. These census results allowed us to update the weighting factors that had been used in the NFS for the period 2017 to 2020 (which had previously been based on the Farm Structures Survey 2016). This updating of farm weights in the NFS takes place periodically to reflect the availability of more up-to-date data. Normally this reweighting results in minor and generally unremarkable changes to the NFS results for the preceding years, reflecting relatively small changes in the weighting factors applied.

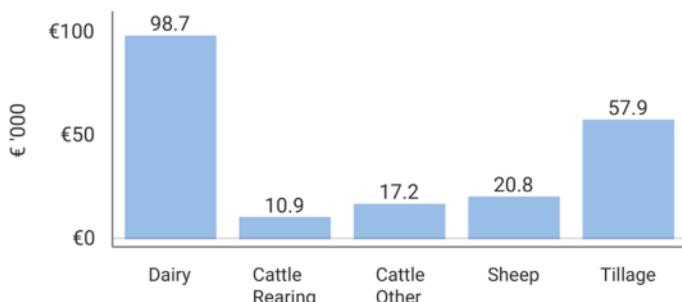
The application of new weighting factors based on the Census of Agriculture in 2020, has resulted in minor changes to NFS income results for the period 2017 to 2020 for cattle, sheep and tillage farms. However, following the removal of the EU milk quota system, there has been a period of considerable change in the dairy sector in Ireland and this is reflected in the newest weighting factors from the Census of Agriculture 2020. Compared to the Farm Structures Survey of 2016, the Census of Agriculture 2020 indicates that there are fewer dairy farms than in 2016, but that a greater proportion of these farms fall into larger size classes.

When applied to the NFS sample, these new weights increase the average output of dairy farms and the average dairy farm income, compared to previously reported estimates for the period 2017 to 2020. The basis for this increase is that dairy farms in these years were typically larger in area and had a larger herd size than was previously considered. As a result, on average these dairy farms produced more output than had previously been estimated. This has the effect of adding roughly €1,000 to €5,000 to the previously reported National Farm Survey estimates of the average annual dairy farm income over the period 2017 to 2020.

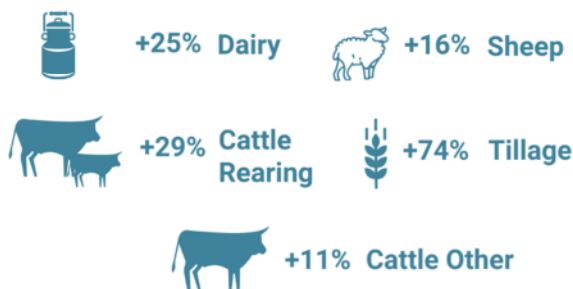
As well as containing detailed farm financial figures for 2021, this report also contains updated estimates for 2020 to facilitate comparisons based on the updated weighting system (Appendix 1).

# Teagasc National Farm Survey 2021

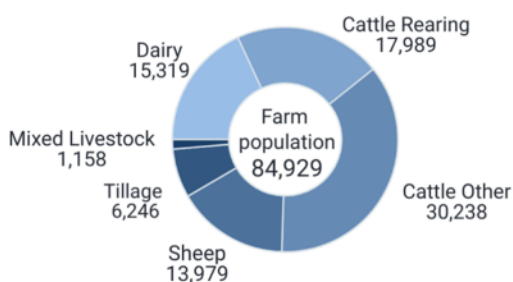
Average Family Farm Income (FFI) 2021



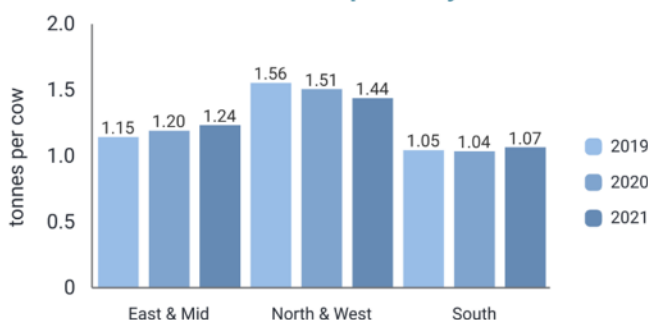
% Change in FFI 2021 vs 2020



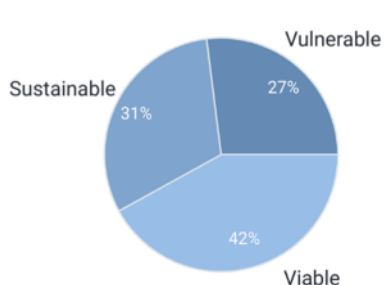
NFS farm population



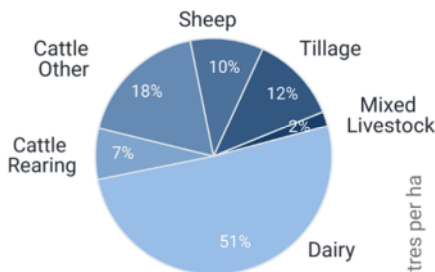
Concentrate use per Dairy Cow 2019-21



Farm Viability 2021

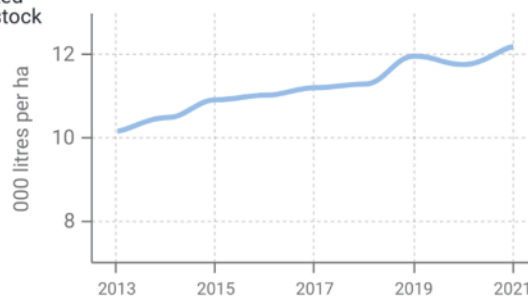


Aggregate FFI by System 2021

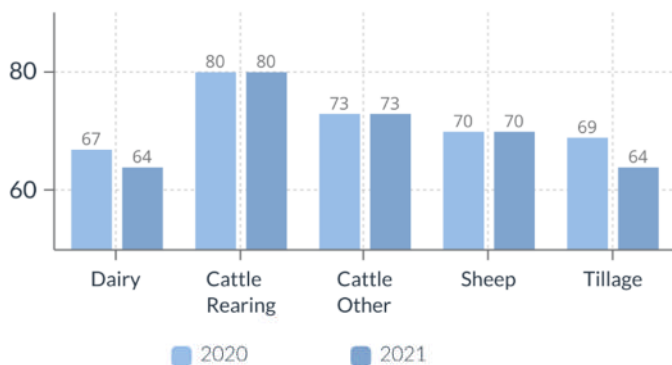


Dairy feed use in 2021 was up marginally on the 2020 level in all but the Northern & Western Region

Milk Production (litres per ha) 2013-2021



Costs as a % of Output 2020 & 2021 (system averages)




**56%** of farm households have off-farm employment

**58** average farmer age

Dairy farmers are youngest: average 54 years

Cattle Other farmers are oldest: average 60 years

**60%** of farms have no debt 

On-farm Investment up 46% to €1.49bn in 2021

The Teagasc National Farm Survey (NFS) has been in operation since 1972 as part of the EU FADN (Farm Accountancy Data Network). The 2021 final results are based on a sample of 837 farms, representing almost 85,000 farms nationally.

<https://www.teagasc.ie/rural-economy/rural-economy/national-farm-survey/>

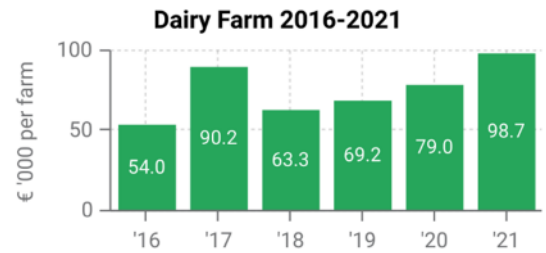


# Farm Income by Farm System

## Dairy Farm Average 2021

**€98,745**

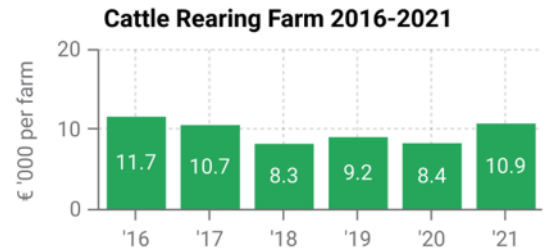
Farm Size 64 ha



## Cattle Rearing Farm Average 2021

**€10,865**

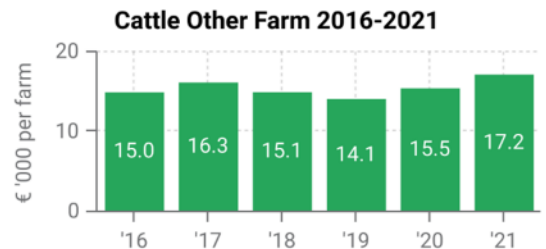
Farm Size 33 ha



## Cattle Other Farm Average 2021

**€17,233**

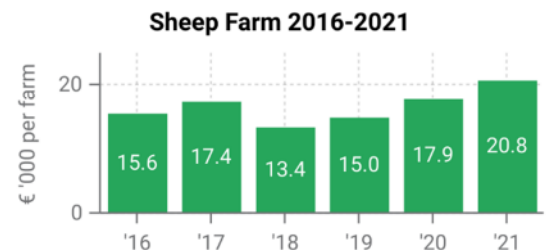
Farm Size 36 ha



## Sheep Farm Average 2021

**€20,794**

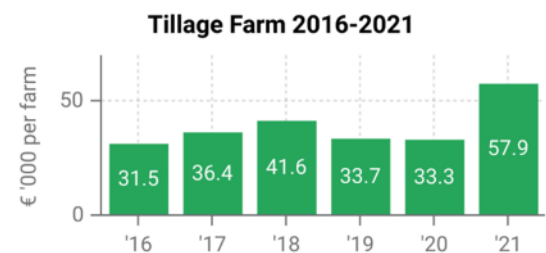
Farm Size 45 ha



## Tillage Farm Average 2021

**€57,939**

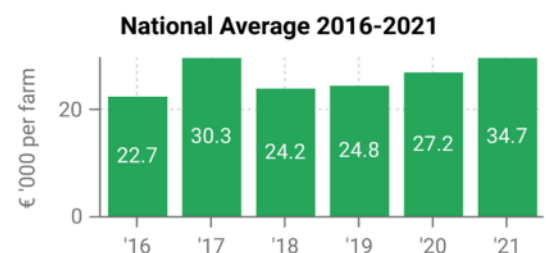
Farm Size 68 ha



## National Average 2021

**€34,719**

Farm Size 45 ha

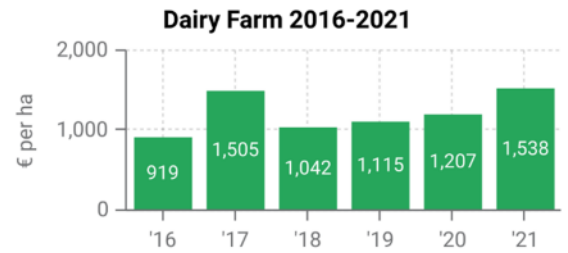


Source: Teagasc National Farm Survey

# Farm Income Per Ha

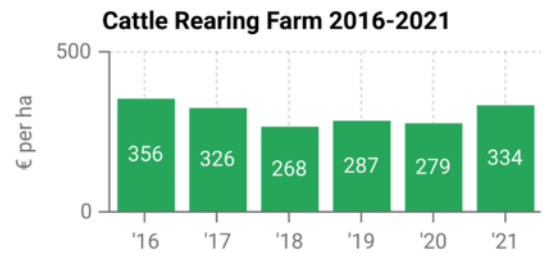
## Dairy Farm Average 2021

**€1,538** Farm Size 64 ha



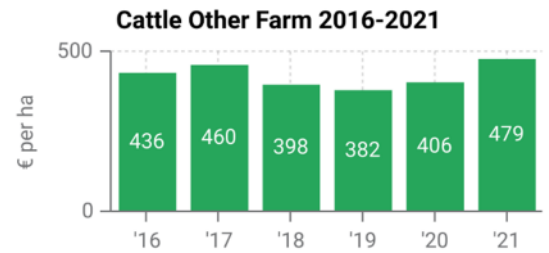
## Cattle Rearing Farm Average 2021

**€334** Farm Size 33 ha



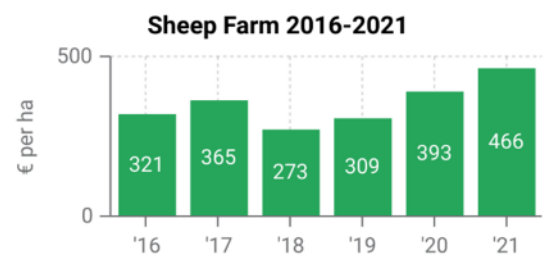
## Cattle Other Farm Average 2021

**€479** Farm Size 36 ha



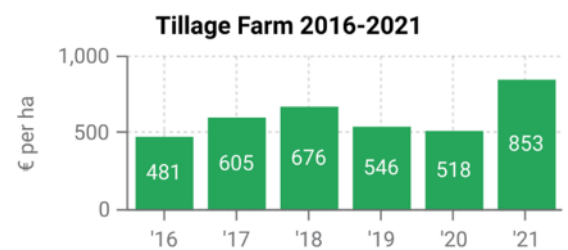
## Sheep Farm Average 2021

**€466** Farm Size 45 ha



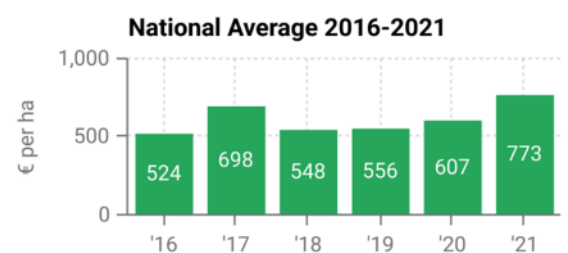
## Tillage Farm Average 2021

**€853** Farm Size 68 ha



## National Average 2021

**€773** Farm Size 45 ha



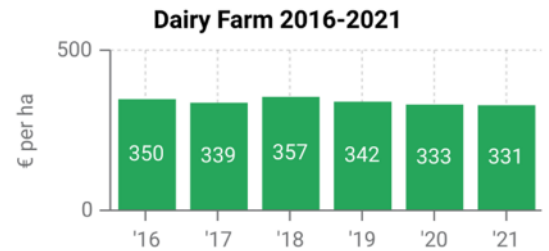
Source: Teagasc National Farm Survey

# Direct Payments Per Ha

## Dairy Farm Average 2021

**€331**

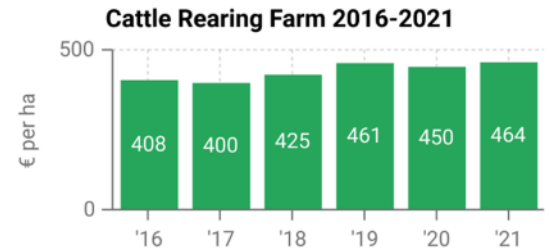
of which Basic Payment €270  
Farm size 64 ha



## Cattle Rearing Farm Average 2021

**€464**

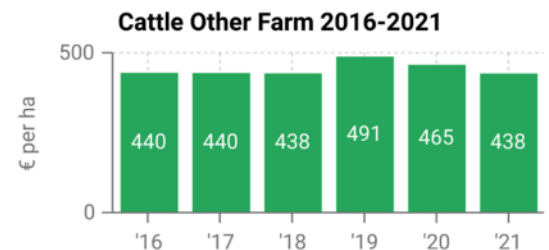
of which Basic Payment €246  
Farm size 33 ha



## Cattle Other Farm Average 2021

**€438**

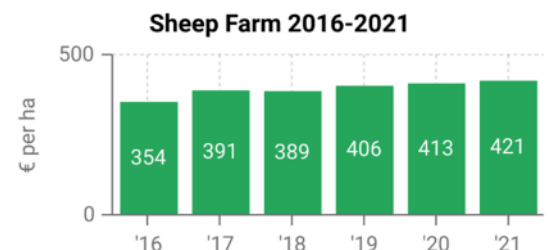
of which Basic Payment €287  
Farm size 36 ha



## Sheep Farm Average 2021

**€421**

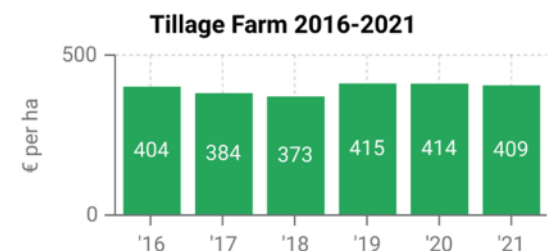
of which Basic Payment €254  
Farm size 45 ha



## Tillage Farm Average 2021

**€409**

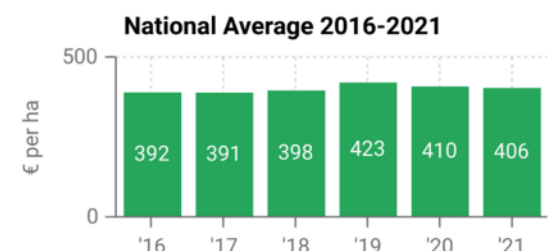
of which Basic Payment €297  
Farm size 68 ha



## National Average 2021

**€406**

of which Basic Payment €271  
Farm size 45 ha



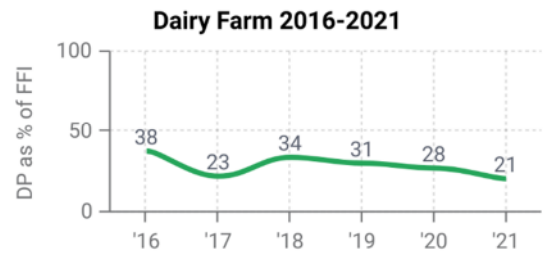
Source: Teagasc National Farm Survey

# Direct Payment as % of FFI

## Dairy Farm Average 2021

**21%**

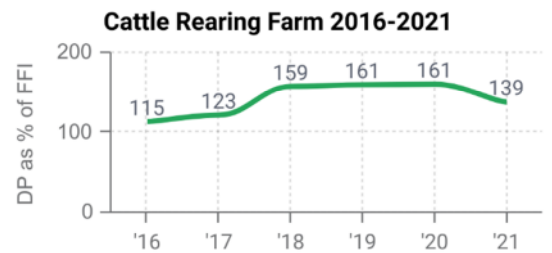
Direct Payment €331 per ha  
Family Farm Income (FFI) €1,538 per ha



## Cattle Rearing Farm Average 2021

**139%**

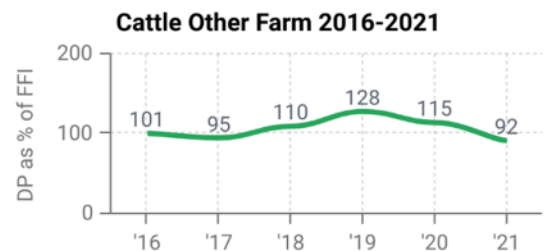
Direct Payment €464 per ha  
Family Farm Income (FFI) €334 per ha



## Cattle Other Farm Average 2021

**92%**

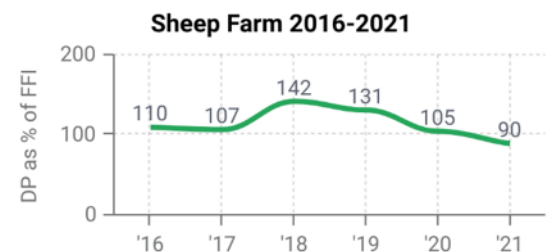
Direct Payment €438 per ha  
Family Farm Income (FFI) €479 per ha



## Sheep Farm Average 2021

**90%**

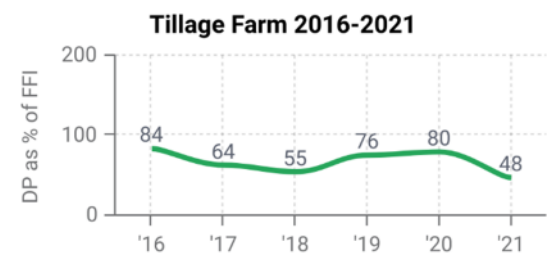
Direct Payment €421 per ha  
Family Farm Income (FFI) €466 per ha



## Tillage Farm Average 2021

**48%**

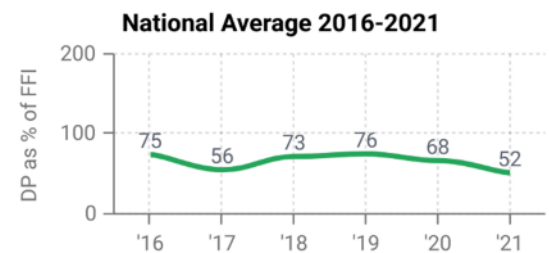
Direct Payment €409 per ha  
Family Farm Income (FFI) €853 per ha



## National Average 2021

**52%**

Direct Payment €406 per ha  
Family Farm Income (FFI) €773 per ha



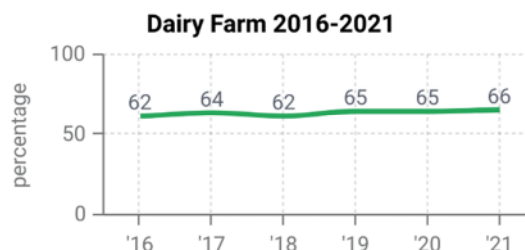
Source: Teagasc National Farm Survey

# Percentage of Farms with Debt

## Dairy Farm Average 2021

**66%**

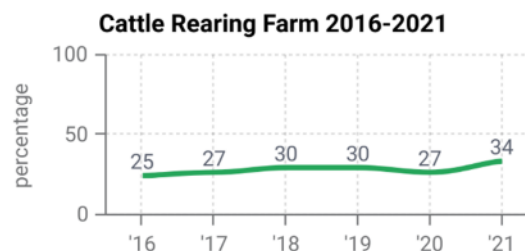
Loan amount €139,031  
Farm Income €108,551 (farms with debt)



## Cattle Rearing Farm Average 2021

**34%**

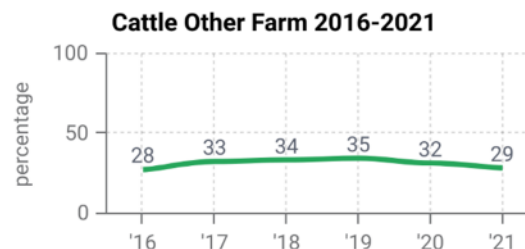
Loan amount €29,984  
Farm Income €14,229 (farms with debt)



## Cattle Other Farm Average 2021

**29%**

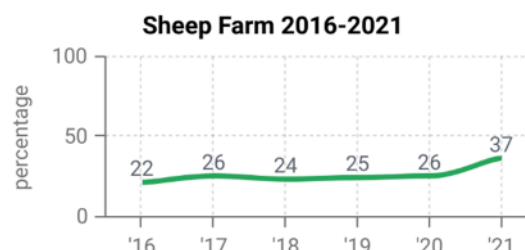
Loan amount €46,703  
Farm Income €20,645 (farms with debt)



## Sheep Farm Average 2021

**37%**

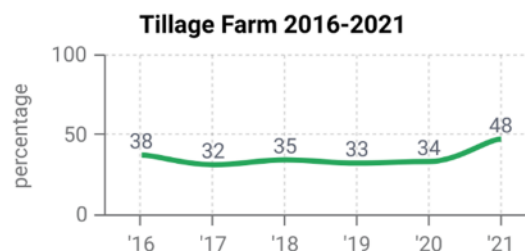
Loan amount €21,263  
Farm Income €27,984 (farms with debt)



## Tillage Farm Average 2021

**48%**

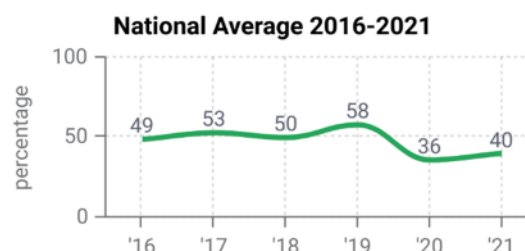
Loan amount €64,570  
Farm Income €82,470 (farms with debt)



## National Average 2021

**40%**

Loan amount €70,788  
Farm Income €53,468 (farms with debt)



Source: Teagasc National Farm Survey

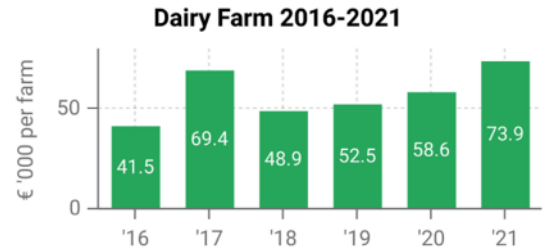


# Farm Income per unpaid labour unit

## Dairy Farm Average 2021

**€73,941**

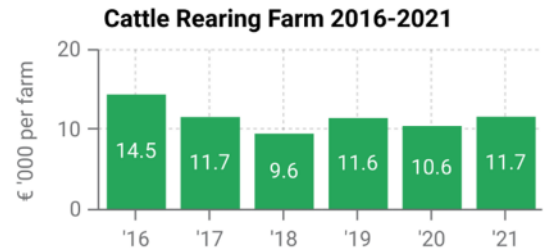
Farm Size 64 ha



## Cattle Rearing Farm Average 2021

**€11,735**

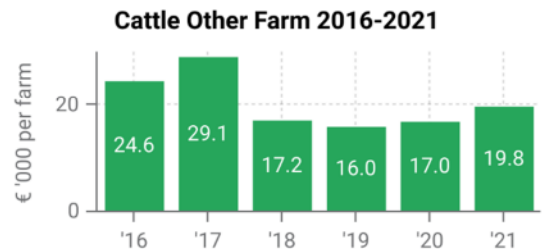
Farm Size 33 ha



## Cattle Other Farm Average 2021

**€19,774**

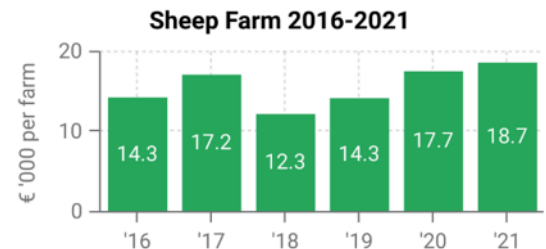
Farm Size 36 ha



## Sheep Farm Average 2021

**€18,725**

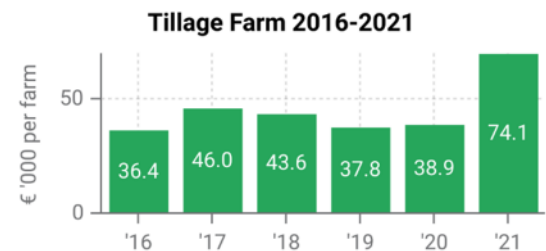
Farm Size 45 ha



## Tillage Farm Average 2021

**€74,095**

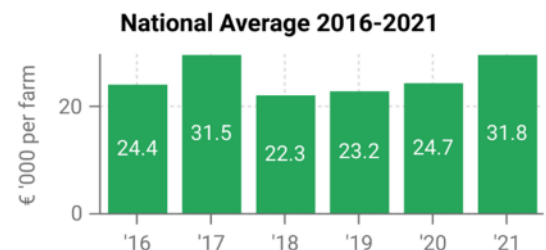
Farm Size 68 ha



## National Average 2021

**€31,789**

Farm Size 45 ha



Source: Teagasc National Farm Survey

# Incidence of Off Farm Employment

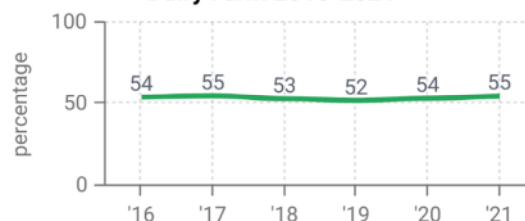
## Dairy Holder and/or Spouse 2021

**55%**

Holder only 12%  
Spouse only 50%



Dairy Farm 2016-2021



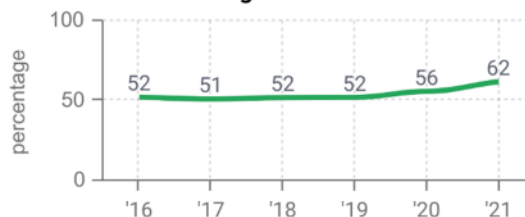
## Cattle Rearing Holder and/or Spouse 2021

**62%**

Holder only 48%  
Spouse only 41%



Cattle Rearing Farm 2016-2021



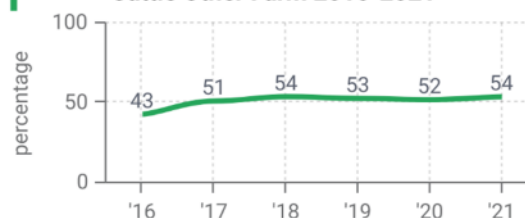
## Cattle Other Holder and/or Spouse 2021

**54%**

Holder only 40%  
Spouse only 34%



Cattle Other Farm 2016-2021



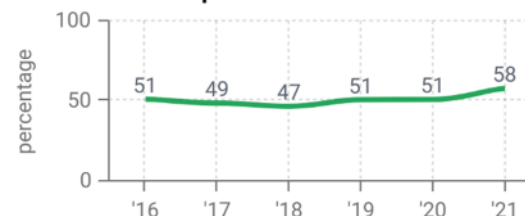
## Sheep Holder and/or Spouse 2021

**58%**

Holder only 40%  
Spouse only 36%



Sheep Farm 2016-2021



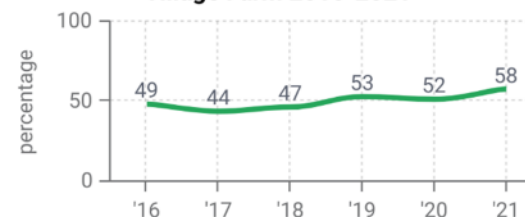
## Tillage Holder and/or Spouse 2021

**58%**

Holder only 40%  
Spouse only 48%



Tillage Farm 2016-2021



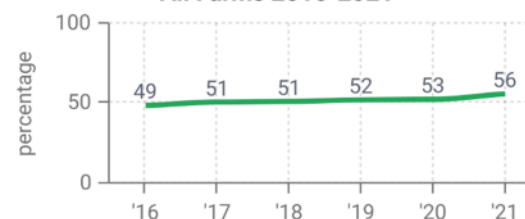
## All Farms Holder and/or Spouse 2021

**56%**

Holder only 36%  
Spouse only 40%



All Farms 2016-2021



Source: Teagasc National Farm Survey

## Family Farm Income, Direct Payments and On-Farm Investment



## Family Farm Income 2021

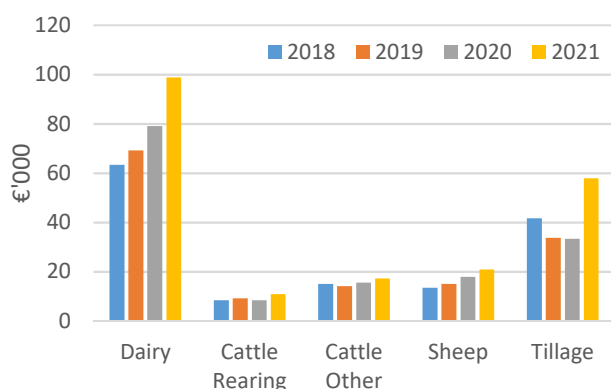
Family Farm Income (FFI), the return from farming for farm family labour, land and capital, is the principal measure used in the Teagasc National Farm Survey. FFI varies considerably by farm system, with Dairy farms consistently being the most profitable (Figure 1).

Under the terms of the EU/UK Withdrawal Agreement, Brexit began to take effect at the end of 2020. However, it had minimal impact on Ireland's exports to the UK in 2021. The UK has yet to implement its border measures in respect of imports from the EU, so this has meant that the practical effect of Brexit for Irish exporters has been limited. Brexit has generated a requirement for paper work, but as of yet no physical inspections of Irish exports are taking place in the UK. COVID-19 restrictions continued in 2021, but did not have a material impact on the agri-food sector.

Across the various farm systems, there was an overall increase in average FFI levels in 2021, particularly for Dairy and Tillage farms. The increase in FFI on Drystock (Beef and Sheep) farms was relatively minor on average.

**Dairy** farm income increased to €98,745 on average in 2021, up 25 percent on the 2020 level. Sharply higher milk prices and reasonable weather conditions facilitated a further increase in milk production (up over 5 percent) in 2021. However, higher input prices for feed, fertiliser and fuel in particular, resulted in an increase in production costs, up 12 percent on average relative to 2020.

Fig 1: Average FFI by farm system 2018 - 2021



Source: Teagasc National Farm Survey

The average income on **Cattle Rearing** farms in 2021, increased by 29 percent to €10,865, but remains lowest overall. Young cattle prices improved in 2021, but costs were also higher with production costs increasing by 18 percent, on average. Although no exceptional support was paid in 2021, in contrast to 2019 and 2020, when assistance was provided to address challenges around

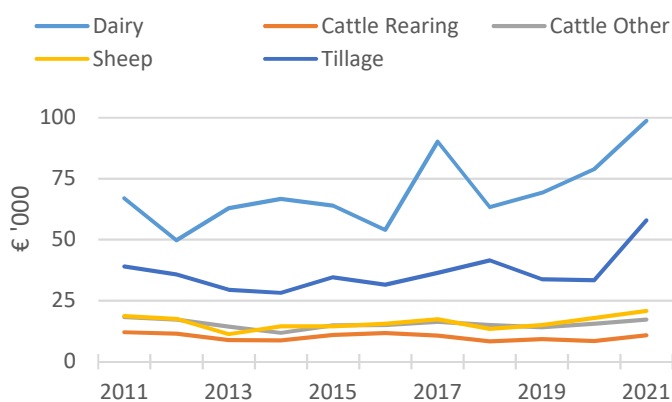
COVID-19 and Brexit, other schemes such as the Beef Data Genomics Scheme remained critical to the sector.

Data from the survey would indicate that the average farm size for **Cattle Other** farms in 2021 declined, with some farms moving from suckling to finishing. Despite this, average production costs increased by 10 percent year-on-year. Prices for finished cattle improved in 2021, and therefore gross output increased. Overall, the average FFI reported on Cattle Other farms increased 11 percent to €17,233 in 2021.

On **Sheep** farms, incomes continued to increase in 2021, up 16 percent to €20,794 on average. Sheep farm incomes have been on an upward trajectory for several years, with the 2021 figure the highest on record. Higher prices for farm inputs were offset by high lamb and ewe prices, leading to an overall improvement in Sheep FFI. As on Cattle farms, financial assistance through the Sheep Welfare Scheme has been significant in recent years, as have Cattle related payments for those Sheep farms with a secondary Cattle enterprise.

Production conditions were favourable on **Tillage** farms in 2021, with generally good yields. Due to tighter international supply and demand conditions in 2021, Irish cereal prices increased substantially relative to 2020. At the same time, there was an increase in input expenditure, with costs increasing by 31 percent, on average. Overall, the increase in output prices and higher yields led to a substantial rise in FFI on the average Tillage farm of 74 percent to €57,939 in 2021. In addition, some Tillage farms with a cattle enterprise also benefitted from higher cattle prices than in 2020. Trends in average FFI by system over the last decade are illustrated in Figure 2.

Fig 2: Trends in farm system average FFI 2011 - 2021



Source: Teagasc National Farm Survey

The gap between the average Dairy FFI and Drystock FFI continues to grow. There has been upward movement in Sheep FFI in recent years, but average Sheep FFI levels remain relatively low.

The increase in Cattle Rearing FII and Cattle Other FII over the period has been modest. The average Tillage FFI reached a record level in 2021, due to a particularly favourable market and good weather conditions.

It is also important to emphasise that these average farm system income levels are each calculated for system populations that have a wide income variance. While the differences in average income levels across the systems are pronounced, better performing (and generally larger) Drystock farms will have income levels that are much closer to the farms at the lower end of the Dairy farm income distribution. These differences are further interrogated in published NFS enterprise factsheets with analysis conducted across Top, Middle and Bottom performing farms.

Although there has been volatility in both Dairy and Tillage farm income over the last number of years, volatility in the Dairy sector in particular has to be seen in the context of an average income level that is now well in excess of the average for other farm systems. In 2021, the average Dairy FFI was almost 9 times that of the Cattle Rearing system. That said recent experience with regard to rising costs or volatile weather highlights the importance of building resilience into agricultural production systems.

These average income figures for the various farm systems partly reflect differences in average farm size and the amount of labour required. It is important to consider whether farms can be categorised as full-time or part-time and whether farm households have sources of income other than farming. These issues are explored later in this report.

The average FFI in 2021 was €34,719, representing an increase of 27 percent on the 2020 level. However, calculating an average income across all farm systems does not provide a particularly meaningful performance measure, given the large income disparities that exist between farm systems.

The large variation in average farm income across farm systems is related to differences in both farm size and profitability per hectare (Table 1).

Overall, the average farm size in 2021 remained static at 44.9 hectares and the average income level per hectare increased 27 percent relative to the 2020 figure to €773. The average Dairy farm area in 2021 is calculated to have been 64ha. An average FFI of €1,538 per hectare was earned on Dairy farms in 2021. This reflects a year-on-year increase of €315 per hectare. Across all systems, the income per hectare in 2021 was next highest on Tillage farms, at €853, up €328 per hectare on the 2020 level.

Table 1: Average farm size and FFI per hectare 2021

	Size (ha)	Income € per ha
<b>Dairy</b>	64.2	1,538
<b>Cattle Rearing</b>	32.5	334
<b>Cattle Other</b>	36.0	479
<b>Sheep</b>	44.6	466
<b>Tillage</b>	67.9	853
<b>All</b>	44.9	773

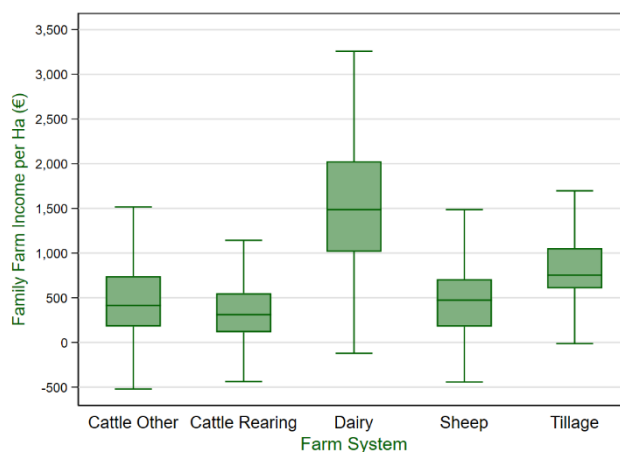
Cattle and Sheep farms in Ireland continue to be typically characterised by lower profitability and smaller holdings.

Source: Teagasc National Farm Survey

In 2021, the average income per hectare remained lowest on Cattle Rearing farms at €334; however, it was up appreciably on the 2020 level. This average income per hectare on Cattle Rearing farms was a little over one-fifth of that of the comparable figure for Dairy farms. Average FFI per hectare on Cattle Other farms was €479 in 2021, up somewhat on the €408 reported in 2020. On Sheep farms, the average FFI per hectare in 2021 was €466, up €63 compared to 2020. Despite continuing improvement in recent years, the average FFI per hectare on Sheep farms was still less than one-third of that on Dairy farms in 2021.

Away from the average, the variation in individual FFI per hectare across farm systems is illustrated in Figure 3.

Fig 3: Distribution of FFI per hectare by farm system 2021



Source: Teagasc National Farm Survey

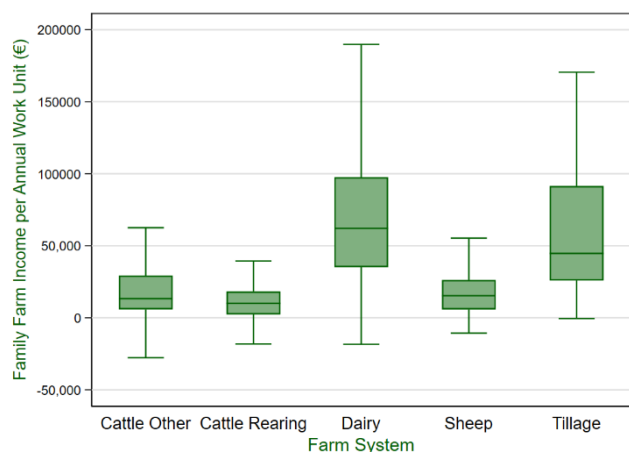
For each system, half of the farms had an income figure captured within the boundaries of the solid green box in the boxplot. Those farms at the lower and higher ends of the distribution are represented by the tails of the boxplot. The median Dairy farm (the farm at the middle of the distribution) had a FFI per hectare of €1,487 in 2021. The comparative figure on Tillage farms was just over half that,

at €753 per hectare. The median FFI figures on Drystock farms are far lower, ranging from about €311 to €473 per hectare in 2021.

On average, the various systems of production do not require the same labour contribution. Typically, due to their smaller size and the absence of milking, the labour input required on Drystock farms is lower than for Dairy farms. Figure 4 adjusts average system FFI to take account of unpaid family labour, which is measured in annual work units (AWU). Each unit is equivalent to 1,800 hours.

Proportionately, hours worked (both family labour and hired labour) are highest on Dairy farms. When Dairy FFI is adjusted to reflect unpaid family labour, a median FFI per work unit of €62,085 is reported, with half of all Dairy farms (the green shaded box) earning a FFI per work unit of between €35,131 and €97,620.

Fig 4: Distribution of system FFI per annual work unit 2021



Source: Teagasc National Farm Survey

The amount of unpaid family labour should be considered in an evaluation of FFI across systems, since it will vary by system. Farms that have a high labour input requirement are less likely to have additional income from off farm work. The lower labour input on Drystock farms is associated with, low profitability per hectare, small farm size and low farm income. However, Drystock farmers are more likely to supplement farm income by also working off-farm.

Unpaid family labour input on Tillage farms tends to be lower than for other farm systems, as a higher share of the overall labour requirement on Tillage farms is undertaken by suppliers of contract services such as harvesting. When Tillage farm incomes are adjusted for their lower own labour requirement, the disparity in incomes per work unit relative to Dairy farms is reduced considerably relative to a comparison of those two systems made on the basis of income per hectare.

On Drystock farms, the labour input is typically lower than on Dairy or Tillage farms. Sheep farms tend to be more labour intensive than Cattle farms. This is reflected in the labour adjusted median Sheep FFI which was €15,338 in 2021.

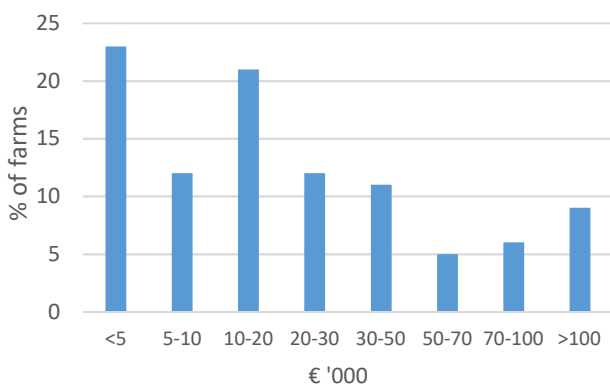


# FFI Distribution 2021

In 2021, close to one-quarter of the farms represented in the survey (across systems) had a farm income of less than €5,000 (Figure 5). A further 12 percent earned between €5,000 and €10,000, with an additional 21 percent reporting an FFI of between €10,000 and €20,000. Therefore, 56 percent of farms earned less than €20,000 in 2021.

In terms of the remaining farms with incomes above €20,000 in 2021, 12 percent earned between €20,000 and €30,000, with a further 11 percent earning between €30,000 and €50,000. Of the remaining farms, 5 percent earned between €50,000 and €70,000, with 6 percent earning between €70,000 and €100,000. In 2021, 9 percent of farms earned in excess of €100,000. Compared to 2020, there was some progression in the proportion of farms that fell into higher income categories in 2021. This reflects the improvement in average farm income that was observed in 2021, particularly on Dairy and Tillage enterprises.

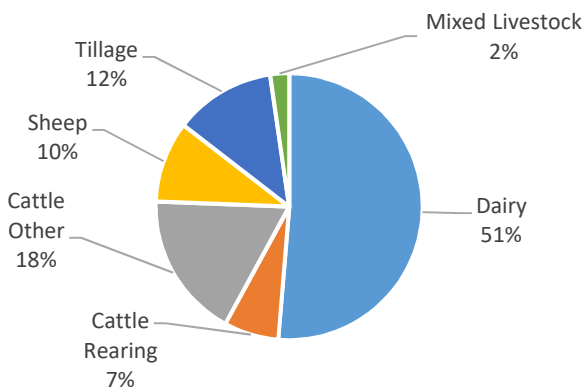
Fig 5: Average FFI distribution 2021



Source: Teagasc National Farm Survey

Figure 6 presents the distribution of aggregate FFI by system in 2021. Although Dairy farms account for only 18 percent of the total farm population represented, in 2021 these farms were responsible for over half of the total farm income generated (€1,513m).

Fig 6: Distribution of aggregate FFI by farm system 2021



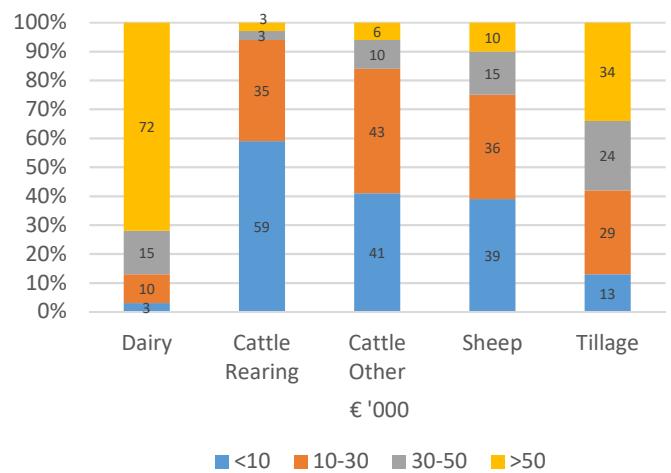
Source: Teagasc National Farm Survey

The equivalent portion of farm income accruing to the two Cattle farm categories was 24 percent (€717m), although Cattle farms accounted for 57 percent of the total farm population represented.

Sheep farms accounted for 17 percent of the total farm population represented and 10 percent of farm income (€291m) in 2021. Tillage farms accounted for just 7 percent of farms overall, but 12 percent of total FFI (€362m) in 2021. The remaining 2 percent of farm income accrued to the so-called Mixed Livestock farms, which for definitional reasons; do not fall into any one of the other system categories.

Across the various farm systems, the contrasting story in terms of farm income distribution is evident in Figure 7. It is worth noting that 72 percent of Dairy farms reported an average FFI of more than €50,000 in 2021 (up from 65 percent in 2020), with 40 percent of these earning more than €100,000. On the other hand, 59 percent of Cattle Rearing farms earned a farm income of €10,000 or less in 2021, on average (down from 65 percent in 2020). A total of 41 percent of Cattle Other farms recorded an average FFI of €10,000 or less in 2021. A similar figure was reported on Sheep farms, little changed on the situation in 2020.

Fig 7: Average farm system FFI distribution 2021



Source: Teagasc National Farm Survey

Over one-third of Cattle Rearing and Sheep farms earned between €10,000 and €30,000 in 2021. The comparative figure on Cattle Other farms was 43 percent. On Tillage farms, 13 percent reported a FFI of €10,000 or less in 2020 (down from 29 percent in 2020). Twenty-nine percent of Tillage farms reported an FFI of between €10,000 and €30,000, with 24 percent earning between €30,000 and €50,000, and 34 percent earning more than this in 2021.

As previously noted, it is important to take account of unpaid family labour on farms, given that the amount of

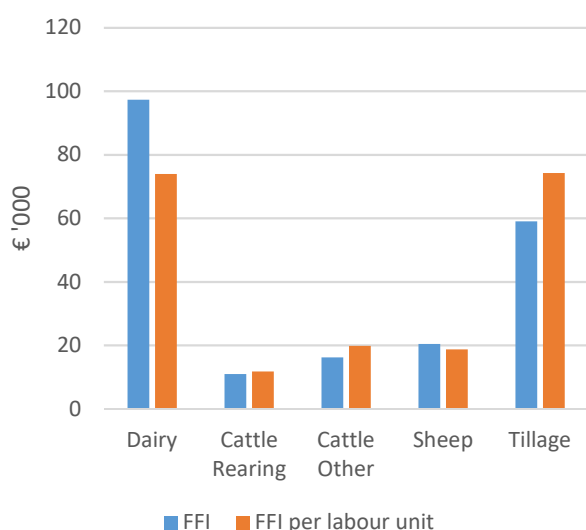
such labour required can vary considerably by farm type. On average, there was just over one unpaid family labour unit (or annual work unit) employed on farms in 2021.

The amount of unpaid (family) labour supplied was highest on Dairy farms, averaging 1.44 labour units, and lowest on Cattle Other farms, averaging 0.92 labour units. Tillage farms had on average of 0.96 labour units in 2021, with comparative figures on Cattle Rearing and Sheep farms of 0.94 and 1.04 labour units respectively. The figure for labour input on Sheep farms reflects the higher labour input typically required on these farms compared to Cattle operations. The additional labour input requirement on sheep farms may also pose a barrier to entry into sheep farming for those with other Drystock. e.g., from a labour input perspective it may not be easy for a producer with a Cattle Rearing system to transition to a Sheep system, even though the returns from Sheep have been substantially higher in recent years. Given that a large cohort of Cattle Rearing farmers, also work off-farm (48 percent in 2021), this might also dissuade them from transitioning to a more labour intensive Sheep system.



Figure 8 reports average FFI per farm and an adjusted FFI per labour unit in 2021. In adjusting for the additional unpaid labour utilised on Dairy farms, average FFI per labour unit was estimated to be €73,942 in 2021. The equivalent figure for Sheep farms was €18,725. Tillage and Cattle farms reported labour adjusted income figures that were above their FFI figure as on average, a full labour unit was not required on those farms.

**Fig 8: Average farm system FFI per unpaid labour unit 2021**



On Tillage farms, there is a higher prevalence of both contractor use and hired labour. The unpaid labour adjusted figure on Tillage farms was €74,279 in 2021.

Source: Teagasc National Farm Survey



## Direct Payments 2021

In general, across most farm systems, direct payments continued to be important in 2021. The value of direct payments decreased by 1 percent in aggregate terms in 2021, due mainly to the absence of exceptional payments that had been paid in each of the previous two years due to COVID-19 and Brexit (BEAM and Beef Finisher payments). On average, the total direct payment received per farm in 2021, was €18,219. The actual figure and overall contribution to FFI varies greatly across systems, as is evident from Table 2 below.

Table 2: Average value of direct payments (DPs) and contribution to FFI 2021

	DPs	Contribution of DPs to FFI
	€	%
Dairy	21,215	21
Cattle Rearing	15,074	139
Cattle Other	15,781	92
Sheep	18,768	90
Tillage	27,796	48
All	18,219	52

Source: Teagasc National Farm Survey

The data indicates that market income (before direct payments are included) is less than zero on Cattle Rearing farms, indicating that on average, these farms do not make a profit from production and are heavily dependent on financial support. Although average direct payments are lowest on Cattle Rearing farms at €15,074, the reliance on these payments and their overall contribution to FFI was highest at 139 percent in 2021. This indicates that the average suckler farm used over €4,000 of those direct payments over the course of the year to cover the farm's operating loss. Overall, reliance on direct payments continued to be comparatively lower on the average Sheep and Cattle Other farms in 2021, although each reported a ratio of direct payments to FFI of 90 percent and 92 percent, with average direct payments of €18,768 and €15,781 respectively.

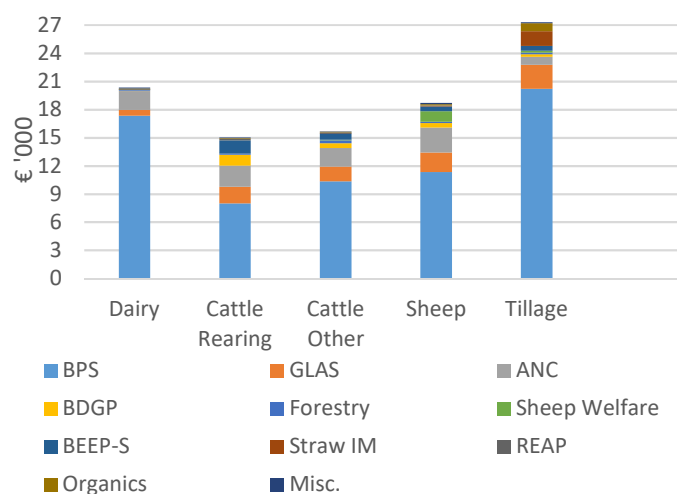
Relative to other systems, the share of direct payments in average FFI was typically much lower on Dairy and Tillage farms in 2021, at 21 and 48 percent respectively. In addition, higher market returns for both systems reduced the relative importance of such payments. That said the average payment received on those farms was relatively

high due to their typically larger size compared to the other farm systems. The average direct payment received on Dairy farms in 2021 remained relatively stable at €21,215. Direct payments on Tillage farms accounted for almost half of average system FFI in 2021, at €27,796, on average.

Payments from the agri-environmental scheme, GLAS continued to be significant on non-Dairy farms in 2021. The average GLAS payment received across systems is reflective of the proportion of participant farms within each system. Almost 40 percent of farms participated in GLAS in 2021, the highest proportion on Sheep and Tillage farms, about half. In terms of payments, participant Tillage farms received the highest average payment at approximately €5,000. The average figure across all participant farms in 2021 was €4,000.

The composition of average direct payments across farm systems is presented in Figure 9. The Basic Payment accounted for 81 percent of all payments received on the average Dairy farm in 2021. The equivalent figure across the other farm systems was approximately 60 percent.

Fig 9: Average direct payments composition by farm system 2021



Source: Teagasc National Farm Survey

Agri-environmental scheme payments accounted for approximately 10 to 12 percent of total payments on Drystock farms, on average in 2021. Payments received under the Areas of Natural Constraints (ANC) scheme were also of relatively more importance on those farms, accounting for 10 to 15 percent of the total payments received, on average. System specific payments such as the BDGP, BEEP-S and Sheep Welfare Scheme were also significant across these systems.



## Investment 2021

Gross new investment on Irish farms increased by 46 percent in 2021. On aggregate, this totalled over €1.49 billion across the farms represented by the survey. Investment on Dairy farms was highest; at an average spend of €45,320 per farm. As such, investment on Dairy farms accounted for almost half of total investment in 2021. Investment on Dairy farms in 2021 was up 36 percent compared to 2020. Investment also increased across Drystock farms in 2021. However, on average, amounts invested across Drystock systems were far below that of the average Dairy farm. Investment on Tillage farms increased substantially in 2021, to an average of €28,784 per farm. The average level of investment on Cattle Other farms also increased to €9,910. Investment on the average Cattle Rearing farm, although lower, also increased in 2021, to €6,398. Investment on Sheep farms was also up to €9,548, on average. In line with increased investment, overall farm related debt on Irish farms increased on average in 2021, mainly driven by increased borrowings on Dairy and Tillage farms.

Across all farm systems, six out of ten farms have no farm business related debt (Table 3). However, this figure varies considerably by farm type. Two-thirds of Dairy farms had borrowings in 2021, compared to one-third (approximately) of Cattle farms. A larger proportion (37 percent) of Sheep farms had outstanding farm debt in 2021, with closer to half (48 percent) of all Tillage farms reporting borrowings.

Table 3: Average farm debt by farm system 2021

	Farms with borrowings	Average debt (farms with debt)
	%	€
Dairy	66	139,031
Cattle Rearing	34	29,984
Cattle Other	29	46,703
Sheep	37	21,263
Tillage	48	64,570
All	40	70,778

Source: Teagasc National Farm Survey

When farms without debt are excluded, the average Dairy farm debt in 2021 increased by 20 percent year-on-year to €139,031. The average debt on Cattle Rearing farms increased by 16 percent to €29,984, with the equivalent figure on Cattle Other farms up substantially (15 percent) to €46,703 and debt on Sheep farms fell substantially to €21,263.

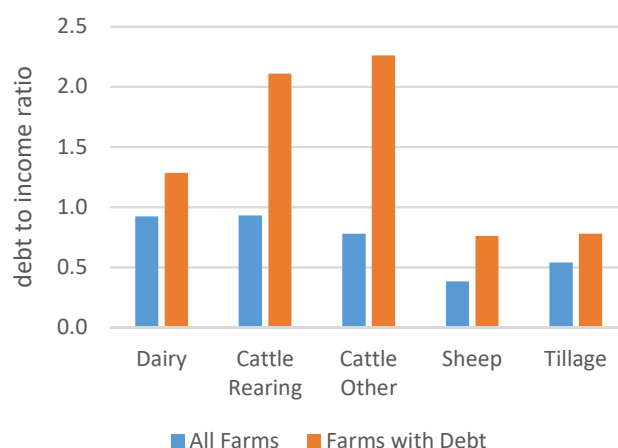


The data indicates that the average debt on Tillage farms also increased substantially in 2021 to €64,570, on average.

The majority of farm related debt was classified as medium to long-term in 2021 (72 percent), with a further 18 percent relating to hired purchase or leasing and the remaining 8 percent considered to be short-term debt e.g. overdrafts. On average, 77 percent of Dairy farm debt was considered medium to long-term, with broadly similar figures reported on Cattle Rearing farms. The figures were a little lower on Cattle Other and Sheep farms (68 and 67 percent). Conversely, 41 percent of average Tillage farm debt was classified as long-term, with 49 percent related to leasing or hired purchase and the remaining 9 percent considered to be short-term.

Figure 10 presents the debt to income ratio for all farms, by system. The calculation is shown for all farms (inclusive of those with and without debt) and separately for just those farms with outstanding debt in 2021.

Fig 10: Farm debt to income ratios for all farms and those with debt 2021



Source: Teagasc National Farm Survey

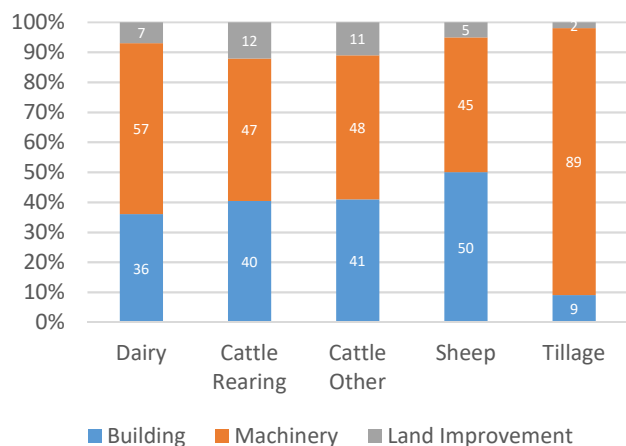
Although only 29 percent of Cattle Other farms reported having debt in 2021, the debt to income ratio of those with borrowings was relatively high compared to other

farm systems, at 2.26. The comparative figure on Cattle Rearing farms was also relatively high, at 2.11. Although, more Sheep farms tended to have outstanding borrowings the debt to income ratio continued to be significantly lower, at 0.76 in 2021. The debt to FFI ratio reported on Tillage farms in 2021 was 0.78 on average.

Dairy farms were more likely to have debt than other farm types, and were also more likely to have substantially higher absolute levels of debt. However, given their comparatively higher income levels, the average debt to income ratio was relatively low on Dairy farms at 1.28. Reductions in the debt to FFI for Dairy farms generally occur as a result of elevated income levels in particular years. More recently, this has resulted in the funding of investment through increased use of earnings rather than borrowings.

In terms of the composition of investment across farm systems, Figure 11 illustrates that 36 percent of the investment on the average Dairy farm in 2021 (€16,458) related to buildings, up 47 percent year-on-year. A further 57 percent (€25,896) was invested in machinery, a similar percentage increase year-on-year. The remaining 7 percent (€2,966) was allocated to land improvement, relatively unchanged year-on-year.

Fig 11: Average composition of farm investment by farm system 2021



Source: Teagasc National Farm Survey

Machinery related investment was proportionately the largest category on the average Tillage farm in 2021, accounting for 89 percent of total investment, at €25,596.

Spending on machinery accounted for close to half of the investment undertaken on Cattle farms in 2021, at €3,025 on Cattle Rearing farms and €4,745 on Cattle Other farms. The comparative figures Sheep farms was €4,301 (45 percent).

Building investment averaged €2,574 on the average Cattle Rearing farm in 2021, and €4,076 on Cattle Other farms. Both figures up on 2020 levels, a reflection of higher construction costs. Building investment on Sheep farms was generally higher in 2021, at €4,731 on average. Expenditure related to land improvement remained relatively low, at close to €3,000 on the average Dairy farm and between €500 and €1,000 across the other systems.

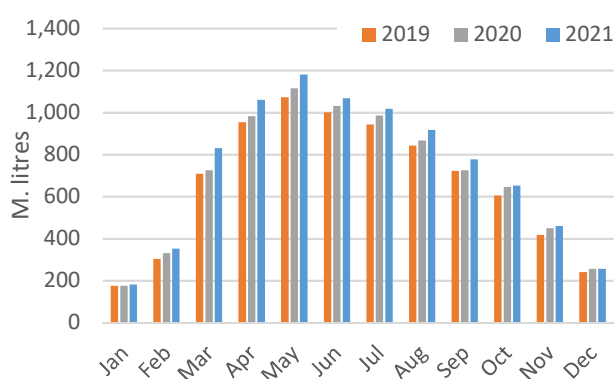




## Dairy 2021

There were 15,319 Dairy farms represented in the NFS in 2021, with an average FFI of €98,745, a 25 percent increase year-on-year. The increase in FFI was driven by a number of factors, including generally reasonable growing conditions, increased milk production, and a sharp rise in the milk price (to 40 cent per litre actual fat and protein). However, there was also a marked increase in input expenditure, due to higher prices for feed, fertiliser and fuel in particular. Figure 12 shows developments in monthly milk deliveries from 2019 to 2021. Overall, Irish milk production increased by 5.6 percent in 2021, with increases in production particularly strong over the first half of the year.

Fig 12: Irish milk production 2019 – 2021



Source: Central Statistics Office

The components of Dairy FFI on the average farm in 2021 are shown in Table 4. Gross output in 2021 typically increased by 17 percent relative to 2020. On average, there was a 12 percent increase in total production costs on Dairy farms in 2021 compared to the previous year. Direct costs increased by 9 percent in 2021, with higher volumes of feed use and higher feed and fertiliser prices.

Table 4: Components of average Dairy FFI 2021

	2021	'21/'20 change
	€	%
<b>Gross Output</b>	282,226	+17
<b>of which Direct Payts</b>	21,215	-3
<b>Total Costs</b>	183,481	+12
<b>of which direct costs</b>	106,647	+9
<b>of which overheads</b>	76,834	+17
<b>Family Farm Income</b>	98,745	+25

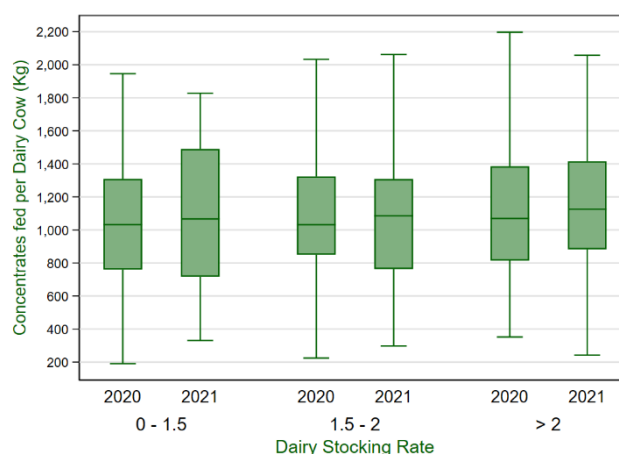
Source: Teagasc National Farm Survey

On an average Dairy farm, with a herd size of 92 cows, purchased concentrate expenditure totalled €45,790 in 2021, a 15 percent increase relative to 2020. Feed

volumes averaged 1,173 kg per dairy cow in 2021 and have generally been trending upwards since the milk quota was abolished in 2015. Feed use per cow on individual farms may differ considerably from the average level due to specific factors, such as location, land type and stocking rate.

Figure 13 demonstrates the variation in concentrate feed use per cow across stocking rate bands in 2021. Even when farms are grouped on this basis, the wide variation in feed use is evident in the tail values. The data indicate that concentrate feed use across the stocking rate groups increased in 2021 compared to 2020, to varying degrees. A median value for feed use (represented by the horizontal line in the green box) for the 0 to 1.5 lu stocking rate group of 1,066 kg per cow was reported. The equivalent figure for the 1.5 to 2 lu cohort was 1,085 kg per cow. More intensive producers, with a stocking rate above 2 lu, reported an average feed use per cow of 1,126 kg in 2021.

Fig 13: Distribution of average concentrate feed use per cow by stocking rate band 2021



Source: Teagasc National Farm Survey

Expenditure on purchased bulky feed increased slightly, up 4 percent (to €4,964) on average in 2021. Fertiliser expenditure increased year-on-year, up 8 percent to €15,153 on average in 2021. Given the increase in fertiliser prices, a larger rise in expenditure may have been envisaged in 2021, however data from the survey confirms relatively high levels of fertiliser in stock on farms at the end of 2020, which was subsequently utilised in 2021. Machinery hire (contracting) expenditure increased by 2 percent on average to €13,204, with other livestock and veterinary costs also increasing (by 9 percent) to €14,163 for the average Dairy farm. Other direct costs also increased in 2021 on the average Dairy farm.

In line with general rising inflation, average overhead costs also increased on Dairy farms in 2021. This was

largely driven by a 47 percent increase in buildings depreciation (to €11,054), an increase in the cost of hired labour (up 5 percent to €6,275 on average across all farms) and increased expenditure on fuel (up 27 percent to €4,251). On the other hand, expenditure on building maintenance declined by 5 percent to €2,835 in the face of rising building costs. Machinery depreciation was also up 25 percent to €13,204. Machinery operating costs also increased on average by 14 percent to €11,177; with land improvement maintenance €2,798 also up, by 34 percent.

Table 5 presents some key indicators for Dairy farms in 2021. On a per hectare basis, average milk production increased 3% year-on-year to 12,155 litres. Gross output per hectare increased significantly in 2021, to €4,978 on average. However, the increase in direct costs (8 percent) resulted in the average Dairy gross margin per hectare increasing to €3,181 in 2021.

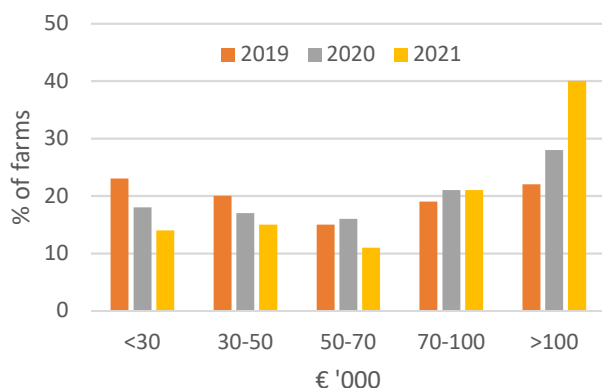
Table 5: Average Dairy farm indicators 2021

	2021	'21/'20 change
<b>Production (litres/ha)</b>	12,155	3%
<b>Milk price (cent/litre)</b>	40	14%
<b>Gross Output (€/ha)</b>	4,978	17%
<b>Direct Costs (€/ha)</b>	1,797	8%
<b>Gross Margin (€/ha)</b>	3,181	23%

Source: Teagasc National Farm Survey

Figure 14 illustrates the distribution of Dairy farm income in 2021, reflecting the year-on-year improvement across farms, and the rise in the proportion of farms moving to the higher income categories in recent years. In 2021, 61 percent of dairy farms reported an FFI above €70,000, up 12 percentage points on the 2020 level. Of these, 40 percent earned more than €100,000, up 11 percentage points year-on-year.

Fig 14: Dairy FFI distribution 2019 - 2021



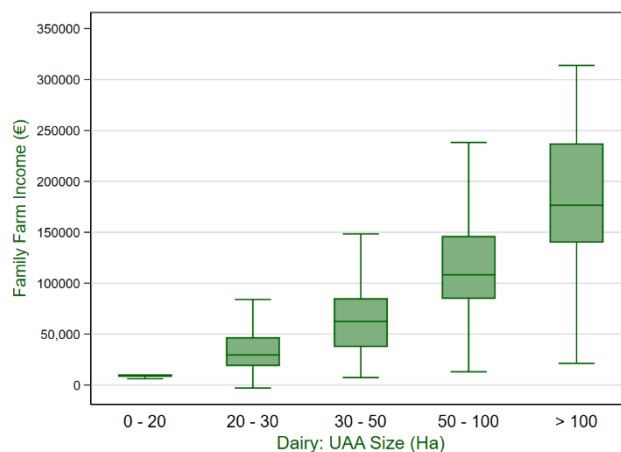
Source: Teagasc National Farm Survey

At the opposite end of the scale, 14 percent of Dairy farms in 2021 reported an average FFI of less than €30,000, with

15 percent earning between €30,000 and €50,000 and 11 percent earning between €50,000 and €70,000.

Taking account of farm scale and intensity, Figure 15 illustrates average Dairy FFI in 2021 by farm size class, highlighting the wide variation in FFI for larger farms (above 50 hectares in particular).

Fig 15: Distribution of Dairy FFI by farm size 2021



Source: Teagasc National Farm Survey

In 2021, approximately 44 percent of Dairy farms belonged to the 50 to 100 hectares size category, with a further 30 percent in the 30 to 50 hectare bracket. Smaller farms represented 13 percent of the Dairy farm population, with the remaining 14 percent sized above 100 hectares.



## Regional Dairy Analysis 2021

Dairy farm structures vary by region. These generally dictate the circumstances and constraints under which farms operate. Teagasc NFS data for 2021 are disaggregated here by NUTS II region to examine inherent differences. The counties within each region are illustrated in Figure 16.

Fig 16: Irish NUTS II regions



In terms of the proportion of Dairy farms in each region, the vast majority (72 percent) are located in the South, which would be considered a traditional dairy area. The remainder are evenly spread across the other two regions, with 14 percent located in the North and West and 14 percent in the East and Midlands, where notable dairy expansion has been occurring since the abolition of EU milk quota in 2015.

Table 6 provides an overview of farm characteristics by region in 2021. On average, Dairy farms in the East and Midlands region are larger, both in terms of land area and herd size. Dairy farms located in the South are closer to the average in terms of these metrics. This is unsurprising given the proportion of Dairy farms located in the South.

Table 6: Regional Average Dairy Farm Structures 2021

	Nth/West	East/Mid	South
UAA (ha)	56	77	64
Herd size	74	116	89
Farm debt (€)	74,273	161,827	79,303
Investment (€)	44,519	62,333	44,379
FFI (€)	77,602	109,193	102,651
FFI (€) per unpaid LU	57,760	86,381	76,013

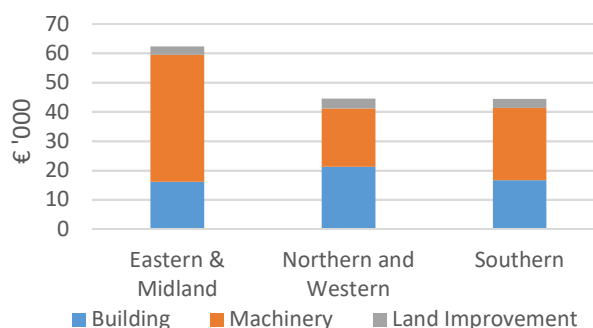
Source: Teagasc National Farm Survey

The difference in structure is also reflected in the hired labour cost component across regions, with expenditure on hired labour substantially higher in the East and Midlands region compared to the other two regions. FFI adjusted for the unpaid (family) labour component results in an average Dairy FFI in the South of €76,013, €86,381 in the East and Midlands and €57,760 in the North and West. Farm-related debt is also substantially higher in the East

and Midlands region compared to the South, and the North and West, on average.

Figure 17 details on-farm investment on the average Dairy farm across the regions in 2021. The data illustrates the relatively higher investment figure in the East and Midlands. Across regions, machinery purchase related to the majority of on-farm investment in 2021, at 56 percent, on average, the figure was 69 percent in the East and Midlands. Building related expenditure accounted for 37 percent of investment across regions, the figure highest in the North and West at 48 percent. Average spending on land improvement was broadly the same across regions at approximately €3,000.

Fig 17: Average Dairy farm investment by region 2021



Source: Teagasc National Farm Survey

On a per hectare basis, in 2021, Dairy FFI was highest in the Southern region at €1,611. The comparative figures for the East and Midlands and North and West were €1,410 and €1,394 respectively. Direct costs per cow were marginally higher in the East and Midlands compared to the North and West, with the lowest cost per cow in the South (€1,135). Concentrate feed use was on average, 1,444 kg per cow in the North and West in 2021, compared to 1,240 kg per cow and 1,072 kg per cow in the East and Midlands and South respectively. When average FFI per cow in 2021 is compared, farms in the Southern region performed best at €1,611 €201 per cow higher than in the East and Midlands region, and almost €217 per cow higher than in the North and West region.

Table 7: Regional average Dairy farm indicators 2021

	Nth/West	East/Mid	South
Direct costs (€/cow)	1,301	1,238	1,135
Overhead costs (€/cow)	884	952	813
Gross Margin (€/ha)	2,577	2,831	2,747
FFI (€/ha)	1,394	1,410	1,611
FFI (€/cow)	1,042	944	1,152

Source: Teagasc National Farm Survey

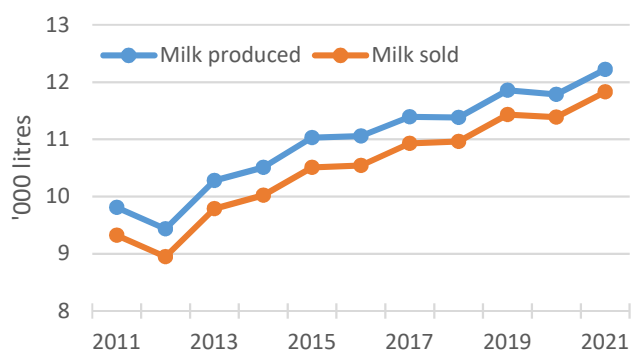




## Dairy Farm Structural Change

Substantial structural change has taken place on Irish Dairy farms ahead of and after the abolition of EU milk quota in 2015. Irish milk production has increased, and production efficiency has improved in recent years. Figure 18 illustrates the appreciable increase in the average volume of milk produced and sold per hectare over the period 2011 to 2021. An upward trend is evident, with some volatility due to adverse weather or periods of lower milk price. The difference between milk produced and sold is that fed to calves. That differential tends to be smaller in years when milk price is higher. The average volume of milk produced per hectare in 2021 was 12,221 litres. Although production per hectare decreased in 2020, this is a reflection of a stronger increase in Dairy forage area in 2020, which contrasts with the slower increase in the area in previous years (Figure 20). Overall, total milk production increased in 2021 with milk yield per cow rising to 5,790 litres, on average.

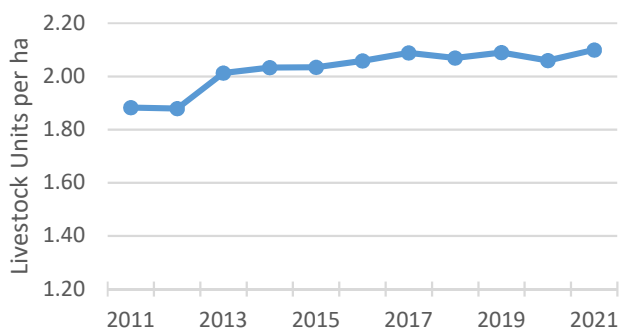
Fig 18: Average milk produced and sold per ha 2011 – 2021



Source: Teagasc National Farm Survey

Dairy stocking rate (livestock units per hectare) increased in 2021, to 2.10, with a 3 percent increase in average herd size to 91.7. Average Dairy stocking rate is presented in Figure 19. The upward trajectory of the stocking rate in advance of milk quota abolition is evident, with some year-on-year fluctuation since.

Fig 19: Average Dairy stocking rate 2011 - 2021

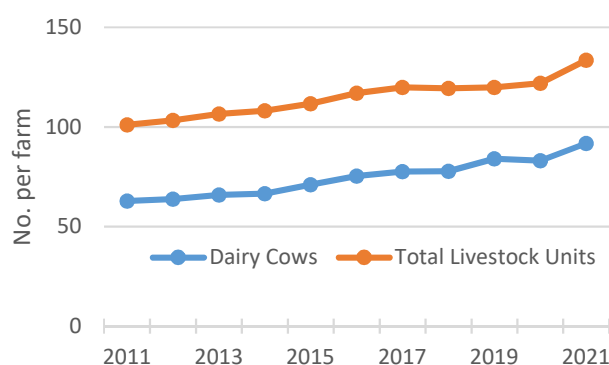


Source: Teagasc National Farm Survey

Figure 20 illustrates the growth in average Dairy herd size since 2011, rising from 64 to 92 cows per farm by 2021.

Regional data indicates stronger growth in cow numbers in the East and Midlands region, where it would appear that Dairy farms have had more capacity to expand. An associated increase in total livestock units is evident across regions, with additional animals retained as replacements as herd size increases.

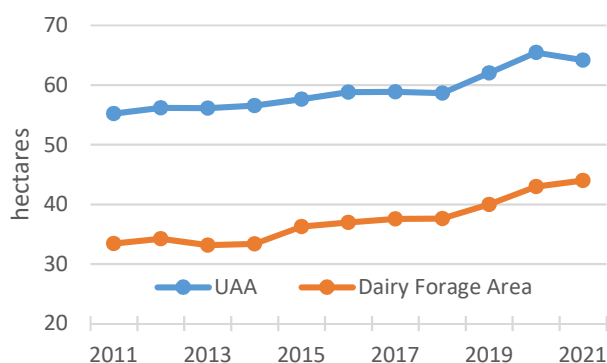
Fig 20: Average Dairy cow herd size and livestock units 2011 - 2021



Source: Teagasc National Farm Survey

Figure 21 illustrates the general increase in Dairy farm UAA and forage area in recent years. Data for 2021 reports an average decline of 1 hectare in UAA to 64, with on the other hand a comparable increase in dairy forage area, to 44 hectares on average.

Fig 21: Average Dairy UAA and forage area 2011 - 2021



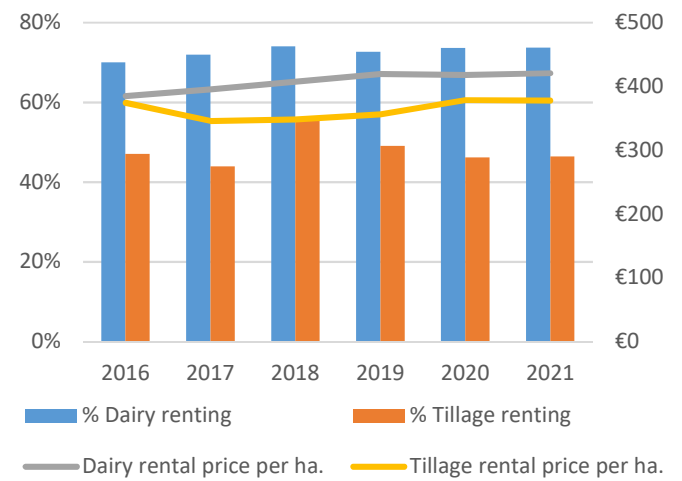
Source: Teagasc National Farm Survey

Data from the survey confirms that those Dairy farms that rent in land, on average, are larger to begin with (67 hectares in 2021). Figure 23 illustrates the proportion of Dairy and Tillage farms renting in land since 2016 and the average price paid per hectare. The proportion of Dairy farmers renting in some land rose steadily post-quota abolition with a decline after the difficult year in 2018, increasing marginally thereafter, to 74 percent in 2020 and 2021. Conversely, the proportion of Tillage farmers renting in land has been in decline over the same period, standing at 46 percent over the same years. It should be borne in mind that demand for rental area may be

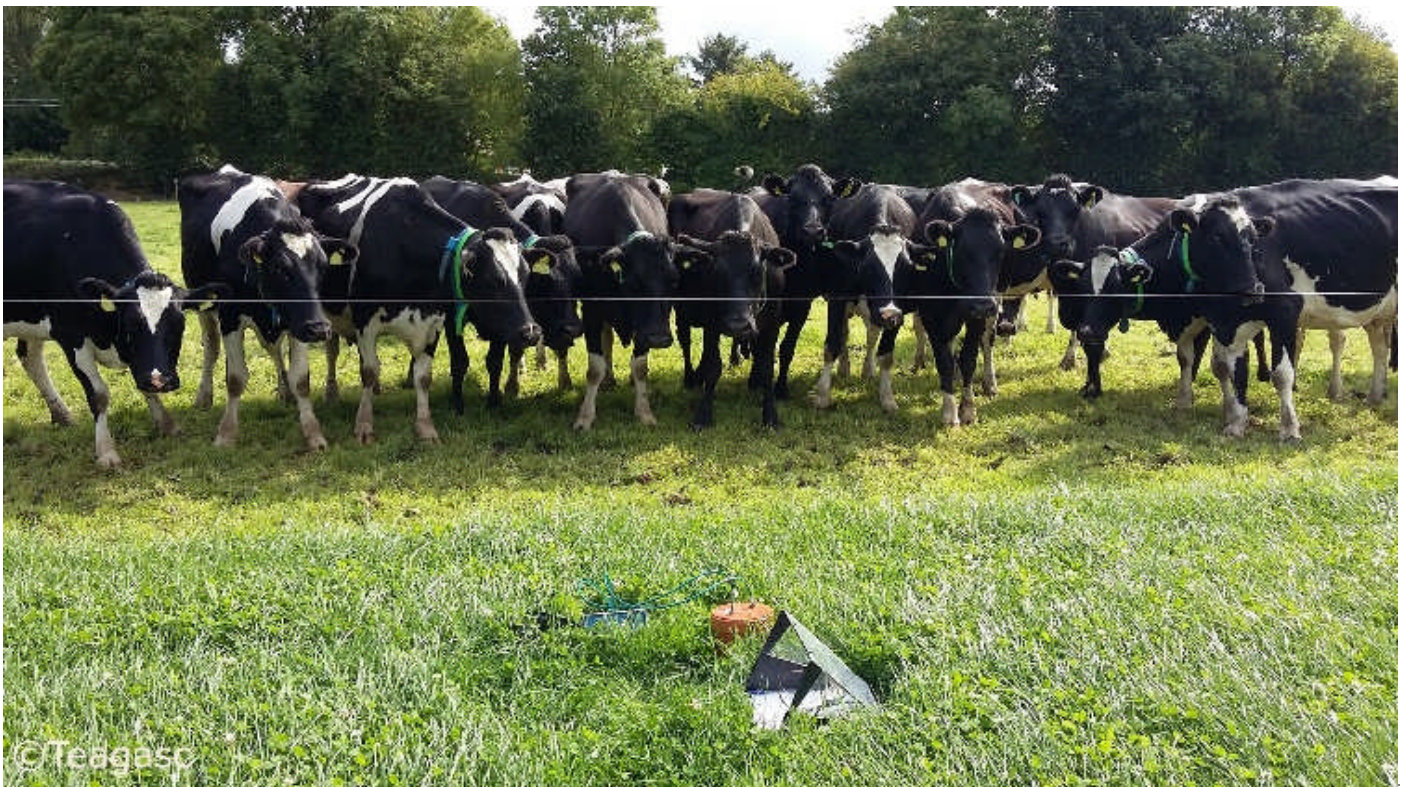
affected by factors such as year-on-year price and weather volatility. Similarly, lack of supply and potential competition for rental land may also be a source of difficulty. The purchase of previously rented land will also be a consideration.

For rented land, the average price paid per hectare for Dairy land has consistently been above that paid for Tillage, the gap widening from 2017 in particular, with additional demand for rental area driven by Dairy expansion, although there has been some convergence in recent years. The average rental price paid by Dairy farms has steadily increased over that period; the 2021 figure was €421 per hectare compared to €378 for Tillage.

Fig 22: Proportion of Dairy and Tillage Farms renting and price paid (per ha.) 2016 – 2021



Source: Teagasc National Farm Survey



## Cattle



## Cattle Rearing 2021

In 2021, there were approximately 17,989 Cattle Rearing farms represented in the survey, with an average FFI of €10,865. Suckler cow production is the dominant enterprise on these farms. Table 8 outlines the key components of average FFI on Cattle Rearing farms in 2021. Average gross output increased by 21 percent to €41,955 compared to 2020 due in part to improved prices for younger cattle.

Table 8: Components of average Cattle Rearing FFI 2021

	2021	'21/'20 change
	€	%
<b>Gross Output</b>	41,955	+21
<b>of which Direct Payts</b>	15,074	+11
<b>Total Costs</b>	31,091	+18
<b>of which direct costs</b>	13,933	+14
<b>of which overheads</b>	17,158	+21
<b>Family Farm Income</b>	10,865	+29

Source: Teagasc National Farm Survey

The average amount of direct payments received on Cattle Rearing farms increased by 11 percent in 2021, to €15,074, with increases on average, in the Basic Payment, GLAS and the Areas of Natural Constraint payment. Payments made through the Beef Environmental Efficiency Programme – Sucklers (BEEP-S) and Beef Data Genomics Scheme (BDGP) continued to contribute positively to farm income, to the tune of €1,200 to €1,300 each on average.

Total production costs for the average Cattle Rearing farm in 2021 were up 18 percent compared to the previous year. The main driver was the 21 percent increase in overhead costs, which rose to €17,158 on the average farm. In line with inflationary pressures in the wider economy, an increase in depreciation was recorded in 2021 relative to 2020. With regard to specific cost items, there was a 19 percent increase in machinery depreciation (to €2,637) with a 76 percent increase in building depreciation (to €2,397) on the average Cattle Rearing farm in 2021. A 40 percent increase in conacre rental costs to €1,274 on average, was also reported in 2021. Average expenditure relating to building maintenance declined year-on-year, to €646 and spending on land maintenance remained relatively stable at €988.

Direct costs increased by 14 percent on the average Cattle Rearing farm in 2021. Expenditure on concentrates increased 23 percent on average to €3,787, with purchased bulky feed expenditure also increasing to €683, on average. Fertiliser expenditure increased by 17

percent, with the average farm spending €2,462 in 2021. Spending on contracting charges also increased on Cattle Rearing farms in 2021, up 16 percent to €3,269, on average.

Table 9 indicates that there was an 8 percent increase in the average sized Cattle Rearing farm in 2021 to 32.5 hectares. Total livestock units also increased on the average Cattle Rearing farm in 2021, to 37 on average. The average gross margin on a per hectare basis on Cattle Rearing farms in 2021 increased marginally to €862. This included an average Basic Payment of €246.

Table 9: Average Cattle Rearing farm indicators 2021

	2021	'21/'20 change
<b>Farm Size (ha)</b>	32.5	+8%
<b>Livestock Units</b>	36.9	+9%
<b>Livestock Units (per ha)</b>	1.14	-
<b>Basic Payment (€/ha)</b>	246	+2%
<b>Gross Margin (€/ha)</b>	862	+15%

Source: Teagasc National Farm Survey

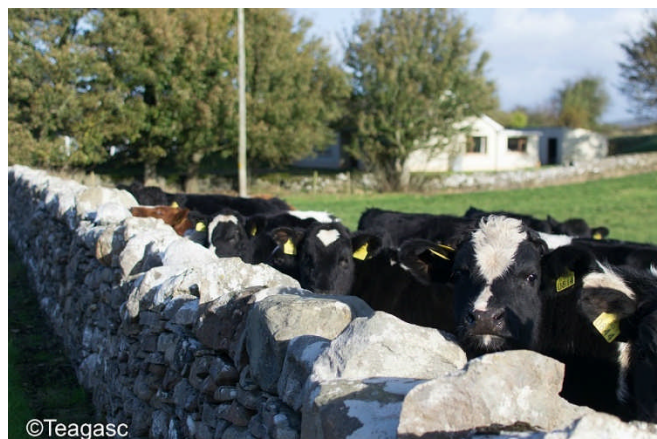
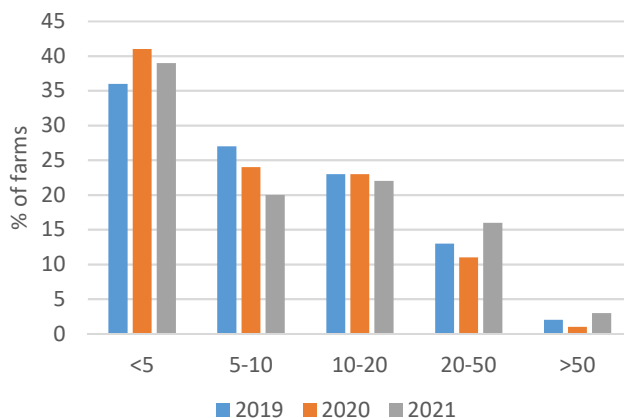


Figure 23 presents the distribution of income on Cattle Rearing farms from 2019 to 2021.

Fig 23: Distribution of Cattle Rearing FFI 2019 - 2021



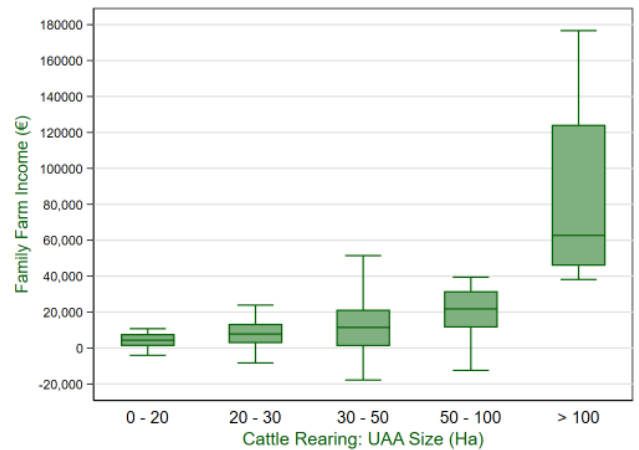
Source: Teagasc National Farm Survey

The proportion of farms reporting an average FFI of less than €5,000 has declined slightly year-on-year to 39 percent. The data indicates that 59 percent of Cattle Rearing farms earned less than €10,000 in 2021. The proportion of farms with an FFI of between €10,000 and €20,000 remains relatively stable at 22 percent. Those farms earning between €20,000 and €50,000 increased by 4 percentage points to 16 percent. Only 3 percent of Cattle Rearing farms earned more than €50,000 in 2021, marginally down from 2020. It should be noted that on 48 percent of Cattle Rearing farms, the holder also worked off-farm in 2021. In disaggregating the data further, Figure 24 illustrates the variation in FFI on Cattle Rearing farms across farm size categories, with a broad range reported for farms in the larger UAA categories in particular.

In terms of the overall population, approximately 1 percent of Cattle Rearing farms had a UAA above 100 hectares, with 11 percent between 50 and 100 and 30 percent in the 30 to 50 hectares bracket. The 20 to 30 hectares size category contained 27 percent of Cattle Rearing farms, with the remaining 30 percent found in the

below 20 hectares size category. The low profitability of many Cattle farms is reflected in the viability analysis presented later in the report.

Fig 24: Distribution of Cattle Rearing FFI by farm size 2021



Source: Teagasc National Farm Survey



## Cattle Other 2021

There were approximately 30,238 Cattle Other farms, represented in the survey in 2021, with an average income of €17,233, an 11 percent increase on the 2020 level. Cattle finishing is the dominant enterprise on these farms. An examination of the data revealed that some farms previously classified as Cattle Rearing moved into Cattle finishing during the course of 2021. This has resulted in a change in the profile of these farms, namely a decline in average farm scale.

Typically, the average output value per Cattle Other farm increased by 10 percent in 2021 due to an improvement in finished cattle prices. Although there was a general decline in the level of direct payments on Cattle Other farms in 2021, participation in the Beef Environmental Efficiency Programme – Sucklers (BEEP-S) and the Beef Data Genomics Programme (BDGP) continued to contribute to overall farm income, to the tune of approximately €1,000, due to the mixed enterprise nature of most farms.

Table 10 outlines the components of average Cattle Other farm income in 2021. The value of Gross Output was €58,106, with direct payments totalling €15,781 on average.

Table 10: Components of average Cattle Other FFI 2021

	2021	'21/'20 change
	€	%
<b>Gross Output</b>	58,106	+10
<b>of which Direct Payts</b>	15,781	-11
<b>Total Costs</b>	40,873	+10
<b>of which direct costs</b>	20,393	+9
<b>of which overheads</b>	20,480	+11
<b>Family Farm Income</b>	17,233	+11

Source: Teagasc National Farm Survey

In 2021, total costs increased by 10 percent on Cattle Other farms year-on-year. On average, direct production costs increased by 9 percent. Typically, expenditure on purchased concentrates increased by 14 percent to €7,911 on average, with expenditure on livestock and veterinary increasing by the 10 percent to €2,322. As with the other farm systems in 2021, there was an increase in average spending on fertiliser, which rose by 18 percent to €3,669. Average contracting related remained relatively stable on Cattle Other farms in 2021, at €3,767. Expenditure on purchased bulky feed declined substantially to €459, on average.

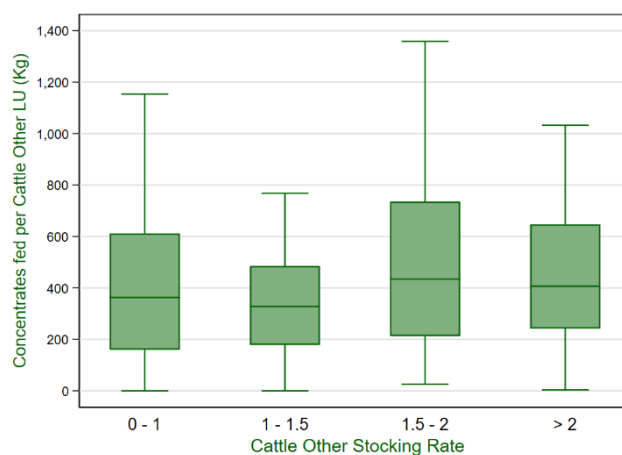


On average, overhead costs increased by 11 percent in 2021, relative to the previous year. Increased depreciation costs were evident across machinery and buildings, increasing by 16 percent to €3,289 and the latter by 46 percent to €2,508. Expenditure relating to land improvement maintenance remained relatively unchanged at approximately €1,100, on average. Machinery operating costs also remained relatively unchanged at €3,719.

Average concentrate feed use on Cattle Other farms by stocking rate is presented in Figure 25. There is much variation across farms within the stocking rate bands. The median value of concentrate use per lu in the 0 to 1 lu stocking rate band was 363kg per livestock unit.

The equivalent figure for farms in the 1 to 1.5 lu stocking rate band was slightly lower at 328kg. Similarly, the most intensively stocked Cattle Other farms in the >2 lu stocking rate category utilised less concentrate feed per livestock unit in 2021 than those in the 1.5 to 2 group (median values 407kg and 434kg respectively).

Fig 25: Average concentrate feed use per livestock unit on Cattle Other Farms 2021



Source: Teagasc National Farm Survey

Table 11 indicates that the average UAA on Cattle Other farms in 2021 was 36 hectares, down 6 percent compared

to 2020. Total livestock units declined marginally to 47. Taking account of the change in farm size, average gross margin per hectare on Cattle Other farms increased by 18 percent in 2021, to €1,048. This margin was inclusive of an average Basic Payment of €287, relatively unchanged compared to 2020.

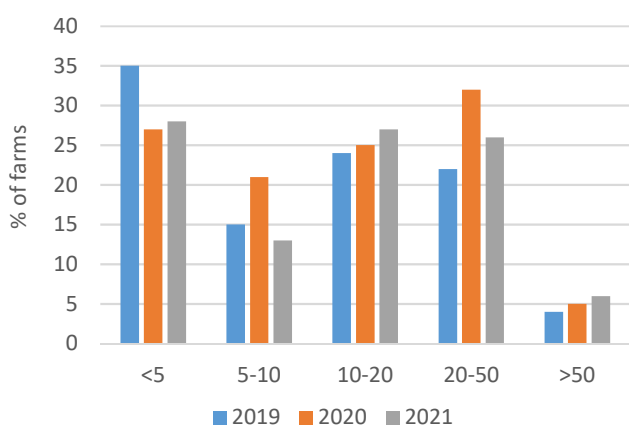
Table 11: Average Cattle Other farm indicators 2021

	2021	'21/'20 change
Farm Size (ha)	36	-6%
Livestock Units	47	-2%
Livestock Units per ha	1.31	-
Basic Payment (€/ha)	287	-1
Gross Margin (€/ha)	1,048	+18%

Source: Teagasc National Farm Survey

Figure 26 presents the distribution of average income on Cattle Other farms in 2021. The proportion of farms in the lowest income category increased marginally to 28 percent, compared to 2020. There was a decline in the proportion of Cattle Other farms earning between €5,000 and €10,000 (down 7 percentage points to 13 percent) and a marginal increase in those earning between €10,000 and €20,000, at 27 percent. The proportion in the €20,000 to €50,000 income category declined by 6 percentage points to 26 percent in 2021. Nevertheless, 68 percent of Cattle Other farms earned an average FFI of less than €20,000 in 2021, with only 6 percent earning more than €50,000, on average. It should be noted that 41 percent of Cattle Other farm-holders also worked off-farm in 2021.

Fig 26: Cattle Other FFI distribution 2019 - 2021

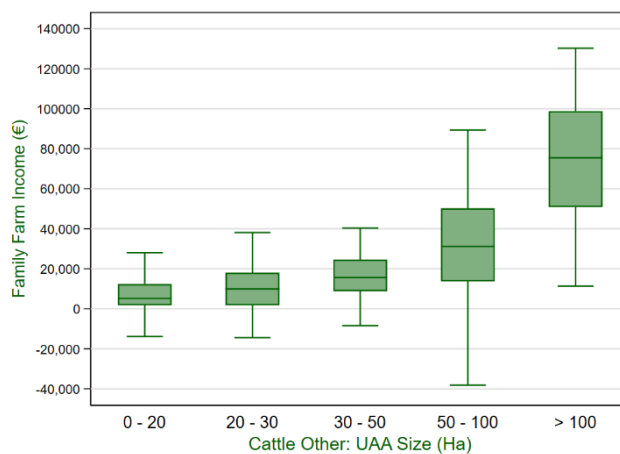


Source: Teagasc National Farm Survey

Figure 27 reflects the variation in average FFI by farm area, with a broad distribution of FFI reported for those farms in the larger size classes in particular. In terms of the overall population, approximately 3 percent of farms fall into the greater than 100 hectares size category, with 16 percent in the 50 to 100 hectare bracket and 29 percent

in the 30 to 50 hectare category. A further 25 percent of Cattle Other farms were in the 20 and 30 hectare category, with the remaining 28 percent comprising farms of less than 20 hectares.

Fig 27: Distribution of Cattle Other FFI by farm size 2021



Source: Teagasc National Farm Survey





# Sheep



## Sheep 2021

There were approximately 13,979 Sheep farms represented in the survey in 2021, having an average income of €20,794, a 16 percent increase on the 2020 level. Key data with respect to the average Sheep farm are illustrated in Table 12. Gross output on the average Sheep farm increased by 16 percent to €61,164 in 2021, driven by a strong improvement in prices due to better market conditions and increased opportunities for Irish lamb exports.

Table 12: Components of average Sheep FFI 2021

	2021	'21/'20 change
	€	%
<b>Gross Output</b>	61,164	+16
<b>of which Direct Payts</b>	18,768	-
<b>Total Costs</b>	40,370	+16
<b>of which direct costs</b>	21,036	+15
<b>of which overheads</b>	19,334	+17
<b>Family Farm Income</b>	20,794	+16

Source: Teagasc National Farm Survey

Direct payments remained stable year-on-year to €18,768, on average. Payments through GLAS and the Areas of Natural Constraint remained important on the average Sheep farm in 2021. Typically, participation in the Sheep Welfare Scheme resulted in a payment of over €1,000 on Sheep farms in 2021.

In line with other systems, there was an increase in production costs in 2021. Direct costs increased by 15 percent to a farm average of €21,036, while overhead costs rose by 17 percent to €19,334. In terms of direct costs, the largest component, expenditure on concentrate feed, increased by 15 percent to €7,530 in 2021. Expenditure on purchased bulky feed also increased considerably to €1,517. Fertiliser expenditure on the average Sheep farm increased by 19 percent year-on-year to €3,177. Expenditure on contracting increased by 8 percent to €2,646 with expenditure on veterinary and livestock costs up by 8 percent, to €3,562.

As with the other farm systems, an increase in depreciation costs was an important factor in the increase in overhead costs on Sheep farms in 2021. Machinery depreciation increased by 28 percent on average, to €2,801, while average building depreciation rose by 76 percent to €2,321. Conversely, average machinery operating costs declined by 4 percent to €2,892. Finally, maintenance costs for buildings remained relatively unchanged, as did spending on land improvement on the average Sheep farm in 2021.



Table 13 presents some key Sheep system indicators for 2021. UAA farm remained relatively unchanged, at 45 hectares on average in 2021. An increase in the average flock size was reported in 2021, up 8 percent to 140 ewes. On a per hectare basis, the average gross margin on Sheep farms was €900 in 2021. This included a Basic Payment of €254, on average.

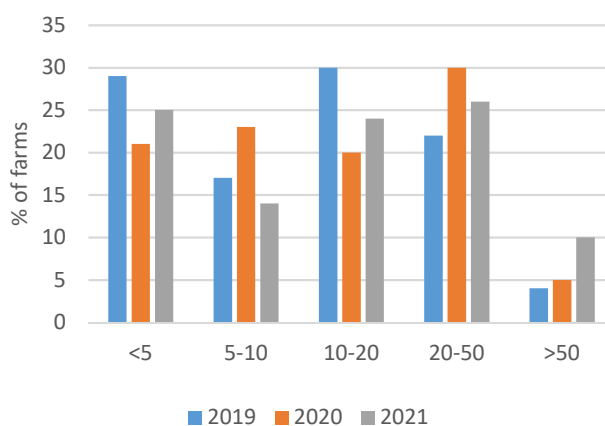
Table 13: Sheep farm indicators 2021

	2021	'21/'20 change
<b>Farm Size (ha)</b>	45	-2%
<b>Number of Ewes</b>	140	+8%
<b>Livestock Units (lu/ha)</b>	1.25	+8%
<b>Basic Payment (€/ha)</b>	254	+3%
<b>Gross Margin (€/ha)</b>	900	+19%

Source: Teagasc National Farm Survey

Figure 28 presents the distribution of FFI on Sheep farms from 2019 to 2021. Compared to 2020, the proportion of Sheep farms earning an FFI less than €5,000 increased by 4 percentage points in 2021, to 26 percent. A further 14 percent reported a Sheep farm income of between €5,000 and €10,000 in 2021, a 9 percentage point decline compared to the previous year.

Fig 28: Distribution of Sheep FFI 2019 - 2021



Source: Teagasc National Farm Survey

The proportion of farms earning on average between €10,000 and €20,000 increased by 4 percentage points to 24 percent, with the proportion earning between €20,000 and €50,000 declining by 4 percentage points to 26

percent. There was a 5 percentage point increase in the proportion earning above €50,000, comprising 10 percent of farms in 2021, on average.



## Tillage



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## Tillage 2021

Approximately 6,246 Tillage farms were represented in the survey in 2021, earning an average income of €57,939. Favourable weather conditions in 2021 resulted in varying yield increases for the major crops. Cereal prices at harvest in 2021 were up on the 2020 level, boosted by relatively low international stocks. This resulted in an increase in margins on the average Tillage farm in 2021. Table 14 reports the components of average Tillage FFI. Gross output increased by 44 percent to €159,129 on the average Tillage farm in 2021. Direct payments increased 4 percent on average, compared to 2021 with an increase in the Basic Payment amongst others. Tillage farms also benefitted from the Straw Incorporation Measure (SIM) payment in 2021, with the participants receiving a payment of over €4,000, on average.

Table 14: Components of average Tillage FFI 2021

	2021	'21/'20 change
	€	%
<b>Gross Output</b>	159,129	+44
<b>of which Direct Payts</b>	27,796	+4
<b>Total Costs</b>	101,190	+31
<b>of which direct costs</b>	48,944	+29
<b>of which overheads</b>	52,246	+34
<b>Family Farm Income</b>	57,939	+74

Source: Teagasc National Farm Survey

Overall, average costs increased on Tillage farms in 2021 by 31 percent, to reach €101,190. Direct costs increased by 29 percent year-on-year, with an increase in fertiliser expenditure alone of 28 percent to €13,641 on the average Tillage farm. Expenditure on crop protection also increased, by a similar magnitude, to €9,679 with purchased seed also up 29 percent, on average, to €5,425. Expenditure on contracting charges increased dramatically by 22 percent year-on-year to €9,690 on average. As many Tillage farms also have a significant cattle enterprise, some will incur expenditure on purchased concentrates. Spending on concentrates decreased by 44 percent in 2021, to €5,876 on average.

In line with the other farm systems, overhead costs increased in 2021, the average increase on Tillage farms being 34 percent year-on-year. The increase in machinery depreciation was 53 percent (€11,897) and machinery operating costs 40 percent (€11,507). Building depreciation more than doubled to €3,218. In terms of some other overhead sub-components, conacre rental costs were up 31 percent in 2021 to €7,380 on average. Expenditure relating to hired labour also declined by 9

percent to €3,352 following a similar increase in the previous year.

Table 15 indicates that the average Tillage farm area increased by 5 percent in 2021 to 68 hectares. Of this, over half of the total land area (38 hectares) was dedicated to cereals, an increase of 19 percent compared to 2020. The average Tillage farm gross margin was €1,623 per hectare in 2021 and this included a Basic Payment of €297.

Table 15: Average Tillage enterprise indicators 2021

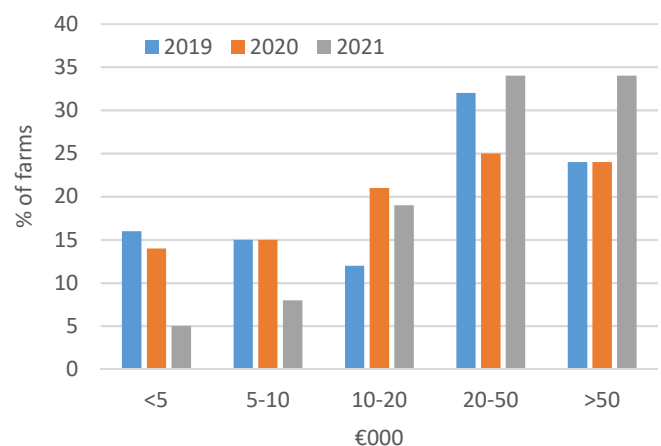
	2021	'21/'20 change
<b>Farm Size (ha)</b>	68	+5%
<b>of which cereals (ha)</b>	38	+19%
<b>Cereal output (€/ha)</b>	2,298	+52%
<b>Basic Payment (€/ha)</b>	297	-5%
<b>Gross Margin (€/ha)</b>	1,623	+44%

Source: Teagasc National Farm Survey

Figure 29 presents the distribution of average FFI earned on Tillage farms since 2019. Of note is the increase in the proportion earning a FFI in excess of €50,000, up 10 percentage points year-on-year. Of these, 14 percent earned more than €100,000. A further 34 percent of Tillage farms earned between €20,000 and €50,000, on average, in 2021.

The proportion of Tillage farms earning below €5,000 in 2021 was down dramatically to 5 percent, on average, down 8 percentage points and those earning between €5,000 and €10,000 down 9 percentage points year-on-year. Close to one-fifth of Tillage farms reported a FFI of between €10,000 and €20,000 in 2021, slightly down on 2020.

Fig 29: Average Tillage FFI distribution 2019 - 2021



Source: Teagasc National Farm Survey



## Regional FFI and Off Farm Employment 2021

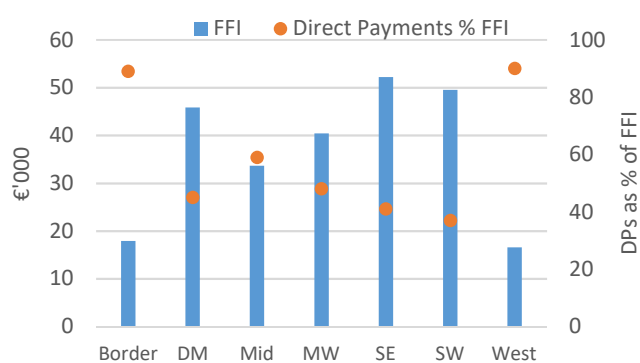
Farm income varies widely by region, driven by farm system, scale, profitability and direct payments. Those regions where dairying is more prevalent are generally more profitable and have a lower reliance on direct payments (Figure 30).

Average family farm income in 2021 was highest in the South-East at €52,223 and lowest in the West, where average FFI was more than two and half times smaller at €16,557. This is of course reflective of the types of farms in those areas, with a higher prevalence of Drystock farms and smaller farms generally, in areas where incomes are lower. Farms in the Dublin and Mid-East, Mid-West and South-West also reported high levels of FFI in 2021, reflective of the improved situation on Dairy and Tillage farms compared to 2020.

The situation with regard to the relative importance of direct payments across regions reflects the general direction in farm incomes across systems. The relative importance of direct payments was highest in the West, at 90 percent of average FFI (at close to €15,000) in 2021. The region next most reliant on such payments was the Border, where direct payments comprised 89 percent of FFI). The equivalent figure for farms in the Midlands region was 59 percent.

In general, the improvement in farm incomes across regions reduced the relative contribution of direct payments to FFI in 2021 across regions, with a greater decline in some regions more so than others. Direct payments accounted for a lower proportion of farm income across the other regions, ranging from 37 percent in the South-West, 41 percent in the South-East to 45 percent in Dublin, Mid-East and 48 percent in the Mid-West.

Fig 30: Average FFI and DPs as a % of FFI by region 2021

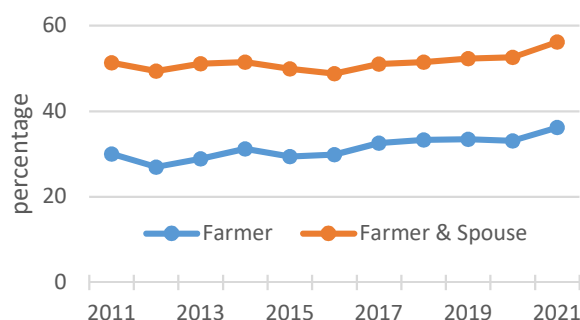


Source: Teagasc National Farm Survey

The proportion of farm households where either the farmer or spouse was employed off-farm increased slightly in 2021 to 56 percent. The proportion of farm

holders employed off-farm also increased to 36 percent. The trends in both farm holder and farm household (farmer and spouse) off-farm employment are presented in Figure 31. The gradual increase in the proportion of farm households where both the farmer and spouse are employed off farm in recent years is evident. The proportion of farmers working off-farm has remained relatively stable over that time period.

Fig 31: Off-farm employment (farmer and spouse) 2011 - 2021



Source: Teagasc National Farm Survey

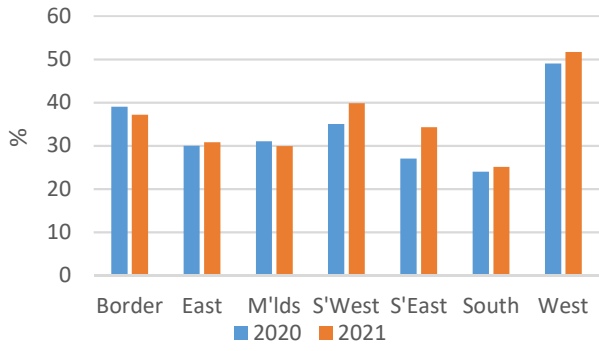
The off-farm employment situation differs by system, with Cattle Rearing farmers most likely to work off-farm. The proportion was 48 percent in 2021, a 7 percentage point increase from 2020. The equivalent figure on Cattle Other farms, Sheep farms and Tillage farms was also 40 percent, increasing year-on-year.

Although a very low proportion of Dairy farmers (12 percent) work off-farm, 55 percent of Dairy farm households have an off-farm employment income i.e. a high proportion of spouses work off farm on Dairy farms. The incidence of household off-farm employment for Cattle Rearing farms is 62 percent. The comparative figure on Cattle Other farms is lower at 54 percent with 58 percent of Sheep farm households and 58 percent of Tillage farm households having either the farm holder or spouse employed off-farm.

The higher age profile of non-Dairy farm households is reflected in the relatively larger proportion of households in receipt of pension income (through either the farm holder or spouse), i.e. 36 percent on Cattle Rearing farms, 35 percent of Cattle Other, 33 percent Sheep and 27 percent Tillage. Overall, close to one-third of farm households were in receipt of pension income in 2021, reflecting the ageing agricultural population and highlighting the challenge of generational renewal.

The incidence of off-farm employment varies across regions and is a reflection of the dominant type of farming in each region (Figure 32), with some small variation across regions when comparing 2021 to the previous year.

Fig 32: Proportion of farmers employed off-farm by region 2020 and 2021



Source: Teagasc National Farm Survey



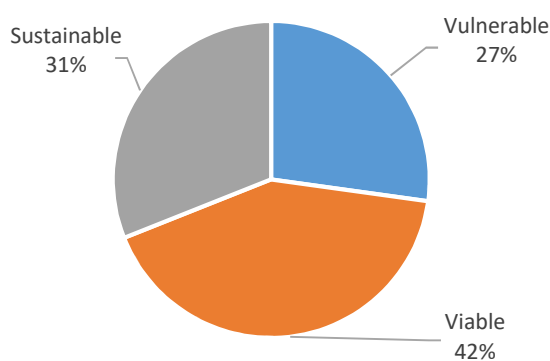
## Viability 2021

A farm business is defined as being *economically viable* if FFI is sufficient to remunerate family labour at the minimum wage in 2021 (which is assumed here to be €20,129 per labour unit), and provide a 5 percent return on the capital invested in non-land assets, i.e. machinery and livestock.

It follows that farms with relatively modest incomes can be viable if the labour input and capital investment is low, and similarly farms with seemingly large incomes may not be viable if there is a substantial labour input and/or significant capital invested in machinery and livestock. Farms that are found not to be economically viable, but have an off-farm income source within the household (i.e. either the farmer or spouse are employed off-farm) are considered to be *economically sustainable*. Farm households are considered to be *economically vulnerable* if they are operating non-viable farm businesses and neither the farmer or spouse have an off-farm job.

The data indicates that 42 percent of the farm population represented by the Teagasc NFS in 2021 were classed as being economically viable (Figure 33).

Fig 33: Viability of Irish farming 2021



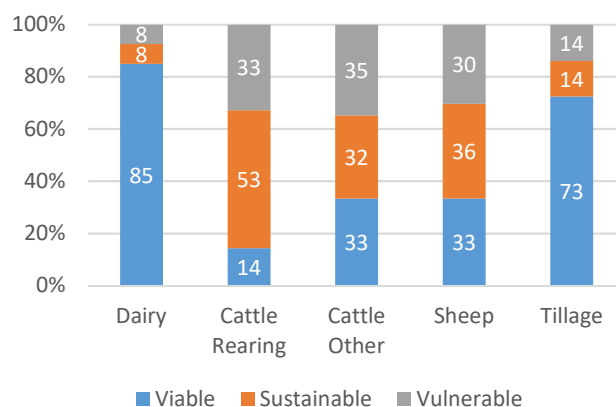
Source: Teagasc National Farm Survey

The categorisation of farms is highly dependent on FFI performance and the off-farm employment situation in a given year. The proportion of viable farms increased in 2021 (up 7 percentage points from 35 percent). Subsequently, the proportion of farms categorised as sustainable (due to the presence of off-farm employment income) declined from 33 percent in 2020 to 31 percent in 2021). Similarly, the proportion of vulnerable farms declined year-on-year from 32 percent to 27 percent.

The viability of Irish farms varies across system. Figure 34 illustrates the wide differential between the viability of Dairy and Tillage farms, on average, compared to their

Drystock counterparts. In 2021, 85 percent of Dairy farms were found to be viable (slightly up on 2020). The proportion of Dairy farm households deemed to be sustainable, due to the presence of an off-farm income source within the household, is small, and declined further in 2021 to 8 percent. Only 8 percent of Dairy farms were considered vulnerable in 2021, unchanged from the previous year. The proportion of viable Tillage farms stood at 73 percent in 2021, up 6 percentage points from the previous year, reflective of the improvement in Tillage farm incomes in 2021. In turn, those in the sustainable category declined from 16 to 14 percent, with those found to be vulnerable also declining to 14 percent, on average.

Fig 34: Viability of farming by system 2021



Source: Teagasc National Farm Survey

The situation on Drystock farms remains more challenging, particularly on Cattle Rearing farms where only 14 percent were deemed viable in 2021, the figure up 4 percentage points year-on-year. The proportion of Cattle Rearing farms considered sustainable in 2021 was 53 percent, up 3 percentage points compared to 2020. The proportion of Cattle Rearing farms classified as vulnerable in 2021 declined to 33 percent. One-third of Cattle Other farms were classified as viable in 2021, the figure up 8 percentage points year-on-year. There was a decline in the proportion of Cattle Other farms deemed to be sustainable in 2021, down 5 percentage points to 32 percent. The proportion of Cattle Other farms categorised as vulnerable in 2021 also declined to 35 percent. One-third of Sheep farms were considered to be viable in 2021, up 5 percentage points from the previous year. The proportion of sheep farms found to be sustainable was 36 percent, with 30 percent classed as vulnerable in 2021.

To put these results in context, the data indicates that there were just over 13,000 viable Dairy farm businesses in Ireland in 2021, with just over 2,500

Cattle Rearing farms and just over 10,000 Cattle Other farms considered viable. The number of viable Sheep farms increased to just over 4,600, with just over to 4,500 Tillage farms considered viable in 2021.

The data indicate that there were just close to 16,500 vulnerable Cattle farms in 2021. However, this does not take account of those very small farms (of which there are over 48,000), with a standard output of less than €8,000, falling outside the population threshold for the Teagasc National Farm Survey's annual study. Data on these very small farms is collected by the Teagasc National Farm Survey periodically. The last Small Farms Survey was undertaken for 2015 and a survey for the year 2022 is currently underway. In 2015, half of these small farms were found to be vulnerable, a further one-third were considered sustainable and the remainder viable.

The regional figures are stark, with 51 percent of farms in the South classified as viable compared to only 25 percent in the North and West region. The equivalent figure in the East and Midlands is 49 percent. These figures are reflective of the composition of agriculture and the sustainability of farm systems across regions. Some 34 percent of farms in the North and West region in 2020 were vulnerable, compared to 22 percent in the South and 29 percent in the East and Midlands region.



## Appendix 1: Detailed Tables

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### Appendix 1: List of tables Teagasc NFS 2021 and Revised 2020

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**Table - 08A (2021) Farm Financial Results by System of Farming - All Farms**

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	288	127	230	111	65	16	837
<b>Per Cent of Population</b>	18.0	21.1	35.6	16.4	7.3	1.3	100
<b>Overall Results (€)</b>							
Gross Output	282,226	41,955	58,106	61,164	159,129	260,324	105,801
of which Land / Quota Let	177	454	1,036	198	1,513	918	653
Direct Payments / Subs	21,215	15,074	15,781	18,768	27,796	32,856	18,219
- Direct Costs	106,647	13,933	20,393	21,036	48,944	108,415	37,988
=Gross Margin	175,579	28,023	37,713	40,128	110,185	151,909	67,812
- Overhead Costs	76,834	17,158	20,480	19,334	52,246	94,205	33,094
<b>= Family Farm Income</b>	<b>98,745</b>	<b>10,865</b>	<b>17,233</b>	<b>20,794</b>	<b>57,939</b>	<b>57,704</b>	<b>34,719</b>
Net Sales & Receipts	277,999	41,939	55,330	58,421	158,033	252,589	103,409
- Current Cash Expenditure	157,814	25,917	34,615	34,619	85,460	170,212	60,584
=Cash Income (Approx)	120,185	16,022	20,715	23,801	72,573	82,377	42,825
-Net New Investment	40,096	5,380	8,203	8,741	21,615	61,281	15,157
= Cash Flow	80,088	10,642	12,512	15,060	50,958	21,096	27,669
<b>Asset Values (€)</b>							
Machinery	99,561	20,148	23,244	20,717	87,847	105,484	41,810
Livestock: Breeding	116,597	29,727	13,802	26,311	13,433	90,712	38,797
Trading	32,660	17,044	45,376	23,420	33,506	87,940	33,175
Land & Buildings	1,189,515	509,624	672,147	559,411	1,260,302	1,813,520	771,305
<b>Gross New Investment</b>	<b>45,320</b>	<b>6,398</b>	<b>9,910</b>	<b>9,548</b>	<b>28,784</b>	<b>65,681</b>	<b>17,642</b>
<b>Loans Closing Balance</b>	<b>91,183</b>	<b>10,057</b>	<b>13,522</b>	<b>7,928</b>	<b>31,243</b>	<b>86,084</b>	<b>28,168</b>
<b>Total Standard Output (TSO)</b>	<b>198,504</b>	<b>23,468</b>	<b>35,091</b>	<b>40,677</b>	<b>87,801</b>	<b>202,837</b>	<b>69,188</b>
<b>Distribution - % of Farms</b>							
<b>Gross Output</b>							
0 - 10000	0.0	1.6	0.0	0.0	0.0	0.0	0.3
10000 - 20000	0.4	18.9	11.8	15.7	2.5	0.0	11.0
20000 - 40000	1.3	41.2	33.1	34.0	13.0	0.0	27.3
40000 - 60000	2.9	20.4	22.4	15.1	9.5	0.0	16.0
60000 - 100000	8.3	14.1	19.5	18.7	25.3	0.0	16.4
> 100000	87.1	3.9	13.1	16.4	49.7	100.0	28.9
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	55.4	30.1	49.2	37.3	80.4	22.9	46.2
(2)	39.6	58.6	46.3	43.6	19.6	77.1	45.7
(3)	5.0	11.3	4.6	19.0	0.0	0.0	8.1
=Total	100	100	100	100	100	100	100

**Table - 08B (2021) Resources per Farm by System of Farming - All Farms**

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	288	127	230	111	65	16	837
<b>Per Cent of Population</b>	18.0	21.1	35.6	16.4	7.3	1.3	100
<b>LAND (ha)</b>							
Area Owned	50.2	30.2	33.7	40.1	55.9	78.1	39.2
Total Area	66.4	34.6	37.6	48.2	70.3	95.4	47.1
Tillage	1.7	0.1	0.9	1.0	44.3	5.0	4.1
of which Total Cereals	1.0	0.0	0.8	0.5	38.1	3.8	3.4
Potatoes	0.0	0.0	0.0	0.0	0.3	0.0	0.0
Grassland Silage	21.9	8.1	8.9	6.7	5.6	24.5	10.7
Hay	0.6	1.2	1.0	0.8	1.4	2.6	1.0
Pasture	38.4	20.6	22.8	30.4	14.1	52.7	26.2
Rough Grazing	0.9	1.4	1.1	4.4	0.1	3.1	1.6
<b>U.A.A</b>	<b>64.2</b>	<b>32.5</b>	<b>36.0</b>	<b>44.6</b>	<b>67.9</b>	<b>91.9</b>	<b>44.9</b>
Remainder of Farm	2.2	2.2	1.6	3.7	2.3	3.5	2.2
Forage & Crop Acreage	63.1	30.6	34.2	42.5	66.3	87.1	43.1
<b>LIVESTOCK</b>							
<b>Cattle</b>							
Dairy Cows	91.7	0.0	0.0	0.0	0.0	53.3	17.3
Other Cows	1.3	24.1	10.4	9.7	9.0	9.0	11.4
Heifers-in-Calf	11.1	1.6	0.8	0.5	0.5	5.3	2.8
< 1 Year Old	51.5	21.4	27.6	11.9	13.4	65.5	27.5
1 - 2 Year Old Male	6.9	2.1	17.1	3.8	10.6	30.9	9.6
1 - 2 Year Old Female	15.4	4.8	11.5	4.5	6.4	21.0	9.4
=> 2 Year Old Male	0.7	0.2	3.9	0.7	2.4	4.1	1.9
=> 2 Year Old Female	0.9	1.2	1.9	1.1	1.5	1.2	1.4
Bulls	1.1	0.8	0.3	0.3	0.3	1.1	0.6
<b>Total Cattle</b>	<b>179.9</b>	<b>56.2</b>	<b>73.5</b>	<b>32.6</b>	<b>44.2</b>	<b>191.0</b>	<b>81.7</b>
<b>Sheep (avg. no)</b>							
Ewes	1.6	1.4	9.3	139.5	20.2	110.5	29.9
Other Sheep	1.9	1.6	10.0	138.0	23.2	128.6	30.4
Total Sheep	3.6	3.0	19.3	277.5	43.4	239.1	60.3
<b>Grazing Livestock Units</b>							
Dairy Cows	91.7	0.0	0.0	0.0	0.0	53.3	17.3
Other Cattle	41.2	35.9	44.6	20.6	28.8	73.4	37.5
Sheep	0.5	0.4	2.5	34.5	5.9	29.4	7.6
Horses	0.1	0.6	0.1	0.4	0.2	0.0	0.3
<b>Total Livestock Units</b>	<b>133.5</b>	<b>36.9</b>	<b>47.2</b>	<b>55.6</b>	<b>35.0</b>	<b>156.1</b>	<b>62.6</b>
<b>LABOUR UNITS</b>							
Family	1.44	0.94	0.92	1.04	0.96	1.87	1.05
Total	1.74	0.96	0.94	1.06	1.09	2.53	1.14

**Table - 08C (2021) Gross Output and Direct Payments by System of Farming - All Farms**

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	288	127	230	111	65	16	837
<b>Per Cent of Population</b>	18.0	21.1	35.6	16.4	7.3	1.3	100
	<b>(€) GROSS OUTPUT</b>						
<b>LIVESTOCK</b>							
Dairying	222,236	0	-43	0	0	116,733	41,662
of which milk	218,341	0	0	0	0	116,141	40,967
Cattle	41,107	27,687	37,723	16,801	23,917	69,069	32,176
of which Beef Data / Beef Genomics	0	1,181	519	477	274	340	544
Sheep & Wool	394	288	2,115	25,262	3,762	22,782	5,630
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	0	0	356	15,460	237
Poultry	348	0	25	0	331	1,996	123
Horses	62	552	131	37	-10	0	180
Other	0	0	0	0	0	0	0
<b>Sub-Total Livestock</b>	<b>264,148</b>	<b>28,528</b>	<b>39,951</b>	<b>42,100</b>	<b>28,357</b>	<b>226,040</b>	<b>80,009</b>
of which Disease Compensation	700	22	58	73	0	207	166
<b>CROPS</b>							
Wheat	33	0	89	0	20,219	379	1,530
Barley - Feeding	1,140	39	1,030	691	43,206	3,161	3,915
Barley - Malting	291	0	66	0	6,391	0	546
Oats	268	0	202	42	7,417	1,409	692
Potatoes	0	0	0	0	4,075	0	300
Other	954	323	1,058	1,662	20,314	2,501	2,419
of which Forestry Premium	105	166	316	160	156	232	207
<b>Sub-Total Crops</b>	<b>2,686</b>	<b>362</b>	<b>2,444</b>	<b>2,395</b>	<b>101,812</b>	<b>7,450</b>	<b>9,415</b>
<b>TOTAL LIVESTOCK &amp; CROPS</b>	<b>266,834</b>	<b>28,890</b>	<b>42,395</b>	<b>44,495</b>	<b>130,169</b>	<b>233,490</b>	<b>89,424</b>
Machinery Hire Revenue	235	167	455	105	2,294	789	437
Other Current Receipts	574	60	261	263	754	734	318
+ Decoupled Direct Payments / Subs	20,222	12,101	14,012	16,225	24,335	28,635	16,050
of which Single Farm Payment	17,334	7,990	10,344	11,332	20,200	23,847	12,178
GLAS	621	1,763	1,587	2,103	2,566	1,891	1,611
ANC	2,017	2,252	1,961	2,636	868	2,885	2,076
Other Subsidies	389	364	404	1,465	3,247	3,044	812
+ Income from Land Let	177	454	1,036	198	1,513	918	653
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	6,151	7	317	385	1,685	6,389	1,498
<b>TOTAL GROSS OUTPUT</b>	<b>282,226</b>	<b>41,955</b>	<b>58,106</b>	<b>61,164</b>	<b>159,129</b>	<b>260,324</b>	<b>105,801</b>

Table - 08D (2021) Direct and Overhead Costs by System of Farming - All Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes	
<b>No. of Farms in Sample</b>	288	127	230	111	65	16	837	
<b>Per Cent of Population</b>	18.0	21.1	35.6	16.4	7.3	1.3	100	
<b>DIRECT COSTS (€)</b>								
Purchased Concentrates	45,790	3,787	7,911	7,530	5,876	55,838	14,311	
Purchased Bulky Feed	4,964	683	459	1,517	520	648	1,500	
Fertiliser	15,153	2,462	3,669	3,177	13,641	14,972	6,291	
Crop Protection	789	160	322	231	9,679	1,311	1,058	
Purchased Seed	746	124	264	297	5,425	1,094	717	
Hire of Machinery	13,204	3,269	3,767	2,646	9,690	8,708	5,682	
Transport	144	62	275	125	71	281	167	
Livestock (A.I. Vet etc.)	14,163	2,427	2,322	3,562	1,533	12,346	4,763	
Casual Labour	1,186	19	95	125	219	1,539	309	
Other	11,089	1,266	1,407	1,784	2,406	11,589	3,398	
<b>Sub-Total</b>	<b>107,230</b>	<b>14,258</b>	<b>20,491</b>	<b>20,993</b>	<b>49,058</b>	<b>108,324</b>	<b>38,197</b>	
Fodder Crop Adjustment	-560	-325	-79	49	14	-372	-194	
<b>TOTAL DIRECT COSTS</b>	<b>106,647</b>	<b>13,933</b>	<b>20,393</b>	<b>21,036</b>	<b>48,944</b>	<b>108,415</b>	<b>37,988</b>	
<b>OVERHEAD COSTS (€)</b>								
Rent of Conacre	7,587	1,274	1,600	2,022	7,380	7,132	3,181	
Car, Electricity, Phone	8,878	2,470	2,932	3,378	4,379	9,558	4,177	
Current Hired Labour	6,275	429	432	245	3,352	13,627	1,849	
Interest Charges	3,881	616	732	479	1,596	3,655	1,337	
Machinery Depreciation	13,204	2,637	3,289	2,801	11,897	14,920	5,651	
Machinery Operating	11,177	2,985	3,719	2,892	11,507	13,832	5,483	
of which Fuel & Lub	4,251	1,197	1,489	1,136	5,258	6,017	2,206	
Buildings Depreciation	11,054	2,397	2,508	2,321	3,218	15,221	4,221	
Buildings Maintenance	2,835	646	933	929	1,091	3,064	1,255	
Land Improvement Depreciation	1,724	356	407	436	620	2,071	677	
Land Improvement Maintenance	2,798	988	1,132	1,114	1,914	2,844	1,480	
Other	7,363	2,362	2,788	2,716	5,292	7,683	3,762	
<b>OVERHEAD COSTS</b>	<b>76,834</b>	<b>17,158</b>	<b>20,480</b>	<b>19,334</b>	<b>52,246</b>	<b>94,205</b>	<b>33,094</b>	
<b>TOTAL NET EXPENSES</b>	<b>183,504</b>	<b>31,091</b>	<b>40,891</b>	<b>40,376</b>	<b>101,319</b>	<b>202,157</b>	<b>71,097</b>	
		<b>Distribution - % of farms</b>						
<b>Costs % Output &lt; 50</b>	12	7	18	19	20	3	15	
50 -< 60	28	12	11	18	22	10	17	
60 -< 70	32	14	20	25	30	27	22	
70 -< 80	18	25	15	13	12	34	17	
80 -< 90	7	16	15	7	9	17	12	
90 +	3	27	21	19	7	10	18	
=Total	100	100	100	100	100	100	100	
<b>Avg %</b>	<b>64</b>	<b>80</b>	<b>73</b>	<b>70</b>	<b>64</b>	<b>74</b>	<b>72</b>	

**Table - 08E (2021) Demographic Data by System of Farming - All Farms**

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	288	127	230	111	65	16	837
<b>Per Cent of Population</b>	18.0	21.1	35.6	16.4	7.3	1.3	100
<b>Holder</b>							
Age of Holder	54.1	56.8	59.6	59.4	58.4	57.3	57.9
Marital Status - Married %	84.6	66.8	73.0	70.7	72.4	87.3	73.6
Widowed %	1.8	6.3	1.7	5.6	2.6	0.0	3.4
Single %	12.3	24.7	20.7	22.4	22.5	9.5	20.3
Separated %	0.7	2.2	4.3	1.2	2.4	0.0	2.5
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Household</b>							
Household Size (no.)	3.5	2.6	2.6	2.6	3.0	3.6	2.8
< 24 (no.)	1.2	0.6	0.6	0.6	0.9	1.1	0.7
< 24 % HH	52.7	29.6	28.7	29.1	37.9	57.4	34.4
25 - 44 (no.)	0.6	0.5	0.4	0.3	0.5	0.6	0.4
25 - 44 % HH	39.1	35.3	25.6	25.5	32.9	40.1	30.8
Demograph. Viable % HH	77.7	59.5	48.6	57.0	58.4	73.9	58.6
<b>Off-farm sources of income -- Holder and/or Spouse</b>							
Off-farm Job % HH	54.6	61.5	53.5	57.5	57.6	40.1	56.2
Off-farm Job Holder % HH	12.3	47.5	40.4	39.6	39.5	6.4	36.2
Off-farm Job Spouse % HH	50.1	40.6	34.4	36.3	47.7	37.0	39.9
Pensioners (no.)	0.3	0.5	0.5	0.5	0.4	0.4	0.5
Pensioners % HH	17.1	35.9	35.2	32.9	27.2	29.9	31.0
Unemployment Etc. (no.)	0.0	0.1	0.0	0.1	0.0	0.0	0.0
Unemployment Etc. % HH	0.3	4.5	4.1	5.8	1.4	0.0	3.5
<b>Distribution - % of farms</b>							
F.F.I. (€) < 3500	0.7	29.8	23.2	17.3	3.7	3.2	17.9
F.F.I. (€) < 5000	1.0	39.0	28.0	25.0	5.0	3.0	23.0
FFI 5000 - 10000	3.0	20.0	13.0	14.0	8.0	0.0	12.0
FFI 10000 - 20000	6.0	22.0	27.0	24.0	19.0	0.0	21.0
FFI 20000 - 30000	4.0	13.0	16.0	11.0	10.0	27.0	12.0
FFI 30000 - 50000	15.0	3.0	10.0	15.0	24.0	24.0	11.0
FFI 50000 - 70000	11.0	1.0	2.0	6.0	11.0	13.0	5.0
FFI70TO100000	21.0	2.0	3.0	3.0	9.0	13.0	6.0
>100000	40.0	0.0	1.0	1.0	14.0	20.0	9.0



**Table - 08A (2020) Farm Financial Results by System of Farming - All Farms**

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	301	136	212	115	60	16	840
<b>Per Cent of Population</b>	18.	24.	32.0	16.	7.	2.	100
<b>Overall Results (€)</b>							
Gross Output	242,164	34,807	52,642	52,671	110,384	137,973	88,248
of which Land / Quota Let	236	320	795	286	1,701	690	560
Direct Payments / Subs	21,798	13,599	17,778	18,781	26,676	23,383	18,413
- Direct Costs	97,502	12,195	18,671	18,246	38,038	58,939	33,400
= Gross Margin	144,662	22,611	33,971	34,425	72,346	79,033	54,848
- Overhead Costs	65,660	14,185	18,446	16,544	39,008	44,666	27,604
<b>= Family Farm Income</b>	<b>79,002</b>	<b>8,427</b>	<b>15,525</b>	<b>17,880</b>	<b>33,339</b>	<b>34,368</b>	<b>27,245</b>
Net Sales & Receipts	241,390	36,573	55,950	52,590	113,273	137,280	89,782
- Current Cash Expenditure	143,124	22,262	31,948	30,797	66,577	89,591	53,047
= Cash Income (Approx)	98,266	14,311	24,003	21,793	46,696	47,689	36,735
- Net New Investment	28,850	4,176	6,848	5,781	9,826	22,452	10,508
= Cash Flow	69,416	10,135	17,155	16,012	36,869	25,237	26,227
<b>Asset Values (€)</b>							
Machinery	86,737	18,327	22,599	17,821	61,594	56,650	35,824
Livestock: Breeding	110,056	24,626	14,162	23,560	9,187	44,740	35,687
Trading	30,972	15,220	39,600	21,260	35,826	57,661	29,237
Land & Buildings	1,133,368	473,708	699,703	575,121	1,151,094	1,079,456	742,980
<b>Gross New Investment</b>	<b>33,206</b>	<b>4,548</b>	<b>7,919</b>	<b>6,769</b>	<b>11,340</b>	<b>26,454</b>	<b>12,078</b>
<b>Loans Closing Balance</b>	<b>85,813</b>	<b>7,363</b>	<b>12,036</b>	<b>8,034</b>	<b>14,789</b>	<b>43,074</b>	<b>24,307</b>
<b>Total Standard Output (TSO)</b>	<b>193118</b>	<b>21663</b>	<b>32757</b>	<b>37815</b>	<b>74762</b>	<b>118200</b>	<b>64456</b>
<b>Distribution - % of Farms</b>							
<b>Gross Output</b>							
0 - 10000	0.0	0.7	1.1	0.0	0.0	0.0	0.5
10000 - 20000	0.3	23.1	12.7	24.8	6.8	0.0	14.3
20000 - 40000	1.4	49.2	36.2	25.2	17.5	43.2	30.1
40000 - 60000	3.4	16.1	23.8	23.4	17.2	0.0	17.2
60000 - 100000	11.0	8.4	16.2	14.8	17.5	9.7	13.1
> 100000	83.9	2.4	10.1	11.8	40.9	47.1	24.7
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	56.1	33.0	49.4	32.7	84.4	19.9	45.8
(2)	38.7	56.8	45.0	46.4	15.6	78.0	45.5
(3)	5.3	10.1	5.6	20.8	0.0	2.0	8.7
=Total	100	100	100	100	100	100	100

**Table - 08B (2020) Resources per Farm by System of Farming - All Farms**

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	301	136	212	115	60	16	840
<b>Per Cent of Population</b>	17.8	24.2	32.0	16.3	7.2	2.1	99.8
<b>LAND (ha)</b>							
Area Owned	50.4	28.8	36.0	42.1	54.2	58.4	39.6
Total Area	67.6	32.2	39.9	48.6	66.5	69.4	47.0
Tillage	1.4	0.1	0.8	0.8	36.6	2.3	3.4
of which Total Cereals	0.7	0.0	0.6	0.5	31.9	1.7	2.8
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	22.5	8.2	9.0	6.4	6.5	17.7	10.8
Hay	0.3	0.4	0.9	0.9	1.6	0.5	0.7
Pasture	38.5	19.1	24.6	29.8	16.3	44.1	26.4
Rough Grazing	2.0	1.4	1.3	6.3	0.4	2.0	2.2
<b>U.A.A</b>	<b>65.5</b>	<b>30.2</b>	<b>38.2</b>	<b>45.5</b>	<b>64.4</b>	<b>68.2</b>	<b>44.9</b>
Remainder of Farm	2.2	2.0	1.7	3.1	2.1	1.2	2.1
Forage & Crop Acreage	63.4	28.5	35.9	41.1	62.3	66.2	42.4
<b>LIVESTOCK</b>							
<b>Cattle</b>							
Dairy Cows	89.0	0.0	0.0	0.0	0.0	27.9	16.5
Other Cows	1.4	22.3	11.4	9.3	6.6	5.3	11.5
Heifers-in-Calf	11.2	1.3	0.9	0.5	0.3	3.1	2.8
< 1 Year Old	50.6	19.1	23.1	10.8	11.7	35.3	24.4
1 - 2 Year Old Male	7.8	2.1	14.4	4.4	11.6	21.7	8.5
1 - 2 Year Old Female	15.3	4.8	11.6	3.8	8.0	14.6	9.1
=> 2 Year Old Male	0.8	0.2	5.4	1.2	4.5	3.1	2.5
=> 2 Year Old Female	1.1	0.9	2.6	1.1	2.4	1.0	1.6
Bulls	1.1	0.8	0.4	0.3	0.2	0.4	0.6
<b>Total Cattle</b>	<b>177.3</b>	<b>51.5</b>	<b>69.8</b>	<b>31.3</b>	<b>45.3</b>	<b>112.3</b>	<b>77.4</b>
<b>Sheep (avg. no)</b>							
Ewes	1.9	1.0	10.9	128.8	22.4	60.8	28.0
Other Sheep	1.8	1.4	12.7	124.2	23.7	58.6	28.0
Total Sheep	3.7	2.3	23.6	253.0	46.0	119.5	56.0
<b>Grazing Livestock Units</b>							
Dairy Cows	89.0	0.0	0.0	0.0	0.0	27.9	16.5
Other Cattle	42.1	33.2	44.8	20.3	30.8	47.5	36.5
Sheep	0.5	0.3	3.1	32.1	6.2	16.0	7.2
Horses	0.1	0.5	0.1	0.3	0.4	0.0	0.3
<b>Total Livestock Units</b>	<b>131.6</b>	<b>34.0</b>	<b>48.0</b>	<b>52.7</b>	<b>37.4</b>	<b>91.4</b>	<b>60.5</b>
<b>LABOUR UNITS</b>							
Family	1.4	0.9	0.9	1.0	1.0	1.7	1.1
Total	1.7	1.0	1.0	1.1	1.2	1.9	1.1

**Table - 08C (2020) Gross Output and Direct Payments by System of Farming - All Farms**

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	301	136	212	115	60	16	840
<b>Per Cent of Population</b>	17.8	24.2	32.0	16.3	7.2	2.1	99.8
<b>(€) GROSS OUTPUT</b>							
<b>LIVESTOCK</b>							
Dairying	185,911	0	13	0	0	50,359	34,345
of which milk	182,748	0	0	0	0	51,108	33,790
Cattle	38,540	22,140	32,095	14,949	23,885	38,150	27,556
of which Beef Data / Beef Genomics	0	1,079	545	423	354	145	541
Sheep & Wool	296	182	1,983	19,086	3,555	9,263	4,305
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	0	0	71	11,398	245
Poultry	383	0	0	0	0	1,571	102
Horses	36	273	114	107	37	0	130
Other	0	0	0	0	0	0	0
<b>Sub-Total Livestock</b>	<b>225,166</b>	<b>22,596</b>	<b>34,205</b>	<b>34,143</b>	<b>27,548</b>	<b>110,742</b>	<b>66,682</b>
of which Disease Compensation	413	33	85	34	21	0	116
<b>CROPS</b>							
Wheat	54	0	47	0	9,215	0	698
Barley - Feeding	561	11	525	408	23,292	1,641	2,073
Barley - Malting	50	0	64	43	3,089	0	262
Oats	104	0	110	68	5,371	0	457
Potatoes	0	0	0	0	371	0	27
Other	398	393	1,191	1,123	14,050	2,137	1,803
of which Forestry Premium	139	167	417	170	361	63	255
<b>Sub-Total Crops</b>	<b>1,168</b>	<b>404</b>	<b>1,938</b>	<b>1,642</b>	<b>55,389</b>	<b>3,778</b>	<b>5,319</b>
<b>TOTAL LIVESTOCK &amp; CROPS</b>	<b>226,334</b>	<b>23,000</b>	<b>36,143</b>	<b>35,785</b>	<b>82,937</b>	<b>114,520</b>	<b>72,001</b>
Machinery Hire Revenue	178	108	398	38	1,674	0	314
Other Current Receipts	828	206	322	99	869	3,114	447
+ Decoupled Direct Payments / Subs	20,406	11,156	15,119	16,400	23,362	21,824	16,054
of which Single Farm Payment	17,521	7,279	11,063	11,270	20,254	15,997	12,108
GLAS	563	1,667	1,827	2,159	1,885	1,417	1,612
ANC	2,105	2,111	2,030	2,753	850	3,390	2,124
Other Subsidies	327	131	444	1,266	1,172	1,573	558
+ Income from Land Let	236	320	795	286	1,701	690	560
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	5,976	17	350	195	1,622	2,178	1,382
<b>TOTAL GROSS OUTPUT</b>	<b>242,164</b>	<b>34,807</b>	<b>52,642</b>	<b>52,671</b>	<b>110,384</b>	<b>137,973</b>	<b>88,248</b>

Table - 08D (2020) Direct and Overhead Costs by System of Farming - All Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	301	136	212	115	60	16	840
<b>Per Cent of Population</b>	17.8	24.2	32.0	16.3	7.2	2.1	99.8
<b>DIRECT COSTS (€)</b>							
Purchased Concentrates	39,726	3,090	6,954	6,552	4,079	28,913	12,067
Purchased Bulky Feed	4,720	625	554	1,118	403	401	1,395
Fertiliser	14,052	2,103	3,109	2,677	10,656	7,521	5,397
Crop Protection	779	112	286	220	7,488	1,190	866
Purchased Seed	653	67	230	207	4,202	425	556
Hire of Machinery	12,889	2,814	3,785	2,440	7,925	5,505	5,298
Transport	124	47	184	62	173	204	120
Livestock (A.I. Vet etc.)	12,948	2,066	2,119	3,298	1,441	7,204	4,295
Casual Labour	941	8	33	87	14	947	216
Other	10,219	1,099	1,239	1,562	1,162	5,445	2,948
<b>Sub-Total</b>	<b>97,052</b>	<b>12,030</b>	<b>18,493</b>	<b>18,222</b>	<b>37,544</b>	<b>57,754</b>	<b>33,157</b>
Fodder Crop Adjustment	455	166	298	25	502	1,186	283
<b>TOTAL DIRECT COSTS</b>	<b>97,502</b>	<b>12,195</b>	<b>18,671</b>	<b>18,246</b>	<b>38,038</b>	<b>58,939</b>	<b>33,400</b>
<b>OVERHEAD COSTS (€)</b>							
Rent of Conacre	7,432	911	1,465	1,434	5,616	4,274	2,756
Car, Electricity, Phone	7,833	2,271	2,632	2,885	3,440	5,981	3,646
Current Hired Labour	5,969	372	624	401	3,668	2,805	1,751
Interest Charges	3,769	395	605	449	960	2,423	1,159
Machinery Depreciation	10,566	2,223	2,832	2,162	7,774	6,888	4,405
Machinery Operating	9,837	2,611	3,582	3,053	8,172	8,013	4,808
of which Fuel & Lub	3,332	1,022	1,310	1,068	3,409	2,748	1,746
Buildings Depreciation	7,503	1,364	1,719	1,413	1,690	4,826	2,681
Buildings Maintenance	3,001	776	1,030	929	1,808	2,319	1,388
Land Improvement Depreciation	1,217	224	300	276	362	930	460
Land Improvement Maintenance	2,091	899	1,106	998	1,342	1,928	1,249
Other	6,442	2,141	2,550	2,544	4,176	4,279	3,301
<b>OVERHEAD COSTS</b>	<b>65,660</b>	<b>14,185</b>	<b>18,446</b>	<b>16,544</b>	<b>39,008</b>	<b>44,666</b>	<b>27,604</b>
<b>TOTAL NET EXPENSES</b>	<b>163,167</b>	<b>26,380</b>	<b>37,238</b>	<b>34,792</b>	<b>77,053</b>	<b>103,605</b>	<b>61,044</b>
<b>Distribution - % of farms</b>							
<b>Costs % Output</b>							
< 50	6.4	8.4	13.3	18.0	15.6	2.0	11.6
50 -< 60	25.8	11.6	19.4	12.5	12.1	15.3	16.9
60 -< 70	31.0	19.2	16.3	28.6	20.7	13.8	21.9
70 -< 80	23.7	19.8	14.6	9.3	26.5	45.3	18.1
80 -< 90	7.0	13.9	15.6	21.5	17.3	23.5	14.9
90 +	6.1	27.1	20.8	10.1	7.7	0.0	16.6
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Avg %</b>	<b>66.6</b>	<b>80.3</b>	<b>73.4</b>	<b>70.0</b>	<b>69.2</b>	<b>72.4</b>	<b>73.0</b>

Table - 08E (2020) Demographic Data by System of Farming - All Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
<b>No. of Farms in Sample</b>	301	136	212	115	60	16	840
<b>Per Cent of Population</b>	17.8	24.2	32.0	16.3	7.2	2.1	99.8
<b>Holder</b>							
Age of Holder	53.9	57.9	61.2	60.7	59.9	61.4	58.9
Marital Status - Married %	84.3	60.5	69.3	65.8	69.5	84.1	69.6
Widowed %	1.9	6.6	2.9	7.9	4.5	0.0	4.5
Single %	12.4	30.1	22.2	24.9	24.7	13.8	22.8
Separated %	0.3	2.5	5.6	1.3	1.3	2.0	2.8
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Household</b>							
Household Size (no.)	3.4	2.5	2.5	2.3	2.7	2.8	2.6
< 24 (no.)	1.2	0.5	0.5	0.4	0.6	0.6	0.6
< 24 % HH	51.4	24.7	25.0	22.5	27.5	29.2	29.5
25 - 44 (no.)	0.6	0.4	0.3	0.3	0.3	0.3	0.4
25 - 44 % HH	37.8	30.3	24.5	19.6	24.8	17.9	27.4
Demograph. Viable % HH	77.2	54.4	48.9	49.2	47.4	37.3	55.0
<b>Off-farm sources of income -- Holder and/or Spouse</b>							
Off-farm Job % HH	53.6	56.1	52.2	51.2	51.7	23.5	52.6
Off-farm Job Holder % HH	11.3	43.5	38.0	34.5	36.3	2.0	33.1
Off-farm Job Spouse % HH	48.6	32.9	32.3	33.7	33.7	21.5	35.5
Pensioners (no.)	0.3	0.6	0.5	0.6	0.5	1.1	0.5
Pensioners % HH	16.6	36.1	37.4	40.3	29.0	66.8	33.8
Unemployment Etc. (no.)	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Unemployment Etc. % HH	0.3	7.5	4.9	2.8	3.9	0.0	4.2
<b>Distribution - % of farms</b>							
F.F.I. (€) < 3500	2.5	33.9	24.6	18.9	11.5	0.0	20.5
F.F.I. (€) < 5000	3.0	41.0	27.0	21.0	14.0	0.0	24.0
FFI 5000 - 10000	2.0	24.0	21.0	23.0	15.0	36.0	18.0
FFI 10000 - 20000	6.0	23.0	25.0	20.0	21.0	8.0	20.0
FFI 20000 - 30000	7.0	7.0	13.0	16.0	6.0	25.0	11.0
FFI 30000 - 50000	17.0	4.0	9.0	14.0	19.0	4.0	11.0
FFI 50000 - 70000	16.0	1.0	2.0	3.0	13.0	12.0	5.0
FFI70TO100000	21.0	0.0	3.0	2.0	4.0	10.0	6.0
>100000	28.0	0.0	1.0	0.0	7.0	6.0	6.0

**Table - 14A (2021) Farm Financial Results by Region - All Farms**

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)	
<b>No. of Farms in Sample</b>	137	109	109	120	126	131	105	
<b>Per Cent of Population</b>	16.3	9.3	9.7	15	10.4	15.8	19.8	
Overall Results (€)								
Gross Output	64,413	138,723	114,526	119,584	147,790	140,141	53,028	
of which Land / Quota Let	181	1,454	858	872	799	298	44	
Subsidies and Direct Payments	15,952	20,839	19,916	19,408	21,298	18,360	14,905	
- Direct Costs	23,967	48,716	41,613	41,766	52,308	51,478	19,058	
= Gross Margin	40,446	90,007	72,913	77,818	95,482	88,663	33,970	
- Overhead Costs	22,525	44,132	39,247	37,374	43,259	39,122	17,413	
<b>= Family Farm Income</b>	<b>17,921</b>	<b>45,876</b>	<b>33,666</b>	<b>40,445</b>	<b>52,223</b>	<b>49,541</b>	<b>16,557</b>	
Net Sales & Receipts	63,504	135,970	110,757	116,923	144,530	139,409	48,737	
- Current Cash Expenditure	39,938	79,395	67,227	66,844	81,683	77,441	31,291	
= Cash Income (Approx)	23,566	56,575	43,530	50,079	62,847	61,967	17,446	
- Net New Investment	8,924	19,728	17,303	18,645	24,310	17,646	6,779	
<b>= Cash Flow</b>	<b>14,642</b>	<b>36,847</b>	<b>26,227</b>	<b>31,433</b>	<b>38,538</b>	<b>44,321</b>	<b>10,667</b>	
Asset Values (€)								
Machinery	26,118	56,406	53,675	49,810	60,667	46,981	22,154	
Livestock: Breeding	29,770	38,649	39,546	47,244	50,512	48,925	24,837	
Trading	23,366	37,556	49,818	38,169	39,549	20,996	29,621	
Land & Buildings	457,787	827,283	990,795	891,098	1,272,666	817,758	402,121	
Gross New Investment	10,125	23,083	20,328	22,161	28,278	19,677	7,936	
Loans Closing Balance	15,254	33,249	36,572	39,378	36,824	37,769	9,776	
Total Standard Output (TSO)	41309	89792	71446	78227	101258	92895	33600	
		<b>Distribution - % of Farms</b>						
Gross Output 0 - 10000	0.0	0.0	0.0	1.3	0.0	0.0	1.2	
10000 - 20000	19.5	15.8	11.2	0.0	2.8	7.5	11.1	
20000 - 40000	33.9	13.9	22.4	29.0	23.1	26.3	39.2	
40000 - 60000	18.2	18.5	13.1	18.6	9.5	12.3	22.2	
60000 - 100000	11.7	13.7	24.7	15.4	17.6	15.9	17.4	
> 100000	16.7	38.2	28.6	35.7	47.0	38.0	8.9	
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Soil Group :- (1)	16.4	60.8	56.9	45.5	69.2	55.3	43.6	
(2)	74.6	35.1	40.6	47.9	29.8	25.8	42.2	
-3	9.0	4.1	2.6	6.6	1.0	18.9	14.1	
=Total	100	100	100	100	100	100	100	

Table - 14B (2021) Resources per Farm by Region - All Farms

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
<b>No. of Farms in Sample</b>	137	109	109	120	126	131	105
<b>Per Cent of Population</b>	16.3	9.3	9.7	15.0	10.4	15.8	19.8
LAND (ha)							
Area Owned	29.4	45.8	43.0	42.4	47.6	44.5	30.2
Total Area	38.8	57.3	49.9	48.7	55.4	53.1	36.1
Tillage	0.4	13.8	4.1	1.1	11.1	3.1	0.1
of which Total Cereals	0.3	11.4	3.3	0.7	9.3	2.6	0.1
" Potatoes	0.0	0.0	0.0	0.2	0.0	0.0	0.0
Grassland Silage	9.0	10.6	12.4	12.0	12.4	11.5	8.1
Hay	0.2	2.1	1.5	1.3	1.5	0.2	0.9
Pasture	22.7	26.4	28.3	29.0	26.1	32.0	22.0
Rough Grazing	3.5	0.7	0.9	2.4	0.9	2.0	1.1
<b>U.A.A</b>	<b>36.9</b>	<b>54.9</b>	<b>48.5</b>	<b>47.1</b>	<b>53.6</b>	<b>50.7</b>	<b>32.9</b>
Remainder of Farm	1.9	2.3	1.4	1.6	1.9	2.4	3.1
<b>Forage &amp; Crop Acreage</b>	35.0	54.0	46.9	44.2	51.6	48.4	31.4
<b>LIVESTOCK</b>							
Cattle							
Dairy Cows	7.3	16.6	15.5	23.4	27.6	34.6	3.3
Other Cows	12.1	11.2	15.1	11.3	10.9	6.7	12.7
Heifers-in-Calf	2.3	2.3	3.0	3.8	2.5	5.5	0.8
< 1 Year Old	20.4	27.9	33.3	35.0	35.8	28.5	19.1
1 - 2 Year Old Male	5.0	11.6	14.3	14.6	12.0	6.5	6.9
1 - 2 Year Old Female	6.7	9.7	14.5	9.9	13.6	7.4	6.7
=> 2 Year Old Male	0.7	2.3	2.8	3.6	1.6	1.6	1.4
=> 2 Year Old Female	0.6	1.6	2.3	1.0	1.5	0.9	2.5
Bulls	0.4	0.4	0.7	0.7	0.7	0.6	0.6
<b>Total Cattle</b>	<b>55.5</b>	<b>83.6</b>	<b>101.4</b>	<b>103.1</b>	<b>105.8</b>	<b>92.0</b>	<b>54.0</b>
Sheep (avg. no)							
Ewes	38.5	72.1	16.1	5.4	25.8	17.6	31.1
Other Sheep	35.7	64.9	17.4	5.5	31.3	16.3	30.4
<b>Total Sheep</b>	<b>74.2</b>	<b>137.1</b>	<b>33.5</b>	<b>10.9</b>	<b>57.1</b>	<b>33.8</b>	<b>61.5</b>
Grazing Livestock Units							
Dairy Cows	7.3	16.6	15.5	23.4	27.6	34.6	3.3
Other Cattle	28.5	39.3	51.5	45.5	43.5	30.7	31.8
Sheep	9.3	17.1	4.3	1.4	7.8	3.6	7.9
<b>Horses</b>	<b>0.4</b>	<b>0.1</b>	<b>0.4</b>	<b>0.1</b>	<b>0.4</b>	<b>0.1</b>	<b>0.1</b>
<b>Total Livestock Units</b>	<b>45.5</b>	<b>73.1</b>	<b>71.7</b>	<b>70.4</b>	<b>79.3</b>	<b>69.0</b>	<b>43.0</b>
<b>LABOUR UNITS</b>							
Family	1.08	1.01	0.91	1.08	1.13	1.26	0.91
Total	1.14	1.15	1.03	1.18	1.23	1.37	0.93

**Table - 14C (2021) Gross Output and Direct Payments by Region - All Farms**

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
<b>No. of Farms in Sample</b>	137	109	109	120	126	131	105
<b>Per Cent of Population</b>	16.3	9.3	9.7	15.0	10.4	15.8	19.8
		<b>(€) GROSS OUTPUT</b>					
<b>LIVESTOCK</b>							
Dairying	18,167	40,881	37,553	55,222	64,937	86,149	7,654
of which milk	17,782	40,224	37,030	53,727	63,966	84,938	7,405
Cattle	23,157	32,885	44,756	40,142	38,800	27,359	26,496
of which Beef Data / Beef Genomics	me531	449	656	676	591	364	616
Sheep & Wool	7,045	13,297	3,674	1,025	5,090	2,520	5,369
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	1,059	0	0	142	0
Poultry	361	60	0	0	0	132	0
Horses	195	-52	805	90	216	0	-24
Other	0	0	0	0	0	0	0
<b>Sub-Total Livestock</b>	<b>48,925</b>	<b>87,070</b>	<b>87,847</b>	<b>96,479</b>	<b>109,043</b>	<b>116,301</b>	<b>39,496</b>
of which Disease Compensation	72	249	222	413	95	182	23
<b>CROPS</b>							
Wheat	119	8,982	363	324	1,900	994	0
Barley - Feeding	147	12,914	4,049	739	9,698	4,132	45
Barley - Malting	0	581	310	0	3,568	143	0
Oats	74	2,236	1,160	322	1,299	260	47
Potatoes	0	65	0	1,994	199	0	0
Other	1,169	7,375	2,040	1,716	3,706	2,656	281
of which Forestry Premium	257	48	231	217	163	426	209
<b>Sub-Total Crops</b>	<b>1,509</b>	<b>32,153</b>	<b>7,922</b>	<b>5,094</b>	<b>20,546</b>	<b>8,186</b>	<b>373</b>
<b>TOTAL LIVESTOCK &amp; CROPS</b>	<b>50,434</b>	<b>119,223</b>	<b>95,768</b>	<b>101,573</b>	<b>129,589</b>	<b>124,487</b>	<b>39,869</b>
Machinery Hire Revenue	121	700	1,173	1,100	24	241	39
Other Current Receipts	35	416	463	316	801	216	155
+ Decoupled Direct Payments / Subs	13,909	18,455	17,549	17,029	18,881	16,604	12,830
of which Single Farm Payment	9,315	15,882	13,749	13,024	15,875	12,917	8,024
GLAS	1,697	1,265	1,594	1,699	1,474	1,124	2,161
DAS	2,884	1,135	2,007	2,056	1,267	2,047	2,580
Other Subsidies	590	1,315	585	717	1,118	986	522
+ Income from Land Let	181	1,454	858	872	799	298	44
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	660	2,071	1,725	1,778	2,764	2,024	155
<b>TOTAL GROSS OUTPUT</b>	<b>64,413</b>	<b>138,723</b>	<b>114,526</b>	<b>119,584</b>	<b>147,790</b>	<b>140,141</b>	<b>53,028</b>



**Table - 14D (2021) Direct and Overhead Costs by Region - All Farms**

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
No. of Farms in Sample	137	109	109	120	126	131	105
Per Cent of Population	16	9	10	15	10	16	20
<b>DIRECT COSTS (€)</b>							
<b>Purchased Concentrates</b>	10,409	14,488	16,190	16,132	17,834	20,272	7,418
Purchased Bulky Feed	820	2,421	1,773	1,616	1,367	2,585	517
Fertiliser	3,870	9,248	6,696	6,330	10,187	7,527	3,217
Crop Protection	186	3,475	951	578	2,296	924	127
Purchased Seed	126	1,813	734	553	1,714	569	154
Hire of Machinery	3,712	7,415	5,696	6,443	7,835	7,206	3,440
Transport	27	205	317	219	131	230	77
Livestock (A.I. Vet etc.)	3,256	5,025	5,281	5,640	6,060	6,697	2,785
Casual Labour	85	473	283	463	511	310	254
Other	1,929	3,882	3,923	4,010	4,881	4,693	1,444
Sub-Total	24,421	48,444	41,844	41,983	52,816	51,013	19,434
Fodder Crop Adjustment	-454	292	-223	-218	-495	488	-376
<b>TOTAL DIRECT COSTS</b>	<b>23,967</b>	<b>48,716</b>	<b>41,613</b>	<b>41,766</b>	<b>52,308</b>	<b>51,478</b>	<b>19,058</b>
<b>OVERHEAD COSTS (€)</b>							
<b>Rent of Conacre</b>	1,984	5,290	3,367	3,139	3,663	4,432	1,447
Car, Electricity, Phone	3,123	4,764	4,708	5,045	4,992	4,829	2,883
Current Hired Labour	1,054	3,265	2,759	1,818	2,322	2,099	172
Interest Charges	801	1,702	1,602	1,676	1,949	1,772	556
Machinery Depreciation	3,604	7,532	7,499	6,669	8,223	6,414	2,745
Machinery Operating	3,922	7,740	6,078	5,654	7,245	6,773	2,851
of which Fuel & Lub	1,586	3,078	2,638	2,382	3,150	2,259	1,208
Buildings Depreciation	2,820	4,829	5,296	4,891	5,165	5,106	2,351
Buildings Maintenance	801	1,749	1,373	1,625	1,519	1,285	729
Land Improvement Depreciation	456	750	903	824	751	981	298
Land Improvement Maintenance	1,045	1,733	1,636	1,752	2,461	1,053	1,158
Other	2,896	4,737	4,013	4,281	4,945	4,377	2,221
OVERHEAD COSTS	22,525	44,132	39,247	37,374	43,259	39,122	17,413
<b>TOTAL NET EXPENSES</b>	<b>46,492</b>	<b>92,867</b>	<b>80,868</b>	<b>79,139</b>	<b>95,580</b>	<b>90,622</b>	<b>36,471</b>
	<b>Distribution - % of farms</b>						
Costs % Output < 50	8	15	12	12	11	28	16
50 -< 60	14	14	12	20	22	16	14
60 -< 70	20	28	21	22	30	19	20
70 -< 80	13	14	25	16	21	14	14
80 -< 90	16	9	17	12	9	13	12
90 +	29	21	13	19	7	10	24
=Total	100	100	100	100	100	100	100
Avg %	80	73	73	71	67	65	73

**Table - 14E (2021) Demographic Data by Region - All Farms**

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
<b>No. of Farms in Sample</b>	<b>137</b>	<b>109</b>	<b>109</b>	<b>120</b>	126	131	105
Per Cent of Population	<b>16.3</b>	<b>9.3</b>	<b>9.7</b>	<b>15</b>	<b>10.4</b>	<b>15.8</b>	<b>19.8</b>
Holder							
Age of Holder	56.4	62.3	61.4	58.7	56.0	54.3	56.7
Marital Status - Married %	65.2	79.8	66.4	83.7	75.7	79.3	74.6
Widowed %	2.8	5.4	2.5	1.0	5.0	2.8	1.0
Single %	27.9	12.7	30.4	12.4	19.3	16.2	17.9
Separated %	4.0	2.1	0.8	2.9	0.0	0.5	6.1
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.9	2.6	2.8	2.9	3.0	3.0	2.6
< 24 (no.)	0.8	0.5	0.7	0.8	0.8	0.9	0.6
< 24 % HH	32.7	26.7	32.4	35.0	41.0	42.4	29.6
25 - 44 (no.)	0.5	0.3	0.4	0.5	0.6	0.4	0.4
25 - 44 % HH	32.5	22.0	34.8	36.5	42.1	24.8	30.3
Demograph. Viable % HH	60.5	44.3	57.1	61.6	66.7	64.3	54.3
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	51.7	50.6	44.7	67.3	61.4	49.5	67.1
Off-farm Job Holder % HH	37.2	30.8	29.9	39.8	34.3	25.1	51.7
Off-farm Job Spouse % HH	29.8	37.0	30.5	55.5	47.4	43.0	36.2
Pensioners (no.)	0.5	0.6	0.6	0.5	0.3	0.4	0.4
Pensioners % HH	31.8	34.0	47.2	33.8	21.9	25.2	24.4
Unemployment Etc. (no.)	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Unemployment Etc. % HH	4.0	4.2	3.2	3.9	3.8	4.0	9.9
		<b>Distribution - % of farms</b>					
F.F.I. (€) < 3500	31.6	18.2	16.0	18.7	5.1	9.6	23.8
F.F.I. (€) < 5000	36.0	26	21.0	23.0	12.0	12.0	28.0
FFI 5000 - 10000	18.0	8.0	16.0	8.0	9.0	8.0	16.0
FFI 10000 - 20000	17.0	16.0	20.0	15.0	17.0	28.0	26.0
FFI 20000 - 30000	12.0	7.0	7.0	15.0	13.0	11.0	16.0
FFI 30000 - 50000	7.0	11.0	16.0	14.0	12.0	13.0	9.0
FFI 50000 - 70000	3.0	10.0	5.0	6.0	10.0	3.0	3.0
FFI70TO100000	5.0	6.0	7.0	9.0	10.0	10.0	1.0
>100000	2.0	16.0	9.0	10.0	18.0	16.0	1.0

**Table - 14A (2020) Farm Financial Results by Region - All Farms**

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
<b>No. of Farms in Sample</b>	137	113	111	109	126	147	97
<b>Per Cent of Population</b>	16.3	9.2	9.6	14.7	10.3	15.9	17.9
<b>Overall Results (€)</b>							
Gross Output	55,648	113,859	99,003	98,864	127,051	105,014	47,817
of which Land / Quota Let	258	1,098	687	636	962	156	49
Subsidies and Direct Payments	15,646	21,602	20,753	18,593	22,705	17,520	16,027
- Direct Costs	21,483	42,873	38,031	35,898	47,590	42,299	17,271
=Gross Margin	34,164	70,986	60,972	62,966	79,462	62,715	30,546
- Overhead Costs	19,237	37,163	34,711	30,465	36,740	28,512	14,538
<b>= Family Farm Income</b>	<b>14,927</b>	<b>33,823</b>	<b>26,261</b>	<b>32,502</b>	<b>42,721</b>	<b>34,202</b>	<b>16,007</b>
Net Sales & Receipts	54,464	116,604	102,044	101,616	129,430	105,139	51,284
- Current Cash Expenditure	35,434	70,109	61,985	57,769	73,716	62,139	27,475
= Cash Income (Approx)	19,030	46,495	40,059	43,847	55,714	43,001	23,809
-Net New Investment	8,139	12,230	13,150	10,288	15,022	10,098	7,313
= Cash Flow	10,890	34,265	26,909	33,559	40,692	32,903	16,496
<b>Asset Values (€)</b>							
Machinery	22,763	47,951	49,340	38,376	49,402	36,003	20,949
Livestock: Breeding	27,796	36,174	38,163	44,449	47,526	42,535	24,612
Trading	21,655	33,740	46,306	31,668	39,603	16,745	23,560
Land & Buildings	475,699	830,536	965,668	853,383	1,217,752	676,384	428,997
<b>Gross New Investment</b>	<b>9,292</b>	<b>13,171</b>	<b>15,455</b>	<b>11,833</b>	<b>17,741</b>	<b>10,917</b>	<b>9,200</b>
<b>Loans Closing Balance</b>	<b>15,094</b>	<b>36,240</b>	<b>36,921</b>	<b>32,509</b>	<b>28,695</b>	<b>23,835</b>	<b>5,402</b>
<b>Total Standard Output (TSO)</b>	<b>39,056</b>	<b>83,783</b>	<b>68,699</b>	<b>71,117</b>	<b>93,868</b>	<b>83,968</b>	<b>33,483</b>
<b>Distribution - % of Farms</b>							
<b>Gross Output</b>							
0 - 10000	0.0	0.0	2.3	1.4	0.0	0.0	0.0
10000 - 20000	23.0	20.4	7.7	6.9	3.5	7.5	20.3
20000 - 40000	35.9	21.3	26.0	31.9	24.1	34.6	32.9
40000 - 60000	14.5	13.0	22.4	15.2	15.6	16.3	27.0
60000 - 100000	14.7	11.9	16.7	14.0	14.5	8.8	13.1
> 100000	11.5	33.5	25.0	30.6	42.3	32.7	6.8
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Soil Group :- (1)</b>	16.8	62.9	59.0	42.2	72.5	40.9	39.3
(2)	74.1	32.8	38.6	50.5	26.3	32.6	44.5
(3)	8.7	4.3	2.3	7.3	1.2	26.4	16.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

**Table - 14B (2020) Resources per Farm by Region - All Farms**

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
<b>No. of Farms in Sample</b>	137	113	111	109	126	147	97
<b>Per Cent of Population</b>	16.3	9.2	9.6	14.7	10.3	15.9	17.9
<b>LAND (ha)</b>							
Area Owned	30.6	44.3	42.6	42.2	47.8	45.0	34.0
Total Area	37.9	55.9	49.3	48.3	55.2	53.4	39.2
Tillage	0.3	12.7	3.6	0.3	7.6	1.3	0.0
of which Total Cereals	0.2	10.3	2.9	0.1	6.4	1.2	0.0
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	8.9	11.4	12.3	11.9	13.6	10.9	9.1
Hay	0.1	1.6	1.0	0.8	1.1	0.3	0.4
Pasture	22.4	25.8	28.5	29.1	28.5	32.2	22.8
Rough Grazing	3.1	1.1	1.2	2.9	1.3	4.6	1.5
<b>U.A.A</b>	<b>36.0</b>	<b>53.5</b>	<b>47.9</b>	<b>46.6</b>	<b>53.8</b>	<b>51.6</b>	<b>34.7</b>
Remainder of Farm	1.9	2.4	1.4	1.7	1.4	1.8	4.5
Forage & Crop Acreage	34.0	52.6	46.1	43.1	51.6	45.9	33.0
<b>LIVESTOCK</b>							
<b>Cattle</b>							
Dairy Cows	6.9	16.2	15.6	22.8	26.9	31.5	4.1
Other Cows	12.1	11.5	15.3	12.3	10.3	6.8	13.1
Heifers-in-Calf	1.9	3.0	3.3	3.2	2.5	5.2	1.0
< 1 Year Old	18.8	26.5	29.8	30.5	32.0	25.9	16.2
1 - 2 Year Old Male	4.5	9.6	13.0	10.6	13.9	6.3	5.8
1 - 2 Year Old Female	8.0	9.7	14.0	8.9	13.4	6.2	6.2
=> 2 Year Old Male	0.7	3.2	3.8	4.9	3.7	1.7	1.6
=> 2 Year Old Female	0.6	1.9	2.6	1.4	2.4	0.6	2.3
Bulls	0.5	0.5	0.7	0.8	0.7	0.7	0.5
<b>Total Cattle</b>	<b>54.0</b>	<b>81.9</b>	<b>97.9</b>	<b>95.1</b>	<b>105.4</b>	<b>84.6</b>	<b>50.8</b>
<b>Sheep (avg. no)</b>							
Ewes	33.8	60.0	15.1	5.1	23.6	21.0	32.8
Other Sheep	29.8	53.8	16.9	4.4	34.7	17.5	32.7
Total Sheep	63.6	113.7	32.0	9.4	58.2	38.5	65.5
<b>Grazing Livestock Units</b>							
Dairy Cows	6.9	16.2	15.6	22.8	26.9	31.5	4.1
Other Cattle	28.5	39.6	50.9	43.0	46.1	28.7	30.1
Sheep	8.5	14.0	4.1	1.3	7.8	4.4	8.7
Horses	0.3	0.2	0.4	0.1	0.6	0.3	0.2
<b>Total Livestock Units</b>	<b>44.3</b>	<b>70.0</b>	<b>70.9</b>	<b>67.1</b>	<b>81.5</b>	<b>64.9</b>	<b>43.0</b>
<b>LABOUR UNITS</b>							
Family	1.1	1.0	0.9	1.1	1.1	1.2	0.9
Total	1.1	1.2	1.0	1.2	1.3	1.3	0.9

Table - 14C (2020) Gross Output and Direct Payments by Region - All Farms

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
<b>No. of Farms in Sample</b>	137	113	111	109	126	147	97
<b>Per Cent of Population</b>	16.3	9.2	9.6	14.7	10.3	15.9	17.9
<b>(€) GROSS OUTPUT</b>							
<b>LIVESTOCK</b>							
Dairying	14,529	35,133	33,079	46,285	56,636	64,443	8,306
of which milk	14,284	35,131	32,370	45,320	55,547	63,373	8,359
Cattle	21,159	29,894	38,110	33,134	37,346	21,789	20,636
of which Beef Data / Beef Genomics	528	592	622	648	546	389	689
Sheep & Wool	4,736	9,486	2,923	744	4,244	2,091	4,877
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	1,236	0	0	0	0
Poultry	328	0	0	0	0	0	0
Horses	154	41	331	89	93	121	152
Other	0	0	0	0	0	0	0
<b>Sub-Total Livestock</b>	<b>40,906</b>	<b>74,554</b>	<b>75,679</b>	<b>80,253</b>	<b>98,319</b>	<b>88,444</b>	<b>33,972</b>
of which Disease Compensation	186	93	241	9	36	155	16
<b>CROPS</b>							
Wheat	114	3,978	124	0	862	22	0
Barley - Feeding	96	7,772	2,393	23	4,616	809	0
Barley - Malting	0	563	146	0	1,615	62	0
Oats	120	1,765	385	98	633	287	16
Potatoes	0	57	0	0	118	0	0
Other	912	5,391	1,843	1,211	2,061	944	376
of which Forestry Premium	281	6	263	428	178	508	228
<b>Sub-Total Crops</b>	<b>1,241</b>	<b>19,525</b>	<b>4,891</b>	<b>1,332</b>	<b>9,904</b>	<b>2,124</b>	<b>392</b>
<b>TOTAL LIVESTOCK &amp; CROPS</b>	<b>42,148</b>	<b>94,079</b>	<b>80,570</b>	<b>81,585</b>	<b>108,223</b>	<b>90,568</b>	<b>34,364</b>
Machinery Hire Revenue	7	102	1,132	956	36	22	0
Other Current Receipts	123	687	552	740	817	38	7
+ Decoupled Direct Payments / Subs	13,585	18,827	17,491	16,280	19,873	15,871	13,807
of which Single Farm Payment	9,215	15,895	13,443	12,384	16,765	11,652	8,781
GLAS	1,491	1,451	1,711	1,610	1,518	1,222	2,274
DAS	2,868	1,200	2,083	2,059	1,413	2,254	2,709
Other Subsidies	328	964	612	396	443	983	329
+ Income from Land Let	258	1,098	687	636	962	156	49
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	559	1,651	1,728	1,560	3,030	1,758	480
<b>TOTAL GROSS OUTPUT</b>	<b>55,648</b>	<b>113,859</b>	<b>99,003</b>	<b>98,864</b>	<b>127,051</b>	<b>105,014</b>	<b>47,817</b>

Table - 14D (2020) Direct and Overhead Costs by Region - All Farms

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
<b>No. of Farms in Sample</b>	137	113	111	109	126	147	97
<b>Per Cent of Population</b>	16.3	9.2	9.6	14.7	10.3	15.9	17.9
<b>DIRECT COSTS (€)</b>							
Purchased Concentrates	9,015	12,201	14,574	13,289	16,064	16,321	6,299
Purchased Bulky Feed	537	2,304	1,344	1,732	1,476	2,529	545
Fertiliser	3,263	7,858	5,903	5,234	8,774	6,373	2,673
Crop Protection	158	2,887	818	327	1,756	412	163
Purchased Seed	126	1,580	619	274	1,241	295	107
Hire of Machinery	3,392	6,762	5,489	6,013	7,777	6,666	2,882
Transport	43	204	210	168	113	97	72
Livestock (A.I. Vet etc.)	2,987	4,867	4,874	4,933	5,928	5,471	2,437
Casual Labour	32	565	287	329	103	150	347
Other	1,648	3,410	3,581	3,551	4,419	3,723	1,325
<b>Sub-Total</b>	<b>21,201</b>	<b>42,640</b>	<b>37,699</b>	<b>35,850</b>	<b>47,651</b>	<b>42,037</b>	<b>16,850</b>
Fodder Crop Adjustment	295	238	335	47	-60	465	421
<b>TOTAL DIRECT COSTS</b>	<b>21,483</b>	<b>42,873</b>	<b>38,031</b>	<b>35,898</b>	<b>47,590</b>	<b>42,299</b>	<b>17,271</b>
<b>OVERHEAD COSTS (€)</b>							
Rent of Conacre	1,784	4,769	2,913	2,600	3,558	3,116	1,280
Car, Electricity, Phone	2,675	4,001	4,417	4,382	4,114	4,119	2,704
Current Hired Labour	757	3,384	3,022	1,591	3,240	1,185	42
Interest Charges	705	1,651	1,795	1,556	1,411	1,138	289
Machinery Depreciation	2,838	5,984	6,386	4,677	6,214	4,379	2,131
Machinery Operating	3,711	6,412	5,811	4,726	6,037	5,372	2,425
of which Fuel & Lub	1,381	2,455	2,272	1,768	2,174	1,498	1,036
Buildings Depreciation	1,751	3,137	3,280	3,158	3,636	3,192	1,398
Buildings Maintenance	934	1,816	1,356	1,971	2,248	1,053	880
Land Improvement Depreciation	284	487	579	550	593	636	215
Land Improvement Maintenance	1,076	1,562	1,444	1,517	1,492	797	1,166
Other	2,722	3,959	3,708	3,738	4,198	3,527	2,007
<b>OVERHEAD COSTS</b>	<b>19,237</b>	<b>37,163</b>	<b>34,711</b>	<b>30,465</b>	<b>36,740</b>	<b>28,512</b>	<b>14,538</b>
<b>TOTAL NET EXPENSES</b>	<b>40,733</b>	<b>80,041</b>	<b>72,745</b>	<b>66,362</b>	<b>84,332</b>	<b>71,014</b>	<b>31,810</b>
<b>Distribution - % of farms</b>							
<b>Costs % Output</b>							
< 50	4.9	10.1	5.3	12.1	11.1	17.7	19.8
50 -< 60	13.1	14.7	17.0	19.1	16.9	28.2	16.0
60 -< 70	19.4	27.2	29.0	18.4	23.3	15.6	19.6
70 -< 80	22.2	16.4	13.3	14.5	24.4	12.2	19.3
80 -< 90	19.9	19.6	12.0	16.5	12.4	9.0	13.9
90 +	20.1	12.0	23.4	19.3	11.9	17.3	11.4
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Avg %</b>	<b>76.6</b>	<b>72.3</b>	<b>76.4</b>	<b>72.3</b>	<b>71.9</b>	<b>70.5</b>	<b>68.8</b>

**Table - 14E (2020) Demographic Data by Region - All Farms**

Region	Border (1)	Dublin & Mid-East (3)	Midlands (4)	Mid West (5)	South East (6)	South West (7)	West (8)
<b>No. of Farms in Sample</b>	137	113	111	109	126	147	97
<b>Per Cent of Population</b>	16.3	9.2	9.6	14.7	10.3	15.9	17.9
<b>Holder</b>							
Age of Holder	55.6	62.4	62.1	59.5	58.4	56.5	58.3
Marital Status - Married %	63.4	73.1	66.2	78.6	69.7	76.0	69.9
Widowed %	3.7	9.0	3.9	1.0	7.4	3.8	1.5
Single %	26.9	15.1	28.7	17.2	22.9	19.2	21.9
Separated %	5.3	2.8	1.0	3.3	0.0	0.0	6.8
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
<b>Household</b>							
Household Size (no.)	2.8	2.5	2.8	2.7	2.8	2.7	2.4
< 24 (no.)	0.7	0.5	0.7	0.7	0.7	0.7	0.5
< 24 % HH	29.2	23.2	33.8	31.6	37.3	34.2	27.9
25 - 44 (no.)	0.5	0.2	0.4	0.4	0.5	0.3	0.3
25 - 44 % HH	35.1	17.4	27.3	32.5	32.8	24.1	22.4
Demograph. Viable % HH	62.1	40.1	54.8	58.3	58.0	66.5	50.9
<b>Off-farm sources of income -- Holder and/or Spouse</b>							
Off-farm Job % HH	53.3	48.7	49.2	62.6	50.3	47.7	64.1
Off-farm Job Holder % HH	37.2	29.2	30.6	34.2	26.2	25.4	48.4
Off-farm Job Spouse % HH	29.8	32.5	30.2	52.5	37.3	38.1	35.6
Pensioners (no.)	0.4	0.4	0.7	0.5	0.4	0.6	0.5
Pensioners % HH	28.2	27.5	52.6	32.0	29.4	37.7	28.1
Unemployment Etc. (no.)	0.1	0.0	0.0	0.0	0.1	0.1	0.0
Unemployment Etc. % HH	6.5	4.0	2.3	2.9	6.9	7.2	3.9
<b>Distribution - % of farms</b>							
F.F.I. (€) < 3500	25.6	20.0	22.4	19.3	13.0	17.9	21.2
F.F.I. (€) < 5000	29.0	22.0	25.0	27.0	13.0	21.0	24.0
FFI 5000 - 10000	27.0	16.0	16.0	13.0	17.0	14.0	17.0
FFI 10000 - 20000	20.0	20.0	23.0	12.0	21.0	14.0	30.0
FFI 20000 - 30000	11.0	6.0	6.0	15.0	6.0	13.0	15.0
FFI 30000 - 50000	7.0	9.0	14.0	10.0	13.0	11.0	10.0
FFI 50000 - 70000	2.0	10.0	6.0	5.0	7.0	10.0	1.0
FFI70TO100000	2.0	7.0	4.0	8.0	13.0	8.0	1.0
>100000	1.0	9.0	6.0	9.0	11.0	9.0	2.0

## Appendix 2: Background notes

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The Teagasc National Farm Survey (NFS) has been conducted on an annual basis since 1972. The survey is operated as part of the Farm Accountancy Data Network (FADN) of the EU and fulfils Ireland's statutory obligation to provide data on farm output, costs and income to the European Commission. A random, nationally representative sample is selected annually in conjunction with the Central Statistics Office (CSO) to represent those farms with greater than €8,000 of Standard Output. Each farm is assigned a weighting factor so that the results of the survey are representative of the national population of farms. These results are based on a sample of 837 farms, which represents 84,929 farms nationally.

Farms are assigned to six farm systems on the basis of farm gross output, as calculated on a standard output basis. Standard output measures are applied to each animal and crop output on the farm and only farms with a standard output of €8,000 or more, the equivalent of 4 dairy cows, 5 hectares of wheat or 11 suckler cows, are included in the sample. Farms are then classified as one of the six farm systems on the basis of the main outputs of the farm. Farms falling into the Pigs and Poultry System are not included in the survey, due to the inability to obtain a representative sample of these systems. Due to the small number of farms falling into the Mixed Livestock system these farms are not reported here. Farms below the €8,000 standard output threshold are not included in the annual survey sampling frame but data is collected on those through the Teagasc Small Farms Survey, the most recent of which was conducted in 2015.

The distribution of the sample numbers on which the 2021 Teagasc NFS results are based is shown in Table B together with the rate of representation for each system/size cell. The 837 farms in the NFS sample represent a farming population of 84,929.



**Table A: Estimated 2021 Farm Population Distribution**

Size (ha)	2 – 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	1%	2%	5%	8%	2%	18%
Cattle Rearing	6%	6%	6%	2%	0%	21%
Cattle Other	10%	9%	10%	6%	1%	36%
Sheep	5%	3%	4%	3%	1%	16%
Tillage	1%	1%	2%	2%	1%	7%
Mixed Livestock	0%	0%	0%	1%	0%	1%
All	23%	20%	28%	22%	7%	100%

Source: Central Statistics Office

**Table B: Number of Sampled Farms by Farm Size and Farm System 2021**

Farm System	2 - 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	9 (67)	23 (61)	78 (58)	131 (51)	47 (45)	288 (53)
Cattle Rearing	20 (272)	34 (143)	43 (127)	26 (78)	4 (53)	127 (142)
Cattle Other	31 (272)	52 (143)	68 (127)	63 (78)	16 (53)	230 (131)
Sheep	10 (390)	18 (148)	38 (100)	35 (74)	10 (103)	111 (126)
Tillage	6 (159)	10 (87)	10 (147)	24 (76)	15 (75)	65 (96)
Mixed Livestock	()	()	()	7 (118)	9 (37)	16 (72)
ALL	76 (254)	137 (126)	237 (101)	286 (66)	101 (56)	837 (101)

Source: Central Statistics Office

## Appendix 3: Classification of Farm Systems

In the European Union, there is a wide diversity of the production structures and systems. To make it easier to analyse the structural characteristics and economic results of the agricultural holdings, an appropriate community classification of the agricultural holdings per type of farming and economic size class has been developed.

Since 1985, the typology of the agricultural holdings was based on standard gross margins (SGM) calculated taking into account the gross output and the subsidies, as well as certain deductible specific costs. In the meantime, the common agricultural policy has drastically changed and the majority of the direct payments have been decoupled. Due to this decoupling of direct payments since 2005, it was not possible to maintain the previous typology (Commission decision 85/377/EEC) based on SGM. A SGM without subsidies could be negative and therefore cannot be used as classification criteria. Therefore, a new typology has been established.

**The Community typology of agricultural holdings** is a uniform classification of holdings in the European Union. For practical reasons, the classification of farms cannot be based on financial information recorded individually for each holding. Therefore, the classification is based on a set of economical coefficients calculated as regional averages, the SO coefficients, and on the structural information (areas and numbers of heads) collected in the Farm Structure Survey (FSS) and in the Farm Accountancy Data Network (FADN).

Classification of holdings is based on their type of farming and economic size. The determining of these two elements is based on the SO of the various types of agricultural production. In addition, holdings can be classified also according to the importance of the OGA of the holding. The typology is arranged in a way that homogeneous groups of holdings can be assembled in a greater or lesser degree of aggregation. The definitions are as follows:

### Farm Typology

- a) The "standard output" (SO), of an agricultural product (crop or livestock) is the average monetary value of the agricultural output at farm-gate price. The SO excludes direct payments, value added tax and taxes on products. The Member States calculate regional SO coefficients for each product as average values over the reference period.
- b) The "economic size of a holding" is the value of its total SO. It is the sum of the individual SO of all the agricultural products present on the holding, expressed in Euro. Since Commission Regulation (EC) No 1242/2008 of 8 December 2008 there are 14 economic size classes.
- c) The "type of farming of a holding" is the production system of a holding which is characterised by the relative contribution of different enterprises<sup>1</sup> to the holding's total SO. Depending on the amount of detail required, there are three nested levels of type of farming: 9 general types, 21 principal types and 62 particular types.
- d) The "importance of the OGA of the holding" is defined as the share of the OGA turnover in the total turnover of the holding (including direct payments). Depending on this estimated OGA share, the farms are classified according to three percentage bands (from 0 to 10%, from 10% to 50%, more than 50%).

The method of classifying farms into farming systems, as used in this report is based on the EU farm typology as set out in Commission Decision 78/463 and its subsequent amendments. The methodology assigns a standard output (SO) to each type of farm animal and each hectare of crop. Farms are then classified into groups called particular types and principal types, according to the proportion of the total SO of

the farm which comes from the main enterprises after which the systems are named. For the purposes of adapting the EU typology to suit Irish conditions more closely, a re-grouping of the farm types has been carried out as set out below (showing the EU description):

The Standard Output methodology only allows for one cattle system – particular type 460 – specialist cattle – rearing and fattening combined. In light of the Irish situation where weanling production comprises a large cohort of the farming population are classification of cattle farms has been carried out. Where more than 50% of the SO is attributable to the Suckler Herd the farm is classified as Cattle Rearing.

The system titles refer to the **dominant** enterprise in each group and their results should not be

confused with those of individual farm enterprises. For example, the two specified cattle systems refer to those farms where the greater proportion of their activity is cattle production, but there are many other farms (including those in the tillage and other systems) that have a cattle enterprise. This can be seen clearly in the main tables section of this report showing the contribution of the enterprises to the gross output of farms in the various systems.

## Farm System Definitions

### **Dairying**

Particular type 450 (specialist milk production)

### **Cattle Rearing**

Particular types 460 (specialist cattle –rearing and fattening) – Where greater than or equal to 50% of the SO is from suckler cows

### **Cattle Other**

Particular types 460 (specialist cattle –rearing and fattening) – where less than 50% of the SO is from suckler cows

### **Sheep \***

Particular types 481 (specialist sheep) and 482 (sheep and cattle\* combined)

### **Tillage:**

Particular types 151 (Specialist cereals (other than rice), oilseeds and protein crops), 833 (Field crops combined with non-dairying grazing livestock), 834 (Non-dairying grazing livestock combined with field crops), 161 (Specialist root crops) and 166 (Various field crops combined)

### **Mixed Livestock \*:**

Particular types 470 (Cattle – dairying, rearing and fattening combined), 484 (Various grazing livestock), 731 (Mixed livestock, mainly dairying), 844 (Various mixed crops\*and livestock), 832 (Dairying\*combined with field crops\* and 842 (Permanent crops\*and grazing livestock combined)

## Appendix 4: Glossary of Terms

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### Asset Values

**Livestock:** The average of the opening and closing inventories.

**Machinery:** Closing inventory value based on cost of replacement.

**Land and Buildings:** Market value of the farm as estimated by the farmer

**Loans Closing Balance:** The level of outstanding farm borrowing at year-end.

**Area Owned:** The total map area of land owned. It does not include area under commonage rights.

**Cash Flow:** Cash flow is defined as cash income minus net new investment. It does not include changes in borrowing.

**Cash Income:** Net sales and receipts minus current cash expenditure. It is the approximate cash element of family farm income.

**Current Cash Expenditure:** Expenditure on all current farm inputs, whether direct or overhead; excludes depreciation.

**DAS:** Disadvantaged Area Scheme on a land area basis in Disadvantaged Areas only.

**Demographically Viable % HH:** Percentage of farm households which have at least one member below 45 years of age

**Depreciation:** Calculated at replacement cost declining balance method at 10% for machinery and 5% for buildings. The Capital Goods Price Index Building and Construction (i.e. Wages and Material), as published by the CSO, is used in the calculation of building depreciation in 2004 NFS Report. In 2004, the CSO discontinued the Agricultural Buildings Price Index (used by the National Farm Survey in calculating building depreciation since 1985) and replaced it with the Capital Goods Price Index, Buildings and Construction. This new index was used in calculating building depreciation from 2004 onwards and is updated annually. Also from 2004 onwards buildings and machinery, exceeding 25 and 20 years respectively, have been written off on an annual basis.

**Direct Costs:** Costs directly incurred in the production of a particular enterprise, e.g., fertilisers, seeds and feeding stuffs; most items are detailed in the main tables. See (d) section of tables for greater detail.

**Direct Subsidies/Payments:** Non-capital payments made to farmers under one or more of the CAP Schemes. These are shown in greater detail in the (c) section of the tables.

**Economically Sustainable:** Farm is not economically viable (refer to definition below) but farmer and/or spouse has an off-farm job.

**Economically Viable:** Family farm income is sufficient to cover family labour (remunerated at the agricultural wage rate) and provide a 5% return on non-land assets.

**Economically Vulnerable:** Farm is not viable and neither farmer nor spouse has an off-farm job

**ESU:** As an alternative to farm size measured by surface area (map area) the size of the farm business is measured in European Size Units (ESU), where 1 ESU = 1,200 Euro of Standard Gross Margin.

**Family Farm Income:** Gross output less total net expenses; it represents the total return to the family labour, management and capital investment in the farm business.

**Fodder Crop Adjustment:** The difference in value of the opening and closing inventories of fodder crops, valued at their direct costs of production. This accounting procedure allows the cost of fodder crops to be included in the year in which they were consumed, which is not necessarily the year in which they were produced.

**Forage and Crop Area:** The total adjusted area under grass (including rough grazing) and crops, plus adjusted commonage area.

**Frequencies of Farms (%):** Frequency distribution tables are given for gross output, soil groups, costs as a percent of output and for family farm income. These tables show the estimated percent of farms in the population having various levels of the variables.

**Full-Time Farm:** A farm which requires at least 0.75 standard labour units to operate, as calculated on a standard man-day basis.

**Grassland:** Sum of areas under silage, hay and pasture, of which:

**Silage:** Basic area of ground cut at least once for silage (no adjustments are made for land cut more than once or for grazing).

**Hay:** Basic area of ground cut at least once for hay (no adjustments are made for land cut more than once or for grazing).

**Grazing Livestock Unit (LU):** A dairy cow is taken as the basic grazing livestock unit. All other grazing stock are given equivalents as follows:

Cows	Unit
Dairy cows	1.0
Suckler cows	0.9
Heifers in calf	0.7

Cattle	< 6 months	6-12 months	1-2 years	> 2 years
	0.2	0.4	0.7	1

Sheep	Lowland	Hill
Ewes and rams	0.20	0.14
Lambs to weaning	0	0
Lambs after weaning	0.12	0.10
Hoggets and wethers	0.15	0.10

Deer	< 1 yr	> 1 yr
Red	0.12	0.25
Fallow	0.07	0.13
Sika	0.04	0.08

Other	
Working horse	1.5
Goats (all)	0.14
Others	1

**Gross Margin:** Gross output minus direct costs.

**Gross Output:** Gross output for the farm is defined as total sales less purchases of livestock, plus value of farm produce used in the house, plus receipts for hire work, services, fees etc. It also includes net change in inventory, which in the case of cows, cattle and sheep is calculated as the change in numbers valued at closing inventory prices. All non-capital grants, subsidies, premiums, headage payments etc., are included in gross output in this report. They are allocated to the enterprise in the year in which they are paid (see also "Grants and subsidies"). In this report Gross Output also includes income from land and quota let.

**Hill Farms:** Hill farms are defined as those located in areas where the predominant soil type is either Class 5 or 6 (see Soil Group).

**Household Size:** Number of people in the farm household, including children, pensioners and family members not involved in farming.

**Inter-Enterprise Transfers:** This item is an adjustment to the sum of the gross outputs from the individual farm enterprises, where the output of one enterprise is used as an input to another on the same farm, e.g., milk fed to calves, or home grown barley fed to farm animals. It is merely an accounting device to avoid double counting in the calculation of the total gross output and direct costs of the farm.

**Labour Costs:** For farm accountancy purposes the costs of casual labour are included in direct costs while regular labour is included in overhead costs.

**Labour Unit:** One labour unit is defined as at least 1800 hours worked on the farm by a person over 18 years of age. Persons under 18 years of age are given the following labour unit equivalents:

16-18 years: 0.75

14-16 years: 0.50

*Note: An individual cannot exceed one labour unit even if he/she works more than 1800 hours on the farm.*

**Land/Quota Let:** Receipts from land or quota let during the year.

**Net New Investment:** All capital expenditure during the year less capital sales and grants. The cost of major repairs to farm buildings, plant and machinery as well as land improvements is also included. It does not include investments in land purchases.

**Net Sales and Receipts:** Sales of animals and crops, plus non-capital grants and direct payments, less purchases of livestock.

**Off-Farm Job % HH:** Percentage of households where the holder and/or spouse have an off-farm job.

**Other Direct Costs:** These include miscellaneous costs for crops e.g. polythene, baler twine, crop insurance; miscellaneous costs for livestock, e.g., mart commission, straw for bedding, super levy payments, farming organisation levies, Irish Dairy Board levy, research levies, disease eradication levies, bulk tank rental, detergents, etc.

**Other Overhead Costs:** Miscellaneous costs such as purchase of small tools, bank charges, subscriptions, postage, fire insurance, slurry, land annuities, depreciation of permanent crops, accountancy charges, advisory charges, water rates, protective clothing, etc.

**Overhead Costs:** Costs which cannot be directly allocated to a specific farm enterprise; sometimes referred to as fixed costs. Most items are detailed in the main tables. See (d) section of tables for greater detail.

**Part-Time Farm:** A farm which requires less than 0.75 standard labour units to operate, as calculated on a standard man-day basis.

**Pensioner's % HH:** Percentage of households where the holder and/or spouse are in receipt of a pension of any kind.

**Per Cent of Population:** These figures are estimates of the percentage of the population (of farms) that fall into individual categories.

**Remainder of Farm:** Land covered by woods, areas not in agricultural use for economic, social or other reasons but which could be so used. It also includes ground covered by paths, roads, buildings or land which cannot be farmed, e.g., quarries, barren land, swamps, areas under water, etc.

**Regions:** Regional data from the Teagasc NFS are presented for the updated NUTS regions (Commission Regulation 2016/2066). In line with EU methodology, territorial units are classified for statistical purposes.

On this basis the NUTS II regions for Ireland are as follows:

**Northern and Western:** Leitrim, Sligo, Cavan, Donegal, Monaghan, Galway, Mayo, Roscommon

**Eastern and Midland:** Dublin, Kildare, Meath, Wicklow, Louth, Laois, Longford, Offaly, Westmeath

**Southern:** Limerick, Tipperary, Clare, Wexford, Kilkenny, Carlow, Waterford, Cork, Kerry

In addition, the **NUTS III regions** relate to the following counties:

**Region 1 – Border:** Leitrim, Sligo, Cavan, Donegal, Monaghan

**Region 3 – Dublin & Mid-East:** Dublin, Louth, Kildare, Meath, Wicklow

**Region 4 – Midlands:** Laois, Longford, Offaly, Westmeath

**Region 5 – Mid-West:** Clare, Limerick, Tipperary

**Region 6 – South-East:** Carlow, Kilkenny, Wexford, Waterford

**Region 7 – South-West:** Cork, Kerry

**Region 8 – West:** Galway, Mayo, Roscommon

The Key changes from the previous NUTS III regions relate to the fact that Dublin is now amalgamated into Region 3 (Dublin and Mid-East) which also now includes Louth (previously included in Region 1, Border) and Tipperary (North and South) are both now included in Region 5 (Mid-West).

**REPS:** Rural Environmental Protection Scheme - the REPS 4 which was introduced in August 2007 was closed to new entrants in July 2009 (refer to Agri-Environment Options Scheme (AEOS)).

**Rough Grazing** Grazed unreclaimable bogland, grazed mountain of known area and grazed lowland partially covered by scrub, bushes or rock. It does not include land with impeded drainage unless subject to flooding.

**Single Payment Scheme** The Single Payment Scheme introduced following decoupling of direct payments in 2005 is applicable to farmers who actively farmed during the reference years 2000, 2001 and 2002, who were paid Livestock Premia and/or Arable Aid in one or more of those years and who will continue to farm in the current year. The gross Single Payment is based on the average number of animals and/or the average number of hectares (in the case of Arable Aid) on which payments were made in the three reference years.

**Soil Group** Farms are classified into 3 major groups depending on their use range. Soil group 1 has the widest use range and soil group 3 contains farms with limited use range.

**Standard Man Day (SMD)** Eight hours of work supplied by a person over 18 years of age. The number of SMD required per hectare for the different crops, and per head for various categories of livestock, is used to calculate the total number of SMD required to operate the farm.

**System of Farming** See Appendices B and C

**Total Area** Map area of land owned, plus land rented, minus land let. It is equal to UAA plus 'remainder of farm'.

**Total Net Expenses** Direct costs plus overhead costs. Grants and discounts which reduce expenditure, rather than contribute to gross output, will have been deducted.

**Unemployment etc. % HH** Percentage of households where the holder and/or spouse are in receipt of social assistance payment (other than pension).

**Utilised Agricultural Area (UAA)** Area under crops and pasture plus the area (unadjusted) of rough grazing. It is the total area owned, plus area rented, minus area let, minus area under remainder of farm.

