Teagasc
National Farm Survey 2022

AGRICULTURAL ECONOMICS AND FARM SURVEYS TEAGASC

FINAL RESULTS NOVEMBER 2023 ISBN: 978-1-84170-692-4

Agriculture and Food Development Authority

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Acknowledgements

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

Monetary Amounts in Nominal Terms

Monetary figures in this report are presented in nominal terms. This is relevant when considering incomes over time, as inflation, even at a low rate, accumulates over several years and erodes the purchasing power of money. For much of the last decade inflation has been very low in Ireland. However, in 2021 and in 2022, the inflation rate has increased sharply. This is important when considering the change in nominal amounts over recent years.

Interpreting the Box Plots

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

Contact

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

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What's in the Report?

Farm Coverage

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

Farm Categorisation

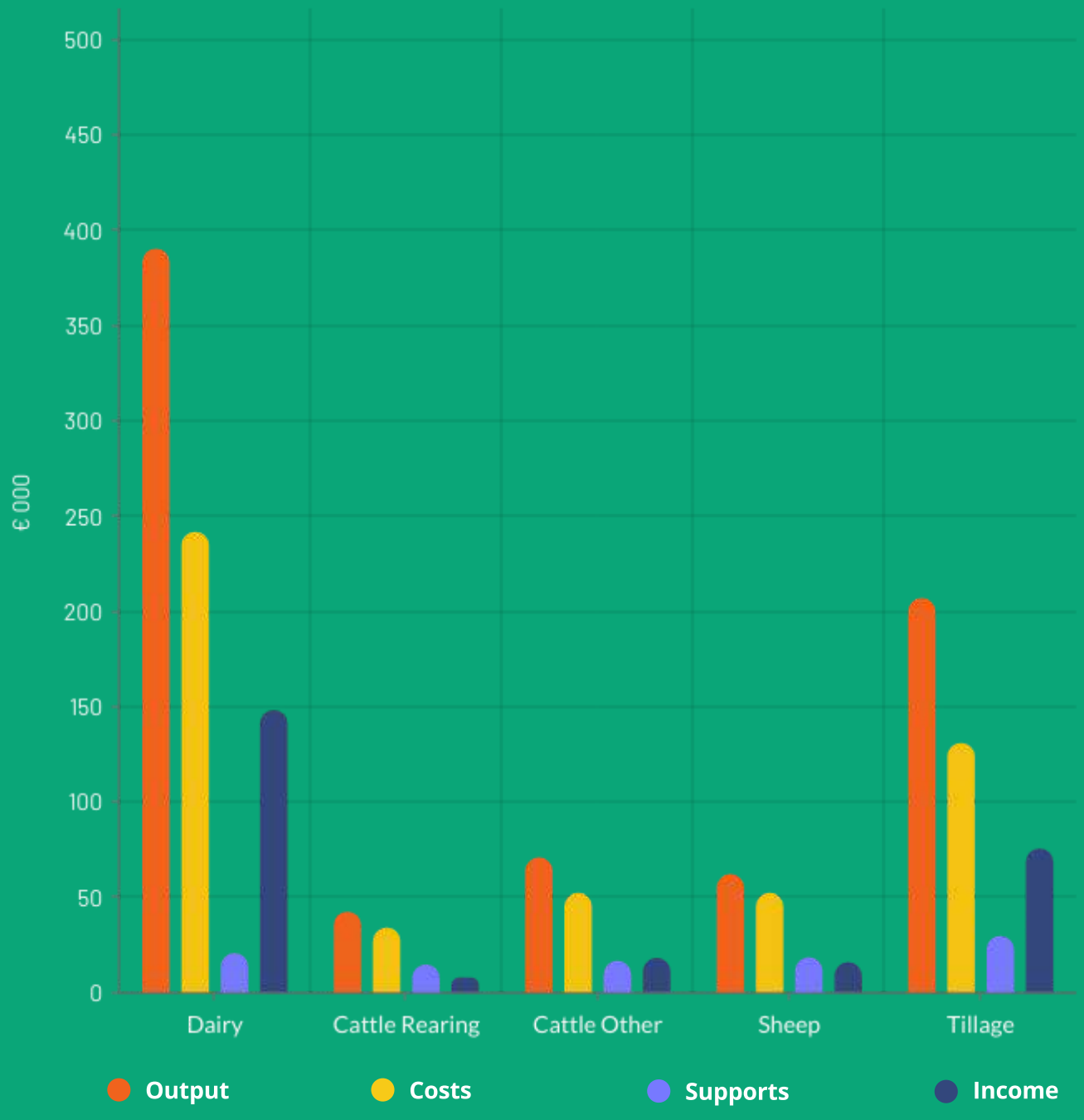
- Farm typically produce more than one type of agricultural output. In the National Farm Survey farms are categorised into farm types according to their principal output.

- In this Final Report for 2022, the sample is representative of a population of 85,860 farms in Ireland.

Key Performance Indicators

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

Summary of Average Farm Performance by System 2022



Farm Classification

Teagasc collects farm data through the National Farm Survey, principally in fulfilment of Ireland's obligation as a member of the European Union. However, the National Farm Survey has evolved over the years to produces a comprehensive list of measures relating to farm sustainability, covering economic, social and environmental performance metrics.

This report focusses mainly on the economic sustainability of Irish agriculture. A dedicated Sustainability Report covering the wider suite of sustainability metrics will be produced later in the year.

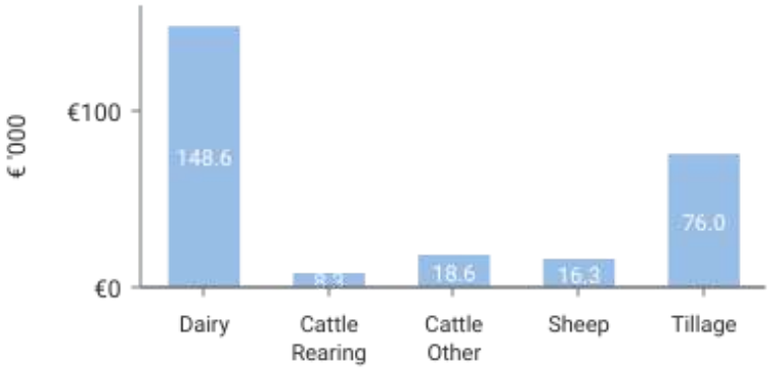
The results of the Teagasc National Farm Survey (NFS) can be decomposed in various ways. One of the most common ways in which the results are presented is on a system basis. By system, the NFS farms are categorised into one of six farm types: Dairy, Cattle Rearing, Cattle Other, Sheep, Tillage and Mixed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

The method of classifying farms into farming systems, is based on the EU farm typology, as set out in Commission Decision 78/463 and its subsequent amendments. The approach is utilised by all members of the EU Farm Accountancy Data Network (FADN).

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

Teagasc National Farm Survey 2022

Average Family Farm Income (FFI) 2022



% Change in FFI 2022 vs 2021

+50% Dairy

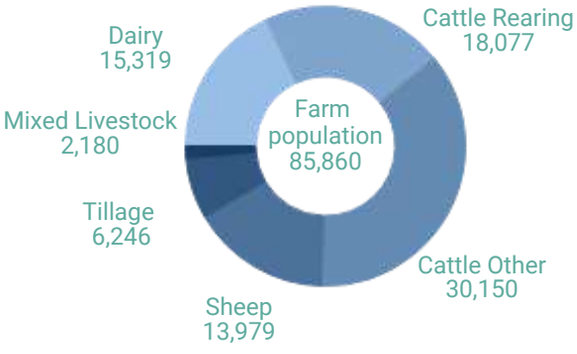
-21% Sheep

-23% Cattle Rearing

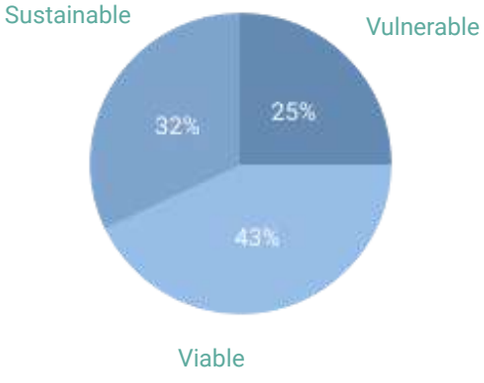
+31% Tillage

+8% Cattle Other

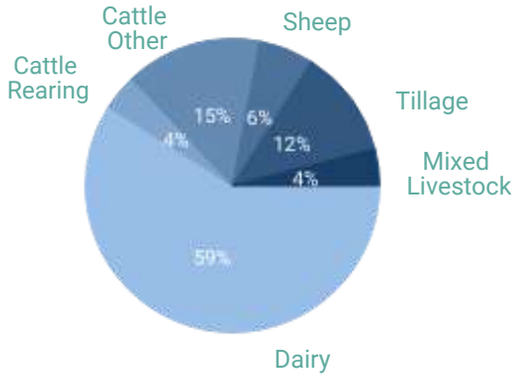
NFS Farm Population 2022



Farm Viability 2022

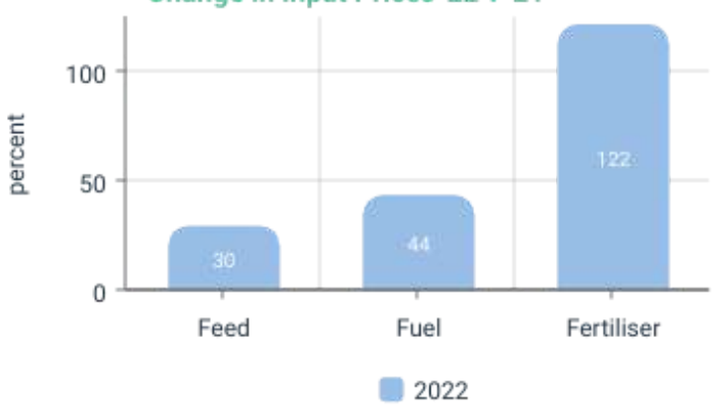


Aggregate Farm Income 2022

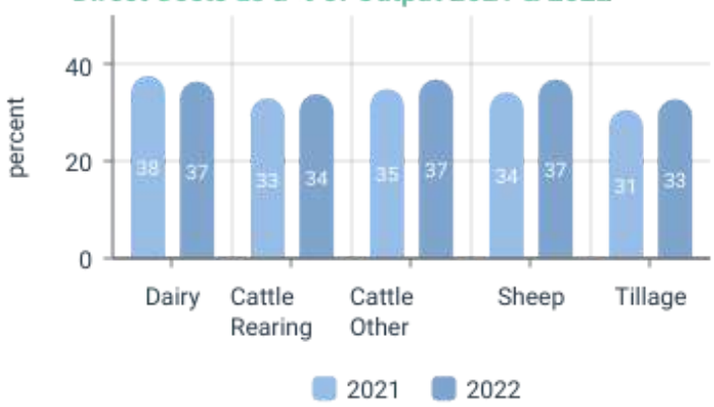


Change in Output Prices '22 v '21

Change in Input Prices '22 v '21



Direct Costs as a % of Output 2021 & 2022



Overheads Costs as a % of Output 2021 & 2022

The Teagasc National Farm Survey (NFS) has been in operation since 1972 as part of the EU FADN (Farm Accountancy Data Network). The 2022 final results are based on a sample of 795 farms, representing over 85,000 farms nationally.

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

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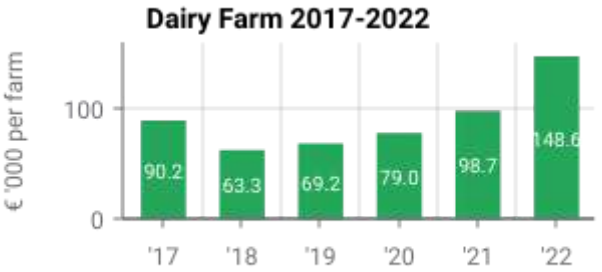
Farm Income by Farm System

Dairy Farm Average 2022

€148,598

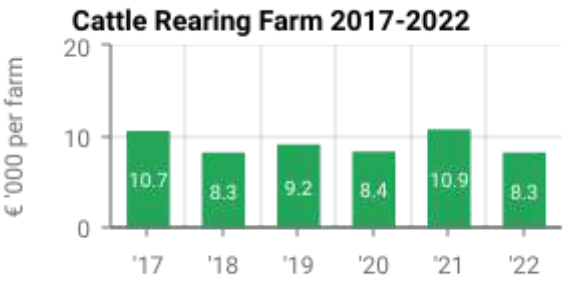
Farm Size 65 ha



Cattle Rearing Farm Average 2022

€8,324

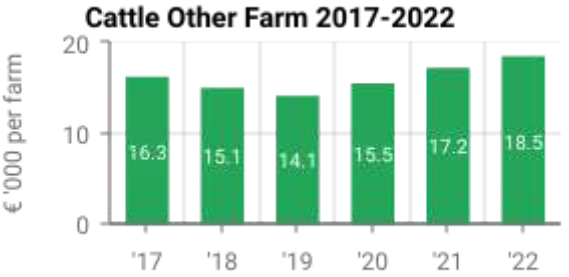
Farm Size 31 ha



Cattle Other Farm Average 2022

€18,554

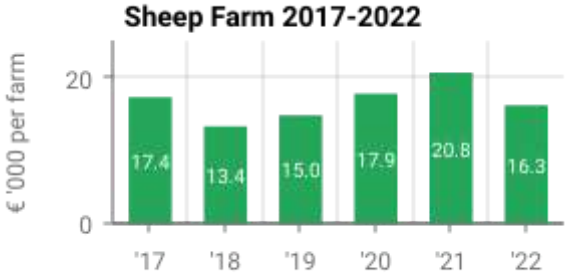
Farm Size 37 ha



Sheep Farm Average 2022

€16,324

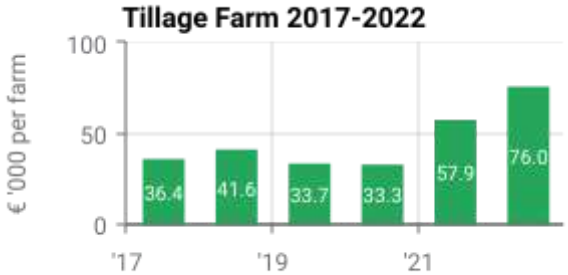
Farm Size 45 ha



Tillage Farm Average 2022

€76,013

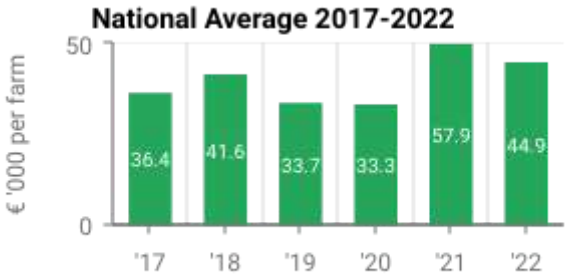
Farm Size 70 ha



National Average 2022

€44,936

Farm Size 45 ha

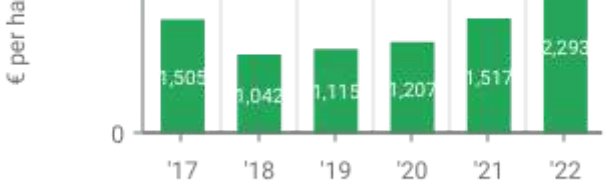


Source: Teagasc National Farm Survey

Farm Income Per Ha

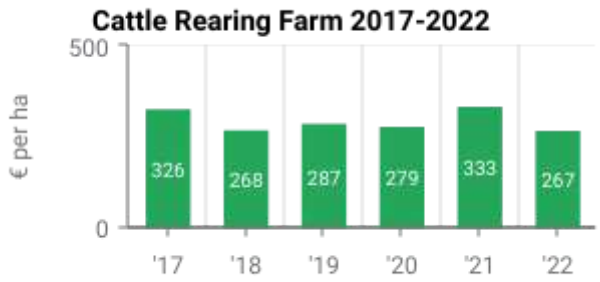
Dairy Farm Average 2022

€2,293 Farm Size 65 ha



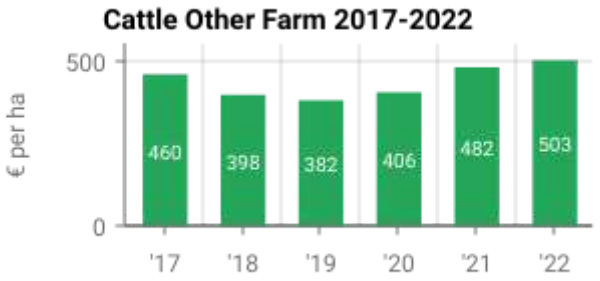
Cattle Rearing Farm Average 2022

€267 Farm Size 31 ha



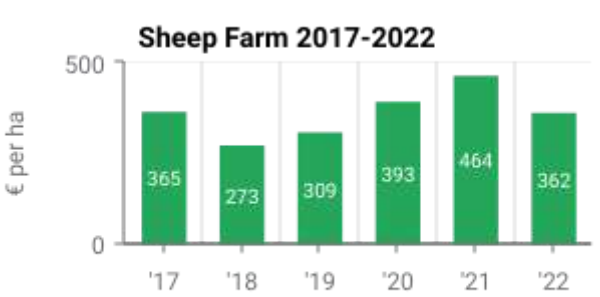
Cattle Other Farm Average 2022

€503 Farm Size 37 ha



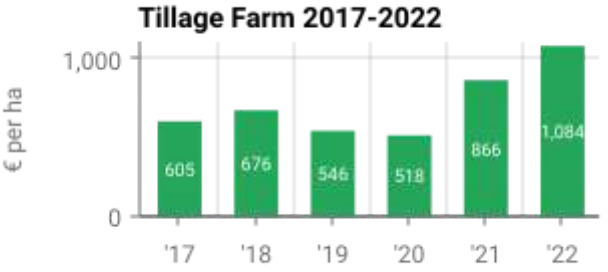
Sheep Farm Average 2022

€362 Farm Size 45 ha



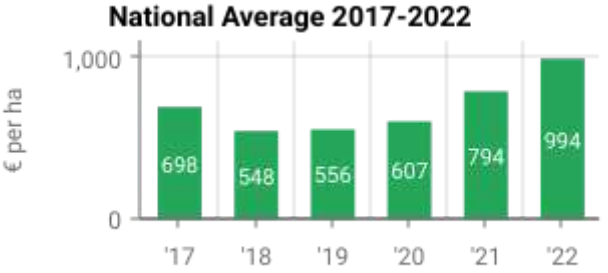
Tillage Farm Average 2022

€1,084 Farm Size 70 ha



National Average 2022

€994 Farm Size 45 ha



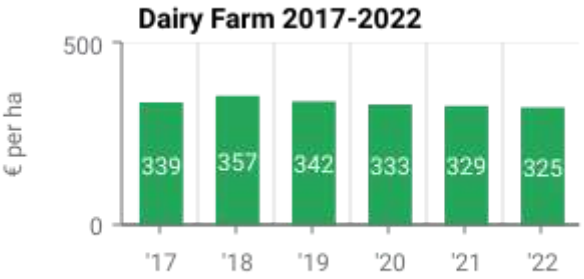
Source: Teagasc National Farm Survey

Direct Payments Per Ha

Dairy Farm Average 2022

€325

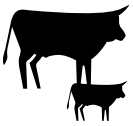
of which Basic Payment €271
Farm size 65 ha

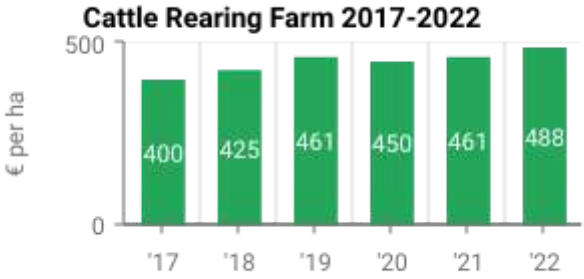


Cattle Rearing Farm Average 2022

€488

of which Basic Payment €246
Farm size 31 ha

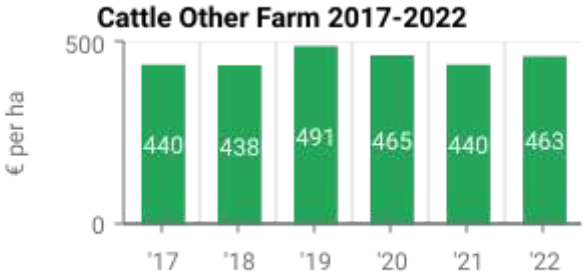




Cattle Other Farm Average 2022

€463

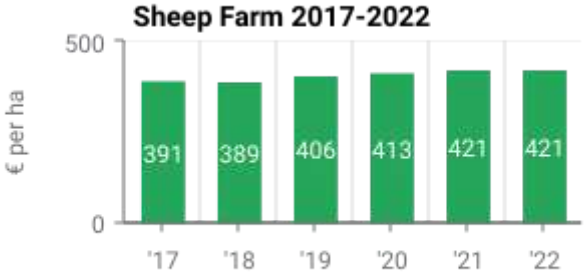
of which Basic Payment €290
Farm size 37 ha



Sheep Farm Average 2022

€421

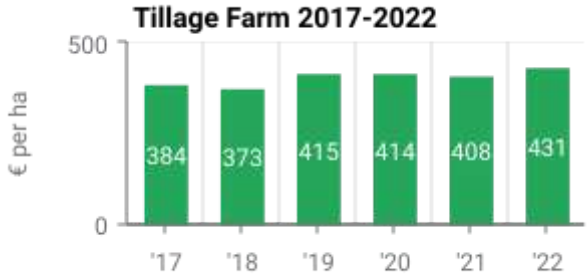
of which Basic Payment €251
Farm size 45 ha



Tillage Farm Average 2022

€431

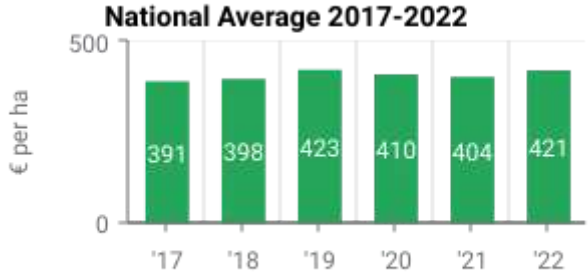
of which Basic Payment €295
Farm size 70 ha



National Average 2022

€421

of which Basic Payment €276
Farm size 45 ha



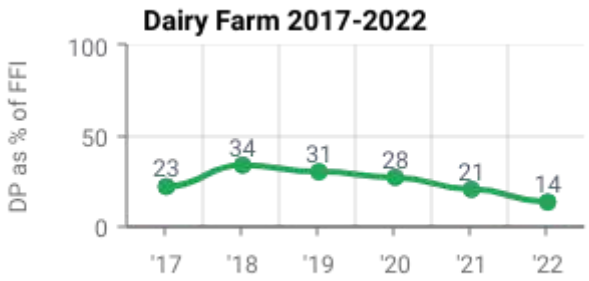
Source: Teagasc National Farm Survey

Direct Payment as % of FFI

Dairy Farm Average 2022

14%

Direct Payment €325 per ha
Family Farm Income (FFI) €2,293 per ha



Cattle Rearing Farm Average 2022

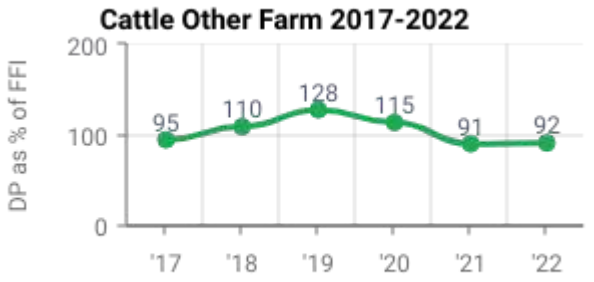
182%

Direct Payment €488 per ha
Family Farm Income (FFI) €267 per ha

Cattle Other Farm Average 2022

92%

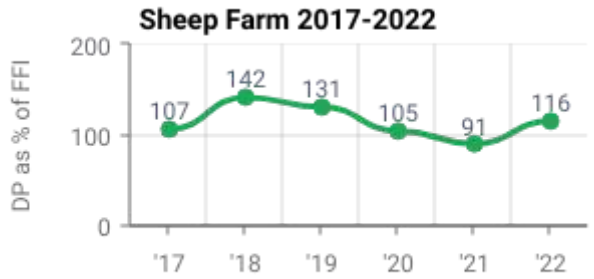
Direct Payment €463 per ha
Family Farm Income (FFI) €503 per ha



Sheep Farm Average 2022

116%

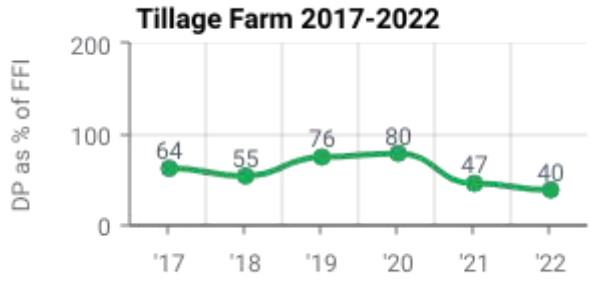
Direct Payment €421 per ha
Family Farm Income (FFI) €362 per ha



Tillage Farm Average 2022

40%

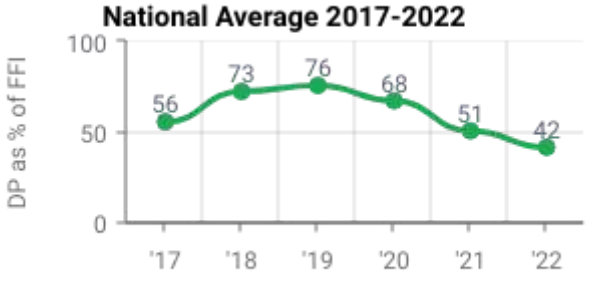
Direct Payment €431 per ha
Family Farm Income (FFI) €1,084 per ha



National Average 2022

42%

Direct Payment €421 per ha
Family Farm Income (FFI) €994 per ha



Source: Teagasc National Farm Survey

Percentage of Farms with Debt

Dairy Farm Average 2022

67%

Loan amount €130,440
Farm Income €162,154 (farms with debt)

Cattle Rearing Farm Average 2022

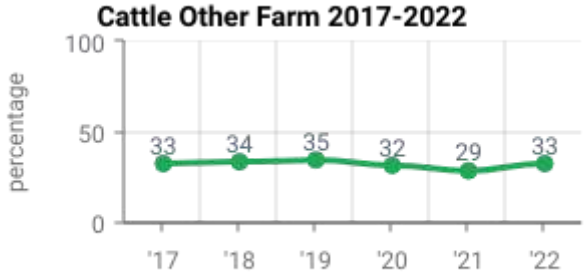
26%

Loan amount €25,458
Farm Income €11,763 (farms with debt)

Cattle Other Farm Average 2022

33%

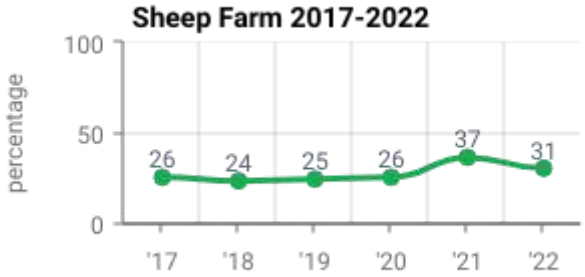
Loan amount €51,823
Farm Income €24,460 (farms with debt)



Sheep Farm Average 2022

31%

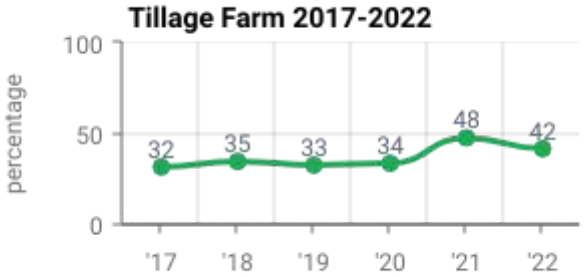
Loan amount €36,706
Farm Income €23,301 (farms with debt)



Tillage Farm Average 2022

42%

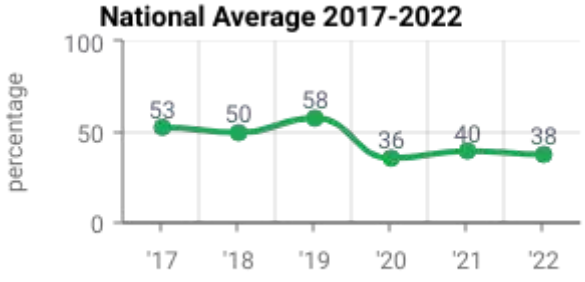
Loan amount €78,561
Farm Income €106,827 (farms with debt)



National Average 2022

38%

Loan amount €75,451
Farm Income €74,200 (farms with debt)



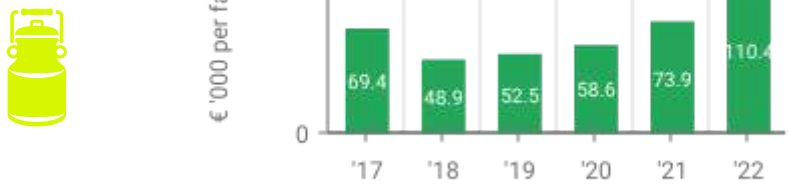
Source: Teagasc National Farm Survey

Farm Income per unpaid labour unit

Dairy Farm Average 2022

€110,359

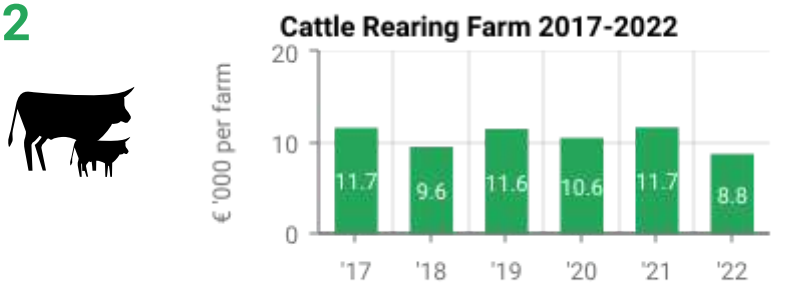
Farm Size 65 ha



Cattle Rearing Farm Average 2022

€8,783

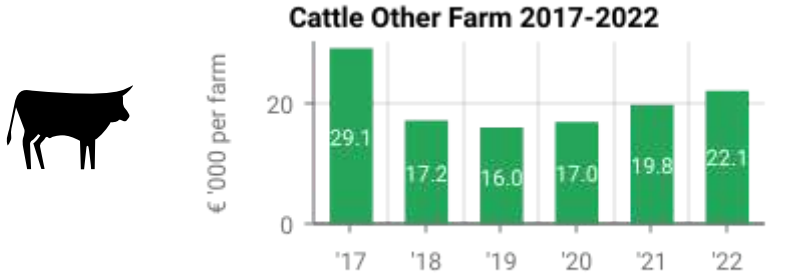
Farm Size 31 ha



Cattle Other Farm Average 2022

€22,123

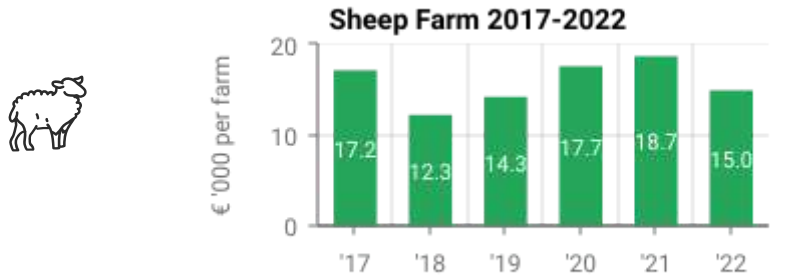
Farm Size 37 ha



Sheep Farm Average 2022

€15,094

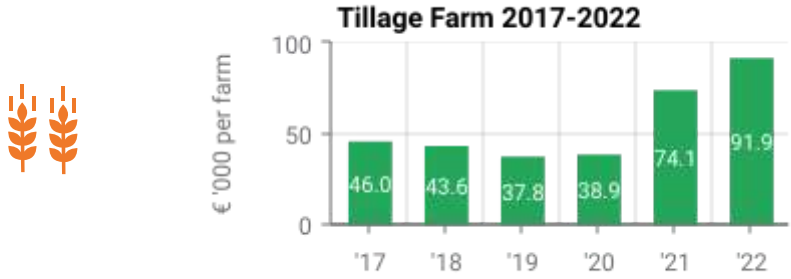
Farm Size 45 ha



Tillage Farm Average 2022

€91,935

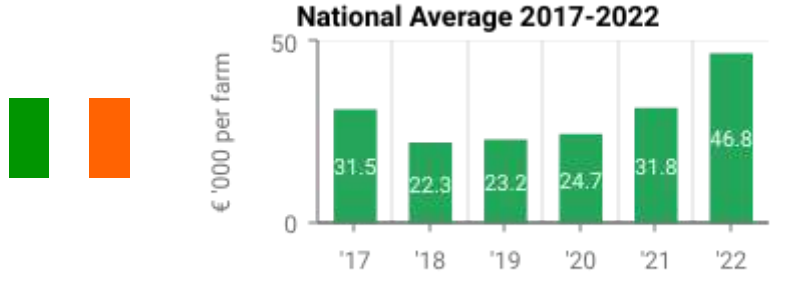
Farm Size 70 ha



National Average 2022

€46,814

Farm Size 45 ha



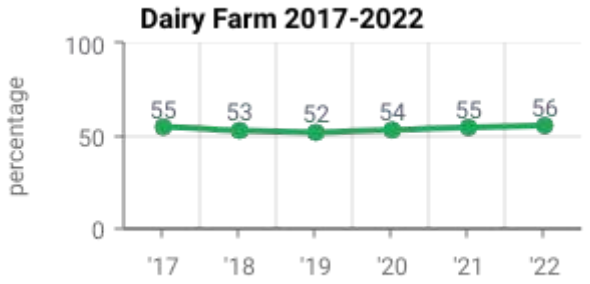
Source: Teagasc National Farm Survey

Incidence of Off Farm Employment

Dairy Holder and/or Spouse 2022

56%

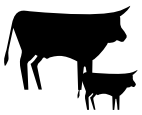
Holder only 11%
Spouse only 54%

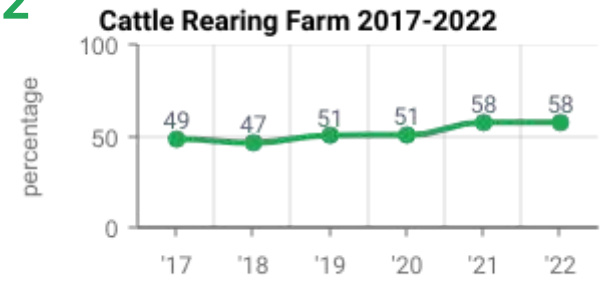


Cattle Rearing Holder and/or Spouse 2022

58%

Holder only 46%
Spouse only 38%

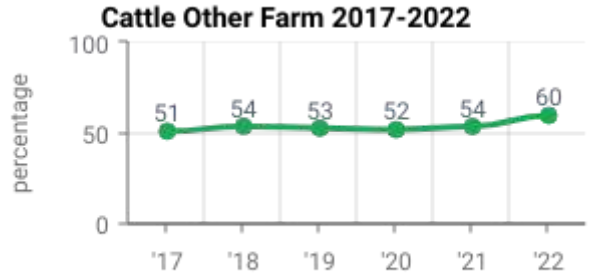




Cattle Other Holder and/or Spouse 2022

60%

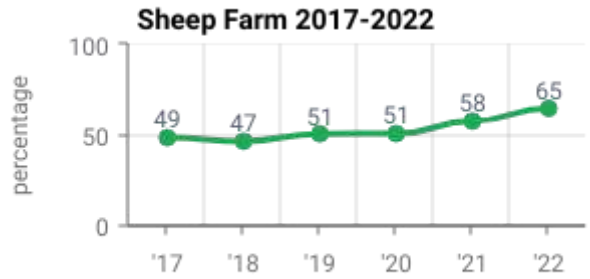
Holder only 47%
Spouse only 38%



Sheep Holder and/or Spouse 2022

65%

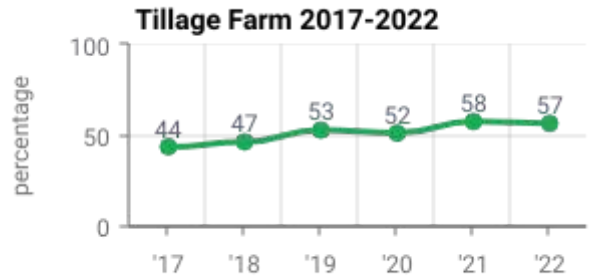
Holder only 51%
Spouse only 40%



Tillage Holder and/or Spouse 2022

57%

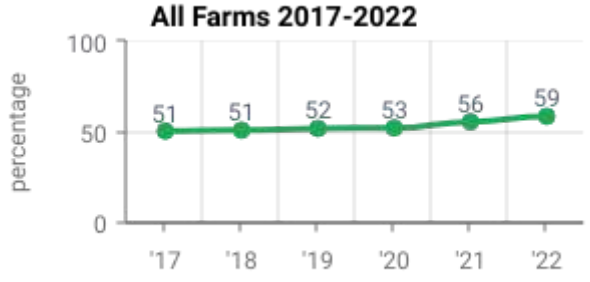
Holder only 45%
Spouse only 45%



All Farms Holder and/or Spouse 2022

59%

Holder only 40%
Spouse only 41%



Source: Teagasc National Farm Survey

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Income, Direct Payments and Investment Key Messages

Income

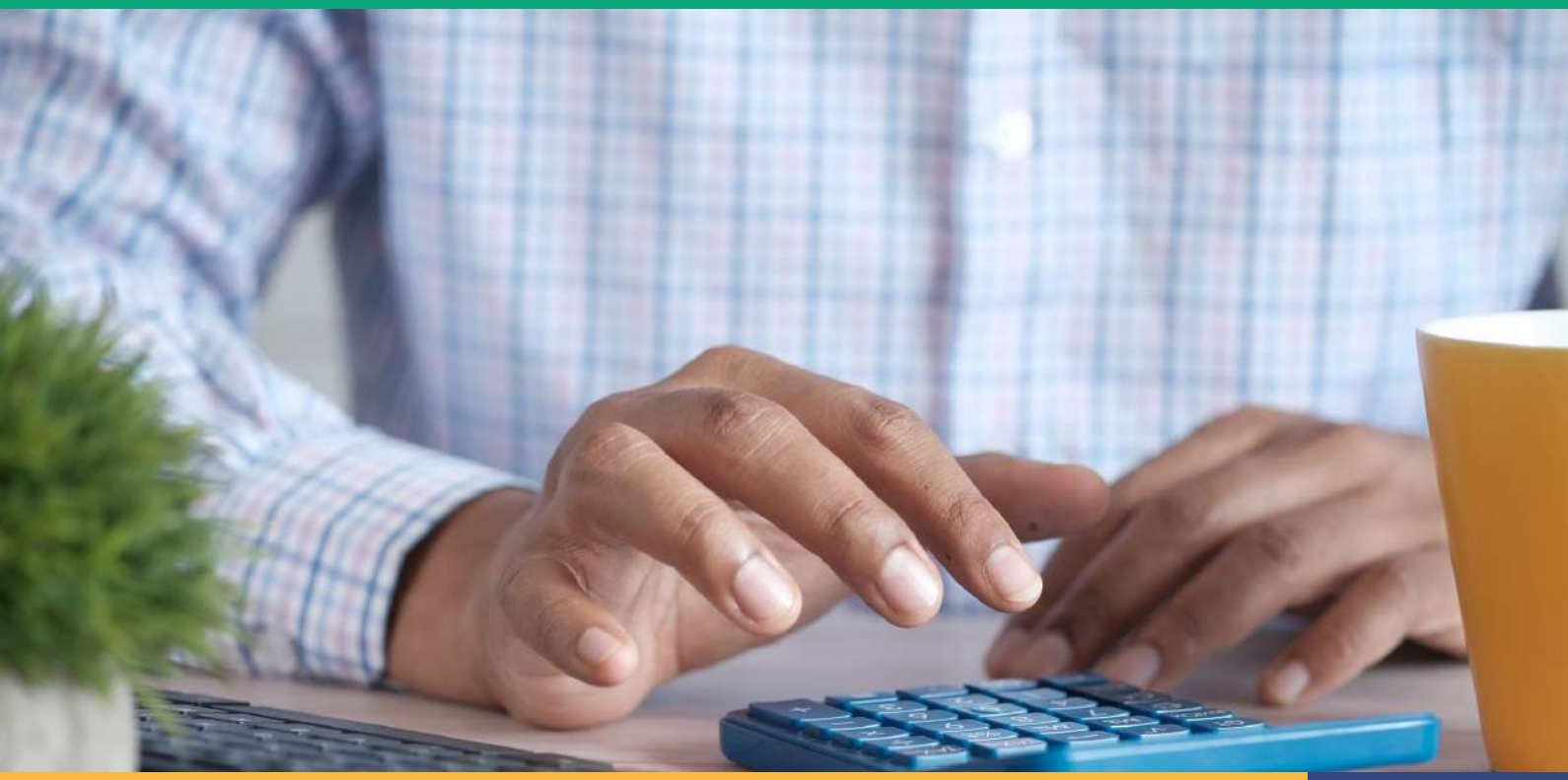
Large increases in Dairy and Tillage, with smaller changes in Cattle and Sheep

Direct Payments

Minor changes in Pillar I and Pillar II supports

Investment

Investment remained highest on Dairy farms



Family Farm Income 2022

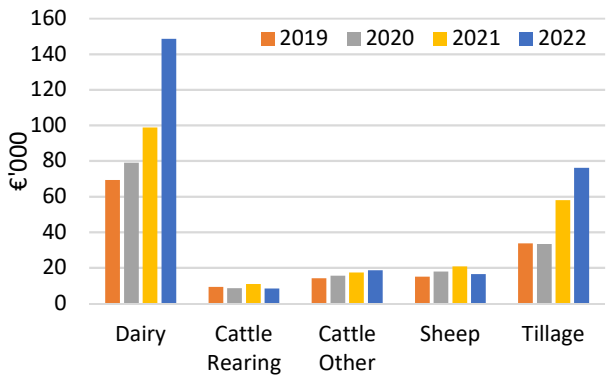
Family Farm Income (FFI), the return from farming for farm family labour, land and capital, is the principal measure used in the Teagasc National Farm Survey. This follows the approach of the EU Farm Accountancy Data Network of which the NFS is a part.[1] FFI varies considerably by farm system, with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

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

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

Dairy FFI increased to €148,598 on average in 2022, up 50 percent on the 2021 level. Sharply higher milk prices were observed in 2022. There was little change in milk production, partly due to high fertiliser and feed costs, but also due to a dry summer which impeded grass growth. Fuel prices were also up substantially. Collectively this resulted in an increase in production costs, up 32 percent on average relative to 2021.

Fig 1: Average FFI by farm system 2019 - 2022



Source: Teagasc National Farm Survey

The average income on **Cattle Rearing** farms in 2022, decreased by 23 percent to €8,324, and remains lowest overall. Young cattle prices improved in 2022, but production costs also increased by 11 percent, on average. There was no change in the general level of direct payments received on those farms.

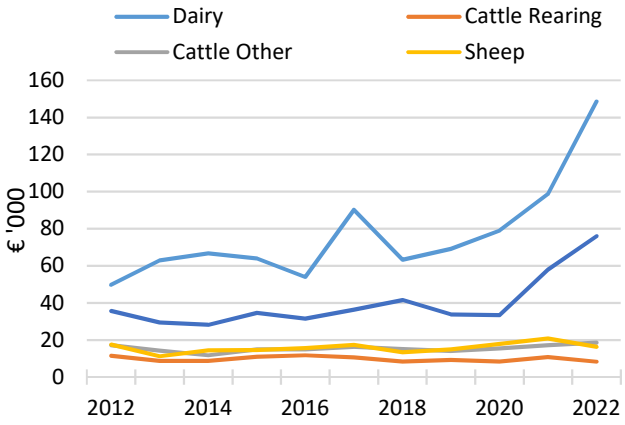
Cattle Other FFI increased marginally in 2022, up 8 percent year-on-year to €18,554. Prices for finished cattle improved in 2022, and therefore the value of gross output increased. However, the general rise in production costs was particularly felt on those farms and resulted in an average increase in costs of 29 percent year-on-year.

Sheep farm incomes had been on an upward trajectory in recent years. However, in 2022, although output values remained relatively high, increased costs (up 14 percent) squeezed margins and led to a sharp decline in average FFI. On average, income declined by 21 percent to €16,324.

Production conditions were favourable on **Tillage** farms in 2022, with generally good yields. At the same time, due to tighter international supply and demand conditions, Irish cereal prices increased relative to 2021. Although input prices also increased, the 30 percent increase in costs was offset by the improved value of outputs. Overall, the increase in output prices and higher yields led to a 31 percent increase in FFI to €76,013 on the average Tillage farm in 2022.

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

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



Source: Teagasc National Farm Survey

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

However, structural differences across these farm systems in terms of scale and labour input in particular should be borne in mind. Similarly, it is important to emphasise that these average farm system income levels are each calculated for system populations that have a wide income variance. While the differences in average income levels across the systems are pronounced, better performing Drystock farms will have income levels that are much closer to the farms at the lower end of the Dairy farm income distribution. These differences are further interrogated in the 2022 NFS enterprise factsheets, with analysis conducted across Top, Middle and Bottom performing farms.

Although there has been volatility in both Dairy and Tillage farm income over the last number of years, volatility in the Dairy sector in particular has to be seen in the context of an average income level that is now well in excess of the average for other farm systems. In 2022, the average Dairy FFI was close to 18 times that of the Cattle Rearing system. The average Tillage FFI was over 9 times the Cattle Rearing equivalent. That said, the recent and ongoing experience of rising costs or volatile weather and output prices highlights the particular importance of building resilience into Irish agricultural production systems and managing what can be controlled within the farm business.

Similarly, average income figures for the various farm systems partly reflect differences in average farm size and the amount of labour required. It is important to consider whether farms can be categorised as full-time or part-time and whether farm households have sources of income other than farming. These issues are explored later in this report. The average FFI in 2022 was €44,936, representing an increase of 29 percent on the 2021 level. However, calculating an average income across all farm systems does not provide a particularly meaningful summary performance measure, given the large income disparities that exists between farm systems.

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

Table 1: Average farm size and FFI per hectare 2022

	Size (ha)	Income € per ha
Dairy	65	2,293
Cattle Rearing	31	267
Cattle Other	37	503
Sheep	45	362
Tillage	70	1,084
All	45	994

Source: Teagasc National Farm Survey

Overall, the average farm size in 2022 remained static at 45 hectares and the average income level per hectare increased relative to the 2021 figure to €994. The average Dairy farm area in 2022 is calculated to have been 65 ha. An average FFI of €2,293 per hectare was earned on Dairy farms in 2022. This reflects a year-on-year increase of €755 per hectare. Across all systems, the income per hectare in 2022 was next highest on Tillage farms, at €1,084, up €231 per hectare on the 2021 level.

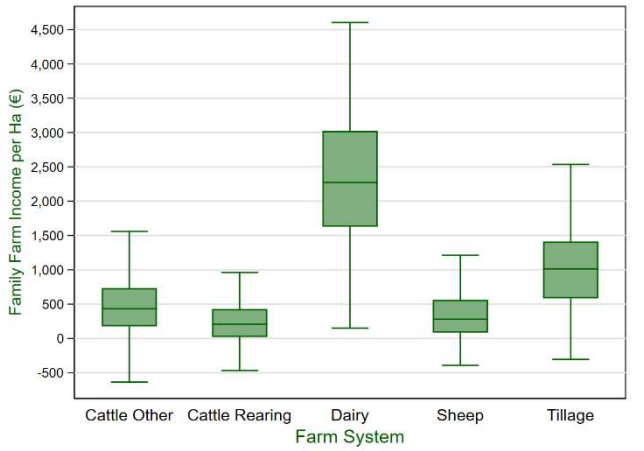
Cattle and Sheep farms in Ireland continue to be typically characterised by lower profitability and smaller holdings.

In 2022, the average income per hectare remained lowest on Cattle Rearing farms at €267; a 20 percent reduction on the 2021 level. Average FFI per hectare on Cattle Other farms was €503 in 2022, a slight improvement on the previous year. On Sheep farms, the average FFI per hectare in 2022 was €362, down substantially (€100) compared to 2021, due mainly to elevated input costs.

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

The median Dairy farm (the farm at the middle of the distribution) had a FFI per hectare of €2,271 in 2022. The comparative figure on Tillage farms was €1,012 per hectare. The median FFI figures on Drystock farms are far lower, at €207 on Cattle Rearing, €279 on Sheep and €432 per hectare on Cattle Other in 2022.

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



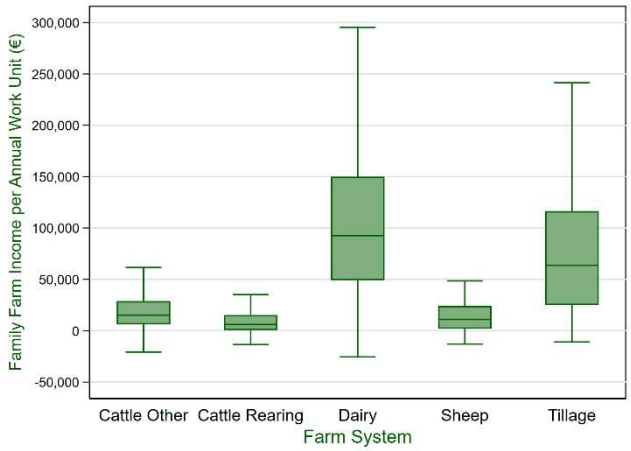
Source: Teagasc National Farm Survey

The amount of unpaid family labour should be considered in an evaluation of FFI across systems, since it will vary by system. **Unpaid family labour is not treated as a production cost. Instead this labour is remunerated by the farm's income, reflecting the accounting approach used internationally.** On average, the various systems of

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

Proportionately, hours worked (both family labour and hired labour) are highest on Dairy farms. When Dairy FFI is adjusted to reflect unpaid family labour, a median FFI per work unit of €92,514 is reported, with half of all Dairy farms (the green shaded box) earning a FFI per work unit of between €49,187 and €149,941.

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



Source: Teagasc National Farm Survey

On Drystock farms, the overall labour input is typically lower than on Dairy or Tillage farms. The lower labour input on Drystock farms is associated with, low profitability per hectare, smaller farm size and low farm income. However, Drystock farmers are more likely to supplement farm income by also working off-farm.

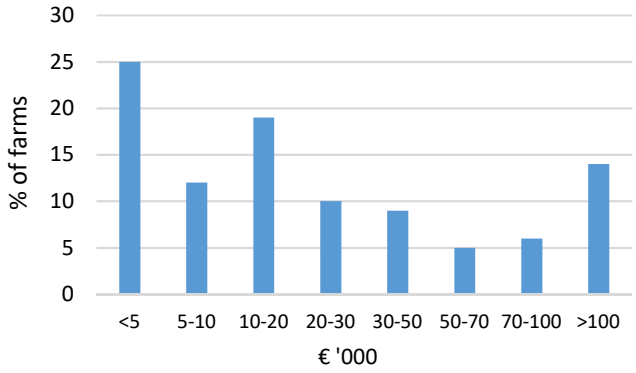
Furthermore, unpaid family labour input on Tillage farms tends to be lower than for other farm systems, as a higher share of the overall labour requirement on Tillage farms is undertaken by suppliers of contract services such as harvesting. When Tillage farm incomes are adjusted for their lower own labour requirement, the disparity in incomes per work unit relative to Dairy farms is reduced considerably relative to a comparison of those two systems made on the basis of income per hectare alone. When Tillage FFI in 2022 is adjusted to reflect unpaid family labour, a median FFI per work unit of €63,742 is reported.

FFI Distribution 2022

In 2022, one-quarter of the farms represented in the survey (across systems) had a farm income of less than €5,000 (Figure 5). A further 12 percent earned between €5,000 and €10,000, with an additional 19 percent reporting an FFI of between €10,000 and €20,000. Therefore, 57 percent of farms earned less than €20,000 in 2022.

In terms of the remaining farms with incomes above €20,000 in 2022, 10 percent earned between €20,000 and €30,000, with a further 9 percent earning between €30,000 and €50,000. Of the remaining farms, 5 percent earned between €50,000 and €70,000, with 6 percent earning between €70,000 and €100,000. In 2022, 14 percent of farms earned in excess of €100,000. Compared to 2021, there was an increase in the proportion of farms that fell into higher income categories in 2022. This reflects the improvement in average farm income that was observed in 2022 on Dairy and Tillage enterprises in particular.

Fig 5: Average FFI distribution 2022

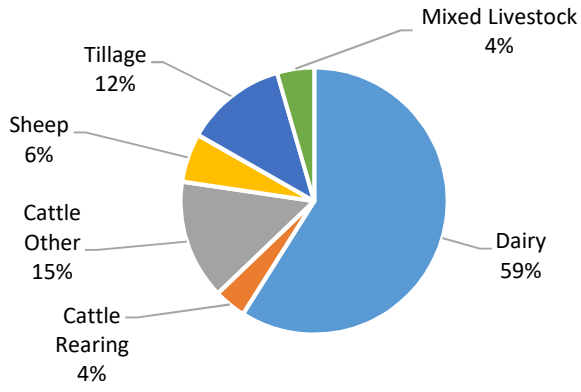


Source: Teagasc National Farm Survey

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

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

Fig 6: Distribution of aggregate FFI by farm system 2022



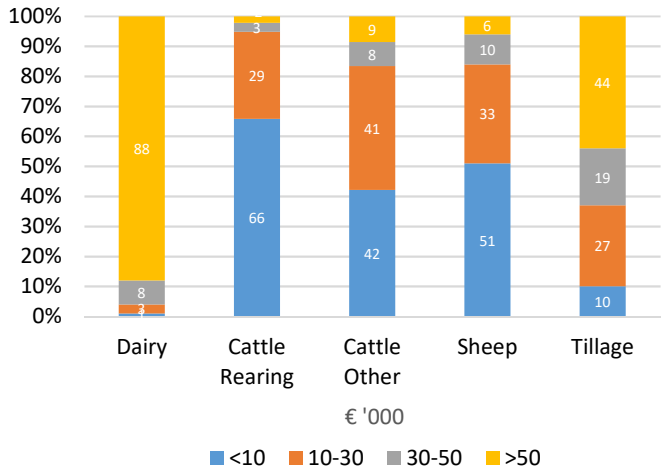
Source: Teagasc National Farm Survey

Although Dairy farms account for only 18 percent of the total farm population represented, in 2022 these farms were responsible for 59 percent of the total farm income generated (€2,276m). The equivalent portion of farm income accruing to the two Cattle farm categories was 18 percent (€710m), although Cattle farms accounts for more than half (56 percent) of the total farm population represented.

Sheep farms account for 16 percent of the total farm population represented and 6 percent of farm income (€228m) in 2022. Tillage farms account for 7 percent of farms overall, but generated 12 percent of total FFI (€475m) in 2022. The remaining 4 percent of farm income accrued to the so-called Mixed Livestock farms, which for definitional reasons do not fall into any one of the other system categories.

Across the various farm systems, the contrasting story in terms of farm income distribution is evident in Figure 7. It is worth noting that 88 percent of Dairy farms reported an average FFI of more than €50,000 in 2022, with 61 percent of these earning more than €100,000. On the other hand, 66 percent of Cattle Rearing farms earned a farm income of €10,000 or less in 2022, on average (up from 58 percent in 2021). A total of 42 percent of Cattle Other farms recorded an average FFI of €10,000 or less in 2022, unchanged from the previous year. In 2022, 51 percent of Sheep farms recorded an average FFI of €10,000 or less, up from 42 percent in 2021.

Fig 7: Average farm system FFI distribution 2022



Source: Teagasc National Farm Survey

In 2022, 29 percent of Cattle Rearing farms earned between €10,000 and €30,000. The comparative figure on Cattle Other farms was 41 percent. On Tillage farms, 10 percent reported a FFI of €10,000 or less in 2022 (down from 15 percent in 2021). A total of 27 percent of Tillage farms reported an FFI of between €10,000 and €30,000,

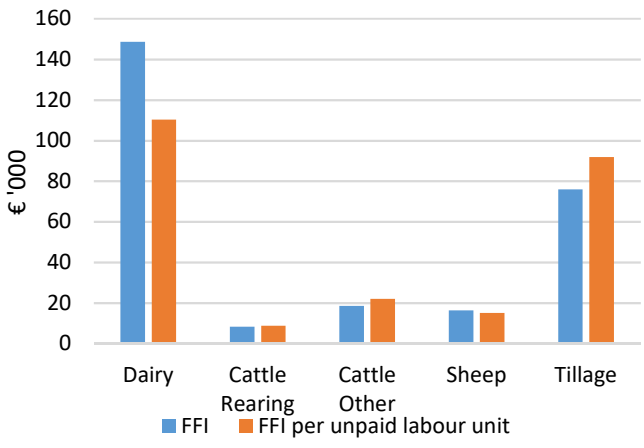
with 19 percent earning between €30,000 and €50,000, and 44 percent earning more than this in 2022.

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

The amount of unpaid (family) labour supplied was highest on Dairy farms, averaging 1.45 labour units, and lowest on Cattle Other farms, averaging 0.90 labour units. Tillage farms had an average of 0.92 family labour units in 2022, with comparative figures on Cattle Rearing and Sheep farms of 0.92 and 0.99 labour units respectively. In terms of total labour units (including additional hired labour), the average Dairy farm in 2022 had 1.81 labour units. The comparative figures on Tillage farms were next highest at 1.05 and Sheep farms at 1.03. On average, the Cattle farm systems reported total labour units below 1, at 0.94 for Cattle Rearing and 0.93 for Cattle Other. These farm holders are generally more likely to supplement their income by also working off-farm.

Figure 8 reports average FFI per farm and an adjusted FFI per unpaid labour unit in 2022. In adjusting for the additional unpaid labour utilised on Dairy farms (1.45 labour units on average), FFI per labour unit was estimated to be €110,359. Across the Cattle systems, as less than one family labour unit was employed, the labour adjusted FFI is above the average FFI figure reported. On Sheep farms, when FFI is adjusted for the fact that the average farm employed approx. one family labour unit, the figure is below the average FFI reported at €15,094 in 2022. Additionally, on the average Tillage farm, hired labour and contractor use are more predominant and when FFI is adjusted for unpaid labour the FFI figure is revised upwards to €91,935.

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



Source: Teagasc National Farm Survey

Direct Payments 2022

In general, across most farm systems, direct payments continued to make an important contribution to farm income in 2022. The value of direct payments remained stable in aggregate terms in 2022. However, there were some changes across specific schemes, which impacted some farm systems more than others. On average, the total direct payment received per farm in 2022, was €18,948. The actual level of direct payments and their contribution to FFI varies greatly across systems, as is evident from Table 2 below.

Table 2: Average value of direct payments (DPs) and contribution to FFI 2022

	DPs	Contribution of DPs to FFI
	€	%
Dairy	21,103	14
Cattle Rearing	15,130	182
Cattle Other	17,129	92
Sheep	18,948	116
Tillage	30,143	40
All	18,948	42

Source: Teagasc National Farm Survey

The data indicate that market income (before direct payments are included) is less than zero on Cattle Rearing farms, meaning that on average, these farms do not make a profit from production and are heavily dependent on financial support. Although average direct payments are lowest on Cattle Rearing farms at €15,130, the reliance on these payments and their overall contribution to FFI was highest at 182 percent in 2022. This indicates that the average suckler farm used over €6,800 of those direct payments over the course of the year to cover the farm's operating loss. Overall, reliance on direct payments continued to be comparatively lower (although still very high) on the average Cattle Other farm in 2022, with a ratio of direct payments to FFI of 92 percent. The ratio worsened significantly on Sheep farms in 2022, with an average figure of 116 percent following the sharp decline in FFI year-on-year. This indicates that the average Sheep farm used more than €2,600 of the direct payments received over the course of the year to cover the farm's operating loss.

Relative to other systems, the direct payment share of average FFI was typically much lower on Dairy and Tillage farms in 2022, at 14 and 40 percent respectively. In addition, higher market returns for both systems and increased FFI reduced the relative importance of such payments in 2022. That said the average payment received on those farms was relatively high due to their typically larger size compared to the other farm systems. The average direct payment received on Dairy farms in 2022 remained stable at €21,103. Direct payments on Tillage farms accounted for 40 percent of average Tillage FFI in 2022, increasing year-on-year to €30,143.

In aggregate, there were reductions in the number of farmers participating in some schemes in 2022. For example, a reduced number received payments through the Beef Environmental Efficiency Programme (BEEP). Similarly, there was a small reduction in the number participating in the Green Low-Carbon Agri-Environment scheme (GLAS) and the Beef Data Genomics Programme (BDGP). The average GLAS payment received in 2022 was just over €4,000 and the average BDGP payment in 2022 was close to €1,900. These schemes are set to be replaced by Agri-Climate Rural Environment Scheme (ACRES) and Suckler Carbon Efficiency Programme (SCEP). The Fodder Support Scheme introduced in 2022 attracted 62% of farmers, with an average payment of €1,000. A lower proportion of farmers participate in schemes relating to organics and tillage, but significant payments were made through various schemes in 2022. Payments through the Organic Farming Scheme were close to €7,000 for example. The Sheep Welfare Scheme remained important on Sheep farms, with an average payment of about €1,300.

Focussing on the composition of average direct payments across farm systems, the Basic Payment accounted for 83 percent of all payments received on the average Dairy farm in 2022. The equivalent average figures across the other farm systems were 69 percent for Tillage, 52 percent on Cattle Rearing, 62 percent on Cattle Other and 60 percent on Sheep.

Agri-environmental scheme payments accounted for approximately 10 percent of total payments on Drystock farms, on average in 2022, while the figure was a little lower on Tillage farms. Payments received under the Areas of Natural Constraints (ANC) scheme were also of relatively greater importance on Drystock farms, accounting for 11 to 15 percent of the total payments received, on average.

Investment 2022

Gross new investment on Irish farms declined by 11 percent in 2022, after a number of years of substantial growth. This decline is evident across all systems, except for Dairy where investment was up marginally (1 percent) compared to 2021. On aggregate, across farm systems on-farm investment totalled over €1.38 billion across the farms represented by the survey. Investment on Dairy farms remained highest; at an average spend of €47,131 per farm in 2022. Investment on Dairy farms accounted for over half of total investment in 2022. Investment across Drystock farms declined further in 2022, having been quite static in recent years. On the average Cattle Rearing farm in 2022, investment expenditure totalled €5,417. The equivalent figures on Cattle Other and Sheep farms were €7,017 and €8,774 respectively. Investment on Tillage farms also declined in 2022, down 19 percent year-on-year to an average of €23,044 per farm. At the same time, farm related debt remained relatively stable year-on-year, up 1 percent on average across farm systems. On Dairy farms, average debt declined by 4 percent. The decline was larger on Cattle Rearing farms on average, down 35 percent (reflective of reduced investment). Outstanding debt on the average Tillage farm increased in 2022 (up 9 percent). There were also increased debt levels on Cattle Other and Sheep farms, on average.

Across all farm systems, 62 percent of farms have no farm business related debt (Table 3). However, this figure varies considerably by farm type. Just over two-thirds of Dairy farms had related borrowings in 2022, compared to just over one-quarter of Cattle Rearing and one-third of Cattle Other farms. Similarly, 3 out of 10 Sheep farms had outstanding farm debt in 2022, while the figure was 4 out of 10 for Tillage farms, on average.

Table 3: Average farm debt by farm system 2022

	Farms with borrowings	Average debt (farms with debt)
	%	€
Dairy	67	130,440
Cattle Rearing	26	25,458
Cattle Other	33	51,823
Sheep	31	36,706
Tillage	42	78,561
All	38	75,451

Source: Teagasc National Farm Survey

When farms without debt are excluded, the average Dairy farm debt in 2022 declined by 5 percent year-on-year to

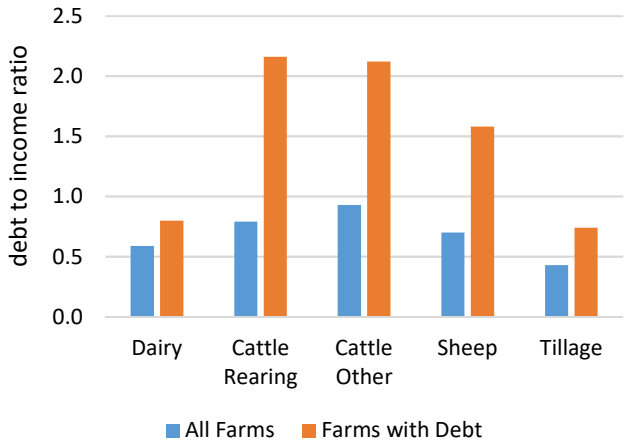
€130,440. The average debt on Cattle Rearing farms with loans declined to €25,458, with the equivalent figure on Cattle Other farms rose substantially to €51,823 and debt on Sheep farms also rose to €36,706. The data indicate that the average debt on Tillage farms with loans also increased substantially in 2022 to €78,561, on average.

The majority of farm related debt was classified as medium to long-term in 2022 (75 percent), with a further 18 percent relating to hired purchase or leasing and the remaining 7 percent considered to be short-term debt e.g. overdrafts. On average, 78 percent of Dairy farm debt was classified as medium to long-term, with the comparative figure on Cattle Rearing and Cattle Other farms 91 percent and 72 percent respectively. The figure was lower on Sheep farms at 61 percent. On the other hand, less than half of average Tillage farm debt was classified as medium to long-term, with 47 percent related to leasing or hired purchase and the remaining 6 percent considered to be short-term.

Figure 9 presents the debt to income ratio for all farms, by system. The calculation is shown for all farms (inclusive of those with and without debt) and separately for just those farms with outstanding debt in 2022.

Dairy farms were more likely to have debt than other farm types, and were also more likely to have substantially higher absolute levels of debt. However, given their comparatively higher income levels, the average debt to income ratio on Dairy farms improved year-on-year at 0.80. Reductions in the debt to FFI for Dairy farms generally occur in years when there are elevated income levels. More recently, this has resulted in the increased funding of investment through the use of earnings rather than borrowings. The average debt to income ratio also improved somewhat on Tillage farms in 2022, at 0.74.

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

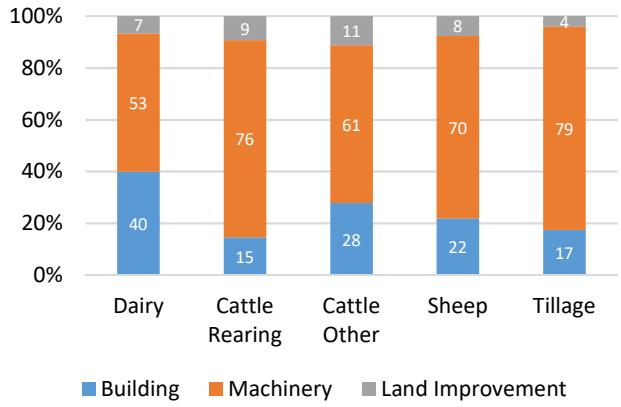


Source: Teagasc National Farm Survey

Conversely, although only 26 percent of Cattle Other farms reported having debt in 2022, the debt to income ratio of those with borrowings was relatively high compared to other farm systems, at 2.16. A similar ratio (2.12) is reported on Cattle Other farms (33 percent of whom had farm related debt in 2022). The debt to income ratio on Sheep farms in 2022 was 1.58.

Figure 10 illustrates the broad composition of investment across farm systems. Machinery related investment was proportionately the largest investment category across farm systems in 2022. It accounted for just over half of total investment on the average Dairy farm (at just over €25,000) and over three-quarters on the average Tillage farm (at over €18,000). On Drystock farms, machinery related investment (of between approximately €4,000 and €6,000) on average, represented between 60 and 76 percent of total investment on those farms in 2022.

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



Source: Teagasc National Farm Survey

Building investment averaged €18,800 on Dairy farms in 2022, with lower amounts of under €1,000 to €4,000 across the other farm systems. Expenditure relating to land improvement remained relatively low in 2022, at close to €3,000 on the average Dairy farm and between €500 and below €1,000 across the other systems.

Dairy 2022
Key Messages

Output

Increase in value due to higher milk prices

Production Costs

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

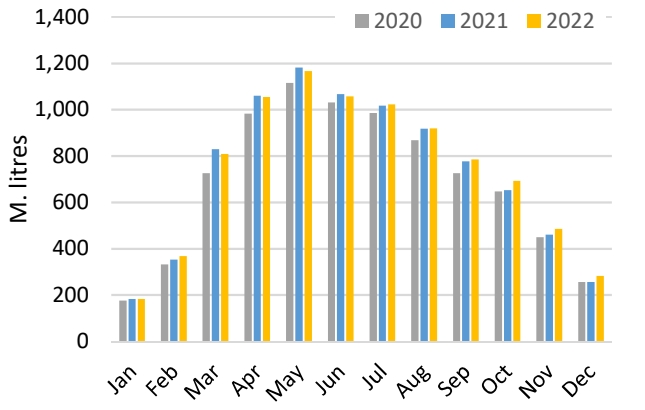
Farm Income

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

Dairy 2022

There were 15,319 Dairy farms represented in the NFS in 2022, with an average FFI of €148,598, a 50 percent increase year-on-year. The increase in FFI was driven by a sharp rise in the milk price (to 60 cent per litre actual fat and protein), which more than offset the steep increase in production costs, due to higher prices for feed, fertiliser and fuel in particular. Figure 11 shows developments in monthly milk deliveries from 2020 to 2022. Overall, Irish milk production increased slightly (+0.8%) in 2022, with stronger growth evident in the second half of the year.

Fig 11: Irish milk production 2020 – 2022



Source: Central Statistics Office

The components of Dairy FFI on the average farm in 2022 are shown in Table 4. Gross output in 2022 typically increased by 38 percent relative to 2021. On average, there was a 32 percent increase in total production costs on Dairy farms in 2022 compared to the previous year. Direct costs increased by 35 percent in 2022, with higher volumes of feed use and higher feed and fertiliser prices.

Table 4: Components of average Dairy FFI 2022

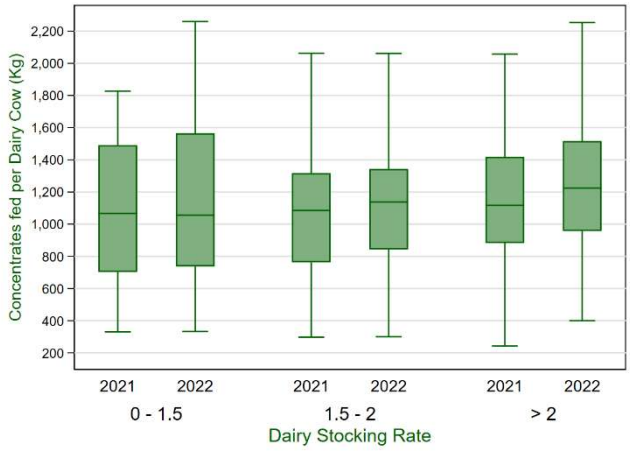
	2022	'22/'21 change
	€	%
Gross Output	390,836	+38
of which Direct Payts	21,103	-1
Total Costs	242,238	+32
of which direct costs	143,648	+35
of which overheads	98,590	+28
Family Farm Income	148,598	+50

Source: Teagasc National Farm Survey

On an average Dairy farm, with a herd size of 93 cows, purchased concentrate expenditure totalled €64,200 in 2022, a 40 percent increase relative to 2021. Feed volumes averaged 1,246 kg per dairy cow in 2022 and have generally been trending upwards since the milk quota was abolished in 2015. In 2022, in periods where grass availability may have been limited, additional feed may have been used in place of grass to maintain milk yields, particularly given the high milk price available. Feed use per cow on individual farms may differ considerably from the average level due to specific factors, such as location, land type and stocking rate.

Figure 12 demonstrates the variation in concentrate feed use per cow across stocking rate bands in 2021 and 2022. Even when farms are grouped on this basis, the wide variation in feed use is evident in the tail values. When comparing feed use over the two year period, a reduction is evident across the lower stocked farms in particular, with usage increasing on more highly stocked farms in 2022. A median value for feed use (represented by the horizontal line in the green box) of 1,056 kg per cow was reported for the 0 to 1.5 lu stocking rate group in 2022. The equivalent figure for the 1.5 to 2 lu cohort was 1,138 kg per cow. The median feed use per cow amongst the more intensive producers (with a stocking rate above 2 lu) was 1,224 kg in 2022.

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



Source: Teagasc National Farm Survey

Expenditure on purchased bulky feed increased by 27 percent (to €6,301) on average in 2022. Fertiliser expenditure increased year-on-year, up 104 percent to €30,664 on average in 2022. Given the increase in fertiliser prices, a larger rise in expenditure on bulky feed could have occurred in 2022, however data from the survey confirms that the volume of fertiliser used on Dairy farms on average in 2022 decreased by 7 percent relative to 2021. This percentage decrease was much smaller than on other systems. Machinery hire (contracting) expenditure increased by 17 percent on average to €15,519, with other livestock and veterinary costs up slightly (by 4 percent) to €14,540 for the average Dairy

farm. Other direct costs also increased in 2022 on the average Dairy farm, up 21 percent to €13,341.

In line with the general rise in inflation, average overhead costs also increased substantially on Dairy farms in 2022. This was largely driven by a 54 percent increase in buildings depreciation (to €16,905), an increase in the cost of hired labour (up 16 percent to €6,996 on average across all farms) and increased expenditure on fuel (up 51 percent to €6,411). Car, electricity and phone related expenditure also increased to €10,701 (up 20 percent). Increased expenditure relating to building maintenance is also evident, up 40 percent to €3,966 in the face of rising building costs. Machinery depreciation also increased by 52 percent to €19,968, on average. Machinery operating costs also increased on average by 21 percent to €13,415; with land improvement maintenance also up by 27 percent to €3,457. Increases in spending relating to rent of conacre and on hired labour also occurred, with other overhead costs also increasing by 11 percent to €8,063.

Table 5 presents some key indicators for Dairy farms in 2022. On a per hectare basis, average milk production decreased by 1 percent year-on-year to 11,990 litres. Given the elevated milk price, gross output per hectare increased significantly in 2022, to €7,320 on average. However, the increase in direct costs was also substantial, up 35 percent compared to the previous year. Overall, this resulted in the average Dairy gross margin per hectare increasing to €4,895 in 2022.

Table 5: Average Dairy enterprise indicators 2022

	2022	'22/'21 change
Production (litres/ha)	11,990	-1%
Milk price (cent/litre)	60	+49%
Gross Output (€/ha)	7,320	+47%
Direct Costs (€/ha)	2,425	+35%
Gross Margin (€/ha)	4,895	+54%

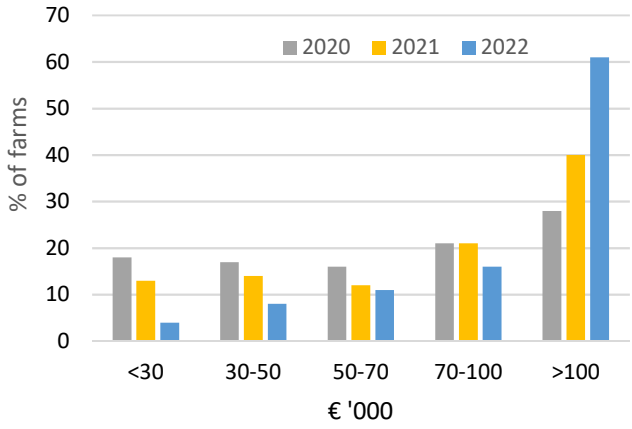
Source: Teagasc National Farm Survey

Figure 13 illustrates the distribution of Dairy farm income in 2022, reflecting the year-on-year improvement across farms, and the rise in the proportion of farms moving to the higher income categories in recent years.

In 2022, 78 percent of dairy farms reported an FFI above €70,000, up 17 percentage points on the 2021 level. Of these, 61 percent earned more than €100,000, up 21 percentage points year-on-year.

At the opposite end of the scale, 4 percent of Dairy farms in 2022 reported an average FFI of less than €30,000, with 8 percent earning between €30,000 and €50,000 and 11 percent earning between €50,000 and €70,000.

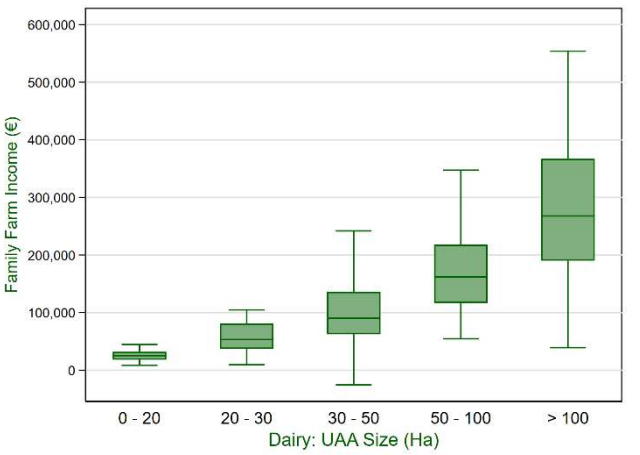
Fig 13: Dairy FFI distribution 2020 - 2022



Source: Teagasc National Farm Survey

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

Fig 14: Distribution of Dairy FFI by farm size 2022



Source: Teagasc National Farm Survey

In 2022, approximately 44 percent of Dairy farms belonged to the 50 to 100 hectares size category, with a further 30 percent in the 30 to 50 hectare bracket. Smaller farms represented 13 percent of the Dairy farm population, with the remaining 14 percent sized above 100 hectares.

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

Fig 1: 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 (72 percent) are located in the South, which would be considered a traditional dairy area. The remainder are evenly spread across the other two regions, with 14 percent located in the North and West and 14 percent in the East and Midlands, where notable dairy expansion has been occurring since the abolition of EU milk quota in 2015.

Table 6 provides an overview of farm characteristics by region in 2022. On average, Dairy farms in the East and Midlands region are larger, both in terms of land area and herd size. Dairy farms located in the South are closer to the average in terms of these metrics. This is unsurprising given the proportion of Dairy farms located in the South.

Table 1: Regional Average Dairy Farm Structures 2022

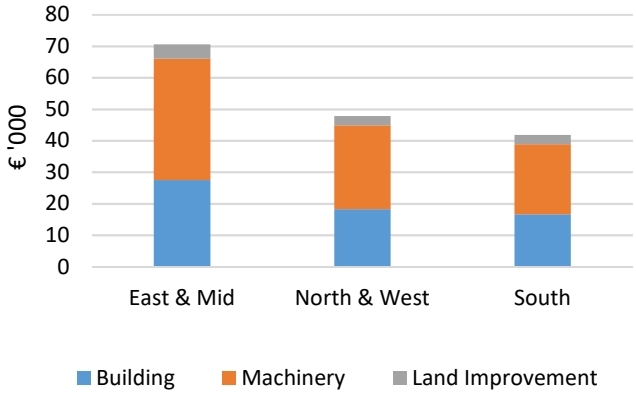
	Nth/West	East/Mid	South
UAA (ha)	55	78	65
Herd size	75	120	90
Farm debt (€)	74,996	166,634	70,256
Investment (€)	47,792	70,619	41,898
FFI (€)	115,400	187,165	150,173
FFI (€) per unpaid LU	80,617	140,123	112,663

Source: Teagasc National Farm Survey

The difference in structure is also reflected in the hired labour cost component across regions, with expenditure on hired labour generally higher in the East and Midlands region. FFI adjusted for the unpaid (family) labour component results in an average Dairy FFI in the South of €112,663, €140,123 in the East and Midlands and €80,617 in the North and West. Farm related debt is also substantially higher in the East and Midlands region compared to the South, and the North and West, on average.

Figure 16 details on-farm investment on the average Dairy farm across the regions in 2022. The data illustrates the relatively higher investment figure in the East and Midlands. Across regions, machinery purchase related to the majority of on-farm investment in 2022. Average spending on land improvement was small across all regions, highest in the East and Midlands region.

Fig 2: Average Dairy farm investment by region 2022



Source: Teagasc National Farm Survey

On a per hectare basis, in 2022, Dairy FFI was highest in the East and Midlands at €2,508. The comparative figures for the South and North and West were €2,355 and €2,133 respectively. Direct costs per cow were highest in the North and West at €1,611 and lowest in the South at €1,457. When average FFI per cow in 2022 is compared, farms in the South reported the highest figure at €1,665, with the comparative figures in the East and Midlands €1,557 and €1,532 in the North and West.

Table 2: Regional average Dairy farm indicators 2022

	Nth/West	East/Mid	South
Direct costs (€/cow)	1,611	1,580	1,457
Overhead costs (€/cow)	1,102	1,156	1,001
Gross Margin (€/ha)	3,620	4,259	3,774
FFI (€/ha)	2,133	2,508	2,355
FFI (€/cow)	1,532	1,557	1,665

Source: Teagasc National Farm Survey

Concentrate feed use was on average, 1,519 kg per cow in the North and West in 2022, compared to 1,390 kg per cow and 1,124 kg per cow in the East and Midlands and South respectively.

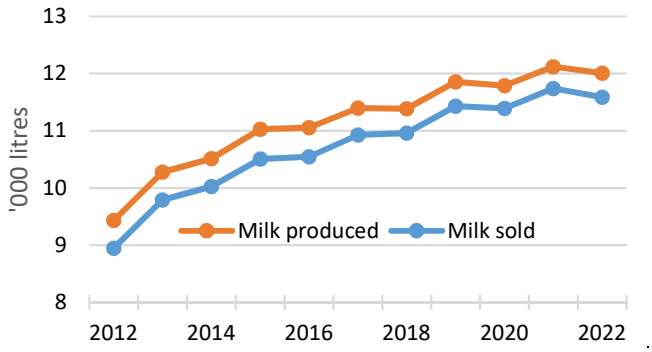

51145
51145

Dairy Farm Structural Change

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

The average volume of milk produced per hectare in 2022 declined marginally to 12,007 litres. Overall, total milk production in Ireland increased only marginally in 2022, with Dairy farm UAA and forage area remaining stable, while average milk yield per cow fell by 1 percent to 5,716 litres.

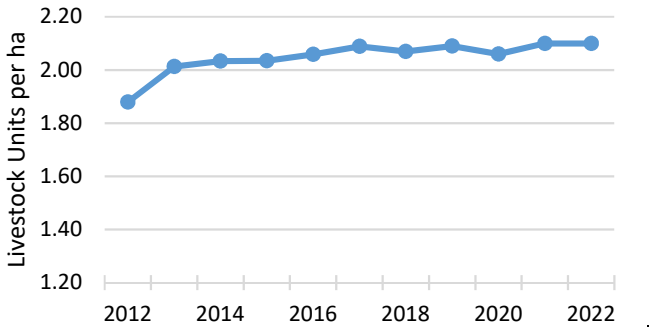
Fig 17: Average milk produced and sold per ha 2012 – 2022



Source: Teagasc National Farm Survey

The average Dairy stocking rate, which is reflective of livestock units per hectare is presented in Figure 18. This remained stable year-on-year at 2.10.

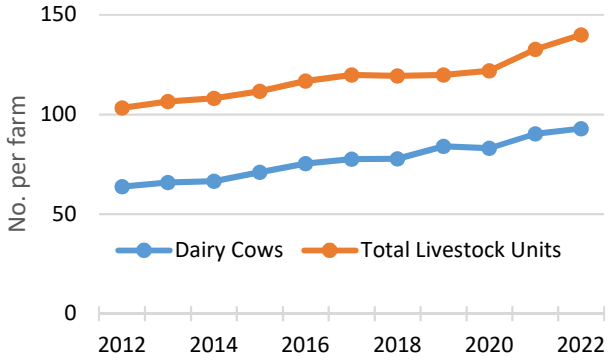
Fig 18: Average Dairy stocking rate 2012 - 2022



Source: Teagasc National Farm Survey

Figure 19 illustrates the growth in average Dairy herd size since 2012, rising from 64 to 93 cows per farm by 2022. Regional data indicates stronger growth in cow numbers in the East and Midlands region, where it would appear that Dairy farms have had more capacity to expand. An associated increase in total livestock units is evident across regions, with additional animals retained as replacements as herd size increases.

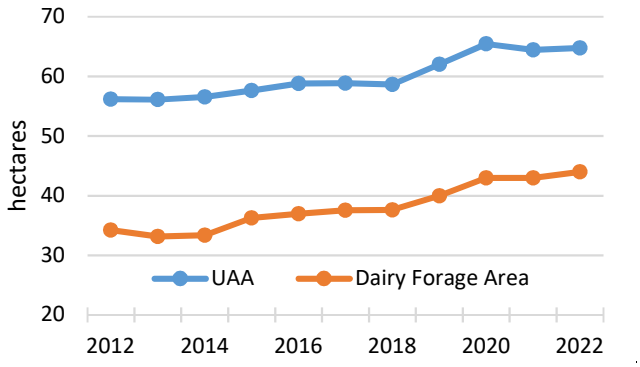
Fig 19: Average Dairy cow herd size and livestock units 2012 - 2022



Source: Teagasc National Farm Survey

Figure 20 illustrates that Dairy farm UAA increased very slightly from 64.5 to 64.8 in 2022. Dairy forage area increased slightly, up 1 hectare to 44.

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



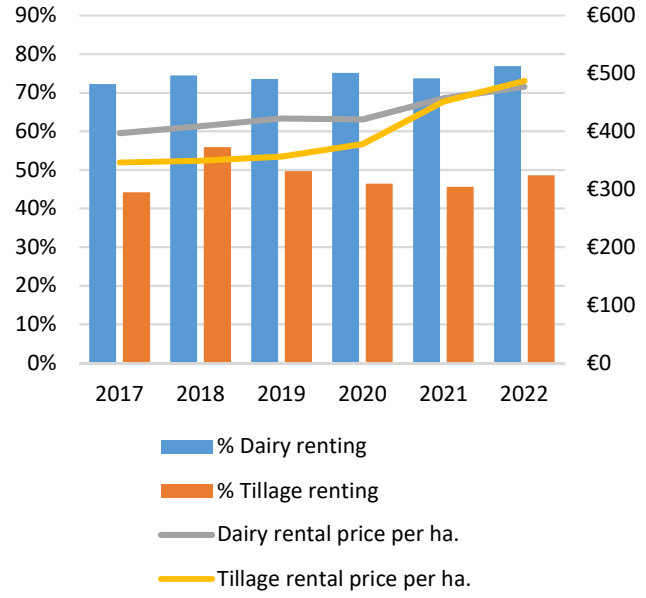
Source: Teagasc National Farm Survey

Data from the survey confirms that those Dairy farms that rent in land, on average, are larger to begin with (67 hectares in 2022). Figure 21 illustrates the proportion of Dairy and Tillage farms renting in land since 2017 and the average price paid per hectare. More than three-quarters of Dairy farmers are renting, the proportion rising steadily since milk quota abolition. Conversely, the proportion of Tillage farmers renting in land had been in decline over the same period, with some recovery in 2022 to 49 percent. It should be borne in mind that demand for rental area may be affected by factors such as year-on-year price and weather volatility. Similarly, lack of supply and potential competition for rental land may also be a source of difficulty. The purchase of land previously available on the rental market will also be a consideration.

The increasing price of land rental in recent years has been well documented and is evident from the NFS data. The differential between the price paid for Dairy and Tillage

land has been closing in recent years given strong demand and relatively fixed supply. The average rental price paid per hectare by Dairy farms in 2022 was €477, a little below the average for rented Tillage land at €487.

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



Source: Teagasc National Farm Survey

Cattle Rearing 2022
Key Messages

Output

Increase in value due to higher cattle prices

Production Costs

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

Income

Declined on average, with FFI below €5,000 for almost half of farms

Cattle Rearing 2022

In 2022, there were approximately 17,900 Cattle Rearing farms represented in the survey, with an average FFI of €8,325, down 23 percent year-on-year. Suckler cow production is the dominant enterprise on these farms.

Table 8 outlines the key components of average FFI on Cattle Rearing farms in 2022. Average gross output increased by 2 percent to €42,832 compared to 2021, due in part to improved prices for younger cattle.

The average amount of direct payments received on Cattle Rearing farms remained relatively unchanged in 2022, at €15,130. Sector specific payments made through the BEEP-S and BDGP continued to contribute positively to farm income in 2022, with an average payment for participating farmers of close to €1,300 for BEEP-S and €1,600 for BDGP. In 2022, the average payment received through the Fodder Support Scheme on Cattle Rearing farms was close to €800. This benefitted over 80 percent of farms.

Table 8: Components of average Cattle Rearing FFI 2022

	2022	'22/'21 change
	€	%
Gross Output	42,832	+2
of which Direct Payts	15,130	-
Total Costs	34,507	+11
of which direct costs	14,580	+5
of which overheads	19,927	+16
Family Farm Income	8,325	-23

Source: Teagasc National Farm Survey

Total production costs for the average Cattle Rearing farm in 2022 were up 11 percent compared to the previous year. This was the smallest increase observed across farm systems, reflective of a tightening of input usage due to price inflation. Data from the survey indicate that both concentrate and fertiliser use were down significantly on Cattle Rearing farms in 2022, with nitrogen use down 31 percent. Direct costs increased by 5 percent on the average Cattle Rearing farm in 2022. Despite the reduction in usage, fertiliser expenditure increased by 31 percent, with the average farm spending €3,212 in 2022. Similarly, expenditure on concentrates increased, but to a much smaller degree, up 2 percent year-on-year to €3,875, on average. Concentrate usage was down approximately 12 percent on the average farm. Although a much smaller cost item, purchased bulky feed expenditure declined to a farm average of €592. Spending on contracting charges increased on Cattle Rearing farms in 2022, up 15 percent to €3,796, on average. Livestock and veterinary costs were down 9 percent to €2,222, with other direct costs increasing by 12 percent to €1,419.

Overhead costs increased by 17 percent to €19,927 on the average farm. In line with inflationary pressures in the wider economy, an increase in general depreciation was recorded in 2022 relative to 2021. With regard to specific cost items, there was a 54 percent increase in machinery depreciation (to €4,044) with a 44 percent increase in building depreciation (to €3,379) on the average Cattle Rearing farm in 2022. Car, electricity and phone costs were also up 8 percent to €2,658 and machinery operating costs were also up slightly, by 1 percent to €3,024. Fuel costs also increased by 24 percent to €1,489. Other overhead costs also increased, up 12 percent to €2,638. Average expenditure relating to building maintenance, although small, was relatively stable at €658 and spending on land improvement maintenance was down 9 percent to €898.

Table 9 indicates that there was a 4 percent increase in the average sized Cattle Rearing farm in 2022 to 33 hectares. Total livestock units also increased on the average Cattle Rearing farm in 2022, to 37 on average. The average gross margin on a per hectare basis on Cattle Rearing farms in 2022 decreased by 5 percent to €862. This included an average Basic Payment of €246.

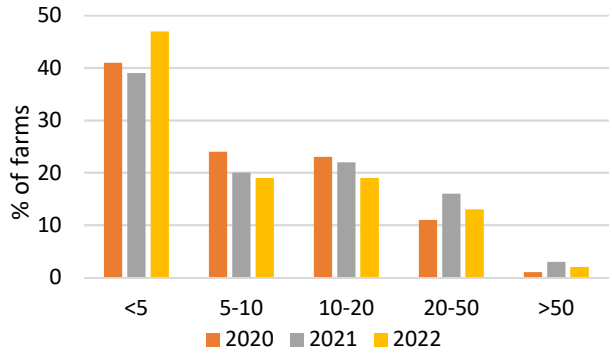
Table 9: Average Cattle Rearing enterprise indicators 2022

	2022	'22/'21 change
Farm Size (ha)	33	+4%
Livestock Units	37	+9%
Livestock Units (per ha)	1.31	-
Basic Payment (€/ha)	246	-2%
Gross Margin (€/ha)	862	-5%

Source: Teagasc National Farm Survey

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

Fig 22: Distribution of Cattle Rearing FFI 2020 - 2022

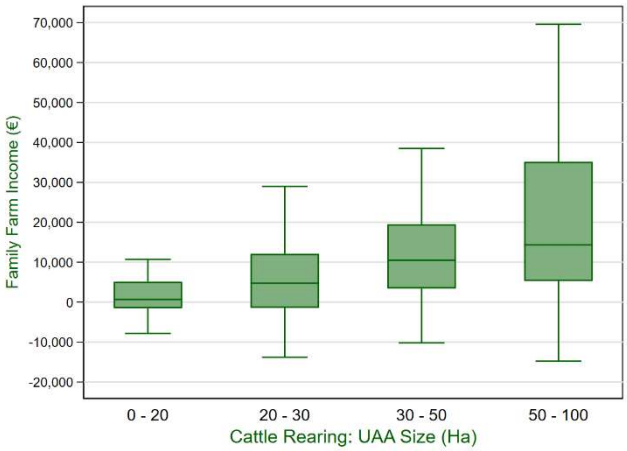


Source: Teagasc National Farm Survey

The proportion of farms reporting an average FFI of less than €5,000 increased to 47 percent in 2022. The data indicates that 66 percent of Cattle Rearing farms earned less than €10,000 in 2022. The proportion of farms with an FFI of between €10,000 and €20,000 declined to 19 percent. Those farms earning between €20,000 and €50,000 also declined slightly to 13 percent. Just 2 percent of Cattle Rearing farms earned more than €50,000 in 2022, slightly down on the 2021 figure. It should be noted that on 44 percent of Cattle Rearing farms, the holder also worked off-farm in 2022. In disaggregating the data further, Figure 23 illustrates the variation in FFI on Cattle Rearing farms across farm size categories, with a broad range reported for farms in the larger UAA categories in particular.

In terms of the overall population, approximately 10 percent of Cattle Rearing farms had a UAA between 50 and 100 and 31 percent in the 30 to 50 hectares bracket. The 20 to 30 hectares size category contained 27 percent of Cattle Rearing farms, with the remaining 32 percent found in the below 20 hectares size category. The low profitability of many Cattle farms is reflected in the viability analysis presented later in the report.

Fig 23: Distribution of Cattle Rearing FFI by farm size 2022



Source: Teagasc National Farm Survey

Cattle Other 2022
Key Messages

Output

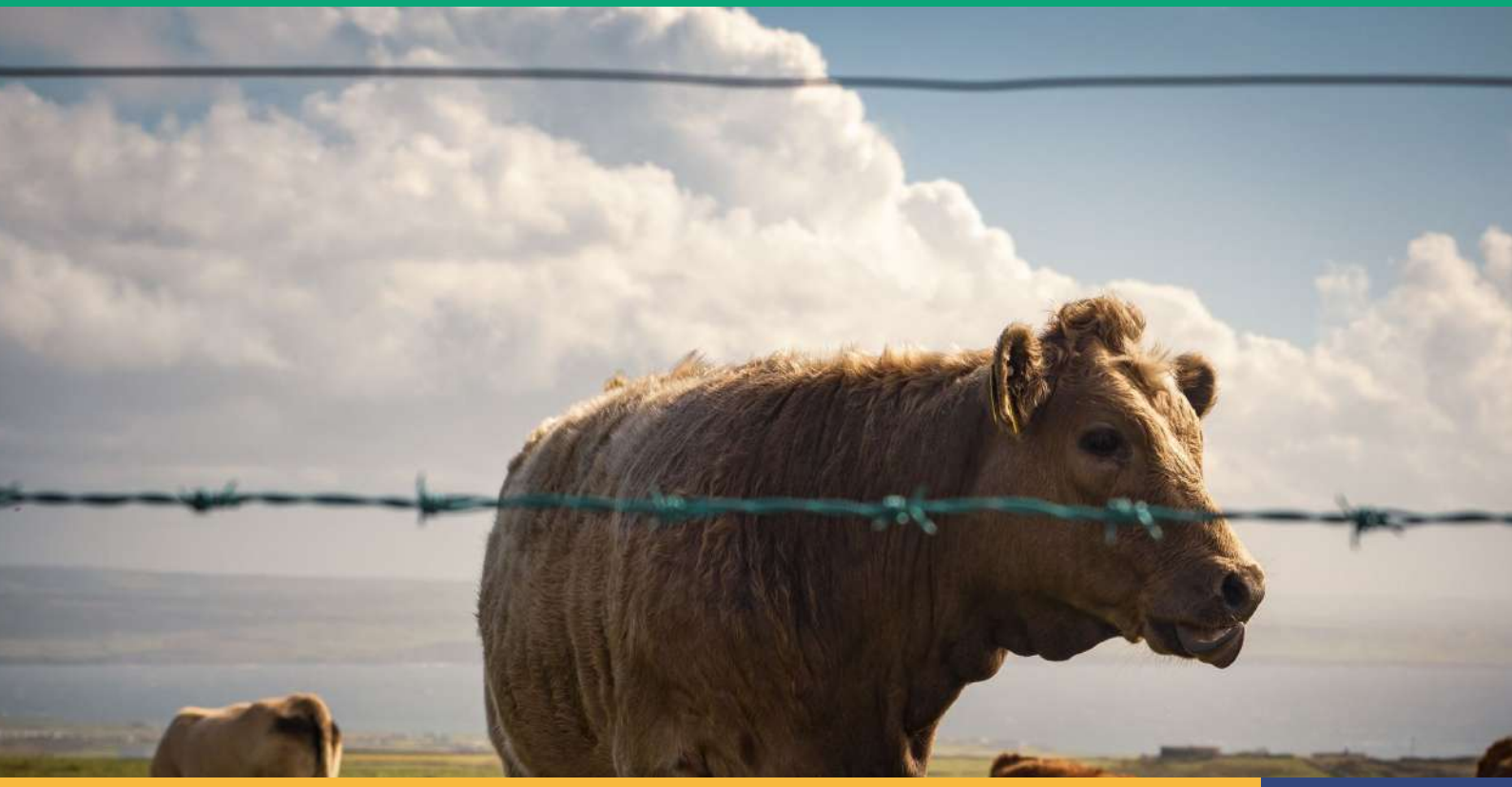
Increase in value due to higher finished cattle prices

Production Costs

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

Income

Improved on average compared to 2021



Cattle Other 2022

There were approximately 30,327 Cattle Other farms, represented in the survey in 2022, with an average income of €17,233, an 8 percent increase on the 2021 level. Cattle finishing is the dominant enterprise on these farms.

Table 10 outlines the components of average Cattle Other farm income in 2022. Typically, the average output value per Cattle Other farm increased by 23 percent in 2022 due to an improvement in finished cattle prices. The value of Gross Output was €71,283, on average.

Table 10: Components of average Cattle Other FFI 2022

	2022	'22/'21 change
	€	%
Gross Output	71,283	+23
of which Direct Payts	17,129	+9
Total Costs	52,728	+29
of which direct costs	26,047	+28
of which overheads	26,681	+30
Family Farm Income	18,555	+8

Source: Teagasc National Farm Survey

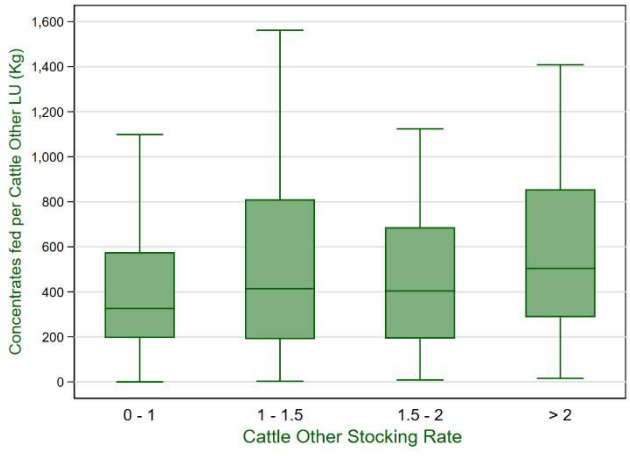
There was an increase (up 9 percent) in the level of direct payments on Cattle Other farms in 2022, totalling €17,129 on average. Sector specific payments made through the BEEP-S and BDGP continued to contribute positively to farm income in 2022. On average for participant farmers these payments were approximately €2,200 for BEEP-S and €2,400 for BDGP. In 2022, the average payment received through the Fodder Support Scheme on Cattle Other farms was close to €1,000. This related to almost 90 percent of farms.

In 2022, total costs increased by 29 percent on Cattle Other farms compared to 2021. On average, direct production costs increased by 28 percent. Typically, expenditure on purchased concentrates increased by 37 percent to €10,797 on average, with usage up marginally. As with the other farm systems in 2022, there was an increase in average spending on fertiliser, which rose by 68 percent to €6,211. In terms of usage, there was an average reduction in nitrogen application of 35 percent. Average contracting related costs increased by 20 percent on Cattle Other farms in 2022, at €4,475. Although a more minor cost, expenditure on purchased bulky feed also increased to €670, on average. Average expenditure on livestock and veterinary increased by 5 percent year-on-year to €2,423, with other direct costs up 27 percent to €1,768.

On average, overhead costs increased by 30 percent in 2022, relative to the previous year. Increased depreciation costs were evident across machinery and buildings, both increasing by 61 percent to €5,324 and €3,972 respectively. Expenditure relating to land improvement maintenance also increased to €1,294, on average. Buildings maintenance was up 10 percent to €1,024, on average. Machinery operating costs also increased, up 21 percent to €4,435, on average, with fuel up 50 percent to €2,200. Other overhead costs came to €3,217 in 2022, up 15 percent, on average. Expenditure relating to car, electricity and phone also increased by 17 percent to €3,427, with rent of conacre up 21 percent to €1,938 year-on-year.

Concentrate feed use on Cattle Other farms in 2022 by stocking rate band is presented in Figure 24. The data illustrate the variation across farms within stocking rate bands. The median value of concentrate use per lu in the lowest (0 to 1 lu) stocking rate band was lowest at 326 kg. Concentrate usage was simililar across the 1 to 1.5 lu and 1.5 to 2 lu stocking rate bands, at 414 and 403 kg respectively. The most intensively stocked Cattle Other farms (above 2 lu) had a median feed use of 503 kg.

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



Source: Teagasc National Farm Survey

Table 11 indicates that the average UAA on Cattle Other farms in 2022 was 37 hectares, up 3 percent compared to 2021. Total livestock units increased by 3 percent to 49. Taking account of the change in farm size, average gross margin per hectare on Cattle Other farms increased by 17 percent in 2022, to €1,226. This margin was inclusive of an average Basic Payment of €290, which was relatively unchanged compared to 2021.

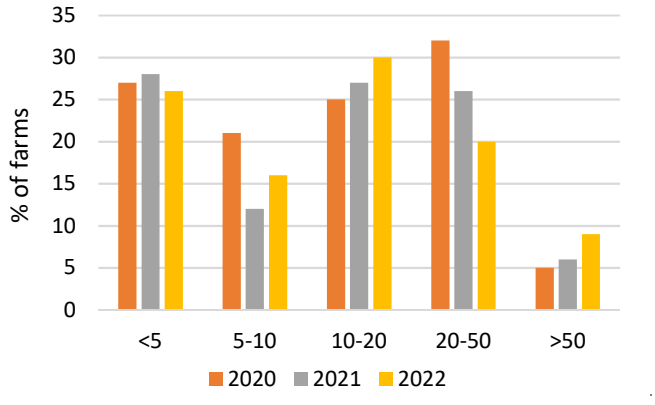
Table 11: Average Cattle Other enterprise indicators 2022

	2022	'22/'21 change
Farm Size (ha)	37	+3%
Livestock Units	49	+3%
Livestock Units per ha	1.31	-
Basic Payment (€/ha)	290	+1%
Gross Margin (€/ha)	1,226	+17%

Source: Teagasc National Farm Survey

Figure 25 presents the distribution of average income on Cattle Other farms in 2022. The proportion of farms in the lowest income category declined marginally to 26 percent, compared to 2021. The proportion of Cattle Other farms earning between €5,000 and €10,000 also increased to 16 percent, as did those in the €10,000 to €20,000 bracket, at 30 percent. The proportion in the €20,000 to €50,000 income category declined by 6 percentage points to 20 percent in 2022. The proportion of Cattle Other farms earning more than €50,000 remained relatively stable year-on-year, at 8 percent on average. It should be noted that 44 percent of Cattle Other farm-holders also worked off-farm in 2022.

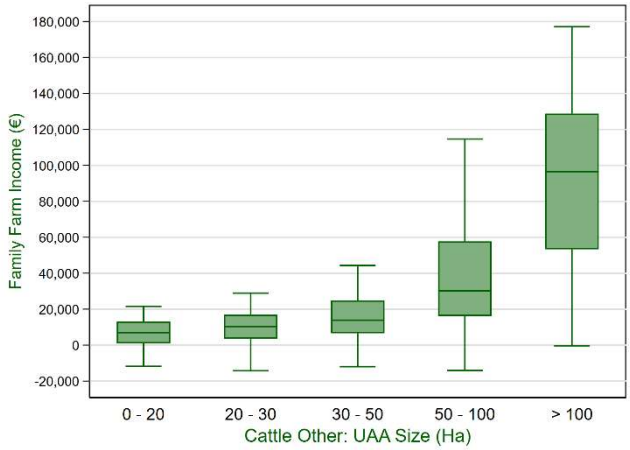
Fig 25: Cattle Other FFI distribution 2020- 2022



Source: Teagasc National Farm Survey

Figure 26 reflects the variation in average FFI by farm area, with a broad distribution of FFI reported for those farms in the larger size classes in particular. In terms of the overall population, approximately 4 percent of farms fall into the greater than 100 hectares size category, with 17 percent in the 50 to 100 hectare bracket and a further 28 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 27 percent comprising farms of less than 20 hectares.

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



Source: Teagasc National Farm Survey

Sheep 2022
Key Messages

Output

Increased due to higher output prices

Production Costs

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

Income

Declined on average due to input cost pressure

Sheep 2022

There were approximately 13,979 Sheep farms represented in the survey in 2022, with an average income of €16,324, a 21 percent decrease on the 2021 level. Key data with respect to the average Sheep farm are illustrated in Table 12. Gross output on the average Sheep farm increased marginally by 2 percent to €62,505 in 2022, driven by some improvement in prices due to better market conditions and increased opportunities for Irish lamb exports.

Table 12: Components of average Sheep FFI 2022

	2022	'22/'21 change
	€	%
Gross Output	62,505	+2
of which Direct Payts	18,947	+1
Total Costs	46,181	+14
of which direct costs	22,960	+9
of which overheads	23,221	+20
Family Farm Income	16,324	-21

Source: Teagasc National Farm Survey

Direct payments remained stable year-on-year at €18,947, on average, with a small reduction in participation in schemes such as GLAS. Payments through GLAS and the Areas of Natural Constraint remained important on the average Sheep farm in 2022. Similarly, participation in the Sheep Welfare Scheme was significant, with an average payment of close to €1,500 in 2022. The Fodder Support Scheme was also important in 2022, resulting in an average payment of just over €900 for participants.

In line with other systems, there was a sharp increase in production costs on Sheep farms in 2022. Direct costs increased by 9 percent to a farm average of €22,960, while overhead costs rose by 20 percent to €23,221.

In terms of direct costs, the largest component, expenditure on concentrate feed, increased by 13 percent to €8,503 in 2022. On the average Sheep farm, the volume of concentrate used increased by 11 percent in 2022. Expenditure on purchased bulky feed also increased by about the same to €1,695. Fertiliser expenditure on the average Sheep farm increased by 39 percent year-on-year to €4,423, although nitrogen use was down 40 percent, the largest reduction across the drystock systems. Expenditure on contracting increased by 18 percent to €3,100, with expenditure on veterinary and livestock costs down 8 percent to €3,276. Other direct costs increased by 5 percent to €1,859, on average in 2022.

As with the other farm systems, an increase in depreciation costs was an important factor in the increase in overhead costs on Sheep farms in 2022. Machinery depreciation increased by 57 percent on average, to €4,379, while average building depreciation rose by 39 percent to €3,225. Average machinery operating costs also increased, up 16 percent to €3,328, with fuel up 34 percent to €1,520. Expenditure relating to car, electricity and phone also increased, by 18 percent to €3,980. Spending on land improvement was down 4 percent to €1,071 on the average Sheep farm in 2022. Rent of conacre was down 8 percent at €1,843, while other overhead costs accounted for €2,823 of the total, up 4 percent year-on-year.

Table 13 presents some key Sheep system indicators for 2022. Overall, little change is reported compared to 2021. UAA per farm remained relatively stable at 45 hectares, on average. The average flock size decreased by 5 percent to 133 ewes. On a per hectare basis, the average gross margin on Sheep farms was €877 in 2022. This included a Basic Payment of €251, on average.

Table 13: Sheep enterprise indicators 2022

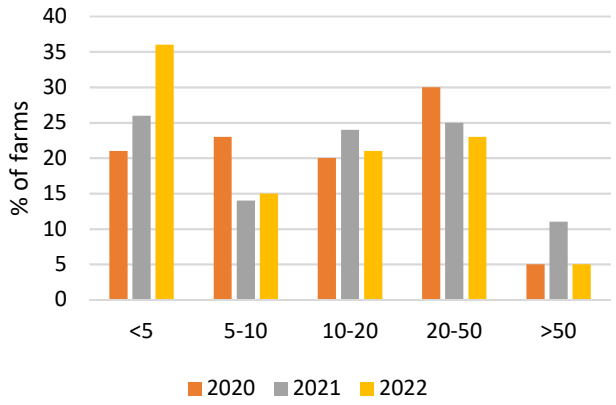
	2022	'22/'21 change
Farm Size (ha)	45	+1%
Number of Ewes	133	-5%
Livestock Units (lu/ha)	1.12	-10%
Basic Payment (€/ha)	251	-1%
Gross Margin (€/ha)	877	-3%

Source: Teagasc National Farm Survey

Figure 27 presents the distribution of FFI on Sheep farms from 2020 to 2022. Compared to 2021, the proportion of Sheep farms earning a FFI of less than €5,000 increased dramatically (up 10 percentage points) to more than one-third of farms (46 percent) in 2022. As a result, a decline across the higher income categories is generally evident.

15 percent of Sheep farms reported an income of between €5,000 and €10,000 in 2022, slightly up compared to 2021.

Fig 27: Distribution of Sheep FFI 2020 - 2022



Source: Teagasc National Farm Survey

The proportion of farms earning on average between €10,000 and €20,000 declined by 3 percentage points to 21 percent, with the proportion earning between €20,000 and €50,000 down slightly to 23 percent. There was a 4 percentage point decline in the proportion earning above €50,000, comprising just 6 percent of farms in 2022, on average.

Tillage 2022
Key Messages

Output

Increased due to higher prices and yields

Production Costs

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

Income

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

Tillage 2022

A total of 6,246 Tillage farms were represented in the survey in 2022, earning an average income of €76,013, up 31 percent year-on-year. Favourable weather conditions and an increase in cereal area in 2022 resulted in an increase in cereal production volumes in aggregate. Cereal prices at harvest in 2022 were up on the already high 2021 level. Cereal prices were high due to relatively low international stocks, adverse weather in key production regions and reduced availability due to Russia's invasion of Ukraine.

While production costs were also higher in 2022, the increase in output value resulted in an increase in margins on the average Tillage farm. Table 14 reports the components of average Tillage FFI. Gross output increased by 30 percent to €207,541 on the average Tillage farm in 2022. On average, direct payments increased by 8 percent, compared to 2021.

Table 14: Components of average Tillage FFI 2022

	2022	'22/'21 change
	€	%
Gross Output	207,541	+30
of which Direct Payts	30,143	+8
Total Costs	131,527	+30
of which direct costs	67,727	+38
of which overheads	63,800	+22
Family Farm Income	76,013	+31

Source: Teagasc National Farm Survey

While the number of participants was small, the average payments received through the Straw Incorporation Measure (SIM) and Protein Aid payment were significant at close to €4,500 and more than €3,700 on average. Similarly, the average payment received through the Tillage Incentive Scheme was just over €1,600.

Overall, average costs increased on Tillage farms in 2022 by 30 percent, to €131,527. Direct costs increased by 38 percent year-on-year, with an increase in fertiliser expenditure alone of 108 percent to €28,495 on the average Tillage farm. Expenditure on crop protection also increased, by 15 percent, to €11,215, with purchased seed also up by 22 percent, on average, to €6,540. Expenditure on contracting charges also increased by 38 percent year-on-year to €13,268, on average. As many Tillage farms also have a significant cattle enterprise, some will incur expenditure on purchased concentrates. However, the data indicate that spending on concentrates decreased on Tillage farms in 2022, to €4,088 on average. This is reflective of the more tillage specialised nature of the farms sampled in 2022. Overhead costs on Tillage farms increased in 2022, by an average of 22 percent year-on-year. The average increase in machinery depreciation was 34 percent to €15,909 and machinery operating costs also rose by 22 percent to €13,764. In terms of some other overhead sub-components, conacre rental costs were up 45 percent in 2022 to €10,569 on average. Expenditure on fuel also increased to €7,171, up 39 percent. Building depreciation increased by 44 percent to €4,601. Car, electricity and phone expenditure was also up 4 percent to €4,709. Buildings maintenance costs increased to €1,955, up strongly year-on-year, while land improvement maintenance was down by 4 percent to €1,771. Other overhead costs remained relatively stable year-on-year at €5,242.

Table 15 indicates that the average Tillage farm area increased by 3 percent in 2022 to 70 hectares. Of this, 41 hectares was dedicated to cereals, an increase of 6 percent compared to 2021. The average Tillage farm gross margin was €1,994 per hectare in 2022, up 23 percent year-on-year. This included a Basic Payment of €295, which was relatively unchanged from the 2021 level.

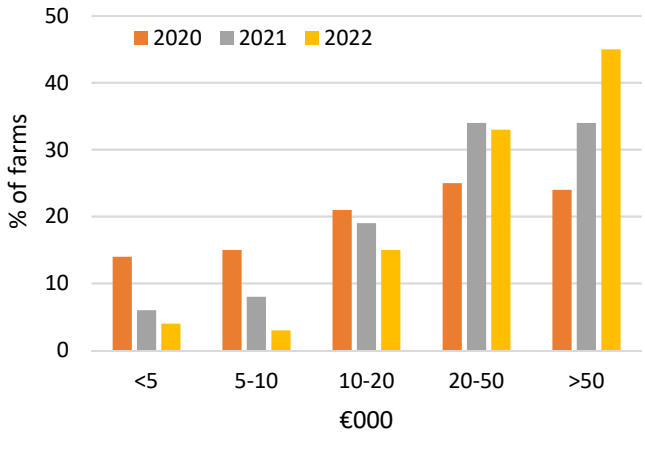
Table 15: Average Tillage enterprise indicators 2022

	2022	'22/'21 change
Farm Size (ha)	70	+3%
of which cereals (ha)	41	+6%
Cereal output (€/ha)	3,030	+32%
Basic Payment (€/ha)	295	-1%
Gross Margin (€/ha)	1,994	+23%

Source: Teagasc National Farm Survey

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

Fig 28: Average Tillage FFI distribution 2020 - 2022



Source: Teagasc National Farm Survey

There is a clear increase in the proportion of farms in the higher income brackets, with those earning a FFI in excess of €50,000, up 11 percentage points year-on-year, representing 45 percent of farms. Of these, 19 percent earned more than €100,000. A further 33 percent of Tillage farms earned between €20,000 and €50,000, on average, in 2022.

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

Regional Analysis, Off Farm Employment and Viability 2022

Key Messages

Regional Income

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

Off farm employment

Increased for both farmer and spouse, on average

Viability

Performance on Drystock farms remains challenging

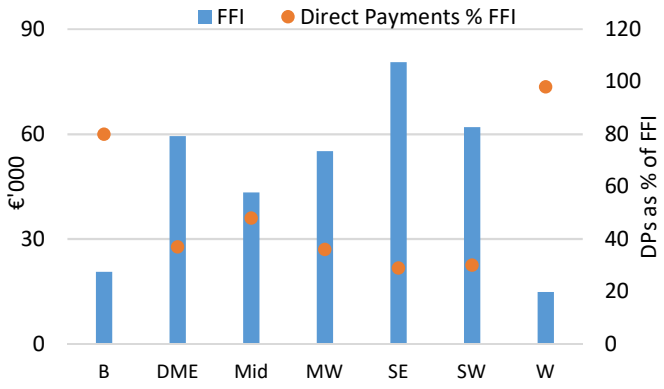
Regional FFI and Off Farm Employment 2022

Farm income varies widely by region, driven by farm system, scale, profitability and direct payments. Those regions where dairying is more prevalent are generally more profitable and have a lower reliance on direct payments (Figure 29). Average family farm income in 2022 was highest in the South-East at €80,524 and lowest in the West, where average FFI was more than five times smaller at €14,905. 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. There was variation in the income figures reported across the other regions as follows: €20,622 (Border), €43,280 (Midlands), €55,079 (Mid-West), €59,391 (Dublin/Mid-East) and €62,469 (South-West).

Differences in the relative importance of direct payments across regions reflects the general direction in farm incomes across systems. The relative importance of direct payments was highest in the West, at 98 percent of average FFI (at just over €14,500) in 2022. The region next most reliant on such payments was the Border, where direct payments comprised 80 percent of FFI). The equivalent figure for farms in the Midlands region was 48 percent. Direct payments accounted for a lower proportion of farm income across the other regions, ranging from 29 percent in the South-East, 30 in the South-West, 36 percent in the Mid-West and 37 percent in the Dublin/Mid-East region.

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

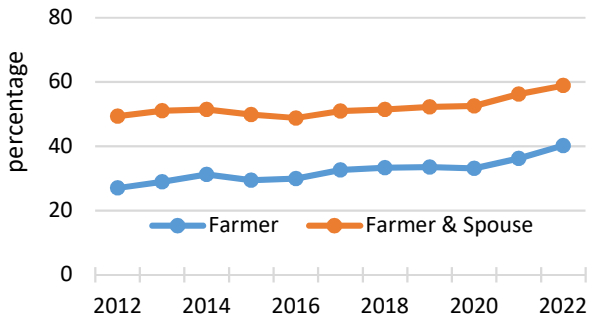
Fig 29: Average FFI and DPs as a % of FFI by region 2022



Source: Teagasc National Farm Survey

The proportion of farm households where either the farmer or spouse was employed off-farm increased in 2022 to 59 percent. The proportion of farm holders employed off-farm also increased to 40 percent. Trends in both farm holder and farm household (farmer and spouse) off-farm employment are presented in Figure 30. The gradual increase in the proportion of farm households where both the farmer and spouse are employed off farm in recent years is evident.

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



Source: Teagasc National Farm Survey

The off-farm employment situation differs by system, with Drystock farmers most likely to work off-farm. On the Cattle systems, 46 percent of Cattle Rearing farmers and 47 percent of Cattle Other farmers are also employed off-farm. Tillage farmers reported a similar figure (45 percent). Over half of Sheep farmers in 2022 reported having an off-farm job.

Although a very low proportion of Dairy farmers (11 percent) work off-farm, 56 percent of Dairy farm households have an off-farm employment income i.e. a high proportion of spouses work off farm in Dairy farm households. The incidence of household off-farm employment for Cattle Rearing farms is 58 percent. The comparative figure on Cattle Other farms is 60 percent, with 65 percent of Sheep farm households and 57 percent of Tillage farm households having either the farm holder or spouse employed off-farm.

The higher age profile of Drystock farm households is reflected in the relatively larger proportion of households in receipt of pension income (through either the farm holder or spouse), this was highest on Cattle Rearing farms in 2022, at 41 percent. Overall, 30 percent of farm households were in receipt of pension income in 2022, reflecting the ageing farming population and highlighting the challenge of generational renewal.

The incidence of off-farm employment varies across regions and is a reflection of the dominant type of farming in each region, with some small variation across regions year-on-year.

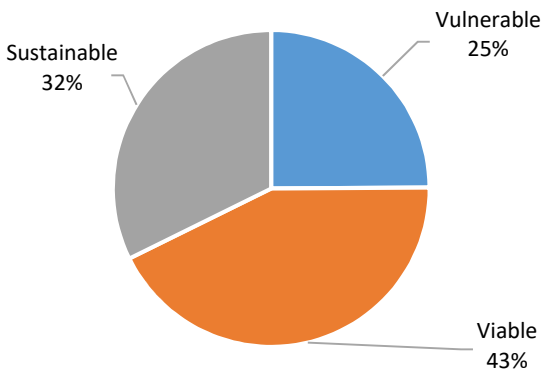
Viability 2022

A farm business is defined as being *economically viable* if FFI is sufficient to remunerate family labour at the minimum wage in 2022 (which is assumed here to be €20,129 per labour unit), and provide a 5 percent return on the capital invested in non-land assets, i.e. machinery and livestock.

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

The data indicates that 43 percent of the farm population represented by the Teagasc NFS in 2022 were classed as being economically viable (Figure 32).

Fig 31: Viability of Irish farming 2022

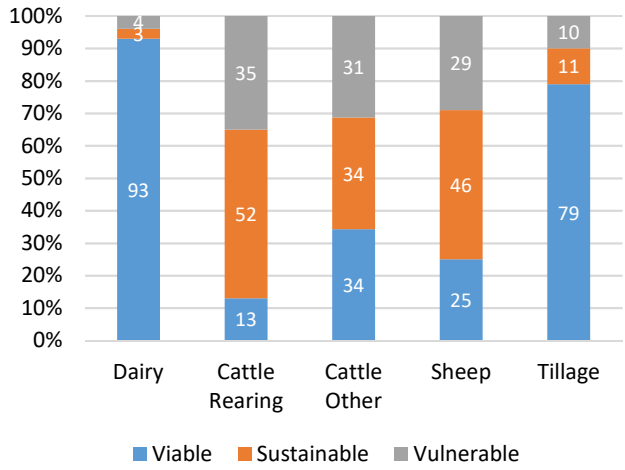


Source: Teagasc National Farm Survey

The categorisation of farms is highly dependent on FFI performance and the off-farm employment situation in a given year. The proportion of viable farms remained relatively stable in 2022 (up 1 percentage point). The proportion of farms categorised as sustainable (due to the presence of income from off-farm employment) also went up 1 percentage point. The proportion of vulnerable farms declined by 2 percentage points year-on-year, to 27 percent.

The viability of Irish farms varies across system. Figure 33 illustrates the wide differential between the viability of Dairy and Tillage farms, on average, compared to their Drystock counterparts. In 2022, 93 percent of Dairy farms were found to be viable (up 8 percentage points on 2021). The proportion of Dairy farm households deemed to be sustainable, due to the presence of an off-farm income source within the household, is small, and declined in 2022 to just 3 percent. Only 4 percent of Dairy farms were considered vulnerable in 2022, also down compared to 2021. The proportion of viable Tillage farms stood at 79 percent in 2022, up 6 percentage points from the previous year, reflective of the improvement in Tillage farm incomes in 2022. In turn, those in the sustainable category declined from 14 to 11 percent, with those found to be vulnerable also declining from 14 to 10 percent, on average.

Fig 32: Viability of farming by system 2022



Source: Teagasc National Farm Survey

The situation on Drystock farms remains more challenging, particularly on Cattle Rearing farms where only 13 percent were deemed viable in 2022, the figure relatively unchanged year-on-year (down 1 percentage point). The proportion of Cattle Rearing farms considered sustainable in 2022 was 52 percent, also relatively stable compared to 2021 (down 1 percentage point). The proportion of Cattle Rearing farms classified as vulnerable in 2021 was 35 percent (up 2 percentage points). Just over one-third (34 percent) of Cattle Other farms were classified as viable in 2022, the figure up 1 percentage point year-on-year. The proportion of Cattle Other farms deemed to be sustainable in 2022 was 34 percent (up 1 percentage point). The proportion of Cattle Other farms categorised as vulnerable in 2022 declined (3 percentage points) year-on-year to 31 percent. There was a large decline in the proportion of viable Sheep farms in 2022, falling from 33 percent in 2021 to 25 percent in 2022. The proportion of sheep farms found to be sustainable was 46 percent (up 9 percentage points year-on-year), with 29 percent

classed as vulnerable (relatively stable compared to the previous year).

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

The data indicate that there were over 15,700 vulnerable Cattle farms in 2022. However, this does not take account of those very small farms (of which there are over 48,000), with a standard output of less than €8,000, falling outside the population threshold for the Teagasc National Farm Survey's annual study. The Teagasc National Farm Survey is currently processing data for 2022 for these very small farms and this will be released as a separate publication in due course. In the last such survey in 2015, half of these small farms were found to be vulnerable, a further one-third were considered sustainable and the remainder viable.

The contrast in the regional figures remain stark, with 56 percent of farms in the South classified as viable compared to only 21 percent in the North and West region. The equivalent figure in the East and Midlands is 49 percent. These figures are reflective of the composition of agriculture and the sustainability of farm systems across regions. Some 33 percent of farms in the North and West region in 2021 were vulnerable, compared to 18 percent in the South and 25 percent in the East and Midlands region. In the North and West, 46 percent of farm households were classified as sustainable in 2022, with the equivalent figures on the other regions of 26 percent.

Appendices

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 - 02d	Direct and Overhead Costs by Size (UAA - Ha)	Cattle Rearing System
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Table - 10e	Demographic Data by System of Farming	Full-Time Farms

Table - 01A (2022) 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	7	17	69	103	56	10	262
Per Cent of Population	1	2	5	8	2	1	18
Overall Results (€)							
Gross Output	72,649	139,084	254,498	439,665	807,665	284,844	390,836
of which Land Let	-	1,446	-	327	70	-	281
Subsidies & Direct Payts	5,191	8,996	13,476	24,395	39,433	19,810	21,103
- Direct Costs	29,032	52,196	91,240	156,737	316,772	101,555	143,648
= Gross Margin	43,617	86,887	163,258	282,928	490,893	183,289	247,188
- Overhead Costs	18,957	28,691	64,688	108,261	212,037	83,780	98,590
= Family Farm Income	**24,660**	**58,196**	**98,570**	**174,667**	**278,856**	**99,509**	**148,598**
Net Sales & Receipts	71,471	141,567	253,882	434,921	799,529	278,108	387,502
-Current Cash Expenditure	43,082	71,511	132,417	224,672	456,870	164,669	207,207
= Cash Income (Approx)	28,388	70,055	121,465	210,250	342,659	113,439	180,294
- Net New Investment	8,052	18,760	29,778	48,383	81,432	16,769	42,279
=Cash Flow	20,336	51,296	91,687	161,867	261,227	96,670	138,016
Asset Values (€)							
Machinery	22,257	27,093	79,293	141,312	225,399	79,221	118,254
Livestock: Breeding	23,557	46,795	78,084	127,685	246,642	104,580	117,776
Trading	3,254	12,904	18,925	35,405	82,661	34,339	33,878
Land & Buildings	227,392	591,617	824,960	1,270,775	2,534,082	907,380	1,202,268
Gross New Investment	**8,052**	**21,437**	**31,090**	**55,031**	**91,142**	**20,128**	**47,131**
Loans Closing Balance	**3,913**	**14,246**	**60,625**	**83,736**	**243,719**	**37,322**	**87,628**
Total Standard Output (TSO)	**41,169**	**83,510**	**135,084**	**222,456**	**407,366**	**161,464**	**201,359**
Distribution - % of Farms							
Soil Group :- (1)	28.6	35.3	56.5	60.2	67.9	0.0	54.5
(2)	71.4	64.7	43.5	39.8	32.1	0.0	41.7
(3)	0.0	0.0	0.0	0.0	0.0	100.0	3.8
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table - 01 B (2022) 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	7	17	69	103	56	10	262
Per Cent of Population	0.6	2.	5.	8.	2.	0.6	18.
LAND (ha)							
Area Owned	11.	25.0	35.	55.	98.0	38.	50.
Total Area	14.	27.	43.	74.	140.	57.0	67.
Tillage	0.0	0.1	0.4	1.	7.	0.0	2.
of which Total Cereals	0.0	0.0	0.3	0.8	4.	0.0	1.0
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	5.	8.	15.	24.	39.	17.	21.0
Hay	0.7	0.4	0.5	0.7	0.9	0.0	0.6
Pasture	8.	17.	24.	44.	87.	33.	40.
Rough Grazing	0.1	0.1	0.7	1.0	1.	5.	1.0
U.A.A	**14.**	**25.**	**42.**	**71.**	**136.**	**56.**	**65.**
Remainder of Farm	0.5	1.	1.	3.	4.	1.	2.
Forage & Crop Acreage	14.	25.	41.	70.0	135.	52.	64.
LIVESTOCK							
Cattle							
Dairy Cows	20.	40.	63.	103.	184.	75.0	93.
Other Cows	0.1	0.3	0.7	1.	3.	1.	1.
Heifers-in-Calf	2.0	5.	7.	12.	27.	10.	11.
< 1 Year Old	7.	20.	32.	60.	112.	49.	53.
1 - 2 Year Old Male	0.5	2.	4.	7.	18.	8.	7.
1 - 2 Year Old Female	1.	5.	11.	17.0	35.	12.	16.
=> 2 Year Old Male	0.0	0.2	0.2	0.5	2.	0.0	0.5
=> 2 Year Old Female	0.1	0.8	0.4	0.8	2.	0.7	0.9
Bulls	0.6	0.5	0.6	1.	2.	1.	1.
Total Cattle	**31.**	**73.**	**118.**	**201.**	**384.**	**156.**	**183.**
Sheep (avg. no)							
Ewes	0.0	2.	2.	4.	3.0	0.0	3.
Other Sheep	0.0	2.	2.	5.	4.	0.0	3.
Total Sheep	0.0	4.	3.	8.	7.	0.0	6.
Grazing Livestock Units							
Dairy Cows	20.	40.	63.	103.	184.	75.0	93.
Other Cattle	5.	15.	25.	45.	95.	37.	42.
Sheep	0.0	0.6	0.4	0.9	1.0	0.0	0.7
Horses	0.1	0.0	0.0	0.1	0.3	0.0	0.1
Total Livestock Units	**25.**	**55.**	**89.**	**149.**	**281.**	**112.**	**135.**
LABOUR UNITS							
Family	0.97	1.36	1.40	1.44	1.79	1.53	1.45
Total	1.00	1.37	1.54	1.82	2.77	2.16	1.81

Table - 01C (2022) 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	7	17	69	103	56	10	262
Per Cent of Population	0.6	1.6	4.9	7.5	2.3	0.6	17.8
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	64,444	117,214	220,731	373,129	678,815	230,081	331,705
of which milk	64,272	114,364	216,691	366,204	667,452	223,091	325,598
Cattle	4,356	14,897	25,769	49,109	97,925	39,840	44,058
of which Beef Data/Genomics	-	-	-	36	-	25	16
Sheep & Wool	-	467	424	948	765	-	665
of which Sheep Coup. Payts.	-	-	-	-	-	-	-
Pigs	-	-	-	-	-	-	-
Poultry	-	-	-	1,257	-	-	534
Horses	-3	-	-	-	94	-	12
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**68,798**	**132,578**	**246,924**	**424,443**	**777,599**	**269,921**	**376,974**
of which Disease Compensation	-	-	15	745	607	632	425
CROPS							
Wheat	-	-	-	-	737	-	98
Barley - Feeding	-	-	170	1,328	8,419	-	1,728
Barley - Malting	-	-	689	578	370	-	486
Oats	-	-	-	177	444	-	134
Potatoes	-	-	-	-	-	-	-
Other	-	49	180	583	1,524	-	504
of which Forestry Premium	-	-	49	274	24	-	133
Sub-Total Crops	**-**	**49**	**1,040**	**2,666**	**11,494**	**-**	**2,951**
TOTAL LIVESTOCK & CROPS	**68,798**	**132,627**	**247,963**	**427,109**	**789,093**	**269,921**	**379,925**
Machinery Hire Revenue	-	15	3	562	38	-	246
Other Current Receipts	169	4	140	323	1,002	1,305	365
+ Decoupled Direct Payts/Sub	5,173	8,733	13,368	22,991	38,405	19,058	20,287
of which Single Farm Payt	3,481	6,361	11,096	20,174	35,122	14,593	17,576
" GLAS	714	320	344	613	772	1,054	553
" DAS	978	2,032	1,846	2,095	2,148	3,410	2,039
" Other Subsidies	18	331	140	516	816	208	406
" AEOS	-	-	-	-	-	-	-
+ Income from Land Let	-	1,446	-	327	70	-	281
- Inter-Enterprise Transfers	1,508	3,990	7,013	12,075	21,233	5,520	10,526
TOTAL GROSS OUTPUT	**72,649**	**139,084**	**254,498**	**439,665**	**807,665**	**284,844**	**390,836**

Table - 01 D (2022) 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	7	17	69	103	56	10	262
Per Cent of Population	0.6	1.6	4.9	7.5	2.3	0.6	17.8
DIRECT COSTS (€)							
Purchased Concentrates	14,286	20,967	38,046	71,076	145,330	45,319	64,200
Purchased Bulky Feed	1,388	4,231	4,869	5,355	15,664	4,117	6,301
Fertiliser	5,020	9,742	20,614	34,370	63,263	22,821	30,664
Crop Protection	131	204	518	771	2,641	476	863
Purchased Seed	45	255	391	743	1,987	275	723
Hire of Machinery	3,337	6,575	10,438	16,604	32,660	13,406	15,519
Transport	53	79	89	103	332	346	135
Livestock (A.I. Vet etc.)	2,644	5,539	9,795	15,083	33,049	11,131	14,540
Casual Labour	-	191	998	2,987	3,957	892	2,123
Other	2,986	5,407	9,088	14,830	27,032	8,609	13,341
Sub-Total	**29,890**	**53,190**	**94,847**	**161,921**	**325,914**	**107,391**	**148,409**
Fodder Crop Adjustment	-857	-994	-3,607	-5,184	-9,203	-5,835	-4,769
TOTAL DIRECT COSTS	**29,032**	**52,196**	**91,240**	**156,737**	**316,772**	**101,555**	**143,648**
OVERHEAD COSTS (€)							
Rent of Conacre	783	1,829	3,746	8,709	22,519	9,430	8,283
Car, Electricity, Phone	4,342	5,564	8,496	11,290	18,999	9,473	10,701
Current Hired Labour	586	129	1,378	7,336	22,610	12,216	6,996
Interest Charges	302	744	3,048	4,420	9,472	2,009	4,137
Machinery Depreciation	3,573	3,763	13,583	23,679	38,754	13,726	19,968
Machinery Operating	3,208	4,173	10,109	14,115	28,131	10,029	13,415
of which Fuel & Lub	1,161	1,677	4,857	6,690	13,911	4,707	6,411
Buildings Depreciation	1,556	5,444	11,528	18,623	36,362	10,768	16,905
Buildings Maintenance	708	1,689	3,070	4,118	7,967	3,311	3,966
Land Improvement Depreciation	257	752	1,654	2,963	5,805	1,795	2,635
Land Improvement Maint.	493	1,582	2,376	3,878	6,519	3,191	3,457
Other	3,150	3,021	5,701	9,131	14,432	7,832	8,063
OVERHEAD COSTS	**18,957**	**28,691**	**64,688**	**108,261**	**212,037**	**83,780**	**98,590**
TOTAL NET EXPENSES	**47,989**	**80,887**	**155,928**	**264,998**	**528,748**	**185,336**	**242,230**
Distribution - % of farms							
Costs % Output	**64.7**	**59.9**	**62.2**	**59.9**	**64.9**	**64.5**	**61.6**

Table - 01 E (2022) 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	7	17	69	103	56	10	262
Per Cent of Population	0.6	2.	5.	8.	2.	0.6	18.
Holder							
Age of Holder	59.9	57.6	54.3	53.9	53.3	54.2	54.5
Marital Status - Married %	71.4	64.7	88.4	87.4	82.1	83.2	84.2
Widowed %	0.0	0.0	1.4	1.0	0.0	10.6	1.2
Single %	28.6	35.3	8.7	11.7	12.5	6.2	13.5
Separated %	0.0	0.0	1.4	0.0	1.8	0.0	0.6
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.00	2.88	3.52	3.49	3.75	3.57	3.46
< 24 (no.)	0.86	0.71	1.30	1.17	1.32	1.57	1.19
< 24 % HH	42.9	41.2	55.1	53.4	55.4	72.4	53.4
25 - 44 (no.)	0.29	0.35	0.64	0.56	0.82	0.34	0.58
25 - 44 % HH	28.6	35.3	40.6	38.8	51.8	33.8	40.2
Demograph. Viable % HH	71.4	64.7	78.3	79.6	78.6	78.6	77.4
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	57.1	47.1	60.9	63.1	25.0	72.4	56.1
Off-farm Job Holder % HH	57.1	17.6	11.6	6.8	3.6	23.6	11.1
Off-farm Job Spouse % HH	42.9	35.3	59.4	62.1	25.0	72.4	53.7
Pensioners (no.)	0.29	0.18	0.29	0.18	0.48	0.21	0.26
Pensioners % HH	14.3	11.8	20.3	14.6	32.1	21.4	18.5
Unemployment Etc. (no.)	0.14	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Etc. % HH	14.3	0.0	0.0	0.0	0.0	0.0	0.5
F.F.I. (€) < 5000	0	0	1	0	0	0	0
FFI 5000 - 10000	14	6	1	0	0	0	1
FFI 10000 - 20000	14	6	0	0	0	0	1
FFI 20000 - 30000	43	0	1	0	0	0	2
FFI 30000 - 50000	29	35	12	0	4	13	8
FFI 50000 - 70000	0	18	19	6	0	17	10
FFI70TO100000	0	29	22	11	4	43	15
>100000	0	6	43	83	93	28	61

Table - 02A (2022) 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	17	33	37	19	0	11	117
Per Cent of Population	6.	5.0	6.	2.	0.0	2.	21.0
Overall Results (€)							
Gross Output	24,565	36,965	55,401	84,494	-	31,671	42,832
of which Land Let	1,474	80	-	1,204	-	-	538
Subsidies and Direct Payments	7,780	12,922	19,462	29,579	-	14,828	15,130
- Direct Costs	8,774	14,141	18,343	23,148	-	12,650	14,580
=Gross Margin	15,791	22,825	37,058	61,345	-	19,021	28,252
- Overhead Costs	12,715	16,547	24,482	36,014	-	19,931	19,927
= Family Farm Income	**3,076**	**6,278**	**12,576**	**25,331**	**-**	**(910)**	**8,324**
Net Sales & Receipts	27,183	36,577	57,518	86,283	-	29,341	44,041
-Current Cash Expenditure	16,943	24,303	34,020	49,013	-	23,438	27,314
= Cash Income (Approx)	10,239	12,274	23,497	37,271	-	5,903	16,727
-Net New Investment	2,911	6,843	6,692	3,309	-	2,430	4,974
=Cash Flow	7,329	5,431	16,805	33,962	-	3,473	11,752
Asset Values (€)							
Machinery	11,216	21,605	23,980	33,459	-	19,729	20,328
Livestock: Breeding	13,859	25,811	36,000	49,625	-	20,809	27,221
Trading	10,046	14,075	20,856	29,425	-	11,578	16,136
Land & Buildings	392,071	418,825	614,841	877,450	-	373,443	507,165
Gross New Investment	**2,911**	**7,631**	**7,541**	**3,309**	**-**	**2,430**	**5,417**
Loans Closing Balance	**403**	**7,152**	**6,229**	**22,370**	**-**	**8,844**	**6,541**
Total Standard Output (TSO)	**13,467**	**20,161**	**26,221**	**40,059**	**-**	**15,917**	**21,517**
Distribution - % of Farms							
Soil Group :- (1)	35.	30.	30.	37.	0.0	0.0	29.
(2)	65.	70.	70.	63.	0.0	0.0	61.
(3)	0.0	0.0	0.0	0.0	0.0	100.0	9.
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table - 02B (2022) 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	17	33	37	19	0	11	117
Per Cent of Population	6.	5.0	6.	2.	0.0	2.	21.0
LAND (ha)							
Area Owned	18.	24.	33.	60.0	0.0	29.	29.
Total Area	17.	27.	40.	74.	0.0	35.	33.
Tillage	0.0	0.0	0.0	0.4	0.0	0.0	0.0
of which Total Cereals	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	5.	8.	9.	13.	0.0	5.	8.
Hay	0.5	0.6	1.	2.	0.0	0.2	0.9
Pasture	9.	16.	24.	34.	0.0	25.	19.
Rough Grazing	0.3	0.5	1.	9.	0.0	3.	2.
U.A.A	**16.0**	**25.**	**39.**	**68.**	**0.0**	**33.**	**31.**
Remainder of Farm	1.	1.	2.	6.	0.0	2.	2.
Forage & Crop Acreage	16.	24.	36.	59.	0.0	30.	29.0
LIVESTOCK							
Cattle							
Dairy Cows	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Cows	14.	22.	26.0	41.	0.0	16.	22.
Heifers-in-Calf	0.6	2.	2.	2.	0.0	0.6	1.
< 1 Year Old	12.	18.	24.0	38.	0.0	15.	20.
1 - 2 Year Old Male	1.	1.	3.	4.	0.0	1.0	2.
1 - 2 Year Old Female	3.	4.	7.	9.0	0.0	2.	5.
=> 2 Year Old Male	0.0	0.1	0.1	0.1	0.0	0.0	0.1
=> 2 Year Old Female	0.5	0.4	2.	2.	0.0	0.7	0.9
Bulls	0.4	0.7	0.9	1.	0.0	0.8	0.7
Total Cattle	**32.**	**48.**	**64.**	**97.**	**0.0**	**37.**	**52.**
Sheep (avg. no)							
Ewes	0.9	0.6	1.	0.0	0.0	0.0	0.7
Other Sheep	1.	0.7	1.	0.4	0.0	0.8	0.9
Total Sheep	2.0	1.	2.	0.4	0.0	0.8	2.
Grazing Livestock Units							
Dairy Cows	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Cattle	21.	30.	41.	61.	0.0	23.0	33.
Sheep	0.3	0.1	0.3	0.0	0.0	0.1	0.2
Horses	0.0	0.0	2.	0.0	0.0	3.	0.7
Total Livestock Units	**21.0**	**31.**	**42.**	**61.**	**0.0**	**26.**	**34.**
LABOUR UNITS							
Family	0.00	0.67	0.98	1.01	1.15	0.00	1.00
Total	0.00	0.71	1.00	1.01	1.19	0.00	1.01

Table - 02C (2022) 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	17	33	37	19	0	11	117
Per Cent of Population	5.8	5.0	6.2	1.9	0.0	1.9	21.0
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	-	-	-	-	-	-	-
of which milk	-	-	-	-	-	-	-
Cattle	16,192	25,196	35,311	55,446	-	17,659	27,751
of which Beef Data / Beef Genomics	639	684	1,138	1,864	-	571	903
Sheep & Wool	178	99	212	9	-	141	150
of which Sheep Coupled Payments	-	-	-	-	-	-	-
Pigs	-	-	-	-	-	-	-
Poultry	-	-	-	-	-	-	-
Horses	-	-1	2,402	-	-	428	755
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**16,371**	**25,294**	**37,924**	**55,455**	**-**	**18,227**	**28,656**
of which Disease Compensation	11	62	12	328	-	76	58
CROPS							
Wheat	-	-	-	-	-	-	-
Barley - Feeding	-	-	-	269	-	-	24
Barley - Malting	-	-	-	-	-	-	-
Oats	-	-	-	-	-	-	-
Potatoes	-	-	-	-	-	-	-
Other	231	584	535	1,810	-	-	528
of which Forestry Premium	-	183	419	652	-	-	228
Sub-Total Crops	**231**	**584**	**535**	**2,079**	**-**	**-**	**553**
TOTAL LIVESTOCK & CROPS	**16,602**	**25,878**	**38,459**	**57,534**	**-**	**18,227**	**29,209**
Machinery Hire Revenue	-	-	511	1,289	-	-	269
Other Current Receipts	13	46	159	323	-	148	105
+ Decoupled Direct Payments / Sub	6,003	9,899	14,754	22,677	-	12,045	11,622
of which Single Farm Payment	4,146	6,715	9,479	16,975	-	7,375	7,817
" GLAS	524	1,013	2,001	2,989	-	1,845	1,428
" DAS	1,333	2,147	2,725	2,713	-	2,674	2,194
" Other Subsidies	449	1,014	2,066	1,277	-	1,423	1,232
" AEOS	-	-	-	-	-	-	-
+ Income from Land Let	1,474	80	-	1,204	-	-	538
- Inter-Enterprise Transfers	-	-	-	82	-	-	7
TOTAL GROSS OUTPUT	**24,565**	**36,965**	**55,401**	**84,494**	**-**	**31,671**	**42,832**

Table - 02D (2022) 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	17	33	37	19	0	11	117
Per Cent of Population	5.8	5.0	6.2	1.9	0.0	1.9	21.0
DIRECT COSTS (€)							
Purchased Concentrates	1,989	3,734	5,307	6,719	-	2,508	3,875
Purchased Bulky Feed	197	334	291	684	-	3,319	592
Fertiliser	1,984	3,471	3,703	5,702	-	2,206	3,212
Crop Protection	139	116	188	312	-	62	156
Purchased Seed	90	106	60	148	-	47	86
Hire of Machinery	2,841	3,712	4,466	6,183	-	2,394	3,796
Transport	79	41	92	183	-	-	76
Livestock (A.I. Vet etc.)	1,328	2,083	3,025	3,367	-	1,562	2,222
Casual Labour	-	12	27	20	-	-	13
Other	764	1,311	2,028	2,249	-	899	1,419
Sub-Total	**9,410**	**14,920**	**19,188**	**25,567**	**-**	**12,997**	**15,448**
Fodder Crop Adjustment	-636	-779	-844	-2,418	-	-346	-867
TOTAL DIRECT COSTS	**8,774**	**14,141**	**18,343**	**23,148**	**-**	**12,650**	**14,580**
OVERHEAD COSTS (€)							
Rent of Conacre	374	376	1,761	4,716	-	1,453	1,282
Car, Electricity, Phone	1,530	2,279	3,392	4,361	-	3,001	2,658
Current Hired Labour	834	330	76	983	-	158	438
Interest Charges	114	420	339	1,598	-	123	390
Machinery Depreciation	2,715	3,682	4,716	7,018	-	3,901	4,044
Machinery Operating	1,757	2,395	4,100	5,605	-	2,475	3,024
of which Fuel & Lub	794	1,105	2,021	3,173	-	1,217	1,489
Buildings Depreciation	2,135	2,951	3,932	4,668	-	5,174	3,379
Buildings Maintenance	375	604	910	1,086	-	420	658
Land Improvement Depreciation	195	434	891	686	-	331	517
Land Improvement Maintenance	546	747	1,210	1,496	-	758	898
Other	2,141	2,328	3,155	3,798	-	2,136	2,638
OVERHEAD COSTS	**12,715**	**16,547**	**24,482**	**36,014**	**-**	**19,931**	**19,927**
TOTAL NET EXPENSES	**21,489**	**30,687**	**42,826**	**59,163**	**-**	**32,581**	**34,507**
Distribution - % of farms							
Costs % Output	**89.7**	**81.0**	**80.2**	**73.3**	**0.0**	**102.7**	**84.5**

Table - 02E (2022) 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	17	33	37	19	0	11	117
Per Cent of Population	6.	5.0	6.	2.	0.0	2.	21.0
Holder							
Age of Holder	0.0	64.7	56.2	59.1	57.4	0.0	59.5
Marital Status - Married %	0.0	58.8	66.7	73.0	89.5	0.0	60.8
Widowed %	0.0	17.6	6.1	0.0	0.0	0.0	8.6
Single %	0.0	23.5	27.3	18.9	5.3	0.0	30.5
Separated %	0.0	0.0	0.0	5.4	5.3	0.0	0.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	0.00	2.35	2.55	2.65	3.11	0.00	2.72
< 24 (no.)	0.00	0.41	0.67	0.62	0.79	0.00	0.61
< 24 % HH	0.0	17.6	39.4	29.7	36.8	0.0	39.2
25 - 44 (no.)	0.00	0.47	0.39	0.43	0.68	0.00	0.31
25 - 44 % HH	0.0	29.4	30.3	29.7	47.4	0.0	15.7
Demograph. Viable % HH	0.0	35.3	60.6	56.8	63.2	0.0	54.9
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	0.0	59.9	57.6	54.3	53.9	53.3	54.2
Off-farm Job Holder % HH	0.0	71.4	64.7	88.4	87.4	82.1	83.2
Off-farm Job Spouse % HH	0.0	0.0	0.0	1.4	1.0	0.0	10.6
Pensioners (no.)	0.0	28.6	35.3	8.7	11.7	12.5	6.2
Pensioners % HH	0.0	0.0	0.0	1.4	0.0	1.8	0.0
Unemployment Etc. (no.)	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Unemployment Etc. % HH							
F.F.I. (€) < 5000	0.00	3.00	2.88	3.52	3.49	3.75	3.57
FFI 5000 - 10000	0.00	0.86	0.71	1.30	1.17	1.32	1.57
FFI 10000 - 20000	0.0	42.9	41.2	55.1	53.4	55.4	72.4
FFI 20000 - 30000	0.00	0.29	0.35	0.64	0.56	0.82	0.34
FFI 30000 - 50000	0.0	28.6	35.3	40.6	38.8	51.8	33.8
FFI 50000 - 70000	0.0	71.4	64.7	78.3	79.6	78.6	78.6
FFI70TO1 00000	0.0	59.9	57.6	54.3	53.9	53.3	54.2
>100000	0.0	71.4	64.7	88.4	87.4	82.1	83.2

Table - 03A (2022) 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	26	53	54	56	15	12	216
Per Cent of Population	9	8	9	6	1	2	35
Overall Results (€)							
Gross Output	32,652	44,428	71,087	134,947	284,435	51,837	71,283
of which Land Let	1,285	472	908	3,584	1,223	250	1,303
Subsidies and Direct Payments	7,591	11,237	19,401	28,435	59,987	16,634	17,129
- Direct Costs	12,598	15,458	26,095	48,096	108,407	19,377	26,047
=Gross Margin	20,055	28,970	44,992	86,850	176,028	32,460	45,235
- Overhead Costs	14,004	18,457	28,490	47,422	88,019	15,005	26,681
= Family Farm Income	**6,051**	**10,513**	**16,502**	**39,428**	**88,009**	**17,455**	**18,554**
Net Sales & Receipts	33,812	44,331	71,206	132,923	283,157	48,116	70,998
-Current Cash Expenditure	22,020	28,111	44,922	79,716	168,753	29,527	43,959
= Cash Income (Approx)	11,792	16,220	26,283	53,207	114,404	18,590	27,039
-Net New Investment	3,042	3,408	6,295	11,254	22,031	5,194	6,048
=Cash Flow	8,751	12,812	19,988	41,952	92,373	13,396	20,991
Asset Values (€)							
Machinery	12,987	19,565	28,016	51,533	106,138	13,502	27,726
Livestock: Breeding	2,520	7,771	13,675	28,124	61,816	14,692	13,438
Trading	24,130	30,570	41,547	92,656	168,011	31,771	46,371
Land & Buildings	379,082	490,549	708,870	1,276,858	2,459,100	549,422	713,857
Gross New Investment	**3,042**	**3,994**	**6,891**	**12,868**	**27,383**	**9,248**	**7,017**
Loans Closing Balance	**4,410**	**11,025**	**20,113**	**33,448**	**67,994**	**10,993**	**17,189**
Total Standard Output (TSO)	**16,764**	**23,593**	**36,461**	**69,873**	**142,848**	**26,277**	**36,738**
Distribution - % of Farms							
Soil Group :- (1)	62.	51.	50.0	63.	67.	0.0	53.
(2)	39.	45.	50.0	38.	33.	0.0	40.
(3)	0.0	0.0	0.0	0.0	0.0	100.0	6.
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table - 03B (2022) 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	26	53	54	56	15	12	216
Per Cent of Population	9.	8.	9.	6.	1.	2.0	35.0
LAND (ha)							
Area Owned	0.0	15.4	23.0	35.9	60.5	120.0	34.3
Total Area	0.0	16.0	26.4	40.4	69.2	136.9	36.8
Tillage	0.0	0.0	0.1	0.4	2.9	15.1	0.1
of which Total Cereals	0.0	0.0	0.1	0.3	2.1	12.0	0.0
" Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	0.0	4.6	7.1	9.0	15.5	23.7	7.7
Hay	0.0	0.2	0.9	1.8	2.1	1.3	0.8
Pasture	0.0	9.9	16.1	24.4	41.0	76.8	17.2
Rough Grazing	0.0	0.0	0.2	1.1	1.7	5.4	4.2
U.A.A	**0.0**	**15.4**	**25.2**	**38.7**	**67.0**	**134.1**	**31.2**
Remainder of Farm	0.0	0.7	1.2	1.7	2.2	2.8	5.6
Forage & Crop Acreage	0.0	15.4	24.4	37.2	63.7	120.0	27.6
LIVESTOCK							
Cattle							
Dairy Cows	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Cows	0.0	1.6	5.9	10.4	22.7	43.2	10.8
Heifers-in-Calf	0.0	0.1	0.3	0.7	2.1	3.1	0.8
< 1 Year Old	0.0	12.7	18.6	31.5	54.0	96.5	24.5
1 - 2 Year Old Male	0.0	9.8	10.4	18.2	37.5	80.8	9.2
1 - 2 Year Old Female	0.0	8.3	10.1	7.8	20.7	23.0	8.1
=> 2 Year Old Male	0.0	0.9	3.4	4.8	7.5	14.1	0.8
=> 2 Year Old Female	0.0	0.9	1.4	1.9	2.9	3.3	2.0
Bulls	0.0	0.0	0.2	0.3	0.8	0.9	0.3
Total Cattle	**0.0**	**34.4**	**50.3**	**75.6**	**148.3**	**264.9**	**56.5**
Sheep (avg. no)	0.0	4.6	4.7	10.6	14.7	60.3	8.0
Ewes	0.0	5.2	6.3	10.6	16.1	72.5	7.6
Other Sheep	0.0	9.8	11.0	21.2	30.8	132.8	15.7
Total Sheep	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grazing Livestock Units	0.0	20.2	30.7	44.8	90.6	161.2	33.0
Dairy Cows	0.0	1.2	1.5	2.7	4.2	16.8	2.0
Other Cattle	0.0	0.0	0.1	0.1	0.3	0.0	0.0
Sheep	**0.0**	**21.4**	**32.2**	**47.6**	**95.1**	**178.0**	**35.0**
Horses	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Livestock Units	0.0	1.6	5.9	10.4	22.7	43.2	10.8
LABOUR UNITS							
Family	0.65	0.90	0.96	1.08	1.29	1.03	0.90
Total	0.65	0.90	0.99	1.18	1.54	1.04	0.93

Table - 03C (2022) 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	26	53	54	56	15	12	216
Per Cent of Population	8.9	8.1	9.1	5.6	1.1	2.0	35.0
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	-	-	-	-	-	-	-
of which milk	-	-	-	-	-	-	-
Cattle	22,616	29,287	46,350	93,420	180,835	35,479	47,707
of which Beef Data / Beef Genomics	-	208	523	1,128	2,947	1,189	534
Sheep & Wool	1,028	1,385	2,577	3,598	13,194	1,398	2,351
of which Sheep Coupled Payments	-	-	-	-	-	-	-
Pigs	-	-	-	-	-	-	-
Poultry	-	-	-	278	-	-	45
Horses	-	21	17	21	-	-	13
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**23,643**	**30,693**	**48,944**	**97,317**	**194,029**	**36,877**	**50,116**
of which Disease Compensation	-	-	161	29	-	568	80
CROPS							
Wheat	-	-	-	335	5,635	-	240
Barley - Feeding	-	71	750	3,264	21,438	-	1,445
Barley - Malting	-	-	-	1,463	1,324	-	279
Oats	-	117	-	707	3,890	-	269
Potatoes	-	-	-	-	-	-	-
Other	73	791	2,203	1,292	6,944	754	1,258
of which Forestry Premium	-	290	205	156	1,453	311	212
Sub-Total Crops	**73**	**978**	**2,952**	**7,061**	**39,231**	**754**	**3,491**
TOTAL LIVESTOCK & CROPS	**23,716**	**31,671**	**51,896**	**104,379**	**233,259**	**37,631**	**53,607**
Machinery Hire Revenue	87	1,077	522	2	-	-	408
Other Current Receipts	12	704	243	1,752	6,462	203	737
+ Decoupled Direct Payments / Sub	6,465	9,554	16,267	23,920	49,861	13,040	14,362
of which Single Farm Payment	4,673	6,639	11,495	19,348	42,330	7,851	10,696
" GLAS	552	1,165	2,455	2,167	4,315	2,776	1,706
" DAS	1,197	1,730	2,231	2,334	2,630	2,412	1,892
" Other Subsidies	1,245	1,003	1,719	1,946	3,542	1,023	1,488
" AEOS	-	-	-	-	-	-	-
+ Income from Land Let	1,285	472	908	3,584	1,223	250	1,303
- Inter-Enterprise Transfers	-	-	335	1,108	8,228	-	537
TOTAL GROSS OUTPUT	**32,652**	**44,428**	**71,087**	**134,947**	**284,435**	**51,837**	**71,283**

Table - 03D (2022) 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	26	53	54	56	15	12	216
Per Cent of Population	8.9	8.1	9.1	5.6	1.1	2.0	35.0
DIRECT COSTS (€)							
Purchased Concentrates	6,221	6,581	9,942	20,108	45,012	6,412	10,797
Purchased Bulky Feed	310	391	608	1,363	3,350	203	670
Fertiliser	2,234	3,889	6,104	11,649	29,178	5,299	6,211
Crop Protection	120	176	207	728	3,290	178	361
Purchased Seed	74	52	167	662	2,659	202	281
Hire of Machinery	2,197	2,891	4,959	7,717	14,169	4,148	4,475
Transport	120	174	427	443	304	120	270
Livestock (A.I. Vet etc.)	961	1,342	2,829	4,116	10,624	1,993	2,423
Casual Labour	-	22	16	264	53	253	68
Other	974	1,127	2,044	3,258	4,171	1,100	1,768
Sub-Total	**13,210**	**16,644**	**27,302**	**50,307**	**112,810**	**19,908**	**27,325**
Fodder Crop Adjustment	-613	-1,186	-1,207	-2,209	-4,403	-532	-1,277
TOTAL DIRECT COSTS	**12,598**	**15,458**	**26,095**	**48,096**	**108,407**	**19,377**	**26,047**
OVERHEAD COSTS (€)							
Rent of Conacre	839	940	1,933	4,494	7,068	804	1,938
Car, Electricity, Phone	2,334	2,557	3,440	5,497	9,426	2,524	3,427
Current Hired Labour	41	105	539	1,892	4,529	-	629
Interest Charges	254	499	1,049	1,652	2,512	294	819
Machinery Depreciation	2,431	3,839	5,734	9,698	18,754	2,428	5,324
Machinery Operating	2,427	3,297	4,543	7,429	16,545	2,184	4,435
of which Fuel & Lub	1,054	1,801	2,058	3,979	8,466	1,007	2,200
Buildings Depreciation	2,262	2,496	4,268	7,209	12,156	2,468	3,972
Buildings Maintenance	575	634	1,230	1,483	3,360	1,028	1,024
Land Improvement Depreciation	361	454	713	972	1,119	283	593
Land Improvement Maintenance	698	1,108	1,460	1,755	4,313	926	1,294
Other	1,782	2,527	3,565	5,319	8,236	2,066	3,217
OVERHEAD COSTS	**14,004**	**18,457**	**28,490**	**47,422**	**88,019**	**15,005**	**26,681**
TOTAL NET EXPENSES	**26,602**	**33,915**	**54,585**	**95,520**	**196,426**	**34,381**	**52,729**
Distribution - % of farms							
Costs % Output	**85.3**	**78.4**	**75.8**	**71.8**	**66.6**	**72.8**	**77.7**

Table - 03E (2022) 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	26	53	54	56	15	12	216
Per Cent of Population	9.	8.	9.	6.	1.	2.0	35.0
Holder							
Age of Holder	60.8	59.4	58.9	58.5	55.1	55.9	59.1
Marital Status - Married %	76.9	66.0	72.2	71.4	86.7	80.5	72.8
Widowed %	0.0	1.9	1.9	5.4	6.7	7.3	2.4
Single %	19.2	24.5	25.9	19.6	0.0	12.2	21.2
Separated %	3.8	7.5	0.0	1.8	6.7	0.0	3.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.23	2.49	2.89	3.09	3.60	2.46	2.66
< 24 (no.)	0.23	0.55	0.85	0.93	1.60	0.51	0.64
< 24 % HH	11.5	26.4	35.2	42.9	80.0	32.1	29.7
25 - 44 (no.)	0.31	0.38	0.43	0.66	0.40	0.65	0.43
25 - 44 % HH	26.9	28.3	31.5	42.9	26.7	40.0	31.8
Demograph. Viable % HH	50.0	45.3	53.7	57.1	93.3	64.0	53.3
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	57.7	64.2	63.0	53.6	60.0	56.7	59.9
Off-farm Job Holder % HH	57.7	47.2	48.1	33.9	13.3	53.0	47.2
Off-farm Job Spouse % HH	19.2	41.5	44.4	44.6	53.3	56.7	38.4
Pensioners (no.)	0.69	0.32	0.46	0.37	0.33	0.55	0.48
Pensioners % HH	42.3	20.8	33.3	30.4	26.7	31.2	31.9
Unemployment Etc. (no.)	0.08	0.02	0.02	0.05	0.00	0.00	0.04
Unemployment Etc. % HH	7.7	1.9	1.9	3.6	0.0	0.0	3.5
F.F.I. (€) < 5000	42	28	17	12	7	30	26
FFI 5000 - 10000	23	17	20	4	0	7	16
FFI 10000 - 20000	31	38	31	14	0	41	30
FFI 20000 - 30000	4	17	11	20	7	13	12
FFI 30000 - 50000	0	0	19	18	13	0	8
FFI 50000 - 70000	0	0	2	18	7	5	4
FFI70TO100000	0	0	0	4	33	0	2
>100000	0	0	0	11	33	4	3

Table - 04A (2022) 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	12	14	25	27	4	26	108
Per Cent of Population	3.6	2.7	3.1	2.3	0.6	3.7	16.2
Overall Results (€)							
Gross Output	21,858	36,071	72,079	122,229	319,978	34,264	62,505
of which Land Let	-	963	990	-	-	5	355
Subsidies and Direct Payments	6,377	13,044	19,970	37,006	59,892	16,574	18,947
- Direct Costs	7,997	10,322	25,421	42,547	151,257	11,763	22,960
=Gross Margin	13,861	25,749	46,658	79,681	168,721	22,501	39,545
- Overhead Costs	10,763	14,914	25,353	49,237	86,533	12,988	23,221
= Family Farm Income	**3,099**	**10,835**	**21,306**	**30,444**	**82,189**	**9,512**	**16,324**
Net Sales & Receipts	20,782	35,837	72,593	126,735	324,231	33,794	63,032
-Current Cash Expenditure	14,750	22,013	43,800	74,158	205,992	20,741	38,714
=Cash Income (Approx)	6,032	13,824	28,793	52,578	118,239	13,053	24,318
-Net New Investment	2,194	727	4,825	17,803	82,557	740	7,356
=Cash Flow	3,839	13,097	23,968	34,775	35,682	12,313	16,962
Asset Values (€)							
Machinery	10,320	9,746	24,878	55,722	6,347	12,258	23,672
Livestock: Breeding	10,363	16,273	24,830	48,100	87,438	16,772	24,002
Trading	7,126	7,685	26,509	46,176	113,520	10,668	21,428
Land & Buildings	275,494	319,731	672,620	1,249,719	1,482,620	413,445	578,978
Gross New Investment	**2,194**	**801**	**5,922**	**24,148**	**87,067**	**1,161**	**8,774**
Loans Closing Balance	**5,333**	**10,415**	**6,902**	**24,837**	**75,424**	**3,047**	**11,385**
Total Standard Output (TSO)	**14,003**	**20,830**	**38,055**	**74,440**	**180,564**	**24,682**	**37,256**
Distribution - % of Farms							
Soil Group :- (1)	42.	36.	44.0	48.	50.0	0.0	33.
(2)	58.	64.	44.0	52.	50.0	0.0	42.
(3)	0.0	0.0	0.0	0.0	0.0	100.0	23.
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table - 04B (2022) 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	12	14	25	27	4	26	108
Per Cent of Population	4.	3.	3.	2.	0.6	4.	16.
LAND (ha)							
Area Owned	11.8	20.3	36.4	60.3	162.2	58.0	41.3
Total Area	14.4	25.2	40.8	75.6	174.3	70.0	49.1
Tillage	0.2	0.0	0.5	2.3	19.7	0.0	1.2
of which Total Cereals	0.2	0.0	0.2	1.4	10.6	0.0	0.7
" Potatoes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grassland Silage	1.9	2.5	8.7	11.5	23.8	2.6	5.7
Hay	0.5	1.4	1.6	1.1	2.5	0.4	1.0
Pasture	11.0	15.3	26.1	48.9	116.4	30.5	28.6
Rough Grazing	0.0	2.5	0.9	4.8	1.4	23.0	6.7
U.A.A	**13.8**	**24.4**	**38.8**	**72.3**	**169.6**	**58.4**	**45.1**
Remainder of Farm	0.6	0.8	2.0	3.3	4.7	11.5	4.0
Forage & Crop Acreage	13.8	21.5	37.7	65.3	178.1	41.4	39.7
LIVESTOCK							
Cattle							
Dairy Cows	0.0	0.0	0.0	0.0	3.1	0.0	0.1
Other Cows	2.3	2.4	8.2	21.5	8.3	4.3	6.9
Heifers-in-Calf	0.3	0.0	0.4	1.0	5.3	0.3	0.6
< 1 Year Old	2.4	3.2	12.0	24.1	11.1	5.8	8.7
1 - 2 Year Old Male	0.2	0.5	3.8	5.4	50.4	0.8	3.7
1 - 2 Year Old Female	1.0	1.6	7.4	13.6	8.9	1.5	4.6
=> 2 Year Old Male	0.1	0.2	0.7	2.4	1.9	0.1	0.6
=> 2 Year Old Female	0.0	0.3	1.3	2.0	1.5	0.2	0.7
Bulls	0.2	0.1	0.3	0.6	0.1	0.1	0.2
Total Cattle	**6.5**	**8.3**	**34.1**	**70.7**	**90.7**	**13.0**	**26.1**
Sheep (avg. no)							
Ewes	53.8	92.4	119.4	235.1	676.9	99.9	133.1
Other Sheep	71.3	87.0	136.4	227.9	567.6	88.2	131.6
Total Sheep	125.1	179.5	255.8	463.0	1244.5	188.1	264.8
Grazing Livestock Units							
Dairy Cows	0.0	0.0	0.0	0.0	3.1	0.0	0.1
Other Cattle	4.1	5.1	21.6	45.5	59.1	7.7	16.6
Sheep	16.0	21.2	32.5	60.0	155.0	23.2	33.3
Horses	0.7	1.3	0.5	0.0	0.0	0.1	0.5
Total Livestock Units	**20.8**	**27.6**	**54.5**	**105.6**	**217.2**	**31.0**	**50.5**
LABOUR UNITS							
Family	0.69	0.91	1.19	1.37	1.65	0.84	0.99
Total	0.69	0.92	1.21	1.46	2.03	0.86	1.03

Table - 04C (2022) 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	12	14	25	27	4	26	108
Per Cent of Population	3.6	2.7	3.1	2.3	0.6	3.7	16.2
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	-	-	-	-	15,138	-	556
of which milk	-	-	-	-	14,099	-	517
Cattle	2,906	6,406	21,009	35,864	119,996	6,922	17,062
of which Beef Data / Beef Genomics	63	84	478	934	418	147	307
Sheep & Wool	12,677	14,995	26,059	46,157	123,148	11,858	24,430
of which Sheep Coupled Payments	-	-	-	-	-	-	-
Pigs	-	-	-	76	-	-	11
Poultry	-	-	-	-	-	-	-
Horses	-	1,021	-343	-	-	-	104
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**15,584**	**22,422**	**46,725**	**82,097**	**258,281**	**18,779**	**42,162**
of which Disease Compensation	-	-	90	-	-	-	18
CROPS							
Wheat	-	-	-	-	-	-	-
Barley - Feeding	250	-	-	2,169	19,938	-	1,105
Barley - Malting	-	-	-	-	-	-	-
Oats	-	-	498	607	-	-	186
Potatoes	-	-	-	-	-	-	-
Other	142	674	6,242	5,689	11,112	17	2,602
of which Forestry Premium	100	191	527	1,104	-	-	318
Sub-Total Crops	**392**	**674**	**6,740**	**8,465**	**31,049**	**17**	**3,892**
TOTAL LIVESTOCK & CROPS	**15,975**	**23,096**	**53,465**	**90,562**	**289,330**	**18,796**	**46,055**
Machinery Hire Revenue	-	-	196	401	100	-	100
Other Current Receipts	-	17	198	553	212	34	138
+ Decoupled Direct Payments / Sub	5,668	11,289	16,262	29,323	52,493	14,703	15,944
of which Single Farm Payment	3,638	6,138	10,844	23,163	46,353	9,738	11,298
" GLAS	803	2,155	2,823	2,508	2,688	1,918	1,999
" DAS	1,228	2,690	2,555	2,984	3,453	3,047	2,491
" Other Subsidies	546	1,705	2,164	4,935	6,321	1,485	2,126
" AEOS	-	-	-	-	-	-	-
+ Income from Land Let	-	963	990	-	-	5	355
- Inter-Enterprise Transfers	-	-	-	861	22,578	-	955
TOTAL GROSS OUTPUT	**21,858**	**36,071**	**72,079**	**122,229**	**319,978**	**34,264**	**62,505**

Table - 04D (2022) 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	**12**	**14**	**25**	**27**	**4**	**26**	**108**
Per Cent of Population	3.6	2.7	3.1	2.3	0.6	3.7	16.2
DIRECT COSTS (€)							
Purchased Concentrates	3,422	4,264	9,527	13,925	53,859	4,999	8,503
Purchased Bulky Feed	226	477	625	2,477	24,971	706	1,695
Fertiliser	1,617	1,251	5,391	9,190	26,663	2,075	4,423
Crop Protection	94	58	164	683	3,047	125	303
Purchased Seed	38	36	243	1,230	3,148	38	366
Hire of Machinery	966	1,368	4,329	5,517	17,846	1,515	3,100
Transport	1	65	129	136	3,393	12	184
Livestock (A.I. Vet etc.)	1,332	2,044	3,727	5,683	17,218	1,932	3,276
Casual Labour	-	34	136	308	2,576	164	210
Other	478	1,225	2,876	4,074	5,053	891	1,859
Sub-Total	**8,174**	**10,822**	**27,147**	**43,223**	**157,771**	**12,459**	**23,918**
Fodder Crop Adjustment	-178	-500	-1,727	-698	-6,545	-695	-963
TOTAL DIRECT COSTS	**7,997**	**10,322**	**25,421**	**42,547**	**151,257**	**11,763**	**22,960**
OVERHEAD COSTS (€)							
Rent of Conacre	517	1,550	1,400	5,314	6,348	802	1,843
Car, Electricity, Phone	2,434	3,147	4,949	6,889	9,060	2,618	3,980
Current Hired Labour	8	71	170	1,476	7,000	174	560
Interest Charges	249	290	460	963	3,913	122	506
Machinery Depreciation	1,942	2,139	4,705	9,764	17,814	2,545	4,379
Machinery Operating	1,243	2,450	3,671	8,012	9,291	1,784	3,328
of which Fuel & Lub	602	1,268	1,313	3,633	5,350	820	1,520
Buildings Depreciation	1,853	1,376	2,818	7,045	17,864	1,492	3,225
Buildings Maintenance	278	816	1,386	1,480	2,063	397	852
Land Improvement Depreciation	197	149	913	1,206	2,634	580	654
Land Improvement Maintenance	704	870	1,523	1,864	2,492	465	1,071
Other	1,338	2,057	3,360	5,225	8,054	2,011	2,823
OVERHEAD COSTS	**10,763**	**14,914**	**25,353**	**49,237**	**86,533**	**12,988**	**23,221**
TOTAL NET EXPENSES	**18,760**	**25,236**	**50,773**	**91,762**	**237,759**	**24,752**	**46,177**
Distribution - % of farms							
Costs % Output	**95.6**	**74.7**	**73.9**	**74.8**	**67.8**	**70.2**	**77.9**

Table - 04E (2022) 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	12	14	25	27	4	26	108
Per Cent of Population	3.6	2.7	3.1	2.3	0.6	3.7	16.2
Holder							
Age of Holder	52.6	52.7	58.0	53.1	51.3	61.0	55.6
Marital Status - Married %	58.3	71.4	80.0	66.7	75.0	74.0	70.2
Widowed %	8.3	14.3	0.0	0.0	0.0	10.0	6.6
Single %	33.3	7.1	16.0	29.6	25.0	15.9	20.7
Separated %	0.0	0.0	4.0	3.7	0.0	0.0	1.3
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.00	3.00	3.08	3.00	4.25	2.97	3.05
< 24 (no.)	1.08	0.71	1.04	0.81	1.25	0.98	0.96
< 24 % HH	58.3	42.9	48.0	40.7	50.0	36.3	45.7
25 - 44 (no.)	0.58	0.86	0.32	0.78	1.50	0.33	0.58
25 - 44 % HH	41.7	57.1	20.0	44.4	75.0	22.8	37.3
Demograph. Viable % HH	75.0	71.4	64.0	74.1	75.0	46.1	65.4
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	75.0	71.4	68.0	51.9	50.0	60.0	65.3
Off-farm Job Holder % HH	66.7	57.1	60.0	25.9	0.0	48.1	51.0
Off-farm Job Spouse % HH	41.7	42.9	44.0	33.3	50.0	36.0	40.1
Pensioners (no.)	0.25	0.29	0.48	0.44	0.00	0.64	0.41
Pensioners % HH	16.7	28.6	28.0	29.6	0.0	41.2	27.8
Unemployment Etc. (no.)	0.08	0.00	0.04	0.00	0.00	0.02	0.03
Unemployment Etc. % HH	8.3	0.0	4.0	0.0	0.0	2.3	3.2
F.F.I. (€) < 5000	67	36	20	15	0	38	36
FFI 5000 - 10000	17	7	12	7	0	29	15
FFI 10000 - 20000	17	29	28	11	0	21	20
FFI 20000 - 30000	0	29	16	26	0	6	13
FFI 30000 - 50000	0	0	16	22	50	6	10
FFI 50000 - 70000	0	0	4	11	0	0	2
FFI70TO1 00000	0	0	0	4	25	0	1
>100000	0	0	4	4	25	0	2

Table - 05A (2022) 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	9	9	13	26	15	73
Per Cent of Population	1.	1.0	2.	2.0	1.	7.
Overall Results (€)						
Gross Output	40,999	68,180	117,027	195,961	594,741	207,541
of which Land Let	711	2,148	4,013	1,257	248	1,750
Subsidies and Direct Payments	8,434	12,619	21,787	31,446	71,145	30,143
- Direct Costs	14,324	22,012	33,946	62,505	198,786	67,727
=Gross Margin	26,675	46,168	83,082	133,455	395,955	139,813
- Overhead Costs	13,839	20,191	34,338	62,900	180,544	63,800
= Family Farm Income	**12,836**	**25,976**	**48,744**	**70,555**	**215,411**	**76,013**
Net Sales & Receipts	40,451	66,349	113,581	196,498	559,374	200,364
-Current Cash Expenditure	23,152	33,675	58,127	100,205	327,295	110,552
= Cash Income (Approx)	17,299	32,674	55,454	96,293	232,079	89,813
-Net New Investment	12,055	4,649	13,462	29,628	28,110	19,184
=Cash Flow	5,244	28,025	41,992	66,665	203,969	70,628
Asset Values (€)						
Machinery	28,854	28,139	54,456	102,923	249,203	95,881
Livestock: Breeding	280	878	8,046	15,549	25,552	11,386
Trading	4,589	10,939	15,789	44,091	63,957	30,800
Land & Buildings	451,611	653,778	1,089,154	1,585,314	2,422,357	1,313,638
Gross New Investment	**12,866**	**4,949**	**17,001**	**33,694**	**37,610**	**23,044**
Loans Closing Balance	**4,802**	**1,111**	**26,534**	**27,573**	**98,908**	**32,774**
Total Standard Output (TSO)	**17,018**	**35,884**	**49,586**	**82,278**	**285,609**	**95,025**
Distribution - % of Farms						
Soil Group :- (1)	78	89	77	77	67	76
(2)	22	11	23	19	27	21
(3)	-	-	-	-	-	1
=Total	100	100	100	100	100	100

Table - 05B (2022) 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	9	9	13	26	15	73
Per Cent of Population	1.1	1.0	1.7	2.0	1.3	7.2
LAND (ha)						
Area Owned	16.3	28.4	37.3	63.5	107.2	53.0
Total Area	16.1	27.3	42.4	73.2	194.9	72.6
Tillage	10.0	15.9	26.9	41.1	149.7	49.0
of which Total Cereals	8.3	14.9	22.8	35.9	118.1	40.5
" Potatoes	0.1	0.0	0.3	0.0	3.1	0.6
Grassland Silage	0.4	2.2	4.0	8.2	8.5	5.2
Hay	0.7	2.0	0.9	2.7	0.6	1.5
Pasture	2.5	5.6	7.4	15.8	21.9	11.4
Rough Grazing	0.0	0.0	0.0	0.0	0.3	0.0
U.A.A	**15.1**	**26.1**	**41.3**	**70.8**	**187.8**	**70.1**
Remainder of Farm	1.1	1.2	1.1	2.4	7.1	2.6
Forage & Crop Acreage	14.1	25.7	39.5	69.2	184.0	68.3
LIVESTOCK						
Cattle						
Dairy Cows	0.0	0.0	0.0	0.0	0.0	0.0
Other Cows	0.0	1.4	4.1	8.9	16.6	6.9
Heifers-in-Calf	0.0	0.0	0.4	0.1	1.8	0.5
< 1 Year Old	1.3	2.7	6.2	10.9	37.3	12.5
1 - 2 Year Old Male	2.1	4.7	5.6	9.7	17.8	8.4
1 - 2 Year Old Female	0.2	3.5	2.8	10.4	13.2	6.6
=> 2 Year Old Male	0.6	1.1	0.1	4.9	1.7	2.0
=> 2 Year Old Female	0.2	0.8	1.1	2.6	0.8	1.3
Bulls	0.0	0.0	0.1	0.3	0.4	0.2
Total Cattle	**4.4**	**14.3**	**20.5**	**47.7**	**89.7**	**38.4**
Sheep (avg. no)						
Ewes	2.4	0.0	12.5	29.5	35.8	18.1
Other Sheep	2.0	0.0	11.9	38.9	26.2	18.8
Total Sheep	4.5	0.0	24.4	68.4	62.0	36.9
Grazing Livestock Units						
Dairy Cows	0.0	0.0	0.0	0.0	0.0	0.0
Other Cattle	2.8	10.0	13.1	33.3	52.4	24.4
Sheep	0.6	0.0	3.1	9.2	8.0	4.9
Horses	0.0	0.2	0.0	2.0	1.1	0.8
Total Livestock Units	**3.4**	**10.2**	**16.2**	**44.5**	**61.6**	**30.1**
LABOUR UNITS						
Family	0.52	0.81	0.82	1.09	1.22	0.92
Total	0.53	0.81	0.87	1.15	1.71	1.05

Table - 05C (2022) 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	9	9	13	26	15	73
Per Cent of Population	1.1	1.0	1.7	2.0	1.3	7.2
(€) GROSS OUTPUT						
LIVESTOCK						
Dairying	-	-	-	-	-	-
of which milk	-	-	-	-	-	-
Cattle	2,889	8,715	13,473	32,016	56,042	24,705
of which Beef Data / Beef Genomics	-	-	201	501	-	193
Sheep & Wool	419	-	2,173	6,091	6,597	3,482
of which Sheep Coupled Payments	-	-	-	-	-	-
Pigs	-	-	-	-	-	-
Poultry	-	-	-	-	-	-
Horses	-	-	-	2,308	-27	644
Other	-	-	-	-	-	-
Sub-Total Livestock	**3,308**	**8,715**	**15,646**	**40,415**	**62,613**	**28,832**
of which Disease Compensation	-	-	-	240	-	68
CROPS						
Wheat	-	6,028	4,961	25,665	138,490	34,258
Barley - Feeding	5,061	28,931	28,767	45,348	163,269	54,336
Barley - Malting	9,714	-	10,392	18,989	6,186	10,394
Oats	6,013	4,003	13,750	12,159	24,554	12,696
Potatoes	2,203	-	4,146	-	26,150	6,040
Other	5,960	6,273	15,560	21,356	106,774	30,762
of which Forestry Premium	-	-	635	145	-	190
Sub-Total Crops	**28,952**	**45,235**	**77,576**	**123,518**	**465,424**	**148,487**
TOTAL LIVESTOCK & CROPS	**32,260**	**53,950**	**93,222**	**163,933**	**528,037**	**177,319**
Machinery Hire Revenue	-	-	-	4,415	4,020	1,969
Other Current Receipts	34	61	1,359	881	4,739	1,440
+ Decoupled Direct Payments / Sub	6,183	11,446	16,893	24,805	62,862	25,062
of which Single Farm Payment	4,365	8,565	12,438	20,346	55,324	20,689
" GLAS	1,098	1,551	2,819	2,637	3,373	2,398
" DAS	360	1,331	1,029	1,041	653	922
" Other Subsidies	2,611	1,119	4,334	6,020	11,255	5,338
" AEOS	-	-	-	-	-	-
+ Income from Land Let	711	2,148	4,013	1,257	248	1,750
- Inter-Enterprise Transfers	79	546	1,401	3,939	9,487	3,241
TOTAL GROSS OUTPUT	**40,999**	**68,180**	**117,027**	**195,961**	**594,741**	**207,541**

Table - 05D (2022) 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	9	9	13	26	15	73
Per Cent of Population	1.1	1.0	1.7	2.0	1.3	7.2
DIRECT COSTS (€)						
Purchased Concentrates	337	1,130	1,055	6,605	8,116	4,088
Purchased Bulky Feed	39	148	178	870	1,967	670
Fertiliser	5,209	10,099	13,634	24,687	88,035	28,495
Crop Protection	2,026	3,899	4,546	9,991	35,463	11,215
Purchased Seed	1,677	2,143	3,482	5,417	19,947	6,540
Hire of Machinery	3,823	3,895	9,256	10,258	37,865	13,268
Transport	16	-	70	156	270	112
Livestock (A.I. Vet etc.)	197	392	1,030	2,036	2,598	1,420
Casual Labour	222	-	-	77	300	110
Other	821	689	1,345	2,246	6,204	2,323
Sub-Total	**14,366**	**22,394**	**34,597**	**62,342**	**200,764**	**68,240**
Fodder Crop Adjustment	-42	-378	-626	170	-1,959	-501
TOTAL DIRECT COSTS	**14,324**	**22,012**	**33,946**	**62,505**	**198,786**	**67,727**
OVERHEAD COSTS (€)						
Rent of Conacre	650	746	4,147	5,029	44,117	10,569
Car, Electricity, Phone	1,558	1,515	3,960	5,531	9,130	4,709
Current Hired Labour	-	-	879	1,313	12,678	2,936
Interest Charges	210	113	1,547	1,285	4,141	1,527
Machinery Depreciation	4,540	6,566	7,914	17,917	40,283	15,909
Machinery Operating	3,671	5,369	6,478	14,933	37,000	13,764
of which Fuel & Lub	1,497	2,883	3,038	7,553	20,345	7,171
Buildings Depreciation	394	2,138	2,240	5,511	11,938	4,601
Buildings Maintenance	563	287	1,335	1,710	5,619	1,955
Land Improvement Depreciation	92	129	363	1,449	1,616	819
Land Improvement Maintenance	475	567	1,947	2,193	2,886	1,771
Other	1,687	2,762	3,527	6,030	11,135	5,242
OVERHEAD COSTS	**13,839**	**20,191**	**34,338**	**62,900**	**180,544**	**63,800**
TOTAL NET EXPENSES	**28,163**	**42,208**	**68,309**	**125,412**	**379,350**	**131,540**
Distribution - % of farms						
Costs % Output	**68.7**	**66.1**	**57.1**	**64.6**	**65.8**	**64.2**

Table - 05E (2022) 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	9	9	13	26	15	73
Per Cent of Population	1.1	1.0	1.7	2.0	1.3	7.2
Holder						
Age of Holder	62.3	65.1	57.2	56.9	56.5	58.9
Marital Status - Married %	88.9	44.4	76.9	57.7	100.0	73.3
Widowed %	0.0	11.1	7.7	3.8	0.0	4.4
Single %	11.1	44.4	15.4	30.8	0.0	20.1
Separated %	0.0	0.0	0.0	7.7	0.0	2.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0
Household						
Household Size (no.)	3.44	1.89	3.08	2.77	3.13	2.88
< 24 (no.)	1.22	0.11	1.00	0.69	1.13	0.84
< 24 % HH	44.4	11.1	46.2	34.6	53.3	38.6
25 - 44 (no.)	0.22	0.33	0.46	0.50	0.40	0.40
25 - 44 % HH	22.2	22.2	38.5	30.8	20.0	27.8
Demograph. Viable % HH	44.4	22.2	84.6	57.7	60.0	56.9
Off-farm Job % HH	77.8	22.2	69.2	50.0	60.0	57.3
Off-farm Job Holder % HH	77.8	11.1	69.2	26.9	40.0	44.5
Off-farm Job Spouse % HH	66.7	11.1	46.2	42.3	53.3	45.2
Pensioners (no.)	0.56	0.67	0.31	0.12	0.07	0.32
Pensioners % HH	22.2	55.6	23.1	7.7	6.7	21.0
Unemployment Etc. (no.)	0.00	0.11	0.00	0.00	0.00	0.02
Unemployment Etc. % HH	0.0	11.1	0.0	0.0	0.0	1.5
F.F.I. (€) < 5000	33	0	8	0	0	7
FFI 5000 - 10000	0	22	0	0	0	3
FFI 10000 - 20000	33	33	0	8	7	14
FFI 20000 - 30000	33	33	8	4	0	13
FFI 30000 - 50000	0	0	54	23	0	19
FFI 50000 - 70000	0	0	15	27	7	12
FFI70TO1 00000	0	11	15	19	13	13
>100000	0	0	0	19	73	19

Table - 07A (2022) 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	72	128	199	237	99	60	795
Per Cent of Population	20.	19.	26.	20.	6.	9.	100.0
Overall Results (€)							
Gross Output	30,027	50,916	107,874	253,804	592,382	58,854	135,253
of which Land Let	1,028	613	704	1,420	328	63	823
Subsidies and Direct Payments	7,368	11,768	18,555	28,686	53,608	16,520	18,948
- Direct Costs	11,283	18,076	37,649	89,006	229,247	21,647	48,917
=Gross Margin	18,744	32,840	70,225	164,797	363,135	37,207	86,335
- Overhead Costs	13,113	18,437	34,222	72,875	165,667	20,946	41,399
= Family Farm Income	**5,631**	**14,404**	**36,003**	**91,923**	**197,468**	**16,261**	**44,936**
Net Sales & Receipts	31,033	50,891	108,230	251,639	580,020	56,858	134,210
-Current Cash Expenditure	19,921	30,494	60,090	135,351	340,743	35,805	76,042
= Cash Income (Approx)	11,112	20,397	48,140	116,288	239,278	21,054	58,169
-Net New Investment	3,471	5,439	10,984	28,508	60,151	3,564	14,232
=Cash Flow	7,641	14,958	37,156	87,780	179,126	17,489	43,937
Asset Values (€)							
Machinery	13,039	19,813	37,675	91,787	195,502	20,083	48,079
Livestock: Breeding	7,701	17,249	32,204	69,804	138,013	24,271	37,598
Trading	15,156	20,224	30,089	54,480	104,050	18,548	33,514
Land & Buildings	363,872	467,272	744,000	1,260,104	2,377,354	484,203	793,291
Gross New Investment	**3,515**	**6,164**	**12,015**	**32,559**	**68,642**	**5,002**	**16,093**
Loans Closing Balance	**3,391**	**9,621**	**22,734**	**51,459**	**155,410**	**8,990**	**28,770**
Total Standard Output (TSO)	**16,141**	**28,604**	**55,185**	**129,892**	**299,882**	**34,521**	**70,036**
Distribution - % of Farms							
Gross Output 0 - 10000	5.	2.	0.0	0.0	0.0	5.0	2.
10000 - 20000	27.	5.	2.	0.0	0.0	18.	8.
20000 - 40000	46.	43.0	13.	3.	0.0	47.	25.
40000 - 60000	17.	27.	20.0	4.	0.0	10.	15.
60000 - 100000	5.	15.	29.	17.	4.	7.	16.
> 100000	0.9	9.	36.	76.	96.	14.	34.
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	51.	44.	49.	57.	65.	0.0	47.
(2)	49.	55.	50.	43.	34.	0.0	44.
(3)	0.0	0.0	0.0	0.0	0.0	100.0	9.
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table - 07B (2022) 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	72	128	199	237	99	60	795
Per Cent of Population	20.	19.	26.	20.	6.	9.	100.0
LAND (ha)							
Area Owned	15.4	23.5	35.5	58.9	110.9	44.0	39.1
Total Area	16.0	26.3	41.3	72.8	155.4	52.6	47.4
Tillage	0.6	0.9	2.0	6.1	42.2	0.3	4.5
of which Total Cereals	0.5	0.8	1.7	4.9	32.1	0.3	3.6
" Potatoes	0.0	0.0	0.0	0.0	0.7	0.0	0.0
Grassland Silage	4.0	6.4	10.1	17.4	27.2	5.5	10.3
Hay	0.4	1.0	1.3	1.5	1.4	0.4	1.0
Pasture	9.3	15.3	23.5	39.6	73.5	26.0	25.5
Rough Grazing	0.1	0.6	0.9	2.3	1.8	12.3	2.0
U.A.A	**15.2**	**25.1**	**39.7**	**70.0**	**150.9**	**45.7**	**45.2**
Remainder of Farm	0.8	1.2	1.6	2.8	4.5	6.9	2.2
Forage & Crop Acreage	15.1	24.1	38.0	66.6	147.4	36.4	42.8
LIVESTOCK							
Cattle							
Dairy Cows	0.6	3.7	12.3	39.8	82.0	5.9	17.5
Other Cows	5.2	8.9	11.3	14.4	15.1	8.6	10.2
Heifers-in-Calf	0.3	0.9	2.2	5.5	13.3	1.2	2.8
< 1 Year Old	9.8	15.5	26.3	47.3	82.5	16.4	27.6
1 - 2 Year Old Male	4.8	5.5	11.0	15.7	37.0	3.6	10.6
1 - 2 Year Old Female	4.9	6.5	8.0	16.4	25.9	4.1	9.5
=> 2 Year Old Male	0.4	1.6	1.8	3.1	4.6	0.2	1.8
=> 2 Year Old Female	0.6	0.9	1.4	1.8	2.3	0.8	1.2
Bulls	0.2	0.3	0.5	1.0	1.2	0.4	0.5
Total Cattle	**26.8**	**43.8**	**74.6**	**144.4**	**263.2**	**41.3**	**81.5**
Sheep (avg. no)							
Ewes	12.3	15.7	19.7	38.1	100.4	45.9	28.2
Other Sheep	15.6	15.6	21.7	40.0	87.4	40.9	28.5
Total Sheep	27.9	31.3	41.4	78.1	187.7	86.8	56.7
Grazing Livestock Units							
Dairy Cows	0.6	3.7	12.3	39.8	82.0	5.9	17.5
Other Cattle	15.9	24.5	36.4	58.7	98.6	20.1	36.8
Sheep	3.6	3.8	5.3	10.1	23.7	10.7	7.2
Horses	0.1	0.2	0.5	0.3	0.5	0.7	0.3
Total Livestock Units	**20.2**	**32.2**	**54.4**	**108.9**	**204.8**	**37.5**	**61.8**
LABOUR UNITS							
Family	0.67	0.96	1.08	1.29	1.57	0.98	1.03
Total	0.68	0.97	1.12	1.50	2.21	1.04	1.14

Table - 07C (2022) 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	72	128	199	237	99	60	795
Per Cent of Population	20.3	18.8	25.9	20.4	5.8	8.5	100.0
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	1,936	10,775	43,588	144,123	299,242	18,224	62,264
of which milk	1,931	10,478	41,705	141,219	294,441	17,670	60,796
Cattle	15,424	22,302	35,416	59,915	111,159	19,495	36,953
of which Beef Data / Beef Genomics	195	285	530	678	698	490	453
Sheep & Wool	2,818	2,830	4,353	7,948	18,694	5,591	5,432
of which Sheep Coupled Payments	-	-	-	-	-	-	-
Pigs	-	-	-	9	3,210	-	189
Poultry	191	-	-	742	-	-	191
Horses	-	156	543	236	92	98	233
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**20,370**	**36,063**	**83,900**	**212,973**	**432,396**	**43,408**	**105,261**
of which Disease Compensation	3	17	73	523	251	206	162
CROPS							
Wheat	-	322	327	2,652	32,671	-	2,591
Barley - Feeding	322	1,578	2,192	6,759	47,337	428	5,110
Barley - Malting	532	-	816	2,510	1,810	-	940
Oats	329	265	967	1,581	6,497	105	1,079
Potatoes	121	-	273	-	5,900	-	439
Other	454	935	2,792	3,804	27,347	198	3,382
of which Forestry Premium	18	202	288	365	300	76	215
Sub-Total Crops	**1,757**	**3,100**	**7,367**	**17,306**	**121,562**	**730**	**13,540**
TOTAL LIVESTOCK & CROPS	**22,127**	**39,163**	**91,267**	**230,279**	**553,958**	**44,138**	**118,802**
Machinery Hire Revenue	38	466	331	856	939	-	412
Other Current Receipts	16	322	264	833	2,917	203	491
+ Decoupled Direct Payments / Sub	6,099	9,890	15,494	24,229	48,375	14,078	16,114
of which Single Farm Payment	4,262	6,654	11,156	19,992	42,905	9,187	12,399
" GLAS	619	1,197	1,941	1,742	2,275	2,024	1,518
" DAS	1,179	1,978	2,173	2,272	2,075	2,833	2,006
" Other Subsidies	930	1,040	1,707	2,279	4,401	1,273	1,661
" AEOS	-	-	-	-	-	-	-
+ Income from Land Let	1,028	613	704	1,420	328	63	823
- Inter-Enterprise Transfers	50	417	1,712	5,706	15,638	437	2,651
TOTAL GROSS OUTPUT	**30,027**	**50,916**	**107,874**	**253,804**	**592,382**	**58,854**	**135,253**

Table - 07D (2022) 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	72	128	199	237	99	60	795
Per Cent of Population	20.3	18.8	25.9	20.4	5.8	8.5	100.0
DIRECT COSTS (€)							
Purchased Concentrates	4,453	6,504	13,727	36,938	86,043	8,181	18,975
Purchased Bulky Feed	277	736	1,301	2,818	10,729	1,444	1,859
Fertiliser	2,279	4,254	8,791	20,890	57,056	4,707	11,554
Crop Protection	224	344	537	1,728	10,223	212	1,217
Purchased Seed	158	196	407	1,247	6,290	130	808
Hire of Machinery	2,273	3,297	6,182	10,876	27,988	3,482	6,845
Transport	89	107	210	221	657	63	182
Livestock (A.I. Vet etc.)	1,140	1,975	4,266	8,284	19,472	2,616	4,767
Casual Labour	12	34	219	1,240	2,135	205	462
Other	889	1,572	3,509	7,685	15,112	1,574	3,978
Sub-Total	**11,796**	**19,019**	**39,147**	**91,926**	**235,706**	**22,613**	**50,645**
Fodder Crop Adjustment	-513	-943	-1,497	-2,921	-6,482	-967	-1,729
TOTAL DIRECT COSTS	**11,283**	**18,076**	**37,649**	**89,006**	**229,247**	**21,647**	**48,917**
OVERHEAD COSTS (€)							
Rent of Conacre	628	930	2,263	6,213	22,648	1,627	3,622
Car, Electricity, Phone	2,132	2,816	4,635	7,817	13,571	3,305	4,843
Current Hired Labour	277	156	549	4,045	14,606	1,137	2,005
Interest Charges	210	443	1,190	2,623	6,272	317	1,365
Machinery Depreciation	2,554	3,689	6,920	15,947	33,162	3,788	8,534
Machinery Operating	2,094	3,133	5,496	10,967	25,792	2,712	6,424
of which Fuel & Lub	917	1,577	2,525	5,461	13,458	1,277	3,151
Buildings Depreciation	2,021	2,703	5,195	11,378	23,858	3,297	6,272
Buildings Maintenance	466	717	1,551	2,570	5,723	798	1,561
Land Improvement Depreciation	263	407	965	1,929	3,487	543	1,026
Land Improvement Maintenance	632	986	1,602	2,654	4,825	875	1,630
Other	1,834	2,457	3,850	6,727	11,535	2,547	4,103
OVERHEAD COSTS	**13,113**	**18,437**	**34,222**	**72,875**	**165,667**	**20,946**	**41,399**
TOTAL NET EXPENSES	**24,396**	**36,512**	**71,873**	**161,880**	**394,891**	**42,592**	**90,315**
Distribution - % of farms							
Costs % Output	**86.7**	**76.3**	**71.8**	**67.2**	**66.3**	**78.0**	**75.0**

Table - 07E (2022) 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	72	128	199	237	99	60	795
Per Cent of Population	20.	19.	26.	20.	6.	9.	100.0
Holder							
Age of Holder	60.3	57.8	58.1	56.0	54.8	58.9	57.9
Marital Status - Married %	69.1	64.7	77.5	77.6	86.1	73.5	73.6
Widowed %	6.6	5.1	1.4	2.2	1.3	9.0	4.0
Single %	22.7	25.9	18.3	17.5	9.1	17.4	19.8
Separated %	1.7	3.3	2.1	2.2	2.1	0.0	2.1
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.51	2.56	2.96	3.21	3.56	2.83	2.87
< 24 (no.)	0.52	0.59	0.89	0.98	1.28	0.82	0.79
< 24 % HH	25.1	32.4	38.9	46.2	57.8	38.5	37.5
25 - 44 (no.)	0.41	0.44	0.45	0.62	0.69	0.40	0.48
25 - 44 % HH	30.7	32.9	31.0	40.3	41.5	26.0	33.4
Demograph. Viable % HH	51.0	53.0	60.9	69.3	75.4	54.6	59.4
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	55.8	64.4	61.6	56.0	43.7	62.8	58.9
Off-farm Job Holder % HH	54.3	48.6	40.1	21.0	14.6	51.8	40.2
Off-farm Job Spouse % HH	25.9	40.8	45.1	49.8	40.2	47.0	41.2
Pensioners (no.)	0.68	0.34	0.45	0.30	0.31	0.50	0.44
Pensioners % HH	43.6	23.6	30.3	22.2	22.1	31.5	29.7
Unemployment Etc. (no.)	0.05	0.02	0.01	0.01	0.00	0.01	0.02
Unemployment Etc. % HH	5.3	2.2	1.1	1.0	0.0	1.0	2.1
Distribution - % of farms							
System (1) Dairying	3.0	8.7	19.1	36.9	40.6	7.9	17.8
(2) Cattle Rearing	28.8	26.9	24.1	9.3	0.0	22.8	21.0
(4)Cattle Other	44.0	43.2	35.2	27.5	20.0	24.3	35.1
(5)Sheep	17.9	14.4	12.2	11.6	10.3	44.0	16.3
(6)Tillage	5.5	5.3	6.6	10.0	22.6	0.9	7.3
(7)Mixed Livestock	0.8	1.5	2.9	4.7	6.6	0.0	2.5
F.F.I. (€) < 5000	46.1	26.3	13.8	6.2	1.3	36.8	22.4
FFI 5000 - 10000	53	30	16	7	1	40	25
FFI 10000 - 20000	19	16	13	3	0	18	12
FFI 20000 - 30000	21	31	21	9	2	23	19
FFI 30000 - 50000	6	15	11	10	1	6	10
FFI 50000 - 70000	1	3	16	13	9	4	8
FFI70TO100000	0	2	6	12	4	3	5
>100000	0	3	8	9	14	3	6

Table - 08A (2022) Farm Financial Results by System of Farming - All Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	262	117	216	108	73	19	795
Per Cent of Population	18	21	35	16	7	3	100
Overall Results (€)							
Gross Output	390,836	42,832	71,283	62,505	207,541	249,722	135,253
of which Land / Quota Let	281	538	1,303	355	1,750	692	823
Direct Payments / Subs	21,103	15,130	17,129	18,947	30,143	28,543	18,948
- Direct Costs	143,648	14,580	26,047	22,960	67,727	96,817	48,917
=Gross Margin	247,188	28,252	45,235	39,545	139,813	152,905	86,335
- Overhead Costs	98,590	19,927	26,681	23,221	63,800	73,502	41,399
= Family Farm Income	**148,598**	**8,324**	**18,554**	**16,324**	**76,013**	**79,404**	**44,936**
Net Sales & Receipts	387,502	44,041	70,998	63,032	200,364	243,126	134,210
- Current Cash Expenditure	207,207	27,314	43,959	38,714	110,552	142,578	76,042
=Cash Income (Approx.)	180,294	16,727	27,039	24,318	89,813	100,548	58,169
-Net New Investment	42,279	4,974	6,048	7,356	19,184	36,985	14,232
= Cash Flow	138,016	11,752	20,991	16,962	70,628	63,563	43,937
Asset Values (€)							
Machinery	118,254	20,328	27,726	23,672	95,881	86,117	48,079
Livestock: Breeding	117,776	27,221	13,438	24,002	11,386	56,669	37,598
Trading	33,878	16,136	46,371	21,428	30,800	82,524	33,514
Land & Buildings	1,202,268	507,165	713,857	578,978	1,313,638	1,273,930	793,291
Gross New Investment	**47,131**	**5,417**	**7,017**	**8,774**	**23,044**	**39,067**	**16,093**
Loans Closing Balance	**87,628**	**6,541**	**17,189**	**11,385**	**32,774**	**59,671**	**28,770**
Total Standard Output (TSO)	**201,359**	**21,517**	**36,738**	**37,256**	**95,025**	**148,680**	**70,036**
Distribution - % of Farms							
Gross Output 0 – 10,000	-	-	1	8	-	-	2
10,000 – 20,000	-	17	7	14	2	-	8
20,000 – 40,000	1	44	30	30	7	7	25
40,000 – 60,000	1	20	21	16	12	11	15
60,000 – 100,000	3	14	23	17	16	-	16
> 100,000	95	5	18	15	64	82	34
=Total	100	100	100	100	100	100	100
Soil Group : (1)	55	29	53	33	76	56	47
(2)	42	61	40	42	21	44	44
(3)	4	9	6	23	1	-	9
=Total	100	100	100	100	100	100	100

Table - 08B (2022) Resources per Farm by System of Farming - All Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	262	117	216	108	73	19	795
Per Cent of Population	18	21	35	16	7	3	100
LAND (ha)							
Area Owned	50	29	34	41	53	58	39
Total Area	67	33	39	49	73	69	47
Tillage	2	0	1	1	49	5	5
of which Total Cereals	1	0	0.8	0.7	41	3	4
Potatoes	0	0	0	0	0.6	0	0
Grassland Silage	21.0	8	9	6	5	17	10
Hay	0.6	0.9	1	1	2	2	1
Pasture	40	19	23	29	11	40	26
Rough Grazing	1	2	1	7	0	1	2
U.A.A	65	31	37	45	70	67	45
Remainder of Farm	2	2	2	4	3	2	2
Forage & Crop Acreage	64	29	35	40	68	65	43
LIVESTOCK							
Cattle							
Dairy Cows	93	0.0	0.0	0.1	0.0	33.0	18
Other Cows	1	22	10	7	7	7	10
Heifers-in-Calf	11	1	0.8	0.6	0.5	4	3
< 1 Year Old	53	20	29	9	13	59	28
1 - 2 Year Old Male	7	2	19	4	8	44	11
1 - 2 Year Old Female	16	5	11	5	7	23	10
=> 2 Year Old Male	0.5	0.1	4.0	0.6	2.0	2	2
=> 2 Year Old Female	0.9	0.9	2	0.7	1	1	1
Bulls	1	0.7	0.3	0.2	0.2	0.6	0.5
Total Cattle	183	52	76	26	38	174	82
Sheep (avg. no)							
Ewes	3	0.7	10	133	18	45	28
Other Sheep	3	0.9	11	132	19	45	29
Total Sheep	6	2	21	265	37	90	57
Grazing Livestock Units							
Dairy Cows	93	0.0	0.0	0.1	0.0	33.0	18
Other Cattle	42	33	46	17	24	77	37
Sheep	0.7	0.2	3	33	5	12	7
Horses	0.1	0.7	0.1	0.5	0.8	0.4	0.3
Total Livestock Units	135	34	49	51	30	122	62
LABOUR UNITS							
Family	1.45	0.92	0.90	0.99	0.92	1.49	1.03
Total	1.81	0.94	0.93	1.03	1.05	1.78	1.14

Table - 08C (2022) Gross Output and Direct Payments by System of Farming - All Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	262	117	216	108	73	19	795
Per Cent of Population	18	21	35	16	7	3	100
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	331,705	-	-	556	-	120,418	62,264
of which milk	325,598	-	-	517	-	105,703	60,796
Cattle	44,058	27,751	47,707	17,062	24,705	77,220	36,953
of which Beef Data Geno.	-	903	534	307	193	341	453
Sheep & Wool	665	150	2,351	24,430	3,482	9,106	5,432
Pigs	-	-	-	11	-	7,368	189
Poultry	534	-	45	-	-	3,162	191
Horses	12	755	13	104	644	137	233
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**376,974**	**28,656**	**50,116**	**42,162**	**28,832**	**217,411**	**105,261**
of which Disease Comp.	425	58	80	18	68	1,510	162
CROPS							
Wheat	98	-	240	-	34,258	-	2,591
Barley - Feeding	1,728	24	1,445	1,105	54,336	6,356	5,110
Barley - Malting	486	-	279	-	10,394	-	940
Oats	134	-	269	186	12,696	303	1,079
Potatoes	-	-	-	-	6,040	-	439
Other	504	528	1,258	2,602	30,762	3,201	3,382
of which Forestry Premium	133	228	212	318	190	144	215
Sub-Total Crops	**2,951**	**553**	**3,491**	**3,892**	**148,487**	**9,861**	**13,540**
TOTAL LIVESTOCK & CROPS	**379,925**	**29,209**	**53,607**	**46,055**	**177,319**	**227,271**	**118,802**
Machinery Hire Revenue	246	269	408	100	1,969	348	412
Other Current Receipts	365	105	737	138	1,440	707	491
+ Decoupled Direct Payments / Subs	20,287	11,622	14,362	15,944	25,062	23,718	16,114
of which Basic Payment	17,576	7,817	10,696	11,298	20,689	20,879	12,399
GLAS	553	1,428	1,706	1,999	2,398	853	1,518
ANC	2,039	2,194	1,892	2,491	922	1,784	2,006
Other Subsidies	406	1,232	1,488	2,126	5,338	2,909	1,661
- Inter-Enterprise Transfers	10,526	7	537	955	3,241	7,642	2,651
TOTAL GROSS OUTPUT	**390,836**	**42,832**	**71,283**	**62,505**	**207,541**	**249,722**	**135,253**

Table - 08D (2022) Direct and Overhead Costs by System of Farming - All Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	262	117	216	108	73	19	795
Per Cent of Population	18	21	35	16	7	3	100
DIRECT COSTS (€)							
Purchased Concentrates	64,200	3,875	10,797	8,503	4,088	49,304	18,975
Purchased Bulky Feed	6,301	592	670	1,695	670	2,051	1,859
Fertiliser	30,664	3,212	6,211	4,423	28,495	17,535	11,554
Crop Protection	863	156	361	303	11,215	1,544	1,217
Purchased Seed	723	86	281	366	6,540	1,077	808
Hire of Machinery	15,519	3,796	4,475	3,100	13,268	9,550	6,845
Transport	135	76	270	184	112	344	182
Livestock (A.I. Vet etc.)	14,540	2,222	2,423	3,276	1,420	8,764	4,767
Casual Labour	,123	13	68	210	110	575	462
Other	13,341	1,419	1,768	1,859	2,323	8,279	3,978
Sub-Total	**148,409**	**15,448**	**27,325**	**23,918**	**68,240**	**99,023**	**50,645**
Fodder Crop Adjustment	(4,769)	(867)	(1,277)	(963)	(501)	(2,207)	(1,729)
TOTAL DIRECT COSTS	**143,648**	**14,580**	**26,047**	**22,960**	**67,727**	**96,817**	**48,917**
OVERHEAD COSTS (€)							
Rent of Conacre	8,283	1,282	1,938	1,843	10,569	5,057	3,622
Car, Electricity, Phone	10,701	2,658	3,427	3,980	4,709	7,272	4,843
Current Hired Labour	6,996	438	629	560	2,936	5,565	2,005
Interest Charges	4,137	390	819	506	1,527	2,556	1,365
Machinery Depreciation	19,968	4,044	5,324	4,379	15,909	15,342	8,534
Machinery Operating	13,415	3,024	4,435	3,328	13,764	11,815	6,424
of which Fuel & Lub.	6,411	1,489	2,200	1,520	7,171	6,116	3,151
Buildings Depreciation	16,905	3,379	3,972	3,225	4,601	11,682	6,272
Buildings Maintenance	3,966	658	1,024	852	1,955	2,985	1,561
Land Improv. Deprec.	2,635	517	593	654	819	2,888	1,026
Land Improv. Maint.	3,457	898	1,294	1,071	1,771	2,695	1,630
Other	8,063	2,638	3,217	2,823	5,242	5,645	4,103
OVERHEAD COSTS	**98,590**	**19,927**	**26,681**	**23,221**	**63,800**	**73,502**	**41,399**
TOTAL NET EXPENSES	**242,230**	**34,507**	**52,729**	**46,177**	**131,540**	**170,319**	**90,315**
Costs % Output < 50	13	07	08	15	21	29	11
50 -< 60	32	11	12	09	21	08	15
60 -< 70	34	10	20	14	24	24	20
70 -< 80	14	14	25	21	15	15	19
80 -< 90	06	18	12	15	11	17	13
90 +	01	39	23	28	07	06	22
=Total	100	100	100	100	100	100	100
Avg %	**62**	**85**	**78**	**78**	**64**	**65**	**75**

Table - 08E (2022) Demographic Data by System of Farming - All Farms

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	262	117	216	108	73	19	795
Per Cent of Population	18	21	35	16	7	3	100
Holder							
Age of Holder	55	60	59	56	59	62	58
Marital Status - Married %	84	68	73	70	73	79	74
Widowed %	1	7	2	7	4	0.0	4.0
Single %	14	22	21	21	20	21	20
Separated %	0.6	2	3	1	2	0.0	2
=Total							
Household	100	100	100	100	100	100	100
Household Size (no.)	3	3	3	3	3	3	3
< 24 (no.)	1	0.59	0.64	0.96	0.84	0.66	0.79
< 24 % HH	53	30	30	46	39	37	38
25 - 44 (no.)	0.58	0.45	0.43	0.58	0.40	0.41	0.48
25 - 44 % HH	40	30	32	37	28	26	33
Demograph. Viable % HH	77	52	53	65	57	47	59
Off-farm sources of income Holder and/or Spouse	56	58	60	65	57	32	59
Off-farm Job % HH	11	46	47	51	45	16	40
Off-farm Job Holder % HH	54	38	38	40	45	18	41
Off-farm Job Spouse % HH	0.26	0.62	0.48	0.41	0.32	0.32	0.44
Pensioners (no.)	19	41	32	28	21	24	30
Pensioners % HH	0.01	0.01	0.04	0.03	0.02	0.00	0.02
Unemployment Etc. (no.)	0.5	0.7	4	3	2	0.0	2
Unemployment Etc. % HH	56	58	60	65	57	32	59
Distribution - % of farms							
F.F.I. (€) < 3500	0.4	41.	23.	32.	7.	0.0	22.
F.F.I. (€) < 5000	0	48	26	36	7	0	25
FFI 5000 - 10000	1	18	16	15	3	5	12
FFI 10000 - 20000	1	19	30	20	14	18	19
FFI 20000 - 30000	2	9	12	13	13	0	10
FFI 30000 - 50000	8	3	8	10	19	13	8
FFI 50000 - 70000	10	2	4	2	12	3	5
FFI70TO100000	15	0	2	1	13	36	6
>100000	61	0	3	2	19	24	14

Table - 10A (2022) 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	250	15	66	34	40	18	423
Per Cent of Population	16.7	1.9	7.1	3.7	3.3	2.3	35.3
Overall Results (€)							
Gross Output	410,165	100,245	164,520	152,716	349,799	265,402	300,505
of which Land Let	299	1,165	506	298	869	742	473
Subsidies and Direct Payments	21,946	28,803	31,641	40,159	46,736	30,326	29,111
- Direct Costs	150,640	32,006	64,021	60,804	115,544	102,635	110,451
=Gross Margin	259,525	68,239	100,498	91,913	234,255	162,768	190,054
- Overhead Costs	103,411	38,549	54,930	53,438	112,172	78,427	83,839
= Family Farm Income	**156,114**	**29,690**	**45,569**	**38,474**	**122,083**	**84,341**	**106,214**
Net Sales & Receipts	406,684	105,074	163,468	155,149	338,601	258,337	297,636
- Current Cash Expenditure	217,202	59,414	101,671	96,978	191,607	151,439	165,465
= Cash Income (Approx)	189,483	45,659	61,796	58,171	146,994	106,898	132,170
-Net New Investment	44,193	6,505	15,737	25,658	30,064	39,620	32,720
=Cash Flow	145,290	39,154	46,060	32,512	116,930	67,278	99,450
Asset Values (€)							
Machinery	124,315	32,795	63,570	56,670	164,010	92,253	101,348
Livestock: Breeding	123,436	57,865	35,362	59,236	22,310	60,484	81,381
Trading	35,595	34,350	107,069	58,720	51,579	88,244	57,515
Land & Buildings	1,252,684	867,032	1,272,880	1,132,201	1,842,043	1,336,200	1,283,759
Gross New Investment	**49,309**	**6,646**	**18,863**	**30,923**	**36,303**	**41,851**	**37,083**
Loans Closing Balance	**92,957**	**32,596**	**45,737**	**31,082**	**60,918**	**63,923**	**68,525**
Total Standard Output (TSO)	**211,121**	**42,999**	**90,112**	**91,995**	**162,808**	**157,461**	**156,479**
Gross Output **0 - 10000**	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10000 - 20000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20000 - 40000	0.0	8.	0.0	0.0	0.0	0.0	0.4
40000 - 60000	0.6	17.	6.	8.	0.0	12.	4.
60000 - 100000	0.4	20.	21.	37.	2.	0.0	10.
> 100000	99.0	55.	73.0	55.	98.	88.	86.
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	56.	32.	70.	54.0	69.	53.	58.
(2)	40.	59.0	28.	35.	24.	47.	37.
(3)	4.	9.	3.	11.	2.	0.0	4.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table - 10B (2022) 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	250	15	66	34	40	18	423
Per Cent of Population	16.7	1.9	7.1	3.7	3.3	2.3	35.3
LAND (ha)							
Area Owned	52.0	48.1	57.6	69.5	77.5	60.6	57.8
Total Area	69.8	56.6	71.2	90.0	119.6	72.6	76.3
Tillage	1.7	0.4	4.8	4.3	83.5	5.0	10.4
of which Total Cereals	1.0	0.1	3.6	2.6	68.4	2.9	8.1
" Potatoes	0.0	0.0	0.0	0.0	1.2	0.0	0.1
Grassland Silage	22.0	12.5	16.5	13.2	8.4	18.5	17.9
Hay	0.6	2.1	1.9	1.5	2.0	2.4	1.3
Pasture	41.8	33.9	40.6	55.5	17.5	41.7	40.2
Rough Grazing	1.0	1.9	1.3	9.6	0.1	1.4	2.0
U.A.A	**67.5**	**54.6**	**69.1**	**86.0**	**115.5**	**70.8**	**73.8**
Remainder of Farm	2.2	2.0	2.1	3.9	4.1	1.8	2.5
Forage & Crop Acreage	66.5	51.6	65.8	79.1	113.5	68.9	71.4
LIVESTOCK							
Cattle							
Dairy Cows	97.6	0.0	0.0	0.5	0.0	35.4	48.7
Other Cows	1.2	43.6	27.2	19.5	13.5	6.9	12.3
Heifers-in-Calf	11.9	3.3	2.3	1.7	1.0	4.7	6.9
< 1 Year Old	56.0	42.4	75.1	24.5	23.9	63.4	53.3
1 - 2 Year Old Male	7.0	4.0	48.2	12.0	11.4	47.6	18.9
1 - 2 Year Old Female	16.6	10.9	19.3	13.4	12.0	24.1	16.6
=> 2 Year Old Male	0.5	0.2	7.6	1.0	3.3	2.0	2.4
=> 2 Year Old Female	0.9	2.1	2.4	1.8	1.9	1.5	1.5
Bulls	1.1	1.5	0.7	0.6	0.4	0.6	0.9
Total Cattle	**191.9**	**107.8**	**183.1**	**74.9**	**67.4**	**186.0**	**161.0**
Sheep (avg. no)							
Ewes	2.8	0.0	27.7	310.7	32.2	45.3	45.7
Other Sheep	3.3	0.0	29.3	293.2	34.2	47.5	44.7
Total Sheep	6.1	0.0	56.9	603.8	66.4	92.9	90.4
Grazing Livestock Units							
Dairy Cows	97.6	0.0	0.0	0.5	0.0	35.4	48.7
Other Cattle	43.6	67.8	107.3	47.2	42.2	82.9	60.8
Sheep	0.7	0.0	7.4	77.4	8.8	12.0	11.6
Horses	0.1	6.1	0.2	1.1	1.7	0.4	0.7
Total Livestock Units	**142.0**	**73.9**	**114.9**	**126.1**	**52.7**	**130.6**	**121.8**
LABOUR UNITS							
Family	1.46	1.12	1.20	1.48	1.15	1.52	1.37
Total	1.84	1.13	1.32	1.61	1.40	1.84	1.63

Table - 10C (2022) 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	250	15	66	34	40	18	423
Per Cent of Population	16.7	1.9	7.1	3.7	3.3	2.3	35.3
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	348,094	-	-	2,432	-	128,998	174,111
of which milk	341,685	-	-	2,265	-	113,235	169,995
Cattle	46,380	63,895	117,618	50,731	42,283	82,722	64,341
of which Beef Data / Beef Genomics	17	2,110	1,520	962	377	365	596
Sheep & Wool	706	-	6,985	57,567	6,338	9,557	9,042
of which Sheep Coupled Payments	-	-	-	-	-	-	-
Pigs	-	-	-	49	-	7,893	534
Poultry	567	-	218	-	-	1,745	430
Horses	13	7,804	8	748	1,405	147	664
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**395,761**	**71,698**	**124,829**	**111,528**	**50,026**	**231,062**	**249,122**
of which Disease Compensation	452	379	267	77	147	1,618	420
CROPS							
Wheat	104	-	1,173	-	67,407	-	6,642
Barley - Feeding	1,836	260	6,251	4,593	91,551	6,809	11,725
Barley - Malting	516	-	1,360	-	14,089	-	1,850
Oats	143	-	1,183	389	18,708	325	2,134
Potatoes	-	-	-	-	10,307	-	972
Other	520	1,061	2,018	4,114	52,836	3,398	6,357
of which Forestry Premium	127	246	332	140	-	154	166
Sub-Total Crops	**3,119**	**1,322**	**11,984**	**9,096**	**254,898**	**10,532**	**29,679**
TOTAL LIVESTOCK & CROPS	**398,880**	**73,020**	**136,813**	**120,624**	**304,923**	**241,594**	**278,801**
Machinery Hire Revenue	261	2,871	83	440	3,731	373	724
Other Current Receipts	386	299	1,555	524	2,537	757	861
+ Decoupled Direct Payments / Sub	21,118	21,862	25,828	32,984	39,265	25,262	25,352
of which Single Farm Payment	18,390	16,795	21,385	25,997	33,430	22,220	21,383
"GLAS	520	2,677	2,389	3,311	3,057	914	1,579
" DAS	2,082	2,314	1,955	3,306	915	1,911	2,076
" Other Subsidies	404	1,185	2,181	5,087	8,167	3,011	2,207
" AEOS	-	-	-	-	-	-	-
+ Income from Land Let	299	1,165	506	298	869	742	473
+ Income from Quota Let	-	-	-	-	-	-	-
- Inter-Enterprise Transfers	11,030	79	2,461	4,179	6,064	8,187	7,299
TOTAL GROSS OUTPUT	**410,165**	**100,245**	**164,520**	**152,716**	**349,799**	**265,402**	**300,505**

Table - 10D (2022) 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	250	15	66	34	40	18	423
Per Cent of Population	17.	2.	7.	4.	3.	2.	35.
DIRECT COSTS (€)							
Purchased Concentrates	67,318	9,766	27,291	21,882	7,675	52,111	44,556
Purchased Bulky Feed	6,608	2,527	2,002	5,978	1,261	2,197	4,578
Fertiliser	32,216	5,665	15,762	11,733	48,769	18,784	25,899
Crop Protection	911	333	1,235	853	19,665	1,654	2,756
Purchased Seed	752	211	1,021	1,301	11,224	1,154	1,848
Hire of Machinery	16,210	6,159	8,740	7,214	21,045	10,184	13,238
Transport	140	102	481	616	197	276	272
Livestock (A.I. Vet etc.)	15,250	5,216	5,992	7,996	2,542	9,331	10,452
Casual Labour	2,249	19	183	587	165	616	1,224
Other	13,956	3,866	3,850	4,846	3,805	8,690	9,072
Sub-Total	**155,610**	**33,866**	**66,557**	**63,006**	**116,347**	**104,999**	**113,895**
Fodder Crop Adjustment	-4,979	-1,860	-2,536	-2,222	-791	-2,364	-3,449
TOTAL DIRECT COSTS	**150,640**	**32,006**	**64,021**	**60,804**	**115,544**	**102,635**	**110,451**
OVERHEAD COSTS (€)							
Rent of Conacre	8,766	3,767	4,807	5,090	21,535	5,417	8,275
Car, Electricity, Phone	11,044	5,315	6,102	8,055	7,342	7,673	8,831
Current Hired Labour	7,407	205	2,281	2,232	6,137	5,962	5,203
Interest Charges	4,377	1,943	2,025	1,345	2,760	2,738	3,182
Machinery Depreciation	20,985	6,712	11,116	9,845	27,046	16,435	17,279
Machinery Operating	14,063	6,992	9,536	7,873	23,545	12,657	12,898
of which Fuel & Lub	6,723	3,914	5,009	3,555	12,507	6,551	6,419
Buildings Depreciation	17,782	5,148	7,789	7,946	8,281	12,422	12,758
Buildings Maintenance	4,149	1,127	2,155	1,736	3,257	3,169	3,172
Land Improv Deprec	2,771	917	823	1,510	1,426	3,093	2,034
Land Improv Maint	3,629	1,984	2,405	2,005	2,761	2,877	2,986
Other	8,373	4,439	5,875	5,800	8,082	5,983	7,188
OVERHEAD COSTS	**103,411**	**38,549**	**54,930**	**53,438**	**112,172**	**78,427**	**83,839**
TOTAL NET EXPENSES	**254,043**	**70,555**	**118,951**	**114,223**	**227,728**	**181,062**	**194,286**
Costs % Output	**Distribution - % of farms**						
< 50	13.8	10.2	9.9	4.0	7.3	31.4	12.4
50 -< 60	32.2	13.7	5.6	6.8	22.0	8.6	20.5
60 -< 70	34.1	18.8	28.0	25.1	29.9	19.0	29.7
70 -< 80	13.5	22.3	21.5	24.9	22.3	16.2	17.8
80 -< 90	5.7	13.7	20.1	23.4	9.7	18.0	12.1
90 +	0.7	21.4	14.9	15.8	8.7	6.8	7.5
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg %	**61.3**	**71.8**	**74.8**	**74.9**	**68.0**	**64.6**	**66.9**

Table - 10E (2022) 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	250	15	66	34	40	18	423
Per Cent of Population	16.7	1.9	7.1	3.7	3.3	2.3	35.3
Holder							
Age of Holder	54.1	61.7	54.1	53.3	56.2	64.0	55.3
Marital Status - Married %	84.9	70.0	78.6	86.5	78.8	77.9	81.9
Widowed %	1.3	8.6	1.1	0.0	2.4	0.0	1.5
Single %	12.7	7.8	16.4	13.5	14.2	22.1	14.0
Separated %	0.7	13.7	2.5	0.0	4.7	0.0	2.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.48	2.25	3.37	3.50	3.06	2.60	3.30
< 24 (no.)	1.21	0.36	1.18	1.13	0.99	0.56	1.09
< 24 % HH	53.6	18.8	53.9	58.0	46.2	32.5	50.1
25 - 44 (no.)	0.59	0.29	0.66	0.82	0.48	0.29	0.58
25 - 44 % HH	40.5	23.9	45.5	44.4	28.4	20.8	38.5
Demograph. Viable % HH	78.0	37.5	74.3	78.7	58.3	42.9	70.9
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	56.0	40.2	64.0	56.4	60.6	26.6	55.3
Off-farm Job Holder % HH	8.6	18.0	41.9	24.9	36.2	9.5	20.3
Off-farm Job Spouse % HH	54.5	32.4	49.5	47.2	53.3	19.0	49.0
Pensioners (no.)	0.25	0.77	0.39	0.33	0.10	0.34	0.31
Pensioners % HH	18.1	49.6	26.1	18.7	7.3	25.7	21.0
Unemployment Etc. (no.)	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Etc. % HH	0.5	0.0	0.0	0.0	0.0	0.0	0.2
Distribution - % of farms							
F.F.I. (€) < 5000	0.4	12.9	8.8	7.6	4.0	0.0	3.9
FFI 5000 - 10000	0	13	9	10	4	0	4
FFI 10000 - 20000	1	17	7	9	0	6	4
FFI 20000 - 30000	1	19	17	11	10	13	8
FFI 30000 - 50000	0	17	12	19	2	0	6
FFI 50000 - 70000	6	10	21	28	14	14	13
FFI70TO100000	11	19	13	11	17	4	12
>100000	16	5	8	6	15	38	14

Table - 11A (2022) 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	12	102	150	74	33	1	372
Per Cent of Population	1.0	19.0	28.	13.	4.	0.1	65.
Overall Results (€)							
Gross Output	80,020	36,889	47,265	35,798	87,042	29,662	44,884
of which Land Let	-	473	1,509	371	2,496	-	1,014
Subsidies and Direct Payments	7,537	13,715	13,391	12,667	16,088	3,520	13,390
- Direct Costs	31,220	12,777	16,265	11,756	27,225	15,165	15,267
=Gross Margin	48,800	24,113	30,999	24,041	59,817	14,497	29,617
- Overhead Costs	21,056	18,000	19,404	14,275	22,828	4,380	18,190
= Family Farm Income	**27,744**	**6,113**	**11,595**	**9,766**	**36,990**	**10,117**	**11,426**
Net Sales & Receipts	79,050	37,724	47,178	35,761	83,272	29,650	44,840
- Current Cash Expenditure	46,501	23,992	29,092	21,464	41,894	18,222	27,140
= Cash Income (Approx)	32,549	13,732	18,086	14,296	41,377	11,429	17,700
- Net New Investment	11,508	4,816	3,553	1,938	9,968	-	4,121
=Cash Flow	21,041	8,916	14,533	12,358	31,409	11,429	13,579
Asset Values (€)							
Machinery	20,787	19,037	18,492	13,904	38,173	-	18,949
Livestock: Breeding	26,759	24,049	7,790	13,571	2,134	3,120	13,656
Trading	6,256	14,251	30,735	10,388	13,200	2,240	20,389
Land & Buildings	391,576	469,917	569,853	415,196	866,056	400,000	525,076
Gross New Investment	**12,112**	**5,290**	**3,965**	**2,217**	**11,814**	**-**	**4,615**
Loans Closing Balance	**1,940**	**3,844**	**9,835**	**5,553**	**8,934**	**-**	**7,030**
Total Standard Output (TSO)	**44,377**	**19,294**	**22,989**	**21,051**	**37,609**	**25,443**	**22,765**
Distribution - % of farms							
Gross Output 0 - 10000	0.0	0.0	1.8	9.8	0.0	0.0	2.7
10000 - 20000	0.0	19.1	8.4	18.6	3.1	0.0	13.1
20000 - 40000	8.3	47.7	37.5	39.5	12.3	100.0	39.0
40000 - 60000	8.3	19.8	24.8	18.6	21.4	0.0	21.6
60000 - 100000	50.5	13.5	23.6	10.4	27.6	0.0	18.7
> 100000	32.8	0.0	4.0	3.0	35.6	0.0	5.0
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group :- (1)	26.0	29.0	48.4	26.4	82.2	100.0	40.2
(2)	65.7	61.7	43.7	43.8	17.8	0.0	47.7
(3)	8.3	9.4	6.8	26.8	0.0	0.0	11.1
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table - 11 B (2022) 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	12	102	150	74	33	1	372
Per Cent of Population	1.0	19.0	27.8	12.5	3.9	0.1	64.6
LAND (ha)							
Area Owned	18.6	26.8	28.3	33.0	32.2	17.0	28.8
Total Area	20.5	30.6	30.2	37.0	32.8	17.0	31.6
Tillage	0.2	0.0	0.1	0.3	19.9	1.0	1.3
of which Total Cereals	0.0	0.0	0.1	0.1	16.9	0.0	1.1
" Potatoes	0.0	0.0	0.0	0.0	0.2	0.0	0.0
Grassland Silage	6.2	7.3	7.0	3.5	2.6	0.0	6.1
Hay	0.4	0.7	1.0	0.9	1.1	0.0	0.9
Pasture	10.2	16.9	18.2	20.7	6.3	15.0	17.4
Rough Grazing	0.6	1.6	0.9	5.8	0.0	0.0	2.0
U.A.A	**19.8**	**28.8**	**28.6**	**32.9**	**31.6**	**16.0**	**29.5**
Remainder of Farm	0.7	1.9	1.6	4.0	1.2	1.0	2.1
Forage & Crop Acreage	17.2	26.6	27.2	28.0	30.0	16.0	27.2
LIVESTOCK							
Cattle							
Dairy Cows	21.0	0.0	0.0	0.0	0.0	0.0	0.3
Other Cows	0.1	19.9	5.8	3.2	1.3	0.0	9.1
Heifers-in-Calf	2.4	1.1	0.4	0.2	0.1	0.0	0.6
< 1 Year Old	8.4	17.3	17.2	4.0	2.8	0.0	13.6
1 - 2 Year Old Male	1.4	1.7	11.3	1.2	5.9	0.0	6.0
1 - 2 Year Old Female	2.2	4.3	8.9	2.0	2.1	0.0	5.7
=> 2 Year Old Male	0.2	0.0	3.0	0.5	0.8	0.0	1.5
=> 2 Year Old Female	0.4	0.8	1.6	0.4	0.8	0.0	1.0
Bulls	0.3	0.7	0.2	0.1	0.0	0.0	0.3
Total Cattle	**36.2**	**45.8**	**48.4**	**11.7**	**13.8**	**0.0**	**38.1**
Sheep (avg. no)							
Ewes	0.0	0.8	5.3	80.5	6.1	32.0	18.6
Other Sheep	0.0	1.0	6.3	83.8	5.8	12.3	19.7
Total Sheep	0.0	1.8	11.5	164.4	11.9	44.3	38.3
Grazing Livestock Units							
Dairy Cows	21.0	0.0	0.0	0.0	0.0	0.0	0.3
Other Cattle	7.5	29.3	29.9	7.5	9.4	0.0	23.7
Sheep	0.0	0.2	1.5	20.2	1.5	7.2	4.8
Horses	0.1	0.1	0.1	0.3	0.1	0.0	0.1
Total Livestock Units	**28.5**	**29.6**	**31.5**	**28.1**	**11.0**	**7.2**	**28.9**
LABOUR UNITS							
Family	1.29	0.90	0.82	0.85	0.73	0.98	0.85
Total	1.32	0.92	0.84	0.86	0.75	0.98	0.87

Table - 11C (2022) 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	12	102	150	74	33	1	372
Per Cent of Population	1.0	19.0	27.8	12.5	3.9	0.1	64.6
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	68,168	-	-	-	-	-	1,100
of which milk	66,924	-	-	-	-	-	1,080
Cattle	6,716	24,010	29,698	7,094	9,817	-	21,975
of which Beef Data / Beef Genomics	-	778	280	113	37	-	374
Sheep & Wool	-	166	1,158	14,619	1,064	2,782	3,458
of which Sheep Coupled Payments	-	-	-	-	-	-	-
Pigs	-	-	-	-	-	-	-
Poultry	-	-	-	-	-	23,040	60
Horses	-2	25	14	-86	-	-	-3
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**74,882**	**24,201**	**30,870**	**21,627**	**10,880**	**25,822**	**26,590**
of which Disease Compensation	-	25	32	-	-	-	21
CROPS							
Wheat	-	-	-	-	6,180	-	376
Barley - Feeding	-	-	207	72	22,813	-	1,492
Barley - Malting	-	-	-	-	7,264	-	442
Oats	-	-	34	125	7,604	-	502
Potatoes	-	-	-	-	2,426	-	148
Other	254	473	1,062	2,154	12,065	440	1,755
of which Forestry Premium	233	226	182	371	351	-	242
Sub-Total Crops	**254**	**473**	**1,303**	**2,352**	**58,352**	**440**	**4,715**
TOTAL LIVESTOCK & CROPS	**75,137**	**24,674**	**32,173**	**23,978**	**69,233**	**26,262**	**31,305**
Machinery Hire Revenue	-	-	492	-	476	-	241
Other Current Receipts	21	85	526	23	510	-	288
+ Decoupled Direct Payments / Sub	6,920	10,562	11,409	10,900	13,031	2,050	11,062
of which Single Farm Payment	4,478	6,888	7,943	6,946	9,896	2,050	7,486
" GLAS	1,079	1,299	1,530	1,611	1,841	-	1,485
" DAS	1,341	2,181	1,876	2,250	928	-	1,967
" Other Subsidies	432	1,237	1,309	1,250	2,942	1,470	1,362
" AEOS	-	-	-	-	-	-	-
+ Income from Land Let	-	473	1,509	371	2,496	-	1,014
+ Income from Quota Let	-	-	-	-	-	-	-
- Inter-Enterprise Transfers	2,419	-	42	-	849	-	109
TOTAL GROSS OUTPUT	**80,020**	**36,889**	**47,265**	**35,798**	**87,042**	**29,662**	**44,884**

Table - 11D (2022) 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	12	102	150	74	33	1	372
Per Cent of Population	1.0	19.0	27.8	12.5	3.9	0.1	64.6
DIRECT COSTS (€)							
Purchased Concentrates	14,065	3,265	6,549	4,542	1,049	9,900	4,986
Purchased Bulky Feed	1,365	392	326	426	169	-	372
Fertiliser	5,694	2,958	3,750	2,259	11,322	-	3,709
Crop Protection	101	138	136	141	4,058	-	376
Purchased Seed	253	73	90	90	2,573	-	238
Hire of Machinery	4,413	3,552	3,377	1,882	6,681	650	3,349
Transport	46	73	216	55	41	1,300	132
Livestock (A.I. Vet etc.)	3,128	1,912	1,504	1,878	469	805	1,658
Casual Labour	103	12	39	98	63	-	45
Other	3,451	1,166	1,232	975	1,067	2,510	1,192
Sub-Total	**32,620**	**13,541**	**17,218**	**12,346**	**27,492**	**15,165**	**16,057**
Fodder Crop Adjustment	-1,400	-765	-953	-590	-254	-	-789
TOTAL DIRECT COSTS	**31,220**	**12,777**	**16,265**	**11,756**	**27,225**	**15,165**	**15,267**
OVERHEAD COSTS (€)							
Rent of Conacre	527	1,025	1,199	882	1,280	-	1,077
Car, Electricity, Phone	5,184	2,383	2,738	2,773	2,479	1,637	2,661
Current Hired Labour	402	462	203	65	224	-	256
Interest Charges	278	229	509	258	483	-	371
Machinery Depreciation	3,615	3,768	3,832	2,761	6,475	-	3,752
Machinery Operating	2,996	2,614	3,122	1,983	5,479	-	2,884
of which Fuel & Lub	1,400	1,238	1,477	918	2,652	-	1,364
Buildings Depreciation	2,807	3,196	2,989	1,827	1,483	1,293	2,725
Buildings Maintenance	1,026	610	733	590	852	400	680
Land Improvement Depreciation	447	476	534	401	304	-	474
Land Improvement Maintenance	698	786	1,008	794	932	150	889
Other	3,076	2,451	2,532	1,941	2,836	900	2,417
OVERHEAD COSTS	**21,056**	**18,000**	**19,404**	**14,275**	**22,828**	**4,380**	**18,190**
TOTAL NET EXPENSES	**52,276**	**30,776**	**35,670**	**26,031**	**50,065**	**19,545**	**33,458**
< 50	0.0	7.0	7.5	17.6	33.2	0.0	10.7
50 -< 60	33.8	10.8	13.5	9.5	20.7	0.0	12.6
60 -< 70	34.3	8.8	17.9	10.2	18.7	100.0	14.2
70 -< 80	25.0	13.3	26.1	19.5	9.0	0.0	19.9
80 -< 90	6.9	18.9	10.4	11.9	12.2	0.0	13.2
90 +	0.0	41.2	24.7	31.3	6.3	0.0	29.3
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg %	**65.1**	**85.8**	**78.4**	**78.8**	**61.0**	**65.9**	**79.4**

Table - 11E (2022) 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	12	102	150	74	33	1	372
Per Cent of Population	1.0	19.0	27.8	12.5	3.9	0.1	64.6
Holder							
Age of Holder	61.2	59.7	60.4	56.3	61.3	37.0	59.4
Marital Status - Married %	73.1	67.7	71.3	65.4	68.6	100.0	69.0
Widowed %	0.0	7.0	2.8	8.5	6.2	0.0	5.3
Single %	26.9	23.5	22.4	22.8	25.2	0.0	23.0
Separated %	0.0	0.9	3.4	1.7	0.0	0.0	2.1
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.09	2.63	2.48	2.92	2.73	4.00	2.64
< 24 (no.)	0.83	0.61	0.50	0.91	0.71	2.00	0.63
< 24 % HH	49.5	31.4	23.4	42.1	32.1	100.0	30.6
25 - 44 (no.)	0.35	0.46	0.38	0.51	0.34	2.00	0.43
25 - 44 % HH	35.2	30.7	28.2	35.2	27.4	100.0	30.6
Demograph. Viable % HH	67.2	53.6	47.9	61.5	55.7	100.0	53.1
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	57.9	60.2	58.9	67.9	54.4	100.0	60.8
Off-farm Job Holder % HH	51.0	49.1	48.6	58.8	51.6	100.0	51.1
Off-farm Job Spouse % HH	40.3	38.3	35.5	38.0	38.4	0.0	37.0
Pensioners (no.)	0.42	0.60	0.50	0.44	0.50	0.00	0.51
Pensioners % HH	24.5	39.8	33.4	30.5	32.5	0.0	34.4
Unemployment Etc. (no.)	0.00	0.01	0.05	0.04	0.03	0.00	0.03
Unemployment Etc. % HH	0.0	0.8	4.3	4.1	2.8	0.0	3.1
Distribution - % of farms							
F.F.I. (€) < 5000	0.0	44.2	26.0	39.8	9.4	0.0	32.5
FFI 5000 - 10000	0	52	30	43	9	0	37
FFI 10000 - 20000	15	18	18	17	6	0	17
FFI 20000 - 30000	8	20	33	23	18	100	26
FFI 30000 - 50000	25	9	12	12	21	0	12
FFI 50000 - 70000	51	2	5	4	23	0	6
FFI70TO1 00000	0	0	2	0	9	0	1
>100000	0	0	0	0	12	0	1

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

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid-West	(6) South-East	(7) South-West	(8) West
No. of Farms in Sample	130	113	109	115	122	119	87
Per Cent of Population	16	9	10	15	10	16	20
Overall Results (€)							
Gross Output	77,341	175,201	146,975	155,634	207,753	174,744	55,273
of which Land / Quota Let	226	1,549	766	1,155	1,555	248	40
Subsidies and Direct Payments	16,416	21,891	20,738	19,987	23,004	18,972	14,576
- Direct Costs	29,133	62,787	52,740	53,789	71,109	64,234	19,772
=Gross Margin	48,208	112,414	94,235	101,845	136,645	110,510	35,501
- Overhead Costs	27,586	53,023	50,955	46,766	56,120	48,040	20,596
= Family Farm Income	**20,622**	**59,391**	**43,280**	**55,079**	**80,524**	**62,469**	**14,905**
Net Sales & Receipts	76,241	175,736	146,734	156,045	202,824	171,770	54,084
- Current Cash Expenditure	47,669	97,996	85,625	84,346	108,049	95,193	32,944
= Cash Income (Approx.)	28,572	77,741	61,109	71,699	94,775	76,577	21,139
- Net New Investment	8,102	18,271	15,256	15,772	19,321	16,762	6,453
= Cash Flow	20,470	59,469	45,853	55,927	75,454	59,815	14,686
Asset Values (€)							
Machinery	28,907	62,084	63,728	54,773	70,642	53,663	24,255
Livestock: Breeding	29,339	37,786	39,699	43,715	48,040	47,855	22,019
Trading	24,191	33,262	50,882	38,036	40,675	22,782	25,763
Land & Buildings	476,784	823,007	1,003,168	904,553	1,353,406	794,827	378,192
Gross New Investment	**9,187**	**20,715**	**16,978**	**17,891**	**23,849**	**18,330**	**7,112**
Loans Closing Balance	**15,329**	**32,927**	**41,057**	**36,519**	**45,319**	**32,664**	**7,224**
Total Standard Output (TSO)	**40,798**	**91,705**	**72,555**	**83,171**	**105,470**	**88,581**	**30,009**
Distribution - % of Farms							
Gross Output 0 – 10,000	2	0.0	0.0	0.0	0.0	2.	8.
10,000 – 20,000	15	10.0	6	2	3	7	13
20,000 – 40,000	28	21	25	17	17	27	37
40,000 – 60,000	23	14	10	21	15	8	20
60,000 – 100,000	13	14	23	16	12	19	14
> 100,000	19.0	42	36	44	54	37	10
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid-West	(6) South-East	(7) South-West	(8) West
No. of Farms in Sample	130	113	109	115	122	119	87
Per Cent of Population	16	9	10	15	10	16	20
LAND (ha)							
Area Owned	29	46	43	41.0	46	44	30
Total Area	39	57	51	48	57	54	36
Tillage	0.4	15	4	2	14	3	0.0
of which Total Cereals	0.3	12	3	1	11	3	0.0
Potatoes	0.0	0.0	0.0	0.3	0.0	0.0	0.0
Grassland Silage	9	10	12	11	12	11	8
Hay	0.5	2	2	1	1	0.4	0.5
Pasture	23	26	26	29	25.0	31	21
Rough Grazing	3	0.9	0.8	2	1.0	5	1
U.A.A	**37**	**55.0**	**49**	**47**	**55**	**51**	**32**
Remainder of Farm	2.0	2	1	1	2	3	4
Forage & Crop Acreage	34	54	48	45	53	47	30
LIVESTOCK							
Cattle							
Dairy Cows	8	18	16	23	28	33	3.0
Other Cows	11	10	16	10	9	5	11
Heifers-in-Calf	2	3	3	4	2	5	0.5
< 1 Year Old	19	27	35	36	35	28	17
1 - 2 Year Old Male	6	11	14	16	13	6	6
1 - 2 Year Old Female	7	10	16	10	14	7	6
=> 2 Year Old Male	0.5	2	3	4	1	0.7	1
=> 2 Year Old Female	0.5	2	3	0.6	1	0.9	1
Bulls	0.4	0.4	0.7	0.6	0.6	0.6	0.4
Total Cattle	**54**	**82**	**104**	**103**	**104**	**87**	**46**
Sheep (avg. no)							
Ewes	38	70	15	5	19	16	29.0
Other Sheep	37	60	17	6	25	16	32
Total Sheep	75	130	31	11	44	32.0	61.0
Grazing Livestock Units							
Dairy Cows	8	18	16	23	28	33	3.0
Other Cattle	27	37	53	45	42	28	27
Sheep	10.0	16	4.0	1	6	4	8
Horses	0.5	0.1	0.4	0.0	0.7	1	0.1
Total Livestock Units	**45**	**71**	**73**	**69**	**76**	**67**	**37**
LABOUR UNITS							
Family	1.07	1.03	0.89	1.05	1.11	1.21	0.85
Total	1.12	1.18	1.04	1.16	1.25	1.34	0.88

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

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid-West	(6) South-East	(7) South-West	(8) West
No. of Farms in Sample	130	113	109	115	122	119	87
Per Cent of Population	16	9	10	15	10	16	20
LIVESTOCK							
Dairying	27,257	64,329	59,055	80,078	99,648	118,406	10,773
of which milk	26,819	63,434	57,858	77,786	97,608	116,188	10,537
Cattle	25,642	35,866	54,004	46,970	42,212	27,948	25,841
of which Beef Data / Beef Genomics	417	230	743	485	445	239	632
Sheep & Wool	7,133	13,199	3,456	1,232	3,945	2,361	5,721
of which Sheep Coupled Payments	-	-	-	-	-	-	-
Pigs	-	-	720	-	-	-	-
Poultry	518	154	-	-	-	-	-
Horses	321	(78)	737	7	166	1,183	20
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**60,871**	**113,469**	**117,972**	**128,286**	**145,971**	**149,898**	**42,355**
of which Disease Compensation	137	270	21	189	54	369	3
CROPS							
Wheat	127	13,405	740	653	7,271	1,773	-
Barley - Feeding	230	14,835	5,778	2,226	16,901	4,290	-
Barley - Malting	-	677	654	-	6,185	88	-
Oats	178	3,115	1,699	557	2,005	677	68
Potatoes	-	62	-	2,694	658	-	-
Other	1,694	9,910	2,106	1,997	9,085	3,383	507
of which Forestry Premium	295	136	70	145	165	290	431
Sub-Total Crops	**2,229**	**42,004**	**10,976**	**8,128**	**42,104**	**10,212**	**575**
TOTAL LIVESTOCK & CROPS	**63,100**	**155,472**	**128,948**	**136,414**	**188,075**	**160,110**	**42,930**
Machinery Hire Revenue	279	523	1,397	971	-	-	-
Other Current Receipts	40	535	462	1,188	888	433	49
+ Decoupled Direct Payments / Subs	13,444	18,678	17,527	17,341	20,282	16,777	11,771
of which Basic Farm Payment	9,171	15,879	13,940	13,348	16,936	12,952	7,831
GLAS	1,450	1,313	1,491	1,705	1,567	1,402	1,615
ANC	2,813	1,166	2,035	1,964	1,216	2,185	2,278
Other Subsidies	1,564	2,431	1,601	1,689	2,174	1,316	1,013
+ Income from Land Let	-	-	-	-	-	-	-
+ Income from Quota Let	226	1,549	766	1,155	1,555	248	40
- Inter-Enterprise Transfers	-	-	-	-	-	-	-
TOTAL GROSS OUTPUT	968	3,120	3,717	2,849	4,063	3,577	270

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

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid-West	(6) South-East	(7) South-West	(8) West
No. of Farms in Sample	130	113	109	115	122	119	87
Per Cent of Population	16	9	10	15	10	16	20
DIRECT COSTS (€)							
Purchased Concentrates	13,290	19,754	21,046	20,882	23,057	26,483	7,987
Purchased Bulky Feed	778	2,957	1,874	1,782	2,114	2,674	513
Fertiliser	6,030	16,923	12,852	11,870	21,082	14,504	4,019
Crop Protection	227	3,612	969	1,096	3,269	917	148
Purchased Seed	144	2,037	794	913	1,778	625	105
Hire of Machinery	4,376	8,849	7,562	8,140	8,947	7,974	3,708
Transport	35	245	375	230	138	109	89
Livestock (A.I. Vet etc.)	3,205	5,024	5,214	5,568	6,010	6,515	2,364
Casual Labour	88	646	409	656	449	865	235
Other	2,357	4,646	4,690	4,322	6,017	5,244	1,537
Sub-Total	**30,531**	**64,694**	**55,786**	**55,458**	**72,860**	**65,908**	**20,705**
Fodder Crop Adjustment	(1,397)	(1,905)	(3,049)	(1,667)	(1,743)	(1,694)	(934)
TOTAL DIRECT COSTS	**29,133**	**62,787**	**52,740**	**53,789**	**71,109**	**64,234**	**19,772**
OVERHEAD COSTS (€)							
Rent of Conacre	2,093	5,454	3,663	3,978	6,320	4,976	1,463
Car, Electricity, Phone	3,417	5,333	5,371	5,648	5,690	5,562	3,435
Current Hired Labour	1,032	3,120	3,736	1,960	2,876	2,207	217
Interest Charges	770	1,604	1,706	1,722	2,142	1,461	584
Machinery Depreciation	5,606	11,123	11,443	9,517	11,656	9,467	4,292
Machinery Operating	4,768	9,671	7,496	6,674	9,051	6,547	2,731
of which Fuel & Lub	2,356	4,536	3,972	3,169	4,580	3,101	1,401
Buildings Depreciation	4,008	7,387	8,222	6,953	7,768	7,837	3,445
Buildings Maintenance	820	1,743	1,564	2,206	1,899	2,493	519
Land Improvement Deprec.	706	1,128	1,263	1,238	1,157	1,252	473
Land Improvement Maint.	1,095	1,849	1,797	1,989	2,140	1,997	894
Other	3,271	4,559	4,692	4,882	5,356	4,242	2,535
OVERHEAD COSTS	**27,586**	**53,023**	**50,955**	**46,766**	**56,120**	**48,040**	**20,596**
TOTAL NET EXPENSES	**56,719**	**115,811**	**103,692**	**100,557**	**127,237**	**112,254**	**40,367**
Distribution - % of farms							
Costs % Output < 50	5.	4.	8.	17.	17.	16.	9.
50 -< 60	8.	26.	12.	12.	18.	23.	16.
60 -< 70	21.	17.	15.	28.	27.	24.	13.
70 -< 80	21.	20.	27.	16.	20.	11.	15.
80 -< 90	13.	10.	18.0	13.	8.	11.	12.
90 +	32.	22.0	20.	14.	11.0	15.	35.
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg. %	**83.0**	**74.**	**76.**	**70.**	**68.0**	**72.**	**81.**

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

Region	(1) Border	(3) Dublin Mid-East	(4) Midlands	(5) Mid-West	(6) South-East	(7) South-West	(8) West
No. of Farms in Sample	130	113	109	115	122	119	87
Per Cent of Population	16	9	10	15	10	16	20
Holder							
Age of Holder	55	63	62	59	58.	53.	56
Marital Status - Married %	61	84	68	86	75.	75.	72
Widowed %	4	3	3	2	7.	3.	3
Single %	28	11	27	10	18.	21.	20
Separated %	5	2	0.8	2	0.0	0.5	4
=Total	100	100	100	100	100	100	100
Household							
Household Size (no.)	3	3	3	3	3	3	2.9
< 24 (no.)	0.79	0.56	0.69	0.85	0.81	1	0.85
< 24 % HH	36	29	31	38	40	48	42
25 - 44 (no.)	0.57	0.31	0.45	0.50	0.55	0.53	0.37
25 - 44 % HH	37	20	35	33	39	34	28
Demograph. Viable % HH	61	45	57	57	64	70	59
Off-farm sources of income Holder and/or Spouse	56	54	48	70	59	62	69
Off-farm Job % HH	45	36	34	40	35	40	56
Off-farm Job Holder % HH	30	38	31	62	44	54	38
Off-farm Job Spouse % HH	0.52	0.46	0.64	0.55	0.43	0.26	0.21
Pensioners (no.)	31	26	47	36	31.0	20	14
Pensioners % HH	0.03	0.02	0.04	0.01	0.02	0.01	0.03
Unemployment Etc. (no.)	3	2	3	1.0	2.	0.7	3
Unemployment Etc. % HH	56	54	48	70	59	62	69
Distribution - % of farms							
F.F.I. (€) < 3500	33	24	18	12	11	17	41
F.F.I. (€) < 5000	40	24	20	13	14	17	45
FFI 5000 - 10000	12	11	17	12	10	9	11
FFI 10000 - 20000	22	16	20	21	16	22	20
FFI 20000 - 30000	7	11	12	5	7	11	15
FFI 30000 - 50000	8	6	8	15	8	11	2
FFI 50000 - 70000	3	8	5	5	10	2	4
FFI70TO100000	3	7	4	10	8	6	0
>100000	4	18	14	19	28	24	2

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 795farms, which represents 85,860 farms nationally.

Farms are assigned to six farm systems on the basis of farm gross output, as calculated on a standard output basis. Standard output measures are applied to each animal and crop output on the farm and only farms with a standard output of €8,000 or more, the equivalent of 4 dairy cows, 5 hectares of wheat or 11 suckler cows, are included in the sample. Farms are then classified as one of the six farm systems on the basis of the main outputs of the farm. Farms falling into the Pigs and Poultry System are not included in the survey, due to the inability to obtain a representative sample of these systems. Due to the small number of farms falling into the Mixed Livestock system these farms are not reported here. Farms below the €8,000 standard output threshold are not included in the annual survey sampling frame but data is collected on those through the Teagasc Small Farms Survey, one of which is currently in field collecting data from 2022.

The distribution of the sample numbers on which the 2022 Teagasc NFS results are based is shown in Table B together with the rate of representation for each system/size cell. The 795 farms in the NFS sample represent a farming population of 85,860.

Table A: Estimated 2022 Farm Population Distribution

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

Source: Central Statistics Office

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

Farm System	2 - 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	8 (75)	17 (83)	73 (62)	106 (63)	58 (36)	262 (58)
Cattle Rearing	19 (306)	36 (132)	40 (138)	22 (83)	0	117 (153)
Cattle Other	28 (288)	57 (132)	57 (151)	58 (88)	16 (67)	216 (140)
Sheep	15 (260)	16 (167)	35 (109)	34 (76)	8 (128)	108 (129)
Tillage	9 (106)	9 (96)	13 (113)	27 (68)	15 (75)	73 (86)
Mixed Livestock	1 ()	2 ()	1 ()	6 (138)	9 (37)	19 (107)
ALL	80 (242)	137 (127)	219 (112)	253 (74)	106 (53)	795 (108)

Source: Central Statistics Office

Appendix 3: Classification of Farm Systems

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

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

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

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

Farm Typology

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

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

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

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

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

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

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

Farm System Definitions

Dairying

Particular type 450 (specialist milk production)

Cattle Rearing

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

Cattle Other

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

Sheep *

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

Tillage:

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

Mixed Livestock *:

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

Appendix 4: Glossary of Terms

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

Asset Values:

Livestock: The average of the opening and closing inventories.

Machinery: Closing inventory value based on cost of replacement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other	
Working horse	1.5
Goats (all)	0.14
Others	1

Gross Margin: Gross output minus direct costs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

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 795farms, which represents 85,860 farms nationally.

Farms are assigned to six farm systems on the basis of farm gross output, as calculated on a standard output basis. Standard output measures are applied to each animal and crop output on the farm and only farms with a standard output of €8,000 or more, the equivalent of 4 dairy cows, 5 hectares of wheat or 11 suckler cows, are included in the sample. Farms are then classified as one of the six farm systems on the basis of the main outputs of the farm. Farms falling into the Pigs and Poultry System are not included in the survey, due to the inability to obtain a representative sample of these systems. Due to the small number of farms falling into the Mixed Livestock system these farms are not reported here. Farms below the €8,000 standard output threshold are not included in the annual survey sampling frame but data is collected on those through the Teagasc Small Farms Survey, one of which is currently in field collecting data from 2022.

The distribution of the sample numbers on which the 2022 Teagasc NFS results are based is shown in Table B together with the rate of representation for each system/size cell. The 795 farms in the NFS sample represent a farming population of 85,860.

Table A: Estimated 2022 Farm Population Distribution

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

Source: Central Statistics Office

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

Farm System	2 - 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	8 (75)	17 (83)	73 (62)	106 (63)	58 (36)	262 (58)
Cattle Rearing	19 (306)	36 (132)	40 (138)	22 (83)	0	117 (153)
Cattle Other	28 (288)	57 (132)	57 (151)	58 (88)	16 (67)	216 (140)
Sheep	15 (260)	16 (167)	35 (109)	34 (76)	8 (128)	108 (129)
Tillage	9 (106)	9 (96)	13 (113)	27 (68)	15 (75)	73 (86)
Mixed Livestock	1 ()	2 ()	1 ()	6 (138)	9 (37)	19 (107)
ALL	80 (242)	137 (127)	219 (112)	253 (74)	106 (53)	795 (108)

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

e) 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.

f) 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.

g) 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.

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

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

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

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

Farm System Definitions

Dairying

Particular type 450 (specialist milk production)

Cattle Rearing

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

Cattle Other

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

Sheep *

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

Tillage:

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

Mixed Livestock *:

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

Appendix 4: Glossary of Terms

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

Asset Values:

Livestock: The average of the opening and closing inventories.

Machinery: Closing inventory value based on cost of replacement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other	
Working horse	1.5
Goats (all)	0.14
Others	1

Gross Margin: Gross output minus direct costs.

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

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

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

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

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

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

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

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

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

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

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

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

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ISBN: 978-1-84170-692-4