

PRELIMINARY RESULTS

Teagasc National Farm Survey 2022

JUNE 12TH 2023



AGRICULTURAL ECONOMICS AND FARM SURVEY DEPARTMENT
TEAGASC

ISBN: 978-1-84170-690-0



Contents

i	Contents
iii	Acknowledgements
iv	Contact details
v	What's in the Report?
vi	Farm Performance 2022
vii	Farm Classification
viii	Summary infographics
xvi	List of Figures
xvii	List of Tables



Contents

1	Farm Income, Direct Payments and Investment
11	Dairy
18	Cattle Rearing
21	Cattle Other
24	Sheep
27	Tillage
30	Regional Analysis, Off-Farm Employment and Viability
35	Appendices & Tables



Acknowledgements

The authors wish to thank all who contributed to the Teagasc National Farm Survey 2022 - the farmers who participate voluntarily, the Central Statistics Office who select the sample and provide the population weights. Our appreciation is extended to the Teagasc research staff involved in the collection and validation of the farm data: J. Brennan, A. Curley, L. Deane, T. Doyle, P. Harnett, S. Hegarty, G. Kenny, J. Maughan, J. McConnon, K. McNamara, M. Murphy, M. Nicholson, J. Robinson, D. Schilder and J. Teehan as well as Muriel Clarke for the administration of the survey. Best wishes to J. Colgan and P. Healy on their retirement, after illustrious careers with the National Farm Survey team.

Monetary Amounts 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 and in 2022, the inflation rate has increased sharply. This is important when considering the change in nominal amounts over recent years.

Interpreting the Box Plots

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

Authors and Contact Details

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The Teagasc National Farm Survey is located in Athenry, Co. Galway, with data recording staff also based at various other Teagasc locations throughout Ireland.



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What's in the Report?

Farm Coverage

- Dairy
- Cattle Rearing
- Cattle Other
- Sheep
- Tillage
- Mixed Livestock

Farm Categorisation

- Farms typically produce more than one type of agricultural output. In the National Farm Survey farms are categorised into farm types according to their principal output.
- In this Preliminary Report for 2022, the survey sample is representative of a population of 85,806 farms in Ireland.

Key Performance Indicators

- A broad range of indicators is provided, including information on farm output, production costs, supports, farm income, labour input, stocking rate and input usage.

Summary of Average Farm Performance by System 2022



Farm Classification

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.

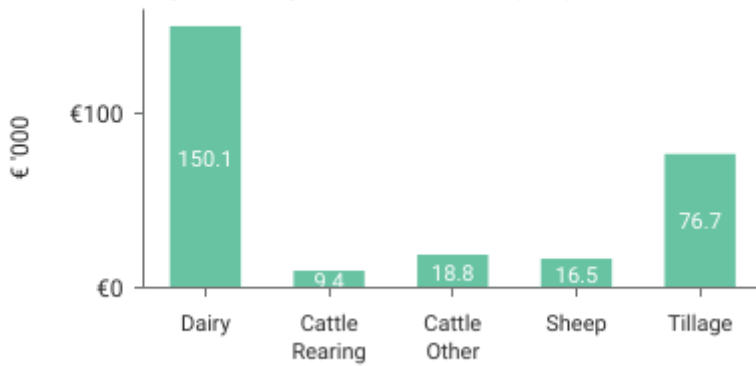
The results of the Teagasc National Farm Survey (NFS) can be decomposed in various ways. One of the most common ways in which the results are presented is on a system basis. By system, the NFS farms are categorised into one of six farm types: Dairy, Cattle Rearing, Cattle Other, Sheep, Tillage and Mixed 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).

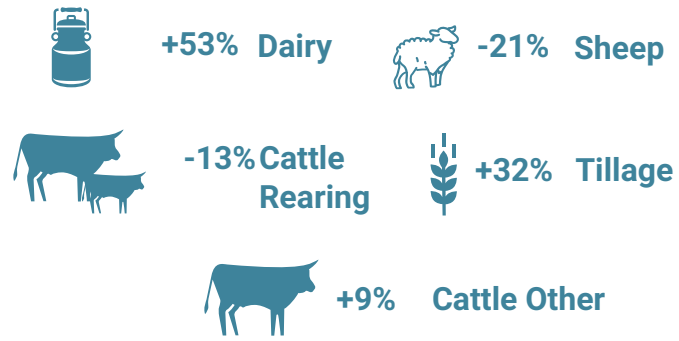
The methodology assigns a standard output (SO) to each type of animal and each hectare of crop on the farm. Farms are then classified into groups, according to the proportion of total SO which comes from each enterprise. It is important to appreciate that system titles refer to the **dominant** enterprise 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

Teagasc National Farm Survey 2022

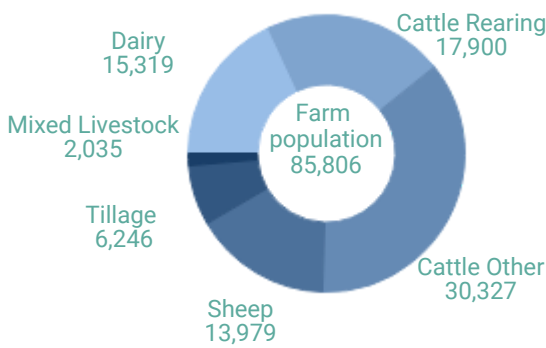
Average Family Farm Income (FFI) 2022



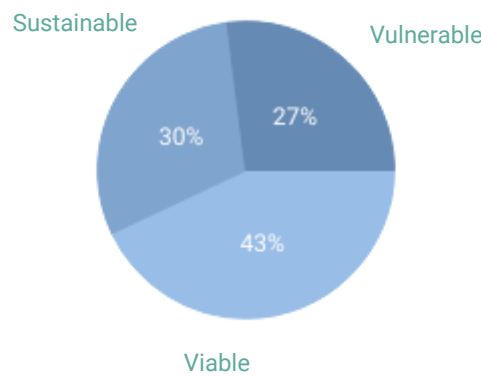
% Change in FFI 2022 vs 2021



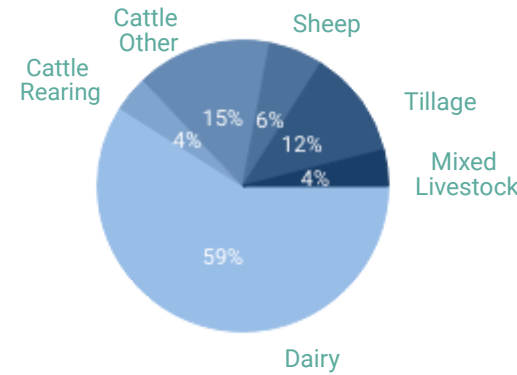
NFS Farm Population 2022



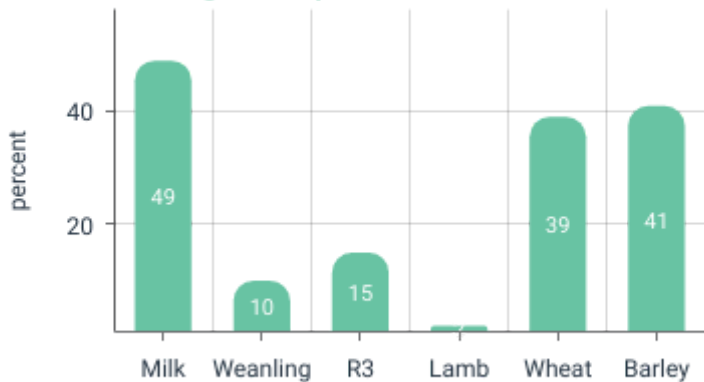
Farm Viability 2022



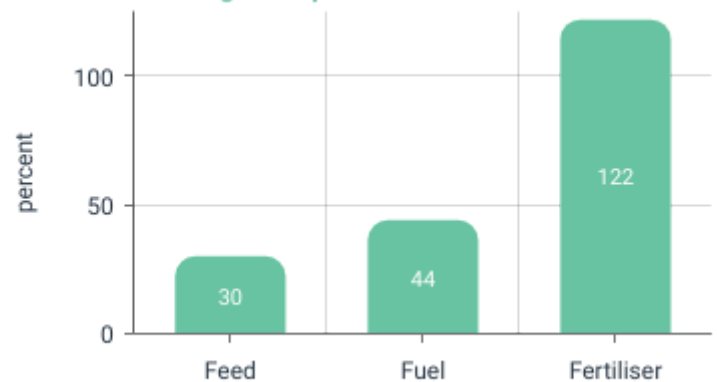
Aggregate Farm Income 2022



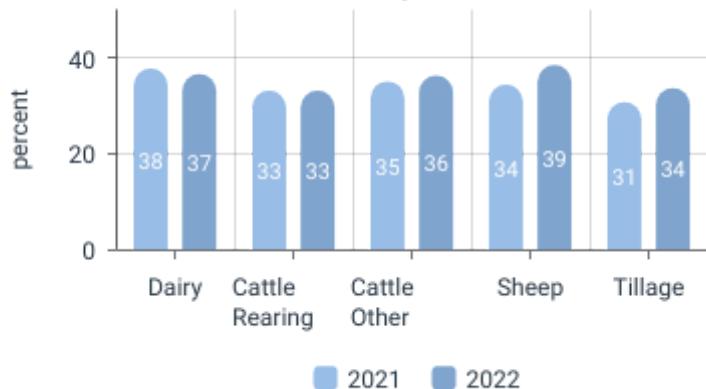
Change in Output Prices '22 v '21



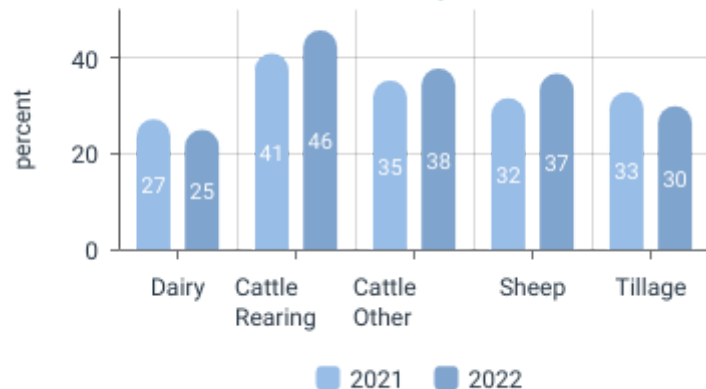
Change in Input Prices '22 v '21



Direct Costs as a % of Output 2021 & 2022



Overheads Costs as a % of Output 2021 & 2022



The Teagasc National Farm Survey (NFS) has been in operation since 1972 as part of the EU FADN (Farm Accountancy Data Network). The 2022 preliminary results are based on a sample of 700 farms, representing over 85,000 farms nationally.

Farm Income by Farm System

Dairy Farm Average 2022

€150,884

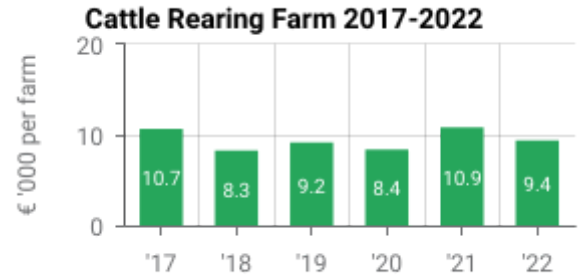
Farm Size 65 ha



Cattle Rearing Farm Average 2022

€9,408

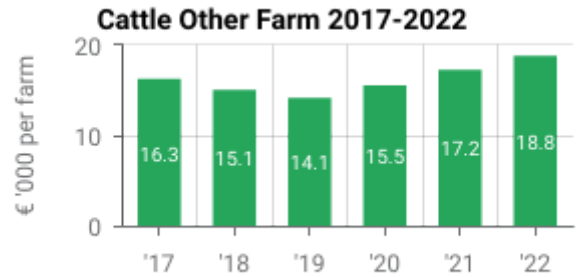
Farm Size 31 ha



Cattle Other Farm Average 2022

€18,811

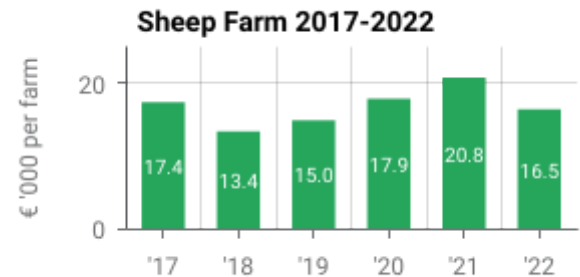
Farm Size 37 ha



Sheep Farm Average 2022

€16,454

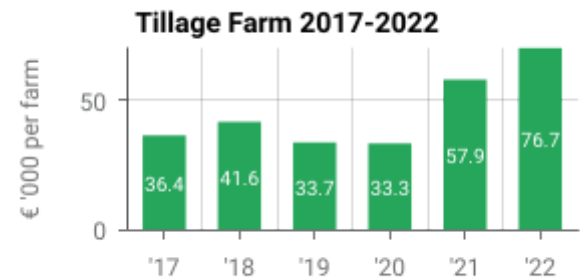
Farm Size 45 ha



Tillage Farm Average 2022

€76,654

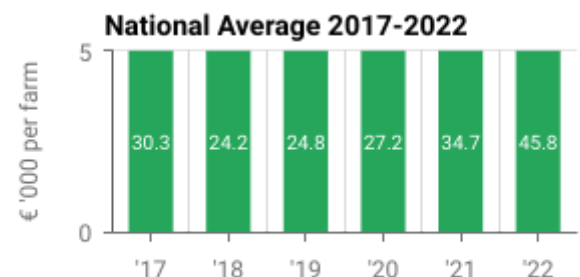
Farm Size 71 ha



National Average 2022

€45,809

Farm Size 45 ha



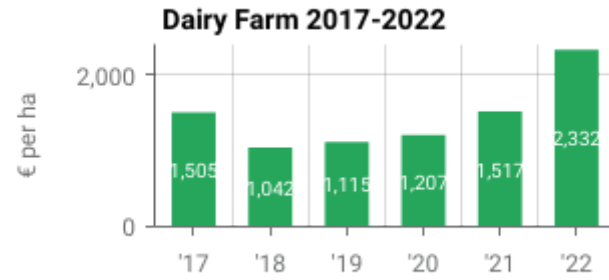
Source: Teagasc National Farm Survey

Farm Income Per Ha

Dairy Farm Average 2022

€2,332

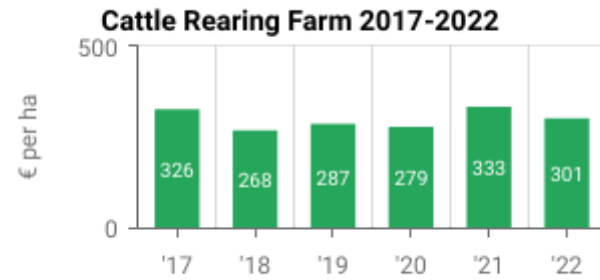
Farm Size 65 ha



Cattle Rearing Farm Average 2022

€301

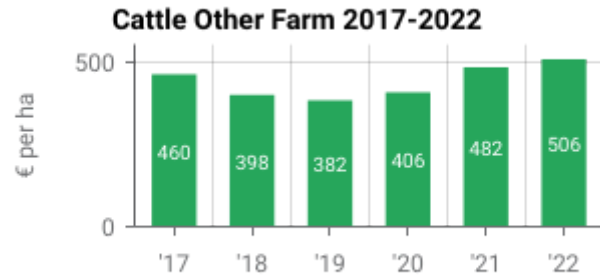
Farm Size 31 ha



Cattle Other Farm Average 2022

€506

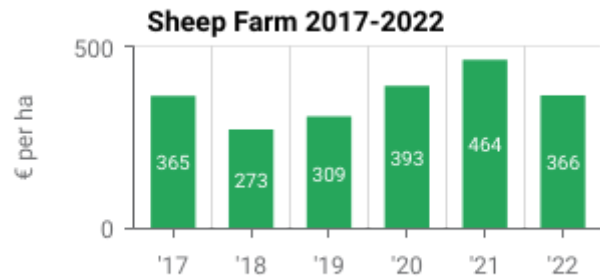
Farm Size 37 ha



Sheep Farm Average 2022

€366

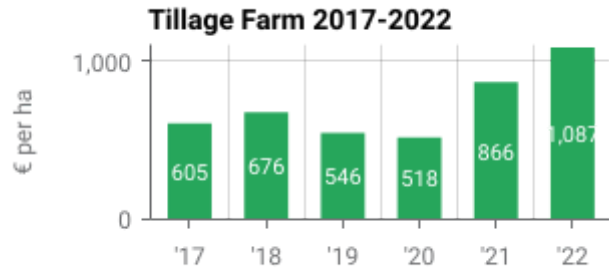
Farm Size 45 ha



Tillage Farm Average 2022

€1,087

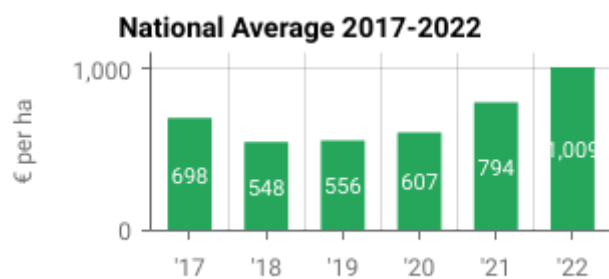
Farm Size 71 ha



National Average 2022

€1,009

Farm Size 45 ha



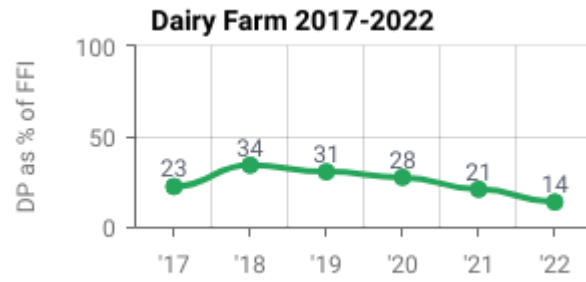
Source: Teagasc National Farm Survey

Direct Payment as % of FFI

Dairy Farm Average 2022

14%

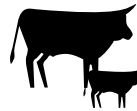
Direct Payment €330 per ha
Family Farm Income (FFI) €2,332 per ha



Cattle Rearing Farm Average 2022

152%

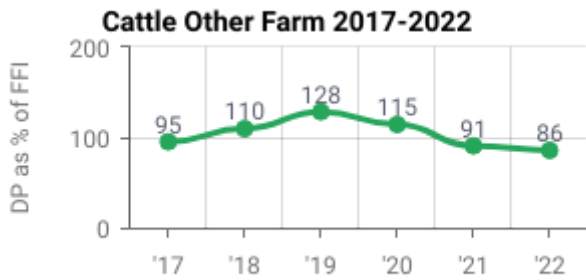
Direct Payment €462 per ha
Family Farm Income (FFI) €301 per ha



Cattle Other Farm Average 2022

86%

Direct Payment €437 per ha
Family Farm Income (FFI) €506 per ha



Sheep Farm Average 2022

110%

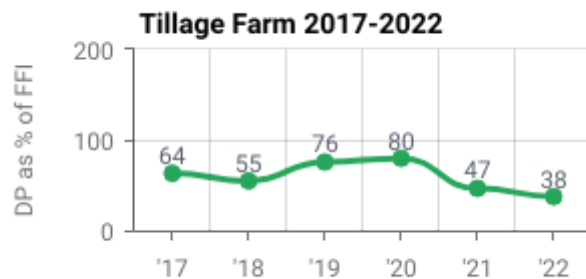
Direct Payment €402 per ha
Family Farm Income (FFI) €366 per ha



Tillage Farm Average 2022

38%

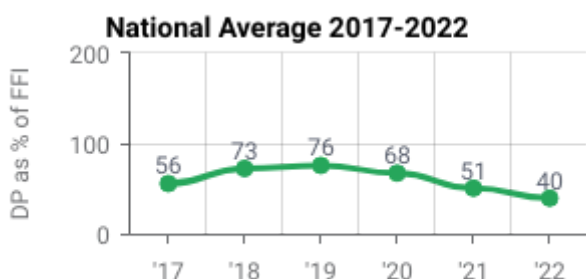
Direct Payment €410 per ha
Family Farm Income (FFI) €1,087 per ha



National Average 2022

40%

Direct Payment €406 per ha
Family Farm Income (FFI) €1,009 per ha



Source: Teagasc National Farm Survey

Direct Payments Per Ha

Dairy Farm Average 2022

€330

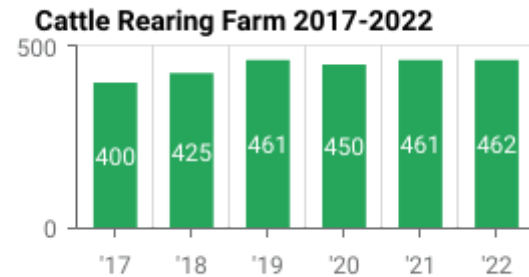
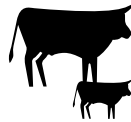
of which Basic Payment €275
Farm size 65 ha



Cattle Rearing Farm Average 2022

€462

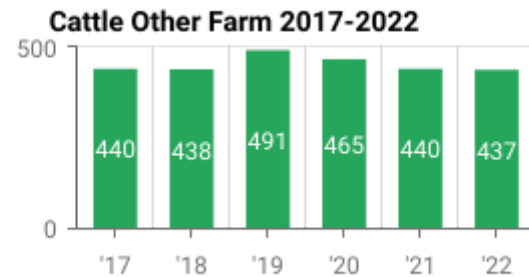
of which Basic Payment €249
Farm size 31 ha



Cattle Other Farm Average 2022

€437

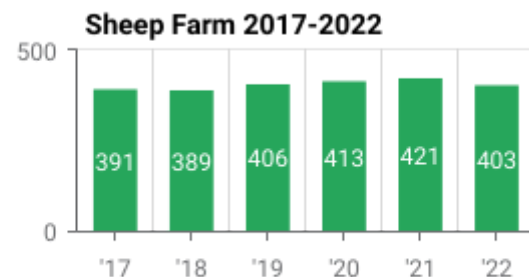
of which Basic Payment €291
Farm size 37 ha



Sheep Farm Average 2022

€403

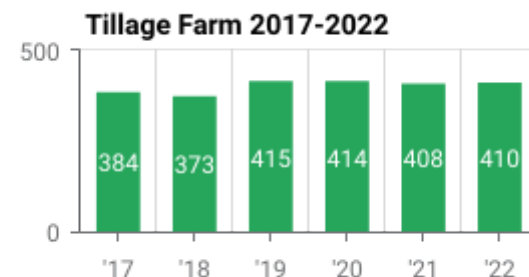
of which Basic Payment €251
Farm size 45 ha



Tillage Farm Average 2022

€410

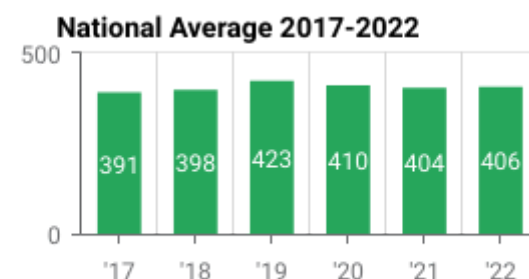
of which Basic Payment €300
Farm size 71 ha



National Average 2022

€406

of which Basic Payment €279
Farm size 45 ha



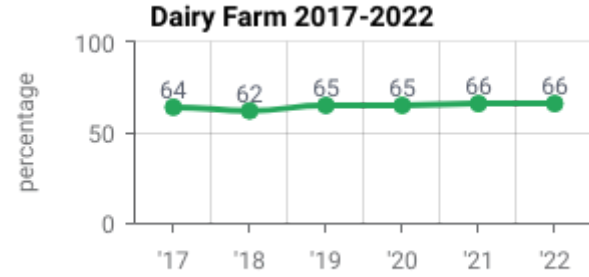
Source: Teagasc National Farm Survey

Percentage of Farms with Debt

Dairy Farm Average 2022

66%

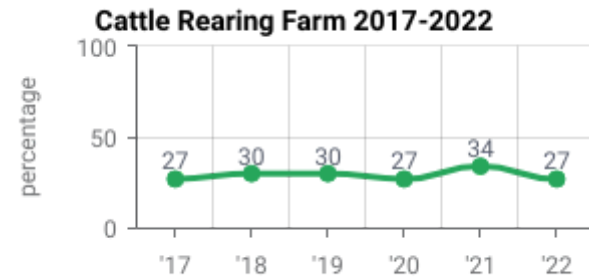
Loan amount €127,477
Farm Income €166,550 (farms with debt)



Cattle Rearing Farm Average 2022

27%

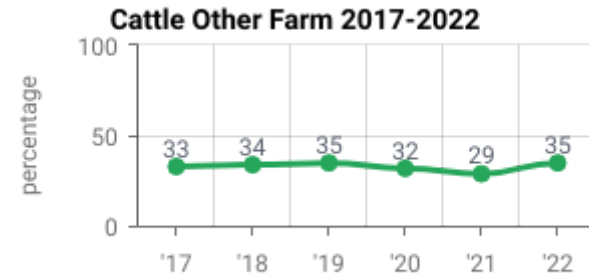
Loan amount €27,435
Farm Income €12,802 (farms with debt)



Cattle Other Farm Average 2022

35%

Loan amount €50,015
Farm Income €23,639 (farms with debt)



Sheep Farm Average 2022

32%

Loan amount €34,634
Farm Income €24,442 (farms with debt)



Tillage Farm Average 2022

40%

Loan amount €78,375
Farm Income €113,259 (farms with debt)



National Average 2022

39%

Loan amount €72,809
Farm Income €74,030 (farms with debt)



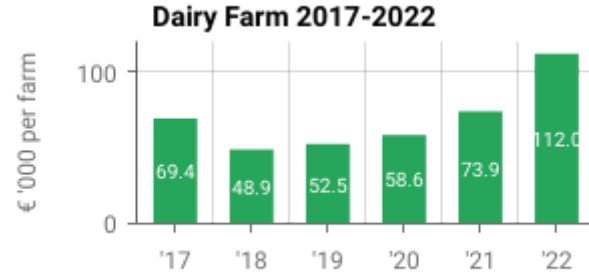
Source: Teagasc National Farm Survey

Farm Income per unpaid labour unit

Dairy Farm Average 2022

€112,001

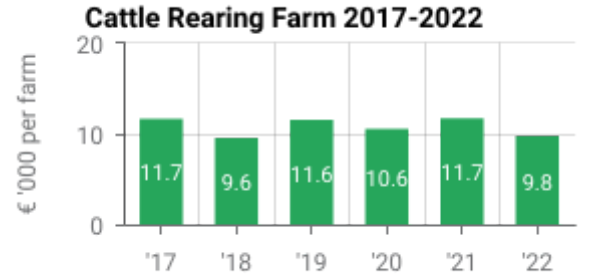
Farm Size 65 ha



Cattle Rearing Farm Average 2022

€9,787

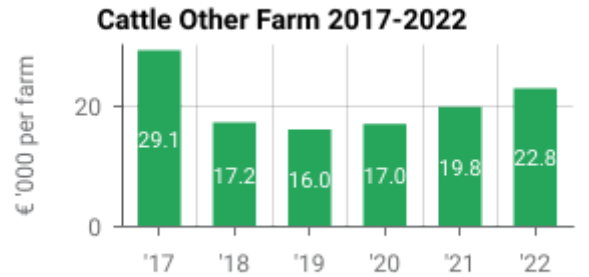
Farm Size 31 ha



Cattle Other Farm Average 2022

€22,786

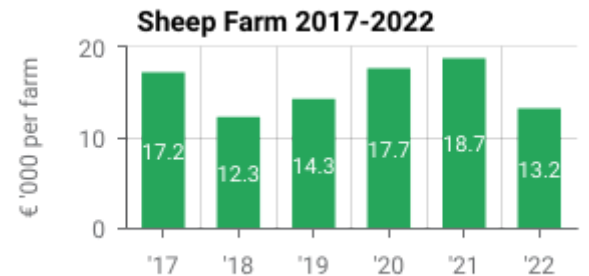
Farm Size 37 ha



Sheep Farm Average 2022

€13,216

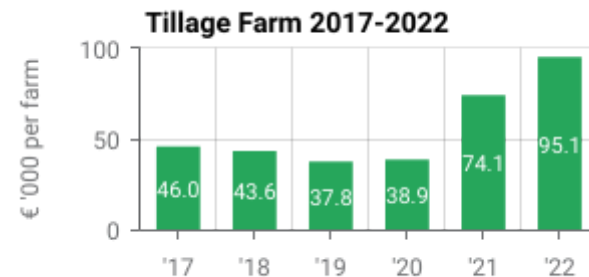
Farm Size 45 ha



Tillage Farm Average 2022

€95,106

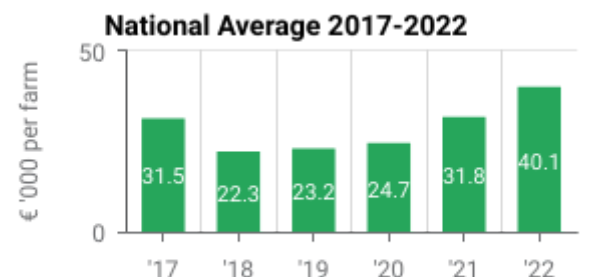
Farm Size 71 ha



National Average 2022

€40,629

Farm Size 45 ha



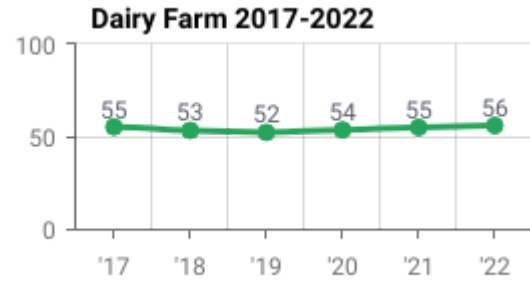
Source: Teagasc National Farm Survey

Incidence of Off Farm Employment

Dairy Holder and/or Spouse 2022

56%

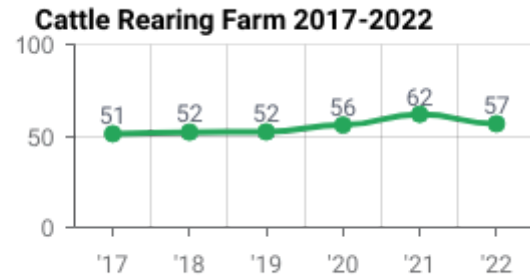
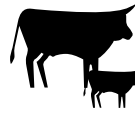
Holder only 10%
Spouse only 54%



Cattle Rearing Holder and/or Spouse 2022

57%

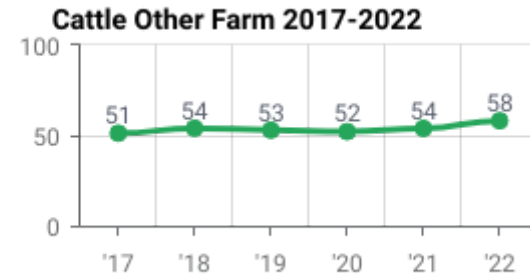
Holder only 44%
Spouse only 38%



Cattle Other Holder and/or Spouse 2022

58%

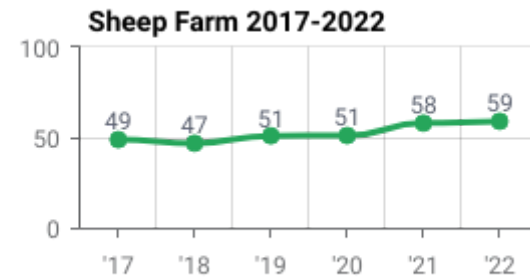
Holder only 44%
Spouse only 38%



Sheep Holder and/or Spouse 2022

59%

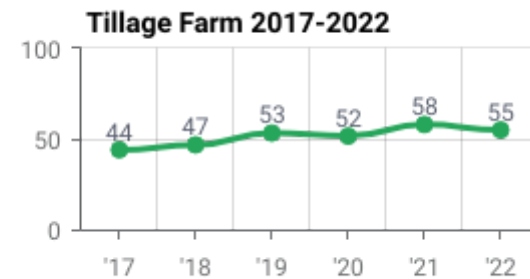
Holder only 45%
Spouse only 42%



Tillage Holder and/or Spouse 2022

55%

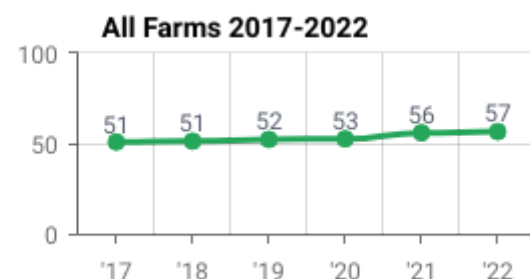
Holder only 42%
Spouse only 43%



All Farms Holder and/or Spouse 2022

57%

Holder only 37%
Spouse only 41%



Source: Teagasc National Farm Survey

List of Figures

Fig 1: Average FFI by farm system 2019 - 2022	2
Fig 2: Trends in farm system average FFI 2012 - 2022	2
Fig 3: Distribution of FFI per hectare by farm system 2022	3
Fig 4: Distribution of system FFI per annual work unit 2022	4
Fig 5: Average FFI distribution 2022	5
Fig 6: Distribution of aggregate FFI by farm system 2022	5
Fig 7: Average farm system FFI distribution 2022	5
Fig 8: Average farm system FFI per unpaid labour unit 2022	6
Fig 9: Farm debt to income ratios for all farms and those with debt 2022	10
Fig 10: Average composition of farm investment by farm system 2022	10
Fig 11: Irish milk production 2020 – 2022	12
Fig 12: Distribution of concentrate feed use per cow by stocking rate band 2021 and 2022	12
Fig 13: Dairy FFI distribution 2020 - 2022	13
Fig 14: Distribution of Dairy FFI by farm size 2022	13
Fig 15: Irish NUTS II regions	14
Fig 16: Average Dairy farm investment by region 2022	14
Fig 17: Average milk produced and sold per ha 2012 – 2022	16
Fig 18: Average Dairy stocking rate 2012 - 2022	16
Fig 19: Average Dairy cow herd size and livestock units 2012 - 2022	16
Fig 20: Average Dairy UAA and forage area 2012 - 2022	16
Fig 21: Proportion of Dairy and Tillage Farms renting and price paid (per ha.) 2017 – 2022	17
Fig 22: Distribution of Cattle Rearing FFI 2020 - 2022	20
Fig 23: Distribution of Cattle Rearing FFI by farm size 2022	20
Fig 24: Concentrate feed use per livestock unit on Cattle Other Farms 2022	22
Fig 25: Cattle Other FFI distribution 2020- 2022	23
Fig 27: Distribution of Cattle Other FFI by farm size 2022	23
Fig 27: Distribution of Sheep FFI 2020 - 2022	26
Fig 28: Average Tillage FFI distribution 2020 - 2022	28
Fig 30: Average FFI and DPs as a % of FFI by region 2022	31
Fig 31: Off-farm employment (farmer and spouse) 2012 - 2022	31
Fig 33: Viability of Irish farming 2022	33
Fig 34: Viability of farming by system 2022	33

List of Tables

Table 1: Average farm size and FFI per hectare 2022	3
Table 2: Average value of direct payments (DPs) and contribution to FFI 2022	7
Table 3: Average farm debt by farm system 2022	9
Table 4: Components of average Dairy FFI 2022	12
Table 5: Average Dairy farm indicators 2022	13
Table 6: Regional Average Dairy Farm Structures 2022	14
Table 7: Regional average Dairy farm indicators 2022	14
Table 8: Components of average Cattle Rearing FFI 2022	19
Table 9: Average Cattle Rearing farm indicators 2022	19
Table 10: Components of average Cattle Other FFI 2022	22
Table 11: Average Cattle Other farm indicators 2022	23
Table 12: Components of average Sheep FFI 2022	25
Table 13: Sheep farm indicators 2022	25
Table 14: Components of average Tillage FFI 2022	28
Table 15: Average Tillage enterprise indicators 2022	28

Income, Direct Payments and Investment Key Messages



Income

Large increases in Dairy and Tillage, with smaller changes in Cattle and Sheep



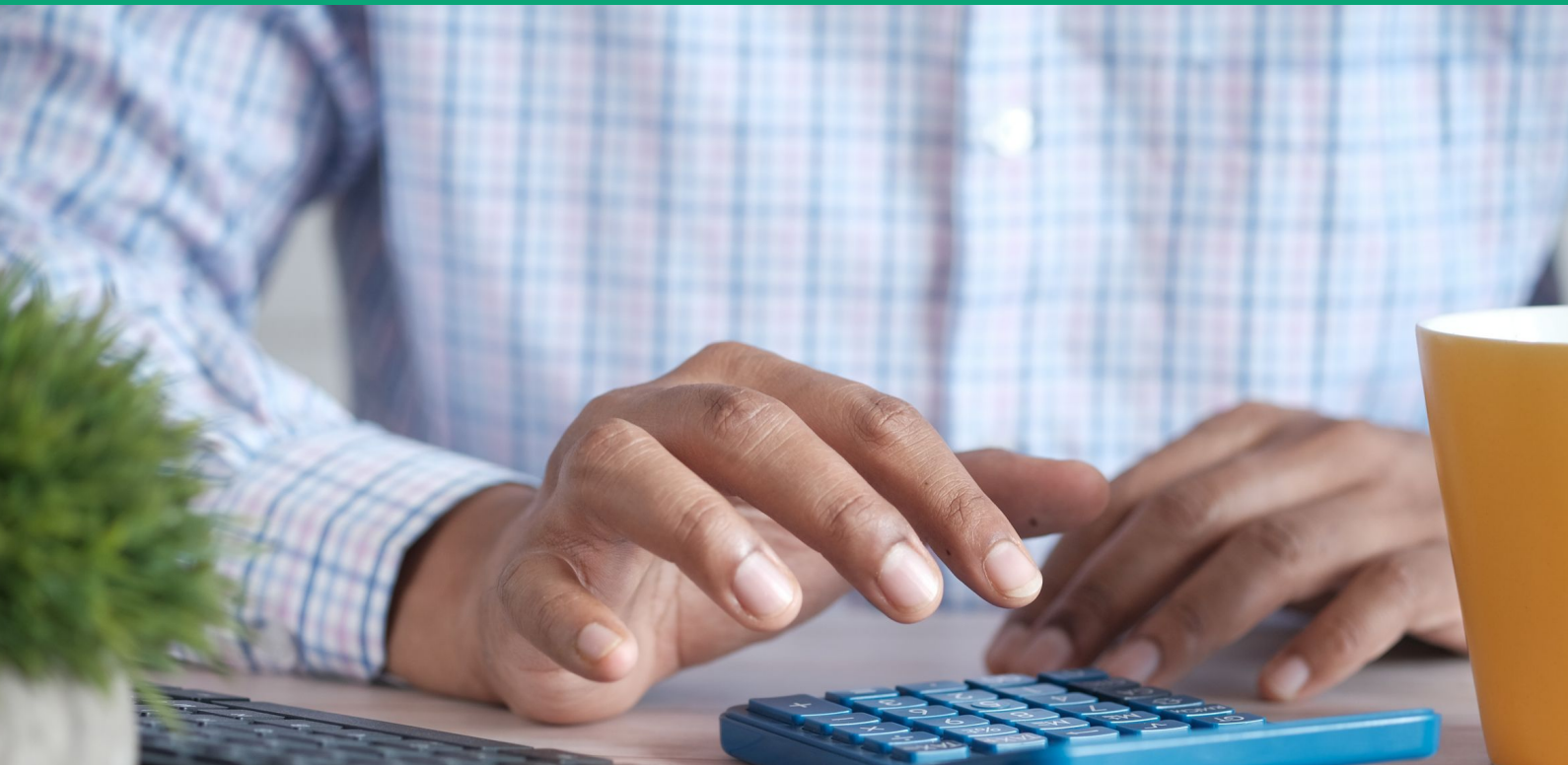
Direct Payments

Minor changes in Pillar I and Pillar II supports



Investment

Investment remained highest on Dairy farms



Family Farm Income 2022

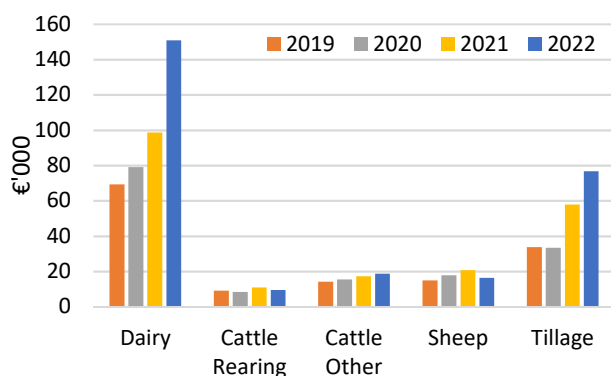
Family Farm Income (FFI), the return from farming for farm family labour, land and capital, is the principal measure used in the Teagasc National Farm Survey. This follows the approach of the EU Farm Accountancy Data Network of which the NFS is a part.¹ FFI varies considerably by farm system, with Dairy farms consistently being the most profitable (Figure 1).

Inflation remained persistent in 2022, on foot of COVID related supply chain issues and the illegal invasion of Ukraine. Agriculture was particularly impacted given the dramatic increase in input prices. However, these were countered to some degree by increased farm gate prices, some of which were in fact the highest recorded. Some sectors were better able to cope with the inflationary cost environment than others and this is reflected in their overall economic performance.

Across the various farm systems, Dairy and Tillage farms experienced sharp increases in FFI in 2022, largely due to higher milk and cereal prices. While Cattle and Sheep farms also saw the value of output increase, the rise in production costs left incomes in 2022 on many of these farms either lower or relatively unchanged on the previous year. The high rate of general inflation in Ireland over the last 18 months has also eroded the real value of income across all farms.

Dairy farm income increased to €150,884 on average in 2022, up 53 percent on the 2021 level. Sharply higher milk prices were observed in 2022. There was little change in milk production, partly due to high fertiliser and feed costs and also due to a dry summer which impeded grass growth. Fuel prices were also up substantially. Collectively this resulted in an increase in production costs, up 32 percent on average relative to 2021.

Fig 1: Average FFI by farm system 2019 - 2022



Source: Teagasc National Farm Survey

The average income on **Cattle Rearing** farms in 2022, decreased by 13 percent to €9,408, and remains lowest overall. Young cattle prices improved in 2022, but production costs also increased by 13 percent, on average. General reductions across some key direct payments also impacted income levels on those farms.

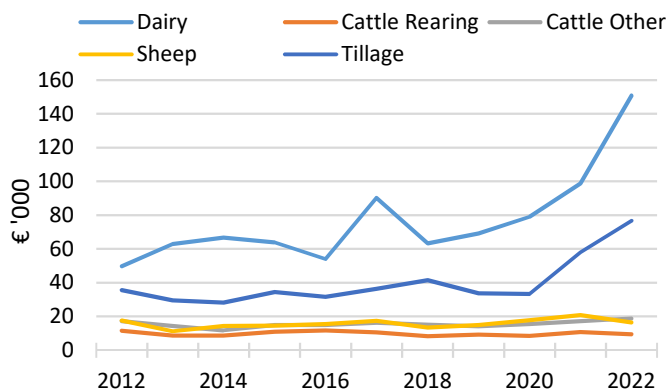
Cattle Other FFI increased marginally in 2022, up 9 percent year-on-year to €18,811. Prices for finished cattle improved in 2022, and therefore the value of gross output increased. However, the general rise in production costs was particularly felt on those farms and resulted in an average increase in costs of 31 percent year-on-year.

Sheep farm incomes had been on an upward trajectory in recent years. However, in 2022, although output values remained relatively high, increased input costs (up 24 percent) squeezed margins and led to a sharp decline in average FFI. On average, income declined by 21 percent to €16,454.

Production conditions were favourable on **Tillage** farms in 2022, with generally good yields. At the same time, due to tighter international supply and demand conditions, Irish cereal prices increased relative to 2021. Although input prices also increased, the 32 percent increase in input expenditure was offset by the improved value of outputs. Overall, the increase in output prices and higher yields led to a 32 percent increase in FFI to €76,654 on the average Tillage farm in 2022.

Trends in **average FFI** across systems over the last decade are illustrated in Figure 2. On foot of the particularly strong economic performance of Dairy and Tillage farms in recent years, the widening gap in FFI when compared to their Drystock counterparts is particularly apparent.

Fig 2: Trends in farm system average FFI 2012 - 2022



Source: Teagasc National Farm Survey

¹ https://agriculture.ec.europa.eu/data-and-analysis/farm-structures-and-economics/fadn_en

However, structural differences across these farm systems in terms of scale and labour input in particular should be borne in mind. Similarly, it is 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 Drystock farms will have income levels that are much closer to the farms at the lower end of the Dairy farm income distribution. These differences are further interrogated in NFS enterprise factsheets with analysis conducted across Top, Middle and Bottom performing farms. These will be published for 2022 in due course.

Although there has been volatility in both Dairy and Tillage farm income over the last number of years, volatility in the Dairy sector in particular has to be seen in the context of an average income level that is now well in excess of the average for other farm systems. In 2022, the average Dairy FFI was 16 times that of the Cattle Rearing system. The average Tillage FFI was also 8 times the Cattle Rearing equivalent. That said, recent and ongoing experience of rising costs or volatile weather and output prices highlights the particular importance of building resilience into our agricultural production systems and managing what can be controlled within the farm business.

Similarly, 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 2022 was €45,809, representing an increase of 32 percent on the 2021 level. However, calculating an average income across all farm systems does not provide a particularly meaningful summary 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).

Table 1: Average farm size and FFI per hectare 2022

	Size (ha)	Income € per ha
Dairy	65	2,322
Cattle Rearing	31	301
Cattle Other	37	506
Sheep	45	366
Tillage	71	1,087
All	45	1,009

Source: Teagasc National Farm Survey

Overall, the average farm size in 2021 remained static at 45 hectares and the average income level per hectare increased relative to the 2021 figure to €1,009. The average Dairy farm area in 2022 is calculated to have been 65 ha. An average FFI of €2,322 per hectare was earned on Dairy farms in 2022. This reflects a year-on-year increase of €794 per hectare. Across all systems, the income per hectare in 2022 was next highest on Tillage farms, at €1,087, up €234 per hectare on the 2021 level.

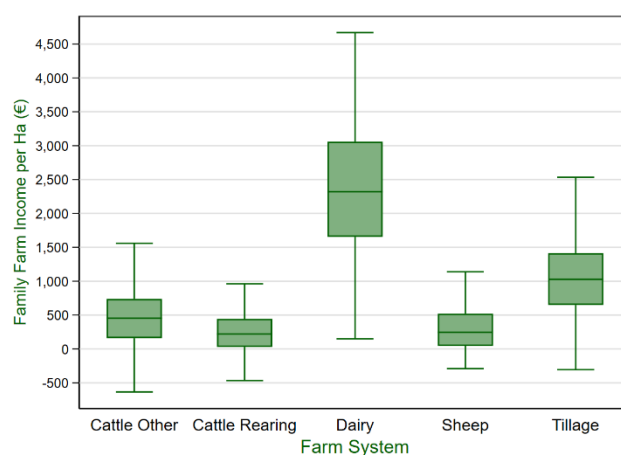
Cattle and Sheep farms in Ireland continue to be typically characterised by lower profitability and smaller holdings.

In 2022, the average income per hectare remained lowest on Cattle Rearing farms at €301; a 9 percent reduction on the 2021 level. Average FFI per hectare on Cattle Other farms was €506 in 2022, a slight improvement on the previous year. On Sheep farms, the average FFI per hectare in 2022 was €366, down substantially (€100) compared to 2021, due mainly to elevated input costs.

The variation in individual FFI per hectare across farm systems is illustrated in the boxplots in Figure 3. For each system, half of the farms had an income figure falling 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 €2,321 in 2022. The comparative figure on Tillage farms was €1,027 per hectare. The median FFI figures on Drystock farms are far lower, at €221 on Cattle Rearing, €246 on Sheep and €455 per hectare in 2022.

Fig 3: Distribution of FFI per hectare by farm system 2022



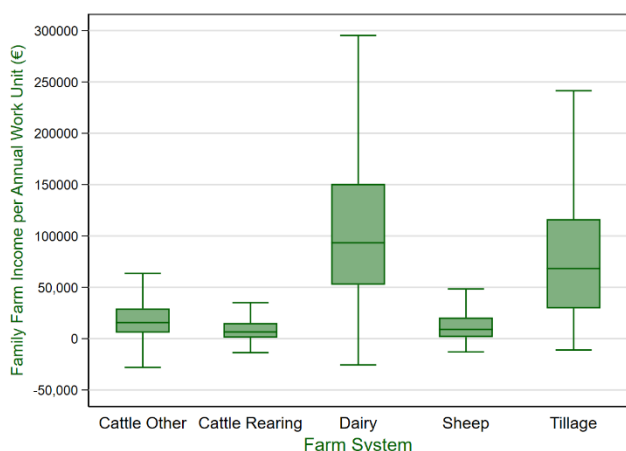
Source: Teagasc National Farm Survey

The amount of unpaid family labour should be considered in an evaluation of FFI across systems, since it will vary by system. **Unpaid family labour is not treated as a production cost. Instead this labour is remunerated by the farm's income, reflecting the accounting approach used internationally.** 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 €93,362 is reported, with half of all Dairy farms (the green shaded box) earning a FFI per work unit of between €52,573 and €150,691.

Fig 4: Distribution of system FFI per annual work unit 2022



Source: Teagasc National Farm Survey

On Drystock farms, the overall labour input is typically lower than on Dairy or Tillage farms. The lower labour input on Drystock farms is associated with, low profitability per hectare, smaller farm size and low farm income. However, Drystock farmers are more likely to supplement farm income by also working off-farm. Sheep farms tend to be more labour intensive than Cattle farms. This is reflected in the labour adjusted median Sheep FFI, which was €9,045 in 2022.

Furthermore, 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 alone. When Tillage FFI in 2022 is adjusted to reflect unpaid

family labour, a median FFI per work unit of €68,338 is reported.

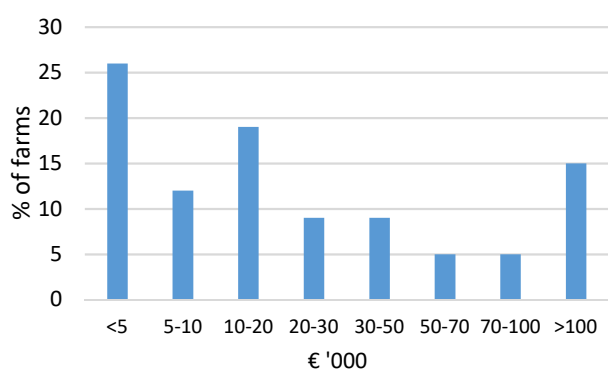


FFI Distribution 2022

In 2022, 26 percent 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 19 percent reporting an FFI of between €10,000 and €20,000. Therefore, 57 percent of farms earned less than €20,000 in 2022.

In terms of the remaining farms with incomes above €20,000 in 2022, 9 percent earned between €20,000 and €30,000, with a further 9 percent earning between €30,000 and €50,000. Of the remaining farms, 5 percent earned between €50,000 and €70,000, with 5 percent earning between €70,000 and €100,000. In 2022, 15 percent of farms earned in excess of €100,000. Compared to 2021, there was an increase in the proportion of farms that fell into higher income categories in 2022. This reflects the improvement in average farm income that was observed in 2022 on Dairy and Tillage enterprises in particular.

Fig 5: Average FFI distribution 2022

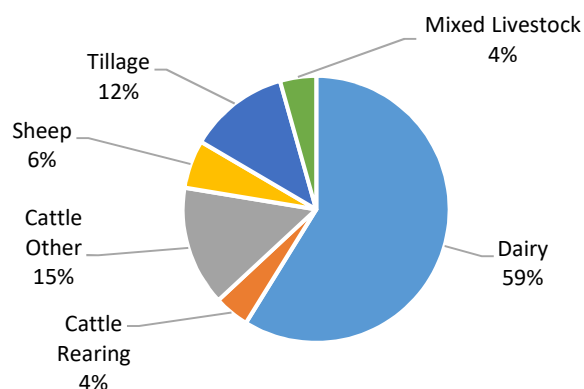


Source: Teagasc National Farm Survey

Conversely, looking specifically at the Drystock systems, there was a move towards the lower income categories, given the decline in Cattle Rearing and Sheep FFI.

Figure 6 presents the distribution of aggregate FFI by system in 2022.

Fig 6: Distribution of aggregate FFI by farm system 2022



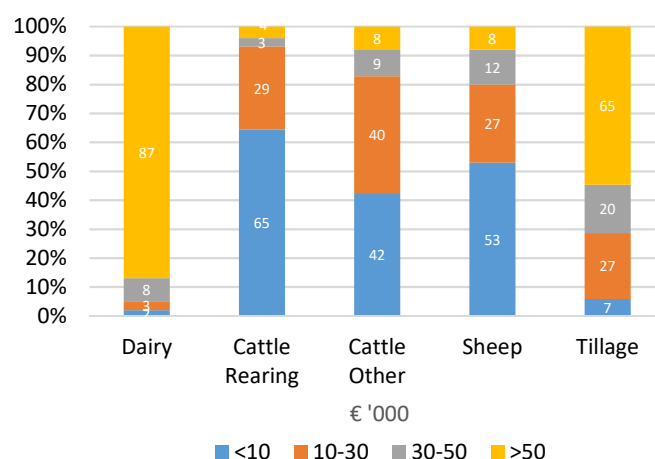
Source: Teagasc National Farm Survey

Although Dairy farms account for only 18 percent of the total farm population represented, in 2022 these farms were responsible for 59 percent of the total farm income generated (€2,311m). The equivalent portion of farm income accruing to the two Cattle farm categories was 19 percent (€739m), although Cattle farms accounts for more than half (56 percent) of the total farm population represented.

Sheep farms account for 16 percent of the total farm population represented and 6 percent of farm income (€230m) in 2022. Tillage farms account for 7 percent of farms overall, but generated 12 percent of total FFI (€479m) in 2022. The remaining 4 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 78 percent of Dairy farms reported an average FFI of more than €70,000 in 2022 (up from 61 percent in 2021 and 49 percent in 2020), with 62 percent of these earning more than €100,000 in 2022. On the other hand, 65 percent of Cattle Rearing farms earned a farm income of €10,000 or less in 2022, on average (up from 58 percent in 2021). A total of 42 percent of Cattle Other farms recorded an average FFI of €10,000 or less in 2022, unchanged from the previous year. In 2022, 53 percent of Sheep farms recorded an average FFI of €10,000 or less, up from 42 percent in 2021.

Fig 7: Average farm system FFI distribution 2022



Source: Teagasc National Farm Survey

In 2022, 29 percent of Cattle Rearing farms earned between €10,000 and €30,000. The comparative figure on Cattle Other farms was 40 percent. On Tillage farms, 7 percent reported a FFI of €10,000 or less in 2022 (down from 15 percent in 2021). A total of 27 percent of Tillage

farms reported an FFI of between €10,000 and €30,000, with 20 percent earning between €30,000 and €50,000, and 65 percent earning more than this in 2022.

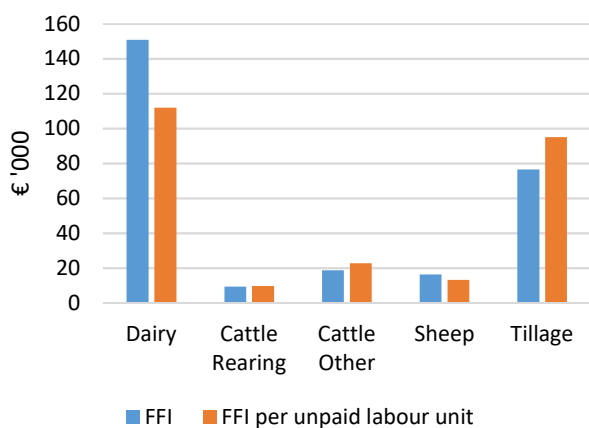
It is important to take account of unpaid family labour on farms, given that the amount of such labour required can vary considerably by farm type. On average, there was just over one unpaid family labour unit (or annual work unit) employed across all farm types in 2022.

The amount of unpaid (family) labour supplied was highest on Dairy farms, averaging 1.45 labour units, and lowest on Cattle Other farms, averaging 0.90 labour units. Tillage farms had an average of 0.95 family labour units in 2022, with comparative figures on Cattle Rearing and Sheep farms of 0.93 and 1.04 labour units respectively. In terms of total labour units (including additional hired labour), the average Dairy farm in 2022 had 1.81 labour units. The comparative figures on Sheep farms were next highest at 1.08 and Tillage farms at 1.06. On average, the Cattle farm systems reported total labour units below 1, at 0.96 for Cattle Rearing and 0.94 for Cattle Other. These farm holders are generally more likely to supplement their income by also working off-farm.



Figure 8 reports average FFI per farm and an adjusted FFI per unpaid labour unit in 2022. In adjusting for the additional unpaid labour utilised on Dairy farms (1.45 labour units on average), FFI per labour unit was estimated to be €112,001. Across the Cattle systems, as less than one family labour unit was employed, the labour adjusted FFI is above the average FFI figure reported. On Sheep farms, when FFI is adjusted for the fact that the average farm employed just over one family labour unit, the figure is below the average FFI reported at €13,216 in 2022. Additionally, on the average Tillage farm, hired labour and contractor use are more predominant and when FFI is adjusted for unpaid labour the FFI figure is revised upwards to €95,107.

Fig 8: Average farm system FFI per unpaid labour unit 2022



Source: Teagasc National Farm Survey

Direct Payments 2022

In general, across most farm systems, direct payments continued to make an important contribution to farm income in 2022. The value of direct payments remained stable in aggregate terms in 2022. However, there were some changes across specific schemes, which impacted some farm systems more than others. On average, the total direct payment received per farm in 2022, was €18,274. The actual level of direct payments and their 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 2022

	DPs	Contribution of DPs to FFI
	€	%
Dairy	21,346	14
Cattle Rearing	14,309	152
Cattle Other	16,183	86
Sheep	18,092	110
Tillage	29,121	38
All	18,274	40

Source: Teagasc National Farm Survey

The data indicate that market income (before direct payments are included) is less than zero on Cattle Rearing farms, meaning 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 €14,309, the reliance on these payments and their overall contribution to FFI was highest at 152 percent in 2022. This indicates that the average suckler farm used over €4,900 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 (although still high) on the average Cattle Other farm in 2022, with a ratio of direct payments to FFI of 86 percent. The ratio worsened significantly on Sheep farms in 2022, with an average figure of 110 percent following the sharp decline in FFI year-on-year. This indicates that the average Sheep farm used close to €1,640 of the direct payments received over the course of the year to cover the farm's operating loss.

Relative to other systems, the direct payment share of average FFI was typically much lower on Dairy and Tillage

farms in 2022, at 14 and 38 percent respectively. In addition, higher market returns for both systems and increased FFI reduced the relative importance of such payments in 2022. 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 2022 remained stable at €21,346. Direct payments on Tillage farms accounted for 38 percent of average Tillage FFI in 2022, increasing year-on-year to €29,121.

In aggregate, there were reductions in the number of farmers participating in some schemes in 2022. For example, a reduced number received payments through the Beef Environmental Efficiency Programme (BEEP). Similarly, there was a small reduction in the number participating in the Green Low-Carbon Agri-Environment scheme (GLAS) and the Beef Data Genomics Programme (BDGP). The average GLAS payment in 2022 was €4,900 and the average BDGP payment in 2022 was €1,900. These schemes are set to be replaced by Agri-Climate Rural Environment Scheme (ACRES) and Suckler Carbon Efficiency Programme (SCEP). The Fodder Support Scheme introduced in 2022 attracted 63% of farmers, with an average payment of €1,000. A lower proportion of farmers participate in schemes relating to organics and tillage, but significant payments were made through various schemes in 2022. Payments through the Organic Farming Scheme were close to €7,200 for example. The Sheep Welfare Scheme remained important on Sheep farms, with an average payment of €1,500.

Focussing on the composition of average direct payments across farm systems, the Basic Payment accounted for 84 percent of all payments received on the average Dairy farm in 2022. The equivalent average figures across the other farm systems were 70 percent for Tillage, 55 percent on Cattle Rearing, 64 percent on Cattle Other and 63 percent on Sheep.

Agri-environmental scheme payments accounted for approximately 10 percent of total payments on Drystock farms, on average in 2022, while the figure was a little lower on Tillage farms. Payments received under the Areas of Natural Constraints (ANC) scheme were also of relatively greater importance on Drystock farms, accounting for 12 to 15 percent of the total payments received, on average.



Investment 2022

Gross new investment on Irish farms declined by 11 percent in 2022, after a number of years of substantial growth. This decline is evident across all systems, except for Dairy where investment was up marginally (2 percent) compared to 2021. On aggregate, across farm systems on-farm investment totalled over €1.35 billion across the farms represented by the survey. Investment on Dairy farms remained highest; at an average spend of €46,005 per farm in 2022. Investment on Dairy farms accounted for over half of total investment in 2022. Investment across Drystock farms declined further in 2022, having been quite static in recent years. On the average Cattle Rearing farm in 2022, investment expenditure totalled €5,085. The equivalent figures on Cattle Other and Sheep farms were €6,904 and €8,543 respectively. Investment on Tillage farms also declined in 2022, down 24 percent year-on-year to an average of €21,997 per farm. At the same time, farm related debt remained relatively stable year-on-year, up 1 percent on average across farm systems. On Dairy farms, average debt declined by 7 percent. The decline was larger on Cattle Rearing farms on average, down 26 percent (reflective of reduced investment). Outstanding debt on the average Tillage farm remained relatively stable in 2022 (down 1 percent), but there were increases in debt on Cattle Other and Sheep farms.

Across all farm systems, 61 percent of farms have no farm business related debt (Table 3). However, this figure varies considerably by farm type. Two-thirds of Dairy farms had related borrowings in 2021, compared to just over one-quarter of Cattle Rearing and one-third of Cattle Other farms. Similarly, 3 out of 10 Sheep farms had outstanding farm debt in 2022, while the figure was 4 out of 10 for Tillage farms, on average.

Table 3: Average farm debt by farm system 2022

	Farms with borrowings	Average debt (farms with debt)
	%	€
Dairy	66	127,477
Cattle Rearing	27	27,435
Cattle Other	35	50,015
Sheep	32	34,634
Tillage	40	78,375
All	39	72,809

Source: Teagasc National Farm Survey

When farms without debt are excluded, the average Dairy farm debt in 2022 declined by 8 percent year-on-year to

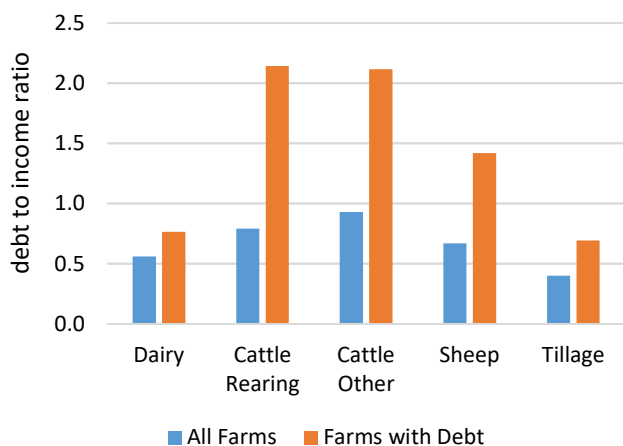


€127,477. The average debt on Cattle Rearing farms with loans declined by 9 percent to €27,435, with the equivalent figure on Cattle Other farms up 7 percent to €50,015 and debt on Sheep farms also rose to €34,634. The data indicate that the average debt on Tillage farms with loans also increased substantially in 2022 to €78,375, on average.

The majority of farm related debt was classified as medium to long-term in 2022 (75 percent), with a further 18 percent relating to hired purchase or leasing and the remaining 7 percent considered to be short-term debt e.g. overdrafts. On average, 77 percent of Dairy farm debt was classified as medium to long-term, with the comparative figure on Cattle Rearing and Cattle Other farms 80 percent and 70 percent respectively. The figure was lower on Sheep farms at 61 percent. On the other hand, only half of average Tillage farm debt was classified as medium to long-term, with 49 percent related to leasing or hired purchase and the remaining 2 percent considered to be short-term.

Figure 9 presents the debt to income ratio for all farms, by system. The calculation is shown for all farms (inclusive of those with and without debt) and separately for just those farms with outstanding debt in 2022. Dairy farms were more likely to have debt than other farm types, and were also more likely to have substantially higher absolute levels of debt. However, given their comparatively higher income levels, the average debt to income ratio on Dairy farms improved year-on-year at 0.77. Reductions in the debt to FFI for Dairy farms generally occur in years when there are elevated income levels. More recently, this has resulted in the increased funding of investment through the use of earnings rather than borrowings. The average debt to income ratio also improved on Tillage farms in 2022, at 0.69.

Fig 9: Farm debt to income ratios for all farms and those with debt 2022

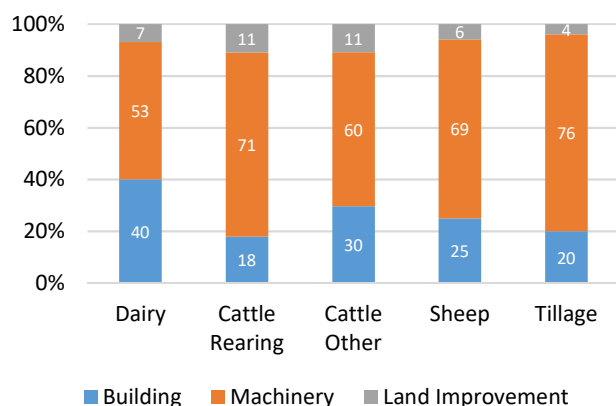


Source: Teagasc National Farm Survey

Conversely, although only 27 percent of Cattle Other farms reported having debt in 2022, the debt to income ratio of those with borrowings was relatively high compared to other farm systems, at 2.14. A similar ratio (2.12) is reported on Cattle Other farms (35 percent of whom had farm related debt in 2022). The debt to income ratio was also above 1 on Sheep farms, at 1.42 in 2022.

Figure 10 illustrates the broad composition of investment across farm systems. Machinery related investment was proportionately the largest investment category across farm systems in 2022. It accounted for just over half of total investment on the average Dairy farm (at just over €24,000) and three-quarters on the average Tillage farm (at just over €16,500). On Drystock farms, machinery related investment (of between approximately €3,500 and €6,000) on average, represented between 60 and 70 percent of total investment on those farms in 2022.

Fig 10: Average composition of farm investment by farm system 2022



Source: Teagasc National Farm Survey

Building investment averaged €18,500 on Dairy farms in 2022, with lower amounts of under €1,000 to €4,500

across the other farm systems. Expenditure relating to land improvement remained relatively low in 2022, at close to €3,000 on the average Dairy farm and between €500 and €1,000 across the other systems.



Dairy 2022

Key Messages



Output

Increase in value due to higher milk prices



Production Costs

Increased due to higher costs including fertiliser, feed, fuel and overheads



Farm Income

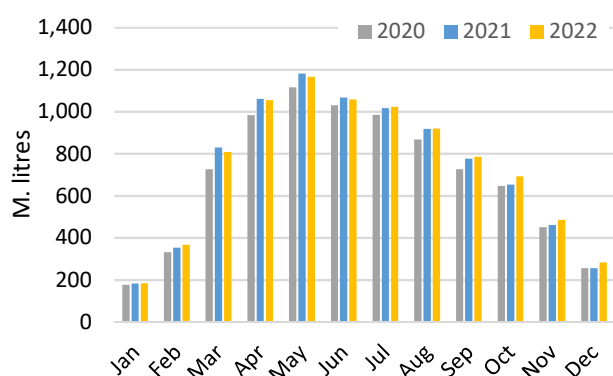
Increased as the rise in milk production outpaced the rise in production costs



Dairy 2022

There were 15,319 Dairy farms represented in the NFS in 2022, with an average FFI of €150,884, a 53 percent increase year-on-year. The increase in FFI was driven by a sharp rise in the milk price (to 60 cent per litre actual fat and protein), which more than offset the steep increase in production costs, due to higher prices for feed, fertiliser and fuel in particular. Figure 11 shows developments in monthly milk deliveries from 2020 to 2022. Overall, Irish milk production increased slightly (+0.7%) in 2022, with stronger growth evident in the second half of the year.

Fig 11: Irish milk production 2020 – 2022



Source: Central Statistics Office

The components of Dairy FFI on the average farm in 2022 are shown in Table 4. Gross output in 2022 typically increased by 39 percent relative to 2021. On average, there was a 32 percent increase in total production costs on Dairy farms in 2022 compared to the previous year. Direct costs increased by 35 percent in 2022, with higher volumes of feed use and higher feed and fertiliser prices.

Table 4: Components of average Dairy FFI 2022

	2022	'22/'21 change
	€	%
Gross Output	392,900	+39
of which Direct Payts	21,346	+1
Total Costs	242,016	+32
of which direct costs	143,802	+35
of which overheads	98,214	+28
Family Farm Income	150,884	+53

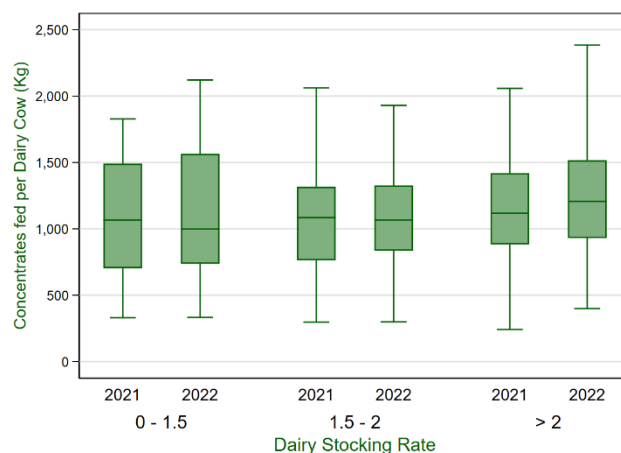
Source: Teagasc National Farm Survey

On an average Dairy farm, with a herd size of 93 cows, purchased concentrate expenditure totalled €63,564 in 2022, a 39 percent increase relative to 2021. Feed volumes averaged 1,210 kg per dairy cow in 2022 and have generally been trending upwards since the milk quota was abolished in 2015. In 2022, in periods where

grass availability may have been limited, additional feed may have been used in place of grass to maintain milk yields, particularly given the high milk price available. 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 12 demonstrates the variation in concentrate feed use per cow across stocking rate bands in 2021 and 2022. Even when farms are grouped on this basis, the wide variation in feed use is evident in the tail values. When comparing feed use over the two year period, a reduction is evident across the lower stocked farms in particular, with usage increasing on more highly stocked farms in 2022. A median value for feed use (represented by the horizontal line in the green box) of 999 kg per cow was reported for the 0 to 1.5 lu stocking rate group in 2022. The equivalent figure for the 1.5 to 2 lu cohort was 1,067 kg per cow. The median feed use per cow amongst the more intensive producers (with a stocking rate above 2 lu) was 1,207 kg in 2022.

Fig 12: Distribution of concentrate feed use per cow by stocking rate band 2021 and 2022



Source: Teagasc National Farm Survey

Expenditure on purchased bulky feed increased by 28 percent (to €6,375) on average in 2022. Fertiliser expenditure increased year-on-year, up 107 percent to €31,384 on average in 2022. Given the increase in fertiliser prices, a larger rise in expenditure on bulky feed could have occurred in 2022, however data from the survey confirms that the volume of fertiliser used on Dairy farms on average in 2022 decreased by 5 percent relative to 2021. This decrease was much smaller than on other systems. Machinery hire (contracting) expenditure increased by 20 percent on average to €15,784, with other livestock and veterinary costs up slightly (by 3 percent) to €14,596 for the average Dairy farm. Other direct costs

also increased in 2022 on the average Dairy farm, up 21 percent to €13,411.

In line with the general rise in inflation, average overhead costs also increased substantially on Dairy farms in 2022. This was largely driven by a 54 percent increase in buildings depreciation (to €16,968), an increase in the cost of hired labour (up 13 percent to €7,112 on average across all farms) and increased expenditure on fuel (up 49 percent to €6,345). Car, electricity and phone related expenditure also increased to €10,743 (up 21 percent). Increased expenditure relating to building maintenance is also evident, up 39 percent to €3,930 in the face of rising building costs. Machinery depreciation also increased by 49 percent to €19,730, on average. Machinery operating costs also increased on average by 18 percent to €13,217; with land improvement maintenance also up by 22 percent to €3,414. Increases in spending relating to rent of conacre and on hired labour also occurred, with other overhead costs also increasing by 11 percent to €8,137.

Table 5 presents some key indicators for Dairy farms in 2022. On a per hectare basis, average milk production decreased by 1 percent year-on-year to 12,019 litres. Given the elevated milk price, gross output per hectare increased significantly in 2022, to €7,218 on average. However, the increase in direct costs was also substantial, up 34 percent compared to the previous year. Overall, this resulted in the average Dairy gross margin per hectare increasing to €4,808 in 2022.

Table 5: Average Dairy farm indicators 2022

	2022	'22/'21 change
Production (litres/ha)	12,019	-1%
Milk price (cent/litre)	60	+49%
Gross Output (€/ha)	7,218	+45%
Direct Costs (€/ha)	2,410	+34%
Gross Margin (€/ha)	4,808	+51%

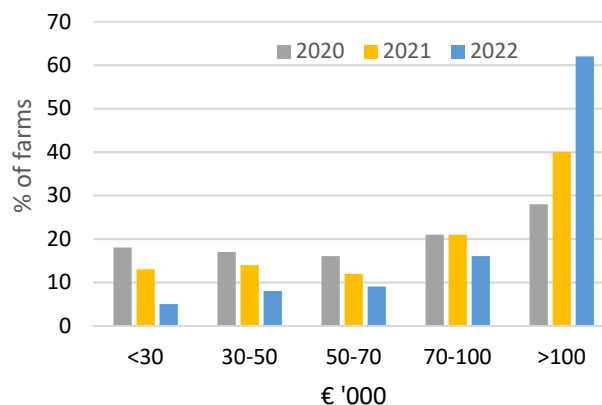
Source: Teagasc National Farm Survey

Figure 13 illustrates the distribution of Dairy farm income in 2022, 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 2022, 78 percent of dairy farms reported an FFI above €70,000, up 17 percentage points on the 2021 level. Of these, 62 percent earned more than €100,000, up 22 percentage points year-on-year.

At the opposite end of the scale, 5 percent of Dairy farms in 2022 reported an average FFI of less than €30,000, with 8 percent earning between €30,000 and €50,000 and 9 percent earning between €50,000 and €70,000.

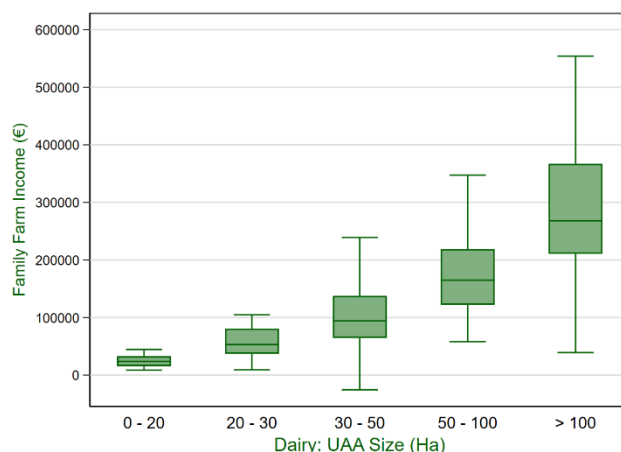
Fig 13: Dairy FFI distribution 2020 - 2022



Source: Teagasc National Farm Survey

Taking account of farm scale and intensity, Figure 14 illustrates average Dairy FFI in 2022 by farm size class, highlighting the wide variation in FFI for larger farms (above 100 hectares in particular).

Fig 14: Distribution of Dairy FFI by farm size 2022



Source: Teagasc National Farm Survey

In 2022, approximately 41 percent of Dairy farms belonged to the 50 to 100 hectares size category, with a further 27 percent in the 30 to 50 hectare bracket. Smaller farms represented 10 percent of the Dairy farm population, with the remaining 22 percent sized above 100 hectares.



Regional Dairy Analysis 2022

Dairy farm structures vary by region. These generally dictate the circumstances and constraints under which farms operate. Teagasc NFS data for 2022 are disaggregated here by NUTS II region to examine inherent differences. The counties within each region are illustrated in Figure 15.

Fig 15: 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 2022. On average, Dairy farms in the East and Midlands region are larger, both in terms of land area and herd size. Dairy farms located in the South are closer to the average in terms of these metrics. This is unsurprising given the proportion of Dairy farms located in the South.

Table 6: Regional Average Dairy Farm Structures 2022

	Nth/West	East/Mid	South
UAA (ha)	55	77	65
Herd size	76	121	91
Farm debt (€)	63,540	163,452	71,234
Investment (€)	45,734	70,708	41,028
FFI (€)	118,464	192,179	151,154
FFI (€) per unpaid LU	86,901	143,546	111,859

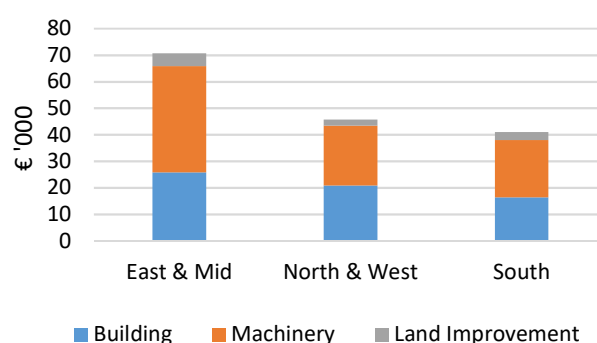
Source: Teagasc National Farm Survey

The difference in structure is also reflected in the hired labour cost component across regions, with expenditure on hired labour generally higher in the East and Midlands region. FFI adjusted for the unpaid (family) labour component results in an average Dairy FFI in the South of €111,859, €143,546 in the East and Midlands and €86,901 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 16 details on-farm investment on the average Dairy farm across the regions in 2022. 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 2022, although building investment was almost proportionate in the North and West, on average. Average spending on land improvement ranged from between approximately €2,000 and €5,000 across the regions, highest in the East and Midlands region.

Fig 16: Average Dairy farm investment by region 2022



Source: Teagasc National Farm Survey

On a per hectare basis, in 2022, Dairy FFI was highest in the East and Midlands at €2,483. The comparative figures for the South and North and West were €2,326 and €2,144 respectively. Direct costs per cow were highest in the North and West at €1,623 and lowest in the South at €1,441. Concentrate feed use was on average, 1,532 kg per cow in the North and West in 2022, compared to 1,351 kg per cow and 1,107 kg per cow in the East and Midlands and South respectively. When average FFI per cow in 2022 is compared, farms in the East and Midlands reported the highest figure at €1,676, with the comparative figure in the South €1,649 and €1,622 in the North and West.

Table 7: Regional average Dairy farm indicators 2022

	Nth/West	East/Mid	South
Direct costs (€/cow)	1,623	1,547	1,441
Overhead costs (€/cow)	1,057	1131	996
Gross Margin (€/ha)	3,657	4,277	3,754
FFI (€/ha)	2,144	2,483	2,326
FFI (€/cow)	1,622	1676	1,649

Source: Teagasc National Farm Survey

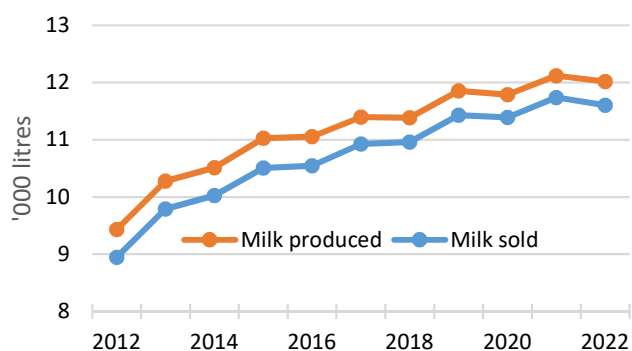


Dairy Farm Structural Change

Substantial structural change has taken place on Irish Dairy farms in recent years. Since the removal of EU milk quota, Irish milk production has generally increased and production efficiency has improved. Figure 17 illustrates the appreciable increase in the average volume of milk produced and sold per hectare over the period 2012 to 2022. An upward trend is evident, with some volatility due to adverse weather or periods of a lower milk price. The difference between milk produced and sold is that fed to calves. That differential tends to be smaller in years when the milk price is higher.

The average volume of milk produced per hectare in 2022 declined marginally to 12,019 litres. Overall, total milk production in Ireland increased only marginally in 2022, with a slight increase in Dairy farm UAA and forage area while average milk yield per cow fell by 1 percent to 5,704 litres.

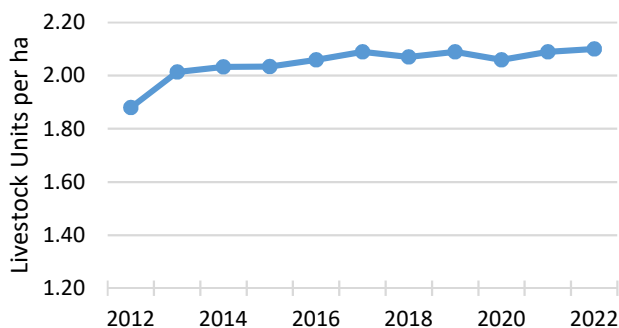
Fig 17: Average milk produced and sold per ha 2012 – 2022



Source: Teagasc National Farm Survey

The average Dairy stocking rate is presented in Figure 18. This is reflective of livestock units per hectare. The stocking rate increased marginally in 2022 to 2.10 (from 2.09 in 2021).

Fig 18: Average Dairy stocking rate 2012 - 2022

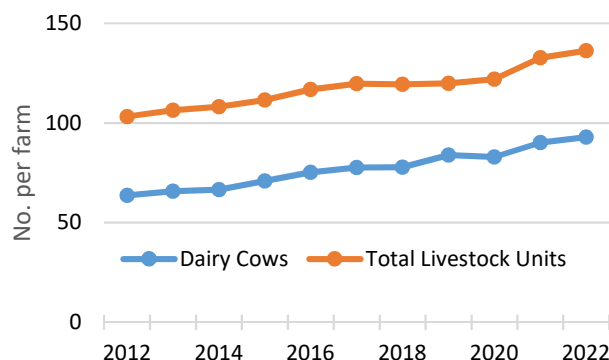


Source: Teagasc National Farm Survey

Figure 19 illustrates the growth in average Dairy herd size since 2012, rising from 64 to 93 cows per farm by 2022. Regional data indicates stronger growth in cow numbers in the East and Midlands region, where it would appear that Dairy farms have had more capacity to expand. An

associated increase in total livestock units is evident across regions, with additional animals retained as replacements as herd size increases.

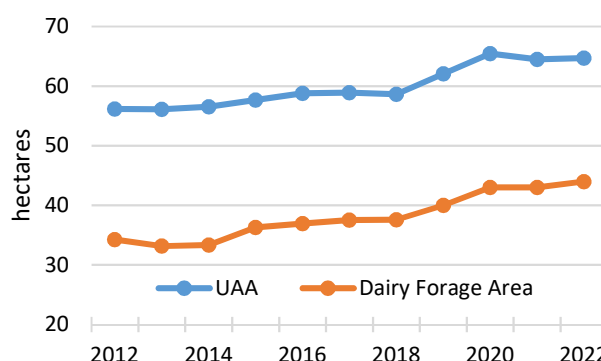
Fig 19: Average Dairy cow herd size and livestock units 2012 - 2022



Source: Teagasc National Farm Survey

Figure 20 illustrates that Dairy farm UAA increased very slightly from 64.5 to 64.7 in 2022. Dairy forage area increased slightly, up 1 hectare to 44.

Fig 20: Average Dairy UAA and forage area 2012 - 2022



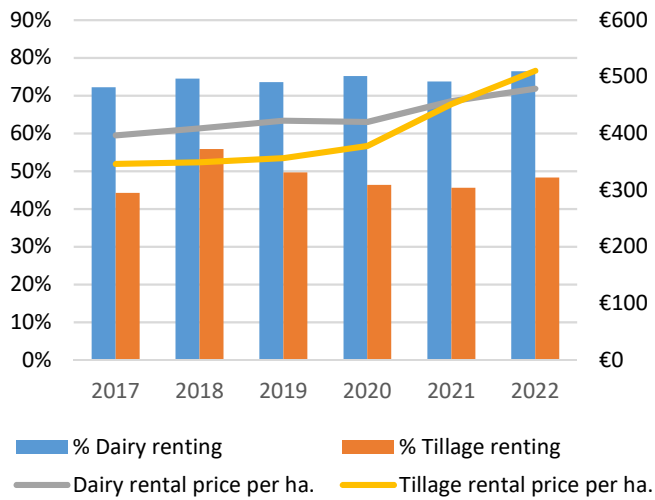
Source: Teagasc National Farm Survey

Data from the survey confirms that those Dairy farms that rent in land, on average, are larger to begin with (68 hectares in 2022). Figure 21 illustrates the proportion of Dairy and Tillage farms renting in land since 2017 and the average price paid per hectare. More than three-quarters of Dairy farmers are renting, the proportion rising steadily since milk quota abolition. Conversely, the proportion of Tillage farmers renting in land had been in decline over the same period, with some recovery in 2022 to 48 percent. 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 land previously available on the rental market will also be a consideration.

The increasing price of land rental in recent years has been well documented and is evident from the NFS data. The

differential between the price paid for Dairy and Tillage land has been closing in recent years given strong demand and relatively fixed supply. The average rental price paid per hectare by Dairy farms in 2022 was €479, surpassed by the price of Tillage land at €511.

Fig 21: Proportion of Dairy and Tillage Farms renting and price paid (per ha.) 2017 – 2022



Source: Teagasc National Farm Survey

Cattle Rearing 2022

Key Messages



Output

Increase in value due to higher cattle prices



Production Costs

Increased due to higher prices for fertiliser, feed, fuel and overheads



Income

Declined on average, with FFI for 47% below €5,000



Cattle Rearing 2022

In 2022, there were approximately 17,900 Cattle Rearing farms represented in the survey, with an average FFI of €9,408, down 13 percent year-on-year. Suckler cow production is the dominant enterprise on these farms.

Table 8 outlines the key components of average FFI on Cattle Rearing farms in 2022. Average gross output increased by 6 percent to €44,505 compared to 2021, due in part to improved prices for younger cattle.

The average amount of direct payments received on Cattle Rearing farms declined by 5 percent in 2022, to €14,309. This average reduction was due to a decline in the number in receipt of payments such as GLAS, with small reductions in other schemes also.

Table 8: Components of average Cattle Rearing FFI 2022

	2022	'22/'21 change
	€	%
Gross Output	44,505	+6
of which Direct Pays	14,309	-5
Total Costs	35,097	+13
of which direct costs	14,749	+6
of which overheads	20,348	+19
Family Farm Income	9,408	-13

Source: Teagasc National Farm Survey

Sector specific payments made through the BEEP-S and BDGP continued to contribute positively to farm income in 2022, with an average payment for participating farmers of approximately €1,900 for BEEP-S and €1,600 for BDGP. In 2022, the average payment received through the Fodder Support Scheme on Cattle Rearing farms was close to €1,000. This benefitted 80 percent of farms.

Total production costs for the average Cattle Rearing farm in 2022 were up 13 percent compared to the previous year. This was the smallest increase observed across farm systems, reflective of a tightening of input usage due to price inflation. Data from the survey indicate that both concentrate and fertiliser use were down significantly on Cattle Rearing farms in 2022, with nitrogen use down 33 percent. Direct costs increased by 6 percent on the average Cattle Rearing farm in 2022. Despite the reduction in usage, fertiliser expenditure increased by 32 percent, with the average farm spending €3,249 in 2022. Similarly, expenditure on concentrates increased, but to a much smaller degree, up 3 percent year-on-year to €3,906, on average. Concentrate usage was down approximately 10 percent on the average farm. Although a much smaller cost item, purchased bulky feed

expenditure declined to a farm average of €624. Spending on contracting charges increased on Cattle Rearing farms in 2022, up 17 percent to €3,812, on average. Livestock and veterinary costs were down 9 percent to €2,217, with other direct costs increasing by 18 percent to €1,489.

Overhead costs increased by 19 percent to €20,348 on the average farm. In line with inflationary pressures in the wider economy, an increase in general depreciation was recorded in 2022 relative to 2021. With regard to specific cost items, there was a 59 percent increase in machinery depreciation (to €4,193) with a 43 percent increase in building depreciation (to €3,425) on the average Cattle Rearing farm in 2022. Car, electricity and phone costs were also up 7 percent to €2,652 and machinery operating costs were also up slightly, by 4 percent to €3,090. Fuel costs also increased by 28 percent to €1,534. Other overhead costs also increased, up 18 percent to €2,778. Average expenditure relating to building maintenance, although small, was relatively stable at €662 and spending on land improvement maintenance was down 7 percent to €915.

Table 9 indicates that there was a 4 percent decrease in the average sized Cattle Rearing farm in 2022 to 31 hectares. Total livestock units also decreased on the average Cattle Rearing farm in 2022, to 35 on average. The average gross margin on a per hectare basis on Cattle Rearing farms in 2022 increased by 10 percent to €951. This included an average Basic Payment of €249.

Table 9: Average Cattle Rearing farm indicators 2022

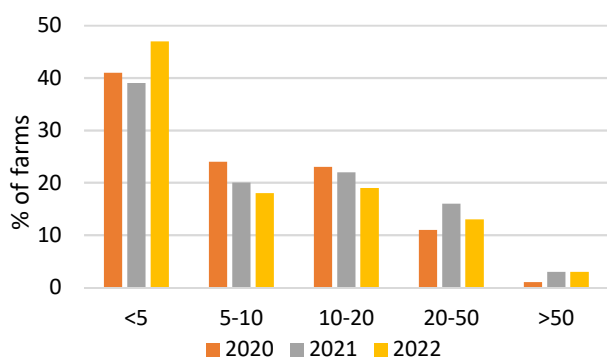
	2022	'22/'21 change
Farm Size (ha)	31	-4%
Livestock Units	35	-6%
Livestock Units (per ha)	1.11	-
Basic Payment (€/ha)	249	+1%
Gross Margin (€/ha)	951	+10%

Source: Teagasc National Farm Survey



Figure 22 presents the distribution of income on Cattle Rearing farms from 2020 to 2022.

Fig 22: Distribution of Cattle Rearing FFI 2020 - 2022



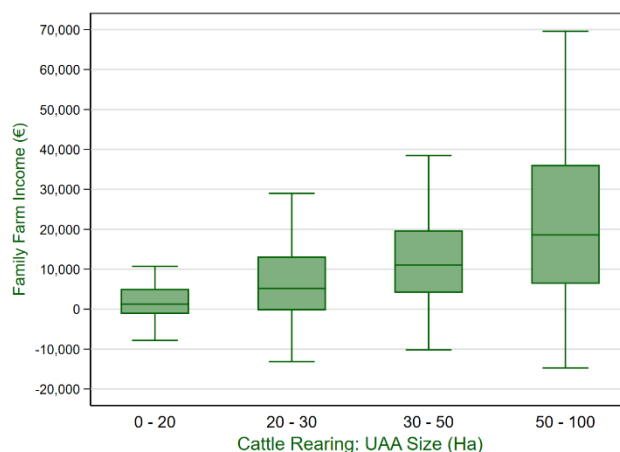
Source: Teagasc National Farm Survey

The proportion of farms reporting an average FFI of less than €5,000 increased to 47 percent in 2022. The data indicates that 65 percent of Cattle Rearing farms earned less than €10,000 in 2022. The proportion of farms with an FFI of between €10,000 and €20,000 declined to 19 percent. Those farms earning between €20,000 and €50,000 also declined slightly to 13 percent. Just 3 percent of Cattle Rearing farms earned more than €50,000 in 2022, unchanged on the 2021 figure. It should be noted that on 44 percent of Cattle Rearing farms, the holder also worked off-farm in 2022. In disaggregating the data further, Figure 23 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 19 percent of Cattle Rearing farms had a UAA between 50 and 100 and 33 percent in the 30 to 50 hectares bracket. The 20 to 30 hectares size category contained 30 percent of Cattle Rearing farms, with the remaining 18 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 23: Distribution of Cattle Rearing FFI by farm size 2022



Source: Teagasc National Farm Survey



Cattle Other 2022

Key Messages



Output

Increase in value due to higher finished cattle prices



Production Costs

Increased due to higher prices for fertiliser, feed, fuel and overheads



Income

Improved on average compared to 2021



Cattle Other 2022

There were approximately 30,327 Cattle Other farms, represented in the survey in 2022, with an average income of €18,811, a 9 percent increase on the 2021 level. Cattle finishing is the dominant enterprise on these farms.

Table 10 outlines the components of average Cattle Other farm income in 2022. Typically, the average output value per Cattle Other farm increased by 25 percent in 2022 due to an improvement in finished cattle prices. The value of Gross Output was €72,387, on average.

Table 10: Components of average Cattle Other FFI 2022

	2022	'22/'21 change
	€	%
Gross Output	72,387	+25
of which Direct Payts	16,183	+3
Total Costs	53,576	+31
of which direct costs	26,269	+29
of which overheads	27,307	+33
Family Farm Income	18,811	+9

Source: Teagasc National Farm Survey

There was a slight increase (up 3 percent) in the level of direct payments on Cattle Other farms in 2022, totalling €16,183 on average. Sector specific payments made through the BEEP-S and BDGP continued to contribute positively to farm income in 2022. On average for participant farmers these payments were approximately. €2,300 for BEEP-S and €2,500 for BDGP. In 2022, the average payment received through the Fodder Support Scheme on Cattle Other farms was close to €1,000. This related to almost 90 percent of farms.

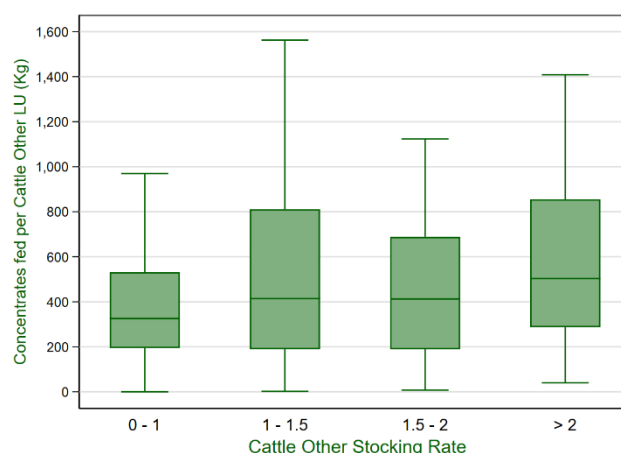
In 2022, total costs increased by 31 percent on Cattle Other farms compared to 2021. On average, direct production costs increased by 29 percent. Typically, expenditure on purchased concentrates increased by 36 percent to €10,740 on average, with usage up marginally. As with the other farm systems in 2022, there was an increase in average spending on fertiliser, which rose by 74 percent to €6,398. In terms of usage, there was an average reduction in nitrogen application of 35 percent. Average contracting related costs increased by 22 percent on Cattle Other farms in 2022, at €4,586. Although a more minor cost, expenditure on purchased bulky feed also increased to €635, on average. Average expenditure on livestock and veterinary increased by 3 percent year-on-year to €2,401, with other direct costs up 29 percent to €1,820.



On average, overhead costs increased by 33 percent in 2022, relative to the previous year. Increased depreciation costs were evident across machinery and buildings, both increasing by 65 percent to €5,412 and €4,142 respectively. Expenditure relating to land improvement maintenance also increased to €1,311, on average. Buildings maintenance was up 12 percent to €1,046, on average. Machinery operating costs also increased, up 23 percent to €4,562, on average, with fuel up 51 percent to €2,248. Other overhead costs came to €3,304 in 2022, up 19 percent, on average. Expenditure relating to car, electricity and phone also increased by 19 percent to €3,486, with rent of conacre up 24 percent to €1,985 year-on-year.

Concentrate feed use on Cattle Other farms in 2022 by stocking rate band is presented in Figure 24. The data illustrate the variation across farms within stocking rate bands. The median value of concentrate use per lu in the lowest (0 to 1 lu) stocking rate band was lowest at 326 kg. Concentrate usage was similar across the 1 to 1.5 lu and 1.5 to 2 lu stocking rate bands, at 414 and 413 kg respectively. The most intensively stocked Cattle Other farms (above 2 lu) had a median feed use of 503 kg.

Fig 24: Concentrate feed use per livestock unit on Cattle Other Farms 2022



Source: Teagasc National Farm Survey

Table 11 indicates that the average UAA on Cattle Other farms in 2022 was 37 hectares, up 3 percent compared to 2021. Total livestock units increased by 4 percent to 49. Taking account of the change in farm size, average gross margin per hectare on Cattle Other farms increased by 18 percent in 2022, to €1,240. This margin was inclusive of an average Basic Payment of €291, which was relatively unchanged compared to 2021.

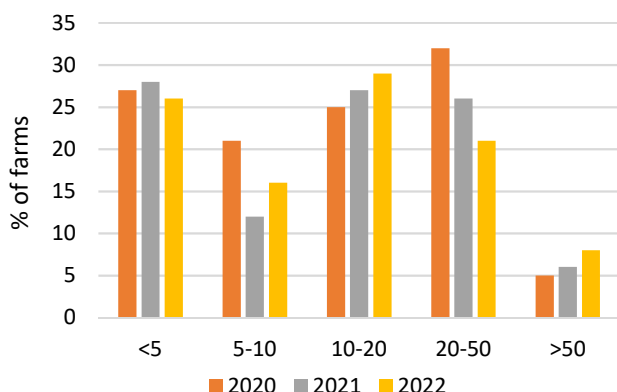
Table 11: Average Cattle Other farm indicators 2022

	2022	'22/'21 change
Farm Size (ha)	37	+3%
Livestock Units	49	+4%
Livestock Units per ha	1.32	-
Basic Payment (€/ha)	291	+1%
Gross Margin (€/ha)	1,240	+18%

Source: Teagasc National Farm Survey

Figure 25 presents the distribution of average income on Cattle Other farms in 2022. The proportion of farms in the lowest income category declined marginally to 26 percent, compared to 2021. The proportion of Cattle Other farms earning between €5,000 and €10,000 also increased to 16 percent, as did those in the €10,000 to €20,000 bracket, at 29 percent. The proportion in the €20,000 to €50,000 income category declined by 5 percentage points to 21 percent in 2022. There was a marginal increase (up 2 percentage points) in the proportion of Cattle Other farms earning more than €50,000, at 8 percent on average in 2022. It should be noted that 44 percent of Cattle Other farm-holders also worked off-farm in 2021.

Fig 25: Cattle Other FFI distribution 2020- 2022

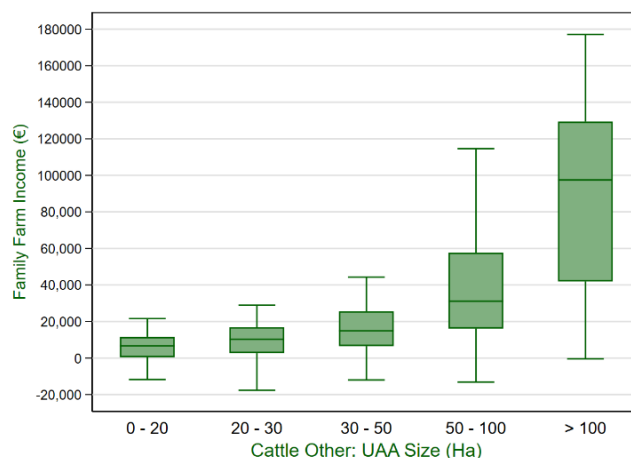


Source: Teagasc National Farm Survey

Figure 26 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 7 percent of farms fall into the greater than 100 hectares size category, with 27 percent in the 50 to 100 hectare bracket and a further 27

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 13 percent comprising farms of less than 20 hectares.

Fig 26: Distribution of Cattle Other FFI by farm size 2022



Source: Teagasc National Farm Survey



Sheep 2022

Key Messages



Output

Increased due to higher output prices



Production Costs

Increased due to higher prices for fertiliser, feed, fuel and overheads



Income

Declined on average due to input cost pressure



Sheep 2022

There were approximately 13,979 Sheep farms represented in the survey in 2022, with an average income of €16,454, a 21 percent decrease on the 2021 level. Key data with respect to the average Sheep farm are illustrated in Table 12. Gross output on the average Sheep farm increased marginally by 9 percent to €66,423 in 2022, 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 2022

	2022	'22/'21 change
	€	%
Gross Output	66,423	+9
of which Direct Payts	18,092	-4
Total Costs	49,969	+24
of which direct costs	25,604	+22
of which overheads	24,365	+26
Family Farm Income	16,454	-21

Source: Teagasc National Farm Survey

Direct payments declined year-on-year to €18,092, on average, with a reduction in participation in schemes such as GLAS. Payments through GLAS and the Areas of Natural Constraint remained important on the average Sheep farm in 2022. Similarly, participation in the Sheep Welfare Scheme was significant, with an average payment of close to €1,800 in 2022. The Fodder Support Scheme was also important in 2022, resulting in an average payment of close to €1,000 for participants.

In line with other systems, there was a sharp increase in production costs on Sheep farms in 2022. Direct costs increased by 22 percent to a farm average of €25,604, while overhead costs rose by 26 percent to €24,365.

In terms of direct costs, the largest component, expenditure on concentrate feed, increased by 27 percent to €9,575 in 2022. On the average Sheep farm, the volume of concentrate used increased by 15 percent in 2022. Expenditure on purchased bulky feed also increased by the same magnitude to €1,934. Fertiliser expenditure on the average Sheep farm increased by 53 percent year-on-year to €4,867, although nitrogen use was down close to one-third in line with the Cattle systems. Expenditure on contracting increased by 34 percent to €3,541, with expenditure on veterinary and livestock costs relatively unchanged at €3,638. Other direct costs increased by 9 percent to €1,939, on average in 2022.

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 2022. Machinery



depreciation increased by 60 percent on average, to €4,478, while average building depreciation rose by 44 percent to €3,349. Average machinery operating costs also increased, up 22 percent to €3,517, with fuel up 43 percent to €1,628. Expenditure relating to car, electricity and phone also increased, by 22 percent to €4,114. Spending on land improvement was also up, by 8 percent to €1,204 on the average Sheep farm in 2022. Rent of conacre was relatively unchanged at €2,068, while other overhead costs accounted for €2,903 of the total, up 7 percent year-on-year.

Table 13 presents some key Sheep system indicators for 2022. Overall, little change is reported compared to 2021. UAA per farm remained relatively stable at 45 hectares, on average. The average flock size increased only slightly, (2 percent) to 142 ewes. On a per hectare basis, the average gross margin on Sheep farms was €909 in 2022. This included a Basic Payment of €251, on average.

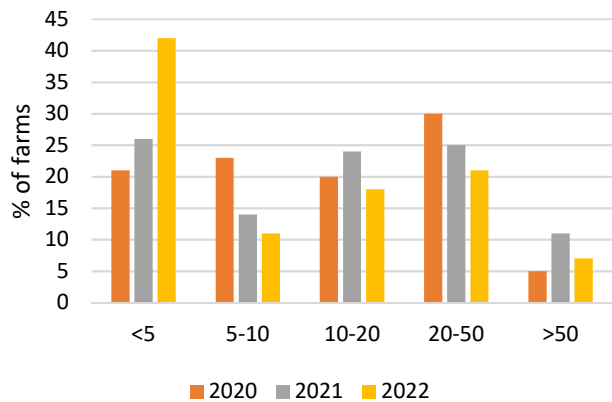
Table 13: Sheep farm indicators 2022

	2022	'22/'21 change
Farm Size (ha)	45	+1%
Number of Ewes	142	+2%
Livestock Units (lu/ha)	1.22	-2%
Basic Payment (€/ha)	251	-1%
Gross Margin (€/ha)	909	+1%

Source: Teagasc National Farm Survey

Figure 27 presents the distribution of FFI on Sheep farms from 2020 to 2022. Compared to 2021, the proportion of Sheep farms earning a FFI of less than €5,000 increased dramatically (up 16 percentage points) to more than 4 in 10 farms (42 percent) in 2022. As a result, the decline across the other income categories is evident. 11 percent of Sheep farms reported an income of between €5,000 and €10,000 in 2022, a 3 percentage point decline compared to 2021.

Fig 27: Distribution of Sheep FFI 2020 - 2022



Source: Teagasc National Farm Survey

The proportion of farms earning on average between €10,000 and €20,000 declined by 6 percentage points to 18 percent, with the proportion earning between €20,000 and €50,000 declining by 4 percentage points to 21 percent. There was a 4 percentage point decline in the proportion earning above €50,000, comprising just 7 percent of farms in 2022, on average.



Tillage 2022

Key Messages



Output

Increased due to higher prices and yields



Production Costs

Increased due to higher prices for a range of inputs, particularly fertiliser and fuel



Income

Increased as rise in output value outpaced the rise in production costs



Tillage 2022

A total of 6,246 Tillage farms were represented in the survey in 2022, earning an average income of €76,654, up 32 percent year-on-year. Favourable weather conditions and an increase in cereal area in 2022 resulted in an increase in cereal production volumes in aggregate. Cereal prices at harvest in 2022 were up on the already high 2021 level. Cereal prices were high due to relatively low international stocks, adverse weather in key production regions and reduced availability due to Russia's invasion of Ukraine.

While production costs were also higher in 2022, the increase in output value resulted in an increase in margins on the average Tillage farm. Table 14 reports the components of average Tillage FFI. Gross output increased by 32 percent to €210,286 on the average Tillage farm in 2022. On average, direct payments increased by 5 percent, compared to 2021.

Table 14: Components of average Tillage FFI 2022

	2022	'22/'21 change
	€	%
Gross Output	210,286	+32
of which Direct Payts	29,121	+5
Total Costs	133,632	+32
of which direct costs	70,759	+45
of which overheads	62,873	+20
Family Farm Income	76,654	+32

Source: Teagasc National Farm Survey

While the number of participants was small, the average payments received through the Straw Incorporation Measure (SIM) and Protein Aid payment were significant at approximately €3,900 and €2,900 on average. Similarly, the average payment received through the Tillage Incentive Scheme was €1,800.

Overall, average costs increased on Tillage farms in 2022 by 32 percent, to €133,632. Direct costs increased by 45 percent year-on-year, with an increase in fertiliser expenditure alone of 125 percent to €30,645 on the average Tillage farm. Expenditure on crop protection also increased, by 26 percent, to €12,181, with purchased seed also up by 22 percent, on average, to €6,623. Expenditure on contracting charges also increased by 46 percent year-on-year to €14,110, on average. As many Tillage farms also have a significant cattle enterprise, some will incur expenditure on purchased concentrates. However, the data indicate that spending on concentrates decreased on Tillage farms in 2022, to €3,974 on average. This is

reflective of the more specialised nature of the farms sampled in 2022.

Overhead costs on Tillage farms increased in 2022, by an average of 20 percent year-on-year. The average increase in machinery depreciation was 26 percent to €14,968 and machinery operating costs also rose by 21 percent to €13,911. In terms of some other overhead sub-components, conacre rental costs were up 48 percent in 2022 to €10,902 on average. Expenditure on fuel also increased to €7,473, up 42 percent. Building depreciation increased by 60 percent to €5,137. Car, electricity and phone expenditure was also up 8 percent to €4,712. Buildings maintenance costs increased to €1,329, up 22 percent, while land improvement maintenance was down by 15 percent to €1,619. Other overhead costs remained relatively stable year-on-year at €5,349.

Table 15 indicates that the average Tillage farm area increased by 4 percent in 2022 to 71 hectares. Of this, 41 hectares was dedicated to cereals, an increase of 7 percent compared to 2021. The average Tillage farm gross margin was €1,979 per hectare in 2022, up 22 percent year-on-year. This included a Basic Payment of €300, which was relatively unchanged from the 2021 level.

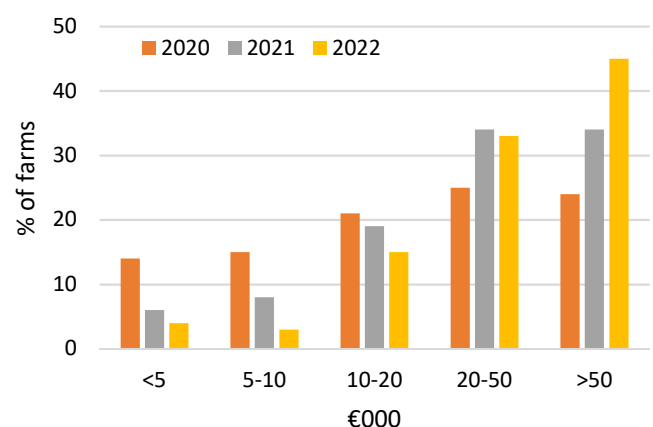
Table 15: Average Tillage enterprise indicators 2022

	2022	'22/'21 change
Farm Size (ha)	71	+4%
of which cereals (ha)	41	+7%
Cereal output (€/ha)	3,118	+36%
Basic Payment (€/ha)	300	+1%
Gross Margin (€/ha)	1,979	+22%

Source: Teagasc National Farm Survey

Figure 28 presents the distribution of average FFI earned on Tillage farms since 2020.

Fig 28: Average Tillage FFI distribution 2020 - 2022



Source: Teagasc National Farm Survey

There is a clear increase in the proportion of farms in the higher income brackets, with those earning a FFI in excess of €50,000, up 12 percentage points year-on-year, representing 45 percent of farms. Of these, 19 percent earned more than €100,000. A further 33 percent of Tillage farms earned between €20,000 and €50,000, on average, in 2022.

The proportion of Tillage farms earning below €5,000 in 2022 was down to 4 percent, on average, with those earning between €5,000 and €10,000 down to 3 percent. 15 percent of Tillage farms reported a FFI of between €10,000 and €20,000 in 2022.



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Regional Analysis, Off Farm Employment and Viability 2022

Key Messages



Regional Income

Reflects the dominant farm system in a region with Dairy FFI a key driver



Off farm employment

Increased for both farmer and spouse, on average



Viability

Performance on Drystock farms remains challenging



Regional FFI and Off Farm Employment 2022

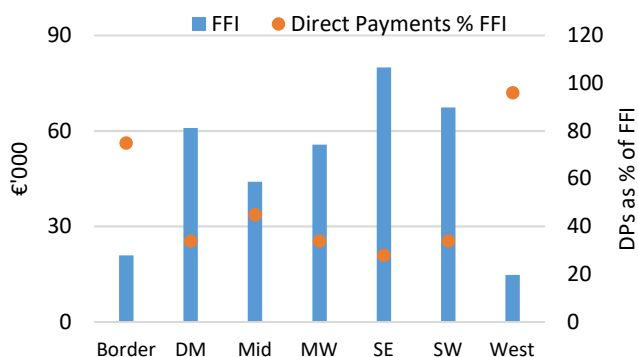
Farm income varies widely by region, driven by farm system, scale, profitability and direct payments. Those regions where dairying is more prevalent are generally more profitable and have a lower reliance on direct payments (Figure 29).

Average family farm income in 2022 was highest in the South-East at €79,863 and lowest in the West, where average FFI was more than five times smaller at €14,763. This is of course reflective of the types of farms in those areas, with a higher prevalence of Drystock farms and smaller farms generally, in areas where incomes are lower. Farms in the Dublin and Mid-East, Mid-West and South-West also reported levels of FFI between €55,600 and €67,200 in 2022, reflective of the improved situation on Dairy and Tillage farms in 2020 and 2021. The equivalent figure in the Midlands was €44,026 and €20,930 in the Border region.

Differences in 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 96 percent of average FFI (at just over €14,000) in 2022. The region next most reliant on such payments was the Border, where direct payments comprised 75 percent of FFI). The equivalent figure for farms in the Midlands region was 45 percent. Direct payments accounted for a lower proportion of farm income across the other regions, ranging from 28 percent in the South-East, 34 percent in the South-West, Mid-West and Dublin, Mid-East.

In general, the improvement in farm incomes across some regions reduced the relative contribution of direct payments to FFI in 2022 in those regions.

Fig 29: Average FFI and DPs as a % of FFI by region 2022

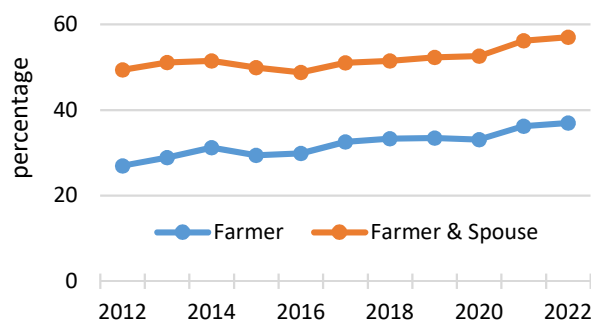


Source: Teagasc National Farm Survey

The proportion of farm households where either the farmer or spouse was employed off-farm increased in 2022 to 57 percent. The proportion of farm holders

employed off-farm also increased to 37 percent. Trends in both farm holder and farm household (farmer and spouse) off-farm employment are presented in Figure 30. The gradual increase in the proportion of farm households where both the farmer and spouse are employed off farm in recent years is evident.

Fig 30: Off-farm employment (farmer and spouse) 2012 - 2022



Source: Teagasc National Farm Survey

The off-farm employment situation differs by system, with Drystock farmers most likely to work off-farm. On the Cattle systems, 44 percent of farmers are also employed off-farm. Sheep farmers are similar, with the equivalent figure on Tillage farms a little lower.

Although a very low proportion of Dairy farmers (10 percent) work off-farm, 56 percent of Dairy farm households have an off-farm employment income i.e. a high proportion of spouses work off farm in Dairy farm households. The incidence of household off-farm employment for Cattle Rearing farms is 57 percent. The comparative figure on Cattle Other farms is 58 percent, with 59 percent of Sheep farm households and 55 percent of Tillage farm households having either the farm holder or spouse employed off-farm.

The higher age profile of Drystock farm households is reflected in the relatively larger proportion of households in receipt of pension income (through either the farm holder or spouse), this was highest on Cattle Rearing farms in 2022, at 44 percent. Overall, 31 percent of farm households were in receipt of pension income in 2022, reflecting the ageing farming 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, with some small variation across regions year-on-year.



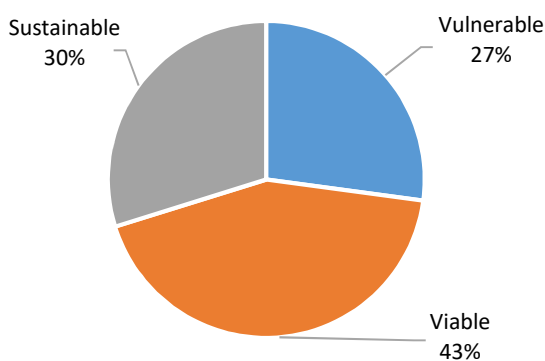
Viability 2022

A farm business is defined as being *economically viable* if FFI is sufficient to remunerate family labour at the minimum wage in 2022 (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 43 percent of the farm population represented by the Teagasc NFS in 2022 were classed as being economically viable (Figure 32).

Fig 31: Viability of Irish farming 2022



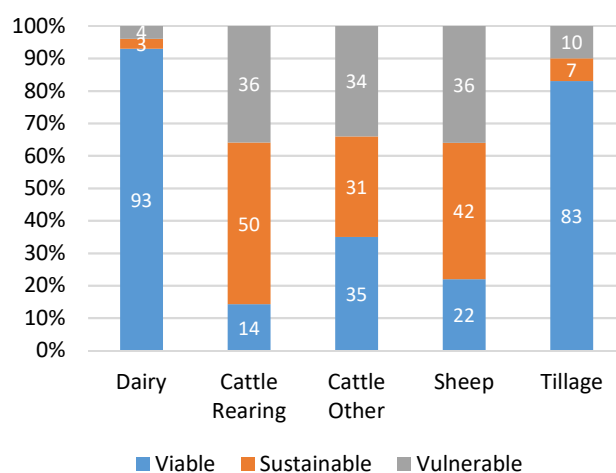
Source: Teagasc National Farm Survey

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 remained relatively stable in 2022 (up 1 percentage point). Subsequently, the proportion of farms categorised as sustainable (due to the presence of income from off-farm employment) only went down 1 percentage point. The proportion of vulnerable farms remained the same year-on-year at 27 percent.

The viability of Irish farms varies across system. Figure 33 illustrates the wide differential between the viability of Dairy and Tillage farms, on average, compared to their Drystock counterparts. In 2022, 93 percent of Dairy

farms were found to be viable (up 8 percentage points on 2021). 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 in 2022 to just 3 percent. Only 4 percent of Dairy farms were considered vulnerable in 2022, also down compared to 2021. The proportion of viable Tillage farms stood at 83 percent in 2022, up 10 percentage points from the previous year, reflective of the improvement in Tillage farm incomes in 2022. In turn, those in the sustainable category declined from 14 to 7 percent, with those found to be vulnerable also declining from 14 to 10 percent, on average.

Fig 32: Viability of farming by system 2022



Source: Teagasc National Farm Survey

The situation on Drystock farms remains more challenging, particularly on Cattle Rearing farms where only 14 percent were deemed viable in 2022, the figure unchanged year-on-year. The proportion of Cattle Rearing farms considered sustainable in 2022 was 50 percent, down 3 percentage points compared to 2021. The proportion of Cattle Rearing farms classified as vulnerable in 2021 increased by 3 percentage points to 36 percent. Just over one-third (35 percent) of Cattle Other farms were classified as viable in 2022, the figure up 2 percentage points year-on-year. As a result, there was a 2 percentage point decline in the proportion of Cattle Other farms deemed to be sustainable in 2022, to 31 percent. The proportion of Cattle Other farms categorised as vulnerable in 2022 remained unchanged year-on-year at 34 percent. There was a large decline in the proportion of viable Sheep farms in 2022, falling from 33 percent in 2021 to 22 percent in 2022. The proportion of sheep farms found to be sustainable was 42 percent (up 5 percentage points year-on-year), with 36 percent classed as vulnerable (up 6 percentage points compared to the previous year).

To put these results in context, the data indicates that there were just over 14,300 viable Dairy farm businesses in Ireland in 2022, with just over 2,400 Cattle Rearing farms and just under 10,500 Cattle Other farms considered viable. The number of viable Sheep farms decreased to just over 3,000 in 2022, with just under 5,200 Tillage farms similarly considered viable.

The data indicate that there were close to just 16,800 vulnerable Cattle farms in 2022. However, this does not take account of those very small farms (of which there are over 48,000), with a standard output of less than €8,000, falling outside the population threshold for the Teagasc National Farm Survey's annual study. The Teagasc National Farm Survey is currently processing data for 2022 for these very small farms and this will be released as a separate publication in due course. In the last such survey in 2015, half of these small farms were found to be vulnerable, a further one-third were considered sustainable and the remainder viable.

The contrast in the regional figures remain stark, with 56 percent of farms in the South classified as viable compared to only 19 percent in the North and West region. The equivalent figure in the East and Midlands is 50 percent. These figures are reflective of the composition of agriculture and the sustainability of farm systems across regions. Some 37 percent of farms in the North and West region in 2021 were vulnerable, compared to 19 percent in the South and 27 percent in the East and Midlands region. In the North and West, 43 percent of farm households were classified as sustainable in 2022, with the equivalent figures on the other regions approximately 25 percent.



Appendices

- 36 Results Tables
- 47 Background Notes
- 49 Farm Classifications
- 51 Glossary of Terms



Appendix 1: Detailed Tables

Appendix 1: List of tables Teagasc NFS 2022

Table - 08a	Farm Financial Results by System of Farming 2022	All Farms	37
Table - 08b	Resources per Farm by System of Farming 2022	All Farms	38
Table - 08c	Gross Output and Direct Payments by System of Farming 2022	All Farms	39
Table - 08d	Direct and Overhead Costs by System of Farming 2022	All Farms	40
Table - 08e	Demographic Data by System of Farming 2022	All Farms	41
Table - 014a	Farm Financial Results - By Region 2022	All Farms	42
Table - 014b	Resources per Farm - By Region 2022	All Farms	43
Table - 014c	Gross Output and Direct Payments - By Region 2022	All Farms	44
Table - 014d	Direct and Overhead Costs - By Region 2022	All Farms	45
Table - 014e	Demographic Data - By Region 2022	All Farms	46

Table - 08A (2022) 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	241.0	102.0	194.0	80.0	65.0	18.0	700.0
Per Cent of Population	17.8	20.8	35.3	16.2	7.2	2.3	100
Overall Results (€)							
Gross Output	392,900	44,505	72,387	66,423	210,286	265,402	137,436
of which Land / Quota Let	240	597	1,426	176	1,864	742	853
Direct Payments / Subs	21,346	14,309	16,183	18,092	29,121	29,123	18,274
- Direct Costs	143,802	14,749	26,269	25,604	70,759	102,635	49,791
=Gross Margin	249,098	29,756	46,118	40,819	139,527	162,768	87,646
- Overhead Costs	98,214	20,348	27,307	24,365	62,873	78,427	41,836
= Family Farm Income	150,884	9,408	18,811	16,454	76,654	84,341	45,809
Net Sales & Receipts	389,357	45,098	72,331	66,695	198,269	258,337	135,909
- Current Cash Expenditure	207,375	27,672	44,613	42,382	113,086	151,439	77,291
=Cash Income (Approx.)	181,982	17,426	27,718	24,313	85,183	106,898	58,618
-Net New Investment	41,337	4,786	5,842	7,189	17,289	39,620	13,813
= Cash Flow	140,645	12,640	21,876	17,124	67,894	67,278	44,805
Asset Values (€)							
Machinery	115,848	20,996	28,164	24,275	90,343	92,253	47,735
Livestock: Breeding	118,333	28,369	13,833	25,476	12,693	60,484	38,442
Trading	33,731	16,588	46,372	23,494	32,462	88,244	34,155
Land & Buildings	1,201,807	526,913	736,202	612,669	1,353,302	1,336,200	814,692
Gross New Investment	46,005	5,085	6,904	8,543	21,997	41,851	15,700
Loans Closing Balance	84,677	7,406	17,419	11,027	31,024	63,923	28,390
Total Standard Output (TSO)	202,919	21,978	37,158	40,182	97,474	157,461	71,321
		Distribution - % of Farms					
Gross Output 0 – 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.9
10,000 – 20,000	0.0	17.0	0.0	0.0	0.0	0.0	7.9
20,000 – 40,000	0.0	44.1	30.1	33.3	0.0	0.0	25.9
40,000 – 60,000	0.0	16.8	20.6	13.5	0.0	0.0	14.2
60,000 – 100,000	0.0	15.5	24.7	18.5	16.7	0.0	16.8
> 100,000	95.1	0.0	18.7	16.3	63.4	88.3	34.3
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group : (1)	56.3	30.4	56.3	28.9	77.5	0.0	47.9
(2)	40.1	62.2	39.7	50.7	20.2	46.9	45.0
(3)	0.0	0.0	0.0	17.2	0.0	0.0	6.5
=Total	100	100	100	100	100	100	100

Table - 08B (2022) 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	241	102	194	80	65	18	700
Per Cent of Population	17.8	20.8	35.3	16.2	7.2	2.3	100.0
LAND (ha)							
Area Owned	49.9	29.3	34.7	38.5	53.5	60.6	38.9
Total Area	66.9	33.1	38.9	47.1	72.7	72.6	47.3
Tillage	1.7	0.0	1.2	1.3	48.5	5.0	4.6
of which Total Cereals	1.0	0.0	0.9	0.0	40.9	0.0	3.7
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Grassland Silage	20.8	7.9	8.9	6.4	5.6	18.5	10.4
Hay	0.6	0.9	1.3	1.1	1.6	2.4	1.1
Pasture	40.0	18.4	22.9	27.0	12.2	41.7	25.3
Rough Grazing	0.9	1.5	1.0	7.2	0.1	1.4	2.1
U.A.A	64.7	31.3	37.2	44.9	70.5	70.8	45.4
Remainder of Farm	2.2	1.8	1.6	2.2	2.1	1.8	1.9
Forage & Crop Acreage	63.6	29.2	35.5	39.4	68.8	68.9	43.1
LIVESTOCK							
Cattle							
Dairy Cows	93.0	0.0	0.0	0.1	0.0	35.4	17.6
Other Cows	1.0	22.7	10.6	7.8	7.8	6.9	10.7
Heifers-in-Calf	11.8	1.4	0.8	0.7	0.6	4.7	2.9
< 1 Year Old	53.7	20.2	29.4	9.9	11.6	63.4	28.1
1 - 2 Year Old Male	6.6	1.9	18.5	4.1	7.4	47.6	10.4
1 - 2 Year Old Female	15.6	5.2	11.6	4.6	7.7	24.1	9.9
=> 2 Year Old Male	0.5	0.1	3.7	0.7	1.9	2.0	1.7
=> 2 Year Old Female	0.8	0.8	1.8	0.7	1.4	1.5	1.2
Bulls	1.0	0.7	0.3	0.2	0.2	0.6	0.5
Total Cattle	184.0	53.0	76.7	28.8	38.6	186.0	82.9
Sheep (avg. no)							
Ewes	2.8	0.6	10.2	142.3	21.9	45.3	30.1
Other Sheep	3.4	0.6	11.3	142.3	21.9	47.5	30.6
Total Sheep	6.2	1.2	21.5	284.6	43.8	92.9	60.7
Grazing Livestock Units							
Dairy Cows	93.9	0.0	0.0	0.1	0.0	35.4	17.6
Other Cattle	41.6	33.8	46.1	18.2	25.2	82.9	37.5
Sheep	0.7	0.2	2.8	36.0	5.8	12.0	7.7
Horses	0.1	0.8	0.1	0.4	0.9	0.4	0.4
Total Livestock Units	136.3	34.7	49.0	54.7	31.9	130.6	63.2
LABOUR UNITS							
Family	1.5	0.9	0.9	1.0	1.0	1.5	1.1
Total	1.8	1.0	0.9	1.1	1.1	1.8	1.2

Table - 08C (2022) 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	241	102	194	80	65	18	700	
Per Cent of Population	17.8	20.8	35.3	16.2	7.2	2.3	100.0	
		(€) GROSS OUTPUT						
LIVESTOCK								
Dairying	328,624	0	0	635	0	125,386	61,747	
of which milk	322,721	0	0	591	0	109,623	60,312	
Cattle	44,391	29,298	48,288	19,075	25,036	82,722	37,996	
of which Beef Data / Beef Genomics	0	941	524	344	151	365	461	
Sheep & Wool	720	103	2,435	26,884	4,195	9,557	5,922	
of which Sheep Coupled Payments	0	0	0	0	0	0	0	
Pigs	0	0	0	14	0	7,893	189	
Poultry	578	0	49	0	0	1,745	162	
Horses	13	849	14	-90	667	147	222	
Other	0	0	0	0	0	0	0	
Sub-Total Livestock	374,326	30,250	50,786	46,518	29,898	227,450	106,238	
of which Disease Compensation	441	66	88	24	70	1,618	171	
CROPS								
Wheat	0	0	0	0	31,495	0	2,408	
Barley - Feeding	1,755	0	1,620	0	63,658	0	5,886	
Barley - Malting	0	0	0	0	10,671	0	981	
Oats	0	0	0	0	10,410	0	893	
Potatoes	0	0	0	0	0	0	621	
Other	531	558	1,314	2,658	26,440	3,398	3,114	
of which Forestry Premium	134	217	189	277	204	154	200	
Sub-Total Crops	3,070	586	3,693	4,118	151,201	10,532	13,902	
TOTAL LIVESTOCK & CROPS	377,396	30,836	54,478	50,636	181,099	237,982	120,140	
Machinery Hire Revenue	18	303	464	127	2,380	373	433	
Other Current Receipts	378	118	816	142	1,045	757	498	
+ Decoupled Direct Payments / Subs	20,603	11,576	14,387	15,522	25,392	25,262	16,154	
of which Basic Payment	17,842	7,808	10,836	11,269	21,119	22,220	12,544	
GLAS	582	1,412	1,626	1,812	2,422	914	1,467	
ANC	2,061	2,149	1,857	2,322	886	1,911	1,960	
Other Subsidies	417	1,236	1,477	2,236	4,692	3,011	1,631	
+ Income from Land Let	240	597	1,426	176	1,864	742	853	
+ Income from Quota Let	0	0	0	0	0	0	0	
- Inter-Enterprise Transfers	6,001	8	598	1,100	4,170	4,575	1,876	
TOTAL GROSS OUTPUT	392,900	44,505	72,387	66,423	210,286	265,402	137,436	

Table - 08D (2022) 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	241	102	194	80	65	18	700	
Per Cent of Population	17.8	20.8	35.3	16.2	7.2	2.3	100.0	
DIRECT COSTS (€)	15,319	17,900	30,327	13,979	6,246	2,035	85,806	
Purchased Concentrates	63,564	3,906	10,740	9,575	3,974	52,111	19,044	
Purchased Bulky Feed	6,375	624	635	1,934	464	2,197	1,894	
Fertiliser	31,384	3,249	6,398	4,867	30,645	18,784	12,011	
Crop Protection	901	155	393	320	12,181	1,654	1,310	
Purchased Seed	731	90	294	412	6,623	1,154	830	
Hire of Machinery	15,784	3,812	4,586	3,541	14,110	10,184	7,079	
Transport	137	83	289	218	140	276	196	
Livestock (A.I. Vet etc.)	14,596	2,217	2,401	3,638	1,527	9,331	4,842	
Casual Labour	1,983	14	64	304	32	616	446	
Other	13,411	1,489	1,820	1,939	1,766	8,690	3,999	
Sub-Total	148,867	15,640	27,619	26,749	71,461	104,999	51,651	
Fodder Crop Adjustment	-5,073	-890	-1,349	-1,150	-693	-2,364	-1,862	
TOTAL DIRECT COSTS	143,802	14,749	26,269	25,604	70,759	102,635	49,791	
OVERHEAD COSTS (€)								
Rent of Conacre	8,350	1,164	1,985	2,068	10,902	5,417	3,694	
Car, Electricity, Phone	10,743	2,652	3,486	4,114	4,712	7,673	4,899	
Current Hired Labour	7,112	460	636	558	2,626	5,962	2,014	
Interest Charges	3,836	441	821	519	1,358	2,738	1,316	
Machinery Depreciation	19,730	4,193	5,412	4,478	14,968	16,435	8,519	
Machinery Operating	13,217	3,090	4,562	3,517	13,911	12,657	6,502	
of which Fuel & Lub.	6,345	1,534	2,248	1,628	7,473	6,551	3,212	
Buildings Depreciation	16,968	3,425	4,142	3,349	5,137	12,422	6,422	
Buildings Maintenance	3,930	662	1,046	957	1,329	3,169	1,537	
Land Improvement Depreciation	2,709	568	593	697	962	3,093	1,069	
Land Improvement Maintenance	3,414	915	1,311	1,204	1,619	2,877	1,646	
Other	8,137	2,778	3,304	2,903	5,349	5,983	4,204	
OVERHEAD COSTS	98,214	20,348	27,307	24,365	62,873	78,427	41,836	
TOTAL NET EXPENSES	242,008	35,097	53,576	49,964	133,641	181,062	91,625	
		Distribution - % of farms						
Costs % Output < 50	14	0	7	0	23	0	10	
50 -< 60	33	11	11	0	20	0	15	
60 -< 70	34	11	20	13	26	0	20	
70 -< 80	14	14	26	26	17	0	20	
80 -< 90	5	19	12	11	0	0	12	
90 +	0	37	24	37	0	0	23	
=Total	100	100	100	100	100	100	100	
Avg %	61	83	78	84	63	65	76	

Table - 08E (2022) 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	241	102	194	80	65	18	700
Per Cent of Population	17.8	20.8	35.3	16.2	7.2	2.3	100.0
Holder							
Age of Holder	54.8	60.5	60.0	57.9	59.4	64.0	58.9
Marital Status - Married %	85.5	66.4	74.1	70.0	73.3	77.9	73.9
Widowed %	1.3	8.0	2.4	7.0	4.6	0.0	4.2
Single %	12.2	23.2	20.0	19.6	19.9	0.0	19.3
Separated %	0.7	1.4	3.1	1.7	2.2	0.0	2.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.5	2.6	2.7	2.9	2.9	2.6	2.8
< 24 (no.)	1.2	0.6	0.6	0.8	0.8	0.0	0.8
< 24 % HH	53.8	29.8	28.9	36.2	38.2	0.0	35.5
25 - 44 (no.)	0.6	0.4	0.4	0.5	0.4	0.0	0.4
25 - 44 % HH	39.8	28.3	30.0	31.9	27.4	0.0	31.3
Demograph. Viable % HH	77.6	50.6	51.1	58.5	56.9	42.9	57.2
Off-farm sources of income - - Holder and/or Spouse							
Off-farm Job % HH	55.7	56.8	58.2	59.0	55.0	0.0	56.6
Off-farm Job Holder % HH	9.7	43.6	44.4	45.0	42.0	0.0	37.1
Off-farm Job Spouse % HH	53.6	37.9	37.9	41.8	43.4	0.0	41.3
Pensioners (no.)	0.3	0.7	0.5	0.4	0.3	0.0	0.5
Pensioners % HH	20.1	43.9	32.9	24.9	22.6	0.0	30.7
Unemployment Etc. (no.)	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Unemployment Etc. % HH	0.6	0.9	3.8	5.2	1.5	0.0	2.6

Table - 14A (2022) Farm Financial Results by Region - All Farms

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid- West	(6) South- East	(7) South- West	(8) West	
No. of Farms in Sample	112	102	103	107	114	106	56	
Per Cent of Population	16.1	9.3	9.6	15.2	10.3	15.5	19.5	
Overall Results (€)								
Gross Output	78,118	174,969	146,958	153,588	207,158	187,721	61,165	
of which Land / Quota Let	240	1,494	805	1,224	1,430	198	0	
Subsidies and Direct Payments	15,780	21,296	19,732	19,191	22,548	18,616	14,100	
- Direct Costs	29,555	61,948	52,652	52,544	70,961	68,498	23,363	
=Gross Margin	48,563	113,021	94,306	101,044	136,198	119,223	37,802	
- Overhead Costs	27,633	52,129	50,280	45,361	56,335	51,946	23,039	
= Family Farm Income	20,930	60,893	44,026	55,683	79,863	67,277	14,763	
Net Sales & Receipts	76,786	173,742	146,989	153,869	201,762	183,209	60,149	
- Current Cash Expenditure	48,238	96,683	85,136	82,306	107,821	102,076	38,152	
= Cash Income (Approx.)	28,547	77,059	61,853	71,564	93,941	81,134	21,997	
- Net New Investment	7,546	18,269	14,351	15,328	19,508	17,293	6,446	
= Cash Flow	21,002	58,790	47,502	56,236	74,433	63,841	15,551	
Asset Values (€)								
Machinery	28,263	59,964	62,665	50,391	72,346	58,176	26,963	
Livestock: Breeding	30,347	39,234	39,083	43,334	48,100	50,617	25,256	
Trading	23,635	33,111	50,635	35,954	40,508	24,755	31,574	
Land & Buildings	491,932	804,723	1,016,131	902,701	1,352,961	842,598	422,784	
Gross New Investment	8,425	20,971	16,210	17,050	24,188	18,955	6,962	
Loans Closing Balance	14,804	31,539	38,888	35,101	45,664	36,007	6,875	
Total Standard Output (TSO)	41,220	91,242	72,091	82,340	105,604	94,609	33,515	
		Distribution - % of Farms						
Gross Output 0 – 10,000	0	0	0	0	0	0	4	
10,000 – 20,000	0	0	0	0	0	0	9	
20,000 – 40,000	31	21	24	17	17	24	40	
40,000 – 60,000	19	13	0	21	15	0	16	
60,000 – 100,000	13	14	23	16	12	22	18	
> 100,000	20	43	36	44	54	40	13	
=Total	100	100	100	100	100	100	100	

Table - 14B (2022) Resources per Farm by Region - All Farms

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid- West	(6) South- East	(7) South- West	(8) West
No. of Farms in Sample	112	102	103	107	114	106	56
Per Cent of Population	16.1	9.3	9.6	15.2	10.3	15.5	19.5
LAND (ha)							
Area Owned	29.8	45.6	43.4	40.3	46.1	46.0	28.4
Total Area	39.3	56.4	50.7	47.7	57.4	56.5	34.3
Tillage	0.4	13.7	4.1	2.3	14.5	4.0	0.0
of which Total Cereals	0.0	11.6	3.4	1.4	11.5	3.3	0.0
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	8.7	10.1	12.1	11.3	11.5	11.7	8.7
Hay	0.5	1.6	1.9	1.4	1.4	0.3	0.6
Pasture	21.9	26.5	26.0	28.8	25.2	32.2	20.5
Rough Grazing	3.6	1.1	0.9	1.8	1.0	4.3	0.9
U.A.A	37.2	54.5	49.4	46.6	55.5	53.8	32.1
Remainder of Farm	2.1	2.0	1.4	1.1	1.9	2.7	2.1
Forage & Crop Acreage	33.5	53.4	47.5	44.4	53.4	50.7	30.4
LIVESTOCK							
Cattle							
Dairy Cows	7.6	17.7	15.9	22.9	28.4	35.3	2.9
Other Cows	11.6	10.1	15.2	9.8	8.6	6.0	12.8
Heifers-in-Calf	2.3	2.6	2.7	3.9	2.2	5.9	0.6
< 1 Year Old	19.3	26.2	33.8	36.5	35.1	29.1	19.6
1 - 2 Year Old Male	5.8	9.8	13.2	14.5	12.7	6.6	7.7
1 - 2 Year Old Female	6.4	10.5	15.6	9.8	14.1	8.2	6.6
=> 2 Year Old Male	0.4	2.3	3.0	3.3	1.4	0.9	1.5
=> 2 Year Old Female	0.5	1.5	2.7	0.6	1.1	1.0	1.5
Bulls	0.4	0.4	0.7	0.6	0.6	0.6	0.5
Total Cattle	54.3	81.0	102.6	101.6	103.9	93.3	53.8
Sheep (avg. no)							
Ewes	37.1	75.4	15.4	4.1	19.6	16.6	33.8
Other Sheep	37.7	63.6	17.2	4.6	25.1	15.2	37.2
Total Sheep	74.8	139.0	32.7	8.7	44.7	31.8	71.0
Grazing Livestock Units							
Dairy Cows	7.6	17.7	15.9	22.9	28.4	35.3	2.9
Other Cattle	27.7	37.2	52.0	43.6	41.3	30.6	31.4
Sheep	9.9	17.4	4.2	1.1	5.8	4.0	9.0
Horses	0.6	0.0	0.4	0.0	0.6	1.3	0.1
Total Livestock Units	45.8	72.3	72.5	67.7	76.1	71.2	43.4
LABOUR UNITS							
Family	1.1	1.1	0.9	1.1	1.1	1.3	0.9
Total	1.2	1.2	1.0	1.2	1.3	1.4	1.0

Table - 14C (2022) Gross Output and Direct Payments by Region - All Farms

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid- West	(6) South- East	(7) South- West	(8) West
No. of Farms in Sample	112	102	103	107	114	106	56
Per Cent of Population	16.1	9.3	9.6	15.2	10.3	15.5	19.5
		(€) GROSS OUTPUT					
LIVESTOCK							
Dairying	27,061	63,471	58,406	77,709	97,896	123,510	9,996
of which milk	26,636	62,558	57,222	75,424	96,020	121,174	9,875
Cattle	26,358	36,205	53,537	46,370	41,773	30,690	31,284
of which Beef Data / Beef Genomics	me433	216	673	483	451	280	820
Sheep & Wool	7,197	14,216	3,602	985	3,887	2,499	6,996
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	720	0	0	0	0
Poultry	560	94	0	0	0	0	0
Horses	362	-94	735	7	74	1,270	31
Other	0	0	0	0	0	0	0
Sub-Total Livestock	61,538	113,892	117,000	125,072	143,630	157,969	48,307
of which Disease Compensation	152	274	21	200	55	405	0
CROPS							
Wheat	0	12,504	0	0	0	0	0
Barley - Feeding	0	17,987	6,183	2,300	17,147	6,524	0
Barley - Malting	0	0	0	0	6,228	0	0
Oats	0	2,124	0	0	2,017	0	0
Potatoes	0	0	0	0	0	0	0
Other	1,479	6,807	2,249	2,010	9,193	4,347	268
of which Forestry Premium	347	154	76	86	150	372	243
Sub-Total Crops	1,996	40,133	11,027	8,215	42,566	13,873	268
TOTAL LIVESTOCK & CROPS	63,534	154,025	128,027	133,286	186,196	171,842	48,575
Machinery Hire Revenue	331	963	1,397	647	0	0	0
Other Current Receipts	46	640	464	1,323	893	283	60
+ Decoupled Direct Payments / Subs	13,424	18,823	17,630	17,322	20,433	16,736	11,945
of which Basic Farm Payment	9,146	16,087	14,056	13,315	17,042	13,300	8,039
GLAS	1,451	1,308	1,488	1,698	1,589	1,150	1,557
ANC	2,817	1,180	2,026	1,950	1,236	2,108	2,310
Other Subsidies	1,536	2,250	1,482	1,728	2,211	1,369	996
+ Income from Land Let	240	1,494	805	1,224	1,430	198	0
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	646	2,452	2,846	1,645	2,842	2,130	135
TOTAL GROSS OUTPUT	78,118.0	174,969.0	146,958.0	153,588.0	207,158.0	187,721.0	61,165.0

Table - 14D (2022) Direct and Overhead Costs by Region - All Farms

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid- West	(6) South- East	(7) South- West	(8) West
No. of Farms in Sample	112	102	103	107	114	106	56
Per Cent of Population	16.1	9.3	9.6	15.2	10.3	15.5	19.5
DIRECT COSTS (€)							
Purchased Concentrates	13,391	19,377	20,894	20,088	22,060	28,055	9,486
Purchased Bulky Feed	719	2,840	1,848	1,651	2,130	2,973	583
Fertiliser	6,268	16,641	13,140	11,791	22,243	15,622	4,992
Crop Protection	229	3,971	1,028	1,109	3,307	1,078	160
Purchased Seed	148	1,888	752	923	1,778	703	125
Hire of Machinery	4,459	9,055	7,479	8,290	9,091	8,447	4,383
Transport	36	275	382	238	141	128	116
Livestock (A.I. Vet etc.)	3,274	5,040	5,183	5,391	5,951	6,795	2,711
Casual Labour	100	634	363	482	483	903	311
Other	2,368	4,328	4,701	4,231	5,742	5,649	1,772
Sub-Total	30,991	64,049	55,768	54,194	72,926	70,352	24,639
Fodder Crop Adjustment	-1,435	-2,102	-3,119	-1,647	-1,957	-1,875	-1,278
TOTAL DIRECT COSTS	29,555	61,948	52,652	52,544	70,961	68,498	23,363
OVERHEAD COSTS (€)							
Rent of Conacre	1,995	4,933	3,489	4,137	6,311	5,576	1,533
Car, Electricity, Phone	3,485	5,454	5,368	5,414	5,591	5,892	3,910
Current Hired Labour	1,064	2,959	3,611	1,948	2,777	2,377	302
Interest Charges	763	1,503	1,588	1,610	2,109	1,628	541
Machinery Depreciation	5,507	10,744	11,290	8,957	11,975	10,277	4,786
Machinery Operating	4,747	9,475	7,508	6,400	9,086	7,367	2,993
of which Fuel & Lub	2,333	4,602	4,030	3,050	4,552	3,500	1,588
Buildings Depreciation	4,042	7,434	8,141	6,892	7,894	8,356	3,995
Buildings Maintenance	851	1,704	1,570	2,058	1,894	2,476	552
Land Improvement Depreciation	698	1,218	1,283	1,224	1,204	1,365	559
Land Improvement Maintenance	1,143	1,852	1,720	1,956	2,117	2,182	1,005
Other	3,339	4,800	4,712	4,765	5,304	4,449	2,854
OVERHEAD COSTS	27,633	52,129	50,280	45,361	56,335	51,946	23,039
TOTAL NET EXPENSES	57,189	114,075	102,930	97,908	127,304	120,423	46,400
Distribution - % of farms							
Costs % Output < 50	0	0	9	18	15	12	3
50 -< 60	8	26	0	12	19	26	16
60 -< 70	20	19	16	29	28	22	14
70 -< 80	21.3	20.5	27.6	16.5	21.2	12.4	12.5
80 -< 90	11	0	18	12	0	12	11
90 +	36.6	20.9	20.2	0.0	0.0	0.0	44.3
=Total	100	100	100	100	100	100	100
Avg. %	83.9	73	75.8	69	68.2	74.1	86.3

Table - 14E (2022) Demographic Data by Region - All Farms

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid- West	(6) South- East	(7) South- West	(8) West
No. of Farms in Sample	112	102	103	107	114	106	56
Per Cent of Population	16.1	9.3	9.6	15.2	10.3	15.5	19.5
Holder							
Age of Holder	57	63	62	59	58	55	58
Marital Status - Married %	58	84	68	87	74	72	79
Widowed %	0	0	0	0	0	0	0
Single %	31	11	28	9	17	24	14
Separated %	0	0	0	0	0	0	5
=Total	100	100	100	100	100	100	100
Household							
Household Size (no.)	2.7	2.7	2.8	3.0	2.8	3.0	3.0
< 24 (no.)	0.8	0.5	0.7	0.9	0.8	1.0	0.9
< 24 % HH	32.5	27.1	31.4	37.0	38.3	45.3	42.5
25 - 44 (no.)	0.5	0.3	0.5	0.5	0.5	0.4	0.4
25 - 44 % HH	30.8	20.9	35.5	32.8	38.6	25.3	28.7
Demograph. Viable % HH	59.3	43.4	58.3	55.5	64.0	62.5	54.8
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	48.6	51.7	49.1	70.4	58.2	55.6	68.8
Off-farm Job Holder % HH	36.8	33.7	33.8	39.3	35.4	31.5	51.9
Off-farm Job Spouse % HH	29.2	36.7	31.7	62.9	41.5	47.8	42.8
Pensioners (no.)	0.5	0.5	0.6	0.6	0.5	0.3	0.2
Pensioners % HH	30.9	26.9	47.1	38.2	32.6	21.7	10.1
Unemployment Etc. (no.)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unemployment Etc. % HH	0.0	0.0	0.0	0.0	0.0	0.0	3.6

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 700 farms, which represents 85,806 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, one of which is currently in field collecting data from 2022.

The distribution of the sample numbers on which the 2022 Teagasc NFS results are based is shown in Table B together with the rate of representation for each system/size cell. The 700 farms in the NFS sample represent a farming population of 85,806.

Table A: Estimated 2022 Farm Population Distribution

Size (ha)	2 – 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	1%	2%	5%	8%	2%	18%
Cattle Rearing	7%	6%	6%	2%	0%	21%
Cattle Other	9%	9%	10%	6%	1%	35%
Sheep	5%	3%	4%	3%	1%	16%
Tillage	1%	1%	2%	2%	1%	7%
Mixed Livestock	0%	0%	1%	1%	0%	2%
All	23%	20%	29%	22%	7%	100%

Source: Central Statistics Office

Table B: Number of Sampled Farms by Farm Size and Farm System 2022

Farm System	2 - 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	7 (86)	17 (83)	66 (68)	98 (68)	53 (40)	241 (64)
Cattle Rearing	18 (323)	31 (153)	34 (162)	19 (96)	0	102 (175)
Cattle Other	25 (323)	49 (153)	53 (162)	53 (96)	14 (76)	194 (156)
Sheep	8 (488)	11 (243)	26 (146)	28 (92)	7 (147)	80 (175)
Tillage	8 (119)	9 (96)	12 (123)	26 (70)	10 (113)	65 (96)
Mixed Livestock	()	2 ()	1 ()	6 (138)	9 (37)	18 (113)
ALL	66 (293)	119 (147)	192 (128)	230 (82)	93 (61)	700 (123)

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

Areas of Natural Constraint: Agricultural scheme paid on a land area basis in areas of natural constraint.

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.

Basic 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.

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.

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

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

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

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

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

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

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

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

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

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

GLAS: Green Low-Carbon Agri-Environment Scheme, part of the Rural Development Programme 2014-2020.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Region 7 – South-West: Cork, Kerry

Region 8 – West: Galway, Mayo, Roscommon

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

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.

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.



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ISBN: 978-1-84170-690-0

