

Teagasc National Farm Survey 2021 Preliminary Results

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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 increased to the highest level seen this century.

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 between 25% and 75% of the NFS farm population. The line within the box represents the median (middle) data point, i.e. half of all farms lie below this with half above. 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

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

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.

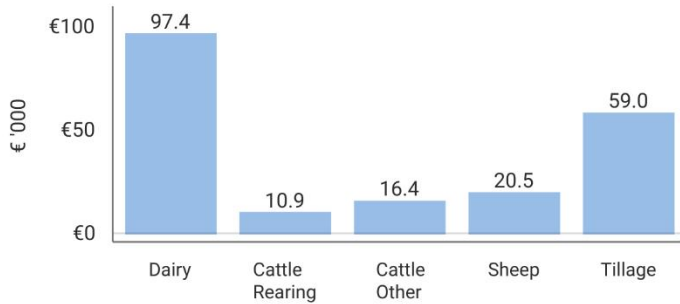
The application of new weighting factors based on the Census of Agriculture in 2020, has resulted in minor changes to NFS income results for the period 2017 to 2020 for cattle, sheep and tillage farms. However, following the removal of the EU milk quota system, there has been a period of considerable 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.

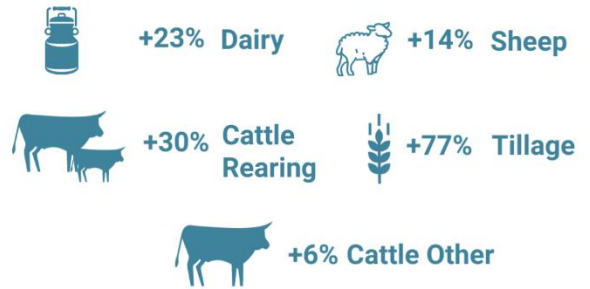
As well as containing detailed farm financial figures for 2021, this report also contains updated estimates for 2020 to facilitate comparisons based on the updated weighting system (Appendix 1).

Teagasc National Farm Survey 2021

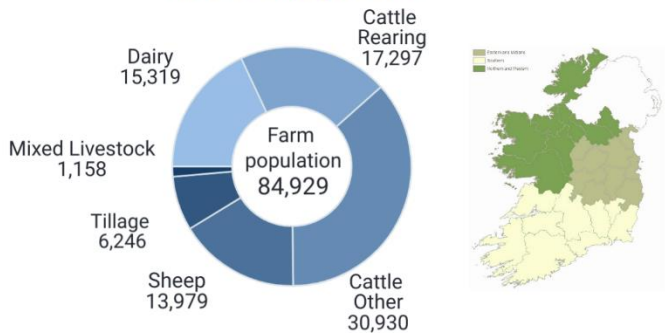
Average Family Farm Income (FFI) 2021



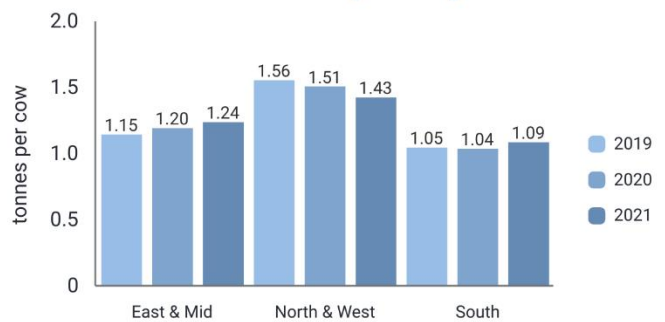
% Change in FFI 2021 vs 2020



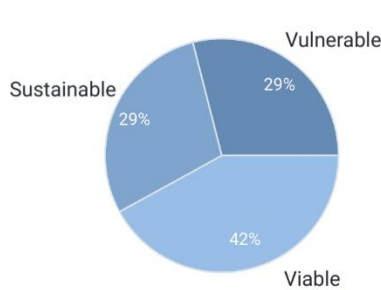
NFS farm population



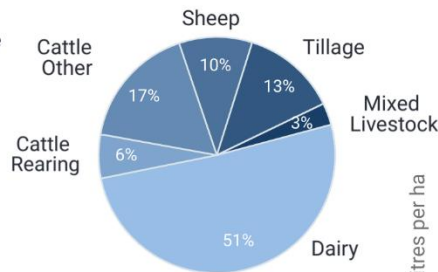
Concentrate use per Dairy Cow 2019-21



Farm Viability 2021

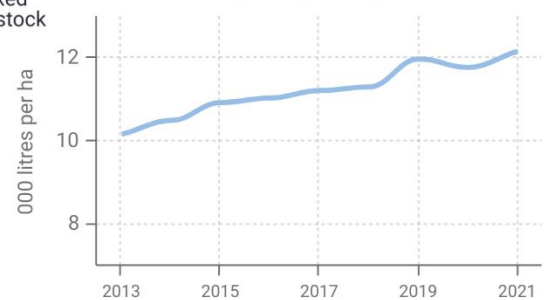


Aggregate FFI by System 2021

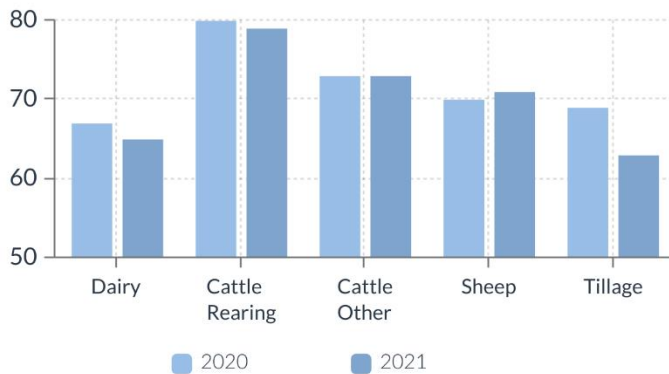


Dairy feed use in 2021 was up marginally on the 2020 level in all but the Northern & Western Region

Milk Production (litres per ha) 2013-2021



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




54% of farm households have off-farm employment

59 average farmer age

Dairy farmers are youngest: average 54 years

Cattle Other farmers are oldest: average 61 years

63% of farms have no debt 

On-farm Investment up 36% to €1.39bn 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 preliminary results are based on a sample of 744 farms, representing almost 85,000 farms nationally.

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

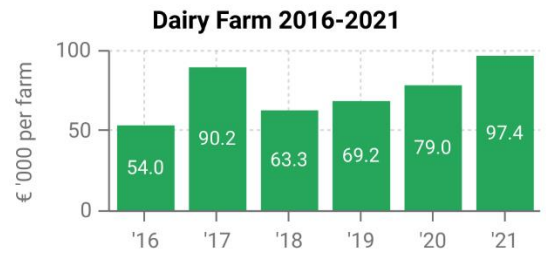


Farm Income by Farm System

Dairy Farm Average 2021

€97,350

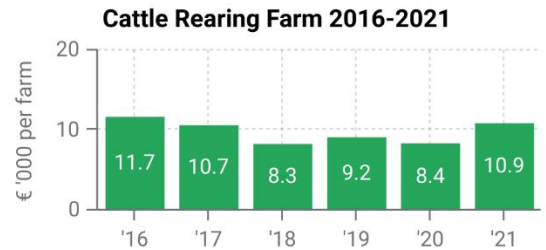
Farm Size 64 ha



Cattle Rearing Farm Average 2021

€10,927

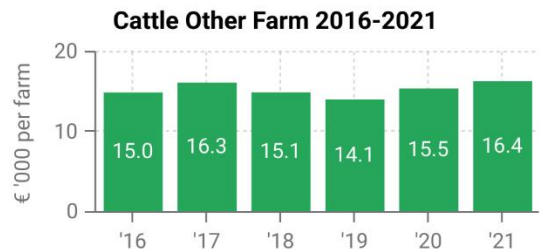
Farm Size 33 ha



Cattle Other Farm Average 2021

€16,416

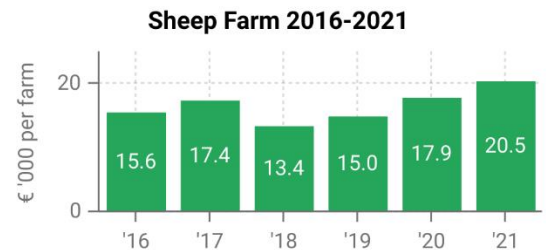
Farm Size 35 ha



Sheep Farm Average 2021

€20,451

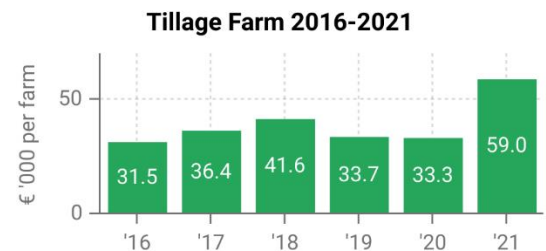
Farm Size 44 ha



Tillage Farm Average 2021

€58,995

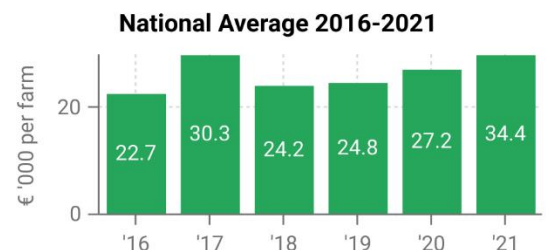
Farm Size 69 ha



National Average 2021

€34,367

Farm Size 45 ha

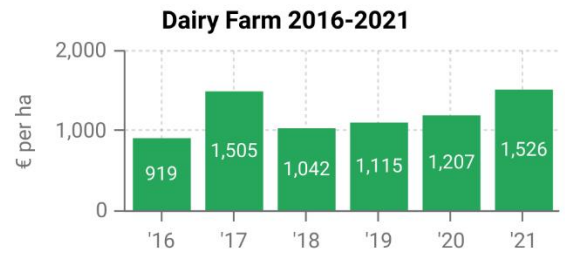


Source: Teagasc National Farm Survey

Farm Income Per Ha

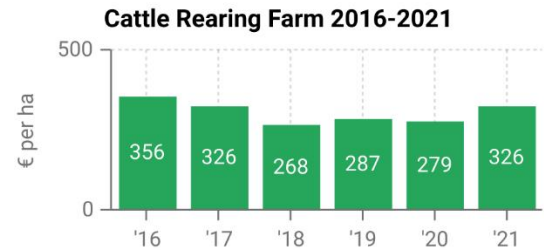
Dairy Farm Average 2021

€1,526 Farm Size 64 ha



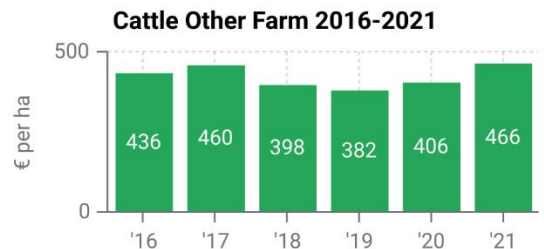
Cattle Rearing Farm Average 2021

€326 Farm Size 33 ha



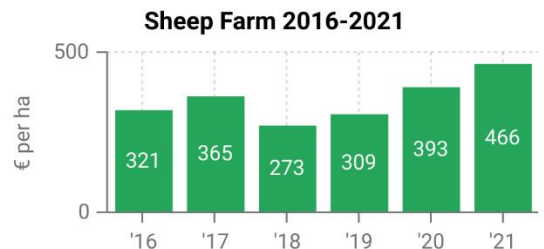
Cattle Other Farm Average 2021

€466 Farm Size 35 ha



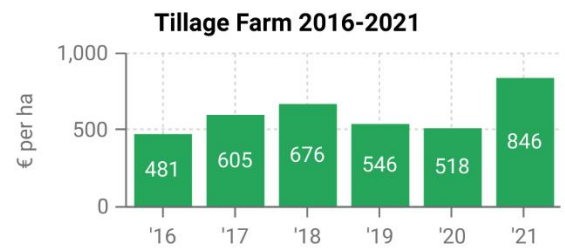
Sheep Farm Average 2021

€466 Farm Size 44 ha



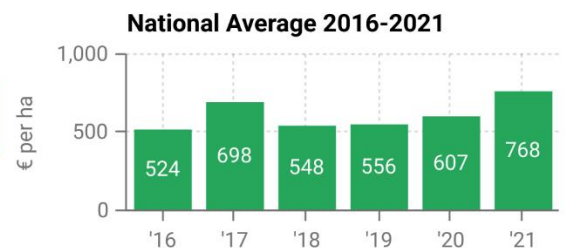
Tillage Farm Average 2021

€846 Farm Size 69 ha



National Average 2021

€768 Farm Size 45 ha



Source: Teagasc National Farm Survey

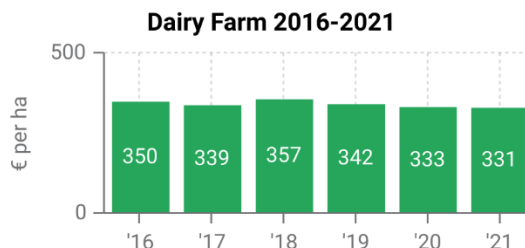
Direct Payments Per Ha

Dairy Farm Average 2021

€331

of which Basic Payment €269

Farm size 64 ha

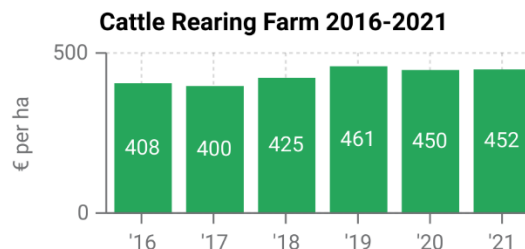


Cattle Rearing Farm Average 2021

€452

of which Basic Payment €242

Farm size 33 ha

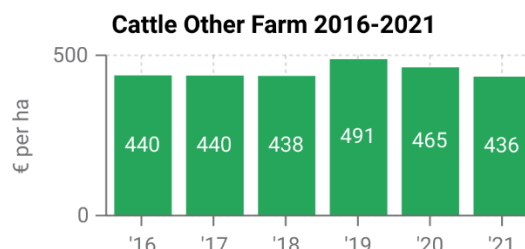


Cattle Other Farm Average 2021

€436

of which Basic Payment €288

Farm size 35 ha

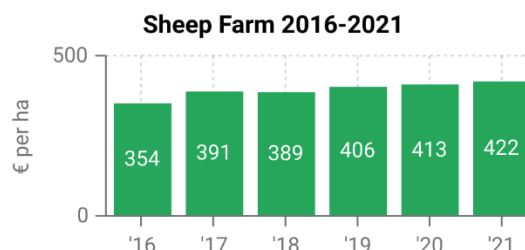


Sheep Farm Average 2021

€422

of which Basic Payment €257

Farm size 44 ha

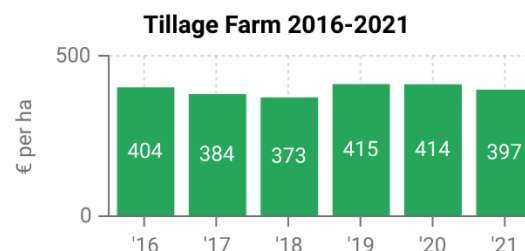


Tillage Farm Average 2021

€397

of which Basic Payment €313

Farm size 69 ha

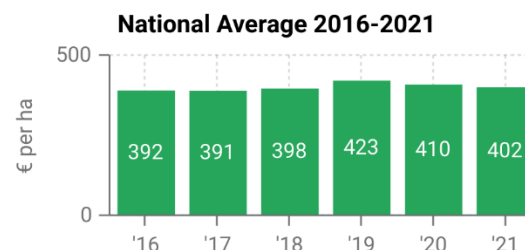


National Average 2021

€402

of which Basic Payment €273

Farm size 45 ha



Source: Teagasc National Farm Survey

Direct Payment as % of FFI

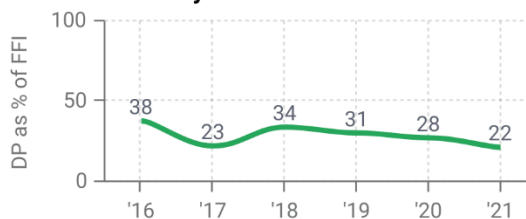
Dairy Farm Average 2021

22%

Direct Payment €331 per ha
Family Farm Income (FFI) €1,527 per ha



Dairy Farm 2016-2021



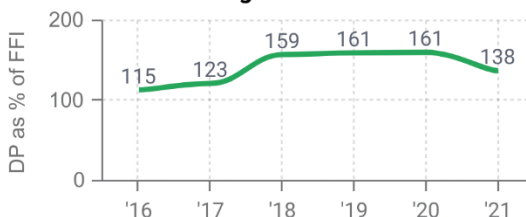
Cattle Rearing Farm Average 2021

138%

Direct Payment €452 per ha
Family Farm Income (FFI) €326 per ha



Cattle Rearing Farm 2016-2021



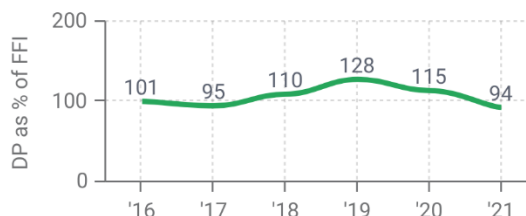
Cattle Other Farm Average 2021

93%

Direct Payment €436 per ha
Family Farm Income (FFI) €466 per ha



Cattle Other Farm 2016-2021



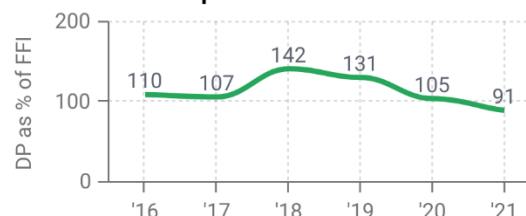
Sheep Farm Average 2021

91%

Direct Payment €422 per ha
Family Farm Income (FFI) €466 per ha



Sheep Farm 2016-2021



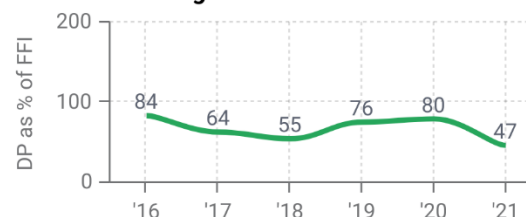
Tillage Farm Average 2021

47%

Direct Payment €397 per ha
Family Farm Income (FFI) €845 per ha



Tillage Farm 2016-2021



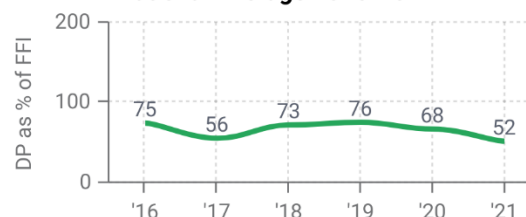
National Average 2021

52%

Direct Payment €402 per ha
Family Farm Income (FFI) €768 per ha



National Average 2016-2021



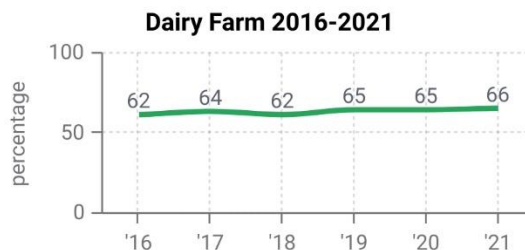
Source: Teagasc National Farm Survey

Percentage of Farms with Debt

Dairy Farm Average 2021

66%

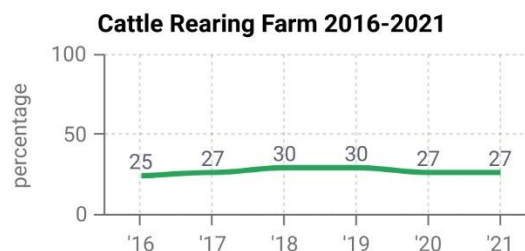
Loan amount €136,902
Farm Income €106,683 (farms with debt)



Cattle Rearing Farm Average 2021

27%

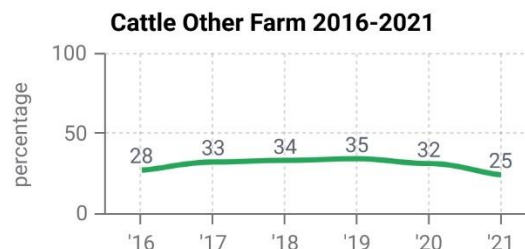
Loan amount €27,971
Farm Income €14,176 (farms with debt)



Cattle Other Farm Average 2021

25%

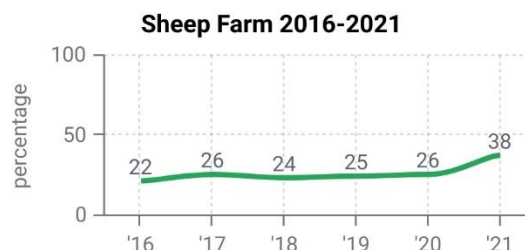
Loan amount €38,161
Farm Income €17,766 (farms with debt)



Sheep Farm Average 2021

38%

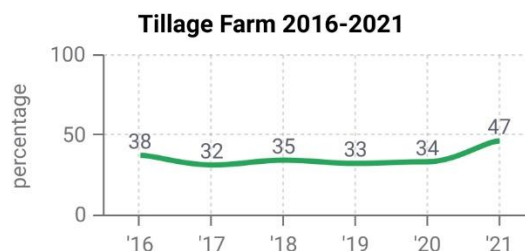
Loan amount €20,366
Farm Income €28,692 (farms with debt)



Tillage Farm Average 2021

47%

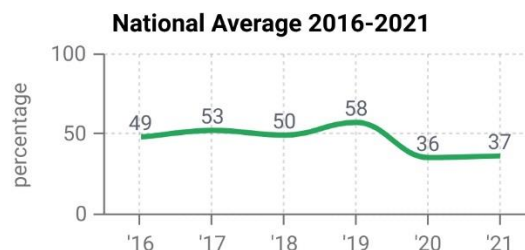
Loan amount €55,767
Farm Income €80,396 (farms with debt)



National Average 2021

37%

Loan amount €69,284
Farm Income €54,616 (farms with debt)



Source: Teagasc National Farm Survey

Farm Income per unpaid labour unit

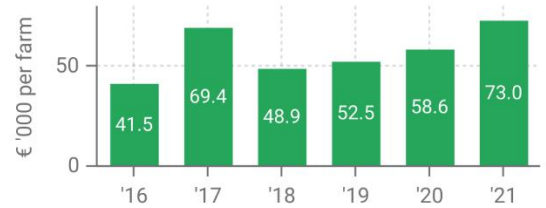
Dairy Farm Average 2021

€72,990

Farm Size 64 ha



Dairy Farm 2016-2021



Cattle Rearing Farm Average 2021

€13,711

Farm Size 33 ha



Cattle Rearing Farm 2016-2021



Cattle Other Farm Average 2021

€19,346

Farm Size 35 ha



Cattle Other Farm 2016-2021



Sheep Farm Average 2021

€18,102

Farm Size 44 ha



Sheep Farm 2016-2021



Tillage Farm Average 2021

€65,126

Farm Size 69 ha



Tillage Farm 2016-2021



National Average 2021

€31,322

Farm Size 45 ha



National Average 2016-2021



Source: Teagasc National Farm Survey

Incidence of Off Farm Employment

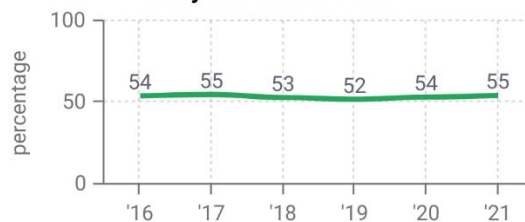
Dairy Holder and/or Spouse 2021

55%

Holder only 12%
Spouse only 50%



Dairy Farm 2016-2021



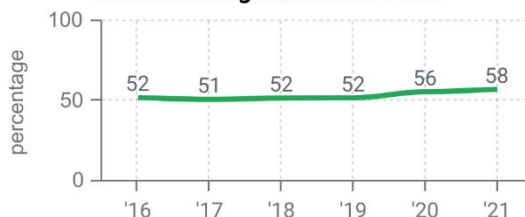
Cattle Rearing Holder and/or Spouse 2021

58%

Holder only 44%
Spouse only 37%



Cattle Rearing Farm 2016-2021



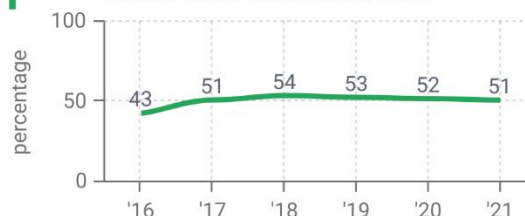
Cattle Other Holder and/or Spouse 2021

51%

Holder only 38%
Spouse only 32%



Cattle Other Farm 2016-2021



Sheep Holder and/or Spouse 2021

55%

Holder only 36%
Spouse only 37%



Sheep Farm 2016-2021



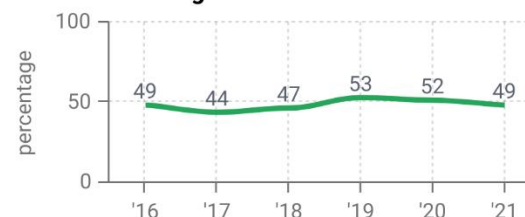
Tillage Holder and/or Spouse 2021

49%

Holder only 35%
Spouse only 39%



Tillage Farm 2016-2021



All Farms Holder and/or Spouse 2021

53%

Holder only 34%
Spouse only 37%



All Farms 2016-2021



Source: Teagasc National Farm Survey

Family Farm Income, Direct Payments and On-Farm Investment



Family Farm Income 2021

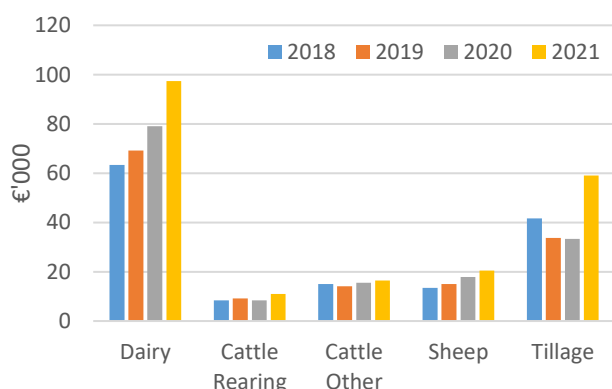
Family Farm Income (FFI), the return from farming for farm family labour, land and capital, is the principal measure used in the Teagasc National Farm Survey. FFI varies considerably by farm system, with Dairy farms consistently being the most profitable (Figure 1).

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 was relatively minor on average.

Dairy farm income increased to €97,350 on average in 2021, up 23 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 11 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 30 percent to €10,927, but remains lowest overall. Young cattle prices improved in 2021, but costs were also higher with production costs increasing by 10 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

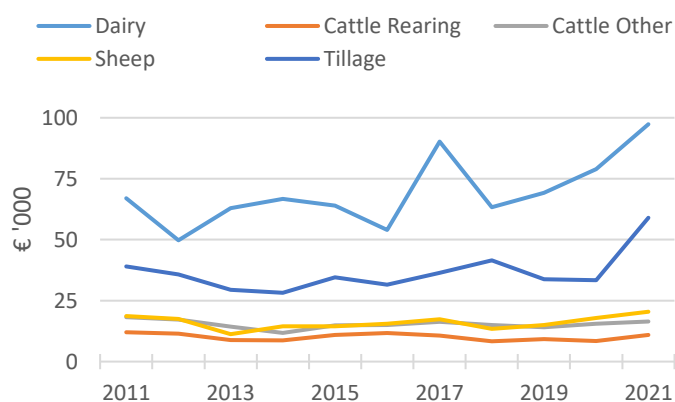
COVID-19 and Brexit, other schemes such as the Beef Data Genomics Scheme remained critical to the sector.

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. As a result, average production costs increased only marginally 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 marginally to €16,416 in 2021.

On **Sheep** farms, incomes continued to increase in 2021, up 14 percent to €20,451 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 34 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 77 percent to €58,995 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 incomes levels on Dairy and Drystock (Beef and Sheep) farms continues to grow. There has been upward movement in Sheep FFI in recent years, but average income levels remain relatively low.

The increase in Cattle Rearing and Cattle Other farm income 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 will be interrogated later in the year when analysis is 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 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 €34,367, representing an increase of 26 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 exists 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 showed a slight increase to 44.7 hectares and the average income level per hectare increased 27 percent relative to the 2020 figure to €769. The average Dairy farm area in 2021 is calculated to have been 64ha. An average FFI of €1,526 per hectare was earned on Dairy farms in 2021. This reflects a year-on-year increase of €320 per hectare. Across all systems, the income per hectare in 2021 was next highest on Tillage farms, at €846, up €329 per hectare on the 2020 level. Cattle and Sheep farms in Ireland, continue to be typically characterised by lower profitability and smaller holdings.

Table 1: Average farm size and FFI per hectare 2021

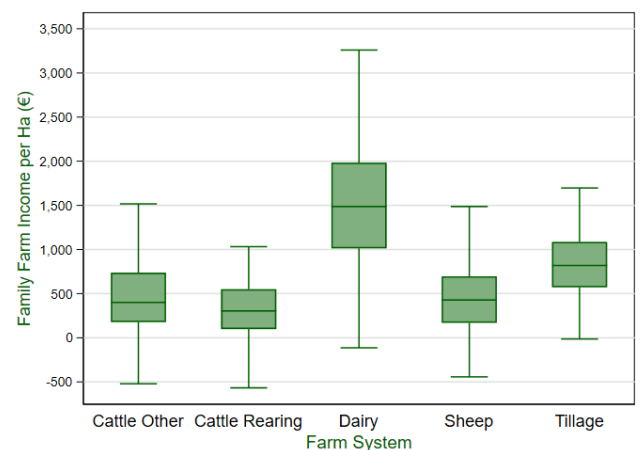
	Size (ha)	Income € per ha
Dairy	63.8	1,526
Cattle Rearing	33.5	326
Cattle Other	35.2	466
Sheep	43.9	466
Tillage	69.7	846
All	44.7	769

Source: Teagasc National Farm Survey

In 2021, the average income per hectare remained lowest on Cattle Rearing farms, 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 €466 in 2021, up somewhat on the €406 reported in 2020. On Sheep farms the average FFI per hectare in 2021 was €466, up €73 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



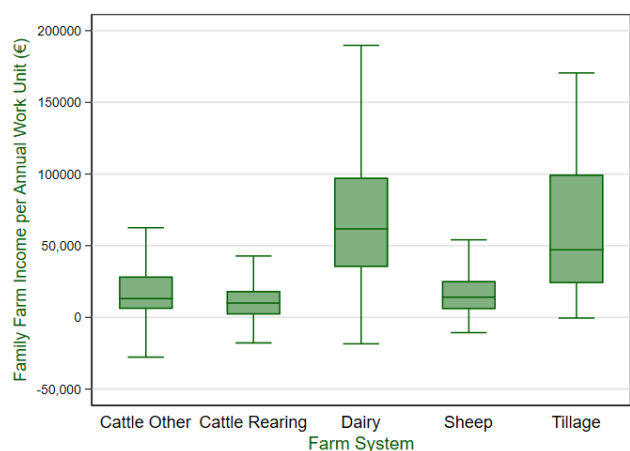
Source: Teagasc National Farm Survey

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 €819 per hectare. The median FFI figures on Drystock farms are far lower, ranging from about €304 to €428 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 €61,705 is reported, with half of all Dairy farms (the green shaded box) earning a FFI per work unit of between €35,131 and €97,550.

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 €14,095 in 2021.

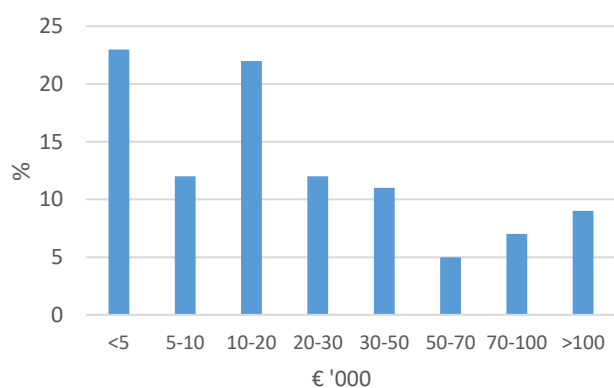


FFI Distribution 2021

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 22 percent reporting an FFI of between €10,000 and €20,000. Therefore, 57 percent of farms earned less than €20,000 in 2021.

In terms of the 43 percent of 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 category, with 7 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 fall 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.

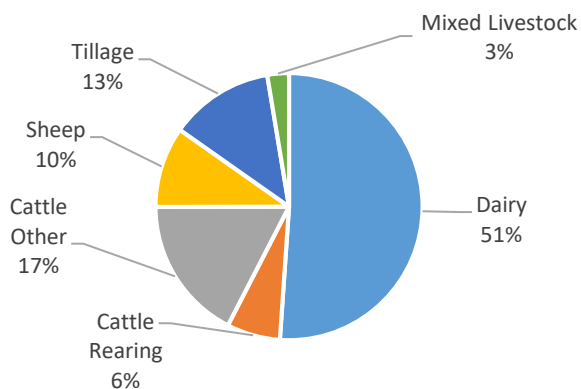
Fig 5: Average FFI distribution 2021



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 (€1,491m).

Fig 6: Distribution of aggregate FFI by farm system 2021



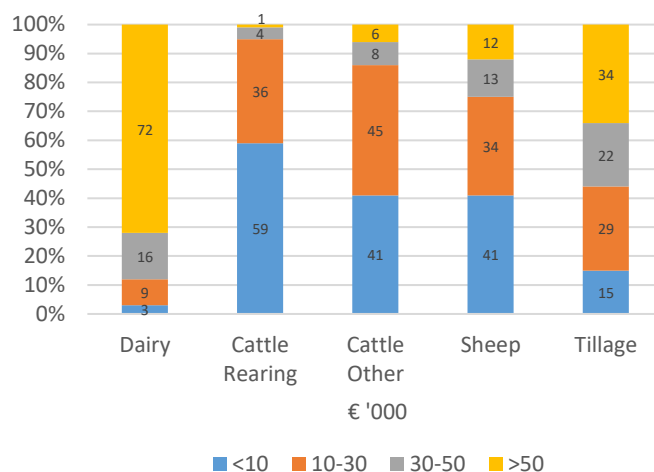
Source: Teagasc National Farm Survey

The equivalent portion of farm income accruing to the two Cattle farm categories was 23 percent (€697m), although Cattle farms accounted for 56 percent of the total farm population represented.

Sheep farms accounted for 16 percent of the total farm population represented, and 10 percent of farm income (€286m) in 2021. Tillage farms accounted for just 7 percent of farms overall, but 13 percent of total FFI (€368m) in 2021. The remaining 3 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 39 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 45 percent. On Tillage farms, 15 percent reported a FFI of €10,000 or less in 2020 (down from 29 percent in 2020). 29 percent of Tillage farms reported an FFI of between €10,000 and €30,000, with 22 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

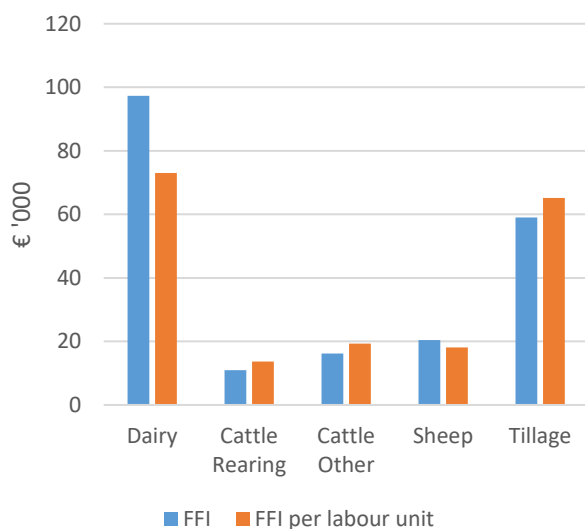
such labour required can vary considerably by farm type. On average, there was just over one unpaid family labour unit (or annual work unit) employed on farms in 2021.

The amount of unpaid labour supplied was highest on Dairy farms, averaging 1.41 labour units, and lowest on Cattle Other farms, averaging 0.89 labour units. Tillage farms had on average of 1 labour unit in 2021, with comparative figures on Cattle Rearing and Sheep farms of 0.95 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 in sheep farming 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 (44 percent in 2021), this might also dissuade them from transitioning to a more labour intensive Sheep system.

Figure 10 reports average 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 €72,285 in 2021. The equivalent figure for Sheep farms was €18,102. 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 €65,126 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 3 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). On average, the total direct payment received per farm in 2021, was €18,003. 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	21,097	22
Cattle Rearing	15,125	138
Cattle Other	15,356	94
Sheep	18,535	91
Tillage	27,707	47
All	18,003	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 €15,125, the reliance on these payments and their overall contribution to FFI was highest at 138 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 both reported a ratio of direct payments to FFI of in excess of 90 percent, with average direct payments of €18,535 and €15,356 respectively.

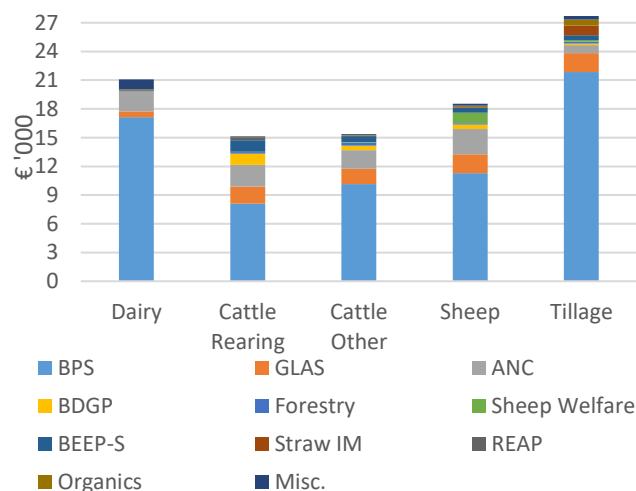
The share of direct payments in average FFI was much lower on Dairy and Tillage farms in 2021, at 22 and 47 percent respectively. In addition, higher market returns for both systems reduced the relative importance of such payments. That said, the average payment received on those farms was relatively 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 €21,097. Direct payments on Tillage farms accounted for almost half of average system FFI in 2021, at €27,707, 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 farms, at close to half. On average, the payment was close to €2,000 on Sheep and Tillage farms. The comparative figure on Cattle farms was €1,600 - €1,700, with the average Dairy farm receiving approximately €600 in 2021.

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 schemes accounted for 12 to 14 percent of total payments on average in 2021 on non-Dairy farms. Payments received under the Areas of Natural Constraints scheme were also of relatively more importance on Drystock farms, representing approximately 14 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 36 percent in 2021. On aggregate, this totalled over €1.39 billion across the farms represented by the survey. Investment on Dairy farms was highest, at an average spend of €45,160 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 €25,714 per farm. The average level of investment on Cattle Other farms also increased to €8,419. Investment on the average Cattle Rearing farm, although lower, also increased in 2021, to €5,939. Investment on Sheep farms was also up to €8,156, 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.

It remains the case that, across all farm systems, almost two-thirds of farms have no farm business related debt (Table 3). However, this figure varies considerably by farm type. More than six out of ten Dairy farms had borrowings in 2021, compared to less than three out of ten Cattle farms. A larger proportion (38 percent) of Sheep farms had outstanding farm debt in 2021, with closer to half (47 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	136,902
Cattle Rearing	27	27,971
Cattle Other	25	38,161
Sheep	38	20,366
Tillage	47	55,767
All	37	69,284

Source: Teagasc National Farm Survey

When farms without debt are excluded, the average Dairy farm debt in 2021 increased by 4 percent year-on-year to €136,902. The average debt on Cattle Rearing farms increased by 3 percent to €27,971, with the equivalent figure on Cattle Other farms relatively unchanged at €38,161 and debt on Sheep farms falling to €20,366.

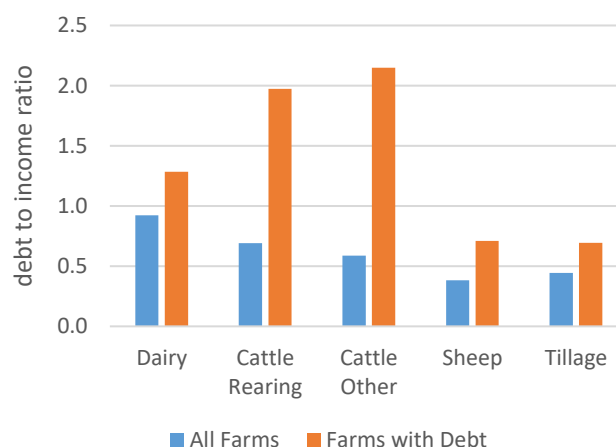


The data indicates that the average debt on Tillage farms increased substantially in 2021 to €55,767, on average.

The majority of farm related debt was classified as medium to long-term in 2021 (71 percent), with a further 18 percent relating to hired purchase or leasing and the remaining 9 percent considered to be short-term debt e.g. overdrafts. On average, 76 percent of Dairy farm debt was considered medium to long-term, with broadly similar figures reported on Drystock farms. Conversely, only 36 percent of average Tillage farm debt was classified as long-term, with 48 percent related to leasing or hired purchase and the remaining 16 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 specifically for 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

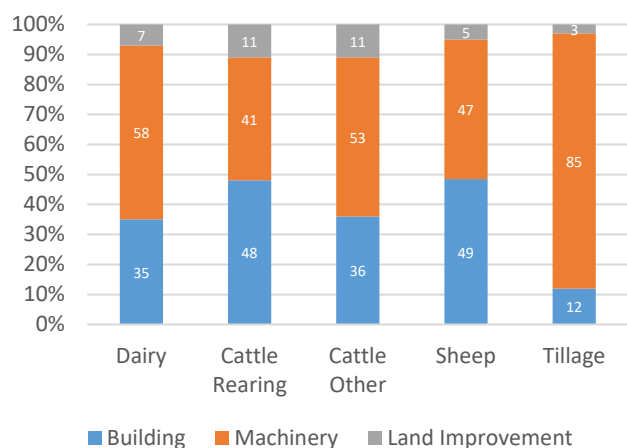
Although only 25 percent of Cattle Other farms reported having debt in 2021, the debt to income ratio of those with borrowings remains relatively high compared to other farm systems, at 2.15. The comparative figure on Cattle Rearing farms was also relatively high, at 1.97.

Although, more Sheep farms tended to have outstanding borrowings the debt to income ratio continued to be significantly lower, at 0.71 in 2021. The debt to FFI ratio reported on Tillage farms in 2021 was 0.69 on average.

Dairy farms were more likely to have debt than other farm types, and were also more likely to have substantially higher 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.

In terms of the composition of investment across farm systems, Figure 11 illustrates that 35 percent of the investment on the average Dairy farm in 2021 (€15,976) related to buildings, up 37 percent year-on-year. A further 58 percent (€26,243) was invested in machinery, a 39 percent increase year-on-year. The remaining 7 percent (€2,942) 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 and Cattle Other farm in 2021. On the former, it accounted for 85 percent of total investment at €21,961. Spending on machinery accounted for more than half of the investment undertaken on Cattle Other farms in 2021, at €4,463. The comparative figures on Cattle Rearing and Sheep farms

were (41 percent) €2,454 and (47 percent) €3,794 respectively.

Building investment averaged approximately €3,000 on the average Cattle farm in 2021, up 30 percent on Cattle Rearing farms and 13 percent on Cattle Other. Building investment on Sheep farms was generally higher in 2021, closer to €4,000 on average (up 42 percent year-on-year). Expenditure related to land improvement remained relatively low, at close to €3,000 on the average Dairy farm and between €400 and €950 across the other systems.

Investment on Tillage farms related mainly to machinery (85 percent in 2021), at an average of €21,961. A further 12 percent (€3,061) related to building investment.

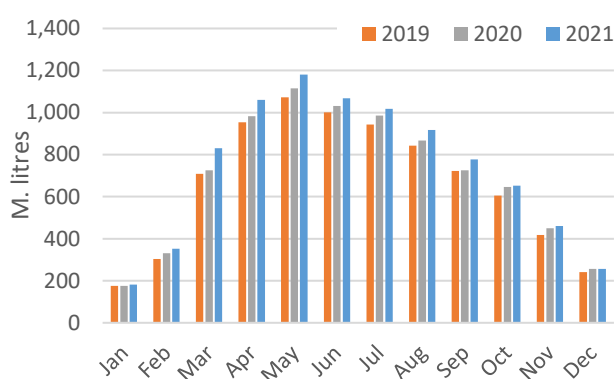




Dairy 2021

There were 15,319 Dairy farms represented in the NFS in 2021, with an average FFI of €97,350, a 23 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 15 percent relative to 2020. On average, there was an 11 percent increase in total production costs on Dairy farms in 2021 compared to the previous year. Direct costs increased by 8 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
	€	%
Gross Output	278,506	+15
of which Direct Payts	21,097	-3
Total Costs	181,157	+11
of which direct costs	104,966	+8
of which overheads	76,191	+16
Family Farm Income	97,350	+23

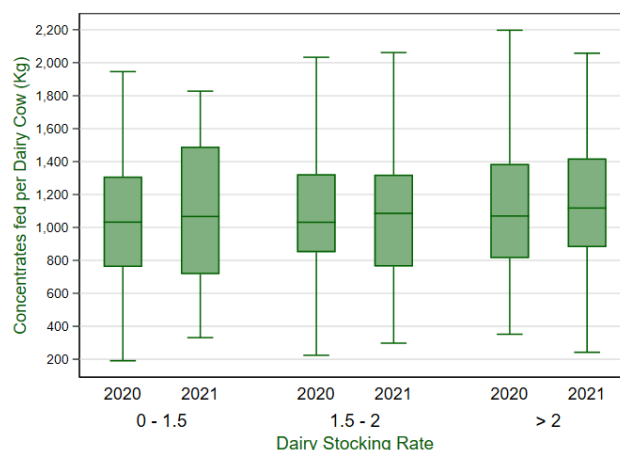
Source: Teagasc National Farm Survey

On an average Dairy farm, with a herd size of 91 cows, purchased concentrate expenditure totalled €45,149 in 2021, a 14 percent increase relative to 2020. Feed

volumes averaged 1,079 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 indicates 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 in 2021 of 1,118 kg per cow.

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 declined slightly, down 2 percent (to €4,567) on average in 2021. Fertiliser expenditure increased year-on-year, up 5 percent to €14,761 on average in 2021. Given the increase in fertiliser price, 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 €13,128, with other livestock and veterinary costs also increasing (by 9 percent) to €14,108 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 €11,020), an increase in the cost of hired labour (up 6 percent to €6,307 on average across all farms) and increased expenditure on fuel (up 27 percent to €4,217). On the other hand, expenditure on building maintenance declined by 4 percent to €2,872 in the face of rising building costs. Machinery depreciation was also up 24 percent to €13,074. Machinery operating costs also increased on average by 13 percent to €11,080, with land improvement maintenance €2,874 also up, by 37 percent.

Table 5 presents some key indicators for Dairy farms in 2021. On a per hectare basis, average milk production increased slightly year-on-year to 12,087 litres. Gross output per hectare increased significantly in 2021, to €4,954 on average. However, the increase in direct costs (8 percent) resulted in the average Dairy gross margin per hectare increasing to €3,160 in 2021.

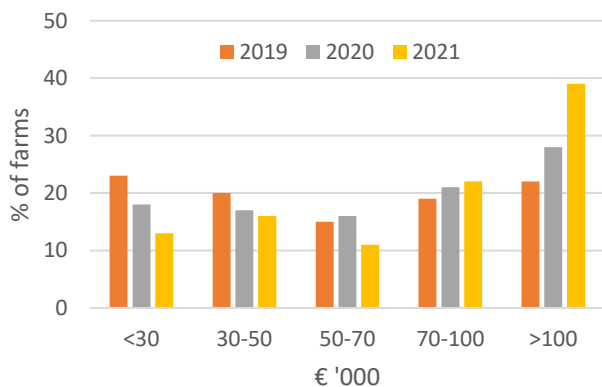
Table 5: Average Dairy farm indicators 2021

	2021	'21/'20 change
Production (litres/ha)	12,087	2%
Milk price (cent/litre)	40	13%
Gross Output (€/ha)	4,954	17%
Direct Costs (€/ha)	1,794	8%
Gross Margin (€/ha)	3,160	22%

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, 39 percent earned more than €100,000, up 11 percentage points year-on-year.

Fig 14: Dairy FFI distribution 2019 - 2021



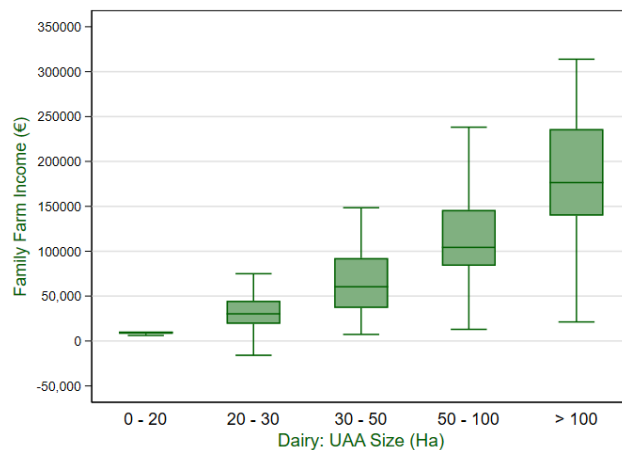
Source: Teagasc National Farm Survey

At the opposite end of the scale, 13 percent of Dairy farms in 2021 reported an average FFI of less than €30,000, with

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

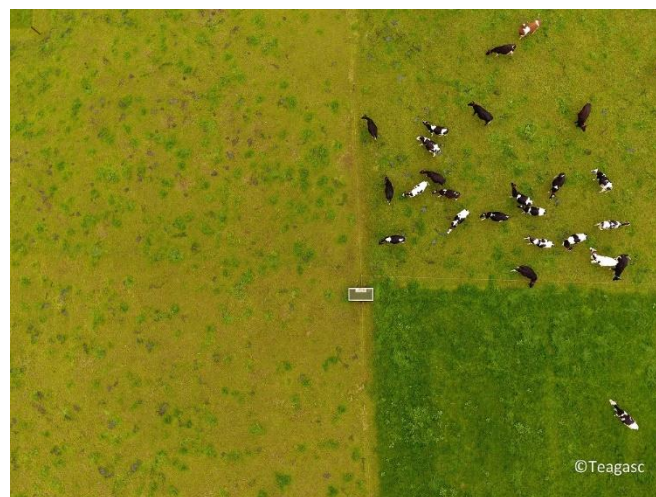
Taking account of farm scale and intensity, Figure 15 illustrates average Dairy FFI in 2021 by farm size class, highlighting the wide variation in FFI for larger farms (above 50 hectares in particular).

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 29 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 Dairy Farm Structures 2021

	Nth/West	East/Mid	South
UAA (ha)	55.4	77.8	62.9
Herd size	75.7	117.3	87.5
Farm debt (€)	75,386	161,827	75,441
Investment (€)	44,654	61,363	44,099
FFI (€)	80,244	108,322	100,300
FFI (€) per unpaid LU	59,226	86,224	74,508

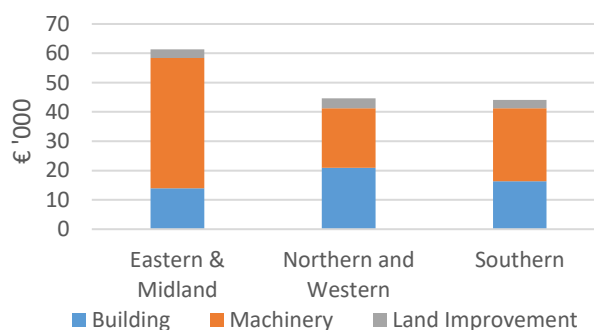
Source: Teagasc National Farm Survey

The difference in structure is also reflected in the hired labour cost component across regions, with expenditure 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 €74,508, €86,224 in the East and Midlands and €59,226 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 close to 60 percent, on average, the figure over 70 percent in the East and Midlands. Building related expenditure accounted for about 35 percent of investment across regions, the figure highest in the North and West at 47 percent. Average spending on land improvement was broadly the same across regions at approximately €3,000.

Fig 17: 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 €1,594. The comparative figures for the East and Midlands and North and West were €1,392 and €1,448 respectively. Direct costs per cow were marginally higher in the North and West compared to the East and Midlands, with the lowest cost per cow in the South (€1,124). Concentrate feed use was on average, 1,416 kg per cow in the North and West in 2021, compared to 1,238 kg per cow and 1,079 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 €1,159, €228 per cow higher than in the East and Midlands region, and almost €91 per cow higher than in the North and West region.

Table 7: Selected regional Dairy farm indicators 2021

	Nth/West	East/Mid	South
Direct costs (€/cow)	1,277	1,247	1,124
Overhead costs (€/cow)	880	963	812
Gross Margin (€/ha)	1,947	1,893	1,971
FFI (€/ha)	1,448	1,392	1,594
FFI (€/cow)	1,068	931	1,159

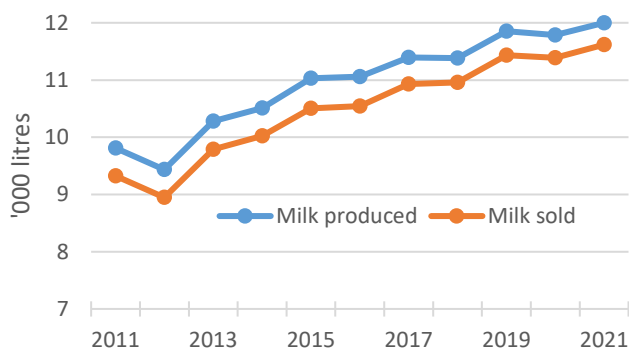
Source: Teagasc National Farm Survey



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 12,000 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 5,744 litres, on average.

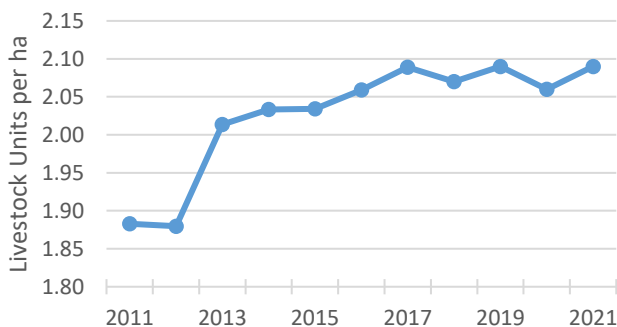
Fig 18: Average milk produced and sold per ha 2011 – 2021



Source: Teagasc National Farm Survey

Dairy stocking rate (livestock units per hectare) increased in 2021, to 2.09, with a 2 percent increase in average herd size to 90.5. Average Dairy stocking rate is presented in Figure 19. The stocking rate has generally been on an upward trajectory in advance of and following milk quota abolition, apart from a slight reduction in 2018 due to the challenging weather conditions experienced.

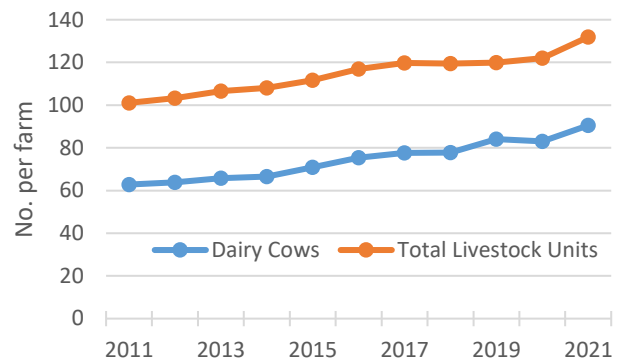
Fig 19: Average Dairy stocking rate 2011 - 2021



Source: Teagasc National Farm Survey

Figure 20 illustrates the growth in average Dairy herd size since 2011, rising from 64 to 91 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 grows.

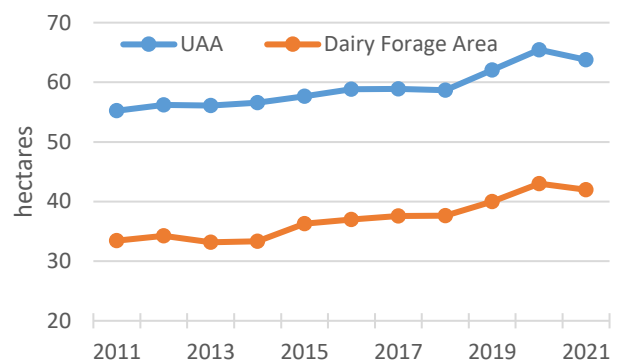
Fig 20: Average Dairy cow herd size and livestock units 2011 - 2021



Source: Teagasc National Farm Survey

Figure 21 illustrates the general increase in Dairy farm UAA and forage area in recent years. Preliminary survey data for 2021 reports an average 1 ha decline in both metrics, to 64 and 42 hectares respectively, although it is envisaged these will revert to at least 2020 levels when the data is finalised later in the year.

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



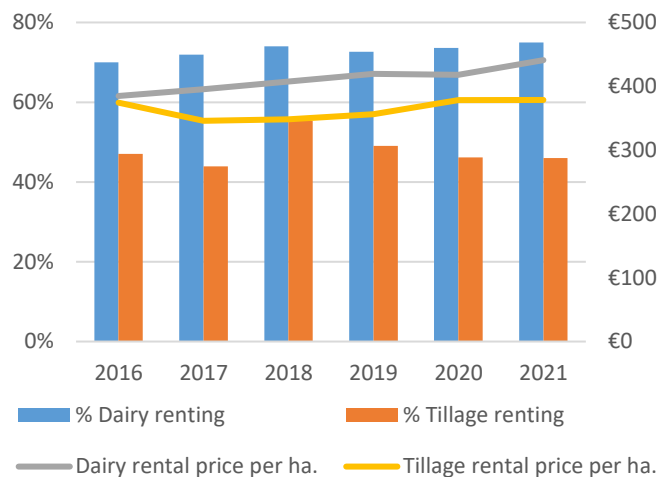
Source: Teagasc National Farm Survey

Data from the survey confirms that those Dairy farms that rent in land, on average, are larger to begin with (68 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 average proportion of Dairy farmers renting in some land rose steadily post-quota abolition with a decline after the difficult year in 2018, increasing again thereafter, to 75 percent in 2021. Conversely, the average proportion of Tillage farmers

renting in land has been in decline over the same period, standing at 46 percent in 2021. 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 €441 per hectare compared to €379 for Tillage.

Fig 22: Proportion of Average 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 17,297 Cattle Rearing farms represented in the survey, with an average FFI of €10,927. 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 15 percent to €40,036, 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
	€	%
Gross Output	40,036	+15
of which Direct Payts	15,125	+11
Total Costs	29,109	+10
of which direct costs	12,761	+5
of which overheads	16,348	+15
Family Farm Income	10,927	+30

Source: Teagasc National Farm Survey

The average amount of direct payments received on Cattle Rearing farms increased by 11 percent in 2021, to €15,125, 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 almost €1,200 each on average. Overall, average gross margin on Cattle Rearing farms rose 20 percent year-on-year.

Total production costs for the average Cattle Rearing farm in 2021 were up 10 percent compared to the previous year. The main driver was the 15 percent increase in overhead costs, which rose to €16,348 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 an 18 percent increase in machinery depreciation (to €2,631) with a 63 percent increase in building depreciation (to €2,225) on the average Cattle Rearing farm in 2021. A 40 percent increase in conacre rental costs to €1,273 on average, was also reported in 2021. Average expenditure relating to building maintenance declined year-on-year, to €635 and spending on land maintenance remained relatively unchanged at €910.

Direct costs increased by 5 percent on the average Cattle Rearing farm in 2021. Expenditure on concentrates increased 8 percent on average to €3,322, with purchased

bulky feed expenditure also increasing to €716, on average. Fertiliser expenditure increased by 5 percent, with the average farm spending €2,198 in 2021. Spending on contracting charges also increased on Cattle Rearing farms in 2021, up 11 percent to €3,130, on average.

Table 9 indicates that there was an 11 percent increase in the average sized Cattle Rearing farm in 2021 to 34 hectares. Total livestock units also increased on the average Cattle Rearing farm in 2021, to 36 on average. The average gross margin on a per hectare basis on Cattle Rearing farms in 2021 increased marginally to €814. This included an average Basic Payment of €242.

Table 9: Average Cattle Rearing farm indicators 2021

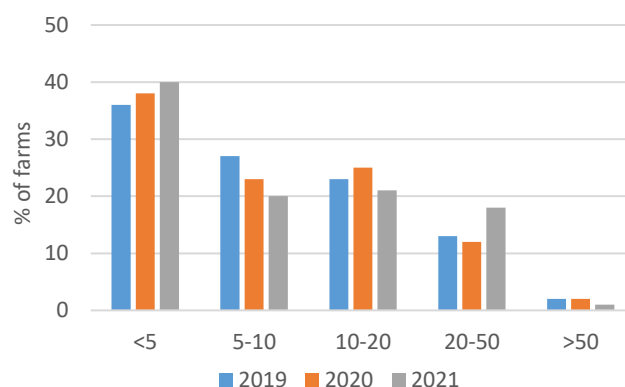
	2021	'21/'20 change
Farm Size (ha)	33.5	+11%
Livestock Units	36	+5%
Livestock Units (per ha)	1.07	-
Basic Payment (€/ha)	242	+1%
Gross Margin (€/ha)	814	+9%

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



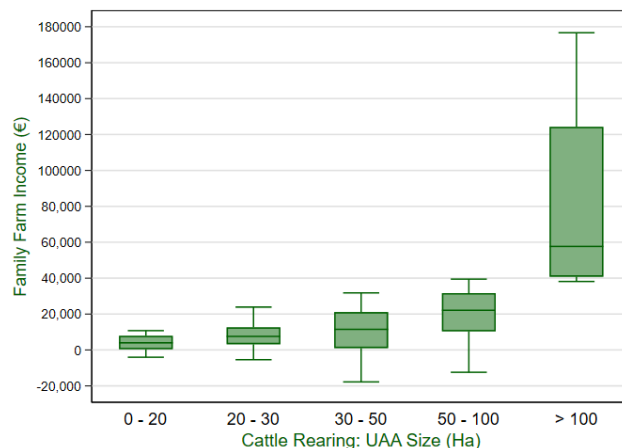
Source: Teagasc National Farm Survey

The proportion of farms reporting an average FFI of less than €5,000 has increased slightly year-on-year to 40 percent. The data indicates that 60 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 has declined by 4 percent year-on-year. Those farms earning between €20,000 and €50,000 increased by 6 percentage points to 18 percent. Only 1 percent of Cattle Rearing farms earned more than €50,000 in 2021, marginally down from 2020. It should be noted that on 44 percent of Cattle Rearing farms, the holders 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 13 percent between 50 and 100 and 31 percent in the 30 to 50 hectares bracket. The 20 to 30 hectares size category contained 26 percent of Cattle Rearing farms, with the remaining 29 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 30,930 Cattle Other farms, represented in the survey in 2021, with an average income of €16,416, a 6 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 3 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 €54,005, with direct payments totalling €15,356 on average.

Table 10: Components of average Cattle Other FFI 2021

	2021	'21/'20 change
	€	%
Gross Output	54,005	+3
of which Direct Payts	15,356	-14
Total Costs	37,590	+1
of which direct costs	18,165	-3
of which overheads	19,425	+5
Family Farm Income	16,416	+6

Source: Teagasc National Farm Survey

In 2021 total costs increased only marginally on Cattle Other farms year-on-year. On average, direct production costs declined by 3 percent. Typically, expenditure on purchased concentrates decreased by 4 percent to €6,668 on average, with expenditure on livestock and veterinary declining by the same magnitude to €2,040. As with the other farm systems in 2021, there was an increase in average spending on fertiliser, which rose by 10 percent to €3,419. Average contracting related costs fell on Cattle Other farms in 2021, by 7 percent to €3,532. Expenditure on

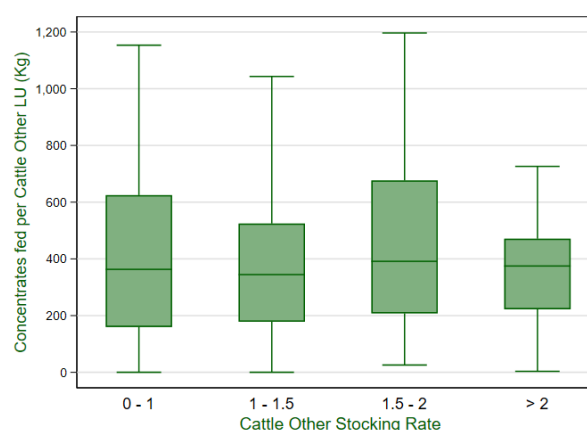


purchased bulky feed declined substantially to €400, on average.

On average, overhead costs increased by 5 percent in 2021, relative to the previous year. Increased depreciation costs were evident across machinery and buildings, increasing by 11 percent to €3,155 and the latter by 41 percent to €2,427. Expenditure relating to land improvement remained relatively unchanged at approximately €1,000, on average. Machinery operating costs remained relatively unchanged at €3,555.

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 344kg. 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 375kg and 391kg 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 35 hectares, down 8 percent compared to 2020. Total livestock units also declined by 8 percent to 44. Taking account of the change in farm size, average gross margin per hectare on Cattle Other farms increased by 14 percent in 2021, to €1,018. This margin was inclusive of an average Basic Payment of €288, relatively unchanged compared to 2020.

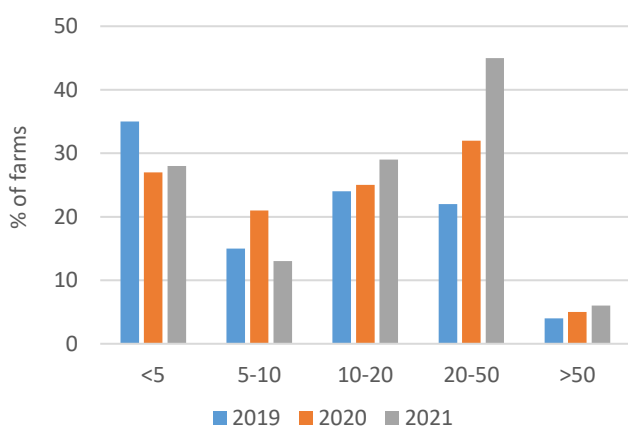
Table 11: Average Cattle Other farm indicators 2021

	2021	'21/'20 change
Farm Size (ha)	35	-8%
Livestock Units	44	-8%
Livestock Units per ha	1.25	-
Basic Payment (€/ha)	288	-
Gross Margin (€/ha)	1,018	+14%

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. Decline in the proportion of Cattle Other farms between €5,000 and €10,000 (down 7 percentage points to 13 percent). 10-20 up 6 pp to 30 percent. 4pp increase in €20,000 to €50,000 to 29 percent) in 2021. Nevertheless, 70 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 38 percent of Cattle Other farm-holders also worked off-farm in 2021.

Fig 26: Cattle Other FFI distribution 2019 - 2021

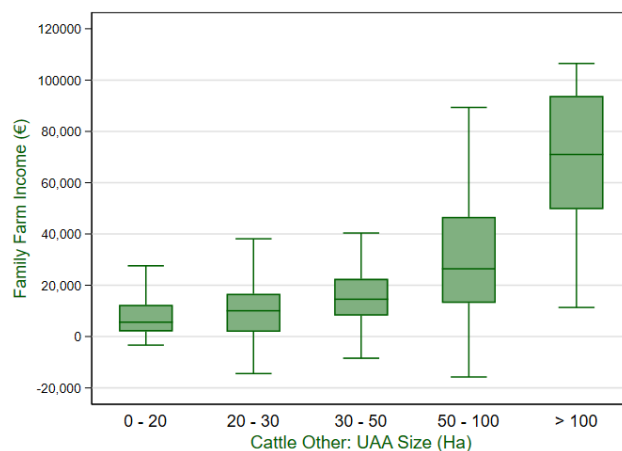


Source: Teagasc National Farm Survey

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 15 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 29 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 €20,451, a 14 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 €61,205 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
	€	%
Gross Output	61,205	+16
of which Direct Payts	18,535	-1
Total Costs	40,754	+17
of which direct costs	21,288	+17
of which overheads	19,466	+18
Family Farm Income	20,451	+14

Source: Teagasc National Farm Survey

Direct payments declined marginally year-on-year to €18,535, on average. This was due to small reductions across GLAS and the Areas of Natural Constraint payment on the average Sheep farm in 2021. Typically, participation in the Sheep Welfare Scheme resulted in a payment of approximately €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 17 percent to a farm average of €21,288, while overhead costs rose by 18 percent to €19,466. In terms of direct costs, the largest component, expenditure on concentrate feed, increased by 17 percent to €7,691 in 2021. Expenditure on purchased bulky feed also increased considerably to €1,632. Fertiliser expenditure on the average Sheep farm increased by 18 percent year-on-year to €3,154. Expenditure on contracting increased by 4 percent to €2,535 with expenditure on veterinary and livestock costs up by 9 percent, to €3,597.

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 €2,776, while average building depreciation rose by 76 percent to €2,490. Conversely, average machinery operating costs declined by 4 percent to €2,930. Finally, maintenance costs for buildings remained relatively unchanged, with spending on land improvement up slightly on the average Sheep farm in 2021.



Table 14 presents some key Sheep system indicators for 2021. A decline in UAA farm size of 4 percent, to an average of 44 hectares is evident in 2021. An increase in the average flock size is reported in 2021, up 8 percent to 139 ewes. On a per hectare basis, the average gross margin on Sheep farms was €909 in 2021. This included a Basic Payment of €257, on average.

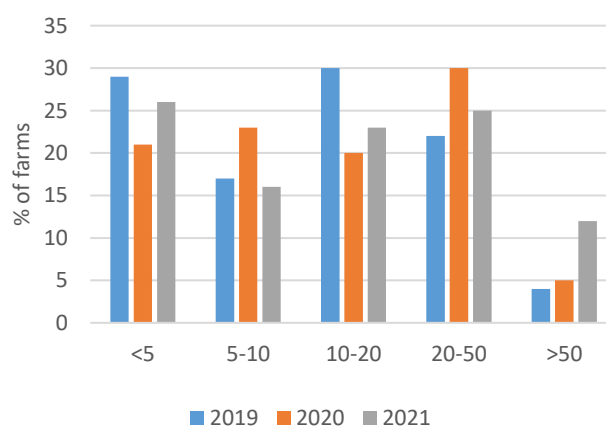
Table 13: Sheep farm indicators 2021

	2021	'21/'20 change
Farm Size (ha)	44	-4%
Number of Ewes	139	+8%
Livestock Units (lu/ha)	1.29	+11%
Basic Payment (€/ha)	257	+4%
Gross Margin (€/ha)	909	+20%

Source: Teagasc National Farm Survey

Figure 28 presents the distribution of FFI on Sheep farms since 2019. The proportion of Sheep farms earning an FFI less than €5,000 increased by 5 percentage points in 2021, to 26 percent. A further 16 percent reported a Sheep farm income of between €5,000 and €10,000 in 2021, a 7 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 3 percentage points to 23 percent, with the proportion earning between €20,000 and €50,000 declining by 5 percentage points to 25

percent. There was a 7 percentage point increase in the proportion earning above €50,000, comprising 12 percent of farms in 2021, on average.





Tillage 2021

Approximately 6,246 Tillage farms were represented in the survey in 2021, earning an average income of €58,995. 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 further 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 47 percent to €161,829 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, the average farm payment being approximately €1,000.

Table 14: Components of average Tillage FFI 2021

	2021	'21/'20 change
	€	%
Gross Output	161,829	+47
of which Direct Payts	27,707	+4
Total Costs	102,834	+33
of which direct costs	50,833	+34
of which overheads	52,001	+33
Family Farm Income	58,995	+77

Source: Teagasc National Farm Survey

Overall, average costs increased on Tillage farms in 2021 by 33 percent, to reach €102,834. Direct costs increased by 34 percent year-on-year, with an increase in fertiliser expenditure alone of 32 percent to €14,066 on the average Tillage farm. Expenditure on crop protection also increased, by a similar magnitude, to €9,910 with purchased seed cost up 16 percent, on average, to €4,866. Expenditure on contracting charges increased dramatically by 43 percent year-on-year to €11,299 on average. As many Tillage farms also have a significant cattle enterprise, some will incur expenditure on purchased concentrates. Spending on concentrates decreased by 48 percent in 2021, to €6,057 on average.

In line with the other farm systems, overhead costs increased in 2021, the average increase on Tillage farms being 33 percent year-on-year. The increase in machinery depreciation was 48 percent (€11,536) and machinery operating costs 38 percent (€11,238). Building depreciation more than doubled to €3,708. In terms of some other overhead sub-components, conacre rental costs were up 47 percent in 2021 to €8,246 on average. Expenditure relating to hired labour also declined by 32

percent to €2,513 following a similar increase in the previous year.

Table 15 indicates that the average Tillage farm area increased by 9 percent in 2021 to 70 hectares. Of this, over half of the total land area (37 hectares) was dedicated to cereals, an increase of 13 percent compared to 2020. The average Tillage farm gross margin was €1,592 per hectare in 2021 and this included a Basic Payment of €313.

Table 15: Average Tillage enterprise indicators 2021

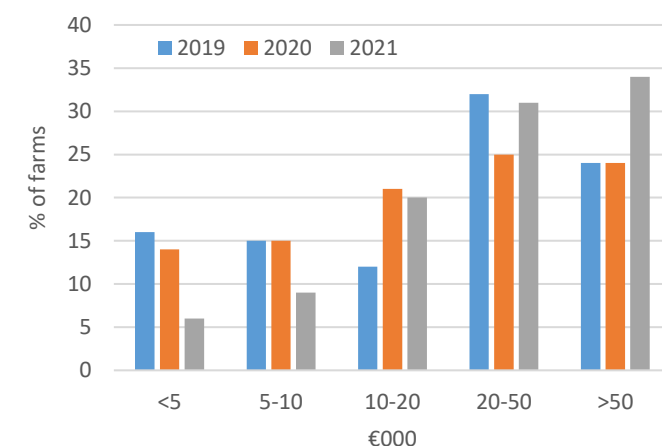
	2021	'21/'20 change
Farm Size (ha)	69	+6%
Hectares of Cereals (ha)	37	+16%
Cereal output (€/ha)	2,315	+53%
Basic Payment (€/ha)	313	-
Gross Margin (€/ha)	1,592	+42%

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, 16 percent earned more than €100,000. A further 31 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 6 percent, on average, down 8 pp and those earning between €5,000 and €10,000 down 6 pp year-on-year. 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

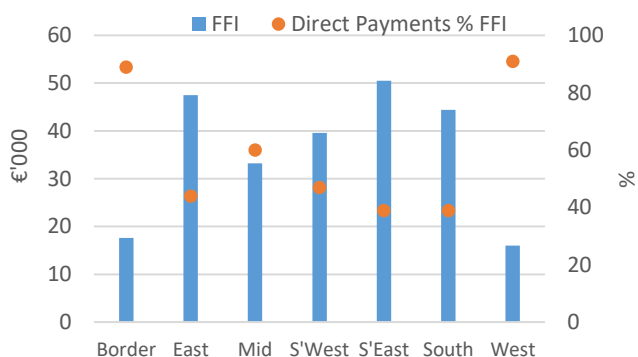
Farm income varies widely by region, driven by farm system, scale, profitability and direct payments. Those regions where dairying is more prevalent are generally more profitable and have a lower reliance on direct payments (Figure 30).

Average family farm income in 2021 was highest in the South-East at €50,482 and lowest in the Border region, where average FFI was more than two and half times smaller at €17,606. 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 and South-West 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 91 percent of average FFI (which was just over €16,000) 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 60 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 than others. Direct payments accounted for a lower proportion of farm income across the other regions, ranging from 39 percent in the South and South-East to 44 percent in the East and 47 percent in the South-West.

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

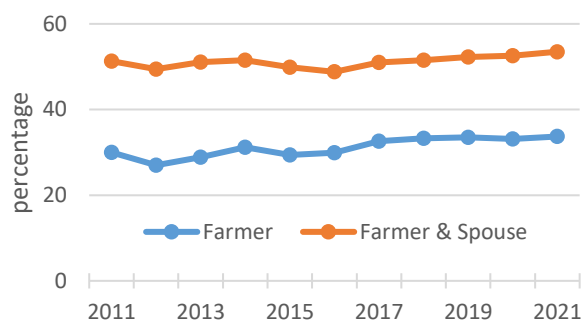


Source: Teagasc National Farm Survey

The proportion of farm households where either the farmer or spouse was employed off-farm increased marginally in 2021 to 54 percent. The proportion of farm holders employed off-farm remained relatively stable at

34 percent. The trends in both farm holder and farm household (farmer and spouse) off-farm employment are presented in Figure 31. There has been a small gradual increase in the proportion of farm households where both the farmer and spouse are employed off farm in recent years. 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 44 percent in 2021, a 3 percentage point increase from 2020. The equivalent figure on Cattle Other farms was 38 percent, unchanged year-on-year. A lower proportion of Sheep farmers worked off-farm in 2021, at 36 percent, an increase of 2 percentage points year-on-year. The proportion of Tillage farmers employed off farm remained relatively stable, at 35 percent.

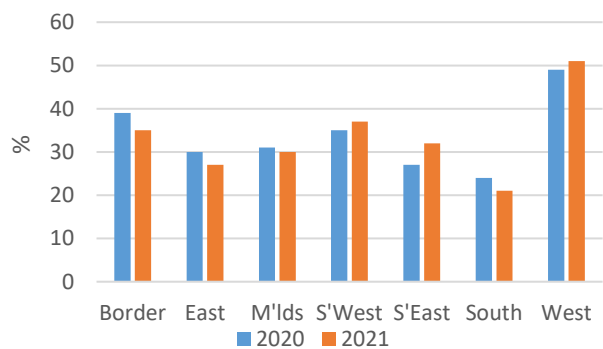
Although a very low proportion of Dairy farmers (12 percent) work off-farm, 55 percent of Dairy farm households have an off-farm employment income i.e. a high proportion of spouses work off farm on Dairy farms. The incidence of household off-farm employment for Cattle Rearing farms is 58 percent. The comparative figure on Cattle Other farms is slightly lower at 51 percent with 55 percent of Sheep farm households and 49 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. 38 percent on Cattle Rearing farms, 37 percent of Cattle Other, 34 percent Sheep and 32 percent Tillage. Overall, 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 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



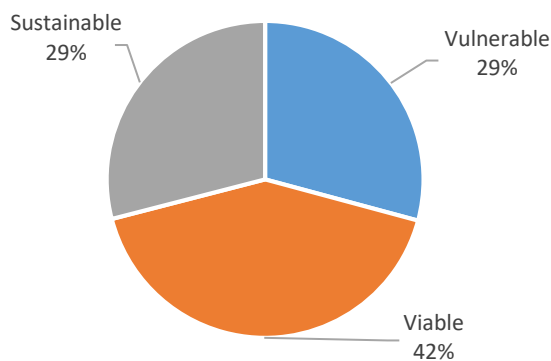
Viability 2021

A farm business is defined as being *economically viable* if FFI is sufficient to remunerate family labour at the minimum wage (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



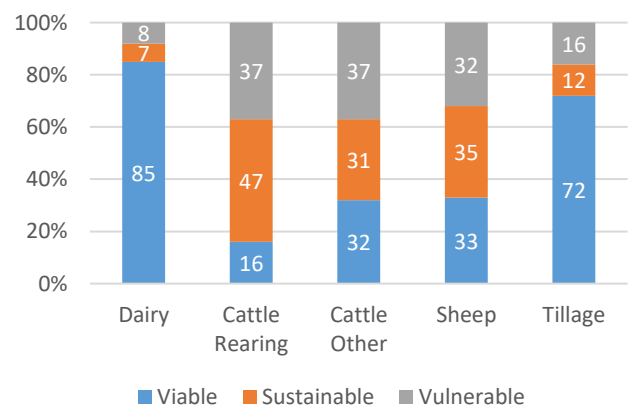
Source: Teagasc National Farm Survey

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 29 percent in 2021). Similarly, the proportion of vulnerable farms declined year-on-year from 32 percent to 29 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 7 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 72 percent in 2021, up 5 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 12 percent, with those found to be vulnerable remaining relatively stable at 16 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 16 percent were deemed viable in 2021, although the figure was up 6 percentage points year-on-year. The proportion of Cattle Rearing farms considered sustainable in 2021 was 47 percent, down 3 percentage points compared to 2020. The proportion of Cattle Rearing households classified as vulnerable in 2021 declined slightly to 37 percent. Almost one-third of Cattle Other farms were classified as viable in 2021, the figure up 7 percentage points year-on-year. There was a decline in the proportion of Cattle Other farms deemed to be sustainable in 2021, down 6 percentage points to 31 percent. The proportion of Cattle Other farms categorised as vulnerable in 2021 remained relatively stable at 37 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 and vulnerable were broadly similar, at 35 percent and 32 percent, the latter down 4 percentage points compared to 2020.

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 2,700 Cattle Rearing farms and just over 9,900 Cattle Other farms considered viable. The number of viable Sheep farms increased to just over 4,600, with just over to 4,400 Tillage farms considered viable in 2021.

The data indicate that there were just over 17,700 vulnerable Cattle farms in 2021. However, this does not take account of those very small farms (of which there are over 50,000), 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, (with a survey planned for later this year). 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 per cent of farms in the South classified as viable compared to only 25 per cent in the North and West region. The equivalent figure in the East and Midlands is 48 per cent. These figures are reflective of the composition of agriculture and the sustainability of farm systems across regions. Some 36 percent of farms in the North and West region in 2020 were vulnerable, compared to 24 per cent in the South and 30 per cent in the East and Midlands region.

Amongst the farms deemed sustainable due to the presence of an off-farm income source, the proportions in the South and East and Midlands regions were similar at 25 percent and 22 percent respectively, with the comparable figure in the North and West relatively higher, at 39 percent. This reflects the importance of off-farm employment and the incidence of part-time farming in that region.



Appendix 1: Detailed Tables

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
No. of Farms in Sample	266.0	110.0	204.0	97.0	53.0	14.0	744.0
Per Cent of Population	18.0	20.3	36.4	16.4	7.3	1.3	100.0
Overall Results (€)							
Gross Output	278,506	40,036	54,005	61,205	161,829	267,575	103,681
of which Land / Quota Let	193	530	1,155	161	1,815	918	736
Direct Payments / Subs	21,097	15,125	15,356	18,535	27,707	31,972	18,003
- Direct Costs	104,966	12,761	18,165	21,288	50,833	112,681	36,926
= Gross Margin	173,541	27,275	35,840	39,917	110,997	154,894	66,755
- Overhead Costs	76,191	16,348	19,425	19,466	52,001	88,985	32,388
= Family Farm Income	97,350	10,927	16,416	20,451	58,995	65,909	34,367
Net Sales & Receipts	274,225	40,632	51,900	58,498	159,104	258,073	101,488
- Current Cash Expenditure	155,763	24,076	31,494	34,768	86,658	170,482	58,889
= Cash Income (Approx)	118,462	16,557	20,406	23,730	72,446	87,592	42,599
- Net New Investment	39,978	5,078	7,210	7,624	20,884	49,236	14,333
= Cash Flow	78,484	11,479	13,195	16,106	51,562	38,355	28,266
Asset Values (€)							
Machinery	99,296	18,360	22,194	20,756	84,741	105,837	40,824
Livestock: Breeding	115,527	27,070	13,000	26,374	16,194	93,836	37,897
Trading	32,246	15,964	41,758	24,241	42,991	89,703	32,650
Land & Buildings	1,193,574	522,812	662,216	551,813	1,109,235	1,787,729	759,718
Gross New Investment	45,160	5,939	8,419	8,156	25,714	53,948	16,391
Loans Closing Balance	89,958	7,568	9,657	7,814	26,157	95,542	25,797
Total Standard Output (TSO)	196058	22903	31821	41128	88390	210500	67757
Distribution - % of Farms							
Gross Output							
0 - 10000	0.4	1.8	0.0	0.0	0.0	0.0	0.4
10000 - 20000	0.0	20.6	11.6	15.9	2.5	0.0	11.2
20000 - 40000	1.3	41.5	35.7	34.4	13.0	0.0	28.3
40000 - 60000	3.1	22.0	23.1	16.6	9.5	0.0	16.9
60000 - 100000	8.3	11.1	20.0	18.6	26.2	0.0	16.0
> 100000	86.9	3.0	9.6	14.5	48.8	100.0	27.1
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	54.3	30.8	49.0	36.6	79.4	22.5	46.1
(2)	41.0	56.1	46.4	44.9	20.6	77.5	45.7
(3)	4.6	13.1	4.6	18.5	0.0	0.0	8.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	266.0	110.0	204.0	97.0	53.0	14.0	744.0
Per Cent of Population	18.0	20.3	36.4	16.4	7.3	1.3	100.0
LAND (ha)							
Area Owned	49.9	31.7	33.4	39.5	54.4	75.2	39.2
Total Area	65.9	35.9	36.7	47.9	71.4	94.0	47.0
Tillage	1.7	0.1	0.8	1.1	42.7	3.4	4.0
of which Total Cereals	1.0	0.0	0.7	0.6	37.2	2.3	3.3
" Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	21.6	8.0	8.4	6.6	6.9	25.3	10.5
Hay	0.6	1.3	1.0	0.7	1.4	2.7	1.0
Pasture	38.2	21.3	22.7	29.6	16.0	53.2	26.3
Rough Grazing	0.9	1.6	1.1	4.6	0.1	3.2	1.7
U.A.A	63.8	33.5	35.2	43.9	69.7	90.3	44.7
Remainder of Farm	2.1	2.4	1.4	4.0	1.7	3.7	2.2
Forage & Crop Acreage	62.6	31.3	33.5	41.3	67.9	86.9	42.8
LIVESTOCK							
Cattle							
Dairy Cows	90.5	0.0	0.0	0.0	0.0	55.9	17.1
Other Cows	1.3	23.5	10.2	10.0	11.0	7.8	11.3
Heifers-in-Calf	10.9	1.3	0.7	0.5	0.8	5.9	2.7
< 1 Year Old	50.5	20.5	23.7	12.3	17.2	67.9	26.1
1 - 2 Year Old Male	7.0	1.9	15.2	3.9	13.4	34.3	9.3
1 - 2 Year Old Female	15.5	4.6	11.0	4.8	7.6	19.3	9.4
=> 2 Year Old Male	0.7	0.2	3.6	0.8	3.0	4.8	1.9
=> 2 Year Old Female	1.0	1.3	2.0	1.2	1.7	1.0	1.5
Bulls	1.1	0.8	0.3	0.3	0.4	1.0	0.6
Total Cattle	177.5	54.1	66.7	33.8	55.0	197.6	79.6
Sheep (avg. no)							
Ewes	1.6	1.6	9.6	139.3	20.7	106.8	30.0
Other Sheep	2.0	1.8	10.2	137.4	24.6	126.2	30.6
Total Sheep	3.6	3.4	19.8	276.8	45.3	233.0	60.6
Grazing Livestock Units							
Dairy Cows	90.5	0.0	0.0	0.0	0.0	55.9	17.1
Other Cattle	40.9	34.7	41.4	21.5	35.6	75.1	36.7
Sheep	0.5	0.4	2.6	34.6	6.1	28.2	7.6
Horses	0.1	0.7	0.1	0.5	0.4	0.0	0.3
Total Livestock Units	131.9	35.8	44.1	56.5	42.0	159.2	61.7
LABOUR UNITS							
Family	1.4	1.0	0.9	1.0	1.0	1.9	1.1
Total	1.7	1.0	0.9	1.1	1.1	2.5	1.1

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
No. of Farms in Sample	266	110	204	97	53	14	744
Per Cent of Population	18.0	20.3	36.4	16.4	7.3	1.3	100.0
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	218,732	0	-52	0	0	122,959	41,111
of which milk	214,681	0	0	0	0	121,768	40,383
Cattle	40,985	25,494	33,829	17,306	29,394	69,295	30,860
of which Beef Data / Beef Genomics	0	1,179	481	475	161	237	515
Sheep & Wool	403	345	2,219	25,545	3,949	22,184	5,749
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	0	0	0	19,826	270
Poultry	380	0	0	0	0	1,996	96
Horses	64	646	150	49	-18	0	205
Other	0	0	0	0	0	0	0
Sub-Total Livestock	260,564	26,485	36,147	42,900	33,325	236,260	78,291
of which Disease Compensation	748	25	42	68	0	201	169
CROPS							
Wheat	36	0	99	0	23,452	379	1,772
Barley - Feeding	1,124	50	958	809	39,945	944	3,646
Barley - Malting	312	0	77	0	4,832	0	440
Oats	286	0	51	52	8,312	1,409	709
Potatoes	0	0	0	0	473	0	35
Other	1,021	301	1,026	1,191	21,819	2,358	2,452
of which Forestry Premium	114	179	290	128	213	232	203
Sub-Total Crops	2,779	351	2,210	2,052	98,834	5,090	9,053
TOTAL LIVESTOCK & CROPS	263,344	26,836	38,357	44,952	132,159	241,350	87,344
Machinery Hire Revenue	253	102	499	125	2,731	0	469
Other Current Receipts	601	30	272	123	678	1,643	306
+ Decoupled Direct Payments / Subs	20,041	12,220	13,779	16,058	25,058	27,945	15,989
of which Single Farm Payment	17,146	8,118	10,146	11,285	21,836	23,462	12,224
" REPS/GLAS	605	1,766	1,600	1,979	1,973	1,480	1,542
" DAS	2,020	2,257	1,935	2,635	847	2,987	2,065
" Other Subsidies	409	378	321	1,453	2,186	3,070	709
" AEOS	0	0	0	0	0	0	0
+ Income from Land Let	193	530	1,155	161	1,815	918	736
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	6,281	9	247	445	1,945	6,441	1,529
TOTAL GROSS OUTPUT	278,506	40,036	54,005	61,205	161,829	267,575	103,681

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
No. of Farms in Sample	266	110	204	97	53	14	744
Per Cent of Population	18.0	20.3	36.4	16.4	7.3	1.3	100.0
DIRECT COSTS (€)							
Purchased Concentrates	45,149	3,322	6,668	7,691	6,057	60,438	13,784
Purchased Bulky Feed	4,567	716	400	1,632	627	784	1,441
Fertiliser	14,761	2,198	3,419	3,154	14,066	14,425	6,106
Crop Protection	776	153	291	252	9,910	908	1,060
Purchased Seed	749	110	228	303	4,866	821	659
Hire of Machinery	13,128	3,130	3,532	2,535	11,299	9,236	5,666
Transport	142	58	260	140	95	295	166
Livestock (A.I. Vet etc.)	14,108	2,217	2,040	3,597	1,933	12,454	4,643
Casual Labour	1,136	8	88	111	114	1,931	292
Other	11,095	1,123	1,289	1,767	1,837	11,745	3,285
Sub-Total	105,610	13,035	18,214	21,182	50,803	113,036	37,101
Fodder Crop Adjustment	-620	-274	-31	114	168	-947	-161
TOTAL DIRECT COSTS	104,966	12,761	18,165	21,288	50,833	112,681	36,926
OVERHEAD COSTS (€)							
Rent of Conacre	7,227	1,273	1,464	2,088	8,246	8,050	3,156
Car, Electricity, Phone	8,846	2,325	2,831	3,227	4,228	9,336	4,070
Current Hired Labour	6,307	355	409	234	2,513	8,309	1,695
Interest Charges	3,787	461	538	450	1,411	4,030	1,206
Machinery Depreciation	13,074	2,631	3,155	2,776	11,536	14,978	5,553
Machinery Operating	11,080	2,955	3,555	2,930	11,238	13,942	5,394
of which Fuel & Lub	4,217	1,195	1,431	1,148	5,165	5,949	2,175
Buildings Depreciation	11,020	2,225	2,427	2,490	3,708	14,248	4,202
Buildings Maintenance	2,872	635	889	931	1,152	3,133	1,252
Land Improvement Depreciation	1,664	351	410	465	813	2,221	688
Land Improvement Maintenance	2,874	910	1,075	1,160	1,814	2,861	1,458
Other	7,380	2,226	2,663	2,716	5,344	7,878	3,702
OVERHEAD COSTS	76,191	16,348	19,425	19,466	52,001	88,985	32,388
TOTAL NET EXPENSES	181,182	29,109	37,608	40,762	102,972	201,074	69,329
Distribution - % of farms							
Costs % Output							
< 50	11.5	8.1	19.2	17.7	24.8	4.1	15.5
50 -< 60	28.4	14.3	10.9	18.5	21.4	10.2	16.8
60 -< 70	32.7	14.4	19.3	24.8	25.9	28.6	22.2
70 -< 80	16.6	24.5	14.1	11.8	9.4	30.6	16.2
80 -< 90	6.7	12.2	16.2	8.1	9.2	18.4	11.8
90 +	4.1	26.4	20.3	19.1	9.4	8.2	17.4
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg %	65.3	78.6	72.5	70.5	63.3	72.4	71.4

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	266	110	204	97	53	14	744
Per Cent of Population	18.0	20.	36.	16.	7.	1.	100.0
Holder							
Age of Holder	54.4	58.9	61.0	60.2	60.2	59.0	59.2
Marital Status - Married %	85.2	62.7	71.8	70.7	69.3	91.8	72.3
Widowed %	1.6	7.2	1.9	5.8	2.8	0.0	3.6
Single %	12.2	28.5	21.6	22.0	25.1	8.2	21.4
Separated %	0.7	1.6	4.7	1.5	2.8	0.0	2.6
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.5	2.5	2.5	2.5	2.8	3.7	2.7
< 24 (no.)	1.2	0.4	0.5	0.5	0.7	1.2	0.6
< 24 % HH	52.7	20.8	26.0	26.1	33.0	59.2	30.7
25 - 44 (no.)	0.6	0.5	0.3	0.4	0.4	0.6	0.4
25 - 44 % HH	40.7	34.1	22.9	26.3	28.4	42.9	29.6
Demograph. Viable % HH	78.5	55.5	46.0	54.5	54.0	77.5	56.2
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	54.6	57.5	51.3	55.1	48.7	42.9	53.5
Off-farm Job Holder % HH	12.0	44.4	38.0	36.3	35.0	8.2	33.7
Off-farm Job Spouse % HH	50.1	36.9	31.5	36.7	39.0	38.8	37.5
Pensioners (no.)	0.3	0.6	0.6	0.5	0.5	0.4	0.5
Pensioners % HH	17.7	38.0	37.0	34.3	31.6	28.6	32.8
Unemployment Etc. (no.)	0.0	0.1	0.0	0.1	0.0	0.0	0.0
Unemployment Etc. % HH	0.4	5.1	4.4	5.6	1.4	0.0	3.7
Distribution - % of farms							
F.F.I. (€) < 3500	1.2	31.7	23.2	17.6	4.3	0.0	18.3
F.F.I. (€) < 5000	1.0	40.0	28.0	26.0	6.0	0.0	23.0
FFI 5000 - 10000	2.0	18.0	13.0	16.0	9.0	0.0	12.0
FFI 10000 - 20000	6.0	23.0	29.0	23.0	20.0	0.0	22.0
FFI 20000 - 30000	4.0	13.0	16.0	12.0	9.0	29.0	12.0
FFI 30000 - 50000	16.0	4.0	8.0	13.0	22.0	24.0	11.0
FFI 50000 - 70000	11.0	0.0	2.0	7.0	10.0	10.0	5.0
FFI70TO100000	22.0	1.0	3.0	3.0	8.0	14.0	7.0
>100000	39.0	0.0	1.0	2.0	16.0	22.0	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
No. of Farms in Sample	301.0	136.0	212.0	115.0	60.0	16.0	840.0
Per Cent of Population	18.	24.	32.0	16.	7.	2.	100.
Overall Results (€)							
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
= Family Farm Income	79,002	8,427	15,525	17,880	33,339	34,368	27,245
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
Asset Values (€)							
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
Gross New Investment	33,206	4,548	7,919	6,769	11,340	26,454	12,078
Loans Closing Balance	85,813	7,363	12,036	8,034	14,789	43,074	24,307
Total Standard Output (TSO)	193118	21663	32757	37815	74762	118200	64456
Distribution - % of Farms							
Gross Output							
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	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	301	136	212	115	60	16	840
Per Cent of Population	17.8	24.2	32.0	16.3	7.2	2.1	99.8
LAND (ha)							
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
U.A.A	65.5	30.2	38.2	45.5	64.4	68.2	44.9
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
LIVESTOCK							
Cattle							
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
Total Cattle	177.3	51.5	69.8	31.3	45.3	112.3	77.4
Sheep (avg. no)							
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
Grazing Livestock Units							
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
Total Livestock Units	131.6	34.0	48.0	52.7	37.4	91.4	60.5
LABOUR UNITS							
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
No. of Farms in Sample	301	136	212	115	60	16	840
Per Cent of Population	17.8	24.2	32.0	16.3	7.2	2.1	99.8
(€) GROSS OUTPUT							
LIVESTOCK							
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
Sub-Total Livestock	225,166	22,596	34,205	34,143	27,548	110,742	66,682
of which Disease Compensation	413	33	85	34	21	0	116
CROPS							
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
Sub-Total Crops	1,168	404	1,938	1,642	55,389	3,778	5,319
TOTAL LIVESTOCK & CROPS	226,334	23,000	36,143	35,785	82,937	114,520	72,001
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
" REPS/GLAS	563	1,667	1,827	2,159	1,885	1,417	1,612
" DAS	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
" AEOS	0	0	0	0	0	0	0
+ 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
TOTAL GROSS OUTPUT	242,164	34,807	52,642	52,671	110,384	137,973	88,248

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
No. of Farms in Sample	301	136	212	115	60	16	840
Per Cent of Population	17.8	24.2	32.0	16.3	7.2	2.1	99.8
DIRECT COSTS (€)							
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
Sub-Total	97,052	12,030	18,493	18,222	37,544	57,754	33,157
Fodder Crop Adjustment	455	166	298	25	502	1,186	283
TOTAL DIRECT COSTS	97,502	12,195	18,671	18,246	38,038	58,939	33,400
OVERHEAD COSTS (€)							
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
OVERHEAD COSTS	65,660	14,185	18,446	16,544	39,008	44,666	27,604
TOTAL NET EXPENSES	163,167	26,380	37,238	34,792	77,053	103,605	61,044
Distribution - % of farms							
Costs % Output							
< 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
Avg %	66.6	80.3	73.4	70.0	69.2	72.4	73.0

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	301	136	212	115	60	16	840
Per Cent of Population	17.8	24.2	32.0	16.3	7.2	2.1	99.8
Holder							
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
Household							
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
Off-farm sources of income -- Holder and/or Spouse							
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
Distribution - % of farms							
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)
No. of Farms in Sample	129	101	104	108	110	103	89
Per Cent of Population	16.3	9.3	9.7	14.9	10.1	15.6	19.8
Overall Results (€)							
Gross Output	62,165	140,850	116,163	113,302	139,293	125,654	49,657
of which Land / Quota Let	192	1,440	868	1,078	940	336	53
Subsidies and Direct Payments	15,622	21,039	19,899	18,652	19,724	17,257	14,531
- Direct Costs	22,913	48,970	42,942	38,257	49,551	46,782	17,127
=Gross Margin	39,252	91,880	73,222	75,045	89,743	78,872	32,531
- Overhead Costs	21,645	44,409	40,034	35,446	39,261	34,500	16,518
= Family Farm Income	17,606	47,471	33,188	39,599	50,482	44,372	16,013
Net Sales & Receipts	61,763	138,510	112,261	111,088	136,037	124,933	45,942
- Current Cash Expenditure	38,098	79,702	68,953	61,985	76,087	69,202	28,547
= Cash Income (Approx)	23,665	58,808	43,308	49,103	59,950	55,732	17,395
- Net New Investment	8,209	20,398	16,946	18,443	20,144	15,189	6,671
= Cash Flow	15,456	38,410	26,361	30,660	39,806	40,542	10,724
Asset Values (€)							
Machinery	24,972	57,390	55,278	46,304	51,636	41,547	19,941
Livestock: Breeding	29,443	38,398	40,291	45,945	50,062	45,557	21,445
Trading	21,808	37,636	50,671	34,273	38,884	19,101	28,520
Land & Buildings	456,358	814,613	1,001,400	882,649	1,165,271	790,127	383,910
Gross New Investment	9,347	23,973	20,016	21,387	22,653	15,988	7,317
Loans Closing Balance	13,438	33,302	36,448	36,476	30,706	29,445	6,534
Total Standard Output (TSO)	40,196	90,338	72,606	74,090	95,111	85,550	31,694
Distribution - % of Farms							
Gross Output							
0 - 10000	0.0	0.0	0.0	1.4	0.0	1.8	1.4
10000 - 20000	18.9	16.0	11.2	0.0	2.9	6.8	12.1
20000 - 40000	37.0	13.2	22.4	32.2	25.1	29.1	40.1
40000 - 60000	18.5	19.5	13.4	16.4	10.8	14.6	26.1
60000 - 100000	10.5	13.3	25.7	17.6	19.3	12.4	15.0
> 100000	15.0	37.9	27.3	32.5	42.0	35.3	5.4
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)							
(2)	17.1	59.7	56.8	47.2	70.6	50.3	44.7
(3)	74.2	36.0	40.6	45.6	28.0	29.5	38.8
(3)	8.6	4.3	2.6	7.2	1.4	20.2	16.5
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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)
No. of Farms in Sample	129	101	104	108	110	103	89
Per Cent of Population	16.3	9.3	9.7	14.9	10.1	15.6	19.8
LAND (ha)							
Area Owned	29.8	45.6	43.3	42.2	43.5	43.6	30.7
Total Area	38.6	57.7	50.4	47.7	50.8	50.1	35.9
Tillage	0.4	14.0	3.9	0.5	6.6	1.5	0.1
of which Total Cereals	0.3	11.6	3.1	0.2	5.9	1.3	0.1
" Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	8.7	10.9	12.5	11.4	12.5	10.6	7.7
Hay	0.2	2.0	1.5	1.3	1.4	0.2	0.9
Pasture	22.6	26.8	28.8	29.0	26.2	31.9	21.6
Rough Grazing	3.6	0.8	1.0	2.8	1.2	1.5	1.3
U.A.A	36.7	55.6	49.0	46.1	49.4	47.7	32.5
Remainder of Farm	1.9	2.1	1.4	1.6	1.4	2.4	3.4
Forage & Crop Acreage	34.5	54.8	47.3	43.1	47.3	44.9	30.7
LIVESTOCK							
Cattle							
Dairy Cows	7.2	16.6	16.0	23.5	28.8	32.8	3.4
Other Cows	12.3	11.2	15.2	11.2	9.9	6.5	10.8
Heifers-in-Calf	2.2	2.3	3.0	3.8	2.5	5.0	0.7
< 1 Year Old	19.7	26.9	33.1	33.0	33.8	25.4	16.7
1 - 2 Year Old Male	4.4	11.3	14.1	12.8	11.5	6.5	6.3
1 - 2 Year Old Female	6.6	9.9	15.0	10.1	13.4	6.4	6.7
=> 2 Year Old Male	0.6	2.4	2.9	3.0	1.8	1.8	1.5
=> 2 Year Old Female	0.5	1.7	2.4	1.0	1.5	0.9	2.8
Bulls	0.4	0.4	0.7	0.7	0.7	0.6	0.5
Total Cattle	53.9	82.7	102.3	98.8	103.3	85.6	49.3
Sheep (avg. no)							
Ewes	35.9	74.7	16.3	4.2	22.3	16.1	30.4
Other Sheep	33.1	67.8	17.8	4.1	31.3	15.1	29.2
Total Sheep	69.1	142.5	34.1	8.2	53.6	31.3	59.6
Grazing Livestock Units							
Dairy Cows	7.2	16.6	16.0	23.5	28.8	32.8	3.4
Other Cattle	27.7	39.2	51.9	42.9	41.6	28.8	29.1
Sheep	8.8	17.6	4.4	1.1	7.3	3.2	7.6
Horses	0.4	0.1	0.4	0.1	0.5	0.1	0.1
Total Livestock Units	44.2	73.6	72.7	67.7	78.2	64.9	40.2
LABOUR UNITS							
Family	1.1	1.0	0.9	1.1	1.1	1.2	0.9
Total	1.1	1.2	1.0	1.2	1.2	1.3	0.9

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)
No. of Farms in Sample	129	101	104	108	110	103	89
Per Cent of Population	16.3	9.3	9.7	14.9	10.1	15.6	19.8
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	18,219	40,926	38,839	55,616	67,840	80,850	8,012
of which milk	17,801	40,269	38,308	54,134	66,745	79,582	7,759
Cattle	21,929	32,323	44,860	37,230	35,979	25,114	23,037
of which Beef Data / Beef Genomics	me520	466	649	655	481	380	511
Sheep & Wool	6,680	13,940	3,757	894	4,749	2,078	5,197
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	1,583	0	0	0	0
Poultry	323	0	0	0	0	0	0
Horses	196	-58	840	102	260	0	-28
Other	0	0	0	0	0	0	0
Sub-Total Livestock	47,346	87,132	89,878	93,841	108,827	108,043	36,218
of which Disease Compensation	69	242	234	375	105	229	27
CROPS							
Wheat	119	9,770	363	0	229	49	0
Barley - Feeding	173	13,223	4,002	267	7,320	1,426	56
Barley - Malting	0	656	327	0	2,805	202	0
Oats	73	2,324	743	124	948	311	56
Potatoes	0	65	0	0	120	0	0
Other	899	7,925	2,070	1,350	2,013	1,186	307
of which Forestry Premium	253	7	232	140	176	432	251
Sub-Total Crops	1,264	33,963	7,505	1,740	13,436	3,175	419
TOTAL LIVESTOCK & CROPS	48,610	121,095	97,383	95,581	122,263	111,217	36,636
Machinery Hire Revenue	18	771	1,162	1,199	28	164	0
Other Current Receipts	7	433	527	293	633	70	174
+ Decoupled Direct Payments / Subs	13,664	18,854	17,586	16,471	17,811	15,593	12,674
of which Single Farm Payment	9,223	16,247	13,822	12,628	15,150	12,058	7,871
" REPS/GLAS	1,577	1,243	1,581	1,650	1,223	1,031	2,133
" DAS	2,863	1,185	2,007	2,010	1,275	1,976	2,592
" Other Subsidies	504	1,199	502	632	703	900	543
" AEOS	0	0	0	0	0	0	0
+ Income from Land Let	192	1,440	868	1,078	940	336	53
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	665	2,112	1,745	1,817	2,665	2,022	151
TOTAL GROSS OUTPUT	62,165	140,850	116,163	113,302	139,293	125,654	49,657

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	129	101	104	108	110	103	89
Per Cent of Population	16.3	9.3	9.7	14.9	10.1	15.6	19.8
DIRECT COSTS (€)							
Purchased Concentrates	9,774	14,392	16,985	14,846	17,177	19,092	6,484
Purchased Bulky Feed	731	2,445	1,843	1,549	1,494	1,757	473
Fertiliser	3,707	9,375	6,784	5,895	8,909	6,376	2,914
Crop Protection	177	3,669	954	281	1,566	470	131
Purchased Seed	133	1,809	692	295	1,196	424	151
Hire of Machinery	3,589	7,621	5,813	5,945	8,163	6,730	3,228
Transport	29	209	317	220	106	224	72
Livestock (A.I. Vet etc.)	3,215	4,913	5,433	5,242	6,076	6,634	2,466
Casual Labour	76	472	332	437	534	119	252
Other	1,844	3,753	4,029	3,762	4,898	4,448	1,238
Sub-Total	23,274	48,656	43,183	38,473	50,120	46,275	17,409
Fodder Crop Adjustment	-361	331	-233	-212	-548	536	-282
TOTAL DIRECT COSTS	22,913	48,970	42,942	38,257	49,551	46,782	17,127
OVERHEAD COSTS (€)							
Rent of Conacre	1,787	5,541	3,451	2,994	3,566	3,157	1,319
Car, Electricity, Phone	2,990	4,761	4,741	4,875	4,610	4,556	2,738
Current Hired Labour	933	3,181	2,949	1,742	1,908	1,396	36
Interest Charges	672	1,689	1,578	1,484	1,638	1,383	405
Machinery Depreciation	3,466	7,636	7,683	6,218	7,096	5,597	2,681
Machinery Operating	3,839	7,789	6,130	5,265	6,280	6,260	2,775
of which Fuel & Lub	1,537	3,096	2,666	2,256	2,616	2,044	1,143
Buildings Depreciation	2,785	4,863	5,495	4,785	5,119	4,904	2,247
Buildings Maintenance	805	1,761	1,375	1,566	1,380	1,190	740
Land Improvement Depreciation	434	789	916	795	815	897	301
Land Improvement Maintenance	1,077	1,679	1,627	1,659	2,204	1,039	1,131
Other	2,858	4,679	4,074	4,063	4,619	4,122	2,146
OVERHEAD COSTS	21,645	44,409	40,034	35,446	39,261	34,500	16,518
TOTAL NET EXPENSES	44,558	93,396	82,984	73,707	88,832	81,311	33,644
Distribution - % of farms							
Costs % Output							
< 50	7.8	15.4	11.6	13.5	12.9	29.3	18.7
50 -< 60	14.0	14.9	11.5	21.9	22.7	16.6	13.4
60 -< 70	18.5	28.7	21.3	21.2	26.6	17.4	21.2
70 -< 80	14.8	11.1	24.8	16.2	20.6	14.2	11.9
80 -< 90	16.8	8.6	17.7	13.9	8.6	11.1	9.2
90 +	28.2	21.3	13.1	13.3	8.6	11.4	25.5
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg %	80.1	71.9	73.1	68.9	67.1	68.8	72.2

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)
No. of Farms in Sample	129	101	104	108	110	103	89
Per Cent of Population	16.3	9.3	9.7	14.9	10.1	15.6	19.8
Holder							
Age of Holder	56.9	62.8	61.4	60.3	58.2	56.9	58.7
Marital Status - Married %	63.1	78.6	65.8	82.3	74.1	76.4	73.6
Widowed %	2.9	5.7	2.6	1.2	5.6	3.1	1.2
Single %	29.5	13.4	30.7	13.2	20.3	19.1	19.2
Separated %	4.5	2.3	0.9	3.3	0.0	0.6	6.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.9	2.5	2.8	2.7	2.9	2.7	2.4
< 24 (no.)	0.8	0.5	0.7	0.6	0.7	0.7	0.4
< 24 % HH	30.2	23.3	32.2	28.0	37.2	35.9	24.0
25 - 44 (no.)	0.5	0.3	0.4	0.4	0.6	0.3	0.4
25 - 44 % HH	33.6	20.9	34.6	30.1	38.9	22.2	27.8
Demograph. Viable % HH	59.5	42.0	57.8	55.5	61.5	61.4	49.7
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	50.7	46.8	44.1	63.5	58.8	42.9	65.8
Off-farm Job Holder % HH	34.7	27.1	29.7	36.6	31.5	20.5	51.3
Off-farm Job Spouse % HH	29.7	35.4	29.8	51.7	44.3	37.4	34.1
Pensioners (no.)	0.5	0.6	0.6	0.5	0.3	0.5	0.4
Pensioners % HH	32.0	36.2	47.1	36.5	25.1	28.6	26.2
Unemployment Etc. (no.)	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Unemployment Etc. % HH	4.5	4.2	3.2	4.3	3.9	3.3	10.2
Distribution - % of farms							
F.F.I. (€) < 3500	30.9	18.0	16.0	19.4	6.4	12.3	25.5
F.F.I. (€) < 5000	36.0	26.0	21.0	19.0	13.0	16.0	29.0
FFI 5000 - 10000	20.0	8.0	16.0	7.0	9.0	4.0	16.0
FFI 10000 - 20000	18.0	15.0	21.0	18.0	20.0	30.0	27.0
FFI 20000 - 30000	12.0	7.0	8.0	18.0	13.0	12.0	14.0
FFI 30000 - 50000	5.0	10.0	16.0	13.0	10.0	13.0	9.0
FFI 50000 - 70000	4.0	10.0	5.0	6.0	8.0	2.0	1.0
FFI70TO100000	4.0	6.0	7.0	9.0	10.0	9.0	2.0
>100000	2.0	17.0	8.0	9.0	17.0	13.0	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)
No. of Farms in Sample	137	113	111	109	126	147	97
Per Cent of Population	16.3	9.2	9.6	14.7	10.3	15.9	17.9
Overall Results (€)							
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
= Family Farm Income	14,927	33,823	26,261	32,502	42,721	34,202	16,007
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
Asset Values (€)							
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
Gross New Investment	9,292	13,171	15,455	11,833	17,741	10,917	9,200
Loans Closing Balance	15,094	36,240	36,921	32,509	28,695	23,835	5,402
Total Standard Output (TSO)	39,056	83,783	68,699	71,117	93,868	83,968	33,483
Distribution - % of Farms							
Gross Output							
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
Soil Group :- (1)	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)
No. of Farms in Sample	137	113	111	109	126	147	97
Per Cent of Population	16.3	9.2	9.6	14.7	10.3	15.9	17.9
LAND (ha)							
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
U.A.A	36.0	53.5	47.9	46.6	53.8	51.6	34.7
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
LIVESTOCK							
Cattle							
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
Total Cattle	54.0	81.9	97.9	95.1	105.4	84.6	50.8
Sheep (avg. no)							
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
Grazing Livestock Units							
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
Total Livestock Units	44.3	70.0	70.9	67.1	81.5	64.9	43.0
LABOUR UNITS							
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)
No. of Farms in Sample	137	113	111	109	126	147	97
Per Cent of Population	16.3	9.2	9.6	14.7	10.3	15.9	17.9
(€) GROSS OUTPUT							
LIVESTOCK							
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
Sub-Total Livestock	40,906	74,554	75,679	80,253	98,319	88,444	33,972
of which Disease Compensation	186	93	241	9	36	155	16
CROPS							
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
Sub-Total Crops	1,241	19,525	4,891	1,332	9,904	2,124	392
TOTAL LIVESTOCK & CROPS	42,148	94,079	80,570	81,585	108,223	90,568	34,364
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
" REPS/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
" AEOS	0	0	0	0	0	0	0
+ 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
TOTAL GROSS OUTPUT	55,648	113,859	99,003	98,864	127,051	105,014	47,817

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)
No. of Farms in Sample	137	113	111	109	126	147	97
Per Cent of Population	16.3	9.2	9.6	14.7	10.3	15.9	17.9
DIRECT COSTS (€)							
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
Sub-Total	21,201	42,640	37,699	35,850	47,651	42,037	16,850
Fodder Crop Adjustment	295	238	335	47	-60	465	421
TOTAL DIRECT COSTS	21,483	42,873	38,031	35,898	47,590	42,299	17,271
OVERHEAD COSTS (€)							
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
OVERHEAD COSTS	19,237	37,163	34,711	30,465	36,740	28,512	14,538
TOTAL NET EXPENSES	40,733	80,041	72,745	66,362	84,332	71,014	31,810
Distribution - % of farms							
Costs % Output							
< 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
Avg %	76.6	72.3	76.4	72.3	71.9	70.5	68.8

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)
No. of Farms in Sample	137	113	111	109	126	147	97
Per Cent of Population	16.3	9.2	9.6	14.7	10.3	15.9	17.9
Holder							
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
Household							
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
Off-farm sources of income -- Holder and/or Spouse							
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
Distribution - % of farms							
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

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 744 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.

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%	5%	6%	3%	0%	20%
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

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 744 farms in the NFS sample represent a farming population of 84,929.

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)	20 (71)	72 (63)	120 (56)	45 (47)	266 (58)
Cattle Rearing	17 (295)	29 (157)	37 (143)	23 (96)	4 (59)	110 (157)
Cattle Other	30 (295)	49 (157)	62 (143)	49 (96)	14 (59)	204 (152)
Sheep	10 (390)	18 (148)	32 (119)	28 (92)	9 (114)	97 (144)
Tillage	6 (159)	10 (87)	8 (184)	21 (87)	8 (141)	53 (118)
Mixed Livestock	()	()	()	7 (118)	7 (47)	14 (83)
ALL	72 (269)	126 (137)	211 (113)	248 (76)	87 (65)	744 (114)

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 enterprises¹ 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

AEOS: The Agri-Environment Options Scheme is jointly funded by the European Union and National Exchequer. The objectives of AEOS are to meet the challenges of conserving and promoting biodiversity, encouraging water management and water quality measures and combating climate change.

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 per cent of output and for family farm income. These tables show the estimated per cent 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. For example in Table 01a 0.6% of the population (of farms) are estimated to be Dairying farms with less than 10 UAA (Ha).

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

And 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.

