Teagasc National Farm Survey 2020 Results

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ISBN: 978-1-84170-677-1

24th November 2021

ACKNOWLEDGEMENTS

Acknowledgements

The authors wish to thank all who contributed to the Teagasc National Farm Survey 2020 - the farmers who participate voluntarily, the Central Statistics Office who select the sample and provide the population weights. Grateful appreciation is due to the Teagasc research staff involved in the collection and validation of the farm data: J. Colgan, A. Curley, L. Deane, L. Delaney, P. Harnett, P. Healy, G. Kenny, P. Madden, J. Maughan, J. McConnon, E. McGrath, K. McNamara, M. Nicholson, J. Robinson, J. Teehan and to Muriel Clarke for the administration of the survey. Best wishes to E. McGrath and L. Delaney on their retirement, after their illustrious careers with the National Farm Survey team.

COVID 19 Restrictions

Production of the National Farm Survey Report for 2020 was delayed this year because of the restrictions that have been necessary due to the continuing COVID-19 pandemic. Data collection and processing for the National Farm Survey 2020 continued to take place during the COVID-19 emergency. However, the emergency necessitated the suspension of the process of farm household visits, which are normally integral to the survey process. Given the necessary health and safety requirements, which had to be observed, extraordinary measures were required on the part of both the farmer participants and the team of National Farm Survey data recorders to ensure that data collection could progress. Thanks to the commitment, dedication and exceptional efforts of all concerned, it was possible to complete this report.

Interpreting the Boxplots

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

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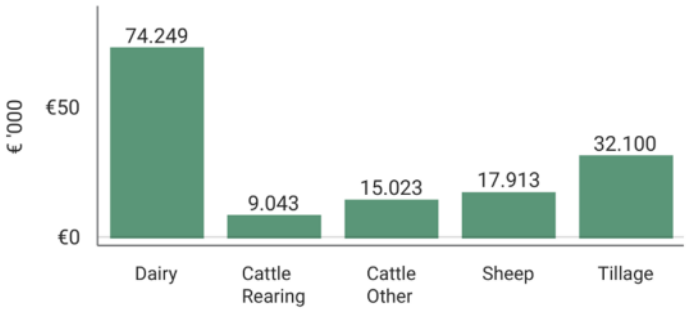
Farms Classification in the Teagasc National Farm Survey

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.

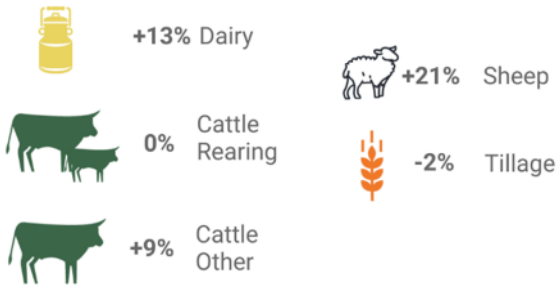
The method of classifying farms into farming systems, is based on the EU farm typology as set out in Commission Decision 78/463 and its subsequent amendments. The approach is utilised by all members of the EU Farm Accountancy Data Network (FADN). The methodology assigns a standard output (SO) to each 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. System titles refer to the **dominant** enterprise in each group. For example, the cattle rearing system refers to those farms where the greater proportion of the farm's activity relates to suckler beef production. There are many other farms (including those in the dairy, sheep and tillage systems) that have a cattle enterprise, but where the main enterprise of the farm is not cattle production. Similarly, there will be farms that have sheep, but where cattle is the main enterprise. Tillage farms will sometime also have a secondary enterprise, most often a cattle production system. The mixed nature of many Irish farms is reflected in the individual contribution of livestock and crop categories to farm gross output. This is reflected in Table 8C in appendix 1.

Teagasc National Farm Survey 2020

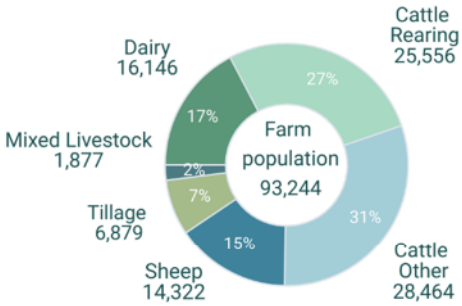
Average Family Farm Income (FFI) 2020

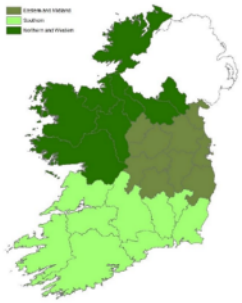


% Change in FFI 2020 vs 2019



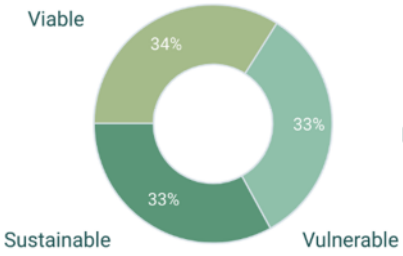
NFS Farm Population 2020



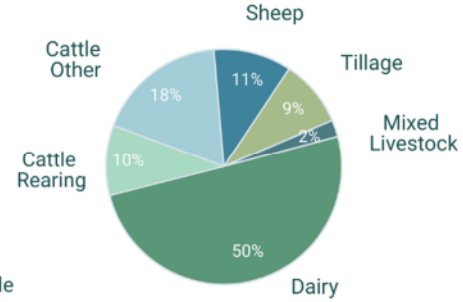


Concentrate use per Dairy Cow 2018-20

Viability of Farm Population 2020



Aggregate FFI by System 2020



Dairy feed use in 2020 was down marginally on the 2019 level

On-farm Investment up 5% to €1 billion in 2020

67%
of farms have no debt

Milk Production (litres per ha) 2010-2020

52%
of farm households have off-farm employment

59 average farmer age

Dairy farmers are youngest: average 55 years

Cattle Other farmers are oldest: average 62 years

The Teagasc National Farm Survey (NFS) has been in operation since 1972 as part of the EU FADN (Farm Accountancy Data Network). The 2020 final results are based on a sample of 836 farms, representing 93,244 farms nationally.

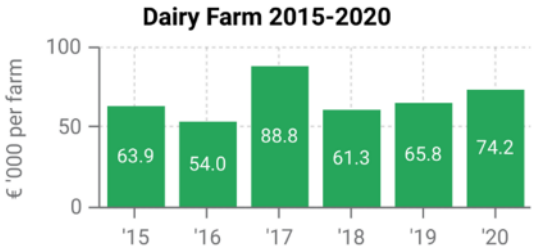
https://www.teagasc.ie/rural-economy/rural-economy/national-farm-survey/

Farm Income by Farm System

Dairy Farm Average 2020

€74,249

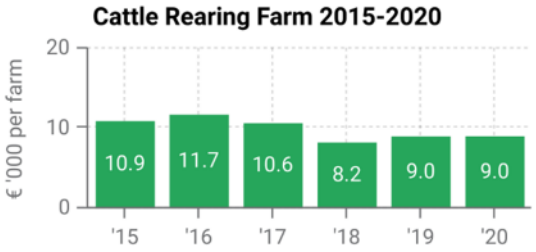
Farm Size 60 ha



Cattle Rearing Farm Average 2020

€9,043

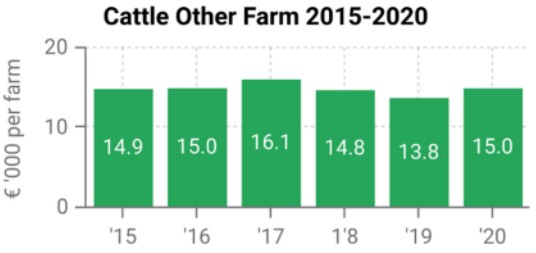
Farm Size 31 ha



Cattle Other Farm Average 2020

€15,023

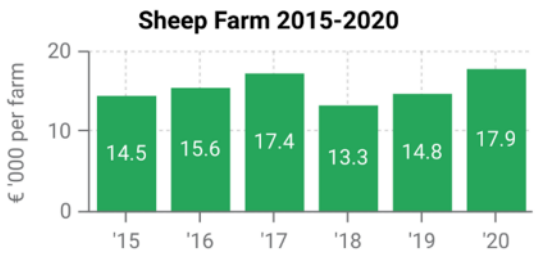
Farm Size 37 ha



Sheep Farm Average 2020

€17,913

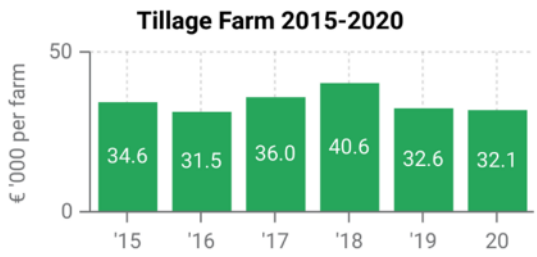
Farm Size 44 ha



Tillage Farm Average 2020

€32,100

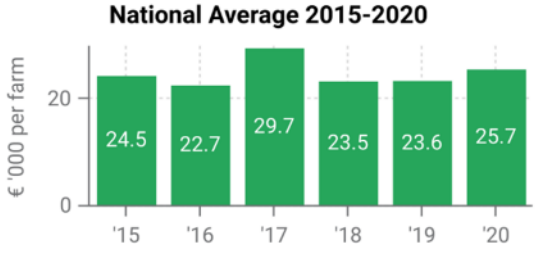
Farm Size 61 ha



National Average 2020

€25,615

Farm Size 43 ha

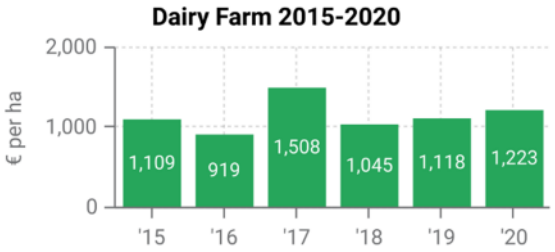


Source: Teagasc National Farm Survey

Farm Income Per Ha

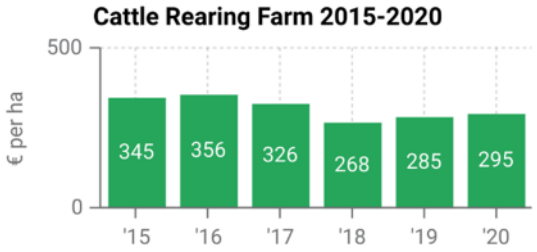
Dairy Farm Average 2020

€1,223 Farm Size 60 ha



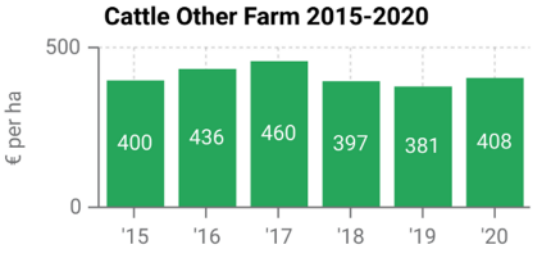
Cattle Rearing Farm Average 2020

€295 Farm Size 31 ha



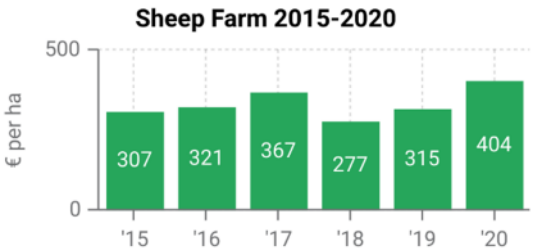
Cattle Other Farm Average 2020

€408 Farm Size 37 ha



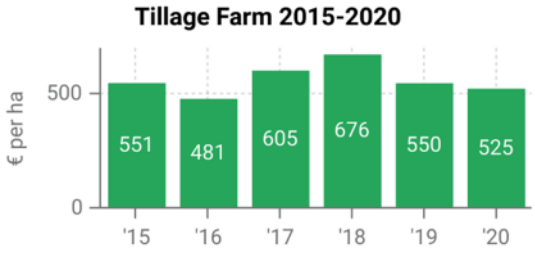
Sheep Farm Average 2020

€404 Farm Size 44 ha



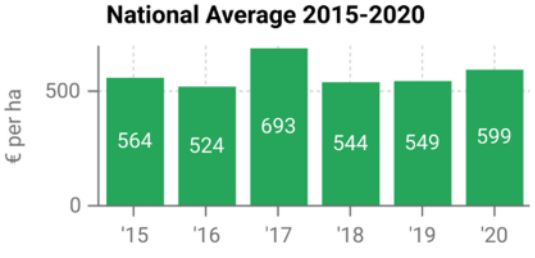
Tillage Farm Average 2020

€525 Farm Size 61 ha



National Average 2020

€599 Farm Size 43 ha



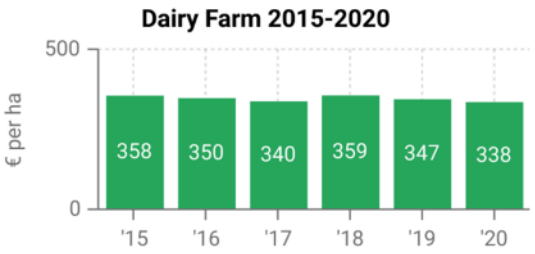
Source: Teagasc National Farm Survey

Direct Payments Per Ha

Dairy Farm Average 2020

€338

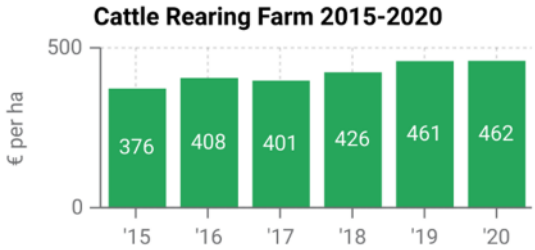
of which Basic Payment €270
Farm size 60 ha



Cattle Rearing Farm Average 2020

€462

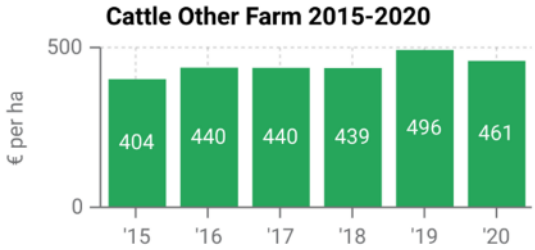
of which Basic Payment €243
Farm size 31 ha



Cattle Other Farm Average 2020

€463

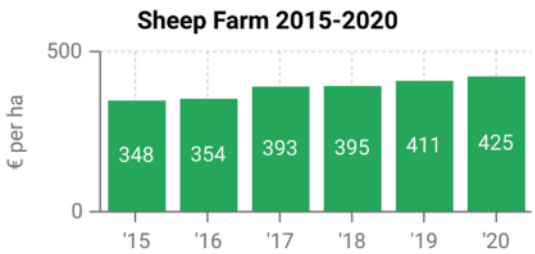
of which Basic Payment €292
Farm size 37 ha



Sheep Farm Average 2020

€425

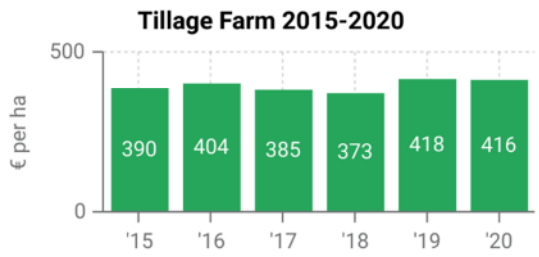
of which Basic Payment €258
Farm size 44 ha



Tillage Farm Average 2020

€416

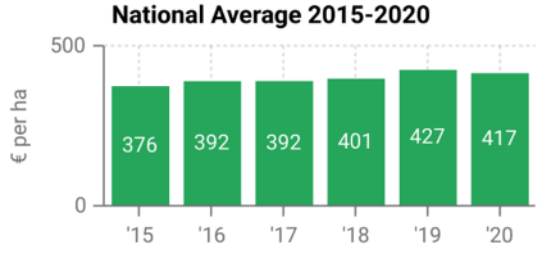
of which Basic Payment €316
Farm size 61 ha



National Average 2020

€417

of which Basic Payment €272
Farm size 43 ha



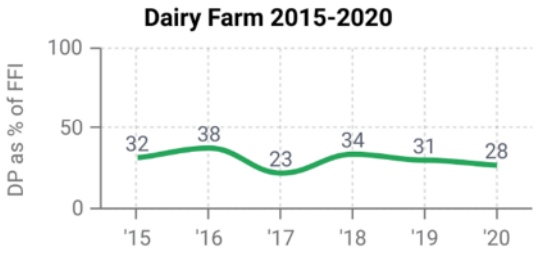
Source: Teagasc National Farm Survey

Direct Payment as % of FFI

Dairy Farm Average 2020

28%

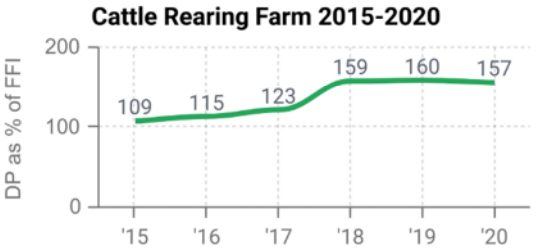
Direct Payment €338 per ha
Family Farm Income (FFI) €1,223 per ha



Cattle Rearing Farm Average 2020

157%

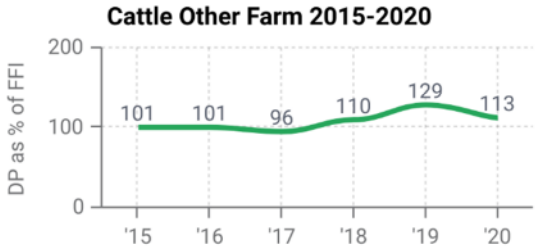
Direct Payment €462 per ha
Family Farm Income (FFI) €295 per ha



Cattle Other Farm Average 2020

113%

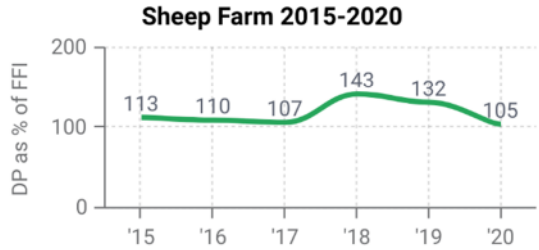
Direct Payment €463 per ha
Family Farm Income (FFI) €408 per ha



Sheep Farm Average 2020

105%

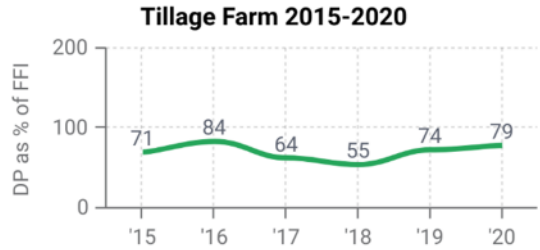
Direct Payment €425 per ha
Family Farm Income (FFI) €404 per ha



Tillage Farm Average 2020

79%

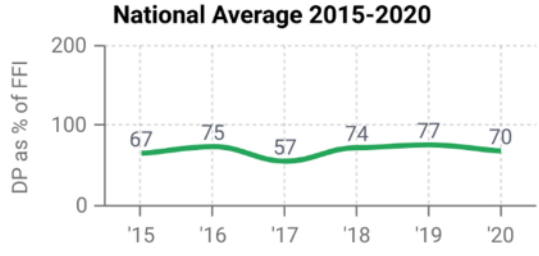
Direct Payment €416 per ha
Family Farm Income (FFI) €525 per ha



National Average 2020

70%

Direct Payment €417 per ha
Family Farm Income (FFI) €599 per ha



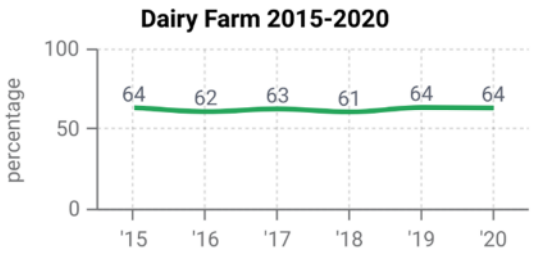
Source: Teagasc National Farm Survey

Percentage of Farms with Debt

Dairy Farm Average 2020

64%

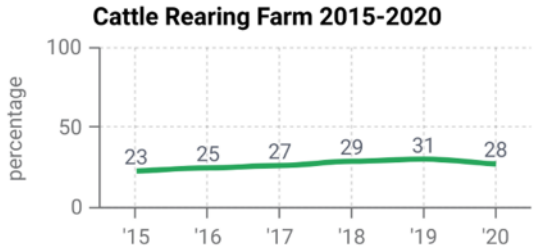
Loan amount €116,243
Farm Income €80,364 (farms with debt)



Cattle Rearing Farm Average 2020

28%

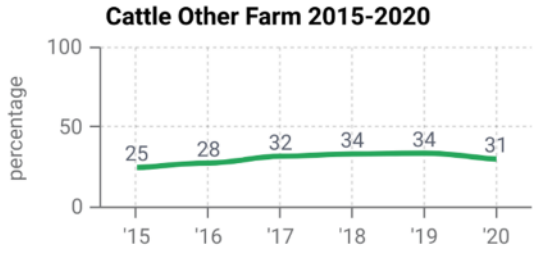
Loan amount €25,862
Farm Income €8,536 (farms with debt)



Cattle Other Farm Average 2020

31%

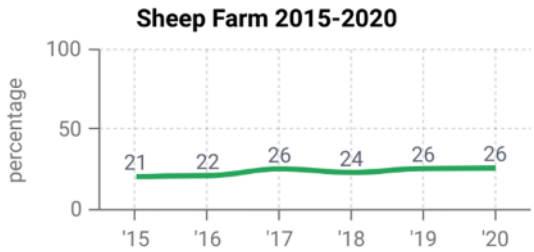
Loan amount €40,687
Farm Income €16,483 (farms with debt)



Sheep Farm Average 2020

26%

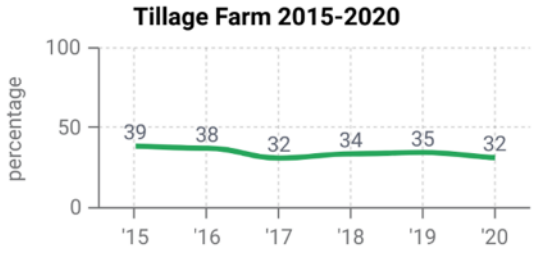
Loan amount €30,257
Farm Income €24,287 (farms with deb)



Tillage Farm Average 2020

32%

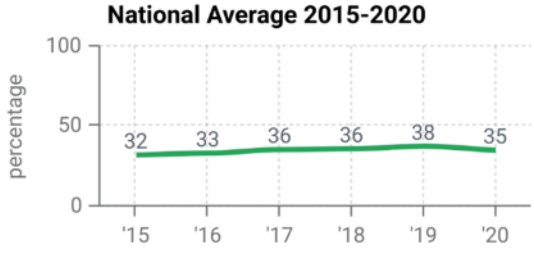
Loan amount €43,408
Farm Income €48,725 (farms with debt)



National Average 2020

35%

Loan amount €61,590
Farm Income €38,544 (farms with debt)



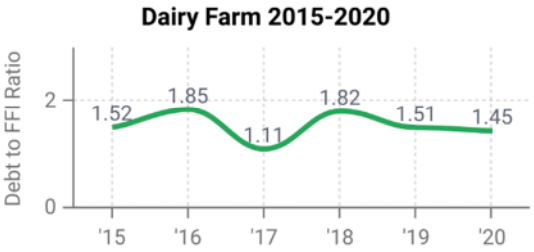
Source: Teagasc National Farm Survey

Average Debt to FFI Ratio

Dairy Farm Average 2020

1.45

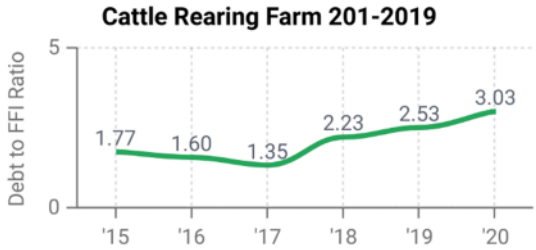
Excludes farms with zero debt
Debt € 116,243
Farm Income €80,364



Cattle Rearing Farm Average 2020

3.03

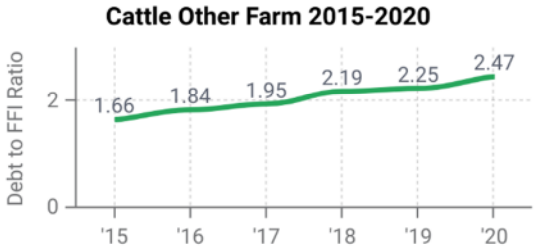
Excludes farms with zero debt
Debt €25,862
Farm Income €8,536



Cattle Other Farm Average 2020

2.47

Excludes farms with zero debt
Debt €40,687
Farm Income €16,483



Sheep Farm Average 2020

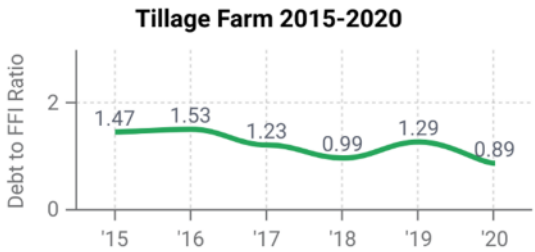
1.25

Excludes farms with zero debt
Debt €30,257
Farm Income €24,287

Tillage Farm Average 2020

0.89

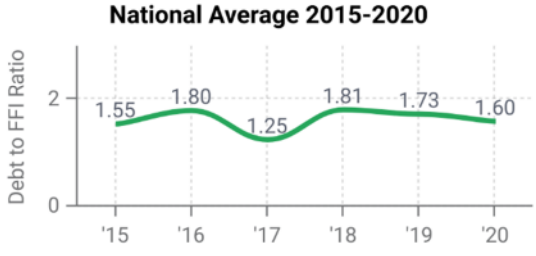
Excludes farms with zero debt
Debt €43,408
Farm Income €48,725



National Average 2020

1.60

Excludes farms with zero debt
Debt €61,590
Farm Income €38,544



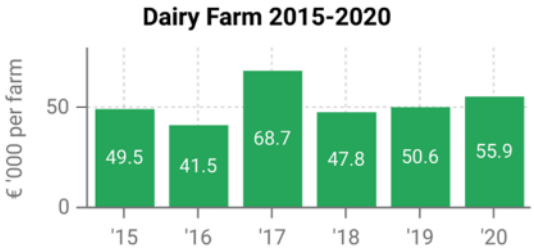
Source: Teagasc National Farm Survey

Farm Income per unpaid labour unit

Dairy Farm Average 2020

€55,857

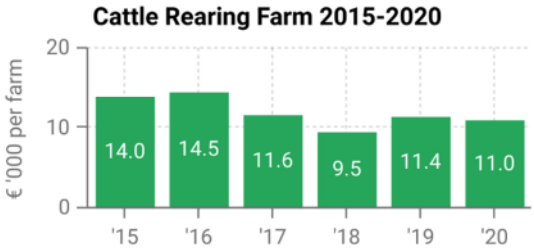
Farm Size 60 ha



Cattle Rearing Farm Average 2020

€11,034

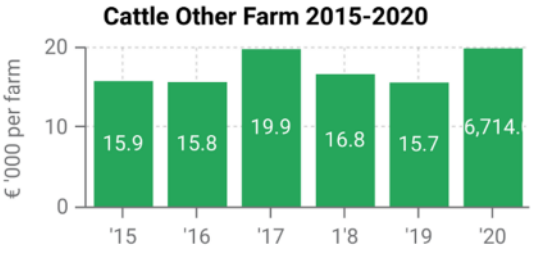
Farm Size 31 ha



Cattle Other Farm Average 2020

€16,714

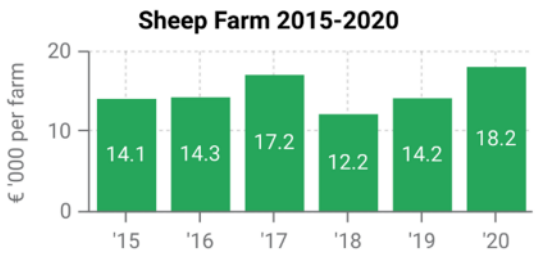
Farm Size 37 ha



Sheep Farm Average 2020

€18,165

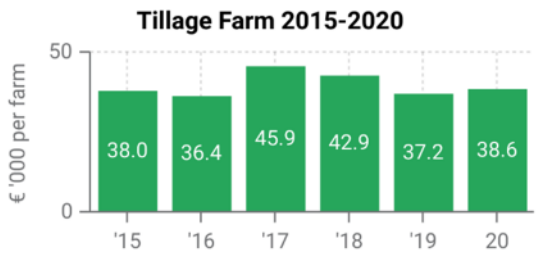
Farm Size 44 ha



Tillage Farm Average 2020

€38,597

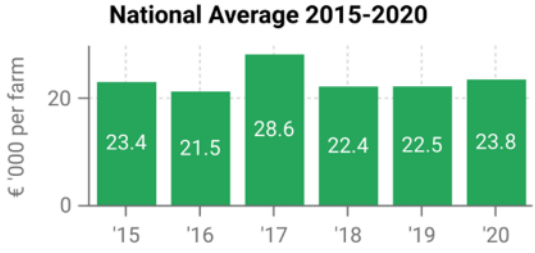
Farm Size 61 ha



National Average 2020

€23,813

Farm Size 43 ha



Source: Teagasc National Farm Survey

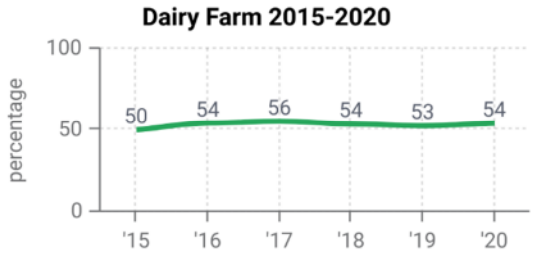
Agriculture and Food Development Authority

Incidence of Off Farm Employment

Dairy Holder and/or Spouse 2020

54%

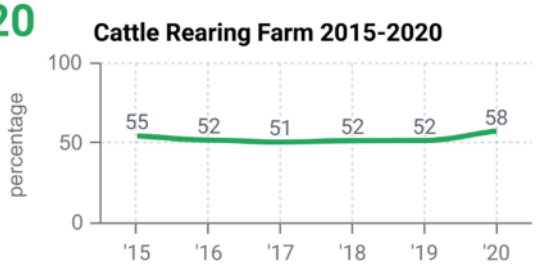
Holder only 13%
Spouse only 49%



Cattle Rearing Holder and/or Spouse 2020

58%

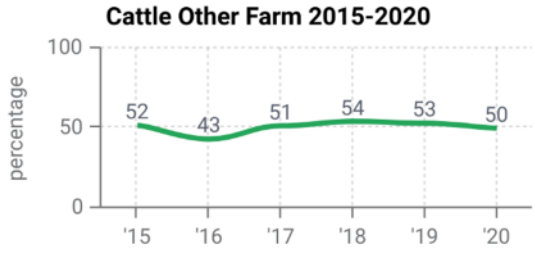
Holder only 43%
Spouse only 35%



Cattle Other Holder and/or Spouse 2020

50%

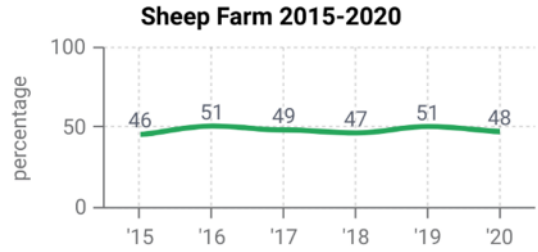
Holder only 38%
Spouse only 29%



Sheep Holder and/or Spouse 2020

48%

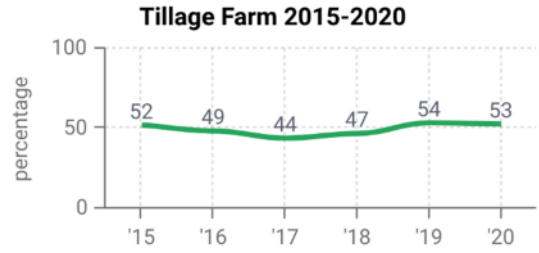
Holder only 32%
Spouse only 29%



Tillage Holder and/or Spouse 2020

53%

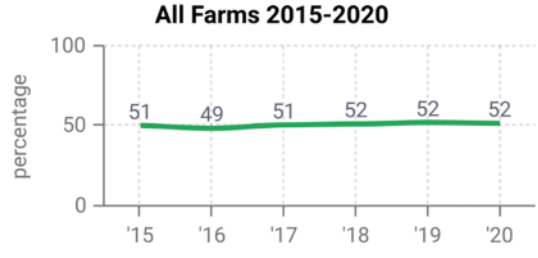
Holder only 38%
Spouse only 34%



All Farms Holder and/or Spouse 2020

52%

Holder only 33%
Spouse only 35%



Source: Teagasc National Farm Survey

Family Farm Income, Direct Payments and On-Farm Investment

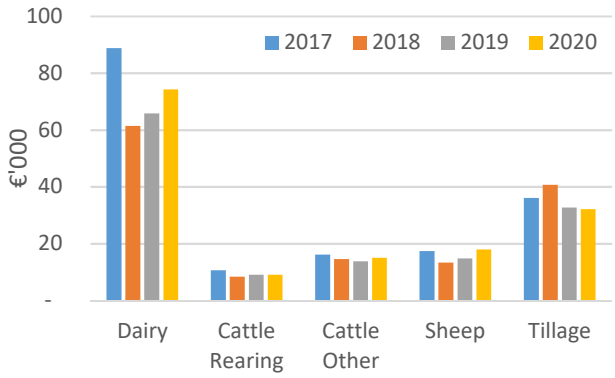
Family Farm Income 2020

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

The impact of the COVID-19 pandemic on the Irish agricultural sector in 2020 was relatively small. Although the closure of food service (both national and international) created some difficulties, particularly early in the year. Overall, food consumption at home increased and agri-food exports were largely unaffected. The Brexit negotiations continued in 2020 and while agreement on future trade arrangements between the UK and the EU was finally reached in December 2020, the protracted discussions created considerable market uncertainty, particularly in the beef sector.

Across individual farm systems, there was an overall increase in average income levels, except on Tillage farms where FFI declined marginally year-on-year, and on Cattle Rearing farms where FFI remained relatively unchanged, on average. **Dairy** farm income increased to €74,249 on average in 2020, up 13 percent on the 2019 level. Benign weather conditions, and reduced input prices for feed, fertiliser and fuel, together with relatively stable input usage, resulted in a marginal increase in production costs, up 1 percent on average. In addition, a further increase in overall milk production and an improved average milk price (up 2 percent year-on-year) led to the growth in average Dairy farm income.

Fig 1: Average FFI by farm system 2017 - 2020



Source: Teagasc National Farm Survey

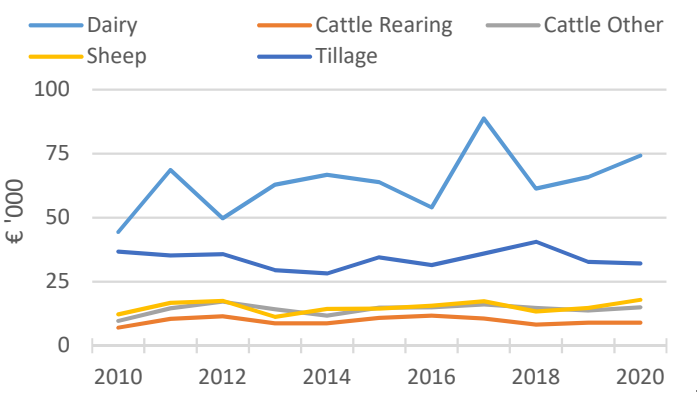
The average income on **Cattle Rearing** farms in 2020, remained relatively unchanged, at €9,043. Average income levels on Cattle Rearing farms are up from the historically low 2018 figure, but remain low relative to the past. In recent years, the role of financial support measures such as the Beef Environmental Efficiency Programme – Sucklers (BEEP-S) and the Beef Emergency Aid Measure (BEAM) in sustaining income on Cattle Rearing farms is clear, in the context of persistently low prices and the potentially negative impact of COVID-19 and Brexit related market uncertainty in 2020.

On **Cattle Other** farms production costs in 2020 remained unchanged compared to 2019. Concentrate feed expenditure increased slightly, by 1 percent. Additionally, prices for finished cattle improved in 2020 and gross output increased. Overall, the average reported income on Cattle Other farms was €15,023 in 2020. The introduction of the Beef Finisher Payment (BFP) in 2020 was also significant in increasing the average level of income on Cattle Other farms.

On **Sheep** farms, incomes increased strongly in 2020, up 21 percent to €17,913 on average. In general, Sheep farm incomes have been on an upward trajectory in recent years, the 2020 figure the highest on record. Cost savings, on items such as concentrates, in addition to elevated lamb and ewe prices were key factors in the overall improvement in Sheep FFI compared to 2019. As on Cattle farms, financial assistance through the Sheep Welfare Scheme has been significant in recent years, as have Cattle related payments for those Sheep farms with a secondary Cattle enterprise.

Production conditions proved more challenging on **Tillage** farms in 2020, with generally lower yields. Adverse weather resulted in a reduction in the proportion of winter crops sown, in favour of spring alternatives. Although prices generally improved relative to 2019, and there was a decline in input expenditure, there was an overall reduction in average gross output of 7 percent year-on-year. As a result, FFI on the average Tillage farm decreased by 2 percent to €32,100 in 2020. In addition, some Tillage farms with a cattle enterprise also benefitted from the supplementary support made available to address the low level of cattle prices in 2020. Trends in average FFI by system over the last decade are illustrated in Figure 2.

Fig 2: Trends in farm system average FFI 2010 - 2020



Source: Teagasc National Farm Survey

The standout feature remains the large differential between the average income levels on Dairy and Drystock (Beef and Sheep) farms. There has been upward movement in Sheep FFI in recent years but average income levels remain low. The general flattening in Cattle Rearing farm income over the period is also evident. Although there has been a slight improvement in average FFI on Cattle Other farms in recent years, it remains low. Similarly, average Tillage FFI is below levels reported in earlier years. The volatility in average Dairy FFI is apparent, with Ireland more vulnerable than others to global market conditions in terms of price. Price volatility is also a particular concern on Tillage farms.

However, it is important to emphasise that these average farm system income levels are each calculated for system populations that have a wide variance. Better performing (and generally larger) Drystock farms will have income levels much closer to some Dairy farms. These differences are reflected through additional FFI metrics in this report, e.g. the consideration of full-time versus part-time and actual labour input across systems.

Across all systems, average FFI in 2020 was €25,615, representing an increase of 9 percent on the 2019 level. However, given the wide variation in average income levels between (and within) systems this summary income figure is not a particularly useful measure of farm performance.

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

Table 1: Average farm size and FFI per hectare 2020

-	Size (ha)	Income € per ha
Dairy	60.7	1,223
Cattle Rearing	30.7	295
Cattle Other	36.8	408
Sheep	44.4	403
Tillage	61.2	525
All	42.8	598

Source: Teagasc National Farm Survey

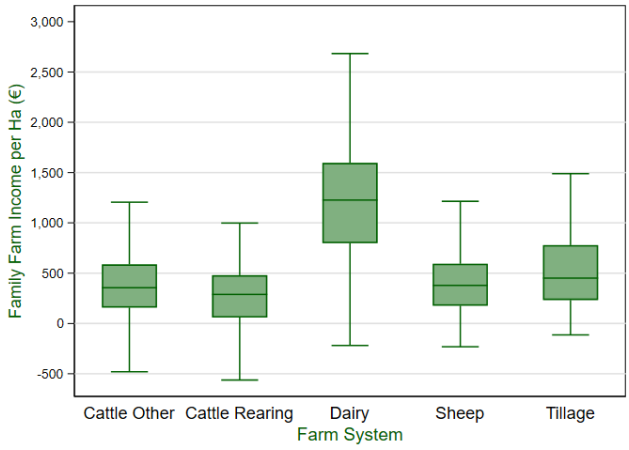
Overall, the average farm size in 2020 remained at 43 hectares and the average income level per hectare increased 9 percent relative to the 2019 figure to €598.

The Dairy farm size in 2020 increased 3 percent to 60.7 hectares. Therefore, an average FFI of €1,223 per hectare was earned on Dairy farms in 2020; this reflects a year-on-year increase of €105 per hectare. Across all systems, the income per hectare in 2020 was next highest on Tillage farms, at €525, down €41 per hectare on the 2019 level.

Cattle and Sheep farms in Ireland, are typically characterised by lower profitability and smaller holdings. In 2020, the average income per hectare remained lowest on Cattle Rearing farms, however, it was up marginally year-on-year. This average income per hectare on Cattle Rearing farms remains about one quarter of that of the comparable figure for Dairy farms. Average FFI per hectare on Cattle Other farms was €408 in 2020, up slightly on the €380 reported in 2019. On Sheep farms the average FFI per hectare in 2020 was €403, up €88 compared to 2019. Despite marked improvement in recent years, the average FFI per hectare on Sheep farms was still only one-third of that on Dairy farms in 2020.

The variation in individual FFI per hectare across farm systems is illustrated in Figure 3, with half of all farms in each system reporting an income figure captured within the boundaries of the green box. Those farms at the lower and higher ends of the distribution are represented by the tails of the boxplot. The median Dairy FFI per hectare was €1,227 in 2020, a figure close to three times that of the median income on Tillage farms at €451 per hectare. The comparative figures on Drystock farms are far lower, ranging from about €288 to €378 per hectare.

Fig 3: Distribution of FFI per hectare by farm system 2020

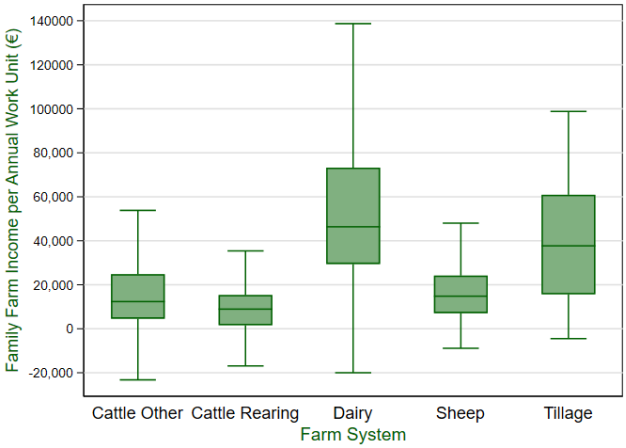


Source: Teagasc National Farm Survey

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

Proportionately, hours worked (both family and hired) are highest on Dairy farms. When Dairy FFI is adjusted to reflect unpaid family labour, a median FFI per work unit of €46,345 is reported, with half of all Dairy farms (the green shaded box) earning an FFI per work unit of between €29,436 and €73,250.

Fig 4: Distribution of system FFI per annual work unit 2020



Source: Teagasc National Farm Survey

The amount of unpaid family labour should be considered in an evaluation of FFI across systems, particularly as Drystock farmers are more likely to supplement farm income by also working off-farm.

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

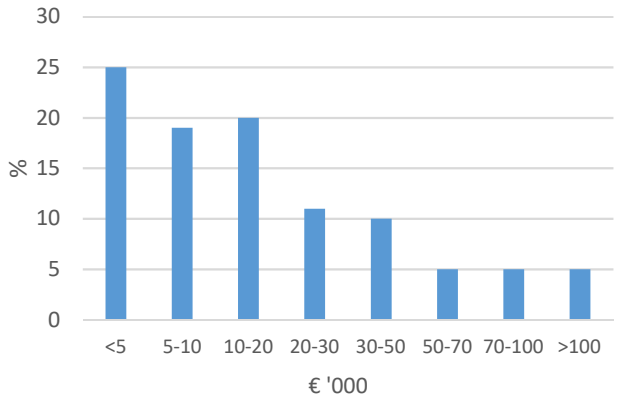
On Drystock farms, the labour input is typically lower than on Dairy or Tillage farms. Sheep farms tend to be more labour intensive than Cattle farms. This is reflected in the labour adjusted median Sheep FFI which was €14,818 in 2020.

FFI Distribution 2020

In 2020, one-quarter of the farms represented in the survey (across systems) had a farm income of less than €5,000 (Figure 5). A further 19 percent earned between €5,000 and €10,000, with an additional 31 percent reporting an FFI of between €10,000 and €30,000. Therefore, three-quarters of farms earned less than €30,000 in 2020, with the remaining earning in excess of this.

In terms of the 25 percent of farms with incomes above €30,000 in 2020, 10 percent earned between €30,000 and €50,000, with a further 5 percent falling into the €50,000 to €70,000 category. Of the remaining farms, 5 percent earned between €70,000 and €100,000, with a further 5 percent earning in excess of €100,000. Compared to 2019, there was some reduction in the proportion of farms at either end of the spectrum in 2020.

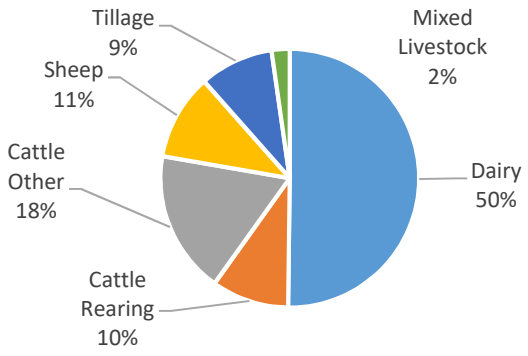
Fig 5: Average FFI distribution 2020



Source: Teagasc National Farm Survey

Figure 6 reflects aggregate FFI by system in 2020. Although Dairy farms account for only 17 percent of the total farm population represented, in 2020 these farms were responsible for half of the total farm income generated (€1,199m). The equivalent portion of farm income accruing to the two Cattle farm categories was 28 percent (€658m), although they accounted for 57 percent of the total farm population represented.

Fig 6: Distribution of aggregate FFI by farm system 2020

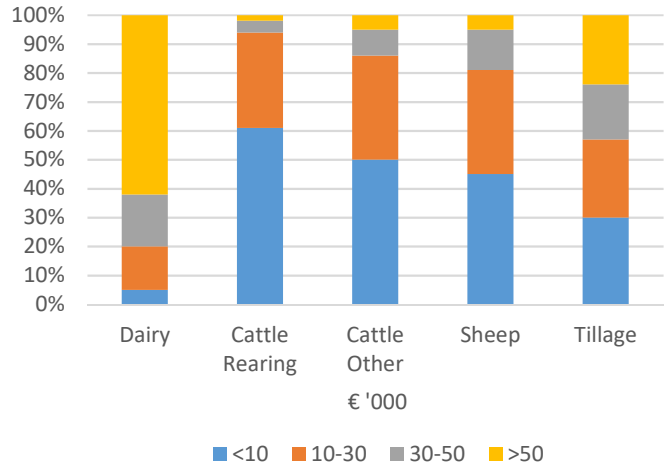


Source: Teagasc National Farm Survey

Sheep farms accounted for 15 percent of the total farm population represented, and 11 percent of farm income (€257m) in 2020, a substantial increase from 2019. Tillage farms accounted for 7 percent of farms overall and 9 percent of total FFI (€221m) in 2020. The remaining 2 percent of farm income accrued to the so-called Mixed Livestock farms, which for definitional reasons, do not fall into one of the other categories.

Across the various farm systems, the contrasting story in terms of farm income distribution is evident in Figure 7. It is worth noting that 62 percent of Dairy farms reported an average FFI of more than €50,000 in 2020 (up from 54 percent in 2019), with 25 percent of these earning more than €100,000. On the other hand, 61 percent of Cattle Rearing farms earned a farm income of €10,000 or less in 2020, on average, slightly lower than the situation in 2019. A lower proportion, 50 percent, of Cattle Other farms recorded an average FFI of €10,000 or less in 2020. The comparable figure on Sheep farms was 45 percent, a slight improvement on the 2019 situation.

Fig 7: Average farm system FFI distribution 2020



Source: Teagasc National Farm Survey

Approximately one-third of Drystock farms earned between €10,000 and €30,000 in 2020, of these, the proportion was highest amongst Cattle Other and Sheep farms. Close to one-third of Tillage farms reported an FFI of €10,000 or less in 2020, with 27 percent earning an FFI of between €10,000 and €30,000, 19 percent earning between €30,000 and €50,000, and 24 percent earning more than this in 2020.

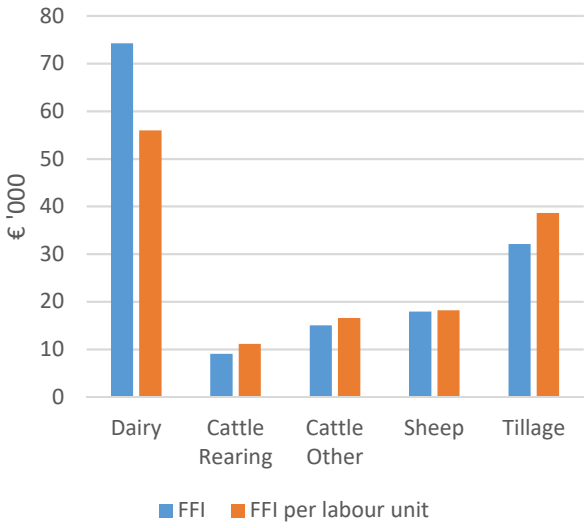
As previously noted, it is important to take account of unpaid family labour on farms. On average, there was just over one unpaid family labour unit (or annual work unit) employed on farms in 2020.

The amount of unpaid labour supplied was highest on Dairy farms, averaging 1.39 labour units, and lowest on

Cattle Other farms, averaging 0.92 labour units. Tillage farms had on average of 0.96 labour units in 2020, with comparative figures on Cattle Rearing and Sheep farms of 0.93 and 1.03 labour units respectively. The latter reflects the higher labour input required on Sheep farms, compared to other Drystock operations. This in itself may pose a barrier for those involved in e.g., a Cattle Rearing system transitioning to a Sheep system where returns have been substantially higher in recent years, particularly as a large cohort of Cattle Rearing farmers, also work off-farm (43 percent in 2020).

Figure 10 reports average FFI per labour unit in 2020. In adjusting for the additional unpaid labour utilised on Dairy farms, average FFI per labour unit was estimated to be €55,954 in 2020. The equivalent figure for Sheep farms was €18,165. Tillage and Cattle farms reported labour adjusted income figures that were above their FFI figure as, on average, a full labour unit was not required on those farms. On Tillage farms, there is a higher prevalence of both contracting use and hired labour. The unpaid labour adjusted figure on Tillage farms was €38,597 in 2020.

Fig 8: Average farm system FFI per unpaid labour unit 2020



Source: Teagasc National Farm Survey

Direct Payments 2020

In general, farm income continued to be highly reliant on direct payments in 2020, the value of which decreased by 3 percent in aggregate terms due to a combination of small reductions across a range of supports (e.g. the Basic Payment Scheme, and the Green Low Carbon Agri-Environmental Scheme, GLAS). On average, the total direct payment received per farm in 2020 was €17,842. The actual figure and overall contribution to FFI varies greatly across systems, as is evident from Table 2 below. The data indicates that market income (before direct payments are included) is less than zero on Drystock farms, indicating that on average, these farms do not make a profit from production and are heavily dependent on financial support. Overall, reliance on direct payments was lower on the average Sheep farm compared to their Cattle counterparts in 2020.

Table 2: Average value of direct payments (DPs) and contribution to FFI 2020

-	DPs	Contribution of DPs to FFI
	€	%
Dairy	20,534	28
Cattle Rearing	14,175	157
Cattle Other	17,012	113
Sheep	18,885	105
Tillage	25,420	79
All	17,842	70

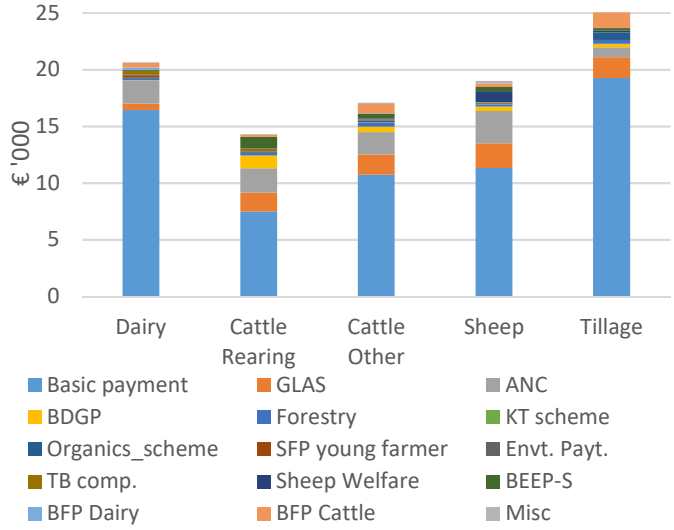
Source: Teagasc National Farm Survey

Although average direct payments are lowest on Cattle Rearing farms at €14,175, the reliance on these payments and their overall contribution to FFI was highest at 157 percent in 2020, a slight improvement on the previous year which was the highest on record. This indicates that the average suckler farm, with direct payments of €14,175, spent €5,132 of those direct payments over the course of the year to cover the farm's operating loss. The situation is similar on Cattle Other farms. The average direct payment received in 2020 was €17,012, equivalent to 113 percent of average system FFI. There was a marked improvement in the figure on Sheep farms in 2020, although still relatively high, the contribution of DPs to FFI fell from 132 to 105 percent, year-on-year.

Due to their size, Dairy and Tillage farms on average receive the highest farm level direct payment. However, across the various farm categories, Dairy and Tillage farms are least reliant on such payments as a source of income. The average direct payment received on Dairy farms in 2020 remained stable at €20,534, comprising 28 percent of average Dairy FFI. Direct payments on Tillage farms accounted for 79 percent of average system FFI in 2020, at €25,420, on average. This was a disimprovement (up 3 percentage points) on the 2019 figure. The decline in market income as well as the presence of the Beef Exceptional Aid Measure (BEAM) for Tillage farms with an on-farm cattle enterprise in 2019, were important factors here. Sheep farms received the highest GLAS payment on average across farms, at €2,188 in 2020. Cattle and Tillage farms received average GLAS payments of almost €1,700 and €1,800 respectively, with the average Dairy farm receiving €540 in 2020. The average payments received across systems is reflective of the proportion of participant farms within each system. More than one-third of all farms participated in GLAS in 2020, the highest proportion on Sheep farms, at 50 percent.

The composition of average direct payments across farm systems is presented in Figure 9. The Basic Payment accounted for 80 percent of all payments received on the average Dairy farm in 2020. The equivalent figure on Tillage farms was 76 percent, with the share on Drystock farms ranging from 53 to 63 percent.

Fig 9: Average direct payments composition by farm system 2020



Source: Teagasc National Farm Survey

Agri-environmental schemes tend to be more important on Drystock farms than on Dairy and Tillage farms, accounting for 10 to 12 percent of total payments on average in 2020. Payments received under the Areas of Natural Constraints scheme were also of relatively more importance on Drystock farms, representing 12 to 15 percent of the total payments received, on average. System specific payments such as the BDGP, BEEP-S, Beef Finisher Payment and Sheep Welfare Scheme were also significant across systems.

Investment 2020

Gross new investment on Irish farms increased by 5 percent in 2020. On aggregate, this totalled over €1 billion across the farms represented by the survey. Investment on Dairy farms was highest, at an average spend of €31,289 per farm. As such, investment on Dairy farms accounted for almost half of total investment in 2020. That said, investment on Dairy farms was down 9 percent compared to 2019. Investment increased across Drystock farms in 2020, following a number of years of decline. However, on average, amounts invested across Drystock systems were far below that of the average Dairy farm. Investment on Tillage farms decreased substantially in 2020, down 41 percent on average, to €10,779 per farm. The average level of investment on Cattle Other farms increased by 47 percent to €7,797. Investment on the average Cattle Rearing farm also increased in 2020, up 29 percent to €4,490. Investment on Sheep farms increased substantially, up 80 percent to €6,851, on average.

In terms of financing investment, overall farm related debt on Irish farms declined on average in 2020. The decline in Tillage farm income was likely a factor in the strong year-on-year reduction on those farms.

It remains the case that, across all farm systems, almost two-thirds of farms have no farm business related debt (Table 3). This figure varies considerably by farm type. More than six out of ten Dairy farms had borrowings in 2020, compared to only three out of ten on Cattle Other and Tillage farms. A marginally smaller proportion of Cattle farms had outstanding farm debt in 2020 compared with 2019.

Table 3: Average farm debt by farm system 2020

-	Farms with borrowings	Average debt (farms with debt)
	%	€
Dairy	64	116,243
Cattle Rearing	28	25,862
Cattle Other	31	40,687
Sheep	26	30,257
Tillage	32	43,408
All	35	61,590

Source: Teagasc National Farm Survey

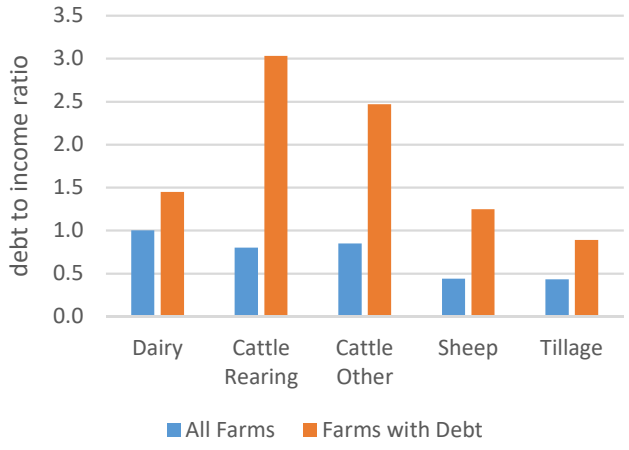
When farms without debt are excluded, the average Dairy farm debt in 2020 declined marginally year-on-year (by 1 percent) to €116,243. The average debt on Cattle Rearing farms decreased slightly (by 2 percent) to €25,862, with the equivalent figures on Cattle Other and Sheep farms up

16 and 9 percent to €40,687 and €30,257 respectively. Average debt on Tillage farms decreased most dramatically year-on-year (down 29 percent) to €43,408. This was to be expected, given the decline in investment on Tillage farms in 2020.

The majority of farm related debt was classified as medium to long-term in 2020 (75 percent), with a further 15 percent relating to hired purchase or leasing and the remaining 8 percent considered to be short-term debt e.g. overdrafts. On average, 78 percent of Dairy farm debt was considered medium to long-term, with similar figures reported on Drystock farms. Conversely, only 35 percent of average Tillage farm debt was classified as long-term, with 41 percent related to leasing or hired purchase and the remaining 24 percent considered to be short-term.

Figure 10 presents the debt to income ratio for all farms, by system. The calculation is shown for all farms (inclusive of those with and without debt) and specifically for those farms with outstanding debt in 2020.

Fig 10: Farm debt to income ratios for all farms and those with debt 2020



Source: Teagasc National Farm Survey

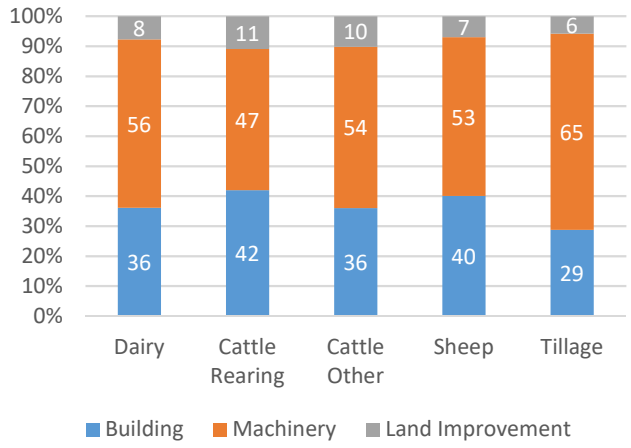
Although only 28 percent of Cattle Rearing farms reported having debt in 2020, the debt to income ratio of those with borrowings remains relatively high compared to other farm systems, at 3.03. The debt to income ratio on Cattle Other farms was lower at 2.47. At just 1.25, the debt to income ratio on Sheep farms was significantly

lower than for either of the other Drystock systems. The debt to FFI ratio reported on Tillage farms in 2020 fell significantly to 0.89 on average.

Dairy farms were more likely to have debt than other farm types, and were also more likely to have higher levels of debt. However, given their comparatively higher income levels, the average debt to income ratio was relatively low at 1.45. A reduction in the debt to FFI for Dairy farms is generally as a result of elevated income levels in particular years. More recently, this has resulted in the funding of investment through increased cashflow. Interestingly, investment declined on the average Dairy farm, in 2020, potentially as much has already been undertaken in preparation for, and in the aftermath of EU milk quota abolition.

In terms of the composition of investment across farm systems, Figure 11 illustrates that 36 percent of the investment on the average Dairy farm in 2020 (€11,234) related to buildings, down 12 percentage points year-on-year. A further 56 percent (€17,568) was invested in machinery and the remaining 8 percent (€2,487) allocated to land improvement. Across the other farm systems, machinery related investment was proportionately the largest category. It accounted for two-thirds of total investment on the average Tillage farm in 2020 (€7,043) and between 47 percent and 54 percent of average investment on Drystock farms, (€2,127 to €4,249).

Fig 11: Average composition of farm investment by farm system 2020



Source: Teagasc National Farm Survey

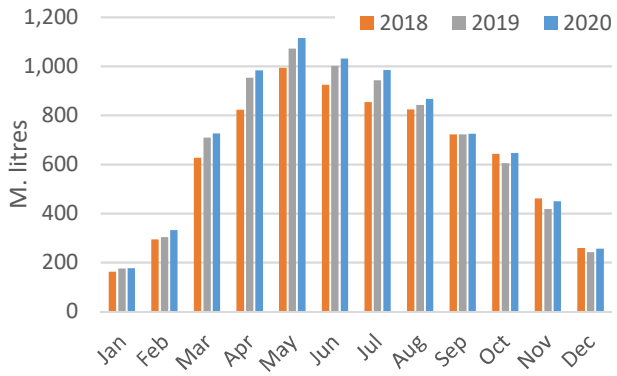
The Targeted Agricultural Modernisation Scheme (TAMS) and the Young Farmer Capital Investment Scheme has been critical in assisting on-farm investment in recent years. The 2020 data confirm that the scheme continues to support investment on Dairy farms, with the proportion participating in the scheme increasing from 14 to 18 percent year-on-year. The average payment received was €15,558. TAMS participation across the Drystock sectors remained low in 2020, with average payments of approximately €10,000 on Cattle Rearing farms, €13,700 on Cattle Other farms. The comparative figure on Sheep farms was €18,500. In 2020, 4 percent of Tillage farms participated in TAMS with an average payment of less than €9,000.

Dairy

Dairy 2020

There were 16,146 Dairy farms represented in the survey in 2020, with an average FFI of €74,249, a 13 percent increase year-on-year. This was driven by a number of factors, including generally good grass growing conditions, increased milk production, a slight improvement in the milk price (to 35 cent per litre actual fat and protein) and a marginal increase in input expenditure due to lower prices for feed, fertiliser and fuel. Figure 12 shows developments in monthly milk deliveries from 2018 to 2020. Overall, Irish milk production increased by 4 percent in 2020.

Fig 12: Irish milk production 2018 – 2020



Source: Central Statistics Office

The components of Dairy FFI on the average farm in 2020 are shown in Table 4. Gross output typically increased by 5 percent year-on-year. On average, there was a 1 percent increase in total production costs on Dairy farms in 2020 compared to the previous year. Direct costs increased by 2 percent with lower volumes of feed used on average, and fertiliser use remaining steady.

Table 4: Components of average Dairy FFI 2020

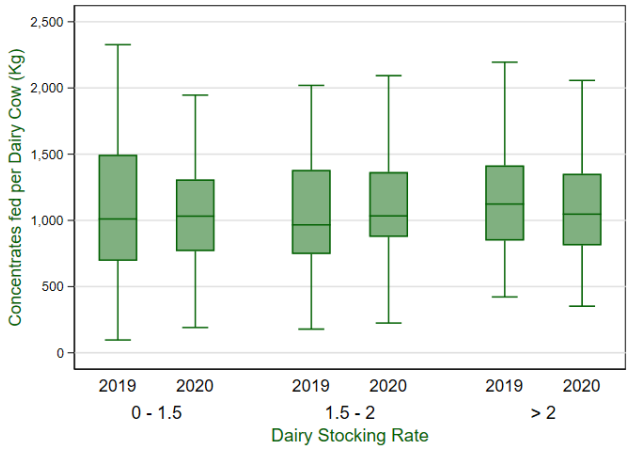
	2020	'20/'19 change
	€	%
Gross Output	224,301	+5
of which Direct Payts	20,534	+1
Total Costs	150,052	+1
of which direct costs	89,703	+2
of which overheads	60,349	-
Family Farm Income	74,249	13

Source: Teagasc National Farm Survey

On an average Dairy farm, with a herd size of 83 cows, purchased concentrate expenditure totalled €36,485 in 2020, remaining unchanged relative to 2019. Feed volumes averaged 1,131kg per cow and have generally been trending upwards since the milk quota was abolished. Average concentrate feed use per cow in 2020 remained above that used on the average farm in 2017. Feed use on individual farms, may be further from the average due to specific factors such as location, land type and stocking rate.

Figure 13 demonstrates the variation in concentrate feed use per cow across stocking rate bands in 2020. Even when farms are grouped on this basis, the wide variation in feed use is evident in the tail values. It is clear from the data that concentrate feed use on the 0 to 1.5 lu and 1.5 to 2 lu stocking rate groups increased in 2020 compared to 2019. A median value (represented by the horizontal line in the green box) for the lower stocking rate groups of 1,032kg per cow was reported. Interestingly, more intensive producers, with a stocking rate above 2 lu, reduced average feed use per cow in 2020, although the per cow figure was slightly higher (than for the other groups) at 1,047kg.

Fig 13: Distribution of average concentrate feed use per cow by stocking rate band 2020



Source: Teagasc National Farm Survey

Expenditure on purchased bulky feed also decreased substantially, down 16 per cent (to €4,162) on average in 2020. Fertiliser expenditure decreased year-on-year, down 9 percent to €12,958 on average in 2020. This reduction reflected a fall in fertiliser prices driven by the COVID-19 related drop in global energy prices. Fertiliser usage volumes on the average Dairy farm remained stable in 2020. Machinery hire (contracting) expenditure increased by 5 percent on average to €12,040 with other livestock and veterinary costs also increasing (by 11 percent) to €11,946 on the average Dairy herd.

Overhead costs, on average, remained unchanged on Dairy farms in 2020. This was due for the most part to an 8 percent decline in buildings depreciation (to €6,969), a reduction in the cost of hired labour (down 7 percent to €5,061) and lower expenditure on fuel (down 12 percent

to €3,043). On the other hand, costs relating to building maintenance increased by 21 percent to €2,789 on the average Dairy farm in 2020. This is in line with the general increase in building costs (across sectors) of late. The decline in average expenditure relating to hired labour on Dairy farms in 2020, was likely driven by an increase in the availability of unpaid family labour during the COVID-19 pandemic, and potentially the introduction of movement restrictions during a particularly busy period in the farm calendar when additional (external) labour is usually employed.

Table 5 presents some key indicators for Dairy farms in 2020. On a per hectare basis, average milk production fell slightly year-on-year to 11,649 litres. The average Dairy forage area also increased slightly in 2020. Gross output per hectare increased marginally in 2020, to €4,184, on average. However, the marginal reduction in direct costs (1 percent), resulted in the average Dairy gross margin per hectare increasing slightly to €2,550 in 2020.

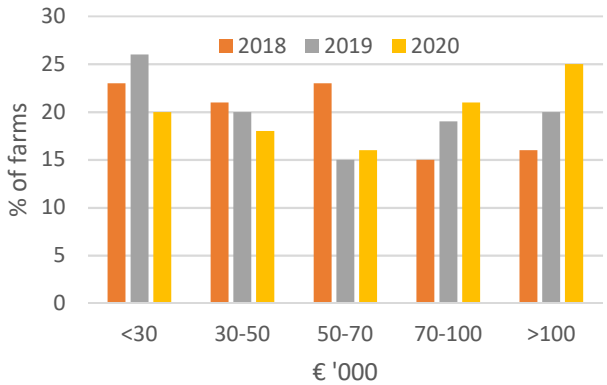
Table 5: Average Dairy farm indicators 2020

	2020	'20/'19 change
Production (litres/ha)	11,649	-1%
Milk price (cent/litre)	35	+1%
Gross Output (€/ha)	4,184	+1%
Direct Costs (€/ha)	1,634	-1%
Gross Margin (€/ha)	2,550	+2%

Source: Teagasc National Farm Survey

Figure 14 illustrates the distribution of Dairy farm income in 2020 reflecting the year-on-year improvement across farms, and the rise in the proportion belonging to the higher income categories since 2018. In 2020, 62 percent of dairy farms reported an FFI above €50,000, up 7 percentage points on the 2019 level. Of these, one-quarter earned more than €100,000.

Fig 14: Dairy FFI distribution 2018 - 2019

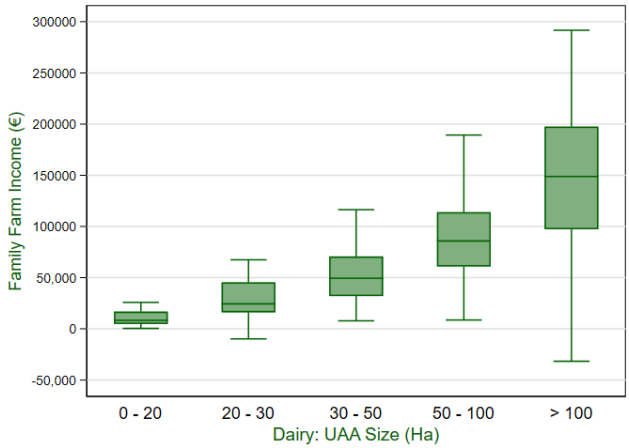


Source: Teagasc National Farm Survey

At the opposite end of the scale, 20 percent reported an average FFI of less than €30,000 with 18 percent earning between €30,000 and €50,000.

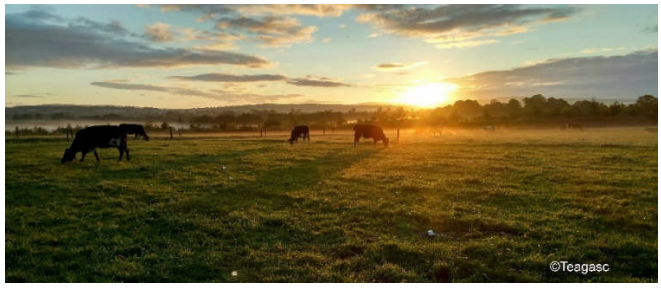
Taking account of farm scale and intensity, Figure 15 illustrates average Dairy FFI in 2020 by farm size class, highlighting the wide variation in returns for larger farms (above 50 hectares in particular).

Fig 15: Distribution of Dairy FFI by farm size 2020



Source: Teagasc National Farm Survey

In 2020, approximately 43 percent of Dairy farms belonged to the 50 to 100 hectares size category, with a further 32 percent in the 30 to 50 hectare bracket. Smaller farms represented 15 percent of the Dairy farm population, with the remaining 10 percent sized above 100 hectares.



Regional Dairy Analysis 2020

Dairy farm structures vary by region. These generally dictate the circumstances and constraints under which farms operate. Teagasc NFS data for 2020 are disaggregated here by NUTS II region to examine inherent differences. The counties within each region are illustrated in Figure 16.

Fig 16: Irish NUTS II regions

North & West	East & Midland	South
Leitrim	Dublin	Limerick
Sligo	Kildare	Tipperary
Cavan	Meath	Clare
Donegal	Wicklow	Wexford
Monaghan	Louth	Kilkenny
Galway	Laois	Carlow
Mayo	Longford	Waterford
Roscommon	Offaly	Cork
	Westmeath	Kerry

In terms of the proportion of Dairy farms in each region, the vast majority (73 percent) are located in the South, which would be considered a traditional dairy area. A further 15 percent are located in the North and West region, with 12 percent in the East and Midlands region, where notable dairy expansion has been occurring since the abolition of EU milk quota in 2015.

Table 6 provides an overview of farm characteristics by region in 2020. On average, Dairy farms in the East and Midlands region are larger, both in terms of land area and herd size. Dairy farms located in the South are closer to the average in terms of these metrics. This is unsurprising given the proportion of Dairy farms located in the South.

Table 6: Regional Dairy Farm Structures 2020

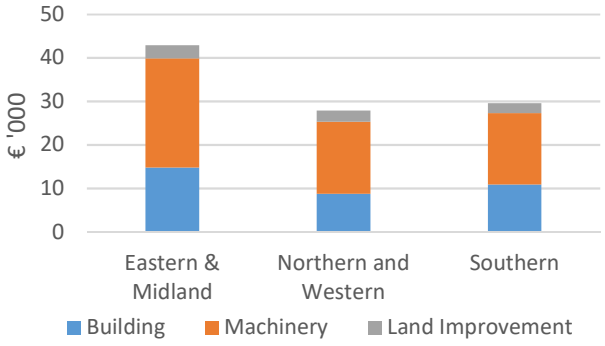
	Nth/West	East/Mid	South
UAA (ha)	52.9	73.2	60.4
Herd size	68	111	81
Hired labour cost (€)	4,183	12,718	3,626
Farm debt (€)	49,320	154,347	61,209
Investment (€)	27,894	42,870	29,592
FFI (€)	56,701	84,877	76,189
FFI (€) per unpaid LU	42,649	68,721	56,619

Source: Teagasc National Farm Survey

The difference in structure is also reflected in the hired labour cost component across regions, with expenditure substantially higher in the East and Midlands region compared to the other two regions. FFI adjusted for the unpaid (family) labour component results in an average Dairy FFI in the South of €56,619, €68,721 in the East and Midlands and €42,649 in the North and West. Farm related debt is also substantially higher in the East and Midlands region compared to the South, and the North and West, on average.

Figure 17 details on-farm investment on the average Dairy farm across the regions in 2020. The data illustrates the relatively higher investment figure in the East and Midlands. Across regions, machinery purchase related to the majority of on-farm investment in 2020, at approximately 60 percent, on average. Building related expenditure accounted for about 30 percent, the figure a little higher in the South, where machinery spending was below that of the other two regions. Average spending on land improvement ranged between €2,300 and €3,000.

Fig 17: Dairy farm investment by region 2020



Source: Teagasc National Farm Survey

On a per hectare basis, in 2020, Dairy FFI was highest in the Southern region at €1,261. The comparative figures for the East and Midlands and North and West were €1,188 and €1,072 respectively. Direct costs per cow were higher in the North and West, with higher levels of concentrate feed expenditure providing a partial explanation of the cost differential with the other regions. Concentrate feed use was on average, 1,488 kg per cow in the North and West in 2020, compared to 1,181 kg per cow and 1,041 kg per cow in the East and Midlands and South respectively. When average FFI per cow in 2020 is compared, farms in the Southern region performed best at €956, €170 per cow higher than in the East and Midlands region, and almost €120 per cow higher than in the North and West region.

Table 7: Selected regional Dairy farm indicators 2020

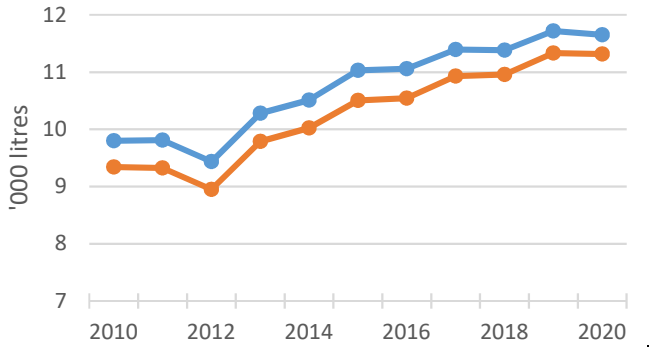
	Nth/West	East/Mid	South
Direct costs (€/cow)	1,190	1,138	1,061
Gross Margin (€/ha)	2,066	2,438	2,181
FFI (€/ha)	1,072	1,188	1,261
FFI (€/cow)	837	786	956

Source: Teagasc National Farm Survey

Dairy Farm Structural Change

Substantial structural change has taken place on Irish Dairy farms ahead of and after the abolition of EU milk quota in 2015. Irish milk production has increased, and production efficiency has improved in recent years. Figure 18 illustrates the appreciable increase in the average volume of milk produced and sold per hectare over the period 2010 to 2019. An upward trend is evident, with some volatility due to adverse weather or periods of lower milk price. The difference between milk produced and sold is that fed to calves. That differential tends to be smaller in years when milk price is higher. The average volume of milk produced per hectare in 2020 was 11,649 litres. Although production per hectare decreased in 2020, this is a reflection of a stronger increase in Dairy forage area in 2020, which contrasts with the slower increase in the area in previous years (Figure 20). Overall, total milk production increased in 2020 with milk yield per cow rising to 5,647 litres, on average.

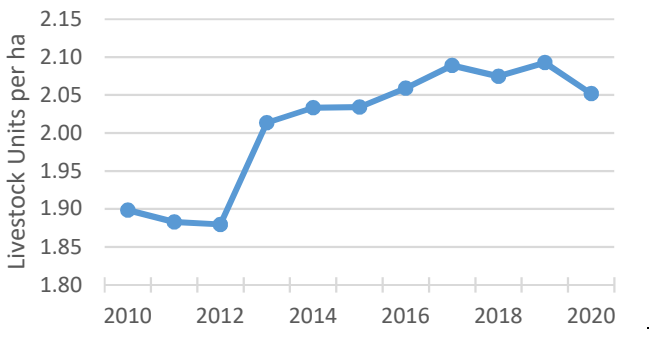
Fig 18: Average milk produced and sold per ha 2010 – 2020



Source: Teagasc National Farm Survey

As a result of the sizable increase in dairy area, Dairy stocking rate (livestock units per hectare) declined in 2020, to 2.05, even though the average herd size increased by 3 percent compared to 2019. Average Dairy stocking rate is presented in Figure 19. The stocking rate has generally been on an upward trajectory in advance of and following milk quota abolition, apart from a slight reduction in 2018 due to the challenging weather conditions experienced.

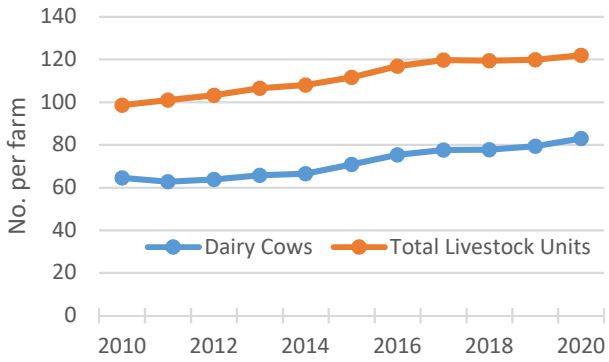
Fig 19: Average Dairy stocking rate 2010 - 2020



Source: Teagasc National Farm Survey

Figure 20 illustrates the growth in average Dairy herd size since 2010, rising from 64 to 83 cows per farm by 2020. Regional data indicates stronger growth in cow numbers in the East and Midlands region, where it would appear that Dairy farms have had more capacity to expand. An associated increase in total livestock units is evident across regions, with additional animals retained as replacements as herd size grows.

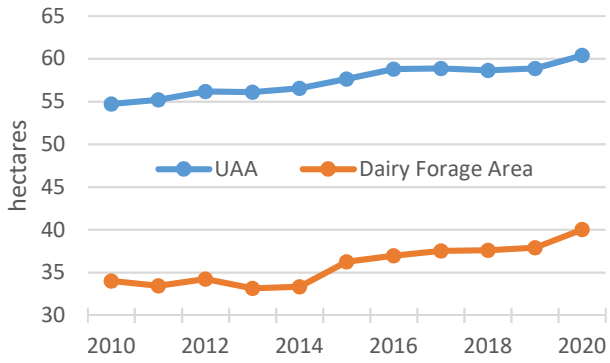
Fig 20: Average Dairy cow herd size and livestock units 2010 - 2020



Source: Teagasc National Farm Survey

The increase in both average Dairy farm Utilised Agricultural Area (UAA) and forage area is illustrated in Figure 21. Over the period, on average, UAA has increased from 55 hectares to 60.7 and Dairy forage area has risen from 34 to 40 hectares.

Fig 21: Average Dairy UAA and forage area 2010 - 2020

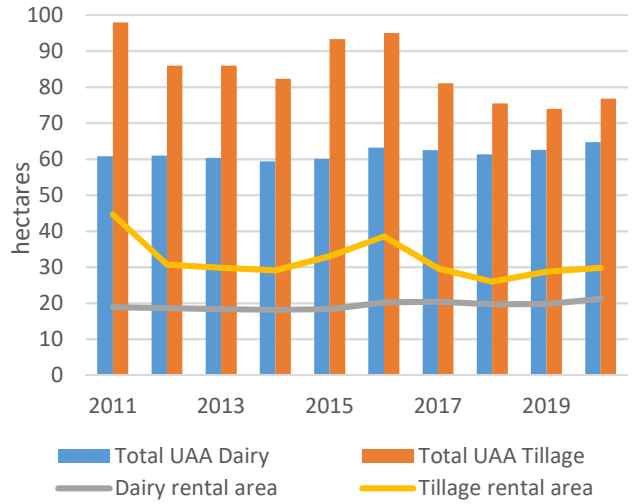


Source: Teagasc National Farm Survey

Recent growth in average Dairy farm UAA has been facilitated to some degree by an increase in rental area. This is illustrated in Figure 22 which confirms that those Dairy farms that rent in land, on average, are larger to begin with (65 hectares in 2020). The data also indicates that the rental area has increased somewhat on foot of milk quota abolition. In 2014, the average area rented on Dairy farms was 19 hectares, in 2020 this had risen to 21 hectares. Such an increase may appear modest, however, the limited supply of available land must be borne in mind. Clearly, the increase in area rented by Dairy farmers has

been facilitated to some degree by a reduction in the total Tillage UAA, which has declined dramatically since 2016. However, there appears to have been some recovery in the Tillage area rented since 2018.

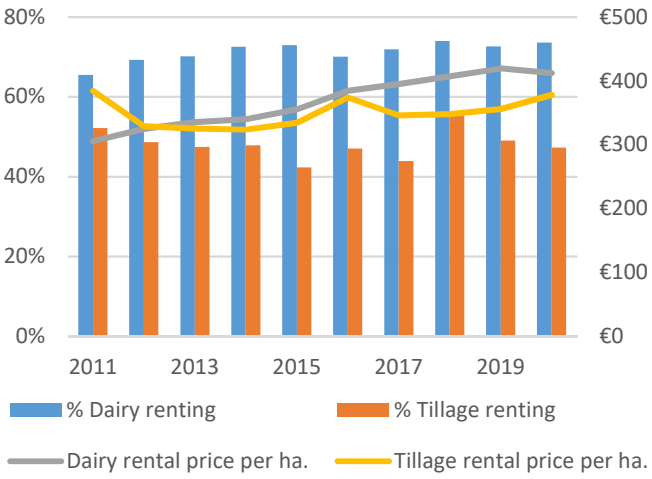
Fig 22: Total UAA & Rental area for Dairy & Tillage farms renting in land 2011 - 2020



Source: Teagasc National Farm Survey

The general increase in the proportion of Dairy farms renting land in preparation for milk quota abolition before 2015 is apparent in Figure 23. However, the picture has not been clear-cut since then.

Fig 23: Proportion of Average Dairy and Tillage Farms renting and price paid (per ha.) 2011 – 2020



Source: Teagasc National Farm Survey

There are a number of potential reasons why the proportion of dairy farmers renting land has varied in the last few years. For example, demand for rental area may be affected by year-on-year milk price and weather volatility. Similarly, lack of supply and potential competition for rental land with Tillage farms may be a source of difficulty. Also farmers may purchase additional land and drop out of the rental market. In 2020, 74 percent of Dairy farms rented some land, while the equivalent figure in 2011 was 65 percent. Conversely, 52 percent of Tillage farms rented in land in 2011, compared to 47 percent in 2020. The data does illustrate an increase in the proportion of Tillage farms renting in land in recent years.

For rented land, the average price paid per hectare for Tillage land has consistently been below that paid for Dairy since 2013, and has remained relatively flat over the period. The gap widened from 2017 in particular, with additional demand for rental area driven by Dairy expansion. The average rental price paid by Dairy farms has increased by 27 percent since 2011. The average price paid per hectare by Dairy farms in 2020 was €412 compared to €378 for Tillage. Interestingly, there appears to be have been some rental price convergence between Dairy and Tillage land in 2020.

Cattle

Cattle Rearing 2020

In 2020, there were approximately 25,640 Cattle Rearing farms represented in the survey, with an average FFI of €9,043. Suckler cow production is the dominant enterprise on these farms. Table 8 outlines the key components of average FFI on Cattle Rearing farms in 2020. Average gross output decreased by 1 percent to €36,365, compared to 2019. There were a number of possible drivers including, mixed fortunes for heifer and weanling prices and an overall reduction in both farm size and livestock units on the average Cattle Rearing farm in 2020.

Table 8: Components of average Cattle Rearing FFI 2020

-	2020	'20/'19 change
	€	%
Gross Output	36,365	-1
of which Direct Payts	14,175	-3
Total Costs	27,322	-1
of which direct costs	12,647	1
of which overheads	14,675	-3
Family Farm Income	9,043	-

Source: Teagasc National Farm Survey

The average amount of direct payments received on Cattle Rearing farms decreased by 3 percent in 2020, to €14,175, with reductions on average, in the Basic Payment and GLAS. The provision of payments through the Beef Environmental Efficiency Programme – Sucklers (BEEP-S) added on average, about €1,000 to Cattle Rearing FFI in 2020. Participation in the Beef Data Genomics Scheme (BDGP) yielded a similar amount for the average farm. The average gross margin on Cattle Rearing farms (down 2 percent year-on-year) would clearly have been further reduced in the absence of such payments.

Total production costs for the average Cattle Rearing farm in 2020 were down 1 percent compared to the previous year. The main driver was the 3 percent decline in overhead costs, which fell to €14,675 on the average farm. This was mainly driven by a general decline in depreciation. With regard to specific cost items, there was a 19 percent reduction in machinery depreciation (to €2,315) and a 16 percent reduction in building depreciation (to €1,388) on the average Cattle Rearing farm in 2020. A 12 percent decline in conacre rental costs to €1,006 on average, was also reported in 2020. Average expenditure relating to building and land maintenance increased year-on-year, by approximately 20 percent to €822 and €941 respectively.

Direct costs increased marginally (up 1 percent) on the average Cattle Rearing farm in 2020. Expenditure on concentrate feed decreased by 1 per cent on average to €3,220, with purchased bulky feed expenditure also down by 10 percent on the previous year to €559, on average. Fertiliser expenditure decreased by 4 percent, due to both a fall in usage and a reduction in price, with the average farm spending €2,244 in 2020. Spending on contracting charges remained relatively stable on Cattle Rearing farms in 2020, down 2 percent to €2,929, on average.

Table 9 indicates that there was a 2 percent decrease in the average sized Cattle Rearing farm in 2020 to almost 31 hectares. The proportion of rented land on the average farm also declined year-on-year. Similarly, there was a reduction in total livestock units on the average Cattle Rearing farm in 2020, down 3 percent compared to 2019, to 35 on average. This was likely driven by the need for farmers availing of the Beef Exceptional Aid Measure (BEAM) to reduce cattle numbers over the period July 2020 to June 2021. This financial assistance was introduced due to persistently low cattle prices in the context of Brexit related market uncertainty. The average gross margin on a per hectare basis on Cattle Rearing farms in 2020 increased marginally to €773. This included an average Basic Payment of €244.

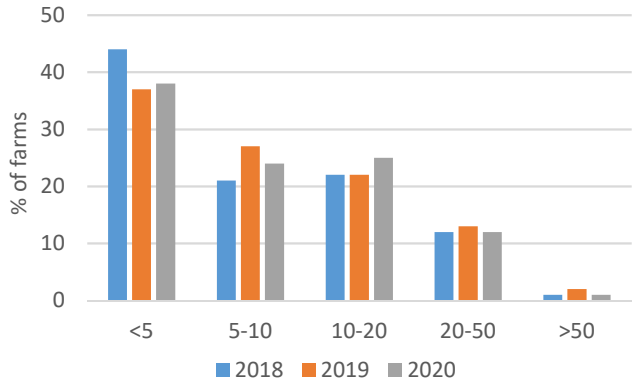
Table 9: Average Cattle Rearing farm indicators 2020

	2020	'20/'19 change
Farm Size (ha)	30.7	-2%
Livestock Units	35.3	-3%
Livestock Units (per ha)	1.15	-
Basic Payment (€/ha)	244	-
Gross Margin (€/ha)	773	+1%

Source: Teagasc National Farm Survey

Figure 24 presents the distribution of income on Cattle Rearing farms from 2018 to 2020. The proportion of farms reporting an average FFI of less than €5,000 has increased slightly year-on-year to 38 percent. The data indicates that 62 percent of Cattle Rearing farms earned less than €10,000 in 2020. The proportion of farms with an FFI of between €10,000 and €20,000 has increased most year-on-year, up 3 percentage points in 2020 to 25 percent. On the other hand, those farms earning between €20,000 and €50,000 declined by 1 percentage points to 12 percent. Only 1 percent of Cattle Rearing farms earned more than €50,000 in 2020, down 1 percentage point from the previous year. It should be noted that on 43 percent of Cattle Rearing farms, the holders also worked off-farm in 2020.

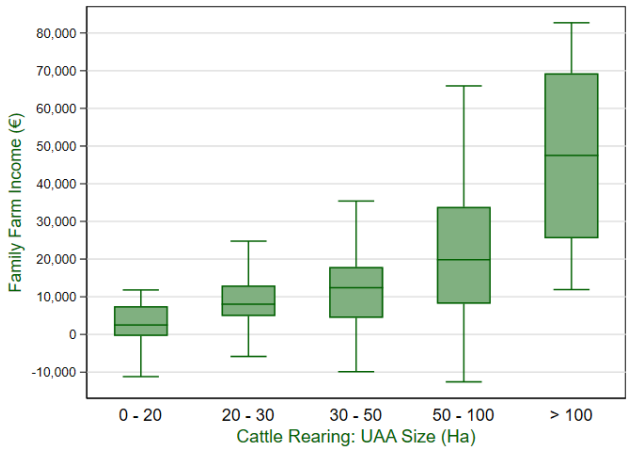
Fig 24: Distribution of Cattle Rearing FFI 2018 - 2020



Source: Teagasc National Farm Survey

In disaggregating the data further, Figure 25 illustrates the variation in FFI on Cattle Rearing farms across farm size categories, with a broad range reported for farms that are larger in area, in particular.

Fig 25: Distribution of Cattle Rearing FFI by farm size 2020



Source: Teagasc National Farm Survey

In terms of the overall population, approximately 1 percent of Cattle Rearing farms had a UAA above 100 hectares, with 10 percent between 50 and 100 and 27 percent in the 30 to 50 hectares bracket. The 20 to 30 hectares size category contained 28 percent of Cattle Rearing farms, with the remaining 34 percent found in the 0 to 20 hectare size category. The low profitability of many Cattle farms is reflected in the viability analysis presented later in the report.

Cattle Other 2020

There were approximately 28,380 Cattle Other farms, represented in the survey in 2020, with an average income of €15,023, a 9 percent increase on the 2019 level. Cattle finishing is the dominant enterprise on these farms. In 2020, finished cattle prices increased marginally overall due to improved market conditions later in the year. Typically, the average output value per farm increased by 2 percent in 2020, but there was a 4 percent reduction in average direct payments, the absence of the special payment received under the Beef Exception Aid Measure (BEAM) in 2019 being a key driver. This was partially compensated for in the form of the Beef Finisher Payment (BFP). Payments through the Beef Environmental Efficiency Programme – Sucklers (BEEP-S) and the Beef Data Genomics Programme (BDGP) also contributed to average Cattle Other farm income, to the tune of approximately €1,000, due to the mixed enterprise nature of most farms.

Table 10 outlines the components of average Cattle Other farm income in 2020. The value of Gross Output was €51,118, with direct payments totalling €17,012 on average.

Table 10: Components of average Cattle Other FFI 2020

	2020	'20/'19 change
	€	%
Gross Output	51,118	2
of which Direct Payts	17,012	-4
Total Costs	36,096	-1
of which direct costs	18,362	-
of which overheads	17,734	-2
Family Farm Income	15,023	9

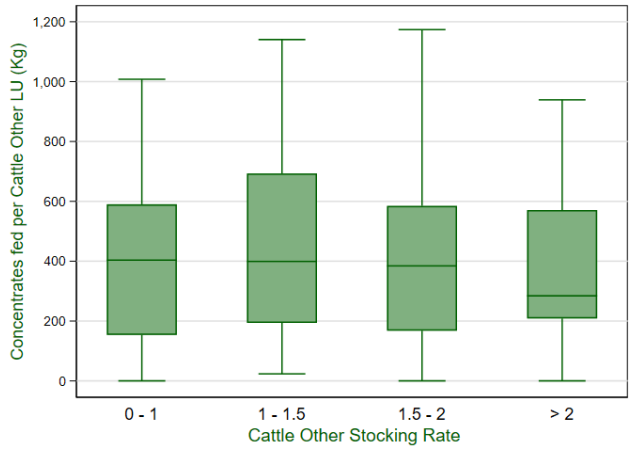
Source: Teagasc National Farm Survey

In 2020 total costs declined by 1 percent on Cattle Other farms year-on-year. On average, direct production costs remained unchanged. Typically, expenditure on purchased concentrates increased slightly, by 1 percent to €7,007 on average, and livestock and veterinary costs rising by 6 percent to €2,056. Expenditure on purchased bulky feed also increased by 7 percent to €588, on average. In terms of cost savings, as with the other farm systems in 2020, there was a decline in average spending on fertiliser, which fell by 6 percent to €2,981. Average contracting related costs also fell in 2020, by 2 percent to €3,688.

On average, overhead costs declined by 2 percent in 2020, relative to the previous year. Reductions in depreciation costs are evident across machinery and buildings, the former declining by 11 percent to €2,659 and the latter by 17 percent to €1,637. On the other hand, machinery operating costs increased by 8 percent to €3,464, although a decline in machinery related energy and fuel costs was also evident, on average.

Average concentrate feed use on Cattle Other farms by stocking rate is presented in Figure 26. Within the stocking rate bands the greater variation in concentrate use is found on farms in the 1.5 to 2 lu stocking rate band in 2020. The data indicates that on average, more intensively stocked Cattle Other farms utilised less concentrate feed per livestock unit in 2020 (median 284 kg). Conversely, the median value on farms in the 0 to 1 lu stocking rate band was 403kg per livestock unit. The average value for that group was 506kg, compared to 453kg for farms in the >2 lu stocking rate category.

Fig 26: Average concentrate feed use per livestock unit on Cattle Other Farms 2020



Source: Teagasc National Farm Survey

Table 11 indicates that the average UAA on Cattle Other farms in 2020 was 36.8 hectares, down 1 percent compared to 2019. Total livestock units also declined by a similar magnitude to 46.8. Average gross margin per hectare on Cattle Other farms was €890 in 2020, up slightly year-on-year.

This margin was inclusive of an average Basic Payment of €292, which was down 2 percent compared to 2019.

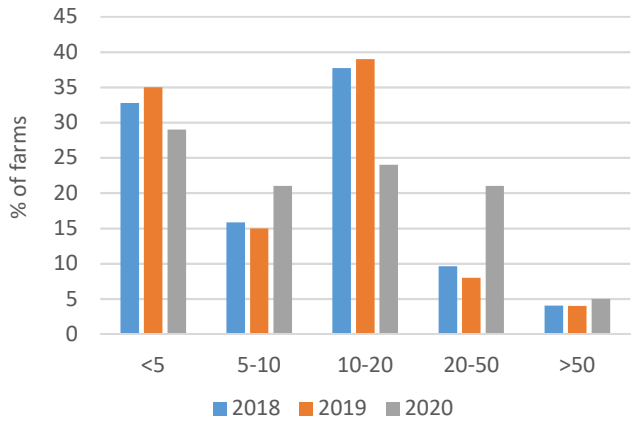
Table 11: Average Cattle Other farm indicators 2020

	2020	'20/'19 change
Farm Size (ha)	36.8	-1%
Livestock Units	46.8	-1%
Livestock Units per ha	1.27	-
Basic Payment (€/ha)	292	-2%
Gross Margin (€/ha)	890	1%

Source: Teagasc National Farm Survey

Figure 27 presents the distribution of average income on Cattle Other farms in 2020. The proportion of farms in the lowest income category declined by 6 percentage points to 29 percent, compared to 2019. The overall improvement in farm income for Cattle Other farms is also reflected in the increase in the proportion of farms reporting an FFI of between €5,000 and €10,000 (up 6 percentage points to 21 percent) and those earning between €20,000 and €50,000 (up 13 percentage points to 21 percent) in 2020. Nevertheless, almost three-quarters of Cattle Other farms earned an average FFI of less than €20,000 in 2020, with only 5 percent earning more than €50,000, on average. It should be noted that 38 percent of Cattle Other farm-holders also worked off-farm in 2020.

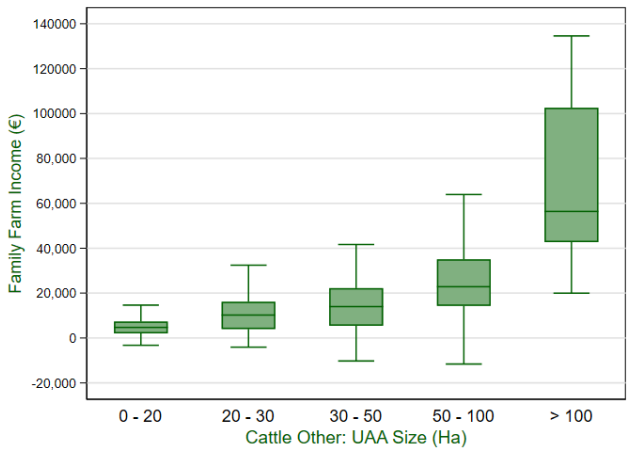
Fig 27: Cattle Other FFI distribution 2018 - 2020



Source: Teagasc National Farm Survey

Figure 28 reflects the variation in average FFI by farm area, with a broad distribution of FFI reported for those farms in the larger size classes in particular. In terms of the overall population, approximately 3 percent of farms fall into the >100 hectare size category, with 16 percent in the 50 to 100 hectare bracket and 31 percent in the 30 to 50 hectare category. A further 25 percent of Cattle Other farms were in the 20 and 30 hectare category, with the remaining 25 percent comprising farms of <20 hectares.

Fig 28: Distribution of Cattle Other FFI by farm size 2020



Source: Teagasc National Farm Survey

Sheep

Sheep 2020

There were approximately 14,322 Sheep farms represented in the survey in 2020, having an average income of €17,913, a 21 percent increase on the 2019 level. Key data with respect to the average Sheep farm are illustrated in Table 12. Gross output on the average Sheep farm increased by 4 percent to €52,353 in 2020, driven by a strong improvement in prices due to better market conditions and increased opportunities for Irish lamb exports.

Table 12: Components of average Sheep FFI 2020

	2020	'20/'19 change
	€	%
Gross Output	52,353	4
of which Direct Payts	18,885	-3
Total Costs	34,439	-3
of which direct costs	17,879	-2
of which overheads	16,560	-3
Family Farm Income	17,913	21

Source: Teagasc National Farm Survey

On the other hand, direct payments declined by 3 percent year-on-year to €18,885, on average. This was due to small reductions across the Basic Payment, GLAS and BEAM, on the average Sheep farm (with a Cattle enterprise) in 2020. Typically, participation in the Sheep Welfare Scheme resulted in a payment of approximately €1,000 on Sheep farms in 2020.

A decline in production costs was another driver in the increase in average Sheep farm FFI in 2020. Direct costs fell by 2 percent to a farm average of €17,879, while overhead costs fell by 3 percent compared to 2019, to €16,560. In terms of direct costs, the largest component, expenditure on concentrate feed, declined by 8 percent to €6,438 in 2020. Expenditure on purchased bulky feed also declined, by 18 percent compared to 2019, to €983. Fertiliser expenditure on the average Sheep farm decreased marginally in 2020, by 2 percent to €2,649. On the other hand, contracting charges and veterinary and livestock costs both increased by 7 percent, to €2,460 and €3,215 respectively.

As with the other farm systems, a reduction in depreciation costs was an important factor in the reduction in overhead costs on Sheep farms in 2020. Machinery depreciation declined by 14 percent on average, to €2,174, while average building depreciation fell by 12 percent to €1,414. Conversely, average machinery operating costs increased by 4 percent to €3,113 although spending on machinery related fuel was

down 16 percent to €1,077 due to the reduced fuel price. Finally, maintenance costs for buildings and land also increased on the average Sheep farm in 2020, up 11 and 24 percent respectively to approximately €1,000 each.

Table 13 presents some key Sheep system indicators for 2020. A decline in UAA farm size of 5 percent, to an average of 44 hectares is evident in 2020. A marginal reduction in the average flock size is also reported, down 2 percent to 127 ewes. On a per hectare basis, the average gross margin on Sheep farms was €776 in 2020. This included a Basic Payment of €255, on average.

Table 13: Sheep farm indicators 2020

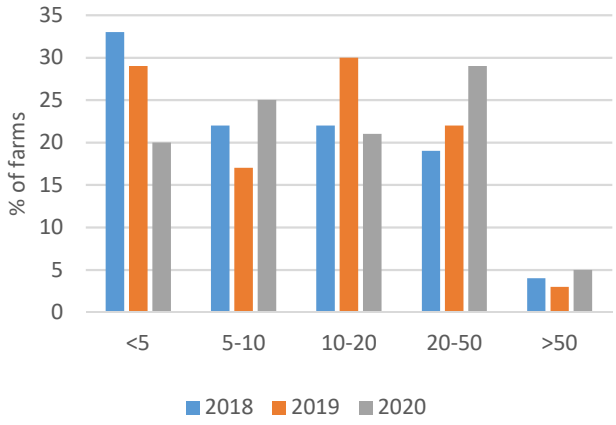
	2020	'20/'19 change
Farm Size (ha)	44	-5%
Number of Ewes	127	-2%
Livestock Units (lu/ha)	1.17	5%
Basic Payment (€/ha)	255	4%
Gross Margin (€/ha)	776	14%

Source: Teagasc National Farm Survey

Figure 29 presents the distribution of FFI on Sheep farms since 2018. What is evident is the significant increase in the proportion of farms (29 percent) earning on average Sheep FFI, between €20,000 and €50,000 in 2020. This represents a 7 percentage point increase compared to 2019. As a result, a decline in some of the lower income categories is evident, i.e., the proportion of Sheep farms earning an FFI less than €5,000 fell by 9 percentage points in 2020, although a substantial cohort (one-fifth) remained in this very low income category. A further one-quarter reported a Sheep farm income of between €5,000 and €10,000 in 2020, an 8 percentage point increase compared to the previous year. The proportion of farms earning on average between €10,000 and €20,000 declined by 9 percentage points to 21 percent, with those

earning above €50,000 up marginally to 5 percent in 2020, on average.

Fig 29: Distribution of Sheep FFI 2018 - 2020



Source: Teagasc National Farm Survey

Tillage

Tillage 2020

Approximately 6,879 Tillage farms were represented in the survey in 2020, earning an average income of €32,100. Challenging weather conditions resulted in a reduction in winter planting, in favour of spring crops, and although prices generally improved, yields were significantly affected. This resulted in a decline in margins on the average Tillage farm in 2020. Table 14 reports the components of average Tillage FFI. Gross output decreased by 7 percent to €105,043 on the average Tillage farm in 2020. Direct payments increased on average, compared to 2019 across a range of schemes. Tillage farms with a Cattle enterprise particularly benefitted from the BFP, the average payment contributing almost €1,500 to farm income.

Table 14: Components of average Tillage FFI 2020

-	2020	'20/'19 change
	€	%
Gross Output	105,043	-7
of which Direct Payts	25,420	3
Total Costs	72,944	-8
of which direct costs	36,076	-12
of which overheads	36,868	-5
Family Farm Income	32,100	-2

Source: Teagasc National Farm Survey

Overall, average costs declined on Tillage farms in 2020 by 8 percent, to reach €72,944. Direct costs declined by 12 percent year-on-year, with a reduction in fertiliser expenditure the main component, down 17 percent to €10,168 on the average Tillage farm. Expenditure on crop protection declined by 13 percent in 2020, to €7,131 with purchased seed cost increasing by 1 percent, on average, to €4,024. Expenditure on contracting charges declined by 6 percent year-on-year to €7,475 on average. As many Tillage farms also have a significant cattle enterprise, some will incur expenditure on purchased concentrates. Spending on concentrates decreased by 1 percent in 2020, to €3,739 on average.

In line with the other farm systems, overhead costs declined in 2020, the average reduction on Tillage farms being 5 percent year-on-year. The reduction in machinery depreciation and operating costs were of the largest magnitude, 17 and 12 percent respectively at €7,388 and €7,814. In terms of some other overhead sub-components, conacre rental costs were up 4 percent in 2020 to €5,218, on average. Expenditure relating to hired labour also increased, by 26 percent to €3,308.

Table 15 indicates that the average Tillage farm area increased by 3 percent in 2020 to 61 hectares. Of this, half of the total land area (31 hectares) was dedicated to cereals, a reduction of 6 percent compared to 2019. The average Tillage farm gross margin was €1,127 per hectare in 2020 and this included a Basic Payment of €315.

Table 15: Average Tillage enterprise indicators 2020

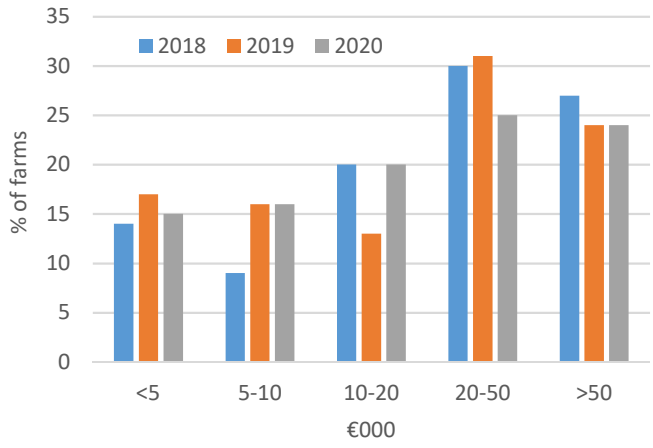
	2020	'20/'19 change
Farm Size (ha)	61	+3%
Hectares of Cereals (ha)	31	-6%
Cereal output (€/ha)	1,517	-12%
Basic Payment (€/ha)	315	-2%
Gross Margin (€/ha)	1,127	-6%

Source: Teagasc National Farm Survey

Figure 30 presents the distribution of average FFI earned on Tillage farms since 2018. Of note is the fact that almost a quarter earned an FFI in excess of €50,000, the proportion unchanged year-on-year. Of these, 6 percent earned more than €100,000, a slight reduction on 2019. A further quarter of Tillage farms earned between €20,000 and €50,000, on average, in 2020.

The proportion of Tillage farms earning below €5,000 in 2020 was down slightly to 15 percent, on average, with those earning between €5,000 and €10,000 remaining unchanged year-on-year. One-fifth of Tillage farms reported a FFI of between €10,000 and €20,000 in 2020, a 7 percentage point increase compared to the previous year.

Fig 30: Average Tillage FFI distribution 2018 - 2020



Source: Teagasc National Farm Survey

Regional Income Analysis, Off Farm Employment and Viability

Regional FFI and Off Farm Employment

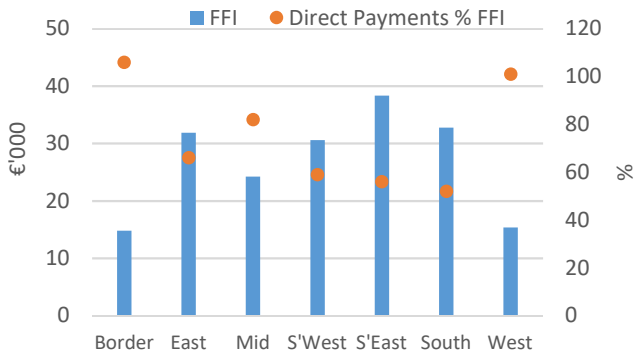
Farm income varies widely by region, driven by farm system, scale, profitability and direct payments. Those regions where dairying is more prevalent are generally more profitable and have a lower reliance on direct payments (Figure 31).

Average family farm income in 2020 was highest in the South-East at €38,337 and lowest in the Border region, where average FFI was more than two and half times smaller at €14,802. This is of course reflective of the types of farms in those areas, with a higher prevalence of Drystock farms and smaller farms generally, in areas where incomes are lower.

The situation with regard to the relative importance of direct payments across regions reflects the general direction in farm incomes across systems. The relative importance of direct payments was highest in the Border region, at 106 percent of average FFI in 2020. The region next most reliant on such payments was the West, where the average FFI was just under €15,360 (with direct payments comprising 101 percent). The equivalent figure for farms in the Midlands region was 82 percent.

Although much lower in percentage terms, direct payments account for a significant proportion of farm income across the other regions also, ranging from 52 per cent in the South to 66 per cent of FFI for the East in 2020. Compared with 2019, the relative contribution of direct payments to FFI in 2020 fell across all regions, with a greater decline in some regions than others.

Fig 31: Average FFI and DPs as a % of FFI by region 2020

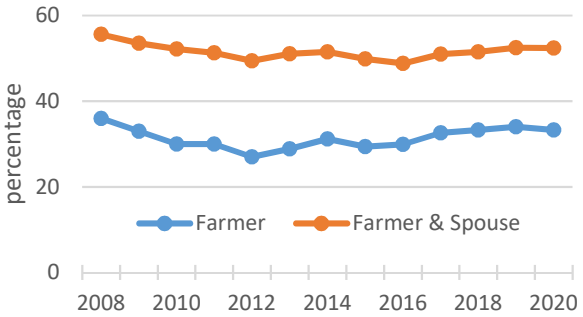


Source: Teagasc National Farm Survey

Although the general employment situation nationally deteriorated in 2020, particularly during H1, the seasonally adjusted annual unemployment rate (including those in receipt of the pandemic unemployment payment) was 18.7 percent overall. Farm households appear to have been somewhat insulated in this regard, as the proportion of households with off-farm employment income remained stable at 52.4 percent. That said, the percentage in receipt of unemployment assistance did increase from 2.8 to 4.4 percent overall, with increases apparent on Cattle farms. Just over half of all farm households had an off-farm income source within the household. The figure was 58 percent on Cattle Rearing farms and 55 percent on Dairy farms. The higher age profile of non-Dairy farm households is reflected in the relatively larger proportion in receipt of pension income, i.e. 43 percent of Sheep farms and 39 percent of Cattle Other.

The proportion of farm households where the spouse was employed off-farm remained stable in 2020 at 34.5 percent. The proportion of farm holders employed off-farm declined marginally from 34 to 33.3 percent. The trends in both farm holder and farm household (farmer and spouse) off-farm employment are presented in Figure 32. This demonstrates that the off-farm employment situation in the aftermath of the economic recession (circa 2008) has not recovered, although other factors are at play e.g. the increase in the age profile of farmers and subsequent rise in those in receipt of pensions.

Fig 32: Off-farm employment (farmer and spouse) 2008 - 2020

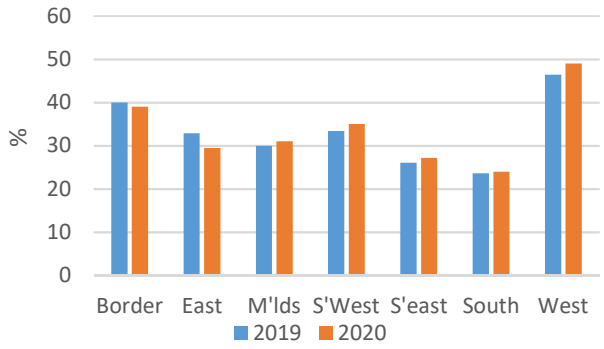


Source: Teagasc National Farm Survey

The off-farm employment situation differs by system, with Cattle Rearing farmers most likely to work off-farm. The proportion was 43 percent in 2020, a 3 percentage point increase from 2019. The equivalent figure on Cattle Other farms was 38 percent, a decline of 2 percentage points since 2019. A lower proportion of Sheep farmers worked off-farm in 2020, at 32 percent, a decline of 4 percentage points year-on-year. The proportion of Tillage farmers employed off farm remained stable in 2020, at 38 percent.

The incidence of off-farm employment varies across regions and is a reflection of the dominant type of farming in each region (Figure 33). Overall, the proportion of farm holder off-farm employment declined marginally in the Border and Eastern region, however it remained stable or increased marginally across other regions.

Fig 33: Proportion of farmers employed off-farm by region 2019 and 2020



Source: Teagasc National Farm Survey

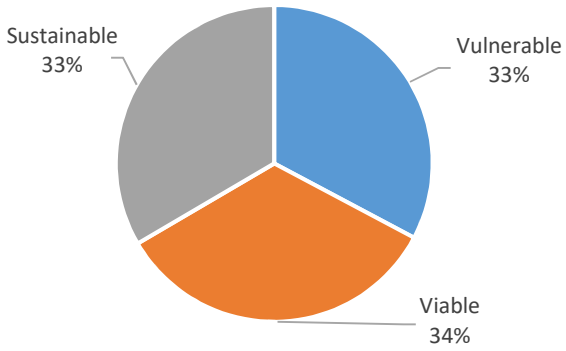
Viability 2020

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

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

The data indicates that 34 percent of the farm population represented by the Teagasc NFS in 2020 were classed as being economically viable (Figure 34).

Fig 34: Viability of Irish farming 2020

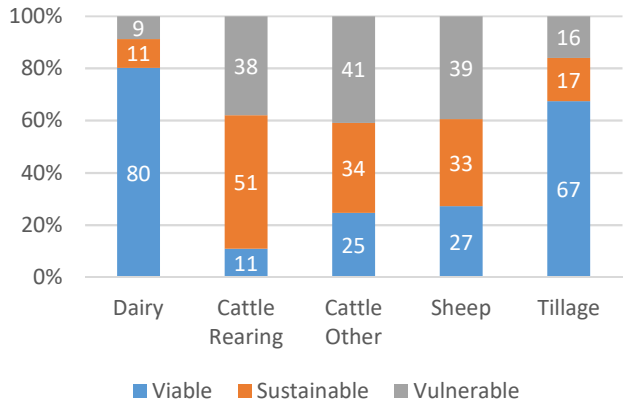


Source: Teagasc National Farm Survey

The categorisation of farms is highly dependent on FFI performance and the off-farm employment situation in a given year. The proportion of viable, sustainable and vulnerable farms across the three categories remained stable in 2020, with 34 percent classified as viable, 33 percent sustainable (due to the presence of an off-farm job within the household) and 33 percent vulnerable, with no such alternative income.

The viability of Irish farms varies across system. Figure 35 illustrates the wide differential between the viability of Dairy and Tillage farms, on average, compared to their Drystock counterparts. In 2020, 80 percent of Dairy farms were found to be viable (up from 74 per cent in 2019). The proportion of Dairy farm households deemed to be sustainable, due to the presence of an off-farm income source within the household, declined 3 percentage points year-on-year to 11 percent. Only 9 percent of Dairy farms were considered vulnerable. The proportion of viable Tillage farms stood at 67 percent in 2020, up 6 percentage points from the previous year. In turn, those in the sustainable category declined from 23 to 17 percent, with those found to be vulnerable down marginally to 16 percent, on average.

Fig 35: Viability of farming by system 2020



Source: Teagasc National Farm Survey

The situation on Drystock farms remains more challenging, particularly on Cattle Rearing farms where only 11 percent were deemed viable in 2020, down from 13 percent in 2019. On a more positive note, there was an increase in the proportion of Cattle Rearing farms considered sustainable in 2020, rising 7 percentage points to 51 percent. Consequently, fewer Cattle Rearing households were found to be vulnerable in 2020, although this was still a large number at 38 percent (down 5 percentage points year-on-year). On Cattle Other farms, one-quarter were classified as viable, the figure relatively unchanged year-on-year. There was a decline in the proportion of Cattle Other farms found to be sustainable in 2020, down 4 percentage points to 34 percent, and a 3 percentage point increase in those categorised as vulnerable to 41 percent, the most in this category across all farm systems. The proportion of Sheep farms classified as viable in 2020 increased by 3 percentage points to 27 percent with a similar decline in the proportion found to be sustainable. The vulnerable category remained relatively static at 39 percent.

The proportion of farm households in receipt of pensions increased in 2020, reflecting the ageing agricultural population and highlighting the challenge of generational renewal. In 2020, 35 and 39 percent of Cattle Rearing and Cattle Other farm households had an

individual who was in receipt of a pension. The figure on Sheep farms was higher at 43 percent. The comparable figure on Tillage farms was 28 percent, with only 16 percent of Dairy farm households in receipt of a pension.

To put these results in context, the data indicates that there were almost 13,000 viable Dairy farm businesses in Ireland in 2020, with almost 2,800 Cattle Rearing farms (a disimprovement year-on-year) and just over 7,000 Cattle Other farms considered viable. The number of viable Sheep farms increased almost 500 to almost 4,000, with just over to 4,600 Tillage farms considered viable, also an improvement on 2019.

The data indicates that there were over 21,000 vulnerable Cattle farms in 2020. However, this does not take account of those very small farms (of which there are over 40,000), with a standard output of less than €8,000, falling outside the population threshold for the Teagasc National Farm Survey's annual study. Data on these very small farms is collected by the Teagasc National Farm Survey periodically, (most recently in 2015) when half of these small farms were found to be vulnerable, a further one-third were considered sustainable and the remainder viable.

The regional figures are stark, with 43 per cent of farms in the South classified as viable compared to only 18 per cent in the North and West region. The equivalent figure in the East and Midlands is 40 per cent. These figures are reflective of the composition of agriculture and the sustainability of farms across regions. Some 37 percent of farms in the North and West region in 2020 were vulnerable, compared to 29 per cent in the South and 31 per cent in the East and Midlands region.

Amongst the farms deemed sustainable due to the presence of an off-farm income source, the proportions in the South and East and Midlands regions were similar at 27 percent and 30 percent respectively, with the comparable figure in the North and West relatively higher, at 45 percent. This reflects the importance of off-farm employment and the incidence of part-time farming in that region.

Appendix 1: Detailed Tables

TABLE - 01a	Farm Financial Results by Size (UAA - Ha)	- Dairying System
TABLE - 01b	Resources per Farm by Size (UAA - Ha)	- Dairying System
TABLE - 01c	Gross Output and Direct Payments by Size (UAA - Ha)	- Dairying System
TABLE - 01d	Direct and Overhead Costs by Size (UAA - Ha)	- Dairying System
TABLE - 01e	Demographic Data by Size (UAA - Ha)	- Dairying System
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TABLE - 02b	Resources per Farm by Size (UAA - Ha)	- Cattle Rearing System
TABLE - 02c	Gross Output and Direct Payments by Size (UAA - Ha)	- Cattle Rearing System
TABLE - 02d	Direct and Overhead Costs by Size (UAA - Ha)	- Cattle Rearing System
TABLE - 02e	Demographic Data by Size (UAA - Ha)	- Cattle Rearing System
TABLE - 03a	Farm Financial Results by Size (UAA - Ha)	- Cattle Other System
TABLE - 03b	Resources per Farm by Size (UAA - Ha)	- Cattle Other System
TABLE - 03c	Gross Output and Direct Payments by Size (UAA - Ha)	- Cattle Other System
TABLE - 03d	Direct and Overhead Costs by Size (UAA - Ha)	- Cattle Other System
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TABLE - 04b	Resources per Farm by Size (UAA - Ha)	- Sheep System
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TABLE - 07a	Farm Financial Results by Size (UAA - Ha)	- All Systems
TABLE - 07b	Resources per Farm by Size (UAA - Ha)	- All Systems
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TABLE - 08a	Farm Financial Results by System of Farming	- All Farms
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TABLE - 10a	Farm Financial Results by System of Farming	- Full-Time Farms
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TABLE - 11b	Resources per Farm by System of Farming	- Part-Time Farms
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TABLE - 11d	Direct and Overhead Costs by System of Farming	- Part-Time Farms
TABLE - 11e	Demographic Data by System of Farming	- Part-Time Farms

Table - 01A (2020) Farm Financial Results by Size (UAA - Ha) - Dairying System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	13	21	74	126	53	15	302
Per Cent of Population	0.7	1.6	5.4	7.0	1.5	0.8	17.3
Overall Results (€)							
Gross Output	47,932	90,567	151,343	272,753	524,282	141,864	224,301
of which Land / Quota Let	320	95	170	350	382	0	253
Subsidies and Direct Payments	5,093	8,873	13,733	25,712	42,027	17,057	20,534
- Direct Costs	20,691	38,486	59,620	105,740	225,365	55,007	89,703
=Gross Margin	27,241	52,081	91,723	167,014	298,917	86,856	134,598
- Overhead Costs	14,640	19,269	39,427	73,732	147,135	40,540	60,349
= **Family Farm Income**	**12,601**	**32,812**	**52,296**	**93,282**	**151,782**	**46,316**	**74,249**
Net Sales & Receipts	47,469	90,518	150,739	273,046	520,296	143,602	223,924
-Current Cash Expenditure	31,764	52,078	86,296	156,159	329,510	86,259	131,466
= Cash Income (Approx)	15,705	38,440	64,443	116,887	190,786	57,343	92,458
- Net New Investment	6,050	8,544	15,233	34,977	63,989	18,649	26,873
=Cash Flow	9,655	29,895	49,210	81,910	126,797	38,695	65,585
Asset Values (€)							
Machinery	15,956	25,466	51,138	105,832	171,702	53,263	80,595
Livestock: Breeding	23,288	47,165	67,926	120,880	243,896	71,923	101,944
Trading	3,105	10,544	16,403	34,676	80,083	21,671	28,820
Land & Buildings	283,206	430,583	755,924	1,255,761	2,488,992	701,233	1,064,618
Gross New Investment	**6,050**	**12,176**	**19,933**	**40,017**	**69,514**	**19,358**	**31,289**
Loans Closing Balance	**4,870**	**16,083**	**41,829**	**83,569**	**256,081**	**33,082**	**74,047**
Total Standard Output (TSO)	**43,604**	**80,942**	**125,993**	**214,080**	**408,913**	**132,827**	**180,346**
Distribution - % of Farms							
Soil Group :- (1)	61.5	42.9	56.8	61.1	66.0	0.0	55.4
(2)	38.5	57.1	43.2	38.1	34.0	0.0	39.3
(3)	0.0	0.0	0.0	0.0	0.0	100.0	5.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Teagasc National Farm Survey

Table - 01 B (2020) Resources per Farm by Size (UAA - Ha) - Dairying System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	13	21	74	126	53	15	302
Per Cent of Population	0.7	1.6	5.4	7.0	1.5	0.8	17.3
LAND (ha)							
Area Owned	13.3	21.4	34.9	55.6	104.3	37.9	47.6
Total Area	14.5	26.8	42.3	73.6	144.0	62.9	62.7
Tillage	0.0	0.0	0.5	1.2	5.9	0.0	1.2
of which Total Cereals	0.0	0.0	0.4	0.7	1.9	0.0	0.6
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	5.4	8.4	15.3	24.4	46.4	18.9	21.0
Hay	0.1	0.0	0.3	0.3	0.6	0.7	0.3
Pasture	8.3	16.3	24.1	43.0	84.3	24.7	35.9
Rough Grazing	0.0	0.5	0.4	1.1	1.2	17.4	1.6
U.A.A	**13.8**	**25.4**	**41.0**	**71.3**	**139.2**	**62.0**	**60.7**
Remainder of Farm	0.7	1.4	1.3	2.4	4.8	1.0	2.0
Forage & Crop Acreage	13.8	25.2	40.4	69.6	137.7	47.9	59.0
LIVESTOCK							
Cattle							
Dairy Cows	21.1	38.2	58.8	98.4	185.3	61.9	83.1
Other Cows	0.4	1.0	0.9	1.4	3.3	0.6	1.3
Heifers-in-Calf	1.3	3.9	6.1	11.8	28.4	7.7	10.1
< 1 Year Old	7.2	18.0	30.6	56.2	113.2	36.5	46.7
1 - 2 Year Old Male	0.2	2.2	3.5	8.9	21.6	6.0	7.2
1 - 2 Year Old Female	2.1	4.5	9.2	17.3	34.8	8.6	14.1
=> 2 Year Old Male	0.3	0.4	0.3	1.0	2.0	0.7	0.8
=> 2 Year Old Female	0.0	0.4	0.7	1.2	2.3	0.8	1.0
Bulls	0.4	0.5	0.6	1.3	2.2	1.2	1.1
Total Cattle	**32.7**	**68.7**	**110.2**	**196.5**	**391.4**	**123.0**	**164.5**
Sheep (avg. no)							
Ewes	0.0	2.2	1.4	2.0	3.3	1.3	1.8
Other Sheep	0.0	2.2	1.2	1.7	4.0	1.2	1.7
Total Sheep	0.0	4.4	2.6	3.6	7.3	2.5	3.5
Grazing Livestock Units							
Dairy Cows	21.1	38.2	58.8	98.4	185.3	61.9	83.1
Other Cattle	5.3	14.4	23.9	46.8	100.2	28.4	38.7
Sheep	0.0	0.6	0.3	0.4	0.9	0.2	0.4
Horses	0.1	0.0	0.0	0.1	0.4	0.0	0.1
Total Livestock Units	**26.5**	**53.1**	**83.0**	**145.7**	**286.9**	**90.6**	**122.4**
LABOUR UNITS							
Family	1.1	1.2	1.3	1.5	1.8	1.5	1.4
Total	1.1	1.3	1.3	1.7	2.7	1.6	1.6

Source: Teagasc National Farm Survey

Table - 01C (2020) Gross Output and Direct Payments by Size (UAA - Ha) - Dairying System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	13	21	74	126	53	15	302
Per Cent of Population	0.7	1.6	5.4	7.0	1.5	0.8	17.3
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	39,198	71,264	118,286	206,634	398,700	102,943	171,361
of which milk	39,353	68,383	115,509	202,750	396,759	99,307	168,283
Cattle	4,480	11,576	21,536	43,510	90,403	24,803	35,284
of which Beef Data / Beef Genomics	0	0	4	49	45	85	29
Sheep & Wool	0	389	247	283	549	67	284
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	0	0	0	0	0
Poultry	0	0	0	903	0	0	366
Horses	-35	-110	0	-15	389	0	18
Other	0	0	0	0	0	0	0
Sub-Total Livestock	**43,644**	**83,119**	**140,070**	**251,315**	**490,041**	**127,813**	**207,312**
of which Disease Compensation	108	116	230	680	204	0	383
CROPS							
Wheat	0	0	0	0	403	0	37
Barley - Feeding	0	0	380	611	1,455	0	502
Barley - Malting	0	0	65	75	0	0	51
Oats	0	0	104	62	360	0	91
Potatoes	0	0	0	0	0	0	0
Other	0	0	201	661	851	0	410
of which Forestry Premium	0	0	5	310	50	0	131
Sub-Total Crops	**0**	**0**	**750**	**1,410**	**3,069**	**0**	**1,091**
TOTAL LIVESTOCK & CROPS	**43,644**	**83,119**	**140,820**	**252,725**	**493,110**	**127,813**	**208,403**
Machinery Hire Revenue	0	0	52	332	73	258	170
Other Current Receipts	1	281	488	1,209	1,809	448	860
+ Decoupled Direct Payments / Sub	4,946	8,490	13,079	23,648	40,034	16,600	19,242
of which Single Farm Payment	3,554	6,263	10,741	20,601	36,440	12,200	16,449
REPS/GLAS	385	293	412	526	912	1,375	540
DAS	1,008	1,751	1,758	2,294	2,305	2,751	2,043
Other Subsidies	0	183	186	460	414	274	314
+ Income from Land Let	320	95	170	350	382	0	253
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	1,048	1,515	3,377	5,779	11,151	3,255	4,786
TOTAL GROSS OUTPUT	**47,932**	**90,567**	**151,343**	**272,753**	**524,282**	**141,864**	**224,301**

Source: Teagasc National Farm Survey

Table - 01 D (2020) Direct and Overhead Costs by Size (UAA - Ha) - Dairying System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	13	21	74	126	53	15	302
Per Cent of Population	0.7	1.6	5.4	7.0	1.5	0.8	17.3
DIRECT COSTS (€)							
Purchased Concentrates	8,580	16,480	23,213	43,152	93,101	23,398	36,485
Purchased Bulky Feed	877	2,877	2,942	4,533	11,090	1,280	4,162
Fertiliser	2,324	4,582	8,709	15,388	32,544	8,845	12,958
Crop Protection	169	159	433	812	2,347	211	715
Purchased Seed	113	96	293	729	1,971	192	593
Hire of Machinery	3,201	4,697	8,506	14,227	27,296	9,896	12,040
Transport	17	67	82	123	293	76	114
Livestock (A.I. Vet etc.)	2,815	4,734	7,916	14,352	29,754	6,440	11,946
Casual Labour	5	29	255	1,188	2,502	445	818
Other	2,687	4,241	6,429	11,293	22,409	6,049	9,488
Sub-Total	**20,788**	**37,961**	**58,779**	**105,797**	**223,309**	**56,833**	**89,316**
Fodder Crop Adjustment	-97	525	843	-48	2,067	-1,825	392
TOTAL DIRECT COSTS	**20,691**	**38,486**	**59,620**	**105,740**	**225,365**	**55,007**	**89,703**
OVERHEAD COSTS (€)							
Rent of Conacre	710	1,442	3,149	8,367	18,789	4,897	6,527
Car, Electricity, Phone	3,920	3,914	6,103	8,492	13,589	6,435	7,477
Current Hired Labour	115	198	756	6,494	22,026	2,780	5,061
Interest Charges	252	839	2,570	3,678	9,662	1,525	3,359
Machinery Depreciation	2,046	2,049	6,231	12,949	21,441	6,322	9,786
Machinery Operating	2,817	3,361	6,744	11,003	20,327	5,406	9,168
of which Fuel & Lub	864	1,168	2,097	3,572	7,597	1,727	3,043
Buildings Depreciation	963	2,342	4,745	8,644	16,411	3,870	6,969
Buildings Maintenance	991	915	2,246	3,261	5,711	2,073	2,789
Land Improvement Depreciation	35	368	664	1,460	2,877	630	1,134
Land Improvement Maintenance	794	712	1,450	2,250	4,103	1,688	1,933
Other	1,996	3,129	4,770	7,135	12,200	4,915	6,147
OVERHEAD COSTS	**14,640**	**19,269**	**39,427**	**73,732**	**147,135**	**40,540**	**60,349**
TOTAL NET EXPENSES	**35,331**	**57,755**	**99,049**	**179,481**	**372,512**	**95,547**	**150,057**
Distribution - % of farms							
Costs % Output	**74.6**	**66.9**	**66.0**	**64.9**	**70.4**	**67.1**	**66.4**

Source: Teagasc National Farm Survey

Table - 01 E (2020) Demographic Data by Size (UAA - Ha) - Dairying System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	13	21	74	126	53	15	302
Per Cent of Population	0.7	1.6	5.4	7.0	1.5	0.8	17.3
Holder							
Age of Holder	58.3	53.8	54.9	54.1	51.3	52.8	54.2
Marital Status - Married %	61.5	71.4	93.2	86.5	77.4	81.5	85.1
Widowed %	7.7	0.0	0.0	1.6	1.9	15.0	1.9
Single %	23.1	23.8	6.8	11.9	15.1	3.5	11.8
Separated %	0.0	0.0	0.0	0.0	1.9	0.0	0.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.7	3.3	3.4	3.5	3.4	3.5	3.4
< 24 (no.)	0.6	1.3	1.1	1.3	1.2	1.5	1.2
< 24 % HH	30.8	57.1	48.6	54.8	49.1	62.5	51.9
25 - 44 (no.)	0.2	0.3	0.7	0.6	0.8	0.3	0.6
25 - 44 % HH	23.1	23.8	37.8	38.9	49.1	31.1	37.0
Demograph. Viable % HH	69.2	76.2	75.7	79.4	75.5	74.5	76.9
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	69.2	52.4	59.5	50.8	39.6	71.6	54.5
Off-farm Job Holder % HH	53.8	33.3	10.8	4.8	5.7	25.5	12.6
Off-farm Job Spouse % HH	38.5	23.8	56.8	49.2	35.8	71.6	48.6
Pensioners (no.)	0.2	0.2	0.3	0.3	0.3	0.2	0.3
Pensioners % HH	7.7	9.5	16.2	17.5	22.6	18.5	16.4
Unemployment Etc. (no.)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unemployment Etc. % HH	0.0	0.0	0.0	0.8	0.0	0.0	0.3
F.F.I. (€) < 5,000	31.0	10.0	1.0	0.0	4.0	7.0	3.0
FFI 5,000 – 10,000	23.0	0.0	1.0	1.0	0.0	3.0	2.0
FFI 10,000 – 20,000	31.0	24.0	7.0	0.0	4.0	18.0	7.0
FFI 20,000 – 30,000	8.0	24.0	12.0	2.0	2.0	0.0	8.0
FFI 30,000 – 50,000	8.0	29.0	31.0	10.0	0.0	23.0	18.0
FFI 50,000 – 70,000	0.0	10.0	22.0	17.0	6.0	28.0	16.0
FFI 70 – 100,000	0.0	0.0	20.0	32.0	6.0	21.0	21.0
>100,000	0.0	5.0	5.0	39.0	79.0	0.0	25.0

Source: Teagasc National Farm Survey

Table - 02A (2020) Farm Financial Results by Size (UAA - Ha) - Cattle Rearing System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	21	42	47	27	4	12	153
Per Cent of Population	7.7	7.4	6.8	2.5	0.2	2.5	27.4
Overall Results (€)							
Gross Output	21,672	27,800	45,723	74,997		30,901	36,365
of which Land / Quota Let	536	0	208	939		0	291
Subsidies and Direct Payments	6,812	11,919	18,059	30,525		12,725	14,175
- Direct Costs	8,053	9,669	16,695	23,171		10,744	12,647
=Gross Margin	13,620	18,132	29,028	51,827		20,157	23,718
- Overhead Costs	11,014	9,522	17,746	29,020		13,217	14,675
= **Family Farm Income**	**2,606**	**8,609**	**11,283**	**22,807**		**6,940**	**9,043**
Net Sales & Receipts	22,875	29,719	48,763	79,095		30,055	38,410
-Current Cash Expenditure	16,188	16,614	28,426	44,795		20,324	23,073
= Cash Income (Approx)	6,687	13,104	20,336	34,300		9,731	15,336
-Net New Investment	3,761	2,765	5,342	6,016		1,413	4,058
=Cash Flow	2,926	10,339	14,995	28,284		8,318	11,279
Asset Values (€)							
Machinery	15,618	11,298	24,224	33,321		17,737	19,320
Livestock: Breeding	15,069	19,054	32,041	48,677		23,807	25,200
Trading	9,842	12,767	21,018	35,053		13,203	16,673
Land & Buildings	341,885	375,944	564,531	973,290		343,553	478,765
Gross New Investment	**3,761**	**3,170**	**6,028**	**7,205**		**1,499**	**4,490**
Loans Closing Balance	**2,675**	**6,456**	**6,754**	**17,328**		**12,396**	**7,190**
Total Standard Output (TSO)	**13,426**	**17,555**	**27,895**	**42,909**		**18,034**	**22,071**
Distribution - % of Farms							
Soil Group :- (1)	47.6	31.0	29.8	44.4		0.0	33.7
(2)	52.4	69.0	70.2	55.6		0.0	57.0
(3)	0.0	0.0	0.0	0.0		100.0	9.3
=Total	100.0	100.0	100.0	100.0		100.0	100.0

Source: Teagasc National Farm Survey

Table - 02B (2020) Resources per Farm by Size (UAA - Ha) - Cattle Rearing System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	21	42	47	27	4	12	153
Per Cent of Population	7.7	7.4	6.8	2.5	0.2	2.5	27.4
LAND (ha)							
Area Owned	16.6	24.2	34.7	61.2		26.0	28.9
Total Area	16.6	26.7	41.0	71.8		30.3	32.8
Tillage	0.0	0.0	0.3	0.7		0.0	0.1
of which Total Cereals	0.0	0.0	0.0	0.4		0.0	0.0
Potatoes	0.0	0.0	0.0	0.0		0.0	0.0
Grassland Silage	6.1	6.7	10.8	15.1		6.1	8.4
Hay	0.1	0.4	0.6	2.0		0.1	0.5
Pasture	9.0	16.7	24.5	38.4		19.7	19.5
Rough Grazing	0.3	0.5	1.1	7.4		0.9	1.3
U.A.A	**15.4**	**24.8**	**38.2**	**66.6**		**29.4**	**30.7**
Remainder of Farm	1.1	1.8	2.7	5.2		0.9	2.1
Forage & Crop Acreage	15.2	24.0	36.7	58.5		27.1	29.0
LIVESTOCK							
Cattle							
Dairy Cows	0.0	0.0	0.0	0.0		0.0	0.0
Other Cows	14.3	17.9	28.8	42.7		18.2	22.6
Heifers-in-Calf	0.6	0.9	1.6	2.0		2.2	1.3
< 1 Year Old	13.3	13.9	25.3	38.5		14.6	19.6
1 - 2 Year Old Male	1.5	2.1	3.7	4.3		1.0	2.6
1 - 2 Year Old Female	2.5	4.4	6.5	12.6		2.7	5.2
=> 2 Year Old Male	0.1	0.2	0.3	0.3		0.2	0.2
=> 2 Year Old Female	0.5	0.6	1.6	2.6		0.3	1.0
Bulls	0.5	0.5	1.1	1.6		0.7	0.8
Total Cattle	**33.2**	**40.6**	**68.8**	**104.7**		**39.8**	**53.3**
Sheep (avg. no)							
Ewes	1.4	1.0	1.8	7.9		2.4	2.2
Other Sheep	1.8	1.2	1.8	7.0		2.1	2.3
Total Sheep	3.2	2.1	3.7	14.9		4.5	4.5
Grazing Livestock Units							
Dairy Cows	0.0	0.0	0.0	0.0		0.0	0.0
Other Cattle	20.9	26.7	44.5	67.3		25.7	34.4
Sheep	0.4	0.3	0.5	1.7		0.6	0.6
Horses	0.0	0.2	0.8	0.2		0.7	0.3
Total Livestock Units	**21.4**	**27.1**	**45.8**	**69.3**		**27.0**	**35.3**
LABOUR UNITS							
Family	0.7	0.9	1.0	1.2		1.0	0.9
Total	0.8	1.0	1.0	1.3		1.0	1.0

Source: Teagasc National Farm Survey

Table - 02C (2020) Gross Output and Direct Payments by Size (UAA - Ha) - Cattle Rearing System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	21	42	47	27	4	12	153
Per Cent of Population	7.7	7.4	6.8	2.5	0.2	2.5	27.4
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	0	0	0	0		0	0
of which milk	0	0	0	0		0	0
Cattle	14,329	17,089	29,882	45,681		19,259	23,171
of which Beef Data / Beef Genomics	588	704	1,685	2,375		1,093	1,131
Sheep & Wool	205	209	242	1,588		484	394
of which Sheep Coupled Payments	0	0	0	0		0	0
Pigs	0	0	0	0		0	0
Poultry	0	0	0	0		0	0
Horses	0	276	647	19		275	265
Other	0	0	0	0		0	0
Sub-Total Livestock	**14,534**	**17,575**	**30,772**	**47,288**		**20,018**	**23,829**
of which Disease Compensation	0	312	81	0		0	105
CROPS							
Wheat	0	0	0	0		0	0
Barley - Feeding	0	0	0	93		0	9
Barley - Malting	0	0	0	0		0	0
Oats	0	0	0	167		0	15
Potatoes	0	0	0	0		0	0
Other	386	202	258	1,971		323	442
of which Forestry Premium	0	163	159	1,047		323	211
Sub-Total Crops	**386**	**202**	**258**	**2,230**		**323**	**466**
TOTAL LIVESTOCK & CROPS	**14,920**	**17,777**	**31,030**	**49,518**		**20,341**	**24,296**
Machinery Hire Revenue	14	55	2	694		0	91
Other Current Receipts	629	2	38	94		20	200
+ Decoupled Direct Payments / Sub	5,574	9,958	14,446	23,462		10,540	11,436
of which Single Farm Payment	3,723	6,153	9,450	16,776		5,578	7,487
REPS/GLAS	785	1,499	2,117	3,299		2,150	1,678
DAS	1,065	2,266	2,771	2,837		2,556	2,142
Other Subsidies	0	39	112	1,102		256	205
+ Income from Land Let	536	0	208	939		0	291
+ Income from Quota Let	0	0	0	0		0	0
- Inter-Enterprise Transfers	0	0	0	206		0	19
TOTAL GROSS OUTPUT	**21,672**	**27,800**	**45,723**	**74,997**		**30,901**	**36,365**

Source: Teagasc National Farm Survey

Table - 02D (2020) Direct and Overhead Costs by Size (UAA - Ha) - Cattle Rearing System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	21	42	47	27	4	12	153
Per Cent of Population	7.7	7.4	6.8	2.5	0.2	2.5	27.4
DIRECT COSTS (€)							
Purchased Concentrates	1,772	2,279	4,251	6,265		3,358	3,220
Purchased Bulky Feed	266	496	431	941		738	559
Fertiliser	1,383	1,667	3,104	4,478		1,598	2,244
Crop Protection	75	85	175	217		152	126
Purchased Seed	34	52	123	327		58	92
Hire of Machinery	2,296	2,523	3,623	4,443		2,563	2,929
Transport	45	33	79	64		26	50
Livestock (A.I. Vet etc.)	1,358	1,468	2,859	4,024		1,829	2,091
Casual Labour	0	0	50	0		0	13
Other	984	674	1,535	2,118		853	1,153
Sub-Total	**8,211**	**9,278**	**16,232**	**22,877**		**11,175**	**12,476**
Fodder Crop Adjustment	-158	390	465	294		-431	172
TOTAL DIRECT COSTS	**8,053**	**9,669**	**16,695**	**23,171**		**10,744**	**12,647**
OVERHEAD COSTS (€)							
Rent of Conacre	412	357	1,532	2,774		708	1,006
Car, Electricity, Phone	1,507	1,867	2,703	4,131		2,533	2,273
Current Hired Labour	627	133	41	1,670		6	444
Interest Charges	255	474	341	893		336	413
Machinery Depreciation	1,964	1,059	3,062	4,032		2,141	2,315
Machinery Operating	1,941	1,805	3,222	5,532		2,318	2,683
of which Fuel & Lub	672	773	1,198	2,052		1,250	1,045
Buildings Depreciation	864	819	1,949	2,352		1,710	1,388
Buildings Maintenance	794	441	1,038	1,765		458	822
Land Improvement Depreciation	103	147	350	452		143	221
Land Improvement Maintenance	758	845	1,130	1,476		636	941
Other	1,788	1,575	2,377	3,942		2,227	2,169
OVERHEAD COSTS	**11,014**	**9,522**	**17,746**	**29,020**		**13,217**	**14,675**
TOTAL NET EXPENSES	**19,067**	**19,191**	**34,442**	**52,190**		**23,961**	**27,322**
Distribution - % of farms							
Costs % Output	**91.0**	**70.5**	**78.2**	**75.5**		**81.7**	**79.7**

Source: Teagasc National Farm Survey

Table - 02E (2020) Demographic Data by Size (UAA - Ha) - Cattle Rearing System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	21.0	42.0	47.0	27.0	4.0	12.0	153.0
Per Cent of Population	7.7	7.4	6.8	2.5	0.2	2.5	27.4
Holder							
Age of Holder	60.6	57.2	58.6	58.4		51.8	58.1
Marital Status - Married %	47.6	66.7	70.2	81.5		56.7	62.5
Widowed %	19.0	0.0	0.0	0.0		0.0	5.6
Single %	33.3	28.6	25.5	14.8		43.3	29.0
Separated %	0.0	4.8	4.3	3.7		0.0	2.7
=Total	100.0	100.0	100.0	100.0		100.0	100.0
Household							
Household Size (no.)	2.4	2.3	2.5	2.9		2.4	2.5
< 24 (no.)	0.4	0.4	0.5	0.8		0.6	0.5
< 24 % HH	19.0	23.8	23.4	40.7		47.3	26.3
25 - 44 (no.)	0.6	0.2	0.4	0.4		0.6	0.4
25 - 44 % HH	38.1	16.7	29.8	33.3		34.7	29.5
Demograph. Viable % HH	42.9	47.6	63.8	63.0		72.4	54.5
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	33.3	66.7	70.2	51.9		80.0	58.0
Off-farm Job Holder % HH	28.6	52.4	42.6	22.2		80.0	43.1
Off-farm Job Spouse % HH	19.0	33.3	46.8	44.4		47.3	34.9
Pensioners (no.)	0.7	0.6	0.5	0.3		0.1	0.5
Pensioners % HH	47.6	33.3	36.2	22.2		13.1	34.9
Unemployment Etc. (no.)	0.1	0.1	0.1	0.0		0.1	0.1
Unemployment Etc. % HH	9.5	4.8	6.4	0.0		14.5	6.9
F.F.I. (€) < 5,000	62.0	29.0	26.0	19.0		53.0	38.0
FFI 5,000 – 10,000	33.0	33.0	15.0	11.0		7.0	24.0
FFI 10,000 – 20,000	5.0	36.0	38.0	15.0		28.0	25.0
FFI 20,000 – 30,000	0.0	0.0	17.0	26.0		13.0	8.0
FFI 30,000 – 50,000	0.0	2.0	4.0	19.0		0.0	4.0
FFI 50,000 – 70,000	0.0	0.0	0.0	7.0		0.0	1.0
FFI 70 – 100,000	0.0	0.0	0.0	4.0		0.0	1.0
>100,000	0.0	0.0	0.0	0.0		0.0	0.0

Source: Teagasc National Farm Survey

Table - 03A (2020) Farm Financial Results by Size (UAA - Ha) - Cattle Other System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	20	38	60	50	16	11	195
Per Cent of Population	7.4	6.7	8.8	4.7	0.8	1.8	30.4
Overall Results (€)							
Gross Output	23,229	37,069	49,330	96,573	209,379	33,145	51,118
of which Land / Quota Let	853	1,197	229	1,694	598	322	840
Subsidies and Direct Payments	6,867	12,174	18,028	30,568	63,617	14,247	17,012
- Direct Costs	9,326	12,163	17,459	34,827	77,416	12,034	18,362
=Gross Margin	13,903	24,906	31,871	61,747	131,963	21,111	32,756
- Overhead Costs	9,160	13,115	17,533	33,093	63,175	9,613	17,734
= **Family Farm Income**	**4,743**	**11,791**	**14,338**	**28,653**	**68,789**	**11,498**	**15,023**
Net Sales & Receipts	26,642	39,362	50,240	103,582	221,119	33,153	54,145
-Current Cash Expenditure	16,291	21,582	30,344	58,710	121,536	18,627	31,241
= Cash Income (Approx)	10,351	17,780	19,896	44,872	99,583	14,526	22,904
-Net New Investment	3,237	3,517	8,621	11,420	19,753	5,766	6,749
=Cash Flow	7,114	14,263	11,276	33,452	79,831	8,760	16,155
Asset Values (€)							
Machinery	7,518	16,986	19,746	41,510	88,203	11,548	20,967
Livestock: Breeding	4,026	6,974	10,611	26,181	75,529	11,699	12,519
Trading	22,052	27,144	38,428	70,280	151,830	21,832	39,070
Land & Buildings	304,646	530,818	674,728	1,276,094	2,316,439	517,555	682,735
Gross New Investment	**3,237**	**3,799**	**9,911**	**14,942**	**21,011**	**6,244**	**7,797**
Loans Closing Balance	**4,317**	**5,515**	**16,182**	**25,549**	**43,703**	**8,754**	**12,698**
Total Standard Output (TSO)	**14,180**	**21,425**	**28,384**	**53,124**	**125,327**	**19,109**	**29,394**
Distribution - % of Farms							
Soil Group :- (1)	45.0	55.3	51.7	64.0	75.0	0.0	50.3
(2)	55.0	44.7	48.3	36.0	25.0	0.0	43.6
(3)	0.0	0.0	0.0	0.0	0.0	100.0	6.1
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Teagasc National Farm Survey

Table - 03B (2020) Resources per Farm by Size (UAA - Ha) - Cattle Other System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	20	38	60	50	16	11	195
Per Cent of Population	7.4	6.7	8.8	4.7	0.8	1.8	30.4
LAND (ha)							
Area Owned	14.5	27.0	35.3	59.4	134.5	33.9	34.9
Total Area	15.5	27.3	40.6	67.4	148.3	33.4	38.3
Tillage	0.0	0.1	0.2	2.3	12.2	0.2	0.8
of which Total Cereals	0.0	0.0	0.2	1.8	9.5	0.0	0.6
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	4.0	7.4	9.7	14.6	22.2	5.6	8.7
Hay	0.5	0.7	1.0	1.3	2.0	0.7	0.9
Pasture	10.4	15.9	24.6	43.2	91.3	20.6	23.8
Rough Grazing	0.0	0.0	1.8	1.6	12.4	2.5	1.3
U.A.A	**15.0**	**25.1**	**39.1**	**65.6**	**145.7**	**31.4**	**36.8**
Remainder of Farm	0.5	2.2	1.5	1.8	2.6	2.0	1.5
Forage & Crop Acreage	15.0	24.1	36.6	62.3	132.2	27.8	34.7
LIVESTOCK							
Cattle							
Dairy Cows	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Cows	2.5	7.1	7.7	22.9	56.7	8.8	10.1
Heifers-in-Calf	0.3	0.5	1.2	1.1	4.4	0.8	0.9
< 1 Year Old	10.9	19.8	21.0	37.3	88.7	16.8	22.5
1 - 2 Year Old Male	7.2	10.0	13.5	29.4	49.6	7.0	14.3
1 - 2 Year Old Female	10.4	7.3	12.7	16.5	31.2	6.7	11.7
=> 2 Year Old Male	2.1	3.8	7.1	10.2	15.6	1.9	5.6
=> 2 Year Old Female	2.1	1.6	2.1	4.7	8.1	3.0	2.6
Bulls	0.1	0.3	0.3	0.8	2.0	0.2	0.4
Total Cattle	**35.5**	**50.4**	**65.4**	**122.9**	**256.4**	**45.2**	**67.9**
Sheep (avg. no)							
Ewes	3.4	4.0	9.4	21.5	85.6	2.8	10.4
Other Sheep	3.0	3.3	12.6	28.6	87.4	5.0	12.3
Total Sheep	6.4	7.3	22.0	50.1	173.0	7.8	22.7
Grazing Livestock Units							
Dairy Cows	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Cattle	22.7	30.8	42.1	80.9	164.5	28.3	43.5
Sheep	1.0	1.0	2.9	6.5	22.0	1.0	3.0
Horses	0.0	0.1	0.2	0.2	1.3	1.5	0.2
Total Livestock Units	**23.7**	**31.9**	**45.2**	**87.6**	**187.9**	**30.8**	**46.8**
LABOUR UNITS							
Family	0.7	0.9	0.9	1.2	1.4	0.9	0.9
Total	0.7	0.9	1.0	1.3	1.6	0.9	1.0

Source: Teagasc National Farm Survey

Table - 03C (2020) Gross Output and Direct Payments by Size (UAA - Ha) - Cattle Other System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	20	38	60	50	16	11	195
Per Cent of Population	7.4	6.7	8.8	4.7	0.8	1.8	30.4
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	0	21	0	59	0	0	14
of which milk	0	0	0	0	0	0	0
Cattle	15,443	20,744	28,450	61,065	134,294	18,995	31,049
of which Beef Data / Beef Genomics	289	275	254	1,121	2,239	367	465
Sheep & Wool	565	665	1,891	3,965	14,384	282	1,873
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	0	0	0	0	0
Poultry	0	0	0	0	0	0	0
Horses	0	1	50	542	475	-205	100
Other	0	0	0	0	0	0	0
Sub-Total Livestock	**16,008**	**21,431**	**30,391**	**65,630**	**149,154**	**19,071**	**33,036**
of which Disease Compensation	24	0	45	23	179	0	27
CROPS							
Wheat	0	0	0	93	1,096	0	45
Barley - Feeding	0	0	112	1,594	8,467	0	520
Barley - Malting	0	0	0	594	553	0	108
Oats	0	0	138	174	1,044	0	97
Potatoes	0	0	0	0	0	0	0
Other	203	1,418	1,689	1,074	3,605	915	1,178
of which Forestry Premium	0	521	355	499	1,745	544	378
Sub-Total Crops	**203**	**1,418**	**1,940**	**3,529**	**14,764**	**915**	**1,947**
TOTAL LIVESTOCK & CROPS	**16,210**	**22,848**	**32,331**	**69,159**	**163,918**	**19,986**	**34,983**
Machinery Hire Revenue	0	1,290	238	523	31	0	438
Other Current Receipts	16	1,122	42	247	1,377	48	345
+ Decoupled Direct Payments / Sub	6,150	10,485	16,372	24,987	50,889	12,790	14,667
of which Single Farm Payment	4,581	7,265	11,110	20,104	43,332	7,360	10,743
REPS/GLAS	439	1,265	2,496	2,614	3,039	2,878	1,778
DAS	1,120	1,791	2,579	2,102	3,075	2,476	1,982
Other Subsidies	18	309	430	722	2,134	76	374
+ Income from Land Let	853	1,197	229	1,694	598	322	840
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	0	0	70	660	7,481	0	335
TOTAL GROSS OUTPUT	**23,229**	**37,069**	**49,330**	**96,573**	**209,379**	**33,145**	**51,118**

Source: Teagasc National Farm Survey

Table - 03D (2020) Direct and Overhead Costs by Size (UAA - Ha) - Cattle Other System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	20	38	60	50	16	11	195
Per Cent of Population	7.4	6.7	8.8	4.7	0.8	1.8	30.4
DIRECT COSTS (€)							
Purchased Concentrates	3,943	4,563	6,350	14,144	26,943	3,867	7,007
Purchased Bulky Feed	718	246	211	862	3,333	1,131	588
Fertiliser	1,129	2,120	2,914	5,564	14,436	1,958	2,981
Crop Protection	66	89	182	640	2,922	125	278
Purchased Seed	11	85	162	514	1,698	163	206
Hire of Machinery	1,610	2,323	4,101	6,402	15,190	2,763	3,688
Transport	93	102	281	310	188	136	189
Livestock (A.I. Vet etc.)	1,035	1,470	1,954	3,674	9,505	1,175	2,056
Casual Labour	0	0	23	101	221	0	29
Other	625	997	1,103	2,309	3,509	567	1,185
Sub-Total	**9,231**	**11,994**	**17,280**	**34,522**	**77,944**	**11,885**	**18,208**
Fodder Crop Adjustment	95	170	607	334	-528	149	283
TOTAL DIRECT COSTS	**9,326**	**12,163**	**17,459**	**34,827**	**77,416**	**12,034**	**18,362**
OVERHEAD COSTS (€)							
Rent of Conacre	951	661	1,468	3,240	4,657	0	1,438
Car, Electricity, Phone	1,622	1,895	2,522	4,566	6,756	2,008	2,569
Current Hired Labour	41	451	357	1,274	3,575	275	529
Interest Charges	274	293	621	1,567	2,151	35	618
Machinery Depreciation	1,206	2,130	2,331	5,251	11,144	1,420	2,659
Machinery Operating	1,502	2,957	3,369	6,389	13,312	1,589	3,464
of which Fuel & Lub	502	1,113	1,228	2,247	5,263	667	1,264
Buildings Depreciation	724	1,029	1,765	2,985	6,787	1,077	1,637
Buildings Maintenance	509	728	899	1,862	3,697	539	973
Land Improvement Depreciation	87	219	260	586	1,606	205	294
Land Improvement Maintenance	714	829	1,064	1,671	2,878	907	1,063
Other	1,529	1,922	2,875	3,701	6,611	1,558	2,489
OVERHEAD COSTS	**9,160**	**13,115**	**17,533**	**33,093**	**63,175**	**9,613**	**17,734**
TOTAL NET EXPENSES	**18,486**	**25,279**	**35,420**	**67,949**	**140,591**	**21,647**	**36,224**
Distribution - % of farms							
Costs % Output	**81.1**	**67.3**	**73.5**	**70.6**	**63.3**	**71.5**	**73.1**

Source: Teagasc National Farm Survey

Table - 03E (2020) Demographic Data by Size (UAA - Ha) - Cattle Other System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	20	38	60	50	16	11	195
Per Cent of Population	7.4	6.7	8.8	4.7	0.8	1.8	30.4
Holder							
Age of Holder	62.9	61.6	60.2	61.7	56.0	61.3	61.4
Marital Status - Married %	70.0	57.9	70.0	74.0	75.0	57.5	67.3
Widowed %	0.0	5.3	5.0	4.0	6.3	7.9	3.9
Single %	20.0	31.6	21.7	16.0	12.5	34.6	23.1
Separated %	10.0	5.3	3.3	6.0	6.3	0.0	5.7
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.3	2.3	2.5	3.0	3.5	1.8	2.5
< 24 (no.)	0.2	0.5	0.5	0.8	1.4	0.1	0.5
< 24 % HH	10.0	26.3	21.7	38.0	62.5	13.0	23.0
25 - 44 (no.)	0.3	0.2	0.4	0.5	0.4	0.3	0.3
25 - 44 % HH	30.0	15.8	25.0	34.0	31.3	17.5	25.3
Demograph. Viable % HH	45.0	50.0	41.7	60.0	75.0	30.4	47.4
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	50.0	52.6	50.0	50.0	43.8	40.0	49.8
Off-farm Job Holder % HH	50.0	39.5	38.3	20.0	18.8	34.9	37.8
Off-farm Job Spouse % HH	15.0	36.8	30.0	42.0	31.3	20.9	29.2
Pensioners (no.)	0.8	0.4	0.6	0.5	0.3	0.3	0.6
Pensioners % HH	50.0	28.9	40.0	42.0	25.0	25.4	39.0
Unemployment Etc. (no.)	0.1	0.2	0.0	0.0	0.0	0.0	0.1
Unemployment Etc. % HH	5.0	15.8	1.7	2.0	0.0	0.0	5.5
F.F.I. (€) < 5,000	50.0	21.0	23.0	12.0	0.0	49.0	28.0
FFI 5,000 – 10,000	40.0	26.0	13.0	6.0	0.0	13.0	21.0
FFI 10,000 – 20,000	10.0	37.0	28.0	24.0	6.0	25.0	24.0
FFI 20,000 – 30,000	0.0	11.0	22.0	20.0	0.0	8.0	12.0
FFI 30,000 – 50,000	0.0	5.0	13.0	20.0	31.0	0.0	9.0
FFI 50,000 – 70,000	0.0	0.0	0.0	6.0	25.0	0.0	2.0
FFI 70 – 100,000	0.0	0.0	0.0	10.0	13.0	5.0	2.0
>100,000	0.0	0.0	0.0	2.0	25.0	0.0	1.0

Source: Teagasc National Farm Survey

Table - 04A (2020) Farm Financial Results by Size (UAA - Ha) - Sheep System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	6	20	27	27	4	28	112
Per Cent of Population	4.1	2.7	3.3	2.3	0.2	2.5	15.3
Overall Results (€)							
Gross Output		33,783	56,205	107,266		45,610	52,353
of which Land / Quota Let		22	834	736		7	299
Subsidies and Direct Payments		14,672	19,764	32,685		22,999	18,885
- Direct Costs		9,627	19,558	37,602		13,224	17,879
=Gross Margin		24,156	36,646	69,664		32,386	34,473
- Overhead Costs		11,355	17,653	37,025		12,193	16,560
= **Family Farm Income**		**12,801**	**18,994**	**32,639**		**20,193**	**17,913**
Net Sales & Receipts		33,467	56,401	108,471		45,327	52,350
-Current Cash Expenditure		19,170	33,286	65,212		22,362	30,416
=Cash Income (Approx)		14,297	23,115	43,259		22,965	21,934
-Net New Investment		3,991	5,813	16,957		4,178	5,836
=Cash Flow		10,306	17,302	26,302		18,787	16,098
Asset Values (€)							
Machinery		10,135	20,654	43,006		12,054	17,969
Livestock: Breeding		13,297	23,439	51,310		22,094	22,683
Trading		9,740	24,919	50,832		11,169	21,067
Land & Buildings		351,548	639,615	1,063,630		543,610	569,423
Gross New Investment		**4,966**	**6,329**	**21,215**		**4,410**	**6,851**
Loans Closing Balance		**4,692**	**7,100**	**30,333**		**3,719**	**7,897**
Total Standard Output (TSO)		**23,317**	**36,948**	**77,695**		**35,813**	**36,034**
Distribution - % of Farms							
Soil Group :- (1)		35.0	51.9	40.7		0.0	33.5
(2)		65.0	48.1	59.3		0.0	49.8
(3)		0.0	0.0	0.0		100.0	16.7
=Total		100.0	100.0	100.0		100.0	100.0

Source: Teagasc National Farm Survey

Table - 04B (2020) Resources per Farm by Size (UAA - Ha) - Sheep System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	6	20	27	27	4	28	112
Per Cent of Population	4.1	2.7	3.3	2.3	0.2	2.5	15.3
LAND (ha)							
Area Owned		22.2	37.0	61.1		81.2	40.9
Total Area		26.8	40.6	75.4		92.2	47.2
Tillage		0.0	1.3	1.4		0.2	0.8
of which Total Cereals		0.0	0.4	1.2		0.1	0.5
Potatoes		0.0	0.0	0.0		0.0	0.0
Grassland Silage		3.7	7.6	13.7		4.0	6.3
Hay		0.6	0.8	2.9		0.2	0.8
Pasture		19.1	27.0	46.7		51.0	29.4
Rough Grazing		1.0	1.4	6.1		26.0	5.9
U.A.A		**25.4**	**38.3**	**72.8**		**84.6**	**44.4**
Remainder of Farm		1.4	2.3	2.6		7.6	2.8
Forage & Crop Acreage		23.8	38.0	67.7		66.9	40.2
LIVESTOCK							
Cattle							
Dairy Cows		0.0	0.0	0.0		0.0	0.0
Other Cows		4.0	10.4	22.3		8.5	9.0
Heifers-in-Calf		0.1	0.6	0.8		0.4	0.5
< 1 Year Old		7.0	10.6	26.6		7.8	10.4
1 - 2 Year Old Male		0.8	4.4	11.5		1.3	4.4
1 - 2 Year Old Female		2.2	4.6	11.4		1.5	3.8
=> 2 Year Old Male		0.1	2.1	4.4		0.3	1.2
=> 2 Year Old Female		0.2	2.1	2.3		0.2	1.1
Bulls		0.2	0.4	0.8		0.2	0.3
Total Cattle		**14.7**	**35.2**	**80.1**		**20.2**	**30.7**
Sheep (avg. no)							
Ewes		92.3	121.4	260.2		145.0	127.3
Other Sheep		85.5	127.4	245.1		117.8	124.1
Total Sheep		177.9	248.8	505.2		262.8	251.4
Grazing Livestock Units							
Dairy Cows		0.0	0.0	0.0		0.0	0.0
Other Cattle		8.3	23.8	52.4		12.9	19.9
Sheep		21.6	32.4	65.4		30.4	31.8
Horses		0.3	0.5	0.0		0.4	0.2
Total Livestock Units		**30.2**	**56.7**	**117.8**		**43.7**	**52.0**
LABOUR UNITS							
Family		0.8	1.1	1.4		1.1	1.0
Total		0.8	1.1	1.5		1.1	1.1

Source: Teagasc National Farm Survey

Table - 04C (2020) Gross Output and Direct Payments by Size (UAA - Ha) - Sheep System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	6	20	27	27	4	28	112
Per Cent of Population	4.1	2.7	3.3	2.3	0.2	2.5	15.3
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying		0	0	0		0	0.00
of which milk		0	0	0		0	0.00
Cattle		6,738	16,519	32,664		8,464	14,621.00
of which Beef Data / Beef Genomics		163	610	783		333	401.00
Sheep & Wool		12,345	19,927	41,488		15,518	18,928.00
of which Sheep Coupled Payments		0	0	0		0	0.00
Pigs		0	0	0		0	0.00
Poultry		0	0	0		0	0.00
Horses		8	163	0		462	114.00
Other		0	0	0		0	0.00
Sub-Total Livestock		**19,090**	**36,609**	**74,152**		**24,444**	**33,663.00**
of which Disease Compensation		0	0	79		135	35.00
CROPS							
Wheat		0	0	0		0	0.00
Barley - Feeding		0	495	1,040		0	398.00
Barley - Malting		0	0	286		0	44.00
Oats		0	0	0		84	61.00
Potatoes		0	0	0		0	0.00
Other		991	821	2,480		349	1,120.00
of which Forestry Premium		163	0	517		349	167.00
Sub-Total Crops		**991**	**1,316**	**3,806**		**433**	**1,623.00**
TOTAL LIVESTOCK & CROPS		**20,081**	**37,925**	**77,958**		**24,877**	**35,286.00**
Machinery Hire Revenue		0	53	184		0	40.00
Other Current Receipts		60	54	424		72	100.00
+ Decoupled Direct Payments / Sub		13,620	17,191	27,492		20,293	16,550.00
of which Single Farm Payment		7,728	11,347	21,662		13,166	11,327.00
REPS/GLAS		2,668	3,031	2,492		2,626	2,188.00
DAS		3,216	2,786	3,297		3,665	2,831.00
Other Subsidies		583	1,149	1,942		2,416	1,253.00
AEOS		0	0	0		0	0.00
+ Income from Land Let		22	834	736		7	299.00
+ Income from Quota Let		0	0	0		0	0.00
- Inter-Enterprise Transfers		0	0	643		0	184.00
TOTAL GROSS OUTPUT		**33,783**	**56,205**	**107,266**		**45,610**	**52,353.00**

Source: Teagasc National Farm Survey

Table - 04D (2020) Direct and Overhead Costs by Size (UAA - Ha) - Sheep System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	6	20	27	27	4	28	112
Per Cent of Population	4.1	2.7	3.3	2.3	0.2	2.5	15.3
DIRECT COSTS (€)							
Purchased Concentrates		3,617	6,103	13,521		5,690	6,438
Purchased Bulky Feed		412	1,031	2,487		724	983
Fertiliser		1,240	3,211	5,915		1,737	2,649
Crop Protection		76	308	434		89	216
Purchased Seed		82	402	292		39	206
Hire of Machinery		1,621	2,924	4,002		1,417	2,460
Transport		48	124	65		34	61
Livestock (A.I. Vet etc.)		1,824	3,688	6,946		2,509	3,215
Casual Labour		52	9	263		60	85
Other		680	1,953	3,552		871	1,529
Sub-Total		**9,651**	**19,753**	**37,477**		**13,170**	**17,843**
Fodder Crop Adjustment		-24	-194	136		54	38
TOTAL DIRECT COSTS		**9,627**	**19,558**	**37,602**		**13,224**	**17,879**
OVERHEAD COSTS (€)							
Rent of Conacre		952	1,303	4,772		504	1,364
Car, Electricity, Phone		2,069	3,462	5,523		2,780	2,921
Current Hired Labour		206	306	1,327		347	405
Interest Charges		313	461	1,256		206	431
Machinery Depreciation		875	2,421	5,393		1,550	2,174
Machinery Operating		2,392	3,134	6,592		1,979	3,113
of which Fuel & Lub		770	1,252	2,302		813	1,077
Buildings Depreciation		763	1,147	3,265		973	1,414
Buildings Maintenance		1,005	964	2,012		587	930
Land Improvement Depreciation		154	374	499		352	281
Land Improvement Maintenance		628	1,103	1,957		893	1,022
Other		1,998	2,976	4,429		2,023	2,505
OVERHEAD COSTS		**11,355**	**17,653**	**37,025**		**12,193**	**16,560**
TOTAL NET EXPENSES		**20,982**	**37,211**	**74,637**		**25,416**	**34,441**
Distribution - % of farms							
Costs % Output		**60.1**	**67.0**	**70.8**		**59.5**	**68.5**

Source: Teagasc National Farm Survey

Table - 04E (2020) Demographic Data by Size (UAA - Ha) - Sheep System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	6.0	20.0	27.0	27.0	4.0	28.0	112.0
Per Cent of Population	4.1	2.7	3.3	2.3	0.2	2.5	15.3
Holder							
Age of Holder		60.8	60.7	55.5		61.7	60.6
Marital Status - Married %		75.0	70.4	77.8		75.1	63.2
Widowed %		10.0	7.4	0.0		4.8	8.7
Single %		15.0	18.5	18.5		20.2	26.7
Separated %		0.0	3.7	3.7		0.0	1.4
=Total		100.0	100.0	100.0		100.0	100.0
Household							
Household Size (no.)		2.5	2.6	3.0		2.6	2.3
< 24 (no.)		0.4	0.6	0.8		0.6	0.4
< 24 % HH		25.0	33.3	40.7		24.5	22.4
25 - 44 (no.)		0.4	0.3	0.7		0.2	0.3
25 - 44 % HH		25.0	22.2	51.9		12.0	20.0
Demograph. Viable % HH		55.0	55.6	77.8		42.2	50.6
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH		65.0	44.4	63.0		42.4	48.1
Off-farm Job Holder % HH		40.0	33.3	14.8		34.2	31.7
Off-farm Job Spouse % HH		30.0	29.6	51.9		23.6	29.3
Pensioners (no.)		0.8	0.6	0.3		0.7	0.6
Pensioners % HH		50.0	44.4	22.2		45.6	43.0
Unemployment Etc. (no.)		0.0	0.1	0.0		0.0	0.0
Unemployment Etc. % HH		0.0	11.1	3.7		0.0	3.0
F.F.I. (€) < 5,000		10.0	4.0	7.0		10.0	19.0
FFI 5,000 – 10,000		35.0	19.0	19.0		18.0	25.0
FFI 10,000 – 20,000		40.0	37.0	7.0		29.0	21.0
FFI 20,000 – 30,000		10.0	26.0	4.0		16.0	15.0
FFI 30,000 – 50,000		5.0	11.0	48.0		19.0	14.0
FFI 50,000 – 70,000		0.0	4.0	7.0		7.0	3.0
FFI 70 – 100,000		0.0	0.0	7.0		0.0	2.0
>100,000		0.0	0.0	0.0		0.0	0.0

Source: Teagasc National Farm Survey

Table - 05A (2020) Farm Financial Results by Size (UAA - Ha) - Tillage System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	All Sizes
No. of Farms in Sample	6	8	11	22	12	59
Per Cent of Population	1.2	1.1	1.7	2.1	1.1	7.3
Overall Results (€)						
Gross Output			55,461	133,155	270,145	105,043
of which Land / Quota Let			768	2,850	417	1,766
Subsidies and Direct Payments			16,324	31,175	61,729	25,420
- Direct Costs			21,727	44,865	89,633	36,076
=Gross Margin			33,734	88,290	180,512	68,968
- Overhead Costs			17,562	45,351	105,310	36,868
= **Family Farm Income**			**16,173**	**42,939**	**75,202**	**32,100**
Net Sales & Receipts			56,951	136,122	280,783	107,665
-Current Cash Expenditure			34,716	75,845	169,720	62,931
= Cash Income (Approx)			22,236	60,276	111,063	44,734
-Net New Investment			1,815	22,146	14,962	9,282
=Cash Flow			20,421	38,131	96,101	35,452
Asset Values (€)						
Machinery			22,185	77,079	167,866	58,392
Livestock: Breeding			4,353	12,010	19,481	8,533
Trading			13,690	41,650	99,485	33,546
Land & Buildings			758,484	1,491,410	2,175,167	1,112,689
Gross New Investment			**1,815**	**26,575**	**16,399**	**10,779**
Loans Closing Balance			**1,426**	**24,850**	**40,309**	**13,830**
Total Standard Output (TSO)			**38,703**	**75,595**	**178,584**	**66,323**
Distribution - % of Farms						
Soil Group :- (1)			81.8	81.8	75.0	84.6
(2)			18.2	18.2	25.0	15.4
(3)			0.0	0.0	0.0	0.0
=Total			100.0	100.0	100.0	100.0

Source: Teagasc National Farm Survey

Table - 05B (2020) Resources per Farm by Size (UAA - Ha) - Tillage System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	All Sizes
No. of Farms in Sample	6	8	11	22	12	59
Per Cent of Population	1.2	1.1	1.7	2.1	1.1	7.3
LAND (ha)						
Area Owned			35.8	66.2	112.6	52.1
Total Area			40.1	72.4	166.1	63.2
Tillage			21.1	39.5	94.3	34.9
of which Total Cereals			19.2	36.0	76.6	30.6
Potatoes			0.0	0.0	0.0	0.0
Grassland Silage			3.9	7.6	15.5	6.1
Hay			2.0	2.3	1.2	1.6
Pasture			9.0	18.2	40.3	15.4
Rough Grazing			0.0	0.0	2.2	0.3
U.A.A			**38.4**	**70.4**	**161.3**	**61.2**
Remainder of Farm			1.6	2.0	4.8	2.1
Forage & Crop Acreage			36.7	68.9	155.0	59.2
LIVESTOCK						
Cattle						
Dairy Cows			0.0	0.0	0.0	0.0
Other Cows			0.7	9.8	15.5	5.9
Heifers-in-Calf			0.0	0.3	0.5	0.3
< 1 Year Old			2.2	11.3	36.7	10.5
1 - 2 Year Old Male			4.7	11.0	34.0	11.0
1 - 2 Year Old Female			2.2	11.9	18.3	7.5
=> 2 Year Old Male			1.8	6.8	10.1	4.3
=> 2 Year Old Female			0.2	3.1	6.9	2.2
Bulls			0.0	0.4	0.3	0.2
Total Cattle			**11.9**	**54.6**	**122.2**	**42.0**
Sheep (avg. no)						
Ewes			32.7	17.8	44.8	21.8
Other Sheep			40.6	19.4	39.9	23.3
Total Sheep			73.3	37.2	84.7	45.0
Grazing Livestock Units						
Dairy Cows			0.0	0.0	0.0	0.0
Other Cattle			8.3	38.9	80.2	28.6
Sheep			9.9	5.0	11.4	6.1
Horses			0.0	0.3	1.4	0.3
Total Livestock Units			**18.2**	**44.2**	**93.0**	**35.1**
LABOUR UNITS						
Family			0.8	1.0	1.6	1.0
Total			0.8	1.1	2.3	1.1

Source: Teagasc National Farm Survey

Table - 05C (2020) Gross Output and Direct Payments by Size (UAA - Ha) - Tillage System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	All Sizes
No. of Farms in Sample	6	8	11	22	12	59
Per Cent of Population	1.2	1.1	1.7	2.1	1.1	7.3
(€) GROSS OUTPUT						
LIVESTOCK						
Dairying			0	0	0	0
of which milk			0	0	0	0
Cattle			6,589	31,946	61,904	22,156
of which Beef Data / Beef Genomics			0	644	603	315
Sheep & Wool			5,066	3,173	6,852	3,471
of which Sheep Coupled Payments			0	0	0	0
Pigs			0	254	0	73
Poultry			0	0	0	0
Horses			0	45	133	34
Other			0	0	0	0
Sub-Total Livestock			**11,655**	**35,419**	**68,889**	**25,734**
of which Disease Compensation			0	74	0	21
CROPS						
Wheat			2,230	11,379	28,685	8,677
Barley - Feeding			15,008	25,522	54,929	22,471
Barley - Malting			2,426	6,738	0	3,000
Oats			1,179	7,494	13,319	5,172
Potatoes			0	0	0	399
Other			7,464	12,524	44,516	13,221
of which Forestry Premium			284	440	947	344
Sub-Total Crops			**28,307**	**63,658**	**141,449**	**52,940**
TOTAL LIVESTOCK & CROPS			**39,961**	**99,076**	**210,338**	**78,675**
Machinery Hire Revenue			0	4,789	1,722	1,671
Other Current Receipts			125	588	3,693	790
+ Decoupled Direct Payments / Sub			15,178	26,066	53,524	22,320
of which Single Farm Payment			12,181	22,047	50,354	19,267
REPS/GLAS			1,359	2,736	1,802	1,824
DAS			1,277	904	498	869
Other Subsidies			650	2,180	2,032	1,149
+ Income from Land Let			768	2,850	417	1,766
+ Income from Quota Let			0	0	0	0
- Inter-Enterprise Transfers			597	2,035	4,347	1,550
TOTAL GROSS OUTPUT			**55,461**	**133,155**	**270,145**	**105,043**

Source: Teagasc National Farm Survey

Table - 05D (2020) Direct and Overhead Costs by Size (UAA - Ha) - Tillage System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	All Sizes
No. of Farms in Sample	6	8	11	22	12	59
Per Cent of Population	1.2	1.1	1.7	2.1	1.1	7.3
DIRECT COSTS (€)						
Purchased Concentrates			2,162	4,657	9,834	3,739
Purchased Bulky Feed			22	1,244	227	408
Fertiliser			6,185	12,128	25,791	10,168
Crop Protection			4,222	7,859	19,695	7,131
Purchased Seed			2,226	5,262	10,188	4,024
Hire of Machinery			5,157	8,430	17,935	7,475
Transport			36	420	261	170
Livestock (A.I. Vet etc.)			810	1,890	3,038	1,324
Casual Labour			0	31	31	14
Other			688	2,187	1,396	1,132
Sub-Total			**21,510**	**44,107**	**88,394**	**35,583**
Fodder Crop Adjustment			238	758	1,238	500
TOTAL DIRECT COSTS			**21,727**	**44,865**	**89,633**	**36,076**
OVERHEAD COSTS (€)						
Rent of Conacre			2,620	3,705	20,178	5,218
Car, Electricity, Phone			2,638	4,259	6,811	3,263
Current Hired Labour			76	2,420	16,454	3,308
Interest Charges			429	1,422	2,349	896
Machinery Depreciation			2,907	10,000	20,520	7,388
Machinery Operating			3,344	11,404	19,025	7,814
of which Fuel & Lub			1,311	4,239	9,065	3,215
Buildings Depreciation			1,111	2,804	2,813	1,641
Buildings Maintenance			546	1,917	5,239	1,711
Land Improvement Depreciation			212	632	429	343
Land Improvement Maintenance			1,094	1,625	2,890	1,276
Other			2,585	5,164	8,602	4,009
OVERHEAD COSTS			**17,562**	**45,351**	**105,310**	**36,868**
TOTAL NET EXPENSES			**39,310**	**90,216**	**194,943**	**72,952**
Distribution - % of farms						
Costs % Output			**70.7**	**68.7**	**70.3**	**68.9**

Source: Teagasc National Farm Survey

Table - 05E (2020) Demographic Data by Size (UAA - Ha) - Tillage System

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	All Sizes
No. of Farms in Sample	6	8	11	22	12	59
Per Cent of Population	1.2	1.1	1.7	2.1	1.1	7.3
Holder						
Age of Holder			57.1	57.1	62.5	59.8
Marital Status - Married %			63.6	59.1	91.7	69.8
Widowed %			0.0	0.0	8.3	3.2
Single %			36.4	36.4	0.0	25.7
Separated %			0.0	4.5	0.0	1.3
=Total			100.0	100.0	100.0	100.0
Household						
Household Size (no.)			2.1	2.8	3.3	2.7
< 24 (no.)			0.0	0.8	1.2	0.6
< 24 % HH			0.0	40.9	58.3	25.5
25 - 44 (no.)			0.6	0.4	0.2	0.3
25 - 44 % HH			45.5	22.7	16.7	23.9
Demograph. Viable % HH			54.5	54.5	66.7	45.8
Off-farm sources of income -- Holder and/or Spouse						
Off-farm Job % HH			63.6	45.5	33.3	53.0
Off-farm Job Holder % HH			45.5	22.7	16.7	37.6
Off-farm Job Spouse % HH			27.3	36.4	33.3	34.2
Pensioners (no.)			0.7	0.3	0.3	0.5
Pensioners % HH			45.5	22.7	16.7	28.4
Unemployment Etc. (no.)			0.1	0.0	0.0	0.0
Unemployment Etc. % HH			9.1	0.0	0.0	4.1
F.F.I. (€) < 5,000			9.0	9.0	0.0	15.0
FFI 5,000 – 10,000			27.0	5.0	0.0	16.0
FFI 10,000 – 20,000			45.0	5.0	8.0	20.0
FFI 20,000 – 30,000			0.0	14.0	0.0	7.0
FFI 30,000 – 50,000			9.0	36.0	17.0	19.0
FFI 50,000 – 70,000			9.0	18.0	33.0	13.0
FFI70 - 100,000			0.0	9.0	8.0	4.0
>100000			0.0	5.0	33.0	7.0

Source: Teagasc National Farm Survey

Table - 07A (2020) Farm Financial Results by Size (UAA - Ha) - All Systems

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	66	129	220	257	96	68	836
Per Cent of Population	21.2	19.6	26.9	19.6	4.3	8.0	99.9
Overall Results (€)							
Gross Output	23,268	37,918	69,765	163,516	354,179	48,153	82,704
of which Land / Quota Let	665	509	316	1,049	369	77	556
Subsidies and Direct Payments	6,871	12,157	17,092	28,860	54,099	16,728	17,842
- Direct Costs	8,854	13,192	26,201	60,787	143,434	16,745	31,103
=Gross Margin	14,414	24,726	43,564	102,729	210,745	31,408	51,601
- Overhead Costs	9,712	11,987	21,806	49,740	107,710	14,916	25,986
= **Family Farm Income**	**4,702**	**12,740**	**21,758**	**52,989**	**103,035**	**16,492**	**25,615**
Net Sales & Receipts	24,547	39,302	70,706	166,458	359,484	47,952	84,297
-Current Cash Expenditure	16,091	22,008	41,402	95,890	220,789	27,769	49,641
= Cash Income (Approx)	8,456	17,295	29,304	70,569	138,695	20,182	34,656
-Net New Investment	2,980	3,536	8,110	21,441	37,604	5,194	9,792
=Cash Flow	5,476	13,759	21,194	49,127	101,091	14,988	24,864
Asset Values (€)							
Machinery	10,714	14,873	27,164	67,965	143,272	18,042	33,599
Livestock: Breeding	9,613	15,518	28,622	65,252	128,874	25,514	33,321
Trading	13,698	16,872	26,083	47,234	103,183	15,403	28,299
Land & Buildings	323,161	443,486	657,240	1,215,331	2,276,851	488,344	710,874
Gross New Investment	**2,996**	**4,223**	**9,724**	**25,424**	**41,534**	**5,484**	**11,344**
Loans Closing Balance	**2,765**	**6,330**	**16,470**	**46,720**	**122,423**	**10,933**	**21,682**
Total Standard Output (TSO)	**14,905**	**25,563**	**49,464**	**117,138**	**255,981**	**36,645**	**58,688**
Distribution - % of Farms							
Gross Output 0 – 10,000	1.7	0.9	0.0	0.0	0.0	0.0	0.5
10,000 – 20,000	43.0	16.3	1.0	0.5	0.0	20.6	14.4
20,000 – 40,000	45.8	51.4	27.4	4.7	0.0	38.6	31.3
40,000 – 60,000	8.5	17.1	31.9	9.5	0.0	20.1	17.2
60,000 – 100,000	1.1	12.3	21.7	20.0	3.7	9.1	13.3
> 100000	0.0	2.0	18.0	65.4	96.3	11.6	23.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	47.4	44.0	47.8	57.5	67.6	0.0	45.9
(2)	52.6	56.0	52.2	42.2	32.4	0.0	46.0
(3)	0.0	0.0	0.0	0.0	0.0	100.0	8.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Teagasc National Farm Survey

Table - 07B (2020) Resources per Farm by Size (UAA - Ha) - All Systems

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	66	129	220	257	96	68	836
Per Cent of Population	21.2	19.6	26.9	19.6	4.3	8.0	99.9
LAND (ha)							
Area Owned	15.3	24.9	35.2	59.1	113.2	47.2	38.0
Total Area	16.0	26.9	40.8	71.9	149.8	54.7	44.8
Tillage	0.4	0.9	1.8	5.5	31.6	0.1	3.2
of which Total Cereals	0.4	0.9	1.5	4.7	24.4	0.0	2.7
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	4.4	6.4	10.4	17.7	30.3	6.6	10.4
Hay	0.2	0.5	0.8	1.3	1.4	0.4	0.7
Pasture	9.8	16.1	23.7	40.2	74.4	30.8	25.3
Rough Grazing	0.1	0.4	1.1	2.7	3.8	11.1	2.0
U.A.A	**15.1**	**25.1**	**38.9**	**69.4**	**145.5**	**51.3**	**42.8**
Remainder of Farm	0.9	1.8	1.9	2.5	4.3	3.4	2.0
Forage & Crop Acreage	15.0	24.2	37.5	66.1	140.1	42.6	40.6
LIVESTOCK							
Cattle							
Dairy Cows	0.7	3.2	12.0	36.2	73.2	6.8	14.9
Other Cows	6.8	10.0	11.5	15.7	23.2	10.8	11.5
Heifers-in-Calf	0.5	0.9	2.1	5.0	12.9	1.9	2.5
< 1 Year Old	10.0	14.6	21.1	40.6	80.3	15.1	23.4
1 - 2 Year Old Male	3.6	4.8	7.3	14.5	32.4	3.0	8.2
1 - 2 Year Old Female	5.0	4.9	8.6	15.3	27.3	3.9	8.9
=> 2 Year Old Male	0.9	1.5	2.8	4.2	7.4	0.7	2.4
=> 2 Year Old Female	1.0	0.9	1.5	2.6	4.8	0.9	1.6
Bulls	0.3	0.4	0.6	1.0	1.5	0.5	0.6
Total Cattle	**28.7**	**41.1**	**67.4**	**134.7**	**262.2**	**43.4**	**73.8**
Sheep (avg. no)							
Ewes	9.4	15.4	20.9	43.5	78.2	49.5	26.6
Other Sheep	12.9	14.2	23.2	43.6	71.7	40.9	26.8
Total Sheep	22.3	29.6	44.1	87.1	149.9	90.4	53.4
Grazing Livestock Units							
Dairy Cows	0.7	3.2	12.0	36.2	73.2	6.8	14.9
Other Cattle	17.7	23.5	34.1	58.0	108.9	22.2	35.5
Sheep	3.1	3.7	5.8	11.3	19.2	10.5	6.9
Horses	0.0	0.2	0.3	0.2	0.8	0.8	0.2
Total Livestock Units	**21.5**	**30.5**	**52.2**	**105.7**	**202.2**	**40.3**	**57.5**
LABOUR UNITS							
Family	0.7	0.9	1.0	1.3	1.6	1.1	1.0
Total	0.8	1.0	1.1	1.5	2.3	1.1	1.1

Source: Teagasc National Farm Survey

Table - 07C (2020) Gross Output and Direct Payments by Size (UAA - Ha) - All Systems

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	66	129	220	257	96	68	836
Per Cent of Population	21.2	19.6	26.9	19.6	4.3	8.0	99.9
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	1,343	5,947	24,000	75,851	155,688	11,297	30,544
of which milk	1,349	5,699	23,439	74,423	155,080	10,881	30,005
Cattle	12,440	15,719	24,151	45,685	92,311	16,112	26,561
of which Beef Data / Beef Genomics	352	384	590	775	904	552	546
Sheep & Wool	1,596	2,147	3,519	7,163	12,598	5,380	4,101
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	0	27	5,084	0	227
Poultry	0	0	0	510	0	0	100
Horses	-1	97	202	132	272	189	126
Other	0	0	0	0	0	0	0
Sub-Total Livestock	**15,378**	**23,909**	**51,871**	**129,369**	**265,953**	**32,977**	**61,659**
of which Disease Compensation	12	128	82	265	110	43	110
CROPS							
Wheat	0	131	148	1,246	8,017	0	660
Barley - Feeding	243	807	1,168	3,483	18,055	0	1,998
Barley - Malting	98	74	174	928	109	0	270
Oats	115	114	144	892	4,057	27	440
Potatoes	138	0	0	0	0	0	29
Other	360	910	1,254	2,408	14,115	428	1,718
of which Forestry Premium	0	263	176	475	644	342	248
Sub-Total Crops	**955**	**2,035**	**2,888**	**8,957**	**44,354**	**455**	**5,116**
TOTAL LIVESTOCK & CROPS	**16,334**	**25,945**	**54,759**	**138,326**	**310,307**	**33,432**	**66,775**
Machinery Hire Revenue	5	473	95	871	537	28	317
Other Current Receipts	239	417	137	619	2,022	89	387
+ Decoupled Direct Payments / Sub	6,076	10,646	15,101	24,613	47,007	14,766	15,537
of which Single Farm Payment	4,258	6,908	10,631	19,999	42,025	9,106	11,630
REPS/GLAS	642	1,505	1,904	1,901	1,869	2,369	1,592
DAS	1,172	2,136	2,416	2,359	2,154	2,888	2,111
Other Subsidies	56	234	391	1,097	1,955	916	538
+ Income from Land Let	665	509	316	1,049	369	77	556
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	53	159	748	2,601	7,504	354	1,111
TOTAL GROSS OUTPUT	**23,268**	**37,918**	**69,765**	**163,516**	**354,179**	**48,153**	**82,704**

Source: Teagasc National Farm Survey

Table - 07D (2020) Direct and Overhead Costs by Size (UAA - Ha) - All Systems

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	66	129	220	257	96	68	836
Per Cent of Population	21.2	19.6	26.9	19.6	4.3	8.0	99.9
DIRECT COSTS (€)							
Purchased Concentrates	2,889	4,357	8,776	22,907	52,190	6,438	11,138
Purchased Bulky Feed	406	572	906	2,381	5,939	916	1,244
Fertiliser	1,321	2,160	4,344	9,846	24,163	2,518	5,070
Crop Protection	162	264	520	1,387	7,057	141	819
Purchased Seed	68	155	342	1,031	4,107	90	526
Hire of Machinery	1,914	2,567	4,785	8,719	20,187	3,013	5,040
Transport	54	60	146	182	303	60	116
Livestock (A.I. Vet etc.)	1,217	1,732	3,505	7,899	16,198	2,424	4,000
Casual Labour	0	10	73	491	1,388	67	184
Other	792	1,070	2,349	5,811	10,907	1,366	2,741
Sub-Total	**8,823**	**12,946**	**25,745**	**60,654**	**142,440**	**17,033**	**30,879**
Fodder Crop Adjustment	32	246	598	144	998	-288	265
TOTAL DIRECT COSTS	**8,854**	**13,192**	**26,201**	**60,787**	**143,434**	**16,745**	**31,103**
OVERHEAD COSTS (€)							
Rent of Conacre	665	630	1,844	5,252	15,047	920	2,526
Car, Electricity, Phone	1,579	2,032	3,432	6,076	9,550	2,893	3,505
Current Hired Labour	267	250	323	3,414	14,241	477	1,524
Interest Charges	220	397	899	2,274	5,059	353	1,063
Machinery Depreciation	1,449	1,586	3,318	8,431	17,821	2,204	4,128
Machinery Operating	1,762	2,550	3,916	8,768	17,160	2,347	4,595
of which Fuel & Lub	560	962	1,383	2,982	7,033	1,011	1,656
Buildings Depreciation	787	995	2,284	4,977	9,671	1,558	2,505
Buildings Maintenance	622	665	1,189	2,438	4,584	699	1,320
Land Improvement Depreciation	92	186	369	892	1,702	283	428
Land Improvement Maintenance	687	767	1,143	1,934	3,421	884	1,206
Other	1,582	1,928	3,087	5,283	9,454	2,297	3,185
OVERHEAD COSTS	**9,712**	**11,987**	**21,806**	**49,740**	**107,710**	**14,916**	**25,986**
TOTAL NET EXPENSES	**18,567**	**25,179**	**48,149**	**110,538**	**251,148**	**31,661**	**57,130**
Distribution - % of farms							
Costs % Output	**83.5**	**67.5**	**72.2**	**69.1**	**68.9**	**71.0**	**72.8**

Source: Teagasc National Farm Survey

Table - 07E (2020) Demographic Data by Size (UAA - Ha) - All Systems

Size (UAA-Ha)	2 - < 20	20 - < 30	30 - < 50	50 - < 100	>= 100	Hill Farms	All Sizes
No. of Farms in Sample	66.0	129.0	220.0	257.0	96.0	68.0	836.0
Per Cent of Population	21.2	19.6	26.9	19.6	4.3	8.0	99.9
Holder							
Age of Holder	61.9	59.2	58.7	57.1	56.5	57.5	59.0
Marital Status - Married %	55.2	65.0	75.2	78.6	77.9	66.3	69.0
Widowed %	10.5	3.9	2.5	1.5	5.4	5.0	4.6
Single %	30.6	27.1	19.7	17.1	11.2	28.8	23.3
Separated %	3.5	3.6	2.6	2.9	2.8	0.0	2.8
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.2	2.4	2.6	3.2	3.4	2.4	2.6
< 24 (no.)	0.3	0.5	0.6	1.0	1.2	0.6	0.6
< 24 % HH	12.5	27.0	27.0	46.0	52.5	32.8	29.2
25 - 44 (no.)	0.3	0.3	0.4	0.5	0.5	0.3	0.4
25 - 44 % HH	25.2	18.6	29.2	35.9	36.6	22.9	27.4
Demograph. Viable % HH	41.2	50.6	55.7	68.8	72.5	52.4	54.7
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	43.2	58.8	56.0	51.1	41.8	58.1	52.4
Off-farm Job Holder % HH	40.9	43.1	32.7	13.6	15.3	48.8	33.3
Off-farm Job Spouse % HH	19.6	32.8	38.7	45.4	35.5	37.2	34.5
Pensioners (no.)	0.7	0.5	0.6	0.4	0.3	0.4	0.5
Pensioners % HH	47.7	30.3	36.6	26.1	21.3	26.7	34.2
Unemployment Etc. (no.)	0.1	0.1	0.0	0.0	0.0	0.1	0.0
Unemployment Etc. % HH	5.2	7.9	4.1	1.2	0.0	4.6	4.4
Distribution - % of farms							
System (1) Dairying	3.4	8.3	20.3	35.7	36.6	10.8	17.3
(2) Cattle Rearing	36.6	37.9	25.6	13.0	4.9	32.0	27.5
(4)Cattle Other	34.9	34.3	32.7	24.0	19.8	23.2	30.4
(5)Sheep	19.4	13.9	12.3	12.0	5.6	32.1	15.4
(6)Tillage	5.7	5.6	6.6	10.8	26.7	0.0	7.4
(7)Mixed Livestock	0.0	0.0	2.5	4.6	6.4	1.9	2.0
F.F.I. (€) < 5,000	54.0	21.0	15.0	7.0	1.0	34.0	24.0
FFI 5,000 – 10,000	34.0	29.0	15.0	6.0	0.0	11.0	19.0
FFI 10,000 – 20,000	7.0	35.0	28.0	10.0	6.0	26.0	20.0
FFI 20,000 – 30,000	4.0	7.0	17.0	14.0	2.0	11.0	11.0
FFI 30,000 – 50,000	0.0	7.0	14.0	20.0	14.0	9.0	10.0
FFI 50,000 – 70,000	0.0	1.0	5.0	12.0	18.0	5.0	5.0
FFI 70 – 100,000	0.0	0.0	4.0	16.0	12.0	3.0	5.0
>100,000	0.0	0.0	1.0	15.0	47.0	0.0	5.0

Source: Teagasc National Farm Survey

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	302	153	195	112	59	15	836
Per Cent of Population	17.3	27.4	30.4	15.3	7.3	2.0	99.9
Overall Results (€)							
Gross Output	224,301	36,365	51,118	52,353	105,043	124,983	82,704
of which Land / Quota Let	253	291	840	299	1,766	0	556
Direct Payments / Subs	20,534	14,175	17,012	18,885	25,420	21,614	17,842
- Direct Costs	89,703	12,647	18,362	17,879	36,076	54,458	31,103
=Gross Margin	134,598	23,718	32,756	34,473	68,968	70,525	51,601
- Overhead Costs	60,349	14,675	17,734	16,560	36,868	41,706	25,986
= **Family Farm Income**	**74,249**	**9,043**	**15,023**	**17,913**	**32,100**	**28,819**	**25,615**
Net Sales & Receipts	223,924	38,410	54,145	52,350	107,665	124,072	84,297
- Current Cash Expenditure	131,466	23,073	31,241	30,416	62,931	84,900	49,641
= Cash Income (Approx)	92,458	15,336	22,904	21,934	44,734	39,172	34,656
- Net New Investment	26,873	4,058	6,749	5,836	9,282	19,226	9,792
=Cash Flow	65,585	11,279	16,155	16,098	35,452	19,946	24,864
Asset Values (€)							
Machinery	80,595	19,320	20,967	17,969	58,392	43,801	33,599
Livestock: Breeding	101,944	25,200	12,519	22,683	8,533	40,481	33,321
Trading	28,820	16,673	39,070	21,067	33,546	55,714	28,299
Land & Buildings	1,064,618	478,765	682,735	569,423	1,112,689	870,722	710,874
Gross New Investment	**31,289**	**4,490**	**7,797**	**6,851**	**10,779**	**23,381**	**11,344**
Loans Closing Balance	**74,047**	**7,190**	**12,698**	**7,897**	**13,830**	**38,982**	**21,682**
Total Standard Output (TSO)	**180,346**	**22,071**	**29,394**	**36,034**	**66,323**	**100,180**	**58,688**
Gross Output	**Distribution - % of Farms**						
0 – 10,000	0.0	0.6	1.2	0.0	0.0	0.0	0.5
10,000 – 20,000	0.3	22.1	13.3	23.1	7.3	5.4	14.4
20,000 – 40,000	1.6	48.8	36.9	26.7	18.5	42.8	31.3
40,000 – 60,000	4.1	15.3	24.1	23.9	18.1	0.0	17.2
60,000 – 100,000	12.4	9.7	15.8	14.7	16.8	11.0	13.3
> 100000	81.6	3.4	8.8	11.6	39.2	40.8	23.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	55.4	33.7	50.3	33.5	84.6	18.9	45.9
(2)	39.3	57.0	43.6	49.8	15.4	73.7	46.0
(3)	5.0	9.3	6.1	16.7	0.0	7.4	8.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Teagasc National Farm Survey

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	302	153	195	112	59	15	836
Per Cent of Population	17.3	27.4	30.4	15.3	7.3	2.0	99.9
LAND (ha)							
Area Owned	47.6	28.9	34.9	40.9	52.1	52.6	38.0
Total Area	62.7	32.8	38.3	47.2	63.2	65.8	44.8
Tillage	1.2	0.1	0.8	0.8	34.9	1.7	3.2
of which Total Cereals	0.6	0.0	0.6	0.5	30.6	1.7	2.7
" Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	21.0	8.4	8.7	6.3	6.1	17.7	10.4
Hay	0.3	0.5	0.9	0.8	1.6	0.6	0.7
Pasture	35.9	19.5	23.8	29.4	15.4	41.7	25.3
Rough Grazing	1.6	1.3	1.3	5.9	0.3	2.2	2.0
U.A.A	**60.7**	**30.7**	**36.8**	**44.4**	**61.2**	**64.2**	**42.8**
Remainder of Farm	2.0	2.1	1.5	2.8	2.1	1.5	2.0
Forage & Crop Acreage	59.0	29.0	34.7	40.2	59.2	63.6	40.6
LIVESTOCK							
Cattle							
Dairy Cows	83.1	0.0	0.0	0.0	0.0	23.7	14.9
Other Cows	1.3	22.6	10.1	9.0	5.9	6.2	11.5
Heifers-in-Calf	10.1	1.3	0.9	0.5	0.3	3.2	2.5
< 1 Year Old	46.7	19.6	22.5	10.4	10.5	35.3	23.4
1 - 2 Year Old Male	7.2	2.6	14.3	4.4	11.0	20.5	8.2
1 - 2 Year Old Female	14.1	5.2	11.7	3.8	7.5	15.0	8.9
=> 2 Year Old Male	0.8	0.2	5.6	1.2	4.3	2.7	2.4
=> 2 Year Old Female	1.0	1.0	2.6	1.1	2.2	1.0	1.6
Bulls	1.1	0.8	0.4	0.3	0.2	0.4	0.6
Total Cattle	**164.5**	**53.3**	**67.9**	**30.7**	**42.0**	**107.8**	**73.8**
Sheep (avg. no)							
Ewes	1.8	2.2	10.4	127.3	21.8	68.0	26.6
Other Sheep	1.7	2.3	12.3	124.1	23.3	66.0	26.8
Total Sheep	3.5	4.5	22.7	251.4	45.0	134.0	53.4
Grazing Livestock Units							
Dairy Cows	83.1	0.0	0.0	0.0	0.0	23.7	14.9
Other Cattle	38.7	34.4	43.5	19.9	28.6	47.5	35.5
Sheep	0.4	0.6	3.0	31.8	6.1	18.1	6.9
Horses	0.1	0.3	0.2	0.2	0.3	0.1	0.2
Total Livestock Units	**122.4**	**35.3**	**46.8**	**52.0**	**35.1**	**89.4**	**57.5**
LABOUR UNITS							
Family	1.4	0.9	0.9	1.0	1.0	1.6	1.0
Total	1.6	1.0	1.0	1.1	1.1	1.9	1.1

Source: Teagasc National Farm Survey

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	302	153	195	112	59	15	836
Per Cent of Population	17.3	27.4	30.4	15.3	7.3	2.0	99.9
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	171,361	0	14	0	0	43,090	30,544
of which milk	168,283	0	0	0	0	42,973	30,005
Cattle	35,284	23,171	31,049	14,621	22,156	37,202	26,561
of which Beef Data / Beef Genomics	0	1,131	465	401	315	170	546
Sheep & Wool	284	394	1,873	18,928	3,471	10,437	4,101
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	0	0	73	11,016	227
Poultry	366	0	0	0	0	1,840	100
Horses	18	265	100	114	34	0	126
Other	0	0	0	0	0	0	0
Sub-Total Livestock	**207,312**	**23,829**	**33,036**	**33,663**	**25,734**	**103,584**	**61,659**
of which Disease Compensation	383	105	27	35	21	0	110
CROPS							
Wheat	37	0	45	0	8,677	0	660
Barley - Feeding	502	9	520	398	22,471	1,586	1,998
Barley - Malting	51	0	108	44	3,000	0	270
Oats	91	15	97	61	5,172	0	440
Potatoes	0	0	0	0	399	0	29
Other	410	442	1,178	1,120	13,221	957	1,718
of which Forestry Premium	131	211	378	167	344	61	248
Sub-Total Crops	**1,091**	**466**	**1,947**	**1,623**	**52,940**	**2,543**	**5,116**
TOTAL LIVESTOCK & CROPS	**208,403**	**24,296**	**34,983**	**35,286**	**78,675**	**106,127**	**66,775**
Machinery Hire Revenue	170	91	438	40	1,671	0	317
Other Current Receipts	860	200	345	100	790	241	387
+ Decoupled Direct Payments / Sub	19,242	11,436	14,667	16,550	22,320	20,251	15,537
of which Single Farm Payment	16,449	7,487	10,743	11,327	19,267	14,515	11,630
REPS/GLAS	540	1,678	1,778	2,188	1,824	1,250	1,592
DAS	2,043	2,142	1,982	2,831	869	3,302	2,111
Other Subsidies	314	205	374	1,253	1,149	1,779	538
+ Income from Land Let	253	291	840	299	1,766	0	556
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	4,786	19	335	184	1,550	1,637	1,111
TOTAL GROSS OUTPUT	**224,301**	**36,365**	**51,118**	**52,353**	**105,043**	**124,983**	**82,704**

Source: Teagasc National Farm Survey

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	302	153	195	112	59	15	836
Per Cent of Population	17.3	27.4	30.4	15.3	7.3	2.0	99.9
DIRECT COSTS (€)							
Purchased Concentrates	36,485	3,220	7,007	6,438	3,739	26,678	11,138
Purchased Bulky Feed	4,162	559	588	983	408	481	1,244
Fertiliser	12,958	2,244	2,981	2,649	10,168	7,212	5,070
Crop Protection	715	126	278	216	7,131	811	819
Purchased Seed	593	92	206	206	4,024	351	526
Hire of Machinery	12,040	2,929	3,688	2,460	7,475	4,882	5,040
Transport	114	50	189	61	170	185	116
Livestock (A.I. Vet etc.)	11,946	2,091	2,056	3,215	1,324	6,927	4,000
Casual Labour	818	13	29	85	14	811	184
Other	9,488	1,153	1,185	1,529	1,132	5,055	2,741
Sub-Total	**89,316**	**12,476**	**18,208**	**17,843**	**35,583**	**53,393**	**30,879**
Fodder Crop Adjustment	392	172	283	38	500	1,065	265
TOTAL DIRECT COSTS	**89,703**	**12,647**	**18,362**	**17,879**	**36,076**	**54,458**	**31,103**
OVERHEAD COSTS (€)							
Rent of Conacre	6,527	1,006	1,438	1,364	5,218	4,318	2,526
Car, Electricity, Phone	7,477	2,273	2,569	2,921	3,263	5,678	3,505
Current Hired Labour	5,061	444	529	405	3,308	2,904	1,524
Interest Charges	3,359	413	618	431	896	2,380	1,063
Machinery Depreciation	9,786	2,315	2,659	2,174	7,388	5,384	4,128
Machinery Operating	9,168	2,683	3,464	3,113	7,814	7,990	4,595
of which Fuel & Lub	3,043	1,045	1,264	1,077	3,215	2,693	1,656
Buildings Depreciation	6,969	1,388	1,637	1,414	1,641	3,982	2,505
Buildings Maintenance	2,789	822	973	930	1,711	2,264	1,320
Land Improvement Depreciation	1,134	221	294	281	343	655	428
Land Improvement Maintenance	1,933	941	1,063	1,022	1,276	1,904	1,206
Other	6,147	2,169	2,489	2,505	4,009	4,248	3,185
OVERHEAD COSTS	**60,349**	**14,675**	**17,734**	**16,560**	**36,868**	**41,706**	**25,986**
TOTAL NET EXPENSES	**150,057**	**27,322**	**36,224**	**34,441**	**72,952**	**96,164**	**57,130**
Costs % Output	**Distribution - % of farms**						
< 50	6.5	8.7	12.8	18.2	16.1	2.0	11.4
50 -< 60	26.6	11.8	19.8	12.6	12.4	9.0	16.9
60 -< 70	30.4	19.7	15.7	29.8	20.8	14.9	21.9
70 -< 80	23.4	20.5	15.2	9.7	26.2	44.8	18.6
80 -< 90	7.2	12.8	17.2	23.1	16.6	23.9	15.2
90 +	6.0	26.6	19.2	6.7	8.0	5.4	15.9
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg %	**66.4**	**79.7**	**73.1**	**68.5**	**68.9**	**76.0**	**72.8**

Source: Teagasc National Farm Survey

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	302	153	195	112	59	15	836
Per Cent of Population	17.3	27.4	30.4	15.3	7.3	2.0	99.9
Holder							
Age of Holder	54.2	58.1	61.4	60.6	59.8	61.1	59.0
Marital Status - Married %	85.1	62.5	67.3	63.2	69.8	85.1	69.0
Widowed %	1.9	5.6	3.9	8.7	3.2	0.0	4.6
Single %	11.8	29.0	23.1	26.7	25.7	12.9	23.3
Separated %	0.2	2.7	5.7	1.4	1.3	2.0	2.8
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.4	2.5	2.5	2.3	2.7	2.9	2.6
< 24 (no.)	1.2	0.5	0.5	0.4	0.6	0.7	0.6
< 24 % HH	51.9	26.3	23.0	22.4	25.5	32.9	29.2
25 - 44 (no.)	0.6	0.4	0.3	0.3	0.3	0.3	0.4
25 - 44 % HH	37.0	29.5	25.3	20.0	23.9	16.9	27.4
Demograph. Viable % HH	76.9	54.5	47.4	50.6	45.8	38.8	54.7
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	54.5	58.0	49.8	48.1	53.0	29.3	52.4
Off-farm Job Holder % HH	12.6	43.1	37.8	31.7	37.6	5.4	33.3
Off-farm Job Spouse % HH	48.6	34.9	29.2	29.3	34.2	29.3	34.5
Pensioners (no.)	0.3	0.5	0.6	0.6	0.5	1.0	0.5
Pensioners % HH	16.4	34.9	39.0	43.0	28.4	59.7	34.2
Unemployment Etc. (no.)	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Unemployment Etc. % HH	0.3	6.9	5.5	3.0	4.1	0.0	4.4
Distribution - % of farms							
F.F.I. (€) < 3,500	2.7	32.7	25.1	16.6	12.1	5.4	20.6
F.F.I. (€) < 5,000	3.0	38.0	28.0	19.0	15.0	5.0	24.0
FFI 50,00 – 10,000	2.0	24.0	21.0	25.0	16.0	34.0	19.0
FFI 10,000 – 20,000	7.0	25.0	24.0	21.0	20.0	9.0	20.0
FFI 20,000 – 30,000	8.0	8.0	12.0	15.0	7.0	29.0	11.0
FFI 30,000 – 50,000	18.0	4.0	9.0	14.0	19.0	4.0	10.0
FFI 50,000 – 70,000	16.0	1.0	2.0	3.0	13.0	11.0	5.0
FFI 70 – 100,000	21.0	1.0	2.0	2.0	4.0	2.0	5.0
>100,000	25.0	0.0	1.0	0.0	7.0	6.0	5.0

Source: Teagasc National Farm Survey

Table - 10A (2020) Farm Financial Results by System of Farming - Full-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	273	26	51	42	30	12	434
Per Cent of Population	15.5	2.6	4.9	3.9	2.9	1.0	31.0
Overall Results (€)							
Gross Output	239,347	86,076	119,266	109,022	188,483	217,320	185,155
of which Land / Quota Let	267	835	453	267	1,054	0	412
Subsidies and Direct Payments	21,610	29,993	33,964	32,633	42,531	31,700	28,011
- Direct Costs	95,713	30,032	46,665	40,572	64,099	94,595	72,304
=Gross Margin	143,633	56,044	72,601	68,450	124,384	122,724	112,850
- Overhead Costs	64,190	32,639	38,641	32,716	69,259	73,619	54,268
= **Family Farm Income**	**79,443**	**23,405**	**33,960**	**35,734**	**55,125**	**49,105**	**58,582**
Net Sales & Receipts	238,814	90,644	126,346	109,479	196,726	218,985	187,301
- Current Cash Expenditure	140,068	53,058	74,097	65,230	114,939	151,445	110,703
= Cash Income (Approx)	98,745	37,586	52,249	44,248	81,787	67,541	76,598
-Net New Investment	27,505	7,106	13,632	14,526	17,306	37,109	21,271
=Cash Flow	71,240	30,480	38,618	29,723	64,482	30,432	55,327
Asset Values (€)							
Machinery	85,931	45,908	53,081	36,203	112,353	80,626	73,366
Livestock: Breeding	108,397	56,671	39,827	51,066	17,886	76,323	76,156
Trading	30,973	44,226	88,834	46,879	62,050	79,634	47,883
Land & Buildings	1,130,807	929,874	1,309,077	969,818	1,740,085	1,254,328	1,183,808
Gross New Investment	**32,336**	**8,353**	**17,297**	**17,186**	**20,800**	**45,137**	**25,316**
Loans Closing Balance	**79,309**	**20,422**	**38,733**	**22,763**	**28,022**	**75,322**	**55,675**
Total Standard Output (TSO)	**191,533**	**51,171**	**72,586**	**76,743**	**119,016**	**177,636**	**138,793**
Distribution - % of Farms							
Gross Output 0 – 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 – 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 – 40,000	0.0	5.5	7.2	3.1	0.0	0.0	2.0
40,000 – 60,000	1.5	27.2	15.8	19.0	0.0	0.0	8.0
60,000 – 100,000	9.9	41.4	29.3	34.7	12.0	21.2	19.4
> 100,000	88.6	25.9	47.7	43.2	88.0	78.8	70.6
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	55.5	43.4	65.8	39.0	80.4	19.1	55.2
(2)	39.5	56.6	29.3	44.7	19.6	77.1	39.4
(3)	5.0	0.0	4.9	16.4	0.0	3.8	5.5
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Teagasc National Farm Survey

Table - 10B (2020) Resources per Farm by System of Farming - Full-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	273	26	51	42	30	12	434
Per Cent of Population	15.5	2.6	4.9	3.9	2.9	1.0	31.0
LAND (ha)							
Area Owned	49.6	52.8	62.9	58.8	83.7	68.4	57.0
Total Area	65.2	63.8	73.0	75.3	110.0	93.7	72.8
Tillage	1.3	0.7	4.0	2.6	61.4	3.4	7.7
of which Total Cereals	0.6	0.4	3.0	1.6	52.6	3.2	6.2
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	22.3	15.7	14.7	12.6	10.6	27.0	18.3
Hay	0.3	1.8	1.5	2.4	2.2	1.0	1.1
Pasture	37.4	39.4	46.3	41.6	27.6	55.7	39.2
Rough Grazing	1.0	2.3	3.2	11.8	0.8	4.3	2.9
U.A.A	**63.0**	**61.2**	**71.4**	**72.4**	**106.8**	**91.7**	**70.5**
Remainder of Farm	2.1	2.6	1.7	2.9	3.2	2.1	2.3
Forage & Crop Acreage	61.9	58.2	67.9	65.7	103.7	90.4	68.0
LIVESTOCK							
Cattle							
Dairy Cows	88.2	0.0	0.0	0.0	0.0	44.7	45.7
Other Cows	1.4	52.1	34.0	21.2	13.0	7.3	14.7
Heifers-in-Calf	10.8	2.8	2.0	1.0	0.4	6.1	6.3
< 1 Year Old	50.0	48.5	60.0	24.9	21.5	60.8	45.9
1 - 2 Year Old Male	7.9	7.2	30.5	9.3	18.0	26.1	13.2
1 - 2 Year Old Female	15.1	14.8	22.6	10.0	15.2	22.1	15.9
=> 2 Year Old Male	0.8	0.5	8.2	2.2	7.4	3.5	2.8
=> 2 Year Old Female	1.0	2.1	4.8	1.9	4.4	0.8	2.1
Bulls	1.1	1.8	1.1	0.7	0.4	0.7	1.0
Total Cattle	**175.4**	**129.9**	**163.1**	**71.2**	**80.3**	**171.8**	**147.2**
Sheep (avg. no)							
Ewes	2.0	8.0	38.6	272.9	43.2	125.1	50.5
Other Sheep	1.9	8.7	39.9	255.9	48.0	121.8	48.9
Total Sheep	3.9	16.7	78.5	528.7	91.2	246.9	99.5
Grazing Livestock Units							
Dairy Cows	88.2	0.0	0.0	0.0	0.0	44.7	45.7
Other Cattle	41.5	82.9	101.8	45.8	54.3	67.7	57.2
Sheep	0.5	2.0	10.2	66.2	12.3	33.2	12.7
Horses	0.1	2.0	0.9	0.6	0.7	0.0	0.5
Total Livestock Units	**130.3**	**86.9**	**112.9**	**112.6**	**67.3**	**145.6**	**116.1**
LABOUR UNITS							
Family	1.4	1.2	1.3	1.4	1.3	2.0	1.4
Total	1.7	1.3	1.4	1.5	1.7	2.5	1.6

Source: Teagasc National Farm Survey

Table - 10C (2020) Gross Output and Direct Payments by System of Farming - Full-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	273	26	51	42	30	12	434
Per Cent of Population	15.5	2.6	4.9	3.9	2.9	1.0	31.0
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	182,566	0	56	0	0	83,391	94,228
of which milk	179,468	0	0	0	0	83,036	92,657
Cattle	38,130	56,833	81,051	32,974	44,581	58,628	47,189
of which Beef Data / Beef Genomics	0	2,760	1,439	859	650	328	661
Sheep & Wool	316	1,647	6,584	42,987	6,849	19,221	8,061
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	0	0	181	21,285	732
Poultry	408	0	0	0	0	3,555	324
Horses	33	1,697	401	424	85	0	287
Other	0	0	0	0	0	0	0
Sub-Total Livestock	**221,452**	**60,176**	**88,093**	**76,385**	**51,697**	**186,080**	**150,821**
of which Disease Compensation	398	0	42	136	16	0	225
CROPS							
Wheat	41	0	192	0	18,846	0	1,849
Barley - Feeding	559	89	2,632	1,563	37,833	3,064	4,614
Barley - Malting	57	0	667	0	4,815	0	594
Oats	102	160	183	184	8,221	0	901
Potatoes	0	0	0	0	0	0	0
Other	454	820	1,090	2,831	25,018	1,849	3,276
of which Forestry Premium	146	531	502	51	686	118	274
Sub-Total Crops	**1,213**	**1,069**	**4,765**	**4,578**	**94,733**	**4,913**	**11,234**
TOTAL LIVESTOCK & CROPS	**222,666**	**61,245**	**92,858**	**80,963**	**146,430**	**190,993**	**162,055**
Machinery Hire Revenue	190	589	276	111	3,358	0	524
Other Current Receipts	947	155	392	235	1,871	413	771
+ Decoupled Direct Payments / Sub	20,219	22,767	27,114	27,484	36,302	29,074	24,278
of which Single Farm Payment	17,376	16,932	22,138	20,745	32,497	20,882	20,078
REPS/GLAS	551	2,591	2,422	3,218	2,431	2,416	1,601
DAS	2,069	2,817	2,219	3,213	879	3,559	2,238
Other Subsidies	338	1,159	658	2,512	1,802	3,359	975
+ Income from Land Let	267	835	453	267	1,054	0	412
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	5,115	198	1,858	723	3,155	3,163	3,371
TOTAL GROSS OUTPUT	**239,347**	**86,076**	**119,266**	**109,022**	**188,483**	**217,320**	**185,155**

Source: Teagasc National Farm Survey

Table - 10D (2020) Direct and Overhead Costs by System of Farming - Full-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	273	26	51	42	30	12	434
Per Cent of Population	15.5	2.6	4.9	3.9	2.9	1.0	31.0
DIRECT COSTS (€)							
Purchased Concentrates	38,881	8,972	18,970	14,520	7,209	50,566	27,461
Purchased Bulky Feed	4,456	2,068	1,561	2,932	929	541	3,132
Fertiliser	13,898	5,036	8,067	6,202	18,487	12,475	11,634
Crop Protection	770	288	1,075	563	13,041	1,288	1,939
Purchased Seed	627	355	759	561	7,219	656	1,246
Hire of Machinery	12,856	4,445	7,390	4,707	11,372	6,386	9,883
Transport	123	70	250	100	308	349	161
Livestock (A.I. Vet etc.)	12,705	5,373	5,437	7,125	2,643	12,494	9,254
Casual Labour	911	0	126	260	34	1,566	565
Other	10,081	3,053	2,835	3,522	2,003	9,418	6,710
Sub-Total	**95,307**	**29,660**	**46,469**	**40,490**	**63,246**	**95,740**	**71,985**
Fodder Crop Adjustment	412	372	203	88	853	-1,145	324
TOTAL DIRECT COSTS	**95,713**	**30,032**	**46,665**	**40,572**	**64,099**	**94,595**	**72,304**
OVERHEAD COSTS (€)							
Rent of Conacre	7,038	3,352	3,572	3,803	10,464	8,317	6,134
Car, Electricity, Phone	7,790	3,792	5,152	5,068	5,355	8,502	6,478
Current Hired Labour	5,391	1,942	1,386	1,229	7,775	5,612	4,171
Interest Charges	3,579	1,060	1,841	1,095	1,611	4,549	2,620
Machinery Depreciation	10,439	5,634	6,763	4,495	14,170	9,842	9,031
Machinery Operating	9,793	6,815	7,259	5,973	14,698	14,647	9,285
of which Fuel & Lub	3,256	2,692	2,824	2,189	6,449	4,838	3,362
Buildings Depreciation	7,491	3,025	3,481	2,772	2,675	6,833	5,396
Buildings Maintenance	2,979	1,589	2,283	1,758	3,313	3,801	2,655
Land Improvement Depreciation	1,198	372	676	559	522	1,143	898
Land Improvement Maintenance	2,056	1,344	1,892	1,899	2,142	3,518	2,006
Other	6,437	3,716	4,335	4,065	6,536	6,855	5,595
OVERHEAD COSTS	**64,190**	**32,639**	**38,641**	**32,716**	**69,259**	**73,619**	**54,268**
TOTAL NET EXPENSES	**159,909**	**62,671**	**85,313**	**73,293**	**133,358**	**168,215**	**126,577**
Costs % Output	**Distribution - % of farms**						
< 50	6.7	12.7	9.6	11.7	9.8	3.8	8.5
50 -< 60	27.6	18.1	17.0	14.6	13.0	0.0	21.1
60 -< 70	31.4	19.7	23.6	31.1	19.6	28.8	27.9
70 -< 80	22.8	20.2	21.6	13.9	35.9	21.2	22.5
80 -< 90	6.8	5.5	12.9	26.6	12.0	46.2	12.0
90 +	4.7	23.7	15.4	2.2	9.7	0.0	8.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg %	**65.8**	**77.8**	**73.0**	**68.2**	**71.0**	**76.1**	**69.1**

Source: Teagasc National Farm Survey

Table - 10E (2020) Demographic Data by System of Farming - Full-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	273.0	26.0	51.0	42.0	30.0	12.0	434.0
Per Cent of Population	15.5	2.6	4.9	3.9	2.9	1.0	31.0
Holder							
Age of Holder	54.0	58.8	59.6	56.3	59.5	56.3	56.2
Marital Status - Married %	85.7	72.3	70.7	83.9	80.5	88.5	81.5
Widowed %	1.7	2.0	7.9	0.0	3.3	0.0	2.6
Single %	11.5	14.6	16.5	13.0	16.2	7.6	13.1
Separated %	0.2	9.1	4.9	3.1	0.0	3.8	2.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.4	2.8	3.0	3.3	3.1	3.9	3.3
< 24 (no.)	1.2	0.7	0.7	1.0	1.0	1.3	1.0
< 24 % HH	53.3	36.4	36.5	45.2	48.9	63.5	48.1
25 - 44 (no.)	0.6	0.5	0.6	0.6	0.4	0.5	0.5
25 - 44 % HH	37.0	40.0	35.3	38.2	25.0	32.6	35.9
Demograph. Viable % HH	77.3	65.7	62.8	76.0	64.2	75.0	72.5
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	53.9	47.5	42.0	56.1	44.6	46.2	50.6
Off-farm Job Holder % HH	10.1	16.7	18.4	17.0	16.3	0.0	13.1
Off-farm Job Spouse % HH	49.9	39.9	34.1	48.5	41.3	46.2	45.4
Pensioners (no.)	0.3	0.4	0.6	0.3	0.4	0.7	0.4
Pensioners % HH	16.6	30.8	42.1	26.2	21.8	50.0	24.7
Unemployment Etc. (no.)	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Unemployment Etc. % HH	0.4	5.5	1.9	3.1	0.0	0.0	1.4
Distribution - % of farms							
F.F.I. (€) < 5,000	1.0	18.0	12.0	2.0	6.0	0.0	5.0
FFI 5,000 - 10000	1.0	9.0	0.0	12.0	3.0	0.0	3.0
FFI 10,000 - 20000	5.0	17.0	30.0	20.0	12.0	0.0	12.0
FFI 20,000 - 30000	7.0	27.0	14.0	9.0	3.0	56.0	11.0
FFI 30,000 - 50000	18.0	15.0	17.0	36.0	23.0	8.0	20.0
FFI 50,000 - 70000	18.0	9.0	9.0	12.0	26.0	21.0	16.0
FFI 70 – 100,000	23.0	6.0	14.0	8.0	10.0	4.0	16.0
>100,000	27.0	0.0	4.0	2.0	16.0	11.0	17.0

Source: Teagasc National Farm Survey

Table - 11A (2020) Farm Financial Results by System of Farming - Part-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	29	127	144	70	29	3	402
Per Cent of Population	1.7	24.8	25.5	11.4	4.4	0.9	68.9
Overall Results (€)							
Gross Output	92,444	31,040	37,981	32,978	49,104		36,594
of which Land / Quota Let	132	233	914	309	2,243		621
Subsidies and Direct Payments	11,099	12,481	13,744	14,185	13,948		13,266
- Direct Costs	37,027	10,785	12,906	10,121	17,288		12,559
=Gross Margin	55,417	20,255	25,075	22,857	31,816		24,035
- Overhead Costs	26,688	12,751	13,703	11,037	15,153		13,257
= **Family Farm Income**	**28,729**	**7,505**	**11,372**	**11,820**	**16,663**		**10,778**
Net Sales & Receipts	93,435	32,815	40,226	32,817	47,957		37,938
- Current Cash Expenditure	56,077	19,862	22,979	18,512	28,065		22,159
= Cash Income (Approx)	37,358	12,953	17,247	14,304	19,892		15,779
- Net New Investment	21,336	3,731	5,423	2,865	3,902		4,625
=Cash Flow	16,021	9,222	11,825	11,439	15,990		11,154
Asset Values (€)							
Machinery	33,832	16,472	14,776	11,734	22,216		15,701
Livestock: Breeding	45,389	21,829	7,255	12,979	2,262		14,041
Trading	9,952	13,721	29,477	12,242	14,437		19,485
Land & Buildings	484,549	430,447	561,992	432,527	692,072		498,019
Gross New Investment	**22,110**	**4,076**	**5,965**	**3,318**	**4,061**		**5,055**
Loans Closing Balance	**27,926**	**5,773**	**7,679**	**2,814**	**4,316**		**6,382**
Total Standard Output (TSO)	**82,301**	**18,954**	**21,067**	**22,116**	**30,997**		**22,635**
Distribution - % of Farms							
Gross Output 0 – 10,000	0.0	0.7	1.5	0.0	0.0		0.8
10,000 – 20,000	3.2	24.5	15.8	31.0	12.3		20.9
20,000 – 40,000	15.8	53.5	42.6	34.8	31.0		44.4
40,000 – 60,000	26.7	14.0	25.7	25.6	30.2		21.4
60,000 – 100,000	34.2	6.3	13.2	7.9	20.0		10.6
> 100,000	20.1	1.0	1.3	0.8	6.5		1.9
=Total	100.0	100.0	100.0	100.0	100.0		100.0
Soil Group :- (1)	54.9	32.7	47.3	31.6	87.4		41.8
(2)	37.1	57.0	46.4	51.6	12.6		49.0
(3)	4.9	10.3	6.3	16.8	0.0		9.1
=Total	100.0	100.0	100.0	100.0	100.0		100.0

Source: Teagasc National Farm Survey

Table - 11 B (2020) Resources per Farm by System of Farming - Part-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	29	127	144	70	29	3	402
Per Cent of Population	1.7	24.8	25.5	11.4	4.4	0.9	68.9
LAND (ha)							
Area Owned	30.7	26.3	29.4	34.8	30.9		29.4
Total Area	41.5	29.5	31.6	37.6	31.9		32.2
Tillage	0.0	0.1	0.2	0.2	17.2		1.2
of which Total Cereals	0.0	0.0	0.1	0.1	15.9		1.1
Potatoes	0.0	0.0	0.0	0.0	0.1		0.0
Grassland Silage	9.4	7.6	7.5	4.2	3.0		6.8
Hay	0.1	0.3	0.8	0.3	1.2		0.5
Pasture	23.0	17.3	19.4	25.2	7.1		19.0
Rough Grazing	7.0	1.2	0.9	3.8	0.0		1.6
U.A.A	**40.3**	**27.4**	**30.1**	**34.8**	**30.6**		**30.3**
Remainder of Farm	1.3	2.1	1.5	2.8	1.3		1.9
Forage & Crop Acreage	33.6	25.9	28.3	31.5	29.3		28.3
LIVESTOCK							
Cattle							
Dairy Cows	38.7	0.0	0.0	0.0	0.0		1.0
Other Cows	0.2	19.5	5.5	4.8	1.2		10.0
Heifers-in-Calf	4.7	1.1	0.6	0.3	0.2		0.8
< 1 Year Old	18.1	16.5	15.2	5.4	3.2		13.3
1 - 2 Year Old Male	1.6	2.1	11.1	2.7	6.2		6.0
1 - 2 Year Old Female	4.8	4.2	9.6	1.7	2.3		5.7
=> 2 Year Old Male	0.6	0.2	5.1	0.9	2.3		2.3
=> 2 Year Old Female	0.8	0.9	2.2	0.8	0.7		1.3
Bulls	0.5	0.7	0.2	0.2	0.1		0.4
Total Cattle	**69.5**	**45.1**	**49.6**	**16.9**	**16.2**		**40.8**
Sheep (avg. no)							
Ewes	0.0	1.6	4.9	77.5	7.4		15.8
Other Sheep	0.0	1.6	7.0	79.1	6.7		16.8
Total Sheep	0.0	3.2	11.9	156.6	14.1		32.6
Grazing Livestock Units							
Dairy Cows	38.7	0.0	0.0	0.0	0.0		1.0
Other Cattle	14.5	29.2	32.3	11.1	11.4		25.8
Sheep	0.0	0.4	1.6	20.0	1.9		4.2
Horses	0.1	0.2	0.1	0.1	0.1		0.1
Total Livestock Units	**53.3**	**29.8**	**34.0**	**31.3**	**13.4**		**31.1**
LABOUR UNITS							
Family	1.3	0.9	0.9	0.9	0.7		0.9
Total	1.3	0.9	0.9	0.9	0.8		0.9

Source: Teagasc National Farm Survey

Table - 11C (2020) Gross Output and Direct Payments by System of Farming - Part-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	29	127	144	70	29	3	402
Per Cent of Population	1.7	24.8	25.5	11.4	4.4	0.9	68.9
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	73,164	0	6	0	0		1,882
of which milk	70,255	0	0	0	0		1,807
Cattle	10,338	19,565	21,410	8,346	7,122		17,276
of which Beef Data / Beef Genomics	0	956	277	244	90		494
Sheep & Wool	0	259	965	10,702	1,207		2,318
of which Sheep Coupled Payments	0	0	0	0	0		0
Pigs	0	0	0	0	0		0
Poultry	0	0	0	0	0		0
Horses	-116	111	42	8	0		54
Other	0	0	0	0	0		0
Sub-Total Livestock	**83,386**	**19,936**	**22,422**	**19,056**	**8,329**		**21,530**
of which Disease Compensation	249	116	25	0	25		59
CROPS							
Wheat	0	0	17	0	1,860		126
Barley - Feeding	0	0	113	0	12,172		821
Barley - Malting	0	0	0	59	1,784		124
Oats	0	0	80	19	3,128		233
Potatoes	0	0	0	0	667		43
Other	20	402	1,194	535	5,312		1,016
of which Forestry Premium	0	177	355	207	115		237
Sub-Total Crops	**20**	**402**	**1,404**	**613**	**24,922**		**2,362**
TOTAL LIVESTOCK & CROPS	**83,406**	**20,338**	**23,826**	**19,669**	**33,251**		**23,893**
Machinery Hire Revenue	0	37	469	15	540		224
Other Current Receipts	100	204	336	53	65		214
+ Decoupled Direct Payments / Sub	10,680	10,222	12,267	12,811	12,947		11,603
of which Single Farm Payment	8,321	6,475	8,547	8,106	10,398		7,828
REPS/GLAS	443	1,580	1,653	1,835	1,417		1,588
DAS	1,810	2,069	1,936	2,700	862		2,054
Other Subsidies	106	103	320	823	711		341
+ Income from Land Let	132	233	914	309	2,243		621
+ Income from Quota Let	0	0	0	0	0		0
- Inter-Enterprise Transfers	1,901	0	41	0	474		94
TOTAL GROSS OUTPUT	**92,444**	**31,040**	**37,981**	**32,978**	**49,104**		**36,594**

Source: Teagasc National Farm Survey

Table - 11D (2020) Direct and Overhead Costs by System of Farming - Part-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	29	127	144	70	29	3	402
Per Cent of Population	1.7	24.8	25.5	11.4	4.4	0.9	68.9
DIRECT COSTS (€)							
Purchased Concentrates	15,484	2,604	4,701	3,674	1,413		3,791
Purchased Bulky Feed	1,582	397	401	317	58		394
Fertiliser	4,716	1,945	2,001	1,435	4,590		2,116
Crop Protection	235	108	125	97	3,169		315
Purchased Seed	299	64	100	84	1,882		202
Hire of Machinery	4,884	2,766	2,974	1,692	4,861		2,861
Transport	29	48	177	48	78		96
Livestock (A.I. Vet etc.)	5,292	1,739	1,404	1,878	440		1,635
Casual Labour	2	14	10	26	0		13
Other	4,285	950	868	848	548		954
Sub-Total	**36,808**	**10,635**	**12,760**	**10,099**	**17,038**		**12,378**
Fodder Crop Adjustment	221	150	298	22	264		239
TOTAL DIRECT COSTS	**37,027**	**10,785**	**12,906**	**10,121**	**17,288**		**12,559**
OVERHEAD COSTS (€)							
Rent of Conacre	2,049	755	1,027	530	1,702		902
Car, Electricity, Phone	4,740	2,110	2,071	2,187	1,861		2,168
Current Hired Labour	2,177	284	364	124	313		334
Interest Charges	1,424	344	382	204	417		363
Machinery Depreciation	4,060	1,960	1,868	1,381	2,842		1,921
Machinery Operating	3,683	2,241	2,732	2,135	3,199		2,484
of which Fuel & Lub	1,174	868	963	697	1,047		888
Buildings Depreciation	2,393	1,212	1,282	949	948		1,204
Buildings Maintenance	1,123	739	720	647	637		719
Land Improvement Depreciation	576	204	220	186	224		217
Land Improvement Maintenance	854	898	903	722	695		846
Other	3,610	2,003	2,133	1,972	2,316		2,100
OVERHEAD COSTS	**26,688**	**12,751**	**13,703**	**11,037**	**15,153**		**13,257**
TOTAL NET EXPENSES	**63,717**	**23,536**	**26,761**	**21,158**	**32,454**		**25,873**
Costs % Output	**Distribution - % of farms**						
< 50	4.9	8.3	13.4	20.4	20.3		12.7
50 -< 60	18.0	11.1	20.4	11.9	11.9		15.0
60 -< 70	21.2	19.7	14.2	29.3	21.6		19.1
70 -< 80	28.3	20.5	14.0	8.2	19.8		16.9
80 -< 90	10.5	13.6	18.0	21.9	19.6		16.7
90 +	17.1	26.9	20.0	8.3	6.8		19.5
=Total	100.0	100.0	100.0	100.0	100.0		100.0
Avg %	**72.1**	**80.0**	**73.1**	**68.6**	**67.5**		**74.5**

Source: Teagasc National Farm Survey

Table - 11E (2020) Demographic Data by System of Farming - Part-Time Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	29	127	144	70	29	3	402
Per Cent of Population	1.7	24.8	25.5	11.4	4.4	0.9	68.9
Holder							
Age of Holder	55.9	58.0	61.7	62.1	59.9		60.2
Marital Status - Married %	79.8	61.4	66.7	56.2	62.7		63.3
Widowed %	3.2	6.0	3.1	11.6	3.1		5.5
Single %	13.9	30.6	24.4	31.4	32.0		27.9
Separated %	0.0	2.0	5.8	0.8	2.2		3.2
=Total	100.0	100.0	100.0	100.0	100.0		100.0
Household							
Household Size (no.)	3.1	2.4	2.4	2.0	2.3		2.3
< 24 (no.)	0.9	0.4	0.4	0.3	0.3		0.4
< 24 % HH	39.9	25.2	20.4	14.6	9.9		20.7
25 - 44 (no.)	0.5	0.4	0.3	0.2	0.3		0.3
25 - 44 % HH	36.7	28.4	23.4	13.8	23.1		23.6
Demograph. Viable % HH	72.9	53.3	44.5	41.9	33.5		46.6
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	59.1	59.2	51.3	45.4	58.6		53.3
Off-farm Job Holder % HH	34.1	45.9	41.6	36.7	51.8		42.4
Off-farm Job Spouse % HH	37.6	34.4	28.3	22.8	29.5		29.6
Pensioners (no.)	0.3	0.5	0.6	0.7	0.5		0.6
Pensioners % HH	14.9	35.4	38.4	48.7	32.8		38.5
Unemployment Etc. (no.)	0.0	0.1	0.1	0.0	0.1		0.1
Unemployment Etc. % HH	0.0	7.1	6.2	2.9	6.8		5.8
Distribution - % of farms							
F.F.I. (€) < 5,000	20.0	41.0	32.0	25.0	21.0		32.0
FFI 5,000 - 10000	11.0	26.0	25.0	30.0	25.0		26.0
FFI 10,000 - 20000	21.0	26.0	23.0	22.0	26.0		24.0
FFI 20,000 - 30000	16.0	6.0	12.0	17.0	9.0		10.0
FFI 30,000 - 50000	19.0	2.0	7.0	7.0	16.0		6.0
FFI 50,000 - 70000	2.0	0.0	0.0	0.0	4.0		0.0
FFI 70 – 100,000	5.0	0.0	0.0	0.0	0.0		0.0
>100,000	6.0	0.0	0.0	0.0	0.0		0.0

Source: Teagasc National Farm Survey

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

Region	Border Reg(1)	Dublin & Mid-East Reg(3)	Midlands Reg(4)	Mid West Reg(5)	South-East Reg(6)	South-West Reg(7)	West Reg(8)
No. of Farms in Sample	138	113	111	109	127	143	95
Per Cent of Population	16.3	9.0	9.5	14.5	10.2	16.0	18.4
Overall Results (€)							
Gross Output	54,722	104,600	91,715	93,388	115,225	99,314	45,986
of which Land / Quota Let	269	1,101	705	569	977	175	53
Subsidies and Direct Payments	15,686	20,899	19,931	17,941	21,543	16,966	15,444
- Direct Costs	21,026	38,760	35,093	33,873	43,134	39,747	16,604
=Gross Margin	33,696	65,840	56,622	59,514	72,091	59,567	29,383
- Overhead Costs	18,893	33,967	32,387	28,919	33,753	26,805	14,023
= **Family Farm Income**	**14,802**	**31,873**	**24,235**	**30,595**	**38,337**	**32,762**	**15,360**
Net Sales & Receipts	53,715	107,697	94,713	96,030	117,611	99,493	49,551
- Current Cash Expenditure	34,798	63,623	57,434	54,637	67,252	58,571	26,498
= Cash Income (Approx)	18,918	44,074	37,280	41,393	50,359	40,922	23,052
-Net New Investment	7,702	10,916	12,208	9,830	13,774	9,338	6,653
=Cash Flow	11,216	33,158	25,071	31,563	36,585	31,584	16,399
Asset Values (€)							
Machinery	22,293	44,621	46,022	36,180	44,620	33,167	20,179
Livestock: Breeding	27,308	32,166	34,457	41,985	42,974	40,250	23,549
Trading	22,159	32,122	44,605	30,609	36,580	16,089	23,242
Land & Buildings	468,515	791,634	930,298	815,312	1,136,517	649,749	417,408
Gross New Investment	**8,760**	**11,769**	**14,368**	**11,456**	**16,514**	**10,203**	**8,443**
Loans Closing Balance	**15,498**	**27,933**	**32,720**	**29,280**	**25,796**	**21,885**	**5,515**
Total Standard Output (TSO)	**36,851**	**74,338**	**60,736**	**65,872**	**82,234**	**79,405**	**31,299**
Distribution - % of Farms							
Gross Output 0 – 10,000	0.0	0.0	2.5	1.5	0.0	0.0	0.0
10,000 – 20,000	22.6	21.2	8.1	7.1	3.6	7.2	21.8
20,000 – 40,000	37.2	21.9	27.1	32.4	25.6	35.4	33.2
40,000 – 60,000	13.3	13.6	22.6	15.1	16.5	16.8	26.4
60,000 – 100,000	15.1	12.1	16.9	15.2	15.3	8.6	12.4
> 100,000	11.5	31.3	22.8	28.6	39.0	31.9	6.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	15.5	62.6	59.4	42.1	71.8	41.9	39.7
(2)	76.1	35.9	38.2	50.6	26.4	32.4	43.5
(3)	8.1	1.5	2.3	7.3	1.3	25.6	16.8
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: Teagasc National Farm Survey

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

Region	Border Reg(1)	Dublin & Mid-East Reg(3)	Midlands Reg(4)	Mid West Reg(5)	South-East Reg(6)	South-West Reg(7)	West Reg(8)
No. of Farms in Sample	138	113	111	109	127	143	95
Per Cent of Population	16.3	9.0	9.5	14.5	10.2	16.0	18.4
LAND (ha)							
Area Owned	30.1	42.8	41.1	40.5	45.1	42.6	32.1
Total Area	37.3	53.0	47.1	46.3	51.7	50.1	37.0
Tillage	0.3	12.1	3.7	0.2	7.1	1.3	0.0
of which Total Cereals	0.2	9.9	3.0	0.1	6.1	1.2	0.0
" Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	9.0	10.7	11.7	11.5	12.2	10.5	8.9
Hay	0.1	1.5	1.0	0.8	1.1	0.3	0.3
Pasture	22.1	24.7	27.0	27.8	27.0	30.2	21.6
Rough Grazing	2.7	1.0	1.1	2.7	1.2	3.8	1.4
U.A.A	**35.3**	**50.9**	**45.8**	**44.6**	**50.3**	**48.3**	**33.0**
Remainder of Farm	2.0	2.1	1.3	1.6	1.3	1.8	4.0
Forage & Crop Acreage	33.4	50.0	44.1	41.4	48.3	43.3	31.5
LIVESTOCK							
Cattle							
Dairy Cows	6.3	13.8	13.4	21.1	23.1	29.5	3.8
Other Cows	12.9	11.1	14.8	12.4	10.2	6.8	13.1
Heifers-in-Calf	1.8	2.4	2.8	3.0	2.3	4.9	1.0
< 1 Year Old	19.3	24.8	28.1	29.3	29.1	24.6	16.0
1 - 2 Year Old Male	4.6	9.2	12.4	10.2	12.7	6.2	5.7
1 - 2 Year Old Female	8.5	9.3	13.6	8.7	12.2	5.7	6.1
=> 2 Year Old Male	0.8	3.1	3.7	4.7	3.4	1.8	1.7
=> 2 Year Old Female	0.6	1.9	2.6	1.3	2.2	0.6	2.3
Bulls	0.5	0.4	0.6	0.8	0.7	0.7	0.5
Total Cattle	**55.2**	**76.0**	**91.8**	**91.3**	**95.5**	**80.5**	**50.1**
Sheep (avg. no)							
Ewes	30.5	59.3	13.9	5.3	25.5	20.4	29.4
Other Sheep	26.9	52.2	15.8	4.7	36.8	17.2	29.7
Total Sheep	57.3	111.5	29.7	10.1	62.3	37.6	59.2
Grazing Livestock Units							
Dairy Cows	6.3	13.8	13.4	21.1	23.1	29.5	3.8
Other Cattle	29.7	37.7	48.8	41.9	42.9	27.7	29.9
Sheep	7.7	13.7	3.8	1.4	8.4	4.4	7.9
Horses	0.3	0.1	0.3	0.1	0.5	0.3	0.2
Total Livestock Units	**44.1**	**65.3**	**66.3**	**64.5**	**74.9**	**62.0**	**41.8**
LABOUR UNITS							
Family	1.1	1.0	0.9	1.1	1.1	1.2	0.9
Total	1.1	1.1	1.0	1.2	1.2	1.3	0.9

Source: Teagasc National Farm Survey

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

Region	Border Reg(1)	Dublin & Mid-East Reg(3)	Midlands Reg(4)	Mid West Reg(5)	South-East Reg(6)	South-West Reg(7)	West Reg(8)
No. of Farms in Sample	138	113	111	109	127	143	95
Per Cent of Population	16.3	9.0	9.5	14.5	10.2	16.0	18.4
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	13,190	29,093	28,324	42,426	48,258	59,741	7,647
of which milk	12,906	29,095	27,642	41,488	47,339	58,674	7,658
Cattle	22,150	28,088	36,064	32,022	34,432	20,922	20,358
of which Beef Data / Beef Genomics	611	584	622	651	536	381	671
Sheep & Wool	4,288	9,302	2,708	830	4,540	2,086	4,388
of which Sheep Coupled Payments	0	0	0	0	0	0	0
Pigs	0	0	1,259	0	0	0	0
Poultry	293	0	0	0	0	0	0
Horses	155	41	317	95	62	117	163
Other	0	0	0	0	0	0	0
Sub-Total Livestock	**40,076**	**66,525**	**68,671**	**75,373**	**87,293**	**82,865**	**32,555**
of which Disease Compensation	210	46	218	9	29	151	17
CROPS							
Wheat	100	3,803	111	0	833	16	0
Barley - Feeding	86	7,486	2,426	33	4,352	835	0
Barley - Malting	0	571	186	0	1,620	70	0
Oats	105	1,666	433	98	582	296	15
Potatoes	0	61	0	0	120	0	0
Other	960	5,083	1,807	1,131	2,030	931	322
of which Forestry Premium	366	6	262	403	176	488	190
Sub-Total Crops	**1,250**	**18,670**	**4,963**	**1,263**	**9,537**	**2,147**	**336**
TOTAL LIVESTOCK & CROPS	**41,326**	**85,195**	**73,634**	**76,636**	**96,829**	**85,012**	**32,891**
Machinery Hire Revenue	7	103	1,186	963	33	22	0
Other Current Receipts	119	576	504	578	818	40	7
+ Decoupled Direct Payments / Sub	13,380	18,239	16,787	15,681	18,837	15,357	13,325
of which Single Farm Payment	9,043	15,355	12,822	11,861	15,677	11,184	8,455
REPS/GLAS	1,498	1,449	1,696	1,577	1,570	1,199	2,165
DAS	2,828	1,186	2,029	2,023	1,429	2,245	2,662
Other Subsidies	305	938	588	382	441	961	294
+ Income from Land Let	269	1,101	705	569	977	175	53
+ Income from Quota Let	0	0	0	0	0	0	0
- Inter-Enterprise Transfers	463	1,297	1,398	1,255	2,441	1,410	353
TOTAL GROSS OUTPUT	**54,722**	**104,600**	**91,715**	**93,388**	**115,225**	**99,314**	**45,986**

Source: Teagasc National Farm Survey

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

Region	Border Reg(1)	Dublin & Mid-East Reg(3)	Midlands Reg(4)	Mid West Reg(5)	South-East Reg(6)	South-West Reg(7)	West Reg(8)
No. of Farms in Sample	138	113	111	109	127	143	95
Per Cent of Population	16.3	9.0	9.5	14.5	10.2	16.0	18.4
DIRECT COSTS (€)							
Purchased Concentrates	8,759	10,673	13,274	12,443	14,215	15,256	6,072
Purchased Bulky Feed	518	1,850	1,228	1,651	1,412	2,331	525
Fertiliser	3,236	7,347	5,461	4,967	8,009	5,957	2,559
Crop Protection	164	2,742	796	287	1,666	404	159
Purchased Seed	115	1,502	607	248	1,169	281	104
Hire of Machinery	3,436	6,381	5,227	5,711	7,112	6,375	2,770
Transport	49	201	205	164	100	97	68
Livestock (A.I. Vet etc.)	2,898	4,362	4,452	4,679	5,415	5,153	2,335
Casual Labour	31	488	242	280	94	127	304
Other	1,617	3,021	3,291	3,363	3,991	3,530	1,272
Sub-Total	**20,824**	**38,568**	**34,783**	**33,793**	**43,182**	**39,512**	**16,167**
Fodder Crop Adjustment	213	197	313	81	-45	438	438
TOTAL DIRECT COSTS	**21,026**	**38,760**	**35,093**	**33,873**	**43,134**	**39,747**	**16,604**
OVERHEAD COSTS (€)							
Rent of Conacre	1,768	4,173	2,626	2,423	3,192	2,873	1,200
Car, Electricity, Phone	2,618	3,745	4,241	4,256	3,908	3,962	2,624
Current Hired Labour	733	2,783	2,702	1,336	2,723	1,004	41
Interest Charges	732	1,374	1,620	1,432	1,261	1,072	292
Machinery Depreciation	2,773	5,579	5,973	4,420	5,617	4,007	2,040
Machinery Operating	3,596	6,125	5,487	4,574	5,664	5,138	2,368
of which Fuel & Lub	1,323	2,299	2,163	1,698	1,992	1,426	1,011
Buildings Depreciation	1,746	2,789	3,049	2,990	3,291	2,951	1,313
Buildings Maintenance	919	1,719	1,253	1,913	2,123	1,000	843
Land Improvement Depreciation	278	461	533	500	539	587	207
Land Improvement Maintenance	1,057	1,513	1,374	1,474	1,398	772	1,151
Other	2,675	3,705	3,530	3,601	4,037	3,440	1,944
OVERHEAD COSTS	**18,893**	**33,967**	**32,387**	**28,919**	**33,753**	**26,805**	**14,023**
TOTAL NET EXPENSES	**39,930**	**72,732**	**67,483**	**62,792**	**76,890**	**66,755**	**30,627**
Costs % Output	**Distribution - % of farms**						
< 50	5.1	10.1	5.1	12.0	11.1	17.6	18.8
50 -< 60	13.0	15.0	16.9	18.9	16.4	28.5	15.5
60 -< 70	18.3	27.2	29.7	18.9	23.2	15.8	19.2
70 -< 80	23.5	16.1	12.7	14.1	24.5	12.4	22.8
80 -< 90	19.6	22.9	11.9	16.6	12.5	9.5	14.9
90 +	20.2	8.7	23.7	19.5	12.3	16.2	8.8
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg %	**76.6**	**71.3**	**76.5**	**72.4**	**72.2**	**69.6**	**68.7**

Source: Teagasc National Farm Survey

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

Region	Border Reg(1)	Dublin & Mid-East Reg(3)	Midlands Reg(4)	Mid West Reg(5)	South-East Reg(6)	South-West Reg(7)	West Reg(8)
No. of Farms in Sample	138	113	111	109	127	143	95
Per Cent of Population	16.3	9.0	9.5	14.5	10.2	16.0	18.4
Holder							
Age of Holder	55.4	62.4	62.4	59.5	58.4	57.1	58.2
Marital Status - Married %	63.7	72.9	65.5	78.4	69.0	75.4	69.3
Widowed %	3.6	9.2	4.0	0.9	8.2	4.1	1.3
Single %	26.5	15.3	29.2	17.4	22.7	19.6	22.2
Separated %	5.4	2.6	0.9	3.3	0.0	0.0	7.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.8	2.4	2.7	2.7	2.8	2.7	2.4
< 24 (no.)	0.7	0.5	0.7	0.7	0.7	0.6	0.5
< 24 % HH	29.3	22.0	32.8	31.4	37.0	33.8	26.2
25 - 44 (no.)	0.5	0.2	0.3	0.4	0.5	0.3	0.3
25 - 44 % HH	36.1	17.6	26.3	32.2	32.6	23.4	22.3
Demograph. Viable % HH	62.3	39.2	53.6	57.6	57.3	64.8	49.9
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	54.0	48.9	49.6	62.5	50.9	46.5	63.9
Off-farm Job Holder % HH	39.3	29.9	31.4	34.5	27.1	24.4	48.7
Off-farm Job Spouse % HH	28.3	32.1	30.0	52.4	37.3	37.6	33.9
Pensioners (no.)	0.4	0.4	0.7	0.5	0.4	0.7	0.5
Pensioners % HH	28.0	28.0	53.5	32.0	30.1	39.3	28.1
Unemployment Etc. (no.)	0.1	0.0	0.0	0.0	0.1	0.1	0.0
Unemployment Etc. % HH	6.8	4.0	2.4	3.0	7.3	7.1	4.2
Distribution - % of farms							
F.F.I. (€) < 3,500	25.7	20.5	23.0	19.6	13.4	17.0	22.4
F.F.I. (€) < 5,000	29.0	23.0	25.0	28.0	14.0	21.0	26.0
FFI 5,000 – 10,000	27.0	17.0	17.0	13.0	17.0	15.0	18.0
FFI 10,000 – 20,000	20.0	21.0	23.0	12.0	23.0	15.0	29.0
FFI 20,000 – 30,000	10.0	6.0	7.0	16.0	6.0	14.0	14.0
FFI 30,000 – 50,000	7.0	9.0	13.0	10.0	13.0	10.0	9.0
FFI 50,000 – 70,000	3.0	9.0	5.0	5.0	6.0	10.0	1.0
FFI 70 - 100,000	1.0	6.0	4.0	8.0	13.0	7.0	1.0
>100,000	1.0	8.0	5.0	8.0	9.0	8.0	2.0

Source: Teagasc National Farm Survey

Appendix 2: Background notes

The Teagasc National Farm Survey (NFS) has been conducted on an annual basis since 1972. The survey is operated as part of the Farm Accountancy Data Network (FADN) of the EU and fulfils Ireland's statutory obligation to provide data on farm output, costs and income to the European Commission. A random, nationally representative sample is selected annually in conjunction with the Central Statistics Office (CSO) to represent those farms with greater than €8,000 of Standard Output. Each farm is assigned a weighting factor so that the results of the survey are representative of the national population of farms. These results are based on a sample of 836 farms which represents 93,244 farms nationally.

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

Table A: Estimated 2020 Farm Population Distribution

Size (ha)	2 – 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	1%	2%	6%	7%	2%	17%
Cattle Rearing	9%	8%	7%	3%	0%	27%
Cattle Other	8%	8%	9%	5%	1%	31%
Sheep	4%	3%	4%	3%	1%	15%
Tillage	1%	1%	2%	2%	1%	7%
Mixed Livestock	0%	0%	1%	1%	0%	2%
All	23%	21%	29%	21%	5%	100%

Source: Central Statistics Office

The distribution of the sample numbers on which the 2020 Teagasc NFS results are based is shown in Table B together with the rate of representation for each system/size cell.

The 836 farms in the NFS sample represent a farming population of 93,244.

Table B: Number of Sampled Farms by Farm Size and Farm System 2020

Farm System	2 - 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	14 (52)	24 (73)	76 (69)	132 (52)	56 (28)	302 (53)
Cattle Rearing	25 (346)	44 (164)	50 (137)	30 (88)	4 (50)	153 (167)
Cattle Other	20 (346)	43 (164)	64 (137)	52 (88)	16 (50)	195 (145)
Sheep	6 (643)	23 (127)	35 (115)	32 (82)	16 (57)	112 (128)
Tillage	6 (188)	8 (128)	11 (151)	22 (90)	12 (90)	59 (117)
Mixed Livestock	1 ()	()	1 ()	5 (169)	8 (37)	15 (125)
ALL	72 (298)	142 (141)	237 (115)	273 (71)	112 (44)	836 (111)

Source: Central Statistics Office

Appendix 3: Classification of Farm Systems

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

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

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

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

Farm Typology

a) The "standard output" (SO), of an agricultural product (crop or livestock) is the average monetary value of the agricultural output at farm-gate price. The SO excludes direct payments, value added tax and taxes on products. The Member States calculate regional SO coefficients for each product as average values over the reference period.

b) The "economic size of a holding" is the value of its total SO. It is the sum of the individual SO of all the agricultural products present on the holding, expressed in Euro. Since Commission Regulation (EC) No 1242/2008 of 8 December 2008 there are 14 economic size classes.

c) The "type of farming of a holding" is the production system of a holding which is characterised by the relative contribution of different enterprises1 to the holding's total SO. Depending on the amount of detail required, there are three nested levels of type of farming: 9 general types, 21 principal types and 62 particular types.

d) The "importance of the OGA of the holding" is defined as the share of the OGA turnover in the total turnover of the holding (including direct payments). Depending on this estimated OGA share, the farms are classified according to three percentage bands (from 0 to 10%, from 10% to 50%, more than 50%).

The method of classifying farms into farming systems, as used in this report is based on the EU farm typology as set out in Commission Decision 78/463 and its subsequent amendments. The methodology assigns a standard output (SO) to each type of farm animal and each hectare of crop. Farms are then classified into groups called particular types and principal types, according to the proportion of the total SO of the farm which comes from the main enterprises after which the systems are named. For the purposes of adapting the EU typology to suit Irish conditions more closely, a re-grouping of the farm types has been carried out as set out below (showing the EU description):

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

The system titles refer to the **dominant** enterprise in each group and their results should not be confused with those of individual farm enterprises. For example, the two specified cattle systems refer to those farms where the greater proportion of their activity is cattle production, but there are many other farms (including those in the tillage and other systems) that have a cattle enterprise. This can be seen clearly in the main tables section of this report showing the contribution of the enterprises to the gross output of farms in the various systems.

Farm System Definitions

Dairying

Particular type 450 (specialist milk production)

Cattle Rearing

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

Cattle Other

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

Sheep *

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

Tillage:

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

Mixed Livestock *:

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

Appendix 4: Glossary of Terms

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

Asset Values

Livestock: The average of the opening and closing inventories.

Machinery: Closing inventory value based on cost of replacement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other	
Working horse	1.5
Goats (all)	0.14
Others	1

Gross Margin: Gross output minus direct costs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Per Cent of Population: These figures are estimates of the percentage of the population (of farms) that fall into individual categories. For example in Table 01a 0.6% of the population (of farms) are estimated to be Dairying farms with less than 10 UAA (Ha).

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

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

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

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

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

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

And the **NUTS III regions** relate to the following counties:

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

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

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

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

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

Region 7 – South-West: Cork, Kerry

Region 8 – West: Galway, Mayo, Roscommon

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

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

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

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

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

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

System of Farming See Appendices B and C

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

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

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

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