PRELIMINARY RESULTS

Teagasc National Farm Survey 2025

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JULY 6TH 2026

PHOTO: ANDREW DOWNES

AGRICULTURAL ECONOMICS AND FARM SURVEYS DEPARTMENT

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Acknowledgements

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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. This is important when considering change in nominal amounts over time.

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 2025, the survey sample is representative of a population of 88,075 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.

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 produces 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.

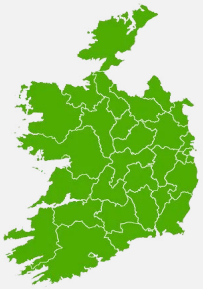
The results of the Teagasc National Farm Survey (NFS) can be decomposed in various ways. One of the most common ways in which the results are presented is on a system basis. By system, the NFS farms are categorised into one of six farm types: Dairy, Cattle Rearing, Cattle Other, Sheep, Tillage and Mixed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

Profiling NFS Farms

Facts & Figures 2025



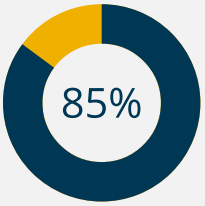
The 2020 Census of Agriculture reported that there were just over **135,000 farms** in Ireland on about **4.5 million ha** of land

The annual **National Farm Survey** represents around **88,000** farms in Ireland in 2025.
The smallest farms in Ireland are part of a separate survey.

65%

of the farms in Ireland are represented in the annual survey

they have a **standard output of >€8,000** per annum



of the agricultural land area in Ireland is accounted for by the annual NFS survey, with an **average area** of **45 ha**

96%

of the **livestock population** are on farms in the annual survey

Location of NFS farms

38% Northern & Western region

19% Eastern and Midlands region

43% Southern region

Economically Viable Farms

54% A farm is **viable** if Family Farm Income (FFI) can cover family labour and provide a 5% return on non-land assets

Average age

average **age** of farm operator **59** years

Off-farm employment

Households	**59%**
Farm operator	**43%**
Spouse	**40%**

Composition of NFS Farm types

17% are specialist **Dairy** farms

21% are **Cattle Rearing** farms

37% are **Cattle Other** farms

16% are specialist **Sheep** farms

7% are **Tillage** farms

2% are **Mixed Livestock** farms

Source: National Farm Survey 2025 and Census of Agriculture 2020

Economic Sustainability

NFS Farms Facts & Figures 2025

Average Farm Size

69 ha	Dairy
30 ha	Cattle Rearing
34 ha	Cattle Other
53 ha	Sheep
70 ha	Tillage

Average Livestock Units

136 lu	Dairy
31 lu	Cattle Rearing
45 lu	Cattle Other
49 lu	Sheep
30 lu	Tillage

Average Income per ha

€ 2,215	Dairy
€815	Cattle Rearing
€ 976	Cattle Other
€ 555	Sheep
€ 790	Tillage

Support payments

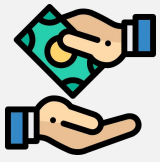
Due to the rise in output prices in 2025, the **share of income on cattle farms derived from support payments decreased**

Labour Input

Labour input tends to be higher on some farm types, with **dairy farms** typically the **highest**

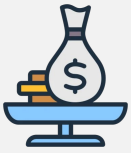
1.87 family and hired labour units were required on the average dairy farm

CAP Pillar II payments



are a particularly important income source for **drystock farms**

Overhead costs



on **cattle** and **sheep** farms tend to be **high** relative to the value of the output they produce

Production costs

as a **share of farm output value** ranged from an average of

61% to 80%

depending on the farm type

Small farms are excluded

This analysis **excludes** the **47,000** or so **smallest farms** in Ireland which are surveyed separately

Source: Teagasc National Farm Survey 2025

Average Farm Income by Farm System

Dairy Farm Average 2025

€153,319

Farm Size 69 ha

Up 41% on the 2024 level

Cattle Rearing Farm Average 2025

€24,061

Farm Size 30 ha

Up 74% on the 2024 level

Cattle Other Farm Average 2025

€32,798

Farm Size 34 ha

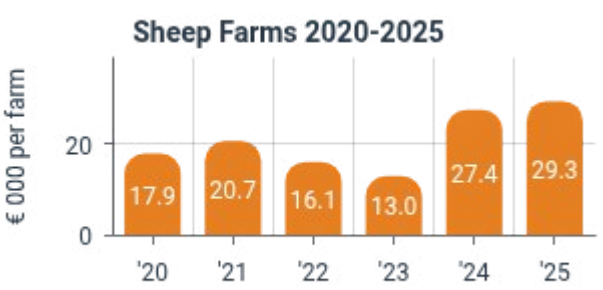
Up 81% on the 2024 level

Sheep Farm Average 2025

€29,344

Farm Size 53 ha

Up 7% on the 2024 level

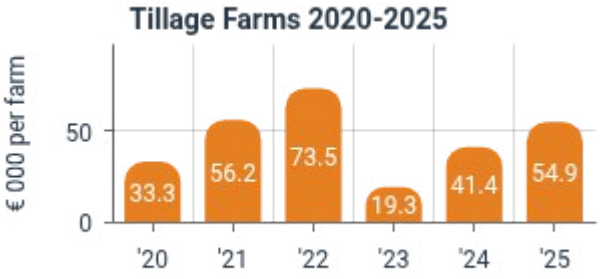


Tillage Farm Average 2025

€54,916

Farm Size 70 ha

Up 33% on the 2024 level



National Average 2025

€53,842

Farm Size 45 ha

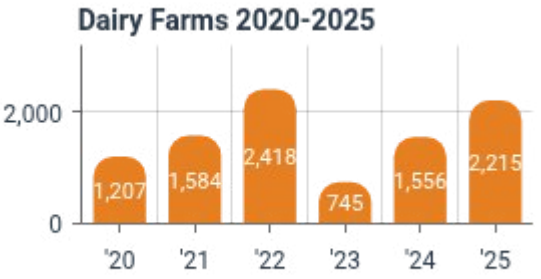
Up 49% on the 2024 level

Source: Teagasc National Farm Survey

Average Farm Income Per Ha

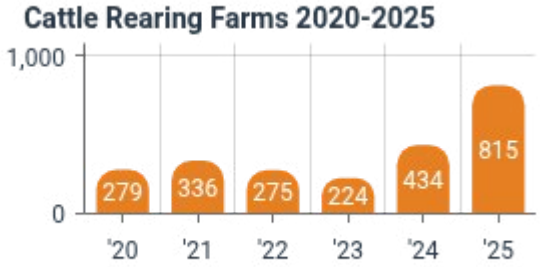
Dairy Farm Average 2025

€2,215 Farm Size 69 ha



Cattle Rearing Farm Average 2025

€815 Farm Size 30 ha

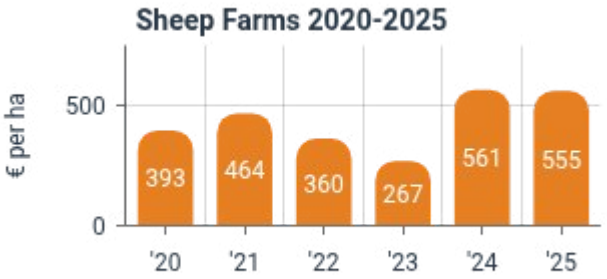


Cattle Other Farm Average 2025

€976 Farm Size 34 ha

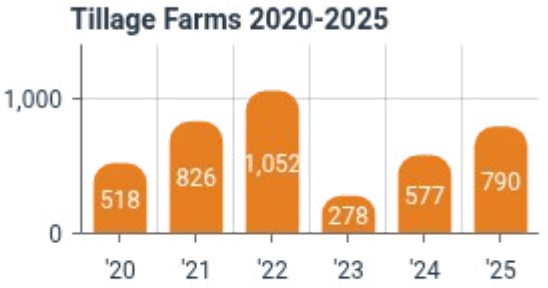
Sheep Farm Average 2025

€555 Farm Size 53 ha



Tillage Farm Average 2025

€790 Farm Size 70 ha



National Average 2025

€1,198 Farm Size 45 ha

Source: Teagasc National Farm Survey

Average Support Payments Per Ha

Dairy Farm Average 2025

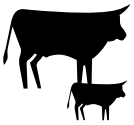
€361

of which Pillar I Payments €245
Farm size 69 ha

Cattle Rearing Farm Average 2025

€585

of which Pillar I Payments €246
Farm size 30 ha



Cattle Other Farm Average 2025

€489

of which Pillar I Payments €255
Farm size 34 ha

Sheep Farm Average 2025

€526

of which Pillar I Payments €259
Farm size 53 ha

Tillage Farm Average 2025

€515

of which Pillar I Payments €279
Farm size 70 ha

National Average 2025

€477

of which Pillar I Payments €255
Farm size 45 ha

Source: Teagasc National Farm Survey

Support Payments as % of FFI

Dairy Farm Average 2025

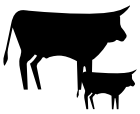
16%

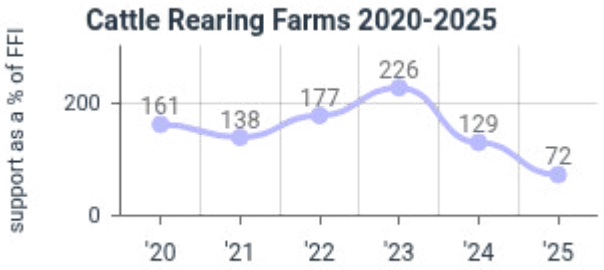
of which Pillar I Payment €245 per ha
Family Farm Income (FFI) €2,215 per ha

Cattle Rearing Farm Average 2025

72%

of which Pillar I Payment €246 per ha
Family Farm Income (FFI) €815 per ha

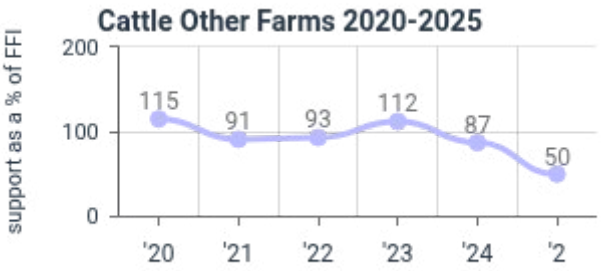




Cattle Other Farm Average 2025

50%

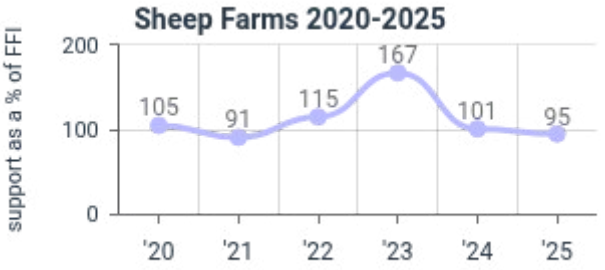
of which Pillar I Payment €255 per ha
Family Farm Income (FFI) €976 per ha



Sheep Farm Average 2025

95%

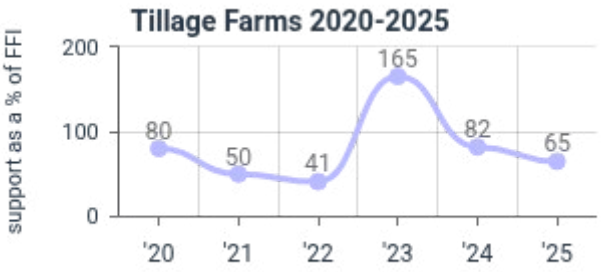
Pillar I Payments €259 per ha
Family Farm Income (FFI) €555 per ha



Tillage Farm Average 2025

65%

of which Pillar I Payment €279 per ha
Family Farm Income (FFI) €790 per ha



National Average 2025

40%

of which Pillar I Payment €255 per ha
Family Farm Income (FFI) €1,198 per ha

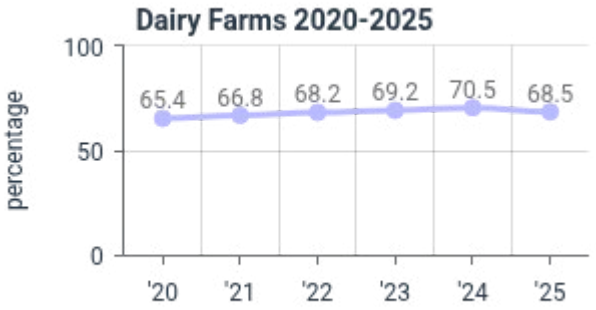
Source: Teagasc National Farm Survey

Percentage of Farms with Debt

Dairy Farm Average 2025

69%

Loan amount €144,717
Farm Income €162,822 (farms with debt)



Cattle Rearing Farm Average 2025

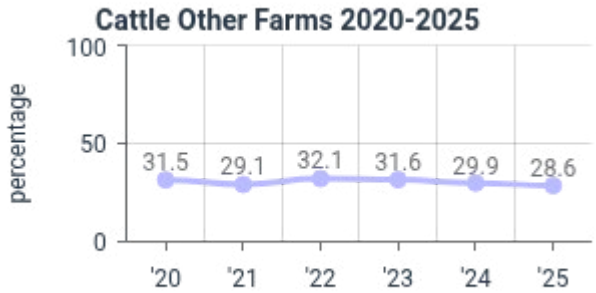
23%

Loan amount €24,967
Farm Income €33,295 (farms with debt)

Cattle Other Farm Average 2025

29%

Loan amount €45,957
Farm Income €44,946 (farms with debt)



Sheep Farm Average 2025

19%

Loan amount €25,089
Farm Income €41,126 (farms with debt)

Tillage Farm Average 2025

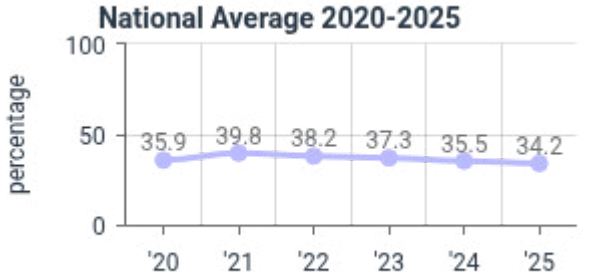
45%

Loan amount €86,859
Farm Income €77,268 (farms with debt)

National Average 2025

34%

Loan amount €79,429
Farm Income €87,606 (farms with debt)



Source: Teagasc National Farm Survey

Average Debt to FFI Ratio

Dairy Farm Average 2025

0.89

Farms with debt
Loan amount €144,717
Farm Income €162,822 (farms with debt)

Cattle Rearing Farm Average 2025

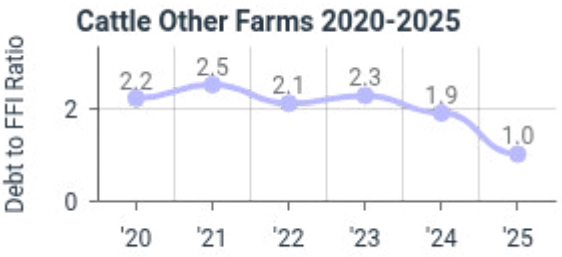
0.75

Farms with debt
Loan amount €24,967
Farm Income €33,395 (farms with debt)

Cattle Other Farm Average 2025

1.02

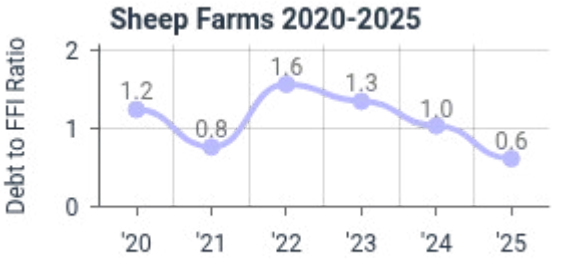
Farms with debt
Loan amount €45,957
Farm Income €44,946 (farms with debt)



Sheep Farm Average 2025

0.61

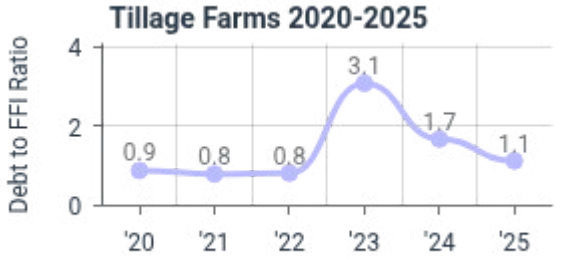
Farms with debt
Loan amount €25,089
Farm Income €41,126 (farms with debt)



Tillage Farm Average 2025

1.12

Farms with debt
Loan amount €86,859
Farm Income €77,268 (farms with debt)



National Average 2025

0.91

Farms with debt
Loan amount €79,429
Farm Income €87,606 (farms with debt)

Source: Teagasc National Farm Survey

Farm Income per unpaid labour unit

Dairy Farm Average 2025

€113,085

Farm Size 69 ha

Cattle Rearing Farm Average 2025

€27,670

Farm Size 30 ha

Cattle Other Farm Average 2025

€38,104

Farm Size 34 ha

Sheep Farm Average 2025

€27,431

Farm Size 53 ha

Tillage Farm Average 2025

€59,983

Farm Size 70 ha

National Average 2025

€48,773

Farm Size 45 ha

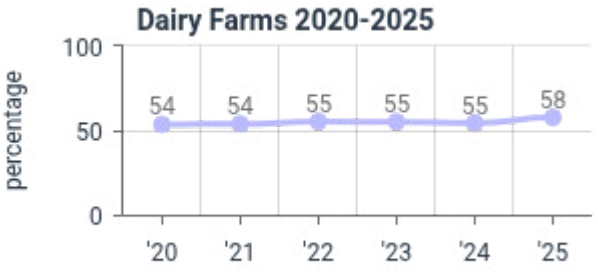
Source: Teagasc National Farm Survey

Incidence of Off Farm Employment

Dairy Holder and/or Spouse 2025

58%

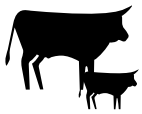
Holder only 14%
Spouse only 53%

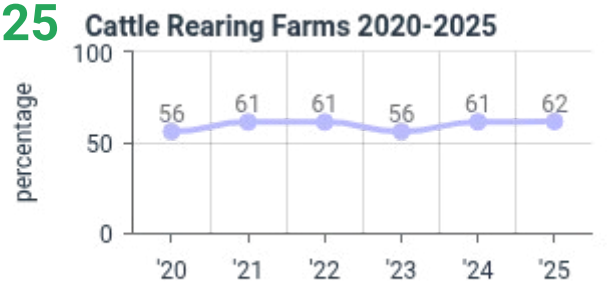


Cattle Rearing Holder and/or Spouse 2025

62%

Holder only 52%
Spouse only 40%

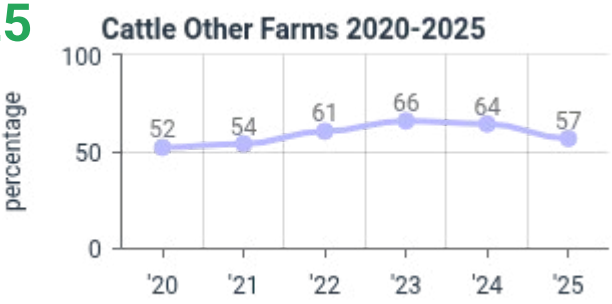




Cattle Other Holder and/or Spouse 2025

57%

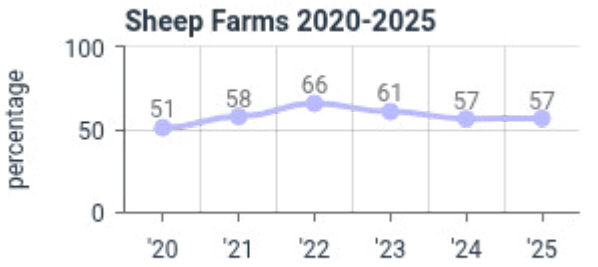
Holder only 50%
Spouse only 37%



Sheep Holder and/or Spouse 2025

57%

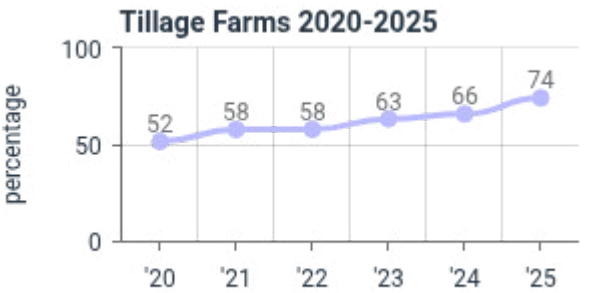
Holder only 46%
Spouse only 28%



Tillage Holder and/or Spouse 2025

74%

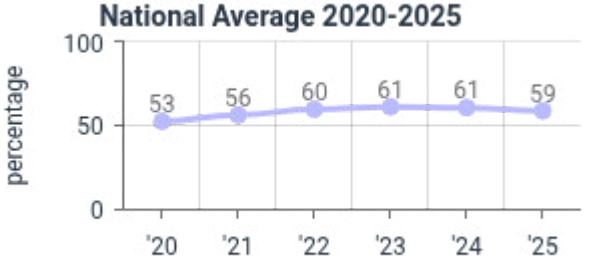
Holder only 54%
Spouse only 56%



All Farms Holder and/or Spouse 2025

59%

Holder only 43%
Spouse only 40%



Source: Teagasc National Farm Survey

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Income, Direct Payments and Investment Key Messages 2025

Income Value 2025

Higher incomes for all farm types, notably so for cattle farms

Direct Payments 2025

Minor changes in the level of payments

Investment 2025

Increase in investment on all farm types, with Dairy farms accounting for over half of all investment

TEAGASC NATIONAL FARM SURVEY 2025

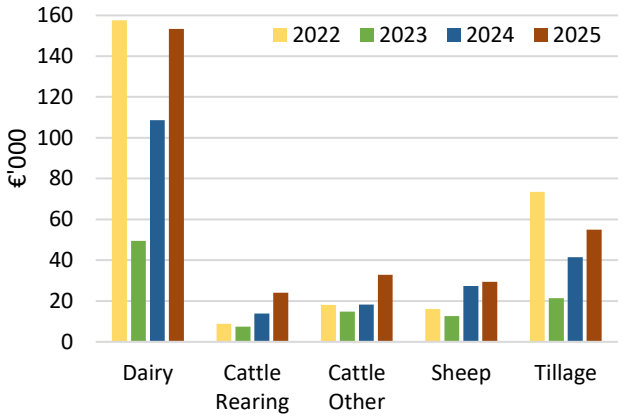
CREDIT: PEXELS.COM

Family Farm Income 2025

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 used in the EU Farm Sustainability Data Network (FSDN) of which the NFS is a part. FFI increased across all farm systems in 2025 (Figure 1), compared to 2024. This was due to improved output prices, particularly for cattle and to a lesser degree for milk and sheep. Production costs remained elevated but generally stable year-on-year, however there were increases evident across some inputs such as fertiliser. Weather conditions were generally favourable in 2025 with grass growth above the 5-year average.

Dairy FFI increased to €153,319 on average in 2025, up 41 percent on the 2024 level. This was mainly driven by an increase in milk production, which was up 4.8 percent nationally and a 3 percent increase in the average milk price compared to 2024. Higher milk prices prevailed for much of the year but fell considerably towards year end. Dairy farmers also benefitted from much higher calf, young cattle and cull cow prices which resulted in a 13 percent increase in average farm output value. On average, Dairy production costs increased slightly (up 1 percent) per farm compared to 2024.

Fig 1: Average FFI by farm system 2022- 2025



Source: Teagasc National Farm Survey

On Cattle farms, incomes increased substantially in 2025. Averaged over the year, prices for weanlings, store and finished cattle were up dramatically on 2024 levels. Higher cattle prices drove the improvement in margins. The average FFI on **Cattle Rearing** farms in 2025 increased to €24,061 (the highest figure on record), up 74 percent from 2024. On average, output value increased by 22 percent. Relatively stable production costs per farm (up 1 percent on average) also supported the improvement in farm incomes.

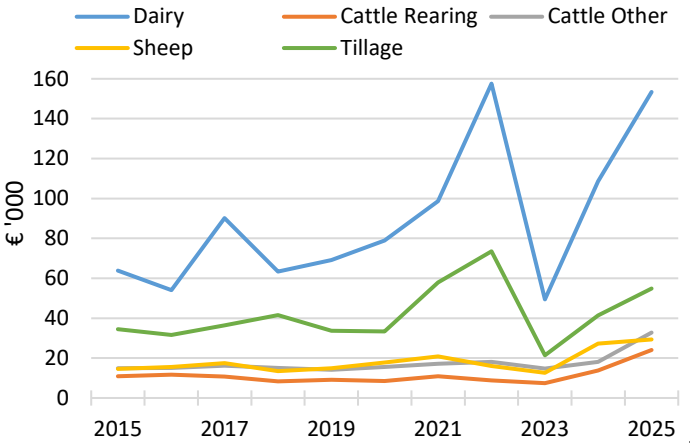
Finished cattle prices increased considerably, with the annual average price up close to 40 percent on the 2024 level. However, prices paid for young cattle increased to a much greater extent than in 2024. Farms with a dairy-beef enterprise did particularly well in 2025. As a result, **Cattle Other** FFI also increased dramatically year-on-year, up 81 percent on average to €32,798. This system comprises mainly of beef finishing farms but also includes farms selling store cattle, dairy-to-beef and those involved with contract rearing. On average, output value increased by 31 percent compared to 2024. However, production costs for the average Cattle Other farm also increased year-on-year, up 11 percent on average.

Sheep and lamb prices increased by about 6 percent in 2025 on the record levels in 2024. Higher prices reflect the reduction in sheep supply across the EU. There was a more modest increase in **Sheep** farm incomes in 2025, up 7 percent compared to 2024. This is the highest average Sheep FFI on record, at €29,344. Despite a reduction in the volume of sheepmeat produced, a continued improvement in prices resulted in a small increase in output value (up 1 percent). This, alongside some reduction in production costs (down 2 percent) and stability in support payments, resulted in an improved FFI, on average. Sheep farms with a secondary cattle enterprise also benefitted from the rise in cattle prices.

Favourable establishment conditions during late 2024 and into 2025 prompted an increase in the area of winter cereal crops year-on-year. As a result, cereal production in 2025 was in line with the five-year average, but considerably up on the 2024 level. Favourable weather continued through 2025 leading to higher output volume. Cereal prices at harvest in Ireland in 2025 were down on the 2024 levels, due to movement in the international stocks-to-use ratios. However, the value of output for the average farm increased by 7 percent year-on-year. In line with most other systems, production costs remained relatively stable in 2025, down 1 percent on average per farm compared to 2024. Overall, average **Tillage** FFI increased by 33 percent to €54,916 following a challenging income year in 2024.

Trends in average FFI across systems over the last decade are illustrated in Figure 2. The extreme volatility in Dairy and Tillage FFI in recent years is particularly evident. Volatility in farm incomes across systems is now a real challenge. This has been driven mainly by a combination of fluctuating output and input prices and to some degree variations in weather patterns from year-to-year. The uptick in average farm incomes across Cattle and Sheep systems in recent years is also noteworthy although circumstances in 2026 have been more challenging on Cattle farms in terms of prices.

Fig 2: Trends in farm system average FFI 2015 - 2025



Source: Teagasc National Farm Survey

In comparing economic performance across farm systems, consideration should be given to structural differences in terms of scale and labour input in particular. 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, for example. These details are further interrogated in the NFS enterprise factsheets which analyse farm performance and rank them into Top, Middle and Bottom performing farms.

Furthermore, in taking account of farm size and labour input, 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 2025 was €53,842, representing an increase of 49 percent on the 2024 level. However, calculating an average income across all farm systems does not provide a particularly meaningful performance measure, given the large income disparities that exists between farm systems and variation in terms of farm size, land quality, labour requirements etc.

The large variation in average farm income across farm systems relates to, amongst other things, differences in both farm size and profitability per hectare (as detailed in Table 1). While Cattle and Sheep farms in Ireland are typically characterised by lower profitability and smaller holdings, incomes on those farms continued to improve in 2025. Indeed, Cattle Other FFI per hectare on average surpassed that of Tillage farms with Cattle Rearing on a par and Sheep somewhat lower.

Overall, the average farm size in 2025 remained stable at 45 hectares but given the improvement in FFI across systems the average FFI per hectare increased by 33 percent to €1,198. The largest system increase was on Cattle Rearing farms where FFI per hectare increased by 89 percent to €815, with some reduction in average UAA which went from 32 hectares in 2024 to 30 hectares in 2025. Average Cattle Other FFI per hectare increased by a similar proportion, up 75 percent year-on-year (to €976) with a slight increase in average UAA which went from 33 to 34 hectares. The average Dairy FFI per hectare in 2025 increased by 42 percent compared to 2024 at €2,215. The average Dairy farm area in 2025 was down slightly to 69 ha. The year-on-year increase on the-average Tillage farm saw FFI per hectare increase by 38 percent to €790 with a reduction in average UAA going from 72 hectares to 70. Finally, on Sheep farms, the average UAA increased from 49 hectares in 2024 to 53 hectares in 2025 with FFI on average relatively unchanged at just over €550 per hectare in 2025.

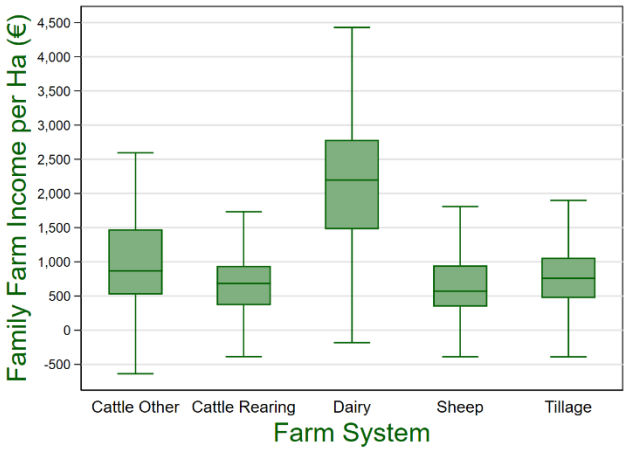
Table 1: Average farm size and FFI per hectare 2025

	Size (ha)	Income € per ha
Dairy	69.2	2,215
Cattle Rearing	29.5	815
Cattle Other	33.6	976
Sheep	52.8	555
Tillage	69.5	790
All	45.0	1,198

Source: Teagasc National Farm Survey

The variation in individual FFI per hectare across farm systems is illustrated in Figure 3. For each system, the income figure of half of the farms in the population is captured within the boundaries of the solid green box in the boxplot. Those farms at the lower and higher ends of the distribution are represented by the two tails of each boxplot.

Fig 3: Distribution of FFI per hectare by farm system 2025

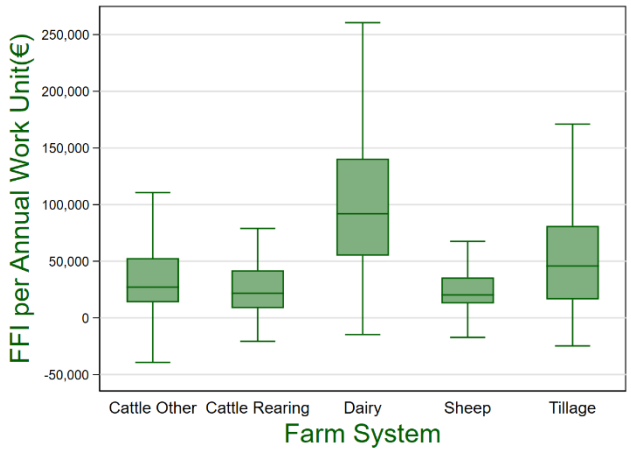


Source: Teagasc National Farm Survey

The median Dairy farm (the farm at the middle of the population distribution) had an FFI per hectare of €2,196 in 2025. The comparative figure on Tillage farms was €759 per hectare. The median FFI per hectare figures on Drystock farms in 2025 ranged from €571 on Sheep farms, €685 on Cattle Rearing farms and €868 Cattle Other farms. The amount of unpaid family labour should be considered in an evaluation of FFI across systems, since it will vary by system. 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 AWU is equivalent to 1,800 hours.

Proportionately, hours worked (both unpaid family labour and hired labour) are highest on Dairy farms. When Dairy FFI is adjusted to reflect unpaid family labour, a median FFI per AWU of €91,902 is reported, with half of all Dairy farms (the green shaded box) earning an FFI per AWU of between €55,000 and €140,000 approximately.

Fig 4: Distribution of system FFI per annual work unit 2025



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, lower profitability per hectare, smaller farm size and lower farm income. However, Drystock farmers are more likely than dairy and tillage farmers to supplement farm income by also working off-farm. In 2025, on Cattle Other farms, the median FFI was €27,104, the equivalent figures on Cattle Rearing and Sheep farms were €21,692 and €20,301 respectively.

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 and this is reflected in farm production costs. When Tillage farm incomes are adjusted for their lower unpaid family labour requirement, the income disparity with Dairy farms (on the basis of income per hectare) is reduced considerably. When Tillage FFI in 2025 is adjusted to reflect unpaid family labour, a median FFI per AWU of about €45,801 is reported.

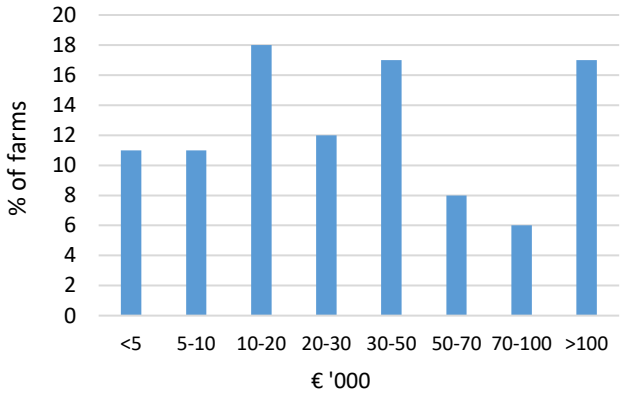
Source: Andrew Downes

FFI Distribution 2025

In 2025, about 11 percent of the farms represented in the survey (across systems) had a farm income of less than €5,000 (Figure 5). A further 11 percent had an FFI of between €5,000 and €10,000, with an additional 18 percent reporting an FFI of between €10,000 and €20,000. This indicates that 40 percent of farms across systems had an FFI below €20,000 in 2025.

In terms of the remainder, 12 percent of farms had an FFI between €20,000 and €30,000, with a further 17 percent between €30,000 and €50,000. A further 8 percent had an FFI of between €50,000 and €70,000, with 6 percent of farms between €70,000 and €100,000 and the 17 percent reporting an FFI above 100,000. There remains large variation in the distribution of FFI across individual farm systems and this is discussed later in the report.

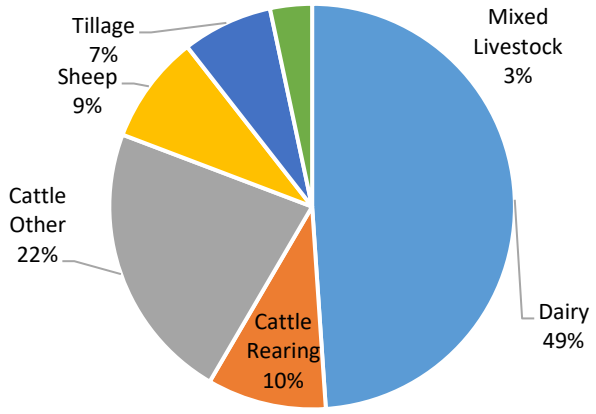
Fig 5: Average FFI distribution 2025



Source: Teagasc National Farm Survey

The total income generated by the population of farms represented in the NFS can also be decomposed by farm system. Figure 6 presents the distribution of aggregate FFI by farm system in 2025.

Fig 6: Distribution of aggregate FFI by farm system 2025



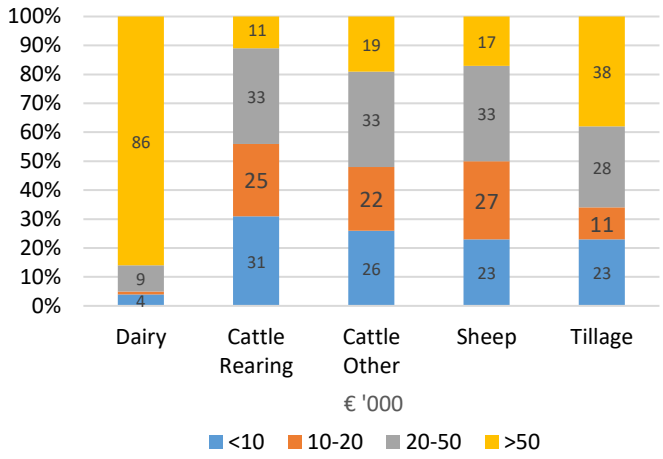
Source: Teagasc National Farm Survey

In 2025 Dairy farms accounted for 17 percent of the total NFS farm population, but represented 49 percent of the total farm income generated, at €2.32bn. In 2025, Cattle farms accounted for 58 percent of the NFS farm population and represented 32 percent of aggregate farm income at almost €1.5bn.

Sheep farms accounted for 16 percent of the NFS farm population in 2025 and 9 percent of farm income (€411m). Tillage farms accounted for 7 percent of NFS farm population in 2025, generating 7 percent of total FFI (€342m). The remaining 3 percent of farm income accrued to the residual Mixed Livestock farms category. These are farms which for definitional reasons do not fall into any one of the other system categories.

Figure 7 provides detail on the distribution of FFI within each farm system in 2025. This indicates that 86 percent of Dairy farms reported an average FFI of more than €50,000 in 2025. About 38 percent of Tillage farms had incomes in excess of €50,000 in 2025, while the comparative proportions are lower on Drystock farms at 11 percent on Cattle Rearing farms, 19 percent on Cattle Other and 17 percent on Sheep farms.

Fig 7: Average farm system FFI distribution 2025



Source: Teagasc National Farm Survey

At the lower end of the income distribution, 31 percent of Cattle Rearing farms reported an FFI of €10,000 or less in 2025, with the comparative figure on Cattle Other farms 26 percent and Tillage and Sheep farms 23 percent. In 2025, about one-quarter of Cattle and Sheep farms earned between €10,000 and €20,000. The comparative figure was 11 percent on Tillage farms. A further one-third of Cattle and Sheep farms reported an FFI of between €20,000 and €50,000 in 2025. The figure on Tillage farms a little lower on average at 28 percent. On Dairy farms, 9 percent fell into that category in 2025.

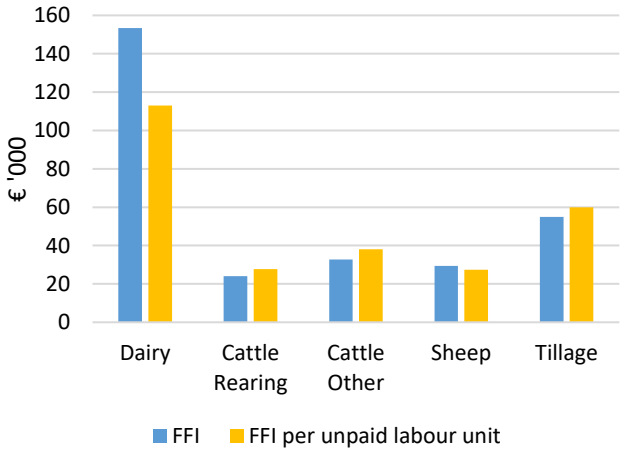
As previously noted, it is important to take account of unpaid family labour on farms, given that the required amount of such labour can vary considerably by farm type.

On average, 1 unpaid family labour unit (or AWU) was employed across all farm types in 2024.

The amount of unpaid (family) labour supplied was highest on Dairy farms, averaging 1.43 labour units, and lowest on Cattle Other farms, averaging 0.88 labour units. Tillage farms had on average of 0.99 family labour units in 2024, with comparative figures on Cattle Rearing and Sheep farms of 0.92 and 1.04 labour units respectively. In terms of total labour units (including both unpaid family labour and hired labour), the average Dairy farm in 2025 had 1.87 AWUs. This compared to equivalent figures on Tillage farms of 1.07 on average, with total labour input on Sheep farms averaging 1.09 AWUs. On average, cattle farms reported total AWUs that were less than 1, with the Cattle Other system at 0.95 and Cattle Rearing reporting the lowest figure of 0.89 AWUs. About half of the operators on Cattle farms also had an off-farm job in 2025.

Figure 8 reports average FFI per farm and an adjusted FFI per unpaid labour unit in 2025. In adjusting for the additional unpaid (family) labour utilised on Dairy farms, FFI per labour unit was estimated to be €113,085. Across the Cattle systems, as less than one family labour unit was employed, the labour adjusted FFI is above the average FFI figure reported, at €27,670 for Cattle Rearing and €38,104 for Cattle Other. On Sheep farms, when FFI is adjusted for unpaid family labour, the average figure is slightly lower than the FFI at €27,431. Additionally, on the average Tillage farm, hired labour and contractor use are more predominant, but FFI is also revised upwards to €59,983 in 2025, when adjusted for unpaid labour.

Fig 8: Average farm system FFI per unpaid labour unit 2025



Source: Teagasc National Farm Survey

Source: Andrew Downes

Support Payments 2025

In general, across farm systems, support payments continued to make an important contribution to farm income in 2025. The value of support payments remained stable in aggregate terms compared to 2024, at €21,447. The average payment declined on Cattle Rearing farms (down 4 percent) with the figure on Sheep farms remaining relatively unchanged. Across the other farm systems, payments increased on average, up 3 percent on Dairy farms, 4 percent on Cattle Other and 5 percent on Tillage farms. The actual figures across systems and the overall contribution of support payments to FFI in 2025 varies greatly, as is evident from Table 2.

Table 2: Average value of support payments (SPs) and contribution to FFI 2025

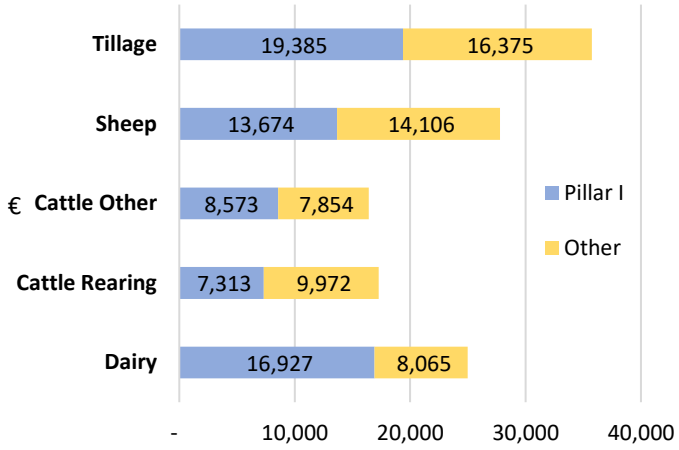
	Support Payments	SPs contribution to FFI
	€	%
Dairy	24,991	16
Cattle Rearing	17,285	72
Cattle Other	16,427	50
Sheep	27,779	95
Tillage	35,760	65
All	21,447	40

Source: Teagasc National Farm Survey

In 2025, average market income (before support payments are included) was positive across all systems. This has not been the case in previous years with a dependence on support payments to cover operating losses on the average Cattle and Sheep farm. Due to the improvement in economic performance across all farm systems in 2025, support payments accounted for a smaller share of average FFI compared to 2024. The differential between average FFI and support payments was smallest on Sheep farms in 2025 at about €1,500 with the comparative figure on the average Cattle Rearing farm about €6,700. The relatively larger average payment on Tillage and Dairy farms is generally reflective of their typically larger size compared to the other farm systems. The average support payment received on Tillage farms in 2025 was €35,760, up 5 percent year-on-year. The average payment received on Dairy farms in 2025 was €24,991, up 3 percent year-on-year. The larger average support payment reported for the Sheep system is also reflective of their larger average land area compared to Cattle farms.

Figure 9 provides an overview of the average breakdown of Pillar I and other support payments received across farm systems in 2025. Pillar I payments (including BISS, CRISS and Eco-Scheme payments) generally make up a larger proportion of average support payments on Dairy farms (68 percent). Whereas on Drystock farms, Pillar I payments account for less than that (approx. 44 to 55 percent in 2025). This is because a higher proportion of those farms participated in schemes, such as Areas of Natural Constraint (ANC), Agri-Climate Rural Environment Scheme (ACRES) and the Organic Farming Scheme (OFS).

Fig 9: Composition of average support payments by farm system 2025



Source: Teagasc National Farm Survey

Scheme participation and associated support payments have made a significant contribution to FFI on some farm systems in recent years. Several targeted sectoral payments have been very impactful. For example, two-thirds of Cattle Rearing farms participated in the Suckler Cow Efficiency Programme (SCEP) in 2025 and received an average payment of over €3,200. Close to 90 percent of Sheep farms participated in the Sheep support schemes in 2025 receiving an average payment of over €3,500. On Tillage farms, about one-quarter participated in the Straw Incorporation Measure, receiving payments of close to €5,000, on average. About one-fifth participated in the Protein Aid Scheme, with an average payment of over €7,000. Similarly, the Tillage Incentive Scheme provided a payment of over €3,000 to 12 percent of Tillage farms in 2025.

In terms of agri-environmental schemes, just over 50 percent of farms participated in ACRES and received payments in 2025, the average payment was about €5,600. In 2025, 8 percent of farms participated in the Organic Farming Scheme, with an average payment to participants of close to €14,000. Across systems, Sheep and Tillage farms had the highest level of participation.

Investment and Debt 2025

There was an overall increase in gross new investment on Irish farms in 2025, up 7 percent. In aggregate, investment totalled over €1.6 billion in 2025 across the farms represented by the NFS. Investment on Dairy farms remained highest; with an average spend of €52,174 per farm in 2025, representing a 6 percent increase in investment on the average Dairy farm compared to 2024. Overall, investment on Dairy farms accounted for about half of total farm investment identified in the NFS in 2025. Investment on Tillage farms increased in 2024, up 2 percent year-on-year to €22,763, on average. Investment levels on Drystock farms are on average lower, with investment spending of €11,614 on Cattle Other farms, €6,818 on Cattle Rearing and €7,669 on Sheep farms in 2025, all increasing year-on-year.

Despite the increase in investment, average farm related debt declined by 7 percent across all farm systems in 2025 when compared to 2024. There was a mixed picture across systems, with average debt on Dairy farms down 5 percent year-on-year, with debt on Tillage farms on the other hand up 18 percent. Average debt on Cattle Rearing and Sheep farms declined by over 30 percent in 2025 with debt on Cattle Other farms increasing (by 4 percent).

Across all farm systems, 34 percent of farms have farm business related debt (Table 3). However, this figure varies considerably by farm type. In 2025, 69 percent of Dairy farms had farm related borrowings. Only 19 percent of Sheep farms had farm related debt in 2025 with the comparative figures on Cattle Rearing farms 23 percent and Cattle Other 29 percent. In 2025, 45 percent of Tillage farms had some farm business related debt.

Table 3: Average farm debt by farm system 2025

	Farms with borrowings	Average debt (farms with debt)
	%	€
Dairy	69	144,717
Cattle Rearing	23	24,967
Cattle Other	29	45,957
Sheep	19	25,089
Tillage	45	86,859
All	34	79,429

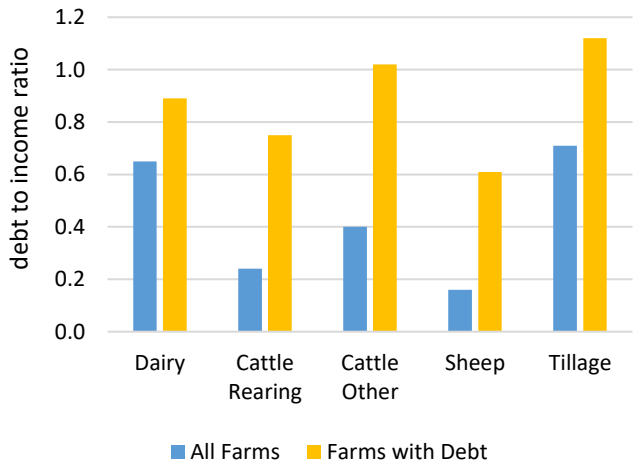
Source: Teagasc National Farm Survey

When farms without debt are excluded, the average Dairy farm debt in 2025 declined year-on-year to €144,717. The average debt on Cattle Rearing farms with loans was also lower at €24,967, with the equivalent figure on Cattle Other farms increasing to €45,957. Average debt on Sheep farms fell in 2025 to €25,089. The average debt on Tillage farms declined marginally to €86,859 in 2025.

In total, 77 percent of farm related debt across systems was classified as medium to long-term in 2025, with a further 18 percent relating to hired purchase or leasing and the remaining 5 percent considered to be short-term e.g. overdrafts. On average, 83 percent of Dairy farm debt was considered medium to long-term. On Tillage farms, 41 percent of debt was classified as medium to long-term with 42 percent relating to leasing or hired purchase and the remaining 8 percent considered to be short-term.

Figure 10 presents the debt-to-income ratio for all farms, by system. The calculation is shown for all farms (inclusive of those with and without debt) and separately for just those farms with outstanding debt in 2025. Dairy farms were more likely to have debt than other farm types. Dairy farms were also more likely to have substantially higher absolute levels of debt. The improvement in farm incomes in 2025 resulted in a decrease in the debt-to-income ratio across farm systems compared to 2024. The average debt to income ratio on Dairy farms in 2025, was 0.89. The figure was higher on Tillage and Cattle Other farms on average at 1.12 and 1.02 respectively. Comparative figures on Cattle Rearing and Sheep farms were lower at 0.75 and 0.61 respectively, on average.

Fig 10: Farm debt to income ratios for all farms and those with debt 2025

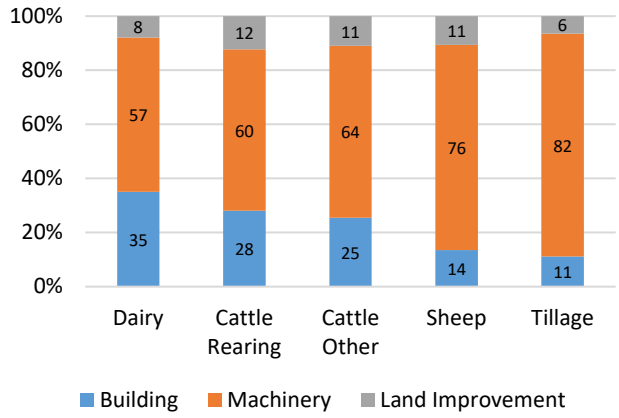


Source: Teagasc National Farm Survey

Figure 11 illustrates the broad composition of investment across farm systems in 2025. Machinery related investment was again proportionately the largest investment category across farm systems. It accounted for more than half of total investment on the average Dairy farm (at almost €30,000) and over 80 percent on the average Tillage farm (at almost €19,000). On Drystock farms, machinery related investment (of between about

€4,000 and €7,000 on average) represented about two-thirds of total investment on Cattle Rearing and Cattle Other farms and three-quarters of investment on Sheep farms in 2025. Building investment averaged over €20,000 on Dairy farms in 2025, with much lower amounts reported across other systems. Again, investment in land improvement was higher on Dairy farms when compared to Tillage and Drystock farms, at about €4,000 and €1,000 on average in 2025.

Fig 11: Average composition of farm investment by farm system 2025 (%)



Source: Teagasc National Farm Survey

Credit: John Pauling (Pixabay)

Dairy 2025
Key Messages

Output Value 2025

Sharp increase due to higher milk volumes, higher milk prices and higher cow & calf prices

Production Costs 2025

Some changes in individual cost items, but overall direct and overhead costs were relatively stable at an elevated level

Farm Income 2025

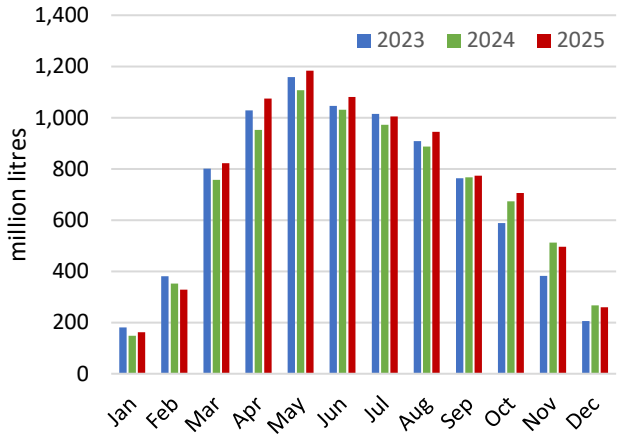
Strong increase in income due to higher milk, calf and cow prices and higher milk volumes

Photo: Andrew Downes

Dairy 2025

There were 15,131 Dairy farms represented in the NFS in 2025, with an average FFI of €153,319, an increase of 41 percent year-on-year. The increase in FFI was driven by a strong increase in milk production and an overall year-on-year increase in the milk price (to an annual average of almost 54 cent per litre actual fat and protein) despite a deterioration in monthly milk prices in the latter part of 2025. Generally favourable production conditions facilitated a yearly increase in Irish milk production of 4.8% in 2025. Figure 12 illustrates developments in monthly Irish milk deliveries from 2023 to 2025.

Fig 12: Irish monthly milk production 2023 – 2025



Source: Central Statistics Office

The components of Dairy FFI on the average farm in 2025 are shown in Table 4. Gross output typically increased by 13 percent relative to 2024. On the average Dairy farm, total production costs remained relatively stable (up 1 percent) year-on-year, albeit at an elevated level, with an increase in both direct and overhead costs (up 1 percent and 2 percent respectively).

Table 4: Components of average Dairy FFI 2025

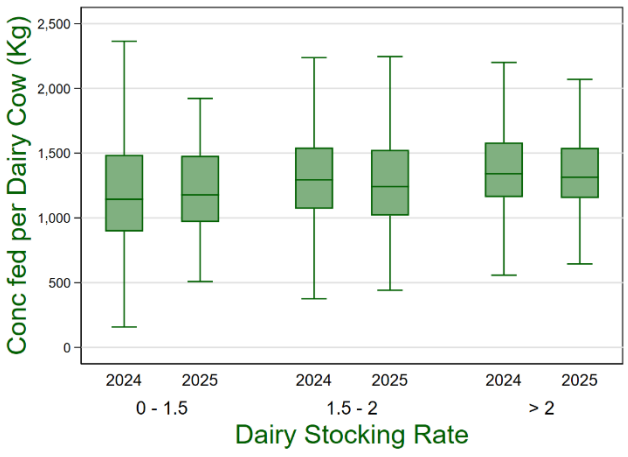
	2025	'25/'24 change
	€	%
Gross Output	407,372	+13
of which Support Payments	24,991	+3
Total Costs	254,053	+1
of which direct costs	150,160	+1
of which overheads	103,894	+2
Family Farm Income	153,319	+41

Source: Teagasc National Farm Survey

Fertiliser prices increased in 2025 with feed prices remaining relatively stable. On the average Dairy farm, with a herd size of 97 cows and a UAA of 69 ha, purchased concentrate expenditure typically totalled €60,868 in 2025, a 2 percent decline on 2024. Feed volumes averaged 1,346 kg per dairy cow in 2025; a decrease compared to 2024. That said, feed use per cow on individual farms may differ considerably from the average level due to specific factors, such as location, land type, stocking rate and length of housing. Conversely, average fertiliser expenditure increased by 11 percent in 2025 to €19,687 due to the increase in price. Data from the NFS indicates that the volume of fertiliser use remained relatively stable in 2025 compared to 2024.

Figure 13 demonstrates the variation in concentrate feed use per cow across stocking rate bands in 2024 and 2025. Grouping farms on this basis, it is evident that the median level of feed use per cow remained relatively stable year-on-year, increasing slightly on farms with a lower stocking rate and declining slightly on more highly stocked farms. A median value for feed use (represented by the horizontal line in the green box) of 1,177 kg per cow was reported for the 0 to 1.5 lu stocking rate group in 2025. The equivalent figure for the 1.5 to 2 lu farm cohort was 1,242 kg per cow. The median feed use per cow for producers with a stocking rate above 2 lu was 1,315 kg in 2025. Across these groups, a wide variation in feed use per cow is evident in the tail values across both years. The range in the level of feed use has decreased for farms in the <1.5 lu stocking rate category in particular in 2025.

Fig 13: Distribution of concentrate feed use per cow by stocking rate band 2024 and 2025



Source: Teagasc National Farm Survey

Expenditure on purchased bulky feed decreased by 5 percent (to €8,698) on average in 2025. On average, machinery hire (contracting) expenditure increased by 6 percent in 2025 to €21,371, with livestock and veterinary

costs up 9 percent to €19,068. Other direct costs remained relatively stable on average in 2025, down 1 percent to €16,791.

Overhead costs increased by 2 percent on the average Dairy farm in 2025. Key drivers included elevated machinery operating costs which increased by 4 percent to €14,181, and land rental costs (up 9 percent to €13,049), following several years of increase. Other overhead costs also increased in 2025, up 8 percent to €10,151 on average, as did building depreciation costs (up 17 percent to €13,279). Average expenditure relating to car, electricity and phone also increased by 1 percent in 2025 to €12,256 and building maintenance costs which increased by 20 percent to €4,366. Land improvement depreciation and maintenance costs were also higher in 2025 at approximately €2,000 and €4,000 respectively. Costs relating to hired labour remained relatively stable at just under €11,000, on average. On the other hand, machinery depreciation costs declined by 16 percent to €14,479 with spending on interest charges also down (by 12 percent), to €5,172 on average.

Table 5 presents some key indicators for Dairy farms in 2025. On a per hectare basis, average milk production increased by 3 percent year-on-year to 11,494 litres. This increase alongside an improved milk price resulted in an increase in gross output per hectare of 13 percent to €6,735 on average. On a per hectare basis, direct costs increased by 1 percent on average to €2,335. Overall, this resulted in the average Dairy gross margin per hectare increasing by 21 percent to €4,400 in 2025.

Table 5: Average Dairy farm indicators 2025

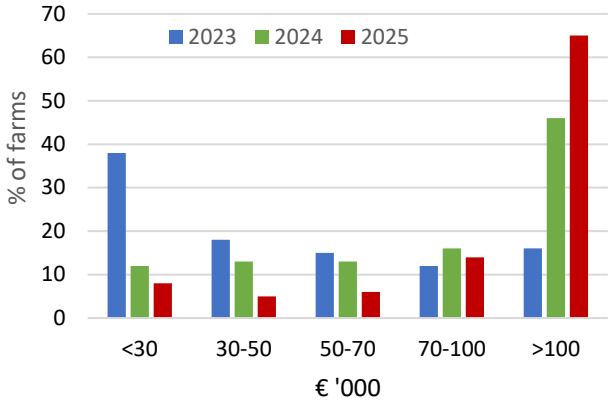
	2025	'25/'24 change
Production (litres/ha)	11,494	+3%
Milk price (cent/litre)	54	+5%
Gross Output (€/ha)	6,735	+13 %
Direct Costs (€/ha)	2,335	+1%
Gross Margin (€/ha)	4,400	+21%

Source: Teagasc National Farm Survey

Figure 14 illustrates the distribution of Dairy farm income in 2025. The large increase in the proportion of farms reporting an average FFI above €100,000 in 2025 is apparent, up 19 percentage points year-on-year, reaching 65 percent of the dairy farm population. At the other end of the scale, the proportion of Dairy farms with an FFI below €30,000 declined from 12 to 8 percent in 2025.

In 2025, 5 percent of Dairy farms reported an average FFI of between €30,000 and €50,000, with a further 6 percent earning between €50,000 and €70,000 and 14 percent reporting an average FFI of between €70,000 and €100,000.

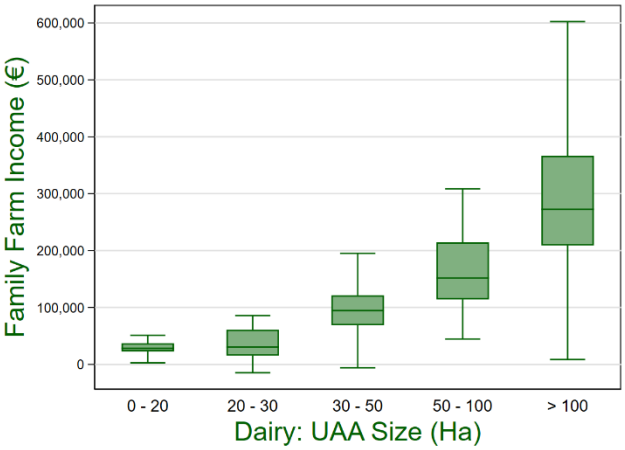
Fig 14: Dairy FFI distribution 2023 - 2025



Source: Teagasc National Farm Survey

Taking account of farm scale and intensity, Figure 15 illustrates average Dairy FFI in 2025 by farm size class, highlighting the wide variation in FFI for larger farm sizes.

Fig 15: Distribution of Dairy FFI by farm size 2025



Source: Teagasc National Farm Survey

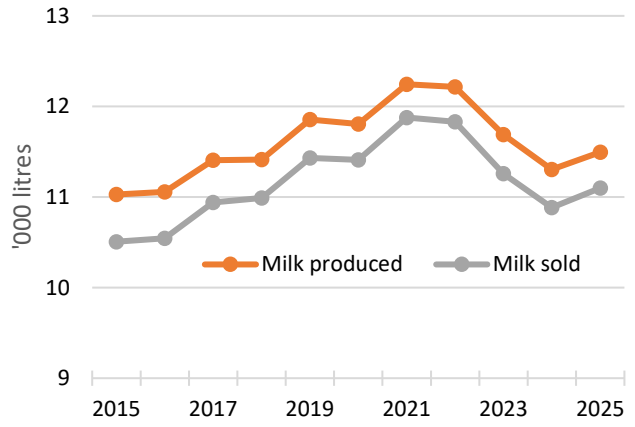
In 2025, approximately 45 percent of Dairy farms were in the 50 to 100 hectares size category, with a further 26 percent in the 30 to 50 hectare bracket. Smaller farms represented 12 percent of the Dairy farm population, with the remaining 17 percent in excess of 100 hectares.

Source: Andrew Downes

Dairy 2025

There has been much structural change across the Irish Dairy sector in the decade since EU milk quota abolition, Data from the NFS 2025 reflects the annual increase in milk production after reductions in recent years due to periods of challenging production or market conditions. The average volume of milk produced per hectare in 2025 increased by 2 percent to 11,494 litres. Average milk produced and sold per hectare since 2015 is contained in Figure 16. The difference between milk produced and milk sold is the milk fed to calves.

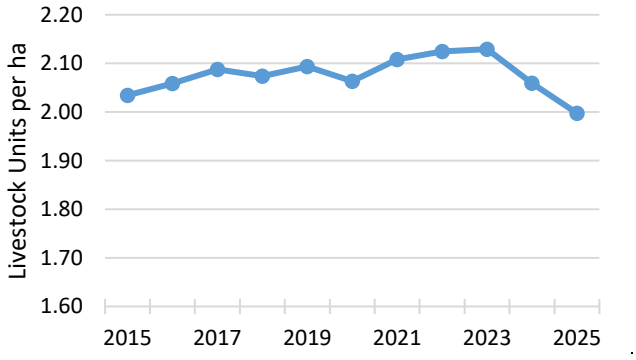
Fig 16: Average milk produced and sold per ha 2015 – 2025



Source: Teagasc National Farm Survey

Average Dairy stocking rate is presented in Figure 17. This is reflective of livestock units per hectare. With a slight increase in the average Dairy area and some reduction in Dairy cow numbers, a continued decline in the average stocking rate is evident, at 2 livestock units in 2025.

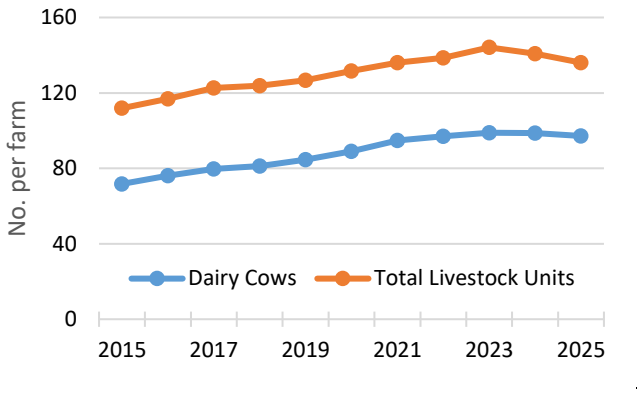
Fig 17: Average Dairy stocking rate 2015 - 2025



Source: Teagasc National Farm Survey

Figure 18 illustrates some decline in the size of the average Dairy herd in recent years, the figure standing at 97 cows in 2025. Similarly, some reduction in total livestock units is evident, the average figure going from 141 in 2024 to 136 in 2025. Favourable livestock sale prices, additional environmental compliance requirements and contract rearing on some farms are likely factors here.

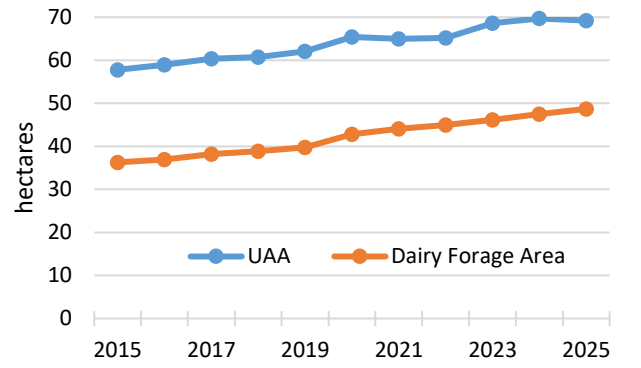
Fig 18: Average Dairy cow herd size and livestock units 2015 - 2025



Source: Teagasc National Farm Survey

Figure 19 reflects relative stability in average Dairy farm UAA in recent years, at 69 hectares in 2025, with an increase in the average forage area which went from 48 hectares in 2024 to 49 hectares in 2025.

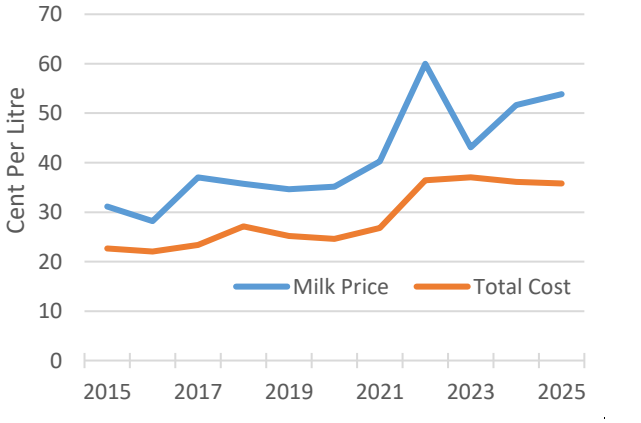
Fig 19: Average Dairy UAA and forage area 2015 - 2025



Source: Teagasc National Farm Survey

Figure 20 is reflective of the sharp volatility in recent years in terms of milk production costs and milk output prices. This has proven very difficult for farmers to anticipate and manage and has increased the need to further build resilience into their production systems.

Fig 20: Irish Milk Prices and Dairy Production Costs per litre 2013 - 2025

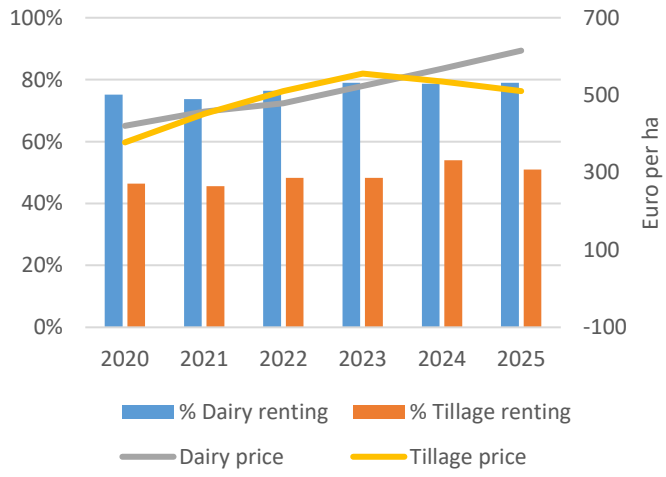


Source: Teagasc National Farm Survey

In 20205, for the year as a whole, the gap between the average milk price received and the average cost of production widened. The average milk price reported in the NFS in 2025 was 54 cent per litre. The average cost of production was 36 cents per litre. However, it must be emphasised that many farms will operate away from the average in terms of these metrics. A more detailed examination of farm performance across Top, Middle and Bottom farm cohorts will be contained in the Dairy Enterprise 2025 factsheet which will be published in due course.

In terms of land rental, the data confirms that those Dairy farms renting in land are typically larger than average. The average farm size for Dairy farms renting land was 74 hectares in 2025. Figure 21 illustrates the proportion of Dairy and Tillage farms renting in land in recent years, and the average price paid per hectare. Almost 8 in 10 Dairy farmers are renting in some land and that proportion has stabilised in recent years. The proportion of Tillage farmers renting in land has decreased in 2025 compared to 2024. 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. In addition, 2024 was a challenging year on Tillage farms and this may have influenced decision making around land rental in 2025. Similarly, lack of supply and potential competition for rental land may also be a source of difficulty. Finally, the purchase of previously rented land will also be a consideration in whether to continue to rent land.

Fig 21: Proportion of Dairy and Tillage Farms renting and price paid (per ha.) 2020 – 2025



Source: Teagasc National Farm Survey

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 with limited supply. However, a decline in the average rental price paid per hectare by Tillage farms is evident in 2025 at €510 compared to €615 for Dairy farms.

Cattle Rearing 2025
Key Messages

Output Value 2025

Increased due to sharply higher young cattle prices

Production Costs 2025

Some changes in individual cost items, but overall costs remained relatively stable at an elevated level

Income 2025

Increased substantially due to higher young cattle prices

Cattle Rearing 2025

Income on Cattle farms increased substantially in 2025. There were approximately 18,739 Cattle Rearing farms represented in the NFS, with an average FFI of €24,061 (the highest on record), up 74 percent year-on-year. Suckler cow production is the dominant enterprise on these farms. Higher cattle prices drove the improvement in margins. Averaged over the year, prices for weanlings, store and finished cattle were up dramatically in 2025 on 2024 levels.

Table 6 outlines the key components of average FFI on Cattle Rearing farms in 2025. Average gross output increased by 22 percent to €58,228 compared to 2024. Scheme participation and associated support payments (e.g. through SCEP and ACRES) continued to be critical in supporting Cattle Rearing income in 2025.

Table 6: Components of average Cattle Rearing FFI 2025

	2025	'25/'24 change
	€	%
Gross Output	58,228	+22
of which Support Payments	17,285	-4
Total Costs	34,169	+1
of which direct costs	16,143	+2
of which overheads	18,024	-
Family Farm Income	24,061	+74

Source: Teagasc National Farm Survey

The average amount of support payments received on Cattle Rearing farms decreased by 4 percent in 2025, to €17,285. Total production costs for the average Cattle Rearing farm in 2025 were relatively stable but elevated (up 1 percent compared to the previous year) at €34,169. This was driven by a slight increase in direct costs and stability in overhead costs. Direct costs on the average Cattle Rearing farm in 2025 were up 2 percent to €16,143. In terms of individual cost items, expenditure on fertiliser increased by 17 percent to €2,715 on average. This was due to the increase in price as the data indicates a decrease in usage on Cattle Rearing farms following some increase in 2024. Spending on bulky feed increased by 40 percent to €809, on average. Average spending on concentrates remained relatively stable compared to 2024 at €4,124. Contracting expenditure declined by 6 percent to €4,130 on average. Average livestock and veterinary costs increased by 11 percent to €2,619. Other direct costs decreased on average by 10 percent to €1,632.

Overhead costs on the average Cattle Rearing farm in 2025 were up very slightly year-on-year to €18,024. Machinery depreciation declined by 20 percent on average to €2,442. Average building depreciation increased by 23 percent to €1,821. Machinery operating costs increased by 8 percent to €3,643, on average. Land rental at €1,242 was down 23 percent, on average. Expenditure relating to car, electricity and phone was down 2 percent year-on-year at €2,819, with fuel costs up 3 percent at €1,592, on average. Other overhead costs were down by 2 percent to €2,868, compared to 2024. Maintenance costs relating to land increased (up 15 percent to €1,316).

Table 7 indicates that there was an 8 percent decrease in the average sized Cattle Rearing farm in 2025 to 30 hectares. Total livestock units declined by 9 percent on the average Cattle Rearing farm in 2025, to 31. The average gross margin on a per hectare basis on Cattle Rearing farms in 2025 increased by 44 percent to €1,427. This included an average Pillar I payment of €248 per ha and an average from other support payments of €338.

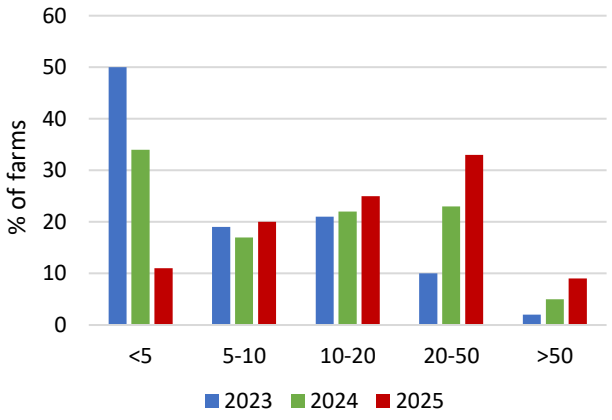
Table 7: Average Cattle Rearing farm indicators 2025

	2025	'25/'24 change
Farm Size UAA (ha)	30	-8%
Livestock Units	31	-9%
Livestock Units (per ha)	1.04	-
Pillar I payment (€/ha)	248	+2%
Other supports payments (€/ha)	338	+8%
Gross Margin (€/ha)	€1,427	+44%

Source: Teagasc National Farm Survey

Figure 22 presents the distribution of income on Cattle Rearing farms from 2023 to 2025.

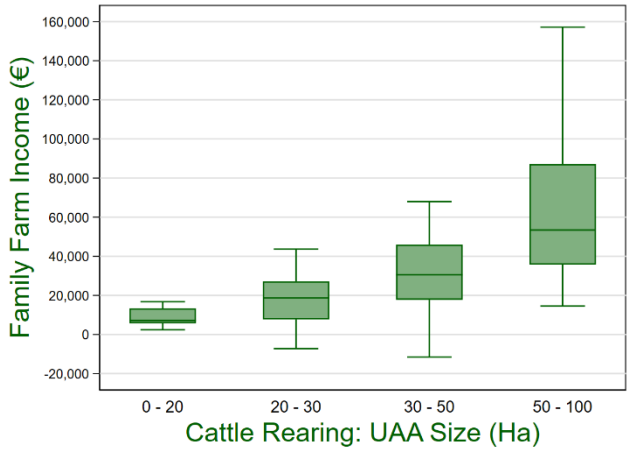
Fig 22: Distribution of Cattle Rearing FFI 2023 - 2025



Source: Teagasc National Farm Survey

One-third of Cattle Rearing farms reported an average FFI of between €20,000 and €50,000 in 2025, with almost one-tenth reporting an FFI above €50,000. A further one-quarter of farms reported an average FFI of between €10,000 and €20,000.The data indicates that one-fifth of Cattle Rearing farms earned between €5,000 and €10,000 in 2025. Just over one-in-ten Cattle Rearing farms reported an FFI of below €5,000 in 2025. It should be noted that on 52 percent of Cattle Rearing farms, the holder also worked off-farm in 2025. In disaggregating the data further, Figure 23 illustrates the variation in FFI on Cattle Rearing farms across farm size categories, with a broad income range reported for farms in the larger UAA categories in particular.

Fig 23: Distribution of Cattle Rearing FFI by farm size 2025



Source: Teagasc National Farm Survey

In terms of the overall population, approximately 32 percent of Cattle Rearing farms had a UAA between 20 to 30 hectares, with a further 30 percent below 20 hectares and the same proportion between 30 and 50 hectares. The 50 to 100 hectares size category contained the remaining 8 percent of Cattle Rearing farms.

Credit: Andrew Downes

Cattle Other 2025 Key Messages

Output Value 2025

Increased substantially due to higher finished cattle prices

Production Costs 2025

Costs increased, largely due to higher levels of input use

Income 2025

Increased due to higher output prices, partially offset by higher costs. Support payments were unchanged

Photo: Andrew Downes

Cattle Other 2025

There were approximately 32,308 Cattle Other farms, represented in the NFS in 2025. Cattle finishing is the dominant enterprise on these farms, but the system also includes farms selling store cattle, dairy-to-beef and those involved with contract rearing. Finished cattle prices increased considerably in 2025, with the annual average price up 39 percent on the 2024 level. However, prices paid for young cattle increased to a much greater extent than in 2024. Farms with a dairy-beef enterprise did particularly well in 2025. Overall, across farm types, Cattle Other FFI increased dramatically year-on-year, with an average income of €32,798, an 81 percent increase on 2024.

Table 8 outlines the components of average Cattle Other farm income in 2025. Typically, average output value per farm increased by 31 percent in 2025 to €82,705. The level of support payments on Cattle Other farms increased by 4 percent in 2025, to €16,427 and continue to be important in supporting incomes on Cattle Other farms.

Table 8: Components of average Cattle Other FFI 2025

	2025	'25/'24 change
	€	%
Gross Output	€82,705	+31
of which Support Payments	€16,427	+4
Total Costs	€49,904	+11
of which direct costs	€26,674	+12
of which overheads	€23,232	+10
Family Farm Income	€32,798	+81

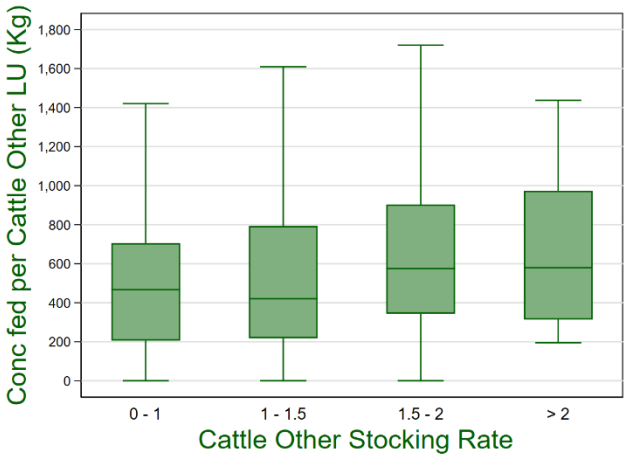
Source: Teagasc National Farm Survey

Production costs for the average Cattle Other farm increased in 2025, up 11 percent year-on-year, with an increase in both direct and overhead costs. On average, direct costs increased by 12 percent, and overhead costs by 10 percent. Typically, expenditure on purchased concentrates was up 9 percent in 2025 to €10,866, with a significant increase in spending on purchased bulky feed also evident. Expenditure on fertiliser increased by 19 percent to €3,839 on average, while nitrogen usage was up compared to 2024. Contracting related costs increased by 10 percent year-on-year to €5,247, on average. Expenditure relating to livestock and veterinary increased by 12 percent to €2,754. Expenditure relating to other direct costs increased by 8 percent to €1,988, on average.

The increase in overhead costs on Cattle Other farms in 2025 was driven by a culmination of factors with some cost components increasing and others decreasing. Machinery depreciation declined by 17 percent to €3,113, om average. Building depreciation costs increased by 14 percent year-on-year to €2,094, on average. Costs relating to land rental declined by 6 percent to €1,571, on average. Average expenditure on car, electricity and phone increased by 13 percent to €3,318. On average, machinery operating costs increased by 11 percent to €4,438, of which fuel costs were up 5 percent to €1,956. Average expenditure on buildings maintenance increased by 44 percent to €1,438 and land improvement costs were up 28 percent to €1,596. Other overhead costs increased by 21 percent year-on-year to €3,800.

Overall concentrate feed use on Cattle Other farms remained relatively stable in 2025. Feed usage per livestock unit by stocking rate band is presented in Figure 24. The data illustrates the variation in feed use 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 467 kg. Concentrate usage for the median farm in the 1 to 1.5 lu stocking rate band was lower at 420 kg. The figure was higher for the 1.5 to 2 lu stocking rate band at 576 kg. The most intensively stocked Cattle Other farms (above 2 lu) had a median use value of 579 kg.

Fig 24: Concentrate feed use per livestock unit on Cattle Other Farms 2025



Source: Teagasc National Farm Survey

Table 9 indicates that the average UAA on Cattle Other farms in 2025 was 34 hectares, increasing by 3 percent compared to 2024. Livestock numbers also increased, by 3 percent to 45 livestock units, on average. Average gross margin per hectare on Cattle Other farms increased by 39 percent in 2025 to €1,668. This margin was inclusive of an average Pillar I payment of €255 and an average payment from other support schemes of €234.

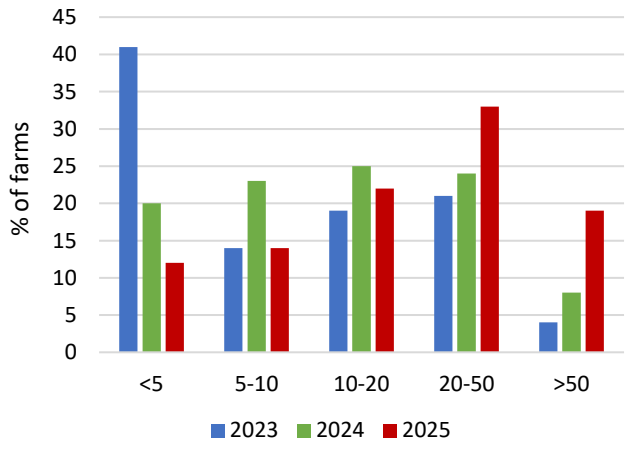
Table 9: Average Cattle Other farm indicators 2025

	2025	'25/'24 change
Farm Size UAA (ha)	34	+3%
Livestock Units	45	+3%
Livestock Units per ha	1.0	-
Pillar I payment (€/ha)	255	-4%
Other support payments (€/ha)	234	+7%
Gross Margin (€/ha)	1,668	+40%

Source: Teagasc National Farm Survey

Figure 25 presents the distribution of income on Cattle Other farms in 2025. The proportion of farms reporting an FFI below €5,000 decreased to 12 percent, down 29 percentage points compared to 2024. The proportion of Cattle Other farms with an FFI of between €5,000 and €10,000 also declined to 14 percent. The proportion of Cattle Other farms reporting an FFI of between €10,000 and €20,000 decreased in 2025 to 22 percent, on average. The proportion in the €20,000 to €50,000 income category increased by 13 percentage points to 33 percent in 2025. There was a 12 percentage point increase in the proportion of Cattle Other farms earning more than €50,000, at 19 percent on average in 2025. It should be noted that 50 percent of Cattle Other farm holders also worked off-farm in 2025.

Fig 25: Cattle Other FFI distribution 2023- 2025

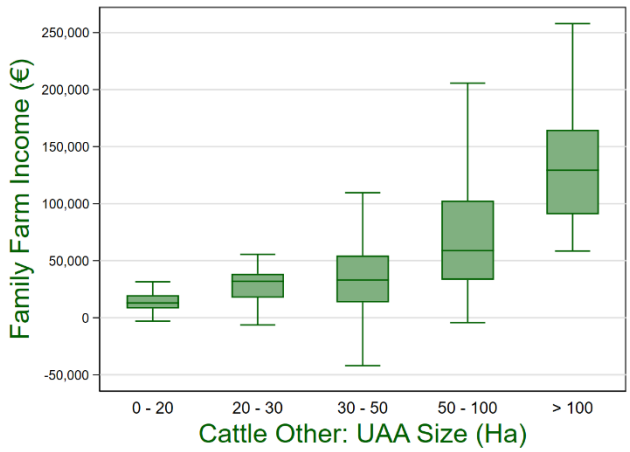


Source: Teagasc National Farm Survey

Figure 26 reflects the variation in average FFI by farm size (measured by area), with a broad distribution of FFI reported for those farms in the larger size classes in particular.

In terms of the overall population of Cattle Other farms, approximately 45 percent of farms fall into the below 20 hectares size category with a further 17 percent in the 20 and 30 hectares size category, 20 percent in the 30 to 50 hectares category. In 2025, 14 percent of Cattle Other farms were in the 50 to 100 hectare bracket with the remaining 4 percent comprising of farms above 100 hectares.

Fig 26: Distribution of Cattle Other FFI by farm size 2025



Source: Teagasc National Farm Survey

Credit: Andrew Downes

Sheep 2025
Key Messages

Output Value 2025

Increased due to higher lamb prices, partially offset by lower output volumes

Production Costs 2025

Down marginally, reflecting the fall in output volume

Income 2025

Increased slightly due to higher output prices and lower costs. Support payments remained stable

Photo: Andrew Downes

Sheep 2025

Sheep and lamb prices in 2025 increased by about 6 percent on the record levels of 2024. Higher prices reflect the reduction in sheep supply across the EU. There were approximately 14,012 Sheep farms represented in the NFS in 2025, having an average income of €29,344, the highest on record. This was a 7 percent increase compared to 2024.

Key data with respect to the average Sheep farm in 2025 are illustrated in Table 10. Despite a reduction in the volume of sheepmeat produced, a continued improvement in prices provided some increase in output value. Sheep farms with a secondary cattle enterprise also benefitted from the rise in cattle prices. Gross output on the average Sheep farm was up 1 percent year-on-year to €74,615. Support payments remained stable on average year-on-year at €27,779. Such payments remain very important on Sheep farms, with continued participation in the Sheep Improvement Scheme, ACRES and the Organic Farming Scheme helping to boost Sheep farm income.

Table 10: Components of average Sheep FFI 2025

	2025	'25/'24 change
	€	%
Gross Output	74,615	+1
of which Support Payments	27,779	-
Total Costs	45,286	-2
of which direct costs	21,876	-9
of which overheads	23,396	+5
Family Farm Income	29,344	+7

Source: Teagasc National Farm Survey

Some reduction in production costs in 2025 also helped to support farm income, with total costs down by 2 percent, on average. Direct costs declined by 9 percent on average to €21,876 while overhead costs increased by 5 percent to €23,396. In terms of direct costs, the largest component, expenditure on concentrate feed decreased by 15 percent to €8,295 on average. On the average Sheep farm, the volume of concentrates used decreased year-on-year. Expenditure on purchased bulky feed decreased significantly to €819. Fertiliser expenditure on the average Sheep farm decreased by 9 percent compared to 2024, to €2,598, on average. The volume of nitrogen based fertiliser used decreased on Sheep farms in 2025. Machinery depreciation decreased by 16 percent on average, to €2,520, while average building depreciation increased by 11 percent to €1,540. Costs relating to land improvement depreciation also increased. Machinery operating costs remained relatively stable on average (up 1 percent) to €3,717. Land improvement costs increased by 21 percent to €1,812. Expenditure relating to car, electricity and phone increased, by 4 percent to €3,941, on average. Spending on fuel declined by 12 percent to €1,390 on average, with land rental costs down 8 percent to €2,538. Other overhead costs accounted for €3,628 of the total, up 11 percent year-on-year, on average.

Table 11 presents some key Sheep system indicators for 2025. UAA increased by 8 percent in 2025 to 53 hectares. The average flock size decreased by 5 percent to 128 ewes. On a per hectare basis, the average gross margin on Sheep farms declined slightly to €999. This included a Pillar I payments of €267 per ha and other support payments of €267 per ha, on average.

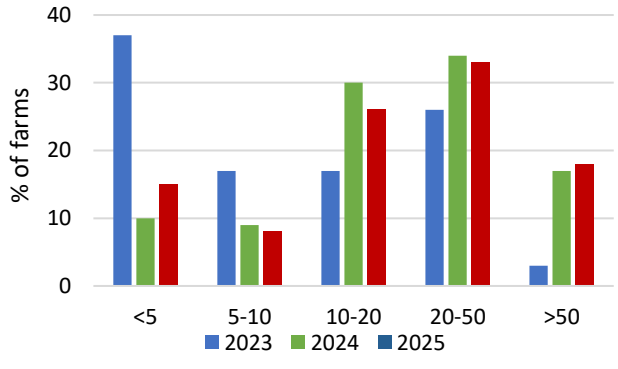
Table 11: Sheep farm indicators 2025

	2025	'25/'24 change
Farm Size (ha)	53	+8%
Number of Ewes	128	-5%
Livestock Units (lu/ha)	0.93	-16%
Pillar I payment (€/ha)	€259	-5%
Other support payments (€/ha)	€267	-9%
Gross Margin (€/ha)	€999	-1%

Source: Teagasc National Farm Survey

Figure 27 presents the distribution of FFI on Sheep farms from 2023 to 2025. Compared to 2024, the proportion of Sheep farms earning an FFI of less than €5,000 was down 22 percentage points to 15 percent in 2025. Just 8 percent of Sheep farms reported an income of between €5,000 and €10,000 in 2025, a 9 percentage point decrease compared to 2024. The proportion of farms earning on average FFI between €10,000 and €20,000 increased by 9 percentage points to 26 percent, with the proportion earning between €20,000 and €50,000 increasing by 2 percentage points to 36 percent. The proportion earning above €50,000 increased by 1 percentage points to 18 percent, on average.

Fig 27: Distribution of Sheep FFI 2023 - 2025



Source: Teagasc National Farm Survey

Tillage 2025
Key Messages

Output Value 2025

Increased due to higher crop yields, partially offset by lower grain prices. Farms with cattle benefitted from higher prices

Production Costs 2025

Direct costs were up slightly but this was offset by lower overhead costs, leaving costs stable but at a high level

Income 2025

Increased due to higher output value, largely driven by a recovery in crop yields

Photo: Andrew Downes

Tillage 2025

Favourable establishment conditions during late 2024 and into 2025 prompted an increase in the area of winter cereal crops year-on-year. Facilitated by more favourable production conditions in 2025, cereal production was in line with the five-year average, but considerably up on the 2024 level. A total of 6,229 Tillage farms were represented in the survey in 2025, and an average Family Farn Income of €54,916 is reported, an increase of 33 percent year-on-year. Farms with a secondary cattle enterprise are included in this analysis of Tillage farm performance. Such farms also benefitted from the rise in cattle prices in 2025. Data from Specialist Tillage Farms (without livestock) will additionally be reported upon in the final NFS report for 2025 which will be published later in the year.

Table 12 reports the components of average Tillage FFI. Cereal prices at harvest in Ireland in 2025 were down on the 2024 levels, due to movement in the international stocks-to-use ratios. However, given the increase in production, the value of output for the average farm increased by 7 percent year-on-year to €174,952. Targeted support payments continued to be important on Tillage farms in 2025 (with large participation in schemes such as the Tillage Incentive Scheme, Straw Incorporation Measure and Protein Aid Scheme). Support payments also increased on average, up 5 percent, compared to 2024 at €35,760 on average.

Table 12: Components of average Tillage FFI 2025

	2025	**'25/'24 change**
	€	%
Gross Output	174,952	+7
of which Support Payments	35,760	+5
Total Costs	120,040	-1
of which direct costs	63,826	+2
of which overheads	56,210	-4
Family Farm Income	54,916	+41

Source: Teagasc National Farm Survey

Average production costs remained relatively stable on Tillage farms in 2025 (down 1 percent) to €120,040. On average, direct production costs increased by 2 percent year-on-year to €63,826. Overhead costs declined by 4 percent to €56,210. On average, the largest direct cost items related to fertiliser at €19,401 which was up 15 percent compared to 2024. Average contracting charges, at €14,345 were relatively stable (down 1 percent) year-on-year, while crop protection costs were up 10 percent to €11,936 and purchased seed costs increased by 4 percent to €8,774. In general, expenditure on purchased concentrates is also significant on Tillage farms due to the presence of a cattle enterprise in many instances. In 2025, the data indicates that average spending on concentrates on Tillage farms declined by 18 percent to €4,749 on average. Expenditure related to livestock and veterinary increased (up 3 percent) to €1,879, on average.

In terms of the decrease in overhead costs on Tillage farms in 2025, machinery depreciation accounted for €10,728 of expenditure, on average, a decrease of 17 percent compared to 2024. Average machinery operating costs remained stable at €12,748 in 2025. Land rental costs declined by 6 percent to €10,784. Hired labour costs declined by 26 percent on average to €2,158. While fuel expenditure increased by 2 percent on average to €6,112. Costs relating to car, electricity and phone were down 9 percent to €4,307. On average, costs relating to buildings depreciation increased in 2025 to €2,559 (up 5 percent). Expenditure on buildings maintenance increased by 30 percent, on average to €1,745. Land improvement costs remained relatively stable at €1,905, on average. Other overhead costs on Tillage farms increased by 5 percent in 2025, to €6,493, on average.

Table 13 indicates that the average Tillage farm area decreased by 4 percent in 2025, to 70 hectares. Of this, 40 hectares was dedicated to cereals, up 3 percent on 2024. The average Tillage farm gross margin was €1,599 per hectare in 2025, up 13 percent year-on-year. This included a Pillar I payment of €279 and other support payments of €236, on average.

Table 13: Average Tillage enterprise indicators 2025

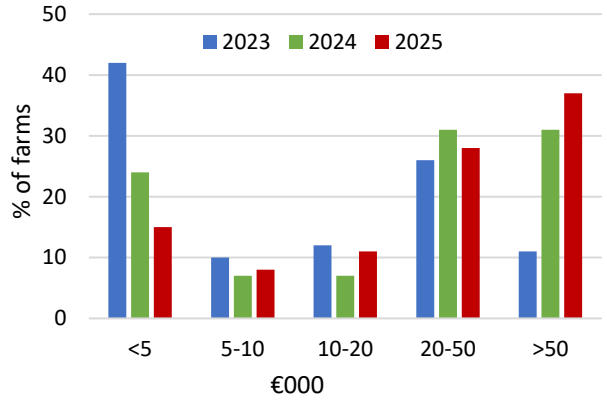
	2025	**'25/'24 change**
Farm Size (ha)	70	-4%
of which cereals (ha)	40	+3%
Cereal output (€/ha)	2,253	+6%
Pillar I payment (€/ha)	279	-6%
Other support payments (€/ha)	236	+28%
Gross Margin (€/ha)	€1,599	+13%

Source: Teagasc National Farm Survey

Figure 28 presents the distribution of average FFI earned on Tillage farms in recent years. 15 percent earned an FFI of less than €5,000 in 2025, down from 24 percent, in 2024. A further 8 percent of farms earned between €5,000 and €10,000, with 11 percent earning between

€10,000 and €20,000. In 2025, 28 percent of Tillage farms reported an FFI of between €20,000 and €50,000. The proportion with an FFI in excess of €50,000 increased by 6 percentage points to 37 percent year-on-year.

Fig 28: Average Tillage FFI distribution 2023 - 2025



Source: Teagasc National Farm Survey

Image by Declan Doran from Pixabay

Regional Analysis, Off Farm Employment and Viability 2025

Key Messages

Regional Income 2025

Large increases in incomes recorded across all regions

Off farm employment 2025

Incidence of off-farm employment remained stable

Viability 2025

Improved considerably due to an increase in income across all of the main farm systems

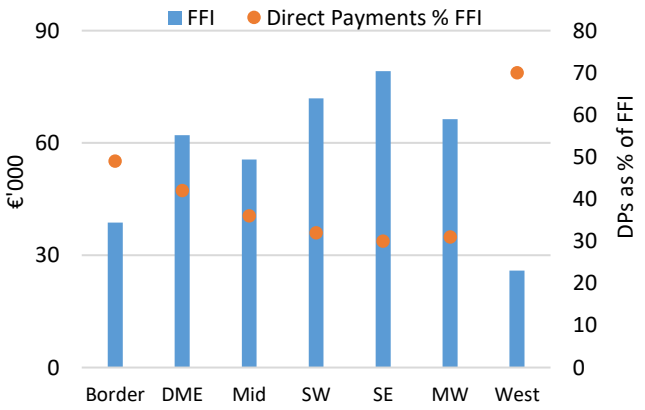
Regional FFI and Off Farm Employment 2025

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

Average FFI in 2025 was highest in the South-East (SE) at just over €79,000 and lowest in the West (W), where average FFI was just close to €26,000. This is of course reflective of the types of farms in those areas, with a higher prevalence of Drystock farms and smaller part-time farms generally, in areas where incomes are lower. Average FFI in the South-West (SW) region was almost €72,000, with the equivalent figures in the Mid-West (MW) and Dublin and Mid-East (DME) regions about €66,500 and €62,000 respectively in 2025. Farms in the Midlands (Mid) reported an average FFI of just over €55,500, with farms in the Border (B) region reporting an average FFI of over €38,500 on average, in 2025.

Changes in the relative importance of support payments as a share of FFI across regions in 2025 reflects the general scale of improvement in FFI across systems in 2025. The relative importance of support payments as a share of FFI was highest in the West, at 70 percent of average FFI, reflecting an average payment of just over €18,000 in 2025. This was followed by the Border region where support payments comprised 49 percent of FFI, with an average payment of about €19,000 and the Dublin Mid-East region at 42 percent with an average payment of just over €26,000. In 2025, the proportion of FFI accounted for by support payments in the Midlands was 36 percent, with an average support payment of just over €20,000.

Fig 29: Average FFI and DPs as a % of FFI by region 2025

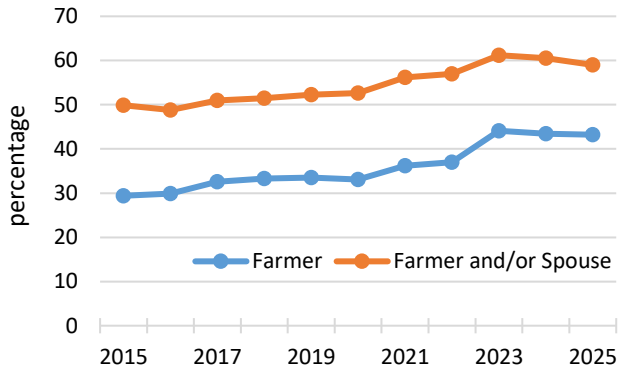


Source: Teagasc National Farm Survey

In the remaining regions, the South-West, the South-East and the Mid-West support payments accounted for just over 30 percent of FFI in 2025, with an average payment of close to €20,500 in the Mid-West, €23,700 in the South-East and just over €23,000 in the South-West. In general, the strong improvement in farm incomes in 2025 led to a decrease in the relative contribution of support payments to FFI in 2025 across the regions.

Trends in both farm holder and farm household (farmer and spouse) off-farm employment across farm systems are presented in Figure 30. The proportion of farm households where either the farmer or spouse was employed off-farm declined in 2025 to 59 percent, on average. The proportion of farm holders employed off-farm remained relatively unchanged at 43 percent.

Fig 30: Off-farm employment (farmer and spouse) 2015 - 2025



Source: Teagasc National Farm Survey

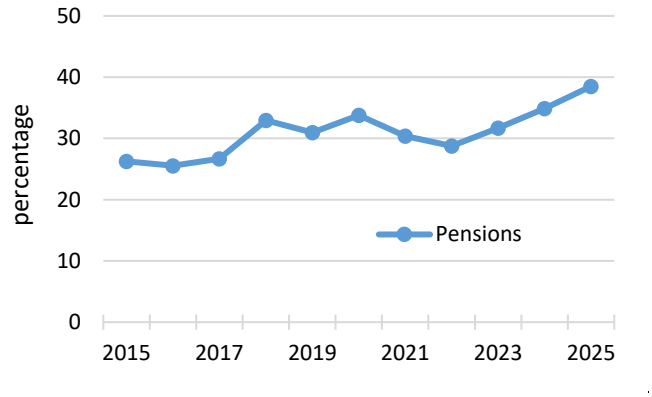
The off-farm employment situation differs by system. On average, 54 percent of Tillage farm operators also worked off-fam with a similar proportion on Cattle Rearing farms (52 percent) and a slightly lower proportion on Cattle Other farms at 50 percent. The comparative figure on Sheep farms was 46 percent. Although a very low proportion of Dairy farmers work off-farm, 58 percent of Dairy farm households have an off-farm employment income i.e. a high proportion of spouses (53 percent) work off-farm in Dairy farm households. The average incidence of household off-farm employment in 2025 (where either the farm holder or spouse was employed off-farm) was 74 percent on Tillage farms, 62 percent on Cattle Rearing farms and 57 percent on both Cattle and Sheep farms.

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.

The apparent decline in the proportion of households with an off-farm employment income source is most likely related to the ageing profile of Irish farmers. This is reflected in the associated increase in the proportion of farm households in receipt of pensions (through either the farm holder or spouse) in recent years (Figure 31). In 2025,

the data indicates that the proportion of farm households in receipt of pension income was 39 percent.

Fig 31: Farm Households in receipt of pensions 2015 - 2025



Source: Teagasc National Farm Survey

In 2025, the average age of Cattle farmers was 60 years, with the average Sheep farmer aged just below this at 59 years. Tillage farmers reported an average age of 56 years with Dairy farmers 55 years, in 2025. The higher age profile of Drystock farm households is reflected in the relatively larger proportion of those households in receipt of pension income, this was highest on Cattle farms in 2025, at about 44 percent on average. The figure was 38 percent on Sheep farms, 26 percent on Tillage farms and 25 percent on Dairy farms, on average.

Credit: Pixabay

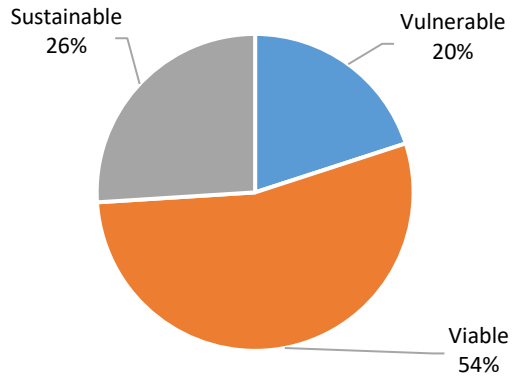
Viability 2025

A farm business is defined as being ***economically viable*** if **FFI is sufficient to remunerate family labour at the minimum wage in 2025** (which is assumed here to be an annual figure of €24,300 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 considered to not be economically viable, but which have an **off-farm employment 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 nor spouse has an off-farm job.**

The data indicate that 54 percent of the farm population represented by the Teagasc NFS in 2025 were classed as being economically viable (Figure 32).

Fig 32: Viability of Irish farming 2025



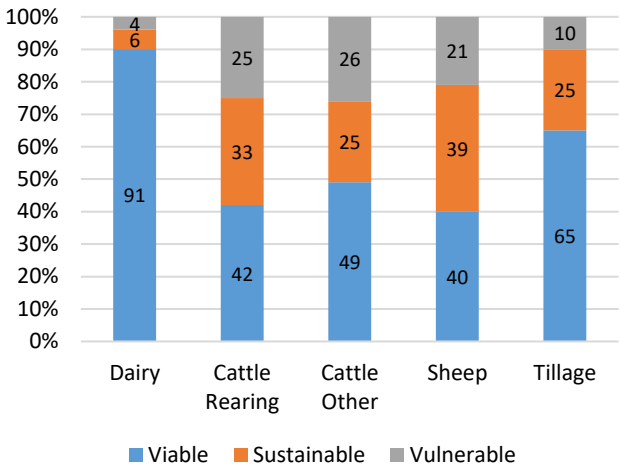
Source: Teagasc National Farm Survey

The categorisation of farms as viable, sustainable or vulnerable in a given year is highly dependent on FFI performance and the off-farm employment situation. Due to the general rise in farm incomes in 2025, the proportion of viable farms increased sharply in 2025, up 11 percentage points. Reflecting the movement of farms into the viable category, the proportion of farms categorised as sustainable (due to the presence of income from off-farm employment) decreased by 8 percentage points to 26 percent, on average. The proportion of vulnerable farms decreased by 3 percentage points year-on-year to 20 percent.

The viability of Irish farms varies across system. Figure 33 illustrates the sharp contrast between the share of Dairy farms categorised as viable compared to the other farm types. In 2025, 91 percent of Dairy farms were found to be viable (up 8 percentage points on 2024) reflective of the sharp improvement in Dairy farm incomes in 2025. The proportion of Dairy farm households deemed to be sustainable, due to the presence of an off-farm income source within the household, decreased as a result to 6 percent from 9 percent in 2024. Similarly, the proportion of Dairy farms considered vulnerable decreased from 9 percent in 2024 to 4 percent in 2025.

Almost two-thirds of Tillage farms were considered viable in 2025, up from 58 percent the previous year. The proportion of Tillage farms in the sustainable category remained stable at 25 percent. The share of Tillage farms categorised as vulnerable declined from 16 percent to 10 percent compared to the previous year.

Fig 33: Viability of farming by system 2025



Source: Teagasc National Farm Survey

On Cattle Rearing farms, 42 percent were deemed to be viable in 2025, a 14 percentage point increase on 2024, again reflecting the rise in incomes in 2025. The proportion of Cattle Rearing farms considered sustainable in 2025 was 33 percent, a 12 percentage point decline on 2024. The proportion of Cattle Rearing farms classified as vulnerable in 2025 decreased by 2 percentage points in 2025 to 25 percent. The data indicates that almost half of Cattle Other farms (49 percent) were viable in 2025, up 18 percentage points year-on-year. As a result, there was a 17 percentage point reduction in the proportion of Cattle Other farms deemed to be sustainable in 2025, at 25 percent. The proportion of Cattle Other farms categorised as vulnerable in 2025 was down 1 percentage point to 26 percent.

The change in Sheep farm incomes in 2025 was quite small relative to the other farm systems. The proportion

of viable Sheep farms remained relatively stable in 2025 compared to the previous year, at 40 percent. The proportion of Sheep farms deemed to be sustainable in 2025 went from 29 percent to 39 percent year-on-year. As a result, the proportion classified as vulnerable declined by 9 percentage points to 21 percent.

To put these results in context, the data indicate that there were just over 13,700 viable Dairy farm businesses in Ireland in 2025, with just over 7,800 Cattle Rearing farms and close to 15,800 Cattle Other farms considered viable. The number of viable Sheep farms remained relatively stable at about 5,600 in 2025, with just over 4,000 Tillage farms similarly considered viable. Overall, close to 48,000 of the 88,000 or so farms represented by the National Farm Survey were considered viable in 2025.

The data indicate that there were over 16,000 vulnerable Drystock farms in 2025. However, this does not take account of those very small farms (of which there are over 47,000), with a standard output of less than €8,000, falling outside the population threshold for the Teagasc National Farm Survey's annual study. A special survey of those farms conducted in 2022 indicated that about 40 percent of small cattle and sheep farms were found to be vulnerable, with a similar proportion considered sustainable and the remaining one-fifth viable. It should also be noted that the methodology does not take into account the presence of pension income in the household which has become increasingly prevalent on Irish farms in recent years. In 2025, 76 percent of the farms in the vulnerable category were in receipt of a pension within the household.

At a regional level, about two-thirds of farms in the East and Midlands were classified as viable in 2025. The share was a little lower in the South (at 60 percent). The comparative figure in the North and West was 44 percent in 2025, up 13 percentage points compared to 2024. These figures are reflective of the composition of agriculture and the economic performance of individual farm systems across regions. Almost one-quarter of farms in the North and West region in 2025 were considered vulnerable, compared to just under one-fifth in the South and East and Midlands. About 30 percent of farm households in the North and West were classified as sustainable in 2025, with the equivalent proportions in the South and East/Midlands at 22 percent and 17 percent respectively.

Credit: Pixabay

Five Year Income Development

Farm incomes have become quite volatile from year to year, particularly in the last decade. Therefore, income comparisons between two individual years can sometime give a misleading impression. Income comparisons over a longer time period are therefore useful. Table 14 shows the five-year average for income (2021-2025) for each farm system and compares that with the income reported for 2025 in each farm system. The overall average income is also reported.

Table 14: Five year income average and comparison with incomes in 2025

Farm System	5Year Avg. 2021-25	2025	'25 v 5yr average	'25 v 5yr average
	€	€	% change	€ change
Dairy	114,690	153,319	34%	38,629
Cattle Rearing	12,921	24,061	86%	11,140
Cattle Other	20,008	32,798	64%	12,790
Sheep	21,298	29,344	38%	8,046
Tillage	49,061	54,916	12%	5,855
Average	**38,200**	**53,842**	**41%**	**15,642**

Source: National Farm Survey

Even allowing for a five-year income comparison, the increase in farm incomes in 2025 are quite substantial, with average incomes in 2025 being 41 percent higher than for the five years from 2021-2025.

Appendices

Photo: Andrew Downes

Appendix 1: Detailed Tables

2025

Table - 08a	Farm Financial Results by System of Farming 2025	All Farms
Table - 08b	Resources per Farm by System of Farming 2025	All Farms
Table - 08c	Gross Output & Direct Payments by System of Farming 2025	All Farms
Table - 08d	Direct and Overhead Costs by System of Farming 2025	All Farms
Table - 08e	Demographic Data by System of Farming 2025	All Farms
Table - 14a	Farm Financial Results 2025 By Region	All Farms
Table - 14b	Resources per Farm 2025 By Region	All Farms
Table - 14c	Gross Output and Direct Payments 2025 By Region	All Farms
Table - 14d	Direct and Overhead Costs 2025 By Region	All Farms
Table - 14e	Demographic Data 2025 By Region	All Farms

8A (2025) 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	*280*	*115*	*189*	*96*	*65*	*17*	*762*
Per Cent of Population	*17.1*	*21.2*	*36.6*	*15.9*	*7*	*1.8*	*100*
Overall Results (€)							
Gross Output	**407,372**	**58,228**	**82,705**	**74,615**	**174,952**	**265,332**	**141,942**
of which Land / Quota Let	138	0	1,470	1,485	3,138	3,558	1,088
Direct Payments / Subs	24,991	17,285	16,427	27,779	35,760	26,684	21,447
Direct Costs	150,160	16,143	26,674	21,876	63,826	90,763	48,716
Gross Margin	257,213	42,085	56,030	52,740	111,126	174,568	93,226
Overhead Costs	103,894	18,024	23,232	23,396	56,210	78,781	39,384
Family Farm Income	**153,319**	**24,061**	**32,798**	**29,344**	**54,916**	**95,787**	**53,842**
Net Sales & Receipts	405,478	58,460	79,956	71,701	175,600	271,481	140,356
Current Cash Expenditure	225,483	29,687	44,539	40,996	106,451	148,208	78,228
Cash Income (Approx)	179,995	28,772	35,417	30,705	69,150	123,272	62,128
Net New Investment	44,970	6,071	9,766	6,433	17,848	30,678	15,462
Cash Flow	135,025	22,701	25,651	24,272	51,302	92,594	46,666
Asset Values (€)							
Machinery	138,335	24,181	32,254	25,601	107,006	134,612	54,912
Livestock: Breeding	115,094	28,985	12,174	27,115	7,794	36,134	35,950
Trading	65,089	21,252	62,618	26,383	32,841	75,608	46,614
Land & Buildings	1,395,345	532,464	756,653	743,984	1,495,124	1,238,062	877,936
Gross New Investment	52,174	6,818	11,614	7,669	22,763	33,310	18,130
Loans Closing Balance	99,182	5,739	13,126	4,697	38,912	31,340	27,163
Total Standard Output (TSO)	261,800.9	23,753.6	36,446.5	40,155.6	105,438.7	146,115.7	79,991.3
Distribution — % of Farms							
Gross Output (€)							
Gross Output 0–10,000	0	0	0.4	0	0	0	0.1
Gross Output 10,000–20,000	0	5.8	2.7	9.6	8.4	2.9	4.4
Gross Output 20,000–40,000	0.5	36.4	28.8	29.1	5.9	2.9	23.5
Gross Output 40,000–60,000	1	22.8	25.3	20.5	13.1	12.5	18.7
Gross Output 60,000–100,000	6.4	25.2	20.2	18.5	23.7	9.2	18.6
Gross Output >100,000	92.1	9.9	22.6	22.3	48.9	72.5	34.6
Total	100	100	100	100	100	100	100
Soil Group % of farms							
Soil Group (1)	58.9	30.2	53.1	30.2	78.1	42.3	47.2
Soil Group (2)	37.5	59.8	40.1	36.1	21.9	57.7	42.2
Soil Group (3)	3.4	10	6.5	33.7	0	0	10.4
Total	100	100	100	100	100	100	100

8B (2025) 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	*280*	*115*	*189*	*96*	*65*	*17*	*762*
Per Cent of Population	*17.1*	*21.2*	*36.6*	*15.9*	*7*	*1.8*	*100*
LAND (ha)							
Area Owned	50.2	27	32.2	45.9	52.5	51.5	38.2
Total Area	71.1	31.1	35.1	55	70.7	62.8	46.6
Tillage	1.4	0.1	0.9	0.9	48.1	6.4	4.3
of which Total Cereals	0.5	0	0.7	0.3	40.1	5	3.3
" Potatoes	0	0	0	0	0.8	0	0.1
Grassland Silage	23.7	7.6	8.9	5.9	4.5	16.6	10.5
Hay	0.4	0.4	0.7	1	1.4	0.9	0.7
Pasture	42.1	18.8	21	30.8	12.3	35	25.4
Rough Grazing	0.9	1.2	1	9.9	0	1.1	2.4
U.A.A	69.2	29.5	33.6	52.8	69.5	60.3	45
Remainder of Farm	1.9	1.5	1.5	2.1	1.2	2.5	1.7
Forage & Crop Acreage	68	27.6	31.9	42.3	67.1	59.6	41.9
LIVESTOCK							
Cattle (avg no.)							
Dairy Cows	97.2	0	0	0	0	26.8	17.2
Other Cows	0.4	20.1	7.5	6.3	3.3	6.3	8.5
Heifers-in-Calf	0	0	0	0	0	0	0
< 1 Year Old	47.5	17.2	26.5	8.2	8.1	44.9	24.3
1–2 Year Old Male	4.6	1.9	16.4	2.5	8.2	19	8.5
1–2 Year Old Female	23.7	4.9	13.4	4.3	5.8	19.9	11.5
≥2 Year Old Male	0.5	0.2	4	1	2.4	4.4	2
≥2 Year Old Female	0	0	0	0	0	0	0
Bulls	1.1	0.8	0.3	0.3	0.1	0.9	0.5
Total Cattle	**178.1**	**46.8**	**70.7**	**23.8**	**30.4**	**127.7**	**74.8**
Sheep (avg. no)							
Ewes	1.4	1.3	5.3	144.4	29.1	10.9	27.7
Other Sheep	1.4	1.2	6.6	128.3	37.3	10.5	26.1
Total Sheep	**2.8**	**2.5**	**11.8**	**272.7**	**66.3**	**21.4**	**53.8**
Grazing Livestock Units							
Dairy Cows	97.2	0	0	0	0	26.8	17.2
Other Cattle	38.3	30.4	42.7	15.4	20.4	56.7	33.7
Sheep	0.4	0.3	1.6	33.7	9.2	2.9	6.8
Horses	0.1	0.1	0.2	0.1	0.2	0	0.1
Total Livestock Units	**136**	**30.8**	**44.5**	**49.2**	**29.8**	**86.3**	**57.8**
LABOUR UNITS							
Family	1.4	0.9	0.9	1.0	1.0	1.5	1.0
Total	1.9	0.9	1.0	1.1	1.1	1.8	1.1

8C (2025) 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	*280*	*115*	*189*	*96*	*65*	*17*	*762*
Per Cent of Population	*17.1*	*21.2*	*36.6*	*15.9*	*7*	*1.8*	*100*
GROSS OUTPUT (€)							
LIVESTOCK							
Dairying	337,883	0	13	0	0	101,806	59,965
of which milk	311,767	0	0	0	0	76,370	54,996
Cattle	53,215	42,782	62,490	19,660	25,225	76,408	47,515
Sheep & Wool	413	429	1,374	28,011	7,555	3,019	5,714
Pigs	0	0	0	0	0	0	0
Poultry	0	0	18	95	0	51,628	992
Horses	222	165	11	-234	178	0	53
Other	0	0	0	0	0	0	0
Sub-Total Livestock	**391,733**	**43,376**	**63,906**	**47,533**	**32,958**	**232,861**	**114,239**
of which Disease Compensation	2,731	164	124	80	26	4,170	643
CROPS							
Wheat	19	0	58	0	16,211	341	1,177
Barley - Feeding	464	46	578	208	31,003	5,973	2,639
Barley - Malting	131	0	40	0	10,750	1,424	824
Oats	124	0	324	244	9,860	370	883
Potatoes	0	0	0	0	10,114	0	715
Other	687	327	1,412	1,725	30,415	4,148	3,209
of which Forestry Premium	58	327	176	326	928	0	261
Sub-Total Crops	**1,426**	**373**	**2,413**	**2,177**	**108,354**	**12,255**	**9,449**
TOTAL LIVESTOCK & CROPS	**393,159**	**43,749**	**66,319**	**49,709**	**141,312**	**245,116**	**123,688**
Machinery Hire Revenue	3	97	168	5	2,697	0	274
Other Current Receipts	790	425	253	135	813	487	407
Pillar I Payment CAP	**16,927**	**7,313**	**8,573**	**13,674**	**19,385**	**15,843**	**11,453**
All Other Payments	**8,065**	**9,972**	**7,854**	**14,106**	**16,375**	**10,841**	**9,994**
+ Income from Land Let	138	0	1,470	1,485	3,138	3,558	1,088
+ Income from Quota Let	0	0	0	0	0	0	0
Inter-Enterprise Transfers	8,325	48	320	132	1,392	4,854	1,769
TOTAL GROSS OUTPUT	**407,372**	**58,228**	**82,705**	**74,615**	**174,952**	**265,332**	**141,942**

8D (2025) 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	*280*	*115*	*189*	*96*	*65*	*17*	*762*
Per Cent of Population	*17.1*	*21.2*	*36.6*	*15.9*	*7*	*1.8*	*100*
DIRECT COSTS (€)							
Purchased Concentrates	60,868	4,124	10,866	8,295	4,749	53,824	17,987
Purchased Bulky Feed	8,698	809	1,033	819	791	817	2,247
Fertiliser	19,687	2,715	3,839	2,598	19,401	10,458	7,350
Crop Protection	1,162	121	383	203	11,936	1,692	1,274
Purchased Seed	1,324	143	376	382	8,774	1,743	1,110
Hire of Machinery	21,371	4,130	5,247	3,439	14,345	8,365	8,194
Transport	216	79	367	70	119	212	212
Livestock (A.I. Vet etc.)	19,068	2,619	2,754	4,071	1,879	7,508	5,765
Casual Labour	2,516	63	164	176	163	75	546
Other	16,791	1,632	1,988	2,139	1,969	6,795	4,568
Sub-Total	151,730	16,448	27,031	22,193	64,126	91,488	49,267
Fodder Crop Adjustment	-1,570	-303	-359	-303	-296	-725	-549
TOTAL DIRECT COSTS	**150,160**	**16,143**	**26,674**	**21,876**	**63,826**	**90,763**	**48,716**
OVERHEAD COSTS (€)							
Rent of Conacre	13,049	1,242	1,571	2,538	10,784	5,204	4,347
Car, Electricity, Phone	12,256	2,819	3,318	3,941	4,307	8,307	5,010
Current Hired Labour	10,971	97	537	1,450	2,158	11,199	2,696
Interest Charges	5,172	348	907	295	2,249	1,792	1,535
Machinery Depreciation	14,479	2,442	3,113	2,520	10,728	12,992	5,553
Machinery Operating	14,181	3,643	4,438	3,717	12,748	15,482	6,623
of which Fuel & Lub	6,251	1,592	1,956	1,390	6,112	5,628	2,889
Buildings Depreciation	13,279	1,821	2,094	1,540	2,559	7,261	3,999
Buildings Maintenance	4,366	1,061	1,438	1,554	1,745	3,175	1,934
Land Improvement Depreciation	2,102	367	392	402	504	1,591	713
Land Improvement Maintenance	3,842	1,316	1,596	1,812	1,905	2,473	1,995
Other	10,151	2,868	3,800	3,628	6,493	9,305	4,959
OVERHEAD COSTS	**103,894**	**18,024**	**23,232**	**23,396**	**56,210**	**78,781**	**39,384**
TOTAL NET EXPENSES	**254,053**	**34,169**	**49,904**	**45,286**	**120,040**	**169,545**	**88,102**
Distribution — % of Farms							
Costs % Output							
Costs % Output <50	12	23.3	33.2	28.8	15.8	5.7	25
Costs % Output 50–<60	35.2	21.2	17	20.4	12.2	24.2	21.3
Costs % Output 60–<70	29.6	23.4	20.6	21.9	22.8	33.6	23.4
Costs % Output 70–<80	16.7	13.9	14	15.4	29.3	17.7	15.8
Costs % Output 80–<90	3.7	12.6	2.7	3.1	5.1	9.2	5.3
Costs % Output 90+	2.9	5.6	12.5	10.3	14.7	9.6	9.1
Total	100	100	100	100	100	100	100
Avg %	62.8	63.3	79.6	60.7	70.2	70.8	69.4

8E (2025) 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	*280*	*115*	*189*	*96*	*65*	*17*	*762*
Per Cent of Population	*17.1*	*21.2*	*36.6*	*15.9*	*7*	*1.8*	*100*
Holder							
Age of Holder	54.9	59.6	60.2	59.2	56.3	62.6	58.8
Marital Status - Married %	81.5	65	76.2	64.1	72.5	81.9	72.6
Widowed %	2.5	6.6	2	5.1	2.2	0	3.5
Single %	13.2	26	17.5	27.6	25.3	15.2	20.7
Separated %	1.4	2.4	4.3	3.2	0	2.9	2.9
Total	100	100	100	100	100	100	100
Household							
Household Size (no.)	3.5	2.7	2.7	2.7	3.1	3.2	2.9
< 24 years (no.)	1.3	0.6	0.7	0.7	1.0	1.0	0.8
< 24 years % HH	53.8	30.4	31.6	31.9	42.5	55	36.4
25–44 years (no.)	0.6	0.6	0.5	0.4	0.5	0.1	0.5
25–44 years % HH	41	36.5	34.5	27.9	33.7	11.4	34.5
Demograph. Viable % HH	78.4	52.5	52.3	53.6	57.4	60.7	57.5
Off-farm sources of income							
Off-farm Job % HH	57.7	61.6	56.8	56.9	74.1	36.4	58.8
Off-farm Job Holder % HH	13.7	52.3	49.8	45.9	54	17.7	43.2
Off-farm Job Spouse % HH	52.8	40.1	36.6	28.4	56.4	30.7	40.1
Pensioners (no.)	0.4	0.6	0.7	0.6	0.4	0.6	0.6
Pensioners % HH	25	43.1	44.6	38.2	26.4	39.4	38.5
Unemployment Etc. (no.)	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Unemployment Etc. % HH	1.2	4.4	1.5	6.1	1.7	2.9	2.8
Distribution — % of Farms							
F.F.I. (€) < 3,500	2.7	6.2	12.1	8.5	14.7	9.6	8.8
F.F.I. (€) < 5,000	3	11	12	15	15	10	11
F.F.I. (€) 5,000–10,000	1	20	14	8	8	6	11
F.F.I. (€) 10,000–20,000	1	25	22	27	11	0	18
F.F.I. (€) 20,000–30,000	3	15	12	16	11	21	12
F.F.I. (€) 30,000–50,000	6	18	22	17	17	0	17
F.F.I. (€) 50,000–70,000	7	7	7	7	15	21	8
F.F.I. (€) 70,000–100,000	14	1	4	8	7	6	6
F.F.I. (€) >100,000	65	2	8	3	15	36	17

14A (2025) Farm Financial Results by Region - All Farms

Region	Border	Dublin & Mid East	Midlands	Midwest	South East	South West	West
No. of Farms in Sample	*116*	*91*	*65*	*123*	*115*	*133*	*119*
Per Cent of Population	*17.2*	*8.7*	*9.1*	*14.7*	*9.9*	*16.3*	*20.4*
Overall Results (€)							
Gross Output	96,336	167,947	143,816	170,824	209,667	191,764	69,149
of which Land / Quota Let	190	2,014	89	1,963	1,761	675	409
Subsidies and Direct Payments	19,066	26,085	20,075	20,554	23,723	23,048	18,055
Direct Costs	31,033	60,045	46,609	57,652	75,510	70,210	22,356
Gross Margin	65,303	107,902	97,206	113,172	134,157	121,554	46,793
Overhead Costs	26,586	45,852	41,622	46,815	55,024	49,672	20,888
Family Farm Income	**38,716**	**62,050**	**55,584**	**66,358**	**79,133**	**71,882**	**25,905**
Net Sales & Receipts	95,835	164,817	142,886	168,591	208,954	190,363	67,555
Current Cash Expenditure	51,373	95,401	77,167	92,112	115,289	106,767	38,754
Cash Income (Approx)	44,462	69,416	65,720	76,478	93,665	83,596	28,801
Net New Investment	11,112	19,445	14,396	21,659	19,827	19,976	5,907
Cash Flow	33,350	49,972	51,324	54,819	73,837	63,620	22,894
Asset Values (€)							
Machinery	33,172	63,314	64,915	62,654	83,265	65,549	28,042
Livestock: Breeding	23,835	33,820	36,521	48,165	45,698	48,964	24,261
Trading	38,142	54,042	54,811	64,306	52,527	37,658	40,216
Land & Buildings	574,444	1,029,915	942,052	1,003,205	1,383,017	1,054,818	452,699
Gross New Investment	11,612	22,856	17,869	25,110	25,101	22,754	7,449
Loans Closing Balance	12,437	29,849	29,362	44,022	45,551	39,461	8,968
Total Standard Output (TSO)	49,129.3	96,341.6	77,274.8	96,518.1	125,074.1	113,044.9	36,138.4
Distribution — % of Farms							
Gross Output							
Gross Output 0–10,000	0	0	0	0	0	0	0.7
Gross Output 10,000–20,000	7.2	5.9	5.9	2.9	2	2.5	4.7
Gross Output 20,000–40,000	33.2	25.8	19.5	16.2	21.7	13.1	28.4
Gross Output 40,000–60,000	19.1	6.6	13.2	18.5	7.3	24.5	32.6
Gross Output 60,000–100,000	18	18.7	26.8	20.3	15.9	14.1	18.9
Gross Output >100,000	22.6	43	34.7	42	53.2	45.9	14.7
Total	100	100	100	100	100	100	100
Soil Group % of Farms							
Soil Group (1)	13.7	62.7	58.2	51.8	72.7	52.3	47.6
Soil Group (2)	75.6	32.1	40.7	41.6	25	24.3	35.9
Soil Group (3)	10.7	5	1.1	6.6	1.2	23.4	16.5
Total	100	100	100	100	100	100	100

14B (2025) Resources per Farm by Region - All Farms

Region	Border	Dublin & Mid East	Midlands	Midwest	South East	South West	West
No. of Farms in Sample	*116*	*91*	*65*	*123*	*115*	*133*	*119*
Per Cent of Population	*17.2*	*8.7*	*9.1*	*14.7*	*9.9*	*16.3*	*20.4*
LAND (ha)							
Area Owned	30.6	46.2	37.4	39.3	45.9	45.6	27.4
Total Area	39.5	58.2	44.9	47.4	54.8	56.1	32.7
Tillage	0.3	14	2.3	2.3	11.7	3.2	0.1
of which Total Cereals	0.1	11.3	1.9	1.3	9.8	2.1	0.1
" Potatoes	0	0	0	0.3	0	0	0
Grassland Silage	9	9.4	11.7	12.5	13.2	11.9	7.7
Hay	0.4	1.5	0.7	0.9	1	0.4	0.2
Pasture	22.2	27	27.1	27.2	24.5	31.3	20.9
Rough Grazing	4.1	0.6	1.1	2.5	0.9	5.6	1.8
U.A.A	37.3	56.7	43.8	46.4	52.9	54.1	31.3
Remainder of Farm	2.2	1.6	1	1	1.9	1.9	1.4
Forage & Crop Acreage	33.2	52.5	42.3	44	51.1	48.8	29.9
LIVESTOCK							
Cattle (avg no.)							
Dairy Cows	7.8	15.1	16.6	23.8	30.2	34.4	3.2
Other Cows	7.9	8.1	12.2	9.9	7	5.4	9.1
Heifers-in-Calf	0	0	0	0	0	0	0
< 1 Year Old	19.3	25.9	27.8	32.6	33.7	24.3	14.8
1–2 Year Old Male	6.1	11.8	7.7	11.7	10.1	5.4	8.8
1–2 Year Old Female	9.2	10.8	18.3	13.5	16.6	12.5	5.8
≥2 Year Old Male	0.9	2.8	1.5	3.7	1	1.8	2.6
≥2 Year Old Female	0	0	0	0	0	0	0
Bulls	0.4	0.4	0.7	0.7	0.5	0.6	0.4
Total Cattle	**53.4**	**77.4**	**88.5**	**98.7**	**101.7**	**86.4**	**46.6**
Sheep (avg. no)							
Ewes	31.2	53.8	11	2.2	21	18.4	34.4
Other Sheep	30.6	49.3	12.1	2.2	22.4	11.9	36.3
Total Sheep	**61.8**	**103.1**	**23.2**	**4.3**	**43.4**	**30.3**	**70.7**
Grazing Livestock Units							
Dairy Cows	7.8	15.1	16.6	23.8	30.2	34.4	3.2
Other Cattle	26.7	36.4	43.4	43.3	39.2	28.7	27.8
Sheep	7.6	13.6	3.1	0.6	6	3.5	8.2
Horses	0.1	0.3	0	0.1	0.5	0	0.1
Total Livestock Units	**42.3**	**65.5**	**63.1**	**67.8**	**75.8**	**66.7**	**39.2**
LABOUR UNITS							
Family	1.0	1.0	0.9	1.0	1.1	1.2	0.9
Total	1.1	1.2	1.0	1.1	1.3	1.4	1.0

14C (2025) Gross Output and Direct Payments by Region - All Farms

Region	Border	Dublin & Mid East	Midlands	Midwest	South East	South West	West
No. of Farms in Sample	*116*	*91*	*65*	*123*	*115*	*133*	*119*
Per Cent of Population	*17.2*	*8.7*	*9.1*	*14.7*	*9.9*	*16.3*	*20.4*
GROSS OUTPUT (€)							
LIVESTOCK							
Dairying	28,124	52,930	60,527	80,202	105,533	121,887	11,200
of which milk	25,980	48,068	55,791	73,031	96,561	112,604	10,520
Cattle	39,782	54,022	57,275	61,933	56,071	42,545	35,873
Sheep & Wool	6,735	11,719	3,144	549	4,832	2,047	5,598
Pigs	0	0	0	0	0	0	0
Poultry	3,466	168	16	0	0	0	0
Horses	-10	301	260	281	130	0	-155
Other	0	0	0	0	0	0	0
Sub-Total Livestock	**78,096**	**119,138**	**121,223**	**142,964**	**166,566**	**166,479**	**52,515**
of which Disease Compensation	962	884	327	93	688	1,124	12
CROPS							
Wheat	0	6,791	73	632	2,132	1,531	0
Barley - Feeding	91	10,514	1,763	1,053	6,750	1,134	89
Barley - Malting	0	188	150	0	5,065	47	0
Oats	82	1,563	881	605	2,340	920	77
Potatoes	0	152	0	4,659	90	0	0
Other	1,664	9,067	1,358	1,847	7,281	3,249	451
of which Forestry Premium	191	1,129	246	26	206	253	148
Sub-Total Crops	1,837	28,275	4,224	8,796	23,658	6,882	616
TOTAL LIVESTOCK & CROPS	**79,933**	**147,413**	**125,447**	**151,761**	**190,224**	**173,361**	**53,131**
Machinery Hire Revenue	0	5	1,867	531	9	0	0
Other Current Receipts	434	773	508	685	673	433	92
Pillar I Payment CAP	8,941	14,599	10,958	11,765	14,603	13,106	8,561
All Other Payments	10,126	11,485	9,117	8,789	9,120	9,942	9,494
+ Income from Land Let	190	2,014	89	1,963	1,761	675	409
+ Income from Quota Let	0	0	0	0	0	0	0
Inter-Enterprise Transfers	590	2,476	1,714	2,665	2,935	2,879	222
TOTAL GROSS OUTPUT	**96,336**	**167,947**	**143,816**	**170,824**	**209,667**	**191,764**	**69,149**

14D (2025) Direct and Overhead Costs by Region - All Farms

Region	Border	Dublin & Mid East	Midlands	Midwest	South East	South West	West
No. of Farms in Sample	*116*	*91*	*65*	*123*	*115*	*133*	*119*
Per Cent of Population	*17.2*	*8.7*	*9.1*	*14.7*	*9.9*	*16.3*	*20.4*
DIRECT COSTS (€)							
Purchased Concentrates	15,056	18,003	17,423	20,573	25,580	26,062	9,015
Purchased Bulky Feed	822	3,159	1,602	2,599	3,841	5,064	460
Fertiliser	3,941	10,542	6,770	8,391	13,523	9,167	3,092
Crop Protection	213	3,936	741	1,251	2,966	1,081	174
Purchased Seed	199	2,567	721	1,377	2,569	851	142
Hire of Machinery	5,211	10,357	7,631	10,307	11,310	10,880	4,851
Transport	37	326	205	300	192	331	184
Livestock (A.I. Vet etc.)	3,459	6,026	6,069	6,929	8,246	8,748	3,120
Casual Labour	35	635	679	862	647	1,166	324
Other	2,468	4,985	5,041	5,449	7,090	7,321	1,802
Sub-Total	31,444	60,536	46,882	58,038	76,005	70,672	23,201
Fodder Crop Adjustment	-411	-472	-265	-386	-504	-457	-842
TOTAL DIRECT COSTS	**31,033**	**60,045**	**46,609**	**57,652**	**75,510**	**70,210**	**22,356**
OVERHEAD COSTS (€)							
Rent of Conacre	2,300	6,830	3,505	5,912	5,737	6,401	1,828
Car, Electricity, Phone	3,755	5,148	4,809	5,637	5,858	6,508	3,891
Current Hired Labour	1,829	3,136	3,656	3,207	3,667	3,659	277
Interest Charges	721	1,420	1,579	2,404	2,926	2,226	459
Machinery Depreciation	3,284	6,126	6,644	6,449	8,439	6,700	3,051
Machinery Operating	4,893	8,346	7,823	6,858	9,147	7,279	3,579
of which Fuel & Lub	2,136	3,550	3,787	2,953	4,081	3,063	1,561
Buildings Depreciation	2,578	3,938	3,897	5,167	6,064	5,783	1,875
Buildings Maintenance	1,296	2,318	1,873	2,136	2,516	2,544	1,064
Land Improvement Depreciation	631	851	654	989	900	931	273
Land Improvement Maintenance	1,403	2,469	2,030	2,267	2,766	2,073	1,260
Other	3,897	5,270	5,153	5,789	6,935	5,552	3,297
OVERHEAD COSTS	**26,586**	**45,852**	**41,622**	**46,815**	**55,024**	**49,672**	**20,888**
TOTAL NET EXPENSES	**57,619**	**105,916**	**88,239**	**104,466**	**130,526**	**119,886**	**43,247**
Distribution — % of Farms							
Costs % Output							
Costs % Output <50	29.3	36.4	29.1	20.2	15.9	21.4	30
Costs % Output 50–<60	23.4	16	20.5	25.7	27	27.5	18.4
Costs % Output 60–<70	19.8	18.5	27.3	29.1	25.6	20.5	20
Costs % Output 70–<80	18.1	16.6	9.7	18.9	14.2	12.8	14.7
Costs % Output 80–<90	6.3	1.9	3.6	3.8	4.7	7.4	4.4
Costs % Output 90+	3.1	10.7	9.8	2.3	12.5	10.4	12.5
Total	100	100	100	100	100	100	100
Avg %	60.1	63.7	63.9	62.6	69.8	63.1	90.5

14E (2025) Demographic Data by Region - All Farms

Region	Border	Dublin & Mid East	Midlands	Midwest	South East	South West	West
No. of Farms in Sample	*116*	*91*	*65*	*123*	*115*	*133*	*119*
Per Cent of Population	*17.2*	*8.7*	*9.1*	*14.7*	*9.9*	*16.3*	*20.4*
Holder							
Age of Holder	59.7	63.6	61.8	58.5	57.1	56.2	57
Marital Status - Married %	67.2	79.6	63.7	85	72.9	70.3	70.5
Widowed %	4.5	2	1.6	2.9	6.2	3	1.7
Single %	24.6	16.5	33.2	8.5	19.1	22.6	24.8
Separated %	3.7	1.9	0	3.6	1.9	3.7	2.5
Total	100	100	100	100	100	100	100
Household							
Household Size (no.)	2.8	2.6	2.6	3.2	3.0	3.0	2.8
< 24 (no.)	0.6	0.5	0.6	1.1	1.0	1.1	0.7
< 24 % HH	28.5	25.2	27.1	45.4	45.3	46.4	31.6
25–44 (no.)	0.6	0.4	0.4	0.5	0.6	0.5	0.6
25–44 % HH	36.8	24	27.7	33.8	37.6	34.5	35.5
Demograph. Viable % HH	54.6	37	50.7	61.8	64.8	64.1	55.7
Off-farm sources of income							
Off-farm Job % HH	53	44.8	52.7	72.4	62	51	63.3
Off-farm Job Holder % HH	43.1	31.7	38.3	53.1	35.6	30.5	55
Off-farm Job Spouse % HH	29.5	28.9	33.4	63.5	49.9	41.7	29.4
Pensioners (no.)	0.7	1.1	0.7	0.5	0.4	0.5	0.5
Pensioners % HH	45.4	61.5	48.3	34	27.3	35	32.4
Unemployment Etc. (no.)	0.1	0.0	0.1	0.0	0.0	0	0.0
Unemployment Etc. % HH	6.4	1	4.9	0.8	3.2	0	1.1
Distribution — % of Farms							
F.F.I. (€) < 3,500	4.6	10.7	9.8	2.3	11.5	9.2	10.8
F.F.I. (€) < 5,000	8	12	12	5	11	9	15
F.F.I. (€) 5,000–10,000	18	3	2	8	7	12	16
F.F.I. (€) 10,000–20,000	25	21	25	15	15	11	25
F.F.I. (€) 20,000–30,000	12	7	15	16	3	14	13
F.F.I. (€) 30,000–50,000	17	18	15	18	18	12	22
F.F.I. (€) 50,000–70,000	6	15	8	9	10	8	5
F.F.I. (€) 70,000–100,000	8	4	5	8	6	9	1
F.F.I. (€) >100,000	6	22	18	22	31	24	4

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 preliminary results are based on a sample of 762 farms, which represents 88,075 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, 4 hectares of wheat or 10 suckler cows or 50 ewes, 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, data from the most recent of which was collected in 2022.

The distribution of the sample numbers on which the 2024 Teagasc NFS results are based is shown in Table B together with the rate of representation for each system/size cell. The 762 farms in the NFS preliminary sample in 2025 represent a farming population of 88,075.

Table A: Estimated 2025 Farm Population Distribution

Size (ha)	2 – 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	1%	1%	5%	8%	3%	17%
Cattle Rearing	6%	7%	6%	2%	0%	21%
Cattle Other	16%	6%	7%	5%	1%	37%
Sheep	5%	3%	3%	3%	2%	16%
Tillage	1%	1%	2%	2%	1%	7%
Mixed Livestock	0%	0%	1%	1%	0%	2%
All	30%	18%	24%	20%	8%	100%

Source: Central Statistics Office

Table B: Number of Sampled Farms by Farm Size and Farm System 2025

Farm System	2 - 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	8 (73)	16 (75)	51 (78)	128 (53)	77 (34)	280 (54)
Cattle Rearing	15 (380)	37 (161)	47 (119)	16 (94)	0	115 (163)
Cattle Other	38 (380)	34 (161)	55 (119)	49 (94)	13 (97)	189 (171)
Sheep	18 (244)	16 (142)	25 (121)	28 (89)	9 (203)	96 (146)
Tillage	4 (262)	8 (105)	11 (135)	29 (61)	13 (83)	65 (96)
Mixed Livestock	3 ()	1 (159)	3 (152)	4 (155)	6 (46)	17 (97)
ALL	86 (306)	112 (142)	192 (109)	254 (70)	118 (60)	762 (116)

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 support payments have been decoupled. Due to this decoupling of support 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.

Agri-Climate Rural Environment Scheme: ACRES is Ireland's new agri-environment climate scheme under Ireland's CAP Strategic Plan

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 Income Support for Sustainability Scheme: BISS replaces the Basic Payment Scheme (BPS). The BISS is designed to provide a direct income support to Irish farmers to underpin their continued sustainability and viability.

[1] **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.

Complementary Redistributive Income Support for Sustainability: CRISS is a scheme that is often referred to as "front loading". It is designed to redistribute CAP funds from larger farms to medium and smaller sized farms.

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 have an off-farm job

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

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

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

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

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

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

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

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

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

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

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

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

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

Other	
Working horse	1.5
Goats (all)	0.14
Others	1

Gross Margin: Gross output minus direct costs.

Gross Output: Gross output for the farm is defined as total sales less purchases of livestock, plus value of farm produce used in the house, plus receipts for hire work, services, fees etc. It also includes net change in inventory, which in the case of cows, cattle and sheep is calculated as the change in numbers valued at closing inventory prices. All non-capital grants, subsidies, premiums, headage payments etc., are included

in gross output in this report. They are allocated to the enterprise in the year in which they are paid (see also "Grants and subsidies"). In this report Gross Output also includes income from land and quota let.

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

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

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

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

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

16-18 years: 0.75
14-16 years: 0.50

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

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

National Beef Welfare Scheme: NBWS is to further increase the economic efficiency of, and enhance animal health and husbandry, on suckler farms.

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 support payments, less purchases of livestock.

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

Organic Farming Scheme: provides financial support to farmers to encourage production of organic foods.

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.

Protein Aid and Protein/Cereal Mix Crop Scheme: Support for protein crops is provided to incentivise the growing of protein crops, to reduce the dependency on imported feed material.

Percent 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.

Straw Incorporation Measure: SIM is a payment for chopping straw and incorporating it into the soil.

Suckler Carbon Efficiency Programme: SCEP is an agricultural scheme which aims to provide support to beef farmers to improve the environmental sustainability of the national beef herd. The programme aims to build on the gains delivered in recent years through the Beef Data and Genomics Programme (BDGP) and the Beef Environmental Efficiency Programme (BEEP) by improving the genetic merit of the Irish suckler herd.

System of Farming See Appendices B and C.

Tillage Incentive Scheme: support measure introduced in response to the aggression in the Ukraine in 2022 with a view to reducing the dependency on imported feed material.

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.

Photo: Andrew Downes

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