FINAL RESULTS

Teagasc National Farm Survey 2023

JULY 23RD 2024

AGRICULTURAL ECONOMICS AND FARM SURVEY DEPARTMENT
TEAGASC

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teagasc
Agriculture and Food Development Authority

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CREDIT: PEXELS.COM

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Acknowledgements

The authors wish to thank all who contributed to the Teagasc National Farm Survey 2023 - 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: John Brennan, Liam Deane, Tommy Doyle, Pat Harnett, Padraig Joyner, Grainne Kenny, John McConnon, Kevin McNamara, Cian Murphy, Meadhbh Murphy, Stephen Murray, Martin Nicholson, Niamh Noone, Jim Robinson, David Schilder, Niall Stringer, David Schilder and John Teehan, as well as Muriel Clarke for the administration of the survey.

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. While the rate of inflation fell in 2023, it was still in excess of 4 percent. This is important when considering the change in nominal amounts over recent years.

Interpreting the Box Plots

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

Authors and Contact Details

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

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Credit: Pexels.com

What's in the Report?

Farm Coverage

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

Farm Categorisation

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

- In this Final Report for 2023, the survey sample is representative of a population of 84,929 farms in Ireland.

Key Performance Indicators

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

Farm Classification

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

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

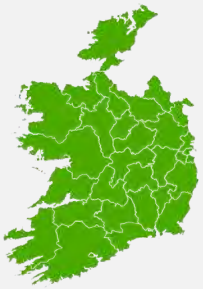
The results of the Teagasc National Farm Survey (NFS) can be decomposed in various ways. One of the most common ways in which the results are presented is on a system basis. By system, the NFS farms are categorised into one of six farm types: Dairy, Cattle Rearing, Cattle Other, Sheep, Tillage and Mixed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

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

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

Profiling NFS Farms

Facts & Figures 2023



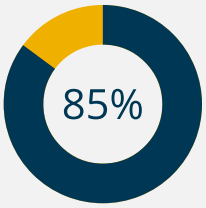
The 2020 Census of Agriculture reported that there were just over **135,000 farms** in Ireland on about 4.5 million ha of land

The annual **National Farm Survey** represents around **85,000** farms in Ireland in 2023.
The smallest farms in Ireland are part of a separate survey.

64%

of the farms in Ireland are represented in the annual survey

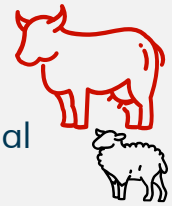
they have a **standard output of >€8,000** per annum



of the agricultural land area in Ireland is accounted for by the annual NFS survey, with an **average area** of 46 **ha**

96%

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



Location of NFS farms

37% Northern & Western region

20% Eastern and Midlands region

43% Southern region

Gender of farm operators

10% of farm operators are **female**

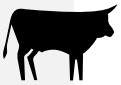
Average age

average **age** of farm operator **58** years

Composition of NFS Farm types

18% are specialist **Dairy** farms

17% are **Cattle Rearing** farms



40% are **Cattle Other** farms

16% are specialist **Sheep** farms

7% are **Tillage** farms

Off-farm employment

Households	**60%**
Farm operator	**42%**
Spouse	**41%**

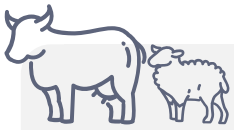
Source: National Farm Survey 2023 and Census of Agriculture 2020

Economic Sustainability

NFS Farms Facts & Figures 2023

Average Farm Size

65 ha	Dairy
34 ha	Cattle Rearing
36 ha	Cattle Other
44 ha	Sheep
73 ha	Tillage



Average Livestock Units

137 lu	Dairy
37 lu	Cattle Rearing
48 lu	Cattle Other
51 lu	Sheep
32 lu	Tillage

Average Income per ha

€ 765	Dairy
€ 220	Cattle Rearing
€ 415	Cattle Other
€ 286	Sheep
€ 292	Tillage

Support payments

are typically a larger share of income on **cattle** and **sheep** farms compared to **dairy** and **tillage** farms

Labour Input

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

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

CAP Pillar II payments

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

Overhead costs

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

Production costs

as a share of farm output value

ranged from 80 to 90%

depending on the farm type

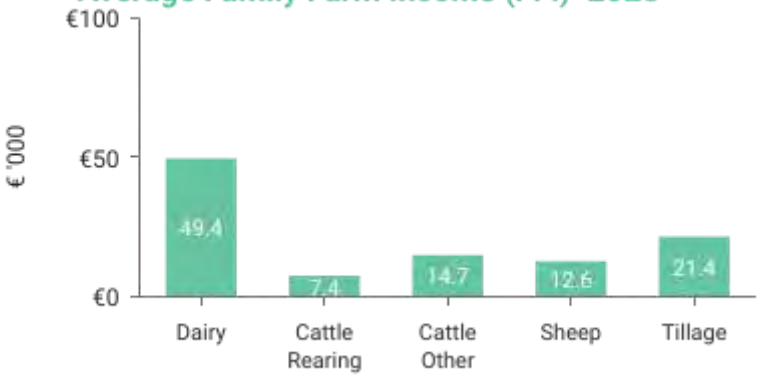
Small farms are excluded

This analysis **excludes** the **50,000** or so **smallest farms** in Ireland which are surveyed separately

Source: Teagasc National Farm Survey 2023

Teagasc National Farm Survey 2023

Average Family Farm Income (FFI) 2023



% Change in FFI 2023 vs 2022

-69% Dairy

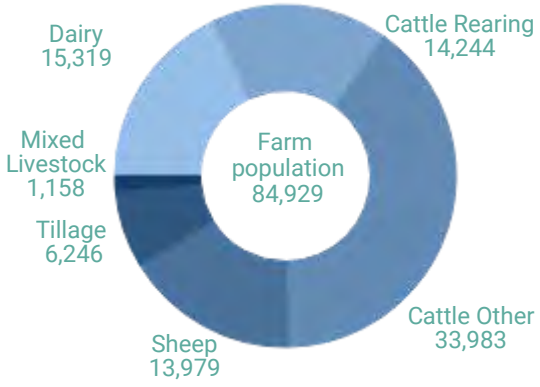
-22% Sheep

-15% Cattle Rearing

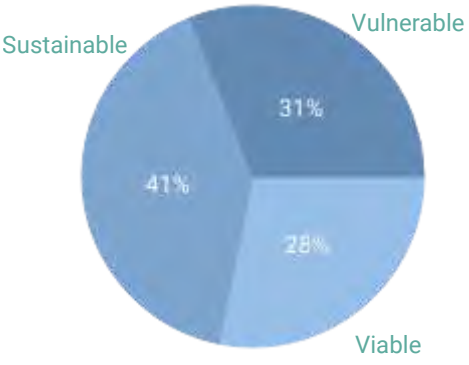
-71% Tillage

-19% Cattle Other

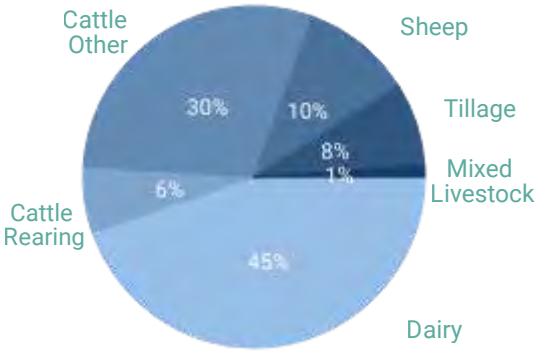
NFS Farm Population 2023



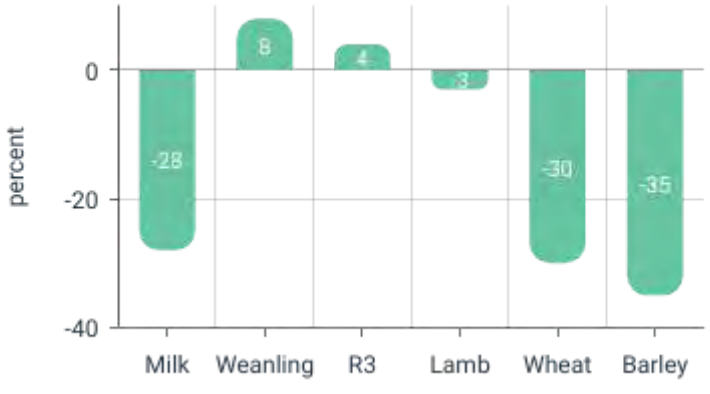
Farm Viability 2023



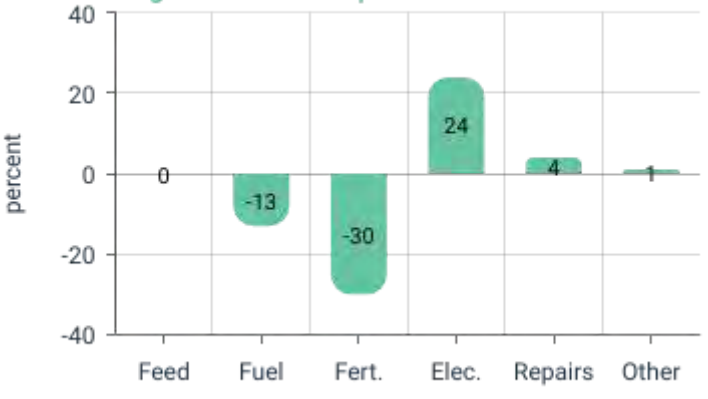
Aggregate Farm Income 2023



Change in Output Prices '23 v '22

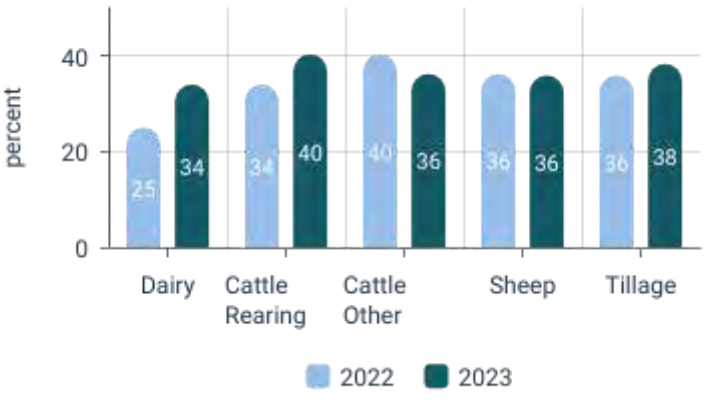


Change in Selected Input Prices '23 v '22



Direct Costs as a % of Output 2022 & 2023

Overheads Costs as a % of Output 2022 & 2023



The Teagasc National Farm Survey (NFS) has been in operation since 1972 as part of the EU FADN (Farm Accountancy Data Network). The 2023 results are based on a sample of 793 farms, representing almost 85,000 farms nationally.

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

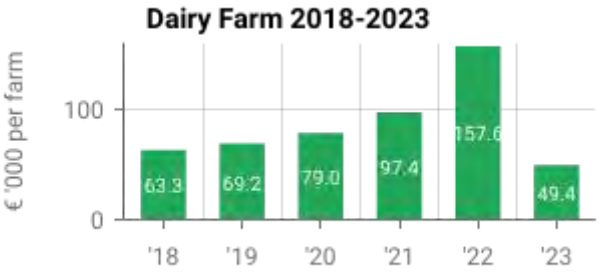
Teagasc
Agriculture and Food Development Authority

Farm Income by Farm System

Dairy Farm Average 2023

€49,432

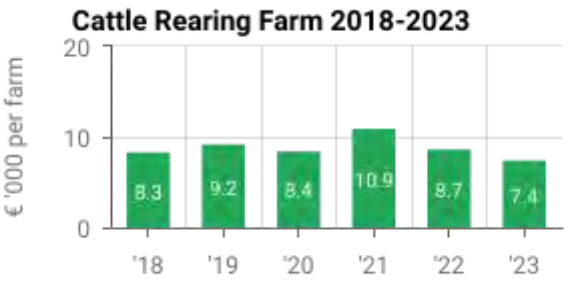
Farm Size 65 ha



Cattle Rearing Farm Average 2023

€7,425

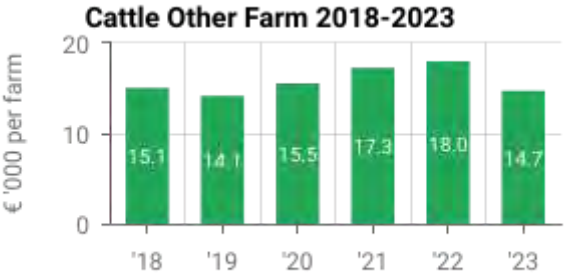
Farm Size 34 ha



Cattle Other Farm Average 2023

€14,735

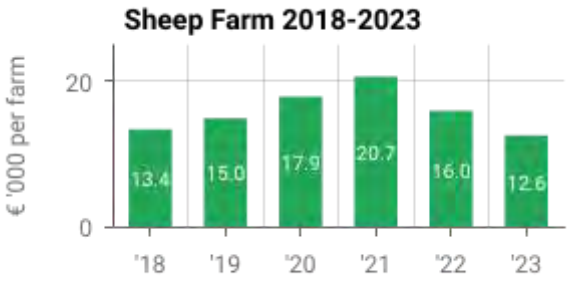
Farm Size 36 ha



Sheep Farm Average 2023

€12,625

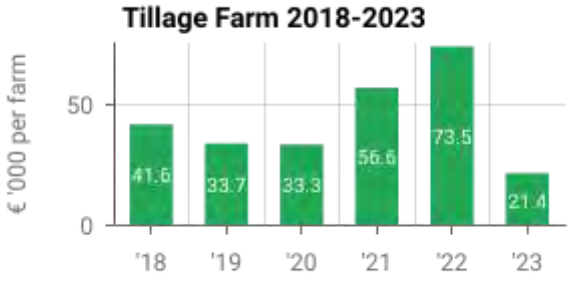
Farm Size 44 ha



Tillage Farm Average 2023

€21,399

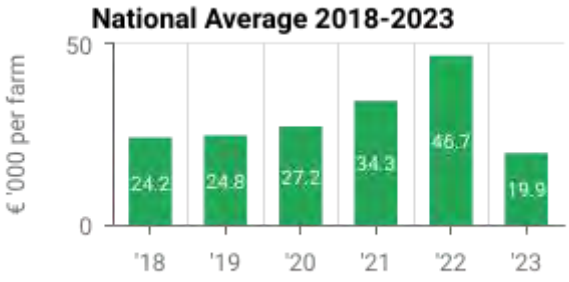
Farm Size 73 ha



National Average 2023

€19,925

Farm Size 46 ha



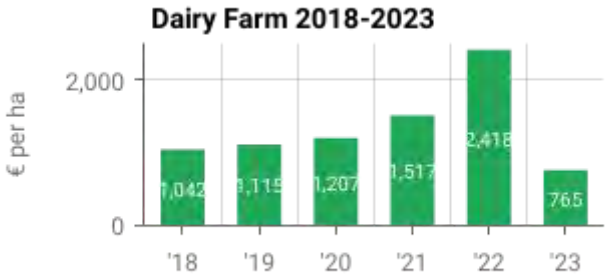
Source: Teagasc National Farm Survey

Farm Income Per Ha

Dairy Farm Average 2023

€765

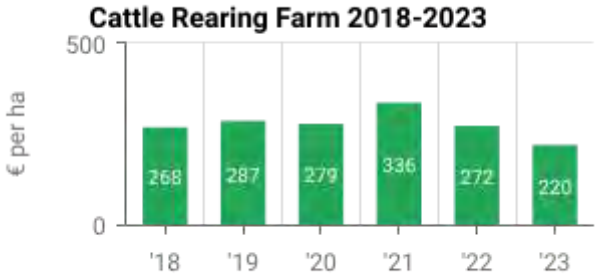
Farm Size 65 ha



Cattle Rearing Farm Average 2023

€220

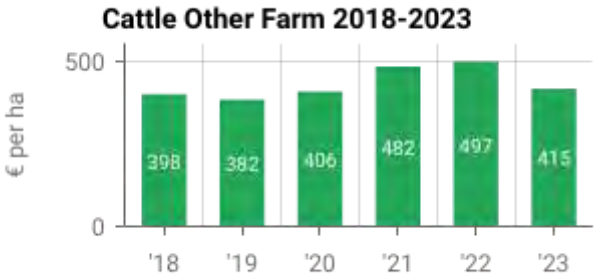
Farm Size 34 ha



Cattle Other Farm Average 2023

€415

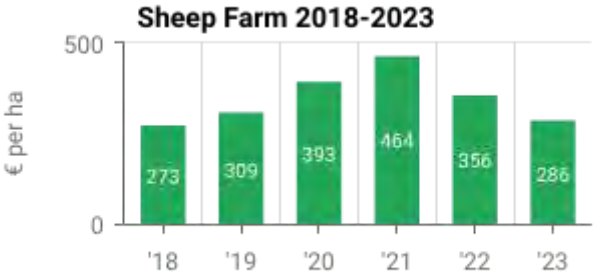
Farm Size 36 ha



Sheep Farm Average 2023

€286

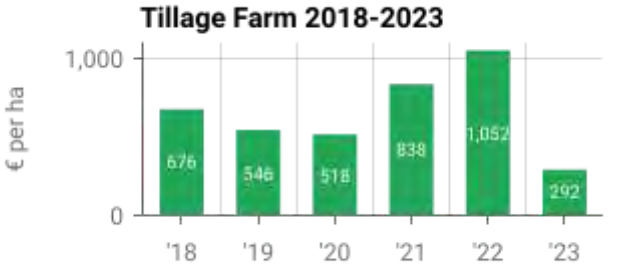
Farm Size 44 ha



Tillage Farm Average 2023

€292

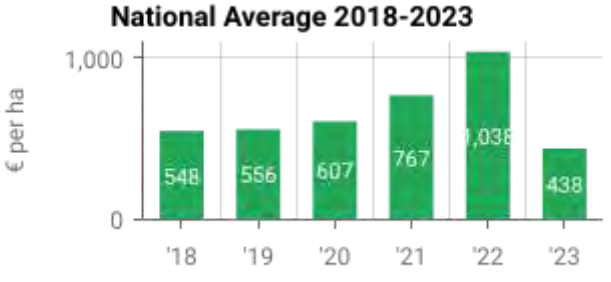
Farm Size 73 ha



National Average 2023

€438

Farm Size 46 ha



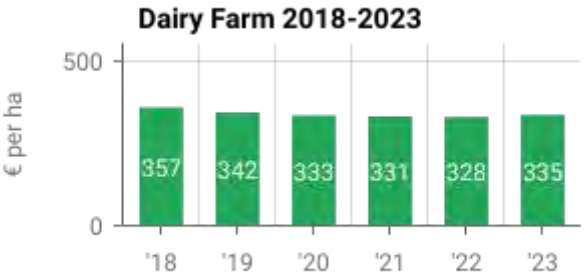
Source: Teagasc National Farm Survey

Direct Payments Per Ha

Dairy Farm Average 2023

€335

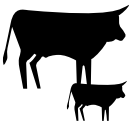
of which Pillar I Payments €246
Farm size 65 ha

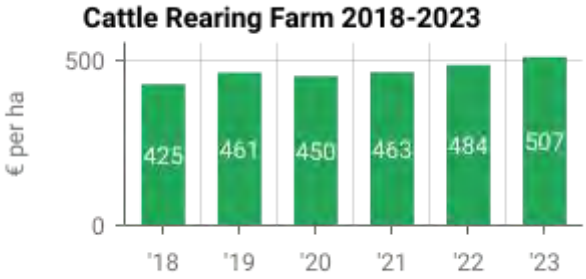


Cattle Rearing Farm Average 2023

€507

of which Pillar I Payments €244
Farm size 34 ha

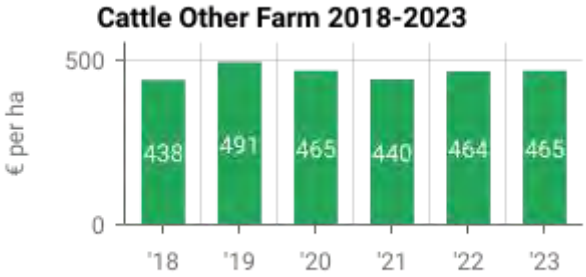




Cattle Other Farm Average 2023

€465

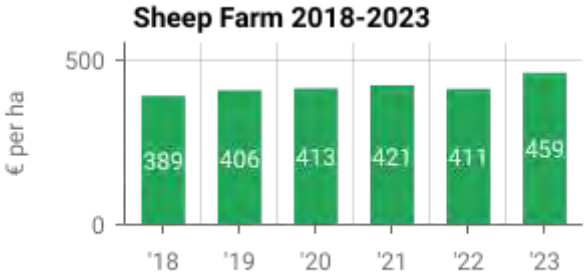
of which Pillar I Payments €275
Farm size 36 ha



Sheep Farm Average 2023

€459

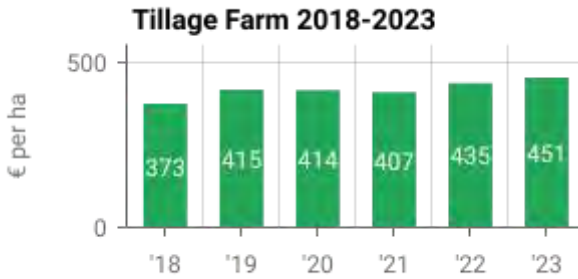
of which Pillar I Payments €266
Farm size 44 ha



Tillage Farm Average 2023

€451

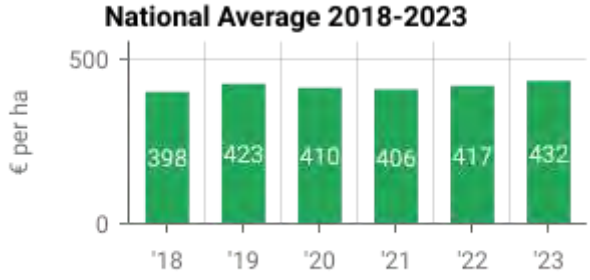
of which Pillar I Payments €293
Farm size 73 ha



National Average 2023

€432

of which Pillar I Payments €264
Farm size 46 ha



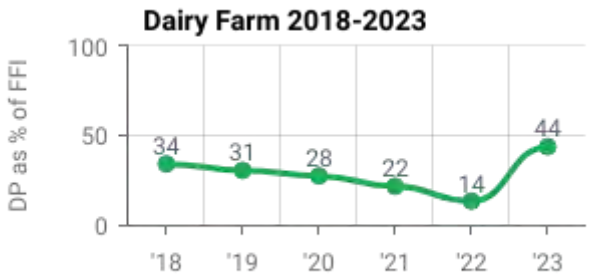
Source: Teagasc National Farm Survey

Direct Payment as % of FFI

Dairy Farm Average 2023

44%

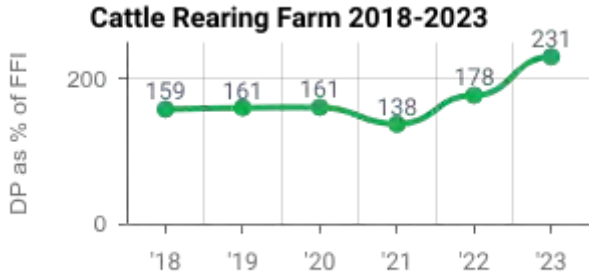
Direct Payment €335 per ha
Family Farm Income (FFI) €765 per ha



Cattle Rearing Farm Average 2023

231%

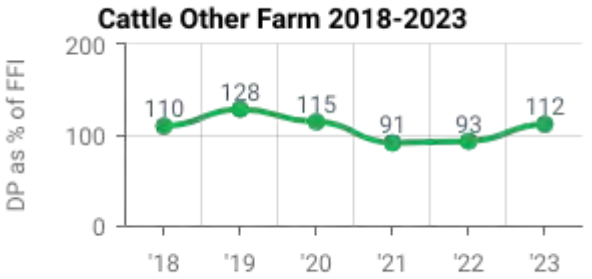
Direct Payment €507 per ha
Family Farm Income (FFI) €212 per ha



Cattle Other Farm Average 2023

112%

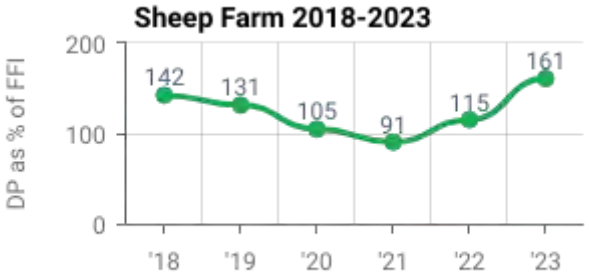
Direct Payment €465 per ha
Family Farm Income (FFI) €415 per ha



Sheep Farm Average 2023

161%

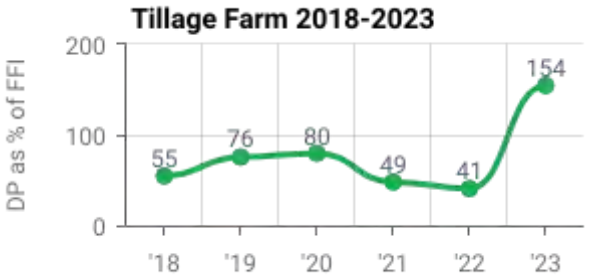
Direct Payment 459 per ha
Family Farm Income (FFI) €286 per ha



Tillage Farm Average 2023

154%

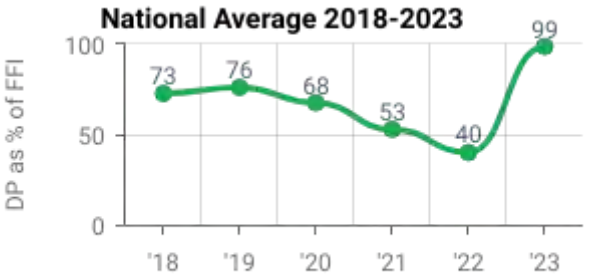
Direct Payment €451 per ha
Family Farm Income (FFI) €292 per ha



National Average 2023

99%

Direct Payment €432 per ha
Family Farm Income (FFI) €438 per ha



Source: Teagasc National Farm Survey

Farm Income per unpaid labour unit

Dairy Farm Average 2023

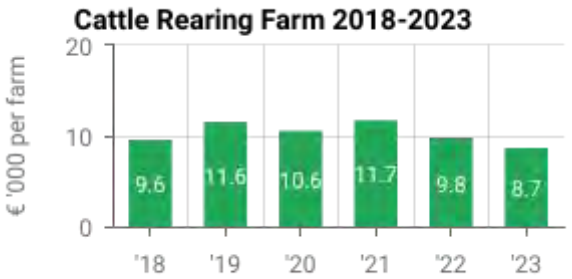
€34,261

Farm Size 65 ha

Cattle Rearing Farm Average 2023

€8,699

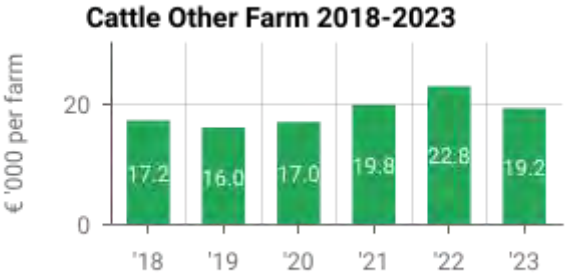
Farm Size 34 ha



Cattle Other Farm Average 2023

€19,153

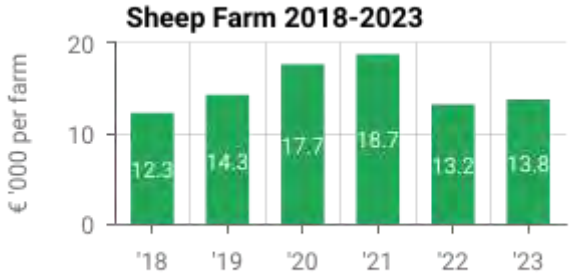
Farm Size 36 ha



Sheep Farm Average 2023

€13,759

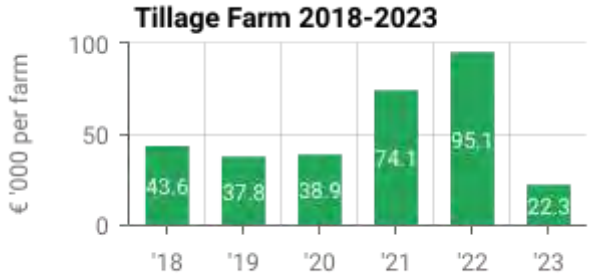
Farm Size 44 ha



Tillage Farm Average 2023

€22,306

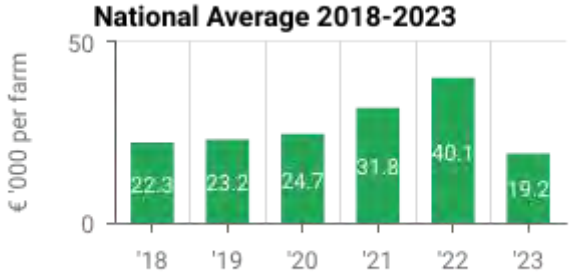
Farm Size 73 ha



National Average 2023

€19,219

Farm Size 46 ha



Source: Teagasc National Farm Survey

Percentage of Farms with Debt

Dairy Farm Average 2023

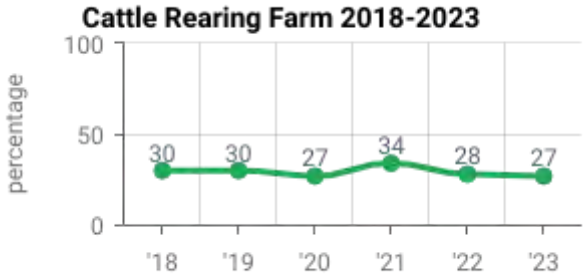
67%

Loan amount €136,171
Farm Income €50,310 (farms with debt)

Cattle Rearing Farm Average 2023

27%

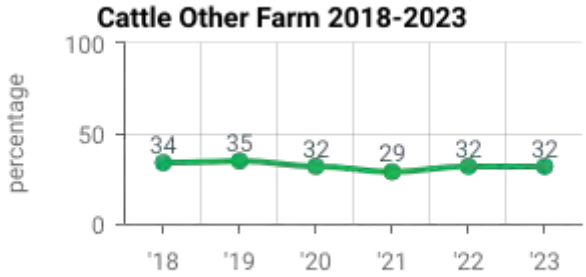
Loan amount €36,686
Farm Income €11,531 (farms with debt)



Cattle Other Farm Average 2023

32%

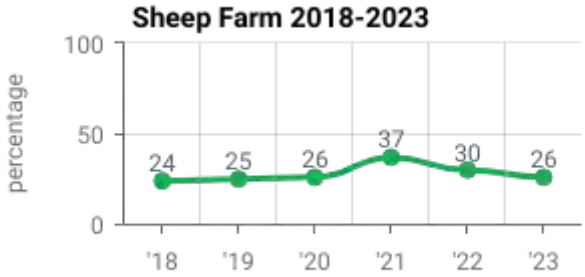
Loan amount €45,821
Farm Income €18,776 (farms with debt)



Sheep Farm Average 2023

26%

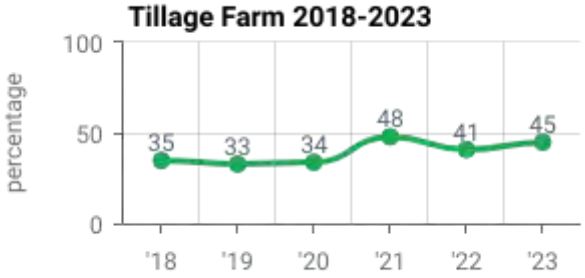
Loan amount €30,590
Farm Income €19,745 (farms with debt)



Tillage Farm Average 2023

45%

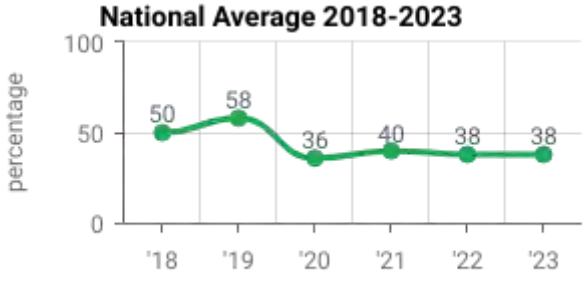
Loan amount €84,199
Farm Income €28,705 (farms with debt)



National Average 2023

38%

Loan amount €77,090
Farm Income €28,739 (farms with debt)



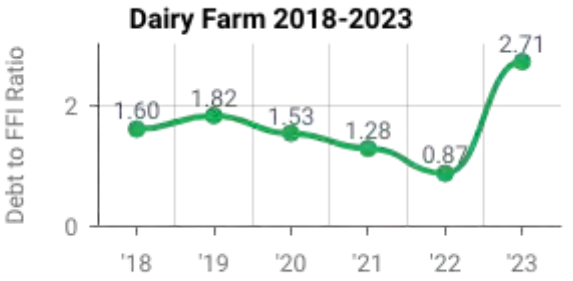
Source: Teagasc National Farm Survey

Average Debt to FFI Ratio

Dairy Farm Average 2023

2.71

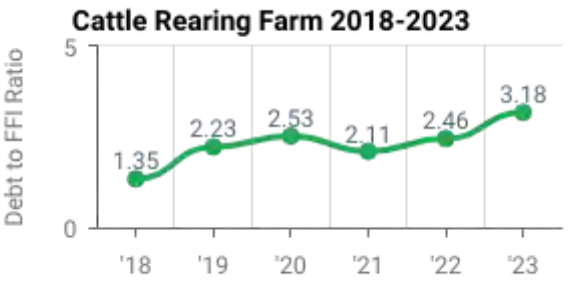
Farms with debt
Loan amount €136,171
Farm Income €50,310 (farms with debt)



Cattle Rearing Farm Average 2023

3.18

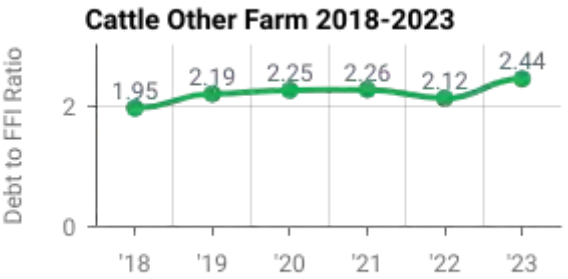
Farms with debt
Loan amount €36,686
Farm Income €11,531 (farms with debt)



Cattle Other Farm Average 2023

2.44

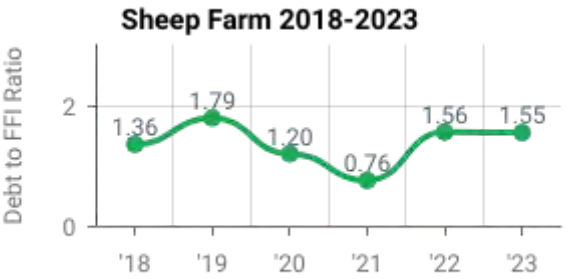
Farms with debt
Loan amount €45,821
Farm Income €18,776 (farms with debt)



Sheep Farm Average 2023

1.55

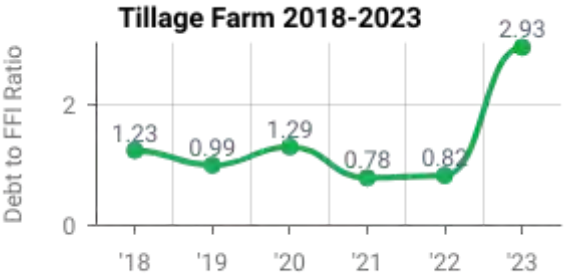
Farms with debt
Loan amount €30,590
Farm Income €19,745 (farms with debt)



Tillage Farm Average 2023

2.93

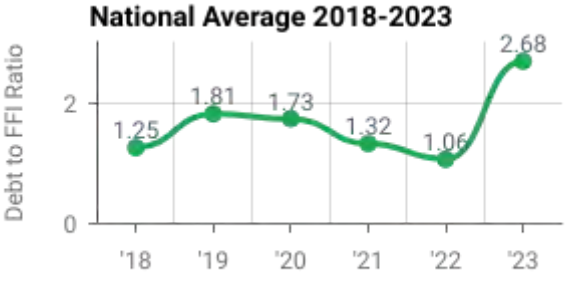
Farms with debt
Loan amount €84,199
Farm Income €28,705 (farms with debt)



National Average 2023

2.68

Farms with debt
Loan amount €77,090
Farm Income €28,739 (farms with debt)



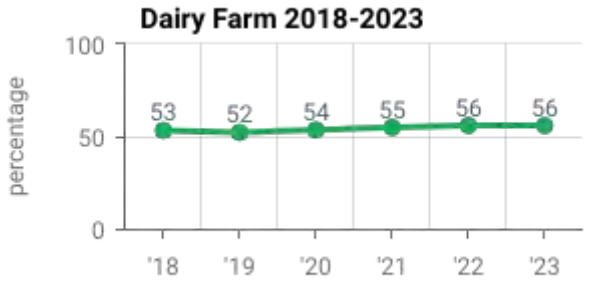
Source: Teagasc National Farm Survey

Incidence of Off Farm Employment

Dairy Holder and/or Spouse 2023

56%

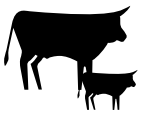
Holder only 11%
Spouse only 53%

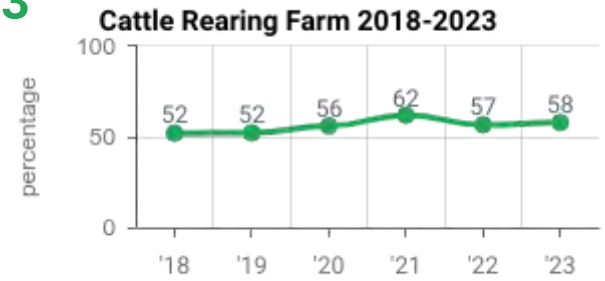


Cattle Rearing Holder and/or Spouse 2023

58%

Holder only 47%
Spouse only 35%

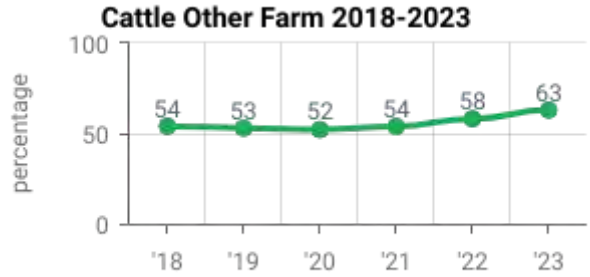




Cattle Other Holder and/or Spouse 2023

63%

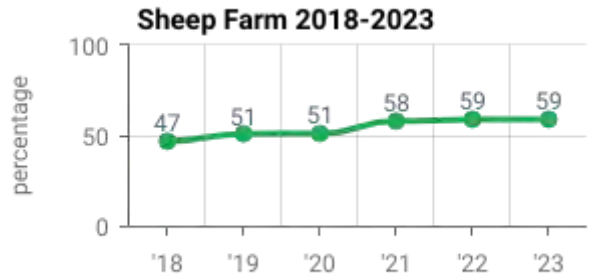
Holder only 50%
Spouse only 42%



Sheep Holder and/or Spouse 2023

59%

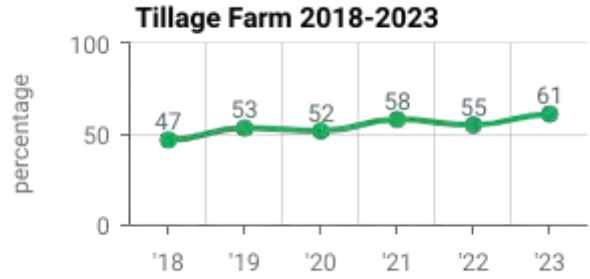
Holder only 50%
Spouse only 27%



Tillage Holder and/or Spouse 2023

61%

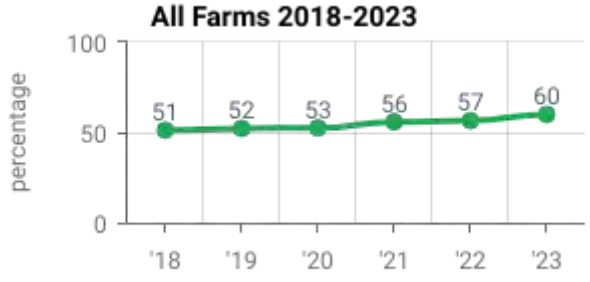
Holder only 50%
Spouse only 48%



All Farms Holder and/or Spouse 2023

60%

Holder only 42%
Spouse only 41%



Source: Teagasc National Farm Survey

List of Figures

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Income, Direct Payments and Investment Key Messages

Income Value

Large decreases in Dairy and Tillage, with notable reductions also in Cattle and Sheep incomes

Direct Payments

Minor changes in the level of Pillar I and Pillar II supports

Investment

Decreased for the first time in recent years

CREDIT: PEXELS.COM

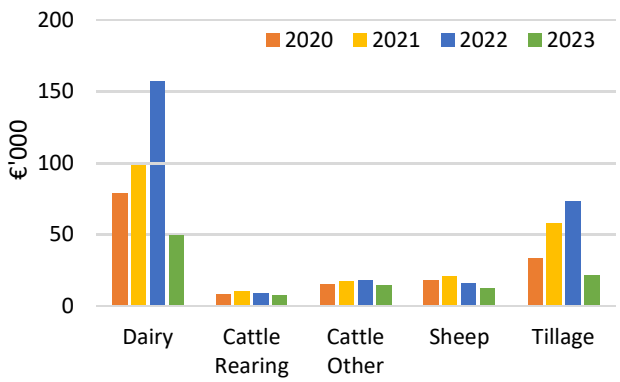
Family Farm Income 2023

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. FFI varies considerably by farm system, with Dairy farms consistently being the most profitable (Figure 1), although there was a marked decline in the differential in 2023 which was a difficult year across farm systems. Dairy and Tillage farms in particular experienced steep reductions in FFI compared to the record highs of 2022. Income on Drystock farms also declined year-on-year.

Despite some cost item reductions, production costs remained stubbornly high in 2023 and the volume and value of farm output declined across most systems. This was particularly the case for Dairy and Tillage farms which experienced sharp declines in milk and cereal prices, from the particularly high levels of 2022. This meant that the headroom was not there in the form of adequate output prices in most cases to cope with the still inflated cost environment. Circumstances were made more difficult by the adverse weather challenges which resulted in poorer grazing conditions and the earlier housing of animals on many livestock farms and reduced yields on tillage farms.

Dairy FFI decreased to €49,432 on average in 2023, down 69 percent on the 2022 level. The sharp downturn in global dairy commodity prices resulted in a 28 percent reduction in the average farmgate milk price (CSO, 2024). This, coupled with an overall decline in milk production resulted in a 27 percent decline in average output value. As costs remained elevated (apart from a reduction in the price of fertiliser), average Dairy production costs remained relatively stable (down 1 percent) compared to the already elevated levels of 2022.

Fig 1: Average FFI by farm system 2020 - 2023



Source: Teagasc National Farm Survey

The average FFI on **Cattle Rearing** farms in 2023, decreased (down 15 percent) to €7,425, the lowest figure on record, and among all of the farm systems in 2023. Despite some increase in weanling prices over 2023, an 11 percent increase in average production costs (due to a deterioration in weather and a subsequent increase in feed costs), resulted in a decline in average FFI. This was the case, notwithstanding the contribution of payments such as the Suckler Carbon Efficiency Programme (SCEP) and the National Beef Welfare Scheme (NBWS).

Cattle Other FFI declined by 19 percent on average in 2023 to €14,735. This system comprises mainly of beef finishing farms, but also includes farms selling store cattle. The value of output generally declined on these farms in 2023 due to lower production and a decline in finished prices as the year progressed. The reduction in income was mainly driven by a decline in the value of output (down 5 percent) whilst production costs remained relatively unchanged from the high levels experienced in 2022. Average support payments on these farms were relatively unchanged year-on-year.

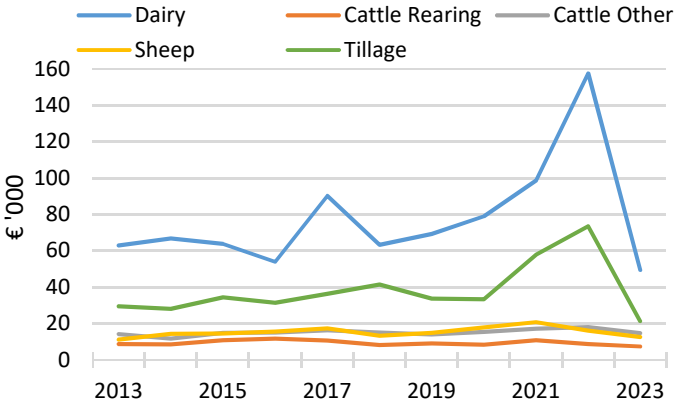
Sheep farm incomes also declined in 2023, by 22 percent to €12,625, on average. This was driven by a decline in the sheepmeat price and lower production which resulted in a 5 percent reduction in the value of output. At the same time, production costs remained relatively high. The poorer economic performance on Sheep farms in 2023 is reflective of a downward trend in FFI in recent years following a record level of FFI in 2021.

Production and harvesting conditions were particularly challenging on Irish **Tillage** farms in 2023, with unfavourable weather resulting in delayed planting and reduced yields for many crops. This was at odds with the global picture, with a good international harvest resulting in downward pressure on global cereal prices. Overall, the reduction in volume and value resulted in a 20 percent reduction in the value of output on Irish farms in 2023. In addition, production costs increased by 8 percent on average compared to 2022. While some cost items such as fertiliser fell in price over the course of 2023, the decline came too late in the growing season to bring about significant cost savings. Likewise, other cost items, such as land rental also increased. Taken together, the decrease in the value of output and increase in costs, despite the introduction of a range of scheme support measures resulted in a sharp decline in average FFI in 2023 from the high of 2022. On average, Tillage FFI declined by 71 percent to just €21,399 in 2023.

Trends in average FFI across systems over the last decade are illustrated in Figure 2. The extreme volatility in Dairy and Tillage FFI in recent years is particularly evident. This has been driven by a combination of varying input costs,

fluctuating market prices and changing weather patterns. Farmers can only manage the on farm impact of these factors to a limited extent and 2023 was a particular challenge with adverse weather, high input prices and falling output prices.

Fig 2: Trends in farm system average FFI 2013 - 2023



Source: Teagasc National Farm Survey

In comparing economic performance across farm systems, consideration should be given to structural differences in terms of scale and labour input in particular. Similarly, it is important to emphasise that these average farm system income levels are each calculated for system populations that have a wide income variance. While the differences in average income levels across the systems are pronounced, better performing Drystock farms will have income levels that are much closer to the farms at the lower end of the Dairy farm income distribution, for example. These differences are further interrogated in the NFS enterprise factsheets which analyse farm performance and rank them in to Top, Middle and Bottom performing farms. These factsheets will be published in the coming weeks.

The sharp decline in FFI on Dairy and Tillage farms in particular in 2023 has resulted in the income differential compared to Drystock farm systems being much smaller than has been the case in recent years. That said, in 2023, the average Dairy FFI was almost seven times that of the average Cattle Rearing FFI, between three to four times that of Cattle Other and Sheep, and more than twice that of Tillage.

Furthermore, in taking account of farm size and labour input it is important to consider whether farms can be categorised as full-time or part-time and whether farm households have sources of income other than farming. These issues are explored later in this report. The average FFI in 2023 was €19,925 representing a decrease of 57 percent on the 2022 level. However, calculating an average income across all farm systems does not provide a particularly meaningful performance measure, given the large income disparities that exists between farm systems and variation in terms of structure, labour input etc. in any given year.

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

Overall, the average farm size in 2023 remained stable at 46 hectares, but the average income level per hectare decreased dramatically to €438, less than half that of the 2022 figure. The average Dairy farm area in 2023 remained unchanged in size, at 65 hectares, with a sharp decline in average FFI per hectare reported in a particularly challenging year. The figure going from €2,418 in 2022 to €765 in 2023. The year-on-year decline on the average Tillage farm was even starker, with FFI per hectare going from €1,052 to €292, on average.

Table 1: Average farm size and FFI per hectare 2023

	Size (ha)	Income € per ha
Dairy	65	765
Cattle Rearing	34	220
Cattle Other	36	415
Sheep	44	286
Tillage	73	292
All	46	438

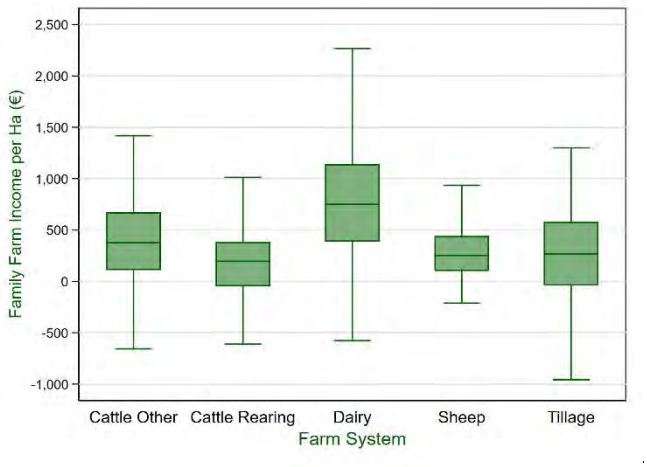
Source: Teagasc National Farm Survey

Cattle and Sheep farms in Ireland continue to be typically characterised by lower profitability and smaller holdings, with a decline in income experienced across all farm types in 2023. The average income per hectare remained lowest on Cattle Rearing farms at €220, followed by Sheep at €286 and Cattle Other farms at €415. The continuation of elevated input costs is particularly problematic on those systems with lower margins and less capacity to withstand input price pressures.

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

The median Dairy farm (the farm at the middle of the distribution) had a FFI per hectare of €750 in 2023. The comparative figure on Tillage farms was €267 per hectare. The median FFI figures on Drystock farms were lower, at €195 on Cattle Rearing, €252 on Sheep and €376 per hectare on Cattle Other in 2023.

Fig 3: Distribution of FFI per hectare by farm system 2023

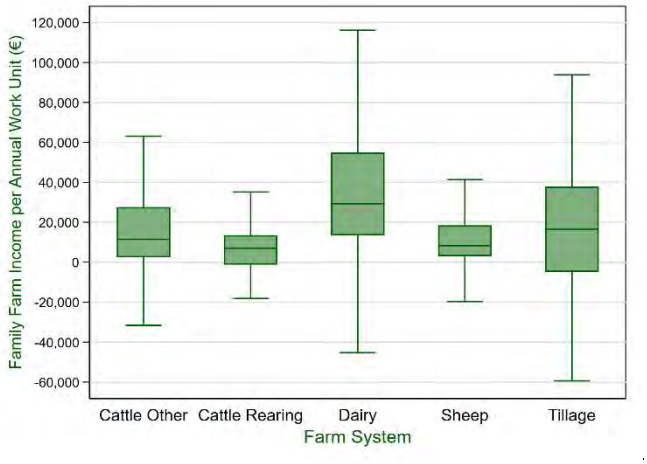


Source: Teagasc National Farm Survey

The amount of unpaid family labour should be considered in an evaluation of FFI across systems, since it will vary by system. 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 €29,283 is reported, with half of all Dairy farms (the green shaded box) earning a FFI per work unit of between €13,400 and €55,000.

Fig 4: Distribution of system FFI per annual work unit 2023



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 than dairy and tillage farmers to supplement farm income by also working off-farm.

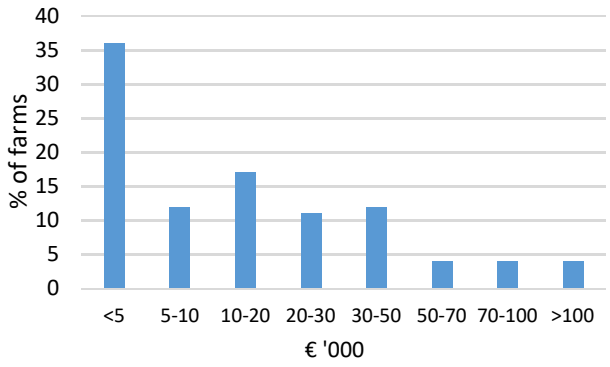
Furthermore, unpaid family labour input on Tillage farms tends to be lower than for other farm systems, as a higher share of the overall labour requirement on Tillage farms is undertaken by suppliers of contract services and this is reflected in farm production costs. When Tillage farm incomes are adjusted 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 2023 is adjusted to reflect unpaid family labour, a median FFI per work unit of about €16,500 is reported.

FFI Distribution 2023

In 2023, about 36 percent of the farms represented in the survey (across systems) had a farm income of less than €5,000 (Figure 5). A further 12 percent earned between €5,000 and €10,000, with an additional 17 percent reporting an FFI of between €10,000 and €20,000. This indicates that two-thirds of NFS farms across systems earned below €20,000 in 2023.

In terms of the remaining one-third of NFS farms with incomes above €20,000 in 2023, 11 percent earned between €20,000 and €30,000, with a further 12 percent earning between €30,000 and €50,000. Of the remaining farms, 4 percent earned between €50,000 and €70,000, with another 4 percent earning either between €70,000 and €100,000 and a further 4 percent earning over 100,000. The increase in the proportion of farms in the lower income categories in 2023 is reflective of the sharp decline in average FFI observed on Dairy and Tillage enterprises in particular in a very difficult year. A move towards the lower income categories was also evident for Drystock systems in 2023. Details on the distribution of FFI across systems are contained later in the report.

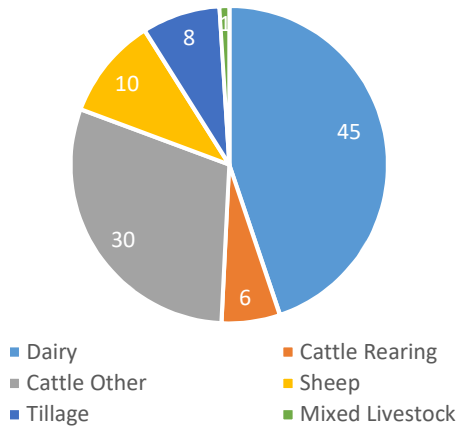
Fig 5: Average FFI distribution 2023



Source: Teagasc National Farm Survey

Figure 6 presents the distribution of aggregate FFI by farm system in 2023.

Fig 6: Distribution of aggregate FFI by farm system 2023



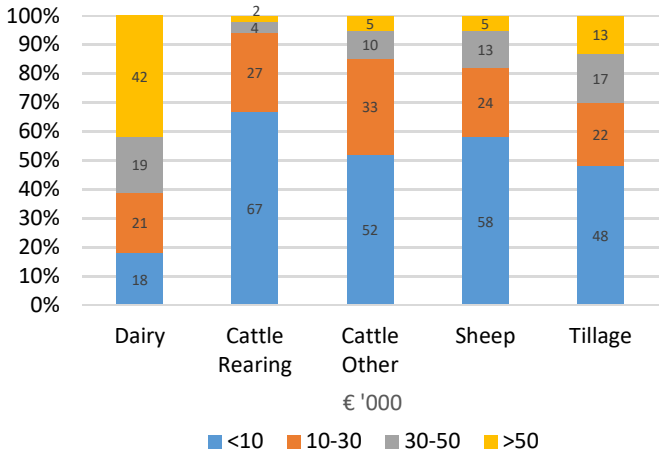
Source: Teagasc National Farm Survey

In 2023 Dairy farms accounted for 18 percent of the total NFS farm population represented and 45 percent of the total farm income generated at €757m. The equivalent portion of farm income accruing to the two Cattle farm categories was 36 percent at €607m. In 2023, Cattle farms accounted for 57 percent of the total farm population represented.

Sheep farms accounted for 16 percent of the total farm population represented in 2023 and 10 percent of farm income (€176m). Tillage farms accounted for 7 percent of NFS farms in 2023, generating 8 percent of total FFI (€134m). The remaining 1 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.

Figure 7 provides detail on the distribution of FFI across systems in 2023. This indicates that 18 percent of Dairy farms reported an average FFI of less than €10,000 in 2023. Comparatively, across the other farm systems, about half of Tillage and Cattle Other farms fell in to this income category in 2023. The proportion was somewhat higher on Sheep farms, on average at 58 percent and highest on Cattle Rearing farms at 67 percent. FFI distribution remained relatively unchanged on Cattle Rearing farms in 2023 with a deterioration evident across all other farm systems compared to 2022. In particular on Dairy farms where 42 percent reported an average FFI above €50,000 in 2023 compared to 87percent in 2022. Similarly, the proportion of Tillage farms in that income category in 2023 was just 12 percent compared to 43 percent the previous year.

Fig 7: Average farm system FFI distribution 2023



Source: Teagasc National Farm Survey

Less than one-third of Cattle farms reported an average FFI of between €10,000 and €30,000 in 2023. The comparative figure on Sheep and Tillage farms was about

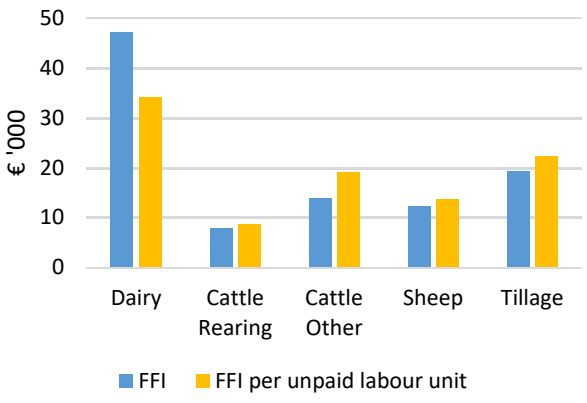
one-quarter. Just under one-fifth of Dairy and Tillage farms reported an average FFI of between €30,000 and €50,000 in 2023, the comparative figures across the Drystock systems was much lower particularly in the case of Cattle Rearing, where it was just 4 percent.

As previously noted, it is important to take account of unpaid family labour on farms, given that the amount of such labour required can vary considerably by farm type. On average, there was 1.04 unpaid family labour units (or annual work units) employed across all farm types in 2023.

The amount of unpaid (family) labour supplied was highest on Dairy farms, averaging 1.43 labour units, and lowest on Cattle Other farms, averaging 0.91 labour units. Tillage farms had on average of 0.94 family labour units in 2023, with comparative figures on Cattle Rearing and Sheep farms of 0.95 and 0.97 labour units respectively. In terms of total labour units (including additional hired labour), the average Dairy farm in 2023 had almost 2 labour units (at 1.85). This compared to equivalent figures on Tillage farms of 1.11 on average, and total labour input on Sheep farms coming in at 1 unit. On average, the Cattle Rearing farms reported total labour units below 1 at 0.97, with the Cattle Other system reporting the lowest figure of 0.94 labour units. Half of the operators on Drystock farms also had an off-farm job in 2023.

Figure 8 reports average FFI per farm and an adjusted FFI per unpaid labour unit in 2023. In adjusting for the additional unpaid (family) labour utilised on Dairy farms, FFI per labour unit was estimated to be €34,261. 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 unpaid family labour, the figure is slightly above the average FFI reported at €13,759 in 2023. Additionally, on the average Tillage farm, hired labour and contractor use are more predominant but FFI is also revised slightly upwards to €21,900 in 2023, when adjusted for unpaid labour.

Fig 8: Average farm system FFI per unpaid labour unit 2023



Source: Teagasc National Farm Survey

Credit: André Brodkorb (Teagasc)

Direct Payments 2023

In general, across farm systems, direct payments made an important contribution to farm income in 2023, the value of direct payments increasing in aggregate terms compared to 2022. Across the individual farm systems, the average payment received remained relatively stable on Dairy and Cattle Other farms in 2023, and increased on Cattle Rearing, Sheep and Tillage farms compared to the previous year. On average, the total direct payment received per farm in 2023, was €19,628. The actual figure and the overall contribution of direct payments to FFI varies greatly across systems, as is evident from Table 2.

Table 2: Average value of direct payments (DPs) and contribution to FFI 2023

	DPs	Contribution of DPs to FFI
	€	%
Dairy	21,667	44
Cattle Rearing	17,137	231
Cattle Other	16,505	112
Sheep	20,283	161
Tillage	33,052	154
All	19,628	99

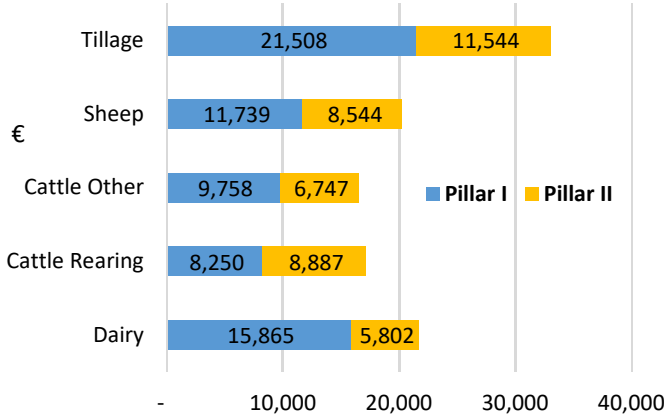
Source: Teagasc National Farm Survey

Due to the deterioration in economic performance across all farm systems in 2023, direct payments accounted for a larger share of average FFI. Indeed, market income (before direct payments are included) was negative across all systems apart from Dairy. The significantly larger contribution of direct payments to FFI on Cattle Rearing farms in particular reiterates the dependence of that sector on such financial support. The average, direct payment on Cattle Rearing farms in 2023 was €17,137. With an FFI of €7,425, the typical suckler farm therefore used over €9,700 of those payments during the year to cover the farm's operating loss. The comparative figure on the average Sheep farm was €7,600 in 2023. The relatively large contribution of direct payments to FFI on Tillage farms in 2023 also reflects the comparatively low level of FFI experienced across the sector.

The relatively larger average payment on Tillage and Dairy farms is generally reflective of their typically larger size compared to the other farm systems. The average direct payment received on Dairy farms in 2023 remained stable at €21,667. Direct payments on Tillage farms increased by 9 percent compared to 2022 to €33,052 on average. This was due to the introduction of a number of targeted sectoral payments to help support farmers in that sector. Sector specific payments have also been important for Cattle Rearing and Sheep farms in recent years.

Figure 9 provides an overview of the Pillar I and Pillar II average payments received across farm systems in 2023. In terms of the breakdown of Pillar I and Pillar II payments across farm systems, Pillar I payments (including BISS, CRISS and Eco-Scheme payments) generally make up a larger proportion of the total payments received on Dairy and Tillage farms (73 percent and 65 percent respectively). Whereas on Drystock farms, Pillar I payments account for less than that (between 50 and 60 percent in 2023), as on those farms, a higher proportion were participating in schemes under Pillar II such as the ANC, ACRES, and FSS for example.

Fig 9: Composition of average direct payments (Pillar I & II) by farm system 2023



Scheme participation, and payments made under Pillar II have made a real contribution to FFI in recent years. For example, 1 in 5 farms (including more than half of Cattle Rearing farms) participated in SCEP in 2023 and received an average payment of €3,700. About 80 percent of Sheep farms participated in the Sheep Welfare scheme in 2023, and received an average payment of €1,500.

In terms of agri-environmental schemes, 25 percent of farmers were signed up to ACRES in 2023 and received an average payment of close to €5,000 under the scheme. Participation in the new Organic Farming Scheme grew in 2023, with an average payment of €13,000 made to mostly Sheep and Tillage farmers. Other significant payments made to Tillage farmers in recent years include the Straw Incorporation Measure and Protein Schemes, with average farm payments received in 2023 of more than €5,000.

Credit: Dheeraj Rathore (Teagasc)

Investment and Debt 2023

Gross new investment on Irish farms declined overall in 2023. This followed a reduction in 2022 also, after a number of years of substantial growth. In aggregate, across farm investment totalled over €1.3 billion in 2023 across the farms represented by the NFS. Investment on Dairy farms remained highest; at an average spend of €43,417 per farm in 2023. This was reflective of a 13 percent reduction in investment on the average Dairy farm compared to 2022. Overall, investment on Dairy farms accounted for about half of total investment in 2023. Investment also declined in general on Tillage farms in 2023, by 12 percent year-on-year to €22,966 on average. Investment on average was lower on Sheep farms in 2023, at €5,164 on the average farm. On the other hand, investment on Cattle farms increased in 2023 compared to 2022 to about €7,300 on average across systems.

In line with the overall reduction in investment, farm related debt also declined in general in 2023 compared to 2022, with a reduction of 5 percent on average across farm systems. There was a mixed picture across systems, with average debt on Dairy farms down 10 percent, but the figure on Tillage farms up 16 percent in 2023. Likewise average debt on Cattle Other farms declined with the comparative figure on Cattle Rearing farms up on average following a drop in 2022. On the other hand, the average debt on Sheep farms was down significantly in 2023.

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 farm related borrowings in 2023, compared to just over one-quarter of Cattle Rearing farms and one-third of Cattle Other farms. Similarly, one-quarter of Sheep farms had outstanding farm debt in 2023, the figure closer to half for Tillage farms, on average.

Credit: iStock

Table 3: Average farm debt by farm system 2023

	Farms with borrowings	Average debt (farms with debt)
	%	€
Dairy	67	136,171
Cattle Rearing	27	36,686
Cattle Other	32	45,821
Sheep	26	30,590
Tillage	45	84,199
All	38	77,090

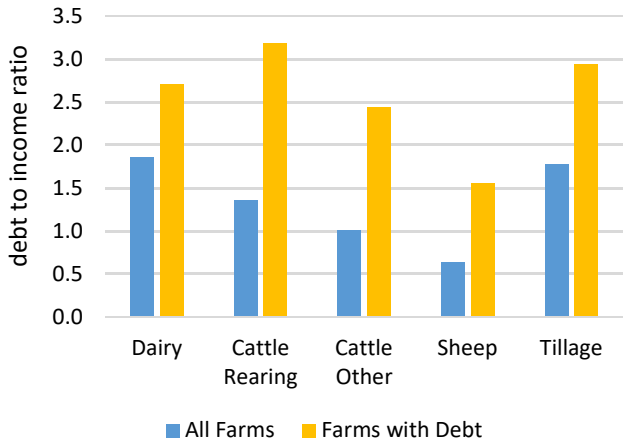
Source: Teagasc National Farm Survey

When farms without debt are excluded, the average Dairy farm debt in 2023 declined by 8 percent year-on-year to €136,171. The average debt on Cattle Rearing farms with loans increased on average to €36,686, with the equivalent figure on Cattle Other farms declining to €45,821. Average debt on Sheep farms also declined in 2023, to €30,590. As did average debt on Tillage farms, the average being €77,090 in 2023.

Three quarters of farm related debt across systems was classified as medium to long-term in 2023 with a further 18 percent relating to hired purchase or leasing and the remaining 6 percent considered to be short-term e.g. overdrafts. On average, 80 percent of Dairy farm debt was considered medium to long-term, with the comparative figure on Cattle Rearing and Cattle Other farms 95 percent and 75 percent respectively. The figure was lower on Sheep farms at 63 percent. On the other hand, only 54 percent of average Tillage farm debt was classified as medium to long-term in 2023, with 40 percent relating to leasing or hired purchase and the remaining 7 percent considered to be short-term.

Figure 10 presents the debt to income ratio for all farms, by system. The calculation is shown for all farms (inclusive of those with and without debt) and separately for just those farms with outstanding debt in 2023. 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. The deterioration in farm incomes in 2023 resulted in an increase in the debt to income ratio across farm systems compared to 2022. The average debt to income ratio on Dairy farms in 2023, was 2.7. The figure was higher on Tillage and Cattle Rearing farms on average at 2.9 and 3.2 in 2023, and lower on Cattle Other and Sheep farms at 2.4 and 1.6 respectively.

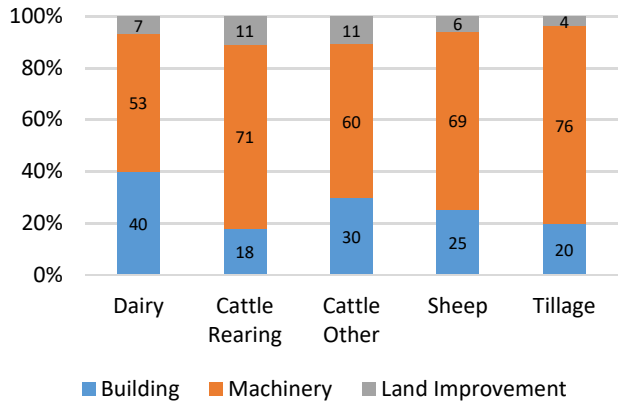
Fig 10: Farm debt to income ratios for all farms and those with debt 2023



Source: Teagasc National Farm Survey

Figure 11 illustrates the broad composition of investment across farm systems in 2023. Machinery related investment was proportionately the largest investment category across farm systems in 2023. It accounted for over half of total investment on the average Dairy farm (at close to €24,000) and over 80 percent on the average Tillage farm (at close to €19,000). On Drystock farms, machinery related investment (of between approx. €2,800 and €4,700) on average, represented between 50 and 60 percent of total investment on those farms in 2023.

Fig 11: Average composition of farm investment by farm system 2023



Source: Teagasc National Farm Survey

Building investment averaged close to €17,000 on Dairy farms in 2023, with lower amounts of under €1,500 to €3,500 across the other farm systems. Expenditure relating to land improvement remained relatively low in 2023, at just over €3,000 on the average Dairy farm and between €550 and €700 across the other systems.

Credit: iStock

Dairy 2023
Key Messages

Output Value

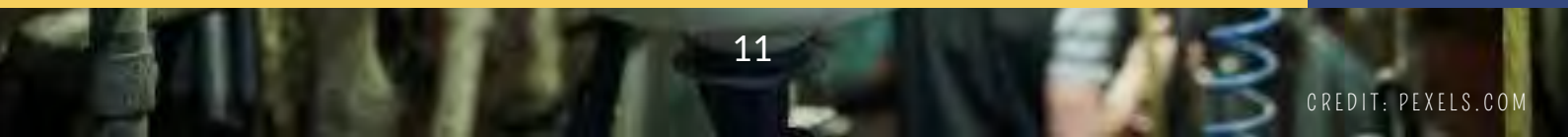
Decrease in value due to lower milk prices and lower milk volumes

Production Costs

Relatively stable but at a high level, due to both high direct and overhead costs

Farm Income

Decreased due to sharply lower milk prices, lower milk production alongside high production costs

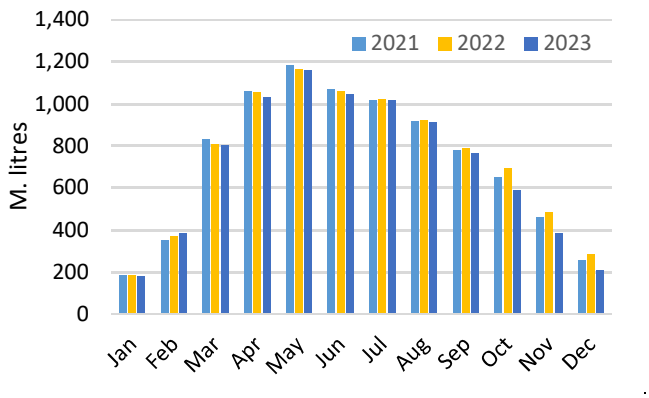


CREDIT: PEXELS.COM

Dairy 2023

There were 15,319 Dairy farms represented in the NFS in 2023, with an average FFI of €49,432, a 69 percent decrease year-on-year. The decrease in FFI was driven by a sharp decline in the milk price (to 43 cent per litre actual fat and protein). Whereas, the record milk price received in 2022 helped to insulate against rising input costs, this was not the case in 2023 as costs remained stubbornly high. Although, the cost of fertiliser declined, costs relating to energy, concentrate feed and contracting all increased. Figure 12 shows developments in monthly milk deliveries from 2021 to 2023. Overall, Irish milk production decreased in 2023 by just over 4 percent. A falloff in production is particularly evident in the final quarter, driven by the high cost environment, low milk price and challenging weather conditions.

Fig 12: Irish milk production 2021 – 2023



Source: Central Statistics Office

The components of Dairy FFI on the average farm in 2023 are shown in Table 4. Gross output in 2023 typically decreased by 27 percent relative to 2022. This was due to both the decline in the volume and value of output. On average, total production costs remained high on Dairy farms in 2023, with just a 1 percent decline from the very high costs experienced in 2022. This was made up of a 1 percent reduction in both direct and overhead costs.

Table 4: Components of average Dairy FFI 2023

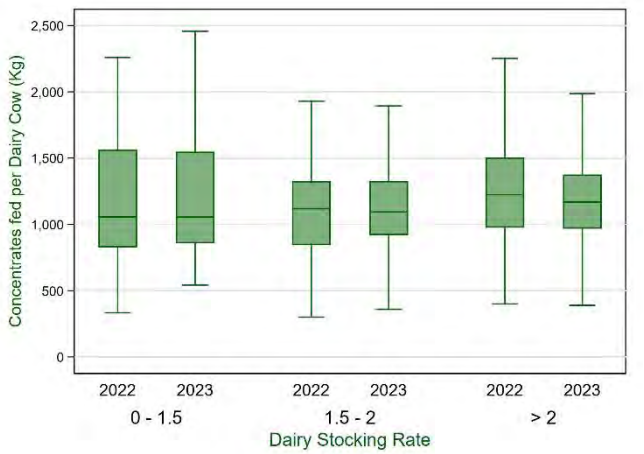
	2023	'23/'22 change
	€	%
Gross Output	295,928	-27
of which Direct Payts	21,667	+1
Total Costs	246,498	-1
of which direct costs	145,751	-1
of which overheads	100,745	-1
Family Farm Income	49,432	-69

Source: Teagasc National Farm Survey

On an average Dairy farm, with a herd size of 95 cows, purchased concentrate expenditure totalled €61,535 in 2023, a 5 percent decrease relative to 2022. Feed volumes averaged 1,207 kg per dairy cow in 2023, down marginally compared to 2022. That said, feed use per cow on individual farms may differ considerably from the average level due to specific factors, such as location, land type, stocking rate and length of housing.

Figure 13 demonstrates the variation in concentrate feed use per cow across stocking rate bands in 2022 and 2023. Grouping farms on this basis, it is evident that median feed use was relatively unchanged year-on-year for lower stocked farms with a larger reduction evident on more highly stocked farms. A median value for feed use (represented by the horizontal line in the green box) of 1,055 kg per cow was reported for the 0 to 1.5 lu stocking rate group in 2023. The equivalent figure for the 1.5 to 2 lu cohort was 1,093 kg per cow. The median feed use per cow amongst the more intensive producers (with a stocking rate above 2 lu) was 1,169 kg in 2023. Across groups, there is a wide variation in feed use evident in the tail values, albeit less in 2023 compared to the previous year.

Fig 13: Distribution of concentrate feed use per cow by stocking rate band 2022 and 2023



Source: Teagasc National Farm Survey

Expenditure on purchased bulky feed increased by 8 percent (to €6,879) on average in 2023, due to lower grass availability. Fertiliser prices declined significantly in 2023 from the highs of 2022. As such, fertiliser expenditure on Dairy farms decreased by 23 percent in 2023 to €23,845, on average. Data from the NFS also indicates that fertiliser use declined further in 2023, down 8 percent compared to 2022. Machinery hire (contracting) expenditure increased by 6 percent on average in 2023 to €17,391, with other livestock and veterinary costs up 5 percent) to €16,339 for

the average Dairy farm. Other direct costs were also up in 2023, increasing by 5 percent to €14,705, on average.

In line with the general rise in inflation, overhead costs decreased somewhat on the average Dairy farm in 2023. There was some respite in building depreciation in 2023 compared to 2022, down 20 percent to €13,814, although machinery depreciation was up 4 percent to €20,259. However, machinery operating costs decreased year-on-year by 5 percent on average, to €12,936. Average expenditure relating to car, electricity and phone increased by 12 percent in 2023 to €12,243. Costs relating to hired labour were also up, by 4 percent to €9,125 on average. Increased spending related to rent of conacre is also evident, up 10 percent to €9,783, on average. Other overhead costs decreased in 2023 compared to the previous year, down 2 percent to €8,250 on average. Expenditure relating to fuel, buildings maintenance and land improvement was lower in 2023, ranging from about €3,000 to €6,000 on average.

Table 5 presents some key indicators for Dairy farms in 2023. On a per hectare basis, average milk production decreased by 4 percent year-on-year to 11,669 litres. This reduction, coupled with the lower milk price resulted in a decline in gross output per hectare of 30 percent to €5,200 on average. On a per hectare basis, direct costs increased by 1 percent on average to €2,482. Overall, this resulted in the average Dairy gross margin per hectare decreasing by 46 percent to €2,718 in 2023.

Table 5: Average Dairy farm indicators 2023

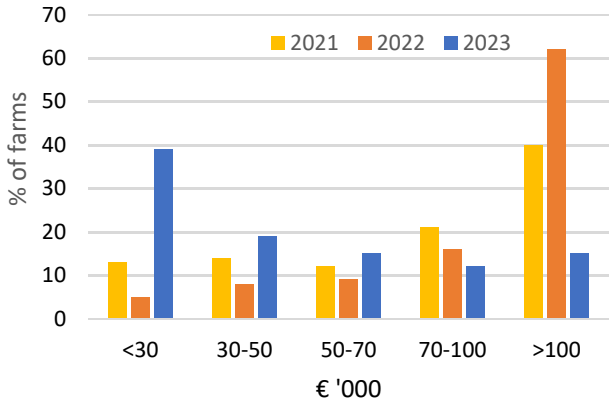
	2023	'23/'22 change
Production (litres/ha)	11,669	-4%
Milk price (cent/litre)	43	-28%
Gross Output (€/ha)	5,200	-30%
Direct Costs (€/ha)	2,482	+1%
Gross Margin (€/ha)	2,718	-46%

Source: Teagasc National Farm Survey

Figure 14 illustrates the distribution of Dairy farm income in 2023. The large increase in the proportion of farms reporting an average FFI below €30,000 is apparent, at 39 percent. On the other hand, the proportion of farms in the highest income category went from 64 percent in 2022 to just 15 percent in 2023.

In 2023, 19 percent of Dairy farms reported an average FFI of between €30,000 and €50,000, with a further 15 percent earning between €50,000 and €70,000 and 12 percent reporting an average FFI of between €70,000 and €100,000 and 15 percent over €100,000.

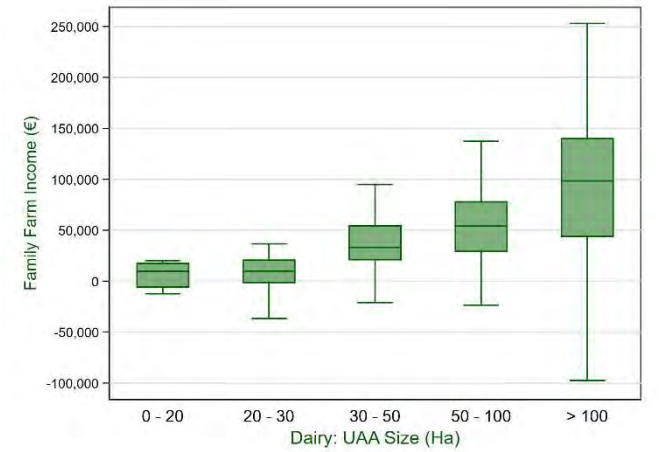
Fig 14: Dairy FFI distribution 2021 - 2023



Source: Teagasc National Farm Survey

Taking account of farm scale and intensity, Figure 15 illustrates average Dairy FFI in 2023 by farm size class, highlighting the wide variation in FFI for larger farm sizes in particular.

Fig 15: Distribution of Dairy FFI by farm size 2023



Source: Teagasc National Farm Survey

In 2023, approximately 43 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.

Credit: iStock

Regional Dairy Analysis 2023

Dairy farm structures vary by region. These generally dictate the circumstances and constraints under which farms operate. Teagasc NFS data for 2023 are disaggregated here by NUTS II region to examine inherent differences. The counties within each region are illustrated in Figure 16.

Fig 16: Irish NUTS II regions

In terms of the proportion of Dairy farms in each region, the vast majority (72 percent) are located in the South, which would be considered a traditional dairy area. The remainder are evenly spread across the other two regions, with 14 percent located in the North and West and 14 percent in the East and Midlands.

Table 6 provides an overview of farm characteristics by region in 2023. On average, Dairy farms in the East and Midlands region are larger, both in terms of land area and herd size. Dairy farms located in the South are closer to the average in terms of these metrics. This is unsurprising given the proportion of Dairy farms located in the South.

Table 6: Regional Average Dairy Farm Structures 2023

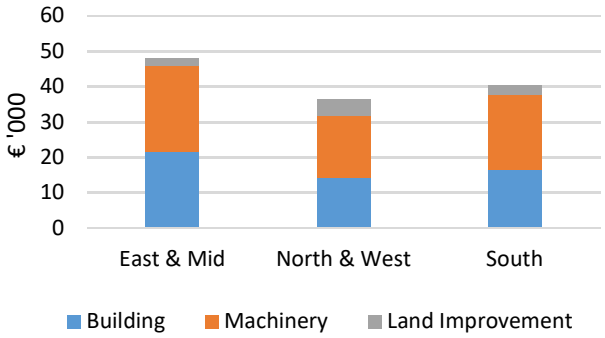
	Nth/West	East/Mid	South
UAA (ha)	56	77	64
Herd size	72	117	95
Farm debt (€)	67,570	139,878	88,606
Investment (€)	36,404	47,887	45,495
FFI (€)	28,906	56,124	54,327
FFI (€) per unpaid LU	12,722	35,557	40,224

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 €40,224, €35,557 in the East and Midlands and €12,722 in the North and West. Farm related debt is also substantially higher in the East and Midlands region compared to the South, and the North and West, on average.

Figure 17 details on-farm investment on the average Dairy farm across the regions in 2023. The data illustrates the relatively higher investment figure in the East and Midlands. Although the differential is less compared to recent years (with a decline across all regions). Across regions, just over half of investment related to machinery purchase with a further 40 percent relating to building investment and the remainder on land.

Fig 17: Average Dairy farm investment by region 2023



Source: Teagasc National Farm Survey

On a per hectare basis, in 2022, Dairy FFI was highest in the South at €845 on average. The comparative figures for the East and Midlands and North and West were €727 and €520 respectively. Direct costs per cow were marginally highest in the North and West at €1,612 and lowest in the South at €1,512. Concentrate feed use was on average, 1,431 kg per cow in the North and West in 2022, compared to 1,346 kg per cow and 1,115 kg per cow in the East and Midlands and South respectively. The figures down on average compared to 2022. When average FFI per cow is compared, farms in the South reported the highest figure at €572, with the comparative figure in the East and Midlands €480 and €400 in the North and West. All substantially down year-on-year.

Table 7: Regional average Dairy farm indicators 2023

	Nth/West	East/Mid	South
Direct costs (€/cow)	1,612	1,608	1,512
Overhead costs (€/cow)	1,565	1,665	1,525
Gross Margin (€/ha)	2,085	2,393	2,370
FFI (€/ha)	520	727	845
FFI (€/cow)	400	480	572

Source: Teagasc National Farm Survey

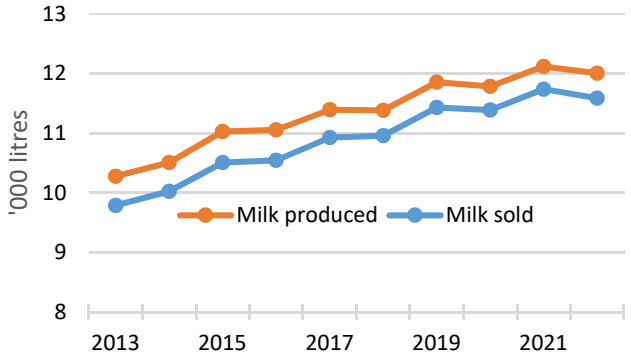
Credit: iStock

Dairy Farm Structural Change

Substantial structural change has taken place on Irish Dairy farms in recent years. Figure 18 illustrates the appreciable increase in the average volume of milk produced and sold per hectare since 2015 in particular. An upward trend is evident, with some volatility due to adverse weather or periods of a lower milk price, this is was the case in 2023 when production declined due to higher input prices, a lower milk price and adverse weather conditions. The difference between milk produced and sold is that fed to calves.

The average volume of milk produced per hectare in 2022 declined by 4 percent to 11,669 litres. Overall, total milk production in Ireland decreased by 4 percent in 2023. There was a slight decrease in Dairy farm UAA in 2023 down 1 percent) to 64.6 hectares while average milk yield per cow fell by 5 percent to 5,461 litres.

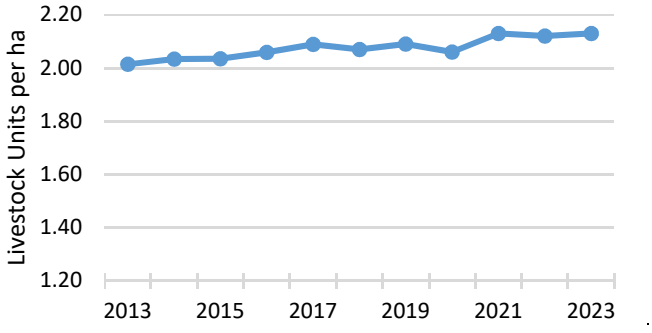
Fig 18: Average milk produced and sold per ha 2013 – 2023



Source: Teagasc National Farm Survey

Average Dairy stocking rate is presented in Figure 19. This is reflective of livestock units per hectare. The stocking rate remained stable in 2023 at 2.13.

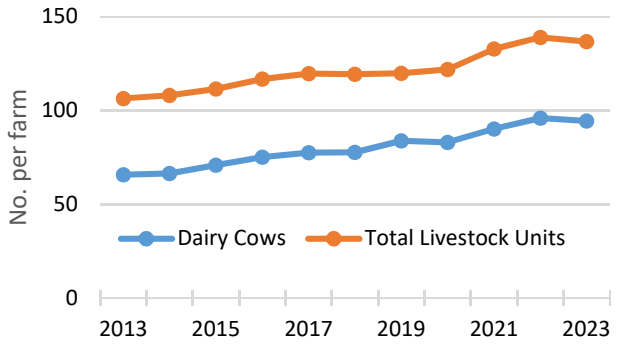
Fig 19: Average Dairy stocking rate 2013 - 2023



Source: Teagasc National Farm Survey

Figure 20 illustrates the growth in average Dairy herd size since 2013, rising from 64 to 95 cows per farm by 2023. An associated increase in total livestock units is evident across regions, with additional animals retained as replacements as herd size increased.

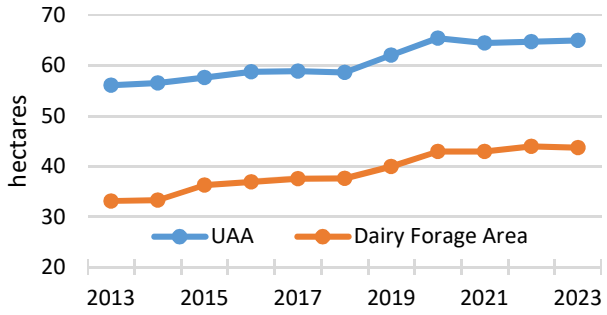
Fig 20: Average Dairy cow herd size and livestock units 2013 - 2023



Source: Teagasc National Farm Survey

Figure 21 illustrates that Dairy farm UAA decreased marginally from 65.2 to 64.3 in 2023. Dairy forage area decreased 3 percent to 44 hectares, on average.

Fig 21: Average Dairy UAA and forage area 2013 - 2023

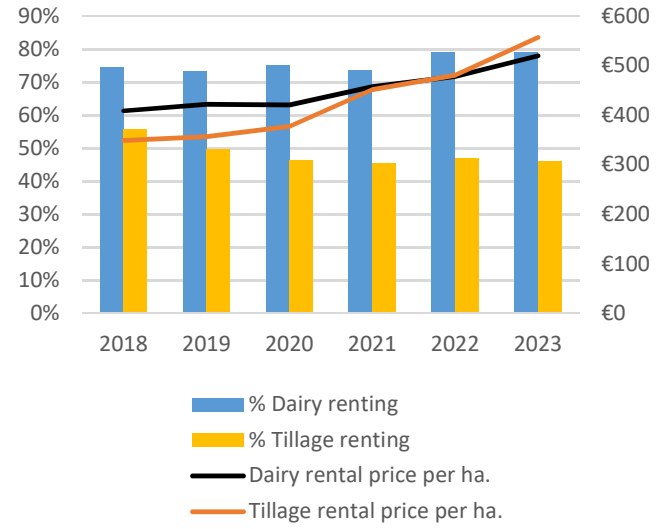


Source: Teagasc National Farm Survey

Data from the survey confirms that those Dairy farms that rent in land, on average, are larger to begin with (68 hectares in 2022). Figure 22 illustrates the proportion of Dairy and Tillage farms renting in land since 2018 and the average price paid per hectare. Almost 8 in 10 Dairy farmers are renting in some land, the proportion trending upwards in recent years. On the other hand, the proportion of Tillage farmers renting in land has generally been in decline over the same period. It should be borne in mind that demand for rental area may be affected by factors such as year-on-year price and weather volatility. Similarly, lack of supply and potential competition for rental land may also be a source of difficulty. The purchase of previously rented land will also be a consideration.

The increasing price of land rental in recent years has been well documented and is evident from the NFS data. The differential between the price paid for Dairy and Tillage land has been closing in recent years with limited supply. The average rental price paid per hectare by Dairy farms in 2022 was €520, surpassed by the price of Tillage land at €557.

Fig 22: Proportion of Dairy and Tillage Farms renting and price paid (per ha.) 2018 – 2023



Source: Teagasc National Farm Survey

Cattle Rearing 2023
Key Messages

Output Value

Increased due to higher cattle prices

Production Costs

Increased due to higher feed expenditure reflecting unfavourable weather conditions

Income

Declined due to an increase in production costs, despite an increase in support payments

CREDIT: PEXELS.COM

Cattle Rearing 2023

In 2023, there were approximately 14,244 Cattle Rearing farms represented in the survey, with an average FFI of €7,425 down 15 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 2023. Average gross output increased by 6 percent to €46,620 compared to 2022 due in part to improved prices for younger cattle.

The average amount of direct payments received on Cattle Rearing farms increased by 10 percent in 2023, to €17,137. Participation in schemes such as SCEP, NBWS, and ACRES as well as payments made through the Areas of Natural Constraints Scheme helped to boost FFI on Cattle Rearing farms in 2023. Payments made through the Organic Farming Scheme also made a substantial contribution to FFI for participating farms which were up on 2022. The average payment received on Cattle Rearing farms was €10,500 in 2023.

Table 8: Components of average Cattle Rearing FFI 2023

	2023	'23/'22 change
	€	%
Gross Output	46,620	+6
of which Direct Payts	17,137	+10
Total Costs	39,195	+11
of which direct costs	17,964	+20
of which overheads	21,232	+5
Family Farm Income	7,425	-15

Source: Teagasc National Farm Survey

Total production costs for the average Cattle Rearing farm in 2023 were up 11 percent compared to the previous year to €39,195. This was mainly driven by an increase in direct costs which were up by 20 percent compared to 2022. Direct costs on the average Cattle Rearing farm in 2023 were €17,964, with increases across all major cost components. Specifically, expenditure related to farm contracting increased by 12 percent to €4,447, on average. Similarly, in terms of feed, the average spend on purchased concentrates increased by 11 percent to €4,321 with usage generally up by about 4 percent compared to 2022 due mainly to poor grass conditions. In addition, purchased bulky feed costs increased by 68 percent to €955 on the average Cattle Rearing farm in 2023. Having fallen considerably in 2022, fertiliser expenditure decreased further in 2023, down 5 percent to €3,337, on average. The data indicates a modest increase in usage (up 5 percent) on a per hectare basis following a large decrease in 2022. Livestock and veterinary related costs were up 11 percent to €2,467, with other direct costs increasing by 30 percent to €1,811.

Credit: iStock

Overhead costs also increased on the average Cattle Rearing farm in 2023, up 5 percent to €21,232. This was due to an increase in most overhead cost items. Machinery depreciation increased by 7 percent to €4,336 on average, with machinery operating costs also up, by 21 percent to €3,657. On the other hand, buildings depreciation declined by 19 percent to €2,755 on the average Cattle Rearing farm. Expenditure relating to car, electricity and phone was up 3 percent year-on-year at €2,834, with fuel costs up 2 percent to €1,548. Average conacre rental costs increased by 21 percent to €1,607 in 2023 with other overhead costs up by 11 percent to €2,901, compared to 2022. Maintenance costs relating to land and buildings also increased in 2023, on average.

Table 9 indicates that there was a 6 percent increase in the average sized Cattle Rearing farm in 2023 to 34 hectares. Total livestock units also increased on the average Cattle Rearing farm in 2023, to 37 on average. The average gross margin on a per hectare basis on Cattle Rearing farms in 2022 declined by 6 percent to €848. This included an average Pillar 1 payment of €244, slightly reduced from the 2022 level.

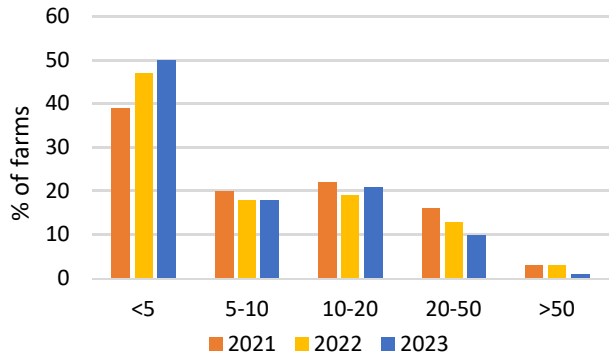
Table 9: Average Cattle Rearing farm indicators 2023

	2023	'23/'22 change
Farm Size (ha)	34	+6%
Livestock Units	37	+8%
Livestock Units (per ha)	1.10	-
Pillar 1 payment (€/ha)	244	-3
Gross Margin (€/ha)	€848	-6%

Source: Teagasc National Farm Survey

Figure 23 presents the distribution of income on Cattle Rearing farms from 2021 to 2023. Half of all Cattle Rearing farms in 2023 reported an average FFI of less than €5,000, reflecting an increase in the proportion in this income category compared to 2022.

Fig 23: Distribution of Cattle Rearing FFI 2021 - 2023

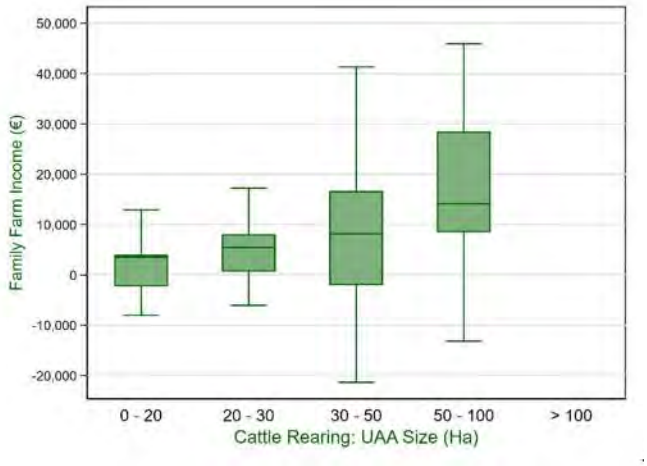


Source: Teagasc National Farm Survey

The data indicates that over two-thirds of Cattle Rearing farms earned less than €10,000 in 2023. Just under one-fifth of Cattle Rearing farms reported an FFI of between €5,000 and €10,000 in 2023. The proportion of farms with an FFI of between €10,000 and €20,000 increased to 21 percent, with those earning between €20,000 and €50,000 declining to 10 percent. Just 1 percent of Cattle Rearing farms earned more than €50,000 in 2023. It should be noted that on 47 percent of Cattle Rearing farms, the holder also worked off-farm in 2023. In disaggregating the data further, Figure 24 illustrates the variation in FFI on Cattle Rearing farms across farm size categories, with a broad range reported for farms in the larger UAA categories in particular.

In terms of the overall population, approximately 12 percent of Cattle Rearing farms had a UAA between 50 and 100 and 38 percent in the 30 to 50 hectares bracket. The 20 to 30 hectares size category contained 25 percent of Cattle Rearing farms, with the remaining 25 percent found in the below 20 hectares size category. The low profitability of many Cattle farms is reflected in the viability analysis presented later in the report.

Fig 24: Distribution of Cattle Rearing FFI by farm size 2023



Source: Teagasc National Farm Survey

Cattle Other 2023 Key Messages

Output Value

Decreased due to lower production volume

Production Costs

Remained relatively stable, but at a high level

Income

Decreased due to lower output volume

CREDIT: PEXELS.COM

Cattle Other 2023

There were approximately 33,983 Cattle Other farms, represented in the survey in 2023, with an average income of €14,735, a 19 percent decrease on the 2022 level. Cattle finishing is the dominant enterprise on these farms.

Table 10 outlines the components of average Cattle Other farm income in 2023. Typically, the average output value per Cattle Other farm decreased by 5 percent in 2023 €66,356, mainly due to a reduction in production volume.

Table 10: Components of average Cattle Other FFI 2023

	2023	'23/'22 change
	€	%
Gross Output	66,356	-5
of which Direct Payts	16,505	-2
Total Costs	51,623	-
of which direct costs	26,496	+3
of which overheads	25,125	-3
Family Farm Income	14,735	-19

Source: Teagasc National Farm Survey

The level of direct payments on Cattle Other farms remained stable in 2023, totalling €16,505 on average. As with Cattle Rearing farms, payments made under SCEP, NBWS, Dairy Calf to Beef, ACRES and the Fodder Support Scheme made a contribution to FFI in 2023. Just under 1 in 5 farms participated in SCEP with an average payment on Cattle Other farms of about €4,300. One quarter of Cattle Other farms participated in ACRES in 2023, with an average payment of close to €5,000.

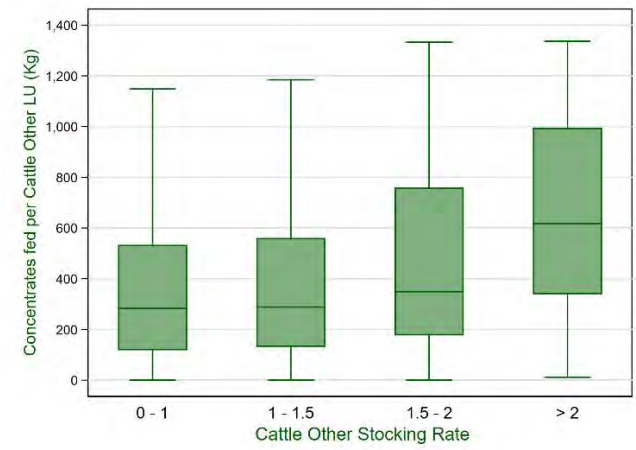
In 2023, total costs remained relatively unchanged on Cattle Other farms compared to 2022, with a general increase in direct costs and a decrease in overheads. On average, direct production costs increased by 3 percent, and overhead costs declined by 3 percent relative to the previous year. Typically, expenditure on purchased concentrates was up in 2023 at €10,820 on average, with a decrease in purchased bulky feed evident. Contracting related costs also remained relatively stable at €4,456 on average. In terms of spending on fertiliser, there was a 24 percent decline to €4,603 on average. In terms of usage, there was a 6 percent increase in nitrogen on the average Cattle Other farm in 2023, following a significant decline in 2022. Expenditure relating to livestock and veterinary increased by 8 percent to €2,617, on average. Other direct costs were up 14 percent to €1,989, on average.

The general reduction in overhead costs on Cattle Other farms in 2023 was due mainly to a decline in buildings

depreciation which was down 27 percent year-on-year to €2,794 and reductions across other cost components. Costs relating to conacre rental declined by 6 percent to €1,808, with expenditure on fuel down 5 percent to €2,035. Expenditure on car, electricity and phone remained relatively stable at €3,265, as did expenditure on buildings and land maintenance at €957 and €1,253 respectively. Machinery operating costs also remained stable in 2023, with machinery depreciation up 8 percent to €5,651 on average. Other overhead costs increased by 6 percent year-on-year to €3,333.

Concentrate feed use increased on Cattle Other farms in 2023, Usage by stocking rate band is presented in Figure 25. The data illustrates 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 282 kg. Concentrate usage for the median farm was simililar across the 1 to 1.5 lu stocking rate band at 288 kg. The figure was higher for the 1.5 to 2 lu stocking rate band at 349 kg. The most intensively stocked Cattle Other farms (above 2 lu) had a median use value of 617 kg in 2023.

Fig 25: Concentrate feed use per livestock unit on Cattle Other Farms 2023



Source: Teagasc National Farm Survey

Table 11 indicates that the average UAA on Cattle Other farms in 2022 was 36 hectares, relatively unchanged compared to 2022. Similarly, total livestock units remained relatively stable at 48. Gross margin per hectare on Cattle Other farms declined by 8 percent in 2023 to €1,123. This margin was inclusive of a Pillar 1 payment of €275, a reduction on 2022, on average.

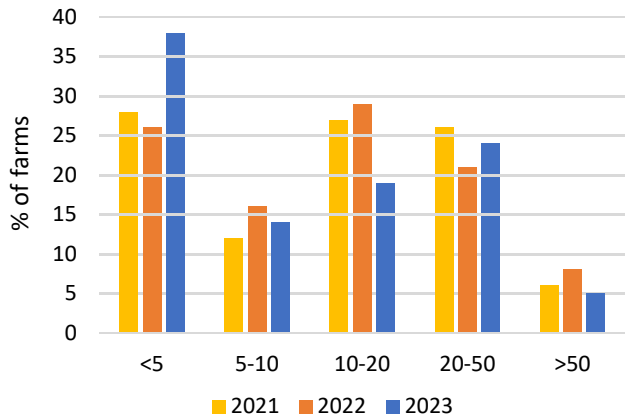
Table 11: Average Cattle Other farm indicators 2023

	2023	'23/'22 change
Farm Size (ha)	36	-2%
Livestock Units	48	-
Livestock Units per ha	1.36	-
Pillar 1 payment (€/ha)	275	-6
Gross Margin (€/ha)	1,123	-8%

Source: Teagasc National Farm Survey

Figure 26 presents the distribution of average income on Cattle Other farms in 2023. The proportion of farms reporting an FFI below €5,000 increased to 38 percent, up 12 percentage points compared to 2022. The proportion of Cattle Other farms with an FFI of between €5,000 and €10,000 was marginally down at 14 percent, with a larger decline in the proportion of Cattle Other farms reporting a FFI of between €10,000 and €20,000 bracket, down 10 percentage points to 19 percent. The proportion in the €20,000 to €50,000 income category increased by 3 percentage points to 24 percent in 2023. There was a 3 percentage point decline in the proportion of Cattle Other farms earning more than €50,000, at 5 percent on average in 2023. It should be noted that 50 percent of Cattle Other farm-holders also worked off-farm in 2023.

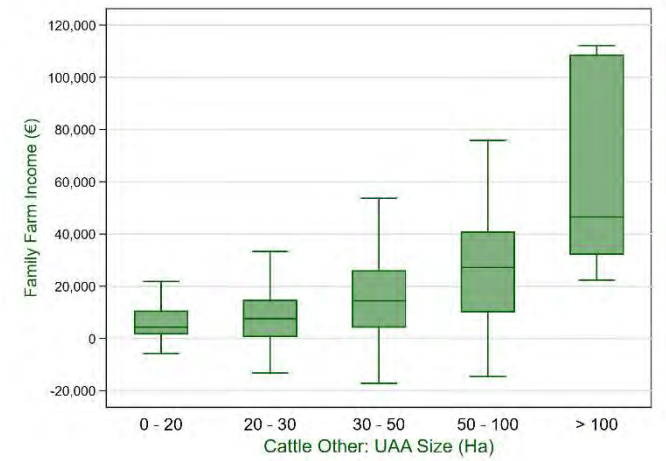
Fig 26: Cattle Other FFI distribution 2021- 2023



Source: Teagasc National Farm Survey

Figure 27 reflects the variation in average FFI by farm area, with a broad distribution of FFI reported for those farms in the larger size classes in particular. In terms of the overall population, approximately 3 percent of farms fall into the greater than 100 hectares size category, with 16 percent in the 50 to 100 hectare bracket and a further 26 percent in the 30 to 50 hectare category. 26 percent of Cattle Other farms were in the 20 and 30 hectare category, with the remaining 29 percent comprising farms of less than 20 hectares.

Fig 27: Distribution of Cattle Other FFI by farm size 2023



Source: Teagasc National Farm Survey

Credit: Pexels

Sheep 2023
Key Messages

Output Value

Decreased due to lower lamb prices and lower volume

Production Costs

Relatively stable but at a high level, with higher feed expenditure offset by lower overhead costs

Income

Declined due to lower output

CREDIT: PEXELS.COM

Sheep 2023

There were approximately 13,979 Sheep farms represented in the survey in 2023, having an average income of €12,625, a 22 percent decrease compared to 2022 (on foot of a similar decline the previous year). Key data with respect to the average Sheep farm in 2023 are illustrated in Table 12. Gross output on the average Sheep farm decreased by 5 percent to €58,061 in 2023,reflecting a combination of lower lamb prices and a lower volume of output.

Table 12: Components of average Sheep FFI 2023

	2023	'23/'22 change
	€	%
Gross Output	58,061	-5
of which Direct Payts	20,283	+10
Total Costs	45,417	-
of which direct costs	22,835	+3
of which overheads	22,601	-1
Family Farm Income	12,625	-22

Source: Teagasc National Farm Survey

Direct payments increased by 10 percent year-on-year to €20,283, on average. As on the other Drystock systems, payments made under the ANC and ACRES boosted FFI on Sheep farms in 2023. Similarly, the Sheep Welfare Scheme continued to make a significant contribution with an average payment of close to €1,500 in 2023.

Following a sharp increase in 2022, average production costs remained relatively stable on Sheep farms in 2023. Direct costs were up marginally by 3percent to €22,835, while overhead costs went down 1 percent to €22,601.

In terms of direct costs, the largest component, expenditure on concentrate feed, increased again in 2023 up 4 percent to €8,627 on average. On the average Sheep farm, concentrate use was generally unchanged year-on-year. On the other hand, expenditure on purchased bulky feed decreased significantly to €813. Fertiliser expenditure on the average Sheep farm decreased by 22 percent compared to 2022, to €3,318, on average. Nitrogen use was down marginally in 2023, following a significant reduction in 2022.

Depreciation costs eased somewhat on Sheep farms in 2023. Machinery depreciation decreased by 8 percent on average, to €4,007, while average building depreciation fell by 37 percent to €1,966. Costs relating to land improvement depreciation also decreased. However, building maintenance costs and machinery operating costs each increased by 6 percent and 5 percent on average, to €903 and €3,548 respectively, with land improvement maintenance up 26 percent to €1,335. Expenditure relating to car, electricity and phone decreased, by 5 percent to €3,659. Spending on fuel remained relatively stable at €1,592 on average, with conacre rental costs up 12 percent to €2,013. Other overhead costs accounted for €3,637 of the total, up 32 percent year-on-year.

Table 13 presents some key Sheep system indicators for 2023. Overall, little change in average farm UAA is reported compared to 2022, at 44 hectares. The average flock size increased marginally, (up 4 percent) to 135 ewes. On a per hectare basis, the average gross margin on Sheep farms was down 8 percent to €797 in 2023. This included a Basic Payment of €266, up on 2023 on average.

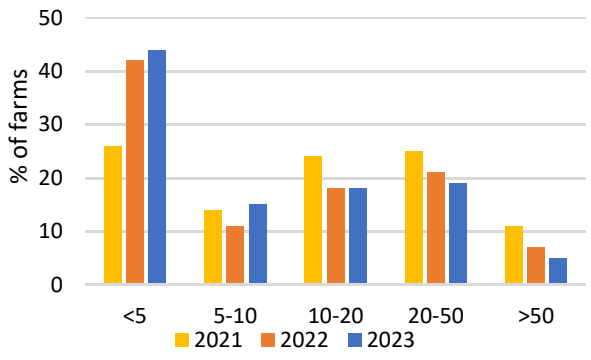
Table 13: Sheep farm indicators 2023

	2023	'23/'22 change
Farm Size (ha)	44	-1%
Number of Ewes	135	+4%
Livestock Units (lu/ha)	1.15	+4%
Pillar 1 payment (€/ha)	266	+7%
Gross Margin (€/ha)	€797	-8%

Source: Teagasc National Farm Survey

Figure 28 presents the distribution of FFI on Sheep farms from 2021 to 2023. Compared to 2022, the proportion of Sheep farms earning a FFI of less than €5,000 was up 6 percentage points to 43 percent in 2023. 15 percent of Sheep farms reported an income of between €5,000 and €10,000 in 2023, a 4 percentage point increase compared to 2022. The proportion of farms earning on average between €10,000 and €20,000 remained unchanged year-on-year at 18 percent, with the proportion earning between €20,000 and €50,000 declining by 3 percentage points to 19 percent. The proportion earning above €50,000, declined by a similar magnitude in 2023, comprising 4 percent of farms, on average.

Fig 28: Distribution of Sheep FFI 2021 - 2023



Source: Teagasc National Farm Survey

Credit: Pixabay

Tillage 2023
Key Messages

Output Value

Decreased due to lower grain prices and lower yields

Production Costs

Increased due to increase in both direct and overhead costs

Income

Decreased due to a decline in output value and a rise in production costs

CREDIT: ANDRE BROADKORB (TEAGASC)

Tillage 2023

A total of 6,246 Tillage farms were represented in the survey in 2023, earning an average income of €21,399 down 71 percent year-on-year. Although cereal area remained relatively unchanged compared to 2022, unfavourable weather conditions resulted in a decrease in cereal production volumes in aggregate. Cereal prices at harvest in 2022 were sharply down on the high levels experienced over recent years. Similarly, cereal prices were low due to relatively high international stocks and good production conditions elsewhere.

As such, the decrease in output value, coupled with an increase in production costs, resulted in a significant decrease in margins on the average Tillage farm in 2023. Table 14 reports the components of average Tillage FFI. Gross output decreased by 20 percent to €164,601 on the average Tillage farm in 2023. On average, direct payments increased by 9 percent, compared to 2022.

Table 14: Components of average Tillage FFI 2023

	2023	'23/'22 change
	€	%
Gross Output	164,601	-20
of which Direct Payts	33,052	+9
Total Costs	143,195	+8
of which direct costs	72,695	+8
of which overheads	70,507	+9
Family Farm Income	21,399	-71

Source: Teagasc National Farm Survey

Direct payments have in general been increasing on Tillage farms in recent years. In 2023, about half undertook the Straw Incorporation Measure, and received an average payment of over €5,500. One quarter of Tillage farms participated in the Protein Aid Scheme and received a similar payment of about €5,000, on average. 44% of Tillage farms received payments under the Tillage Incentive Scheme in 2023, with an average payment of about €2,000. As many Tillage farms also have livestock, payments were also received through various schemes relating to Cattle and Sheep.

Overall, although to a lesser degree than in 2022, average costs increased on Tillage farms in 2023 by 8 percent, to €143,195. On average, direct production costs increased by 8 percent year-on-year, with overhead costs up 9 percent. On average, the largest direct cost items related to fertiliser at €28,155 which was relatively unchanged compared to 2022, contracting at €13,958 which was up 6 percent year-on-year, crop protection up 14 percent to €12,734 and purchased seed costs which increased by 26 percent to €8,329. In general, expenditure on purchased concentrates is also significant on Tillage farms due to the presence of a cattle enterprise in many instance. In 2023, the data indicates that average spending on concentrates on Tillage farms increased by 21 percent to €5,298 on average. Similarly, expenditure related to livestock and veterinary also increased, to €1,826, on average.

In terms of the increase in overhead costs on Tillage farms in 2023, machinery depreciation accounted for €18,459, an increase of 12 percent compared to 2022. Machinery operating costs also increased, to a lesser degree, up 4 percent to €14,842. Conacre rental costs also increased on average, up 26 percent to €12,493. Hired labour costs also went up, by 33 percent on average to €3,727. While fuel expenditure was down 4 percent on average to €7,062, costs relating to car, electricity and phone was up 10 percent to €5,204. On average, costs relating to buildings depreciation and maintenance declined in 2023 to €3,513 (down 22 percent) and €1,400 (down 31 percent). Land improvement maintenance increased by 14 percent to €2,074 with smaller land related depreciation costs down compared to 2022. Other overhead costs on Tillage farms increased in 2023, up 8 percent to €6,165, on average.

It is important to note however that part of this observed increase in production costs is due to the enlargement of the tillage sample in the survey. The average size of the tillage farms reported in the survey increased as a result in 2023.

Table 15 indicates that the average Tillage farm area increased by 5 percent in 2023 to 73 hectares. Of this, 41 hectares was dedicated to cereals, relatively unchanged compared to 2022. The average Tillage farm gross margin was €1,254 per hectare in 2023, down 36 percent year-on-year. This included a Pillar 1 payment of €293, down slightly from the 2022 level.

Table 15: Average Tillage enterprise indicators 2023

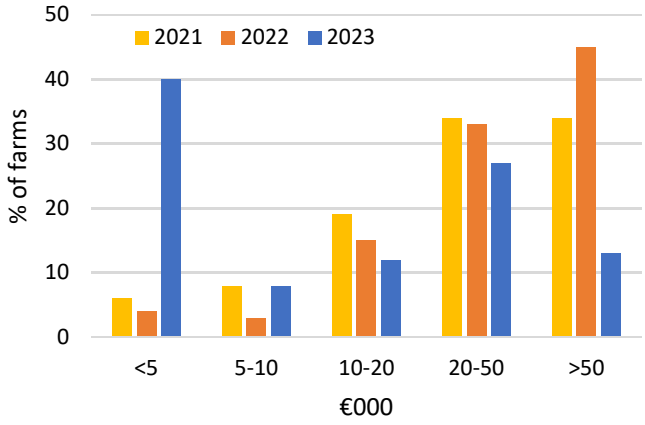
	2023	'23/'22 change
Farm Size (ha)	73	+5%
of which cereals (ha)	41	+2%
Cereal output (€/ha)	2,055	-32%
Pillar 1 payment (€/ha)	293	-5
Gross Margin (€/ha)	€1,254	-36%

Source: Teagasc National Farm Survey

Figure 29 presents the distribution of average FFI earned on Tillage farms since 2021. Of note is the dramatic

increase in the proportion of farms reporting an FFI of less than €5,000 in 2023, at 40 percent, up from 4 percent in 2022. Conversely, the proportion with an FFI in excess of €50,000, declined from 45 percent to 12 percent year-on-year. Of these, only 6 percent earned more than €100,000 in 2023, compared to 18 percent the previous year. The proportion of Tillage farms earning between €5,000 and €10,000 in 2023 increased by 5 percentage points to 8 percent, with the proportion reporting an income of between €10,000 and €20,000 declining by 4 percentage points to 12 percent. In 2023, 27 percent of Tillage farms reported an FFI of between €20,000 and €50,000 (down 5 percent compared to 2022).

Fig 29: Average Tillage FFI distribution 2021 - 2023



Source: Teagasc National Farm Survey

Credit: iStock

Regional Analysis, Off Farm Employment and Viability 2023

Key Messages

Regional Income

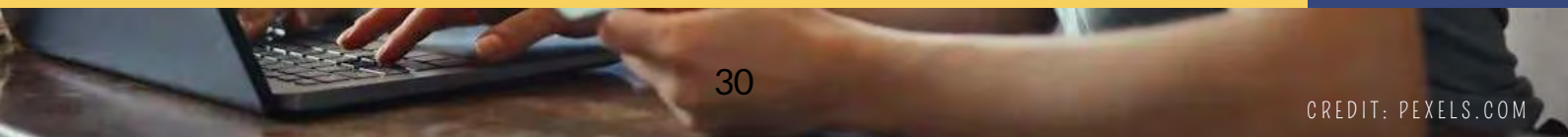
Larger reduction in the Southern and Midland and Eastern regions, relative to the Northern and Western region

Off farm employment

Continuing increase in prevalence of off-farm employment

Viability

Decreased due to a decline in income across all of the main farm systems



CREDIT: PEXELS.COM

Regional FFI and Off Farm Employment 2023

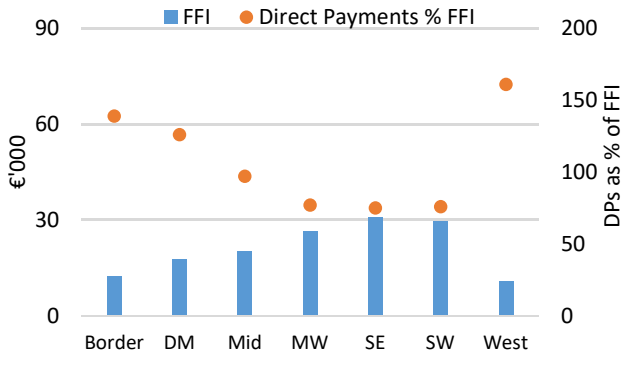
Farm income varies widely by region, driven by farm system, scale, profitability and direct payments. Those regions where dairying is more prevalent are generally more profitable and have a lower reliance on direct payments (Figure 30). However, in 2023, the decline in farm income was felt proportionately more in those regions due to the sharp decline in FFI.

Average family farm income in 2023 was highest in the South-East at €30,950 and lowest in the West, where average FFI was more than five times smaller at €10,891. This is of course reflective of the types of farms in those areas, with a higher prevalence of Drystock farms and smaller farms generally, in areas where incomes are lower. Farms in the Midlands, Mid-West and South-West reported levels of FFI between €20,000 and €30,000 in 2022. Average FFI in the Dublin, Mid-East and Border regions were below this at close to €18,000 and over €12,000 respectively.

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 161 percent of average FFI, reflecting an average direct payment of about €17,500) in 2023. This was followed by the Border region where direct payments comprised 139 percent of FFI, with an average payment of almost €17,000 and the Dublin Mid-East region at 126 percent and an average payment of about €22,500. In the Midlands region in 2023, the proportion of FFI accounted for by direct payments was 97 percent, with an average payment of about €20,300. In the remaining regions, the Mid-West, South-East and South-West, direct payments accounted for about three-quarters of FFI in 2023, with an average payment of between €26,000 and €31,000.

In general, the sharp decline in farm incomes in 2023 increased the relative contribution of direct payments to FFI in 2023 across the regions.

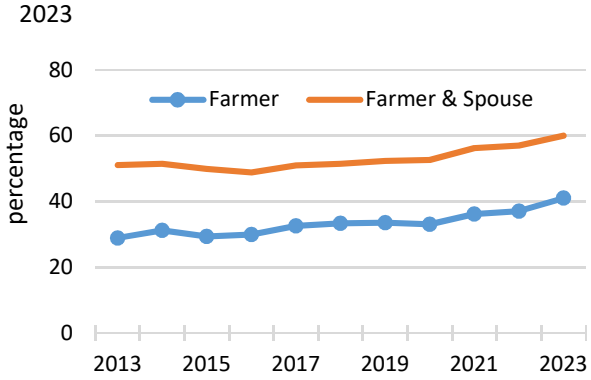
Fig 30: Average FFI and DPs as a % of FFI by region 2023



Source: Teagasc National Farm Survey

The proportion of farm households where either the farmer or spouse was employed off-farm increased in 2023 to 60 percent. The proportion of farm holders employed off-farm also increased to 42 percent. Trends in both farm holder and farm household (farmer and spouse) off-farm employment are presented in Figure 31. The gradual increase in the proportion of farm households where both the farmer and spouse are employed off farm in recent years is particularly evident.

Fig 31: Off-farm employment (farmer and spouse) 2013 - 2023



Source: Teagasc National Farm Survey

The off-farm employment situation differs by system, with Drystock farmers most likely to work off-farm. On average, 47 percent of operators on Cattle Rearing farms also worked off farm, with the proportion across the Cattle Other, Sheep and Tillage systems slightly higher at 50 percent.

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 (where either the farm holder or spouse was employed off-farm) was 59 percent on Cattle Rearing farms, with the same figure evident on Sheep farms. The comparative figure was 61 percent on Tillage farms and 63 on Cattle Other farms.

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 2023, at 44 percent. Overall, just under one-third of farm households were in receipt of pension income in 2023, 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.

Credit: Pexels

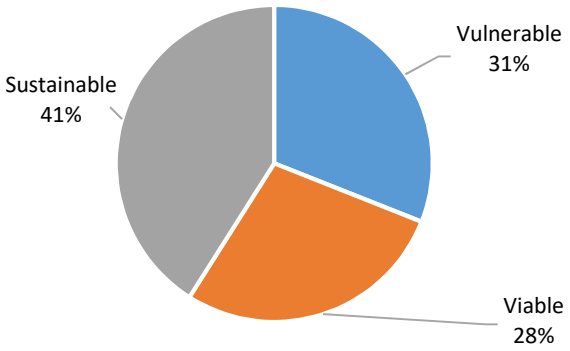
Viability 2023

A farm business is defined as being *economically viable* if FFI is sufficient to remunerate family labour at the minimum wage in 2023 (which is assumed here to be €20,340 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 only 28 percent of the farm population represented by the Teagasc NFS in 2023 were classed as being economically viable (Figure 32).

Fig 32: Viability of Irish farming 2023

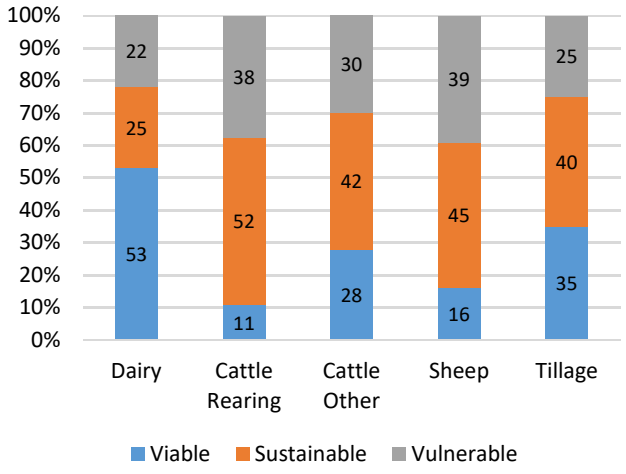


Source: Teagasc National Farm Survey

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 dropped sharply in 2023 (down 15 percentage points). Subsequently, the proportion of farms categorised as sustainable (due to the presence of income from off-farm employment) increased by 8 percentage points. The proportion of vulnerable farms increased by 7 percentage points year-on-year to 31 percent.

The viability of Irish farms varies across system. Figure 33 illustrates the differential between the viability of Dairy and other farms, on average in 2023. In 2023, 53 percent of Dairy farms were found to be viable (down 40 percentage points on 2022) reflective of the dramatic disimprovement in Dairy farm incomes in 2023. The proportion of Dairy farm households deemed to be sustainable, due to the presence of an off-farm income source within the household, increased as a result (up 22 percentage points) to 25. Similarly, the proportion of Dairy farms considered vulnerable in 2023, increased by 18 percentage points to 22 percent. The proportion of viable Tillage farms stood at 35 percent in 2022, down from 78 the previous year, again reflective of the sharp decline in Tillage farm incomes in 2023. In turn, those in the sustainable category increased from 10 percent to 40, with those found to be vulnerable also increasing from 12 percent to 25, on average.

Fig 33: Viability of farming by system 2023



Source: Teagasc National Farm Survey

The situation on Drystock farms was even more challenging, particularly on Cattle Rearing farms where only 11 percent were deemed viable in 2023, the figure down 5 percentage points year-on-year. The proportion of Cattle Rearing farms considered sustainable in 2023 was 52 percent, unchanged versus 2022. The proportion of Cattle Rearing farms classified as vulnerable in 2023 increased by 6 percentage points to 38 percent. 28 percent of Cattle Other farms were classified as viable in 2023, the figure down 6 percentage points year-on-year. There was a 7 percentage point increase in the proportion of Cattle Other farms deemed to be sustainable in 2023, at 42 percent. The proportion of Cattle Other farms categorised as vulnerable in 2023 was unchanged from 2022 at 31 percent. There was a year-on-year decline in the proportion of viable Sheep farms in 2023, down 12 percentage points to 16 percent in 2023. The proportion of Sheep farms found to be sustainable was unchanged at 46 percent in 2023. The proportion classified as vulnerable increased by 12 percentage points to 39 percent.

To put these results in context, the data indicates that there were just over 8,000 viable Dairy farm businesses in Ireland in 2023, with just over 1,500 Cattle Rearing farms and just over 9,500 Cattle Other farms considered viable. The number of viable Sheep farms decreased to under 2,500 in 2023, with just over 2,200 Tillage farms similarly considered viable.

The data indicate that there were over 15,500 vulnerable Cattle farms in 2023. 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. A special survey of those farms conducted in 2022 indicated that about 40 percent of small cattle and sheep farms were found to be vulnerable, with a similar proportion considered sustainable and the remaining one-fifth viable.

The regional figures are also stark, with 38 percent of farms in the South classified as viable, 29 percent in the East and Midlands and 13 percent in the North and West. These figures are reflective of the composition of agriculture and the sustainability of individual farm systems across regions. Some 36 percent of farms in the North and West region in 2023 were vulnerable, compared to 26 percent in the South and 35 percent in the East and Midlands region. Over half of farm households in the North and West were classed as sustainable in 2023, with the equivalent proportions in the East and Midlands 36 percent and South 37 percent.

Credit: Pexels

Appendices

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Table - 08A (2023) 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	294	95	232	81	77	14	793
Per Cent of Population	18	17	40	16	7	1	100
Overall Results (€)							
Gross Output	295,928	46,620	66,356	58,061	164,601	239,132	112,670
of which Land Let	263	343	1,450	272	2,293	1,339	917
Direct Payments	21,667	17,137	16,505	20,283	33,052	34,658	19,628
- Direct Costs	145,751	17,964	26,496	22,835	72,695	113,793	50,561
=Gross Margin	150,177	28,656	39,860	35,226	91,906	125,339	62,110
- Overhead Costs	100,745	21,232	25,125	22,601	70,507	109,491	42,184
= Family Farm Income	**49,432**	**7,425**	**14,735**	**12,625**	**21,399**	**15,848**	**19,925**
Net Sales & Receipts	298,098	47,267	67,283	57,913	168,376	258,171	114,054
- Current Cash Expenditure	209,547	31,203	42,206	38,512	120,906	177,627	77,571
= Cash Income (Approx)	88,551	16,064	25,076	19,401	47,470	80,544	36,483
- Net New Investment	39,085	6,218	6,136	4,447	18,836	39,852	13,209
= Cash Flow	49,466	9,846	18,940	14,955	28,633	40,692	23,274
Asset Values (€)							
Machinery	127,459	22,693	30,901	20,560	110,834	173,463	53,062
Livestock: Breeding	98,659	27,710	11,929	23,480	10,624	65,858	32,760
Trading	55,223	19,790	45,695	20,047	29,581	101,245	38,420
Land & Buildings	1,200,679	536,105	731,423	595,549	1,401,236	1,654,062	822,783
Gross New Investment	**43,417**	**7,106**	**7,462**	**5,164**	**22,966**	**51,839**	**15,255**
Loans Closing Balance	**91,385**	**10,062**	**14,804**	**7,939**	**38,065**	**101,788**	**29,589**
Distribution - % of Farms							
Gross Output 0 – 10,000	0.0	0.0	0.4	1.6	0.0	0.0	0.4
10,000 – 20,000	0.4	6.9	10.7	14.1	5.9	0.0	8.2
20,000 – 40,000	0.4	43.9	35.4	40.8	8.1	0.0	28.9
40,000 – 60,000	3.0	30.4	16.6	11.9	16.6	0.0	15.5
60,000 – 100,000	8.8	13.1	20.2	14.2	14.3	0.0	15.2
> 100,000	87.4	5.7	16.7	17.5	55.2	100.0	31.7
=Total	100	100	100	100	100	100	100
Soil Group : (1)	55.3	31.4	52.8	25.5	76.3	26.2	46.5
(2)	39.9	59.1	42.1	46.5	20.3	73.8	44.1
(3)	4.2	9.5	4.3	23.8	1.0	0.0	8.0
=Total	100	100	100	100	100	100	100

Table - 08B (2023) 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	294	95	232	81	77	14	793
Per Cent of Population	18	17	40	16	7	1	100
LAND (ha)							
Area Owned	48.6	30.2	34.1	40.1	55.5	77.6	39.2
Total Area	66.9	35.4	37.2	48.0	75.5	97.7	47.7
Tillage	1.3	0.0	1.1	0.6	50.4	9.8	4.6
of which Total Cereals	0.6	0.0	0.8	0.4	40.9	7.1	3.6
Potatoes	0.0	0.0	0.0	0.0	0.7	0.0	0.1
Grassland Silage	21.3	8.4	9.1	5.8	4.8	25.9	10.6
Hay	0.5	0.5	0.7	0.8	1.2	1.1	0.7
Pasture	40.0	21.1	21.6	30.7	14.0	50.2	26.2
Rough Grazing	1.0	1.3	1.2	4.9	0.0	5.7	1.7
U.A.A	64.6	33.8	35.5	44.2	73.3	95.4	45.5
Remainder of Farm	2.4	1.6	1.7	3.8	2.2	2.3	2.2
Forage & Crop Acreage	63.6	31.8	33.7	41.8	71.3	89.8	43.6
LIVESTOCK							
Cattle							
Dairy Cows	94.5	0.0	0.0	0.0	0.0	41.1	17.6
Other Cows	1.0	24.2	9.9	7.0	6.4	9.2	10.0
Heifers-in-Calf	0.0	0.0	0.0	0.0	0.0	0.0	0.0
< 1 Year Old	49.3	21.1	26.7	9.9	10.9	54.5	26.3
1 - 2 Year Old Male	6.3	2.2	17.7	2.9	7.4	39.0	10.2
1 - 2 Year Old Female	23.9	5.6	12.3	5.4	6.8	26.2	11.9
=> 2 Year Old Male	0.6	0.3	4.1	0.8	2.6	6.7	2.2
=> 2 Year Old Female	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bulls	0.8	0.7	0.3	0.2	0.2	0.9	0.4
Total Cattle	180.2	55.4	73.9	27.2	36.1	184.1	81.0
Sheep (avg. no)							
Ewes	1.3	0.9	8.5	135.4	27.1	87.1	29.2
Other Sheep	1.6	1.0	9.1	129.4	33.4	78.8	28.9
Total Sheep	2.9	1.9	17.5	264.8	60.5	165.9	58.1
Grazing Livestock Units							
Dairy Cows	94.5	0.0	0.0	0.0	0.0	41.1	17.6
Other Cattle	41.8	35.9	45.8	17.4	23.8	84.6	37.7
Sheep	0.4	0.3	2.4	33.0	8.2	21.9	7.4
Horses	0.1	0.9	0.1	0.2	0.2	0.0	0.3
Total Livestock Units	136.8	37.1	48.2	50.7	32.3	147.6	62.9
LABOUR UNITS							
Family	1.43	0.95	0.91	0.97	0.94	1.98	1.04
Total	1.85	0.97	0.94	1.00	1.11	2.54	1.15

Table - 08C (2023) 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	294	95	232	81	77	14	793
Per Cent of Population	18	17	40	16	7	1	100
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	237,113	-	-	-	-	91,773	44,020
of which milk	231,249	-	-	-	-	90,129	42,940
Cattle	42,940	30,234	44,330	14,464	25,766	90,320	36,061
Sheep & Wool	293	194	2,019	22,476	5,797	15,591	5,232
Pigs	141	-	-	-	2	-	26
Poultry	679	-	47	-	-	3,985	196
Horses	119	570	131	50	19	-	179
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**281,286**	**30,998**	**46,528**	**36,990**	**31,584**	**201,669**	**85,714**
of which Disease Comp.	1,727	77	253	14	144	49	439
CROPS							
Wheat	11	-	26	-	19,050	776	1,424
Barley - Feeding	557	-	856	176	32,568	7,340	2,967
Barley - Malting	103	-	143	-	8,361	-	691
Oats	56	-	133	83	6,607	1,218	579
Potatoes	-	-	-	-	9,637	-	709
Other	623	458	1,746	2,053	27,364	5,237	3,310
of which Forestry Premium	89	235	242	135	503	271	215
Sub-Total Crops	**1,350**	**458**	**2,903**	**2,313**	**103,588**	**14,571**	**9,680**
TOTAL LIVESTOCK & CROPS	**282,636**	**31,456**	**49,431**	**39,302**	**135,172**	**216,240**	**95,394**
Machinery Hire Revenue	66	88	527	78	1,945	1,403	412
Other Current Receipts	373	110	562	257	570	974	408
Pillar I Payment CAP	15,865	8,250	9,758	11,739	21,508	23,759	11,988
Pillar II Payment CAP	5,802	8,887	6,747	8,544	11,544	10,900	7,641
Of which - ANC	2,092	2,418	1,848	2,808	930	3,531	2,101
- ACRES	357	1,983	1,214	787	2,442	1,722	1,215
+ Income from Land Let	263	343	1,450	272	2,293	1,339	917
- Inter-Enterprise Transfers	7,134	-	617	146	2,412	13,610	1,921
TOTAL GROSS OUTPUT	**295,928**	**46,620**	**66,356**	**58,061**	**164,601**	**239,132**	**112,670**

Table - 08D (2023) 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	294	95	232	81	77	14	793
Per Cent of Population	18	17	40	16	7	1	100
DIRECT COSTS (€)							
Purchased Concentrates	61,535	4,321	10,820	8,627	5,298	53,492	18,693
Purchased Bulky Feed	6,879	955	555	813	615	3,703	1,853
Fertiliser	23,845	3,337	4,603	3,318	28,155	21,528	9,613
Crop Protection	977	125	362	239	12,734	2,472	1,352
Purchased Seed	949	123	347	359	8,329	2,665	1,039
Hire of Machinery	17,391	4,447	4,456	3,118	13,958	9,883	7,340
Transport	157	64	227	84	106	511	159
Livestock (A.I. Vet etc.)	16,339	2,467	2,617	3,642	1,826	9,733	5,275
Casual Labour	2,575	20	136	181	206	91	568
Other	14,705	1,811	1,989	2,111	1,861	9,498	4,366
Sub-Total	**145,352**	**17,671**	**26,114**	**22,493**	**73,087**	**113,577**	**50,256**
Fodder Crop Adjustment	401	293	384	323	(398)	216	302
TOTAL DIRECT COSTS	**145,751**	**17,964**	**26,496**	**22,835**	**72,695**	**113,793**	**50,561**
OVERHEAD COSTS (€)							
Rent of Conacre	9,783	1,607	1,808	2,013	12,493	8,096	4,118
Car, Elec, Phone	12,243	2,834	3,265	3,659	5,204	10,182	5,114
Current Hired Labour	9,125	260	395	592	3,727	10,120	2,357
Interest Charges	4,905	540	920	452	2,021	5,402	1,640
Machinery Deprec.	20,259	4,336	5,651	4,007	18,459	29,707	9,065
Machinery Operating	12,936	3,657	4,292	3,548	14,842	16,003	6,558
of which Fuel & Lub	5,855	1,548	2,035	1,592	7,061	7,186	3,010
Buildings Deprec.	13,814	2,755	2,794	1,966	3,513	12,815	4,828
Buildings Mainten.	3,746	778	957	903	1,400	2,989	1,482
Land Improv. Deprec.	2,201	492	457	489	609	2,862	827
Land Improv. Maint.	3,344	1,071	1,253	1,335	2,074	3,354	1,702
Other	8,250	2,901	3,333	3,637	6,165	7,961	4,469
OVERHEAD COSTS	**100,745**	**21,232**	**25,125**	**22,601**	**70,507**	**109,491**	**42,184**
TOTAL NET EXPENSES	**246,498**	**39,195**	**51,623**	**45,417**	**143,195**	**223,284**	**92,743**
Distribution - % of farms							
Costs % Output < 50	1	4	10	9	3	-	6
50 -< 60	2	5	10	7	11	-	7
60 -< 70	12	9	18	14	5	-	13
70 -< 80	28	24	17	17	20	7	20
80 -< 90	31	21	14	22	15	35	20
90 +	26	38	32	31	47	58	33
=Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**
Avg %	**84**	**89**	**81**	**82**	**91**	**99**	**84**

Table - 08E (2023) 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	294	95	232	81	77	14	793
Per Cent of Population	18	17	40	16	7	1	100
Holder							
Age of Holder	54.6	60.8	59.1	58.9	55.3	58.9	58.3
Marital Status - Married %	84.3	65.3	73.6	63.5	70.4	81.0	72.3
Widowed %	1.4	6.9	2.1	8.4	3.0	0.0	3.8
Single %	12.8	22.6	20.4	23.1	24.4	19.0	20.1
Separated %	1.0	3.6	3.6	5.1	2.2	0.0	3.2
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	3.5	2.4	2.8	2.6	2.9	3.8	2.8
< 24 (no.)	1.3	0.4	0.7	0.7	0.9	1.3	0.8
< 24 % HH	54.4	24.0	31.8	25.5	40.1	54.8	34.5
25 - 44 (no.)	0.6	0.4	0.5	0.4	0.5	0.8	0.5
25 - 44 % HH	41.4	26.1	33.2	24.3	29.9	50.0	32.0
Demograph. Viable % HH	77.4	42.2	55.9	51.2	58.2	81.0	57.2
Off-farm sources of income – Holder and/or Spouse							
Off-farm Job % HH	55.7	58.5	62.9	59.0	61.3	53.6	60.0
Off-farm Job Holder % HH	11.4	47.0	50.2	50.1	49.8	10.7	42.1
Off-farm Job Spouse % HH	52.8	34.5	42.1	27.2	48.7	50.0	40.9
Pensioners (no.)	0.3	0.6	0.5	0.5	0.3	0.4	0.5
Pensioners % HH	19.8	43.5	32.1	33.9	18.3	31.0	31.1
Unemployment Etc. (no.)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unemployment Etc. % HH	0.8	1.0	2.3	4.1	1.5	0.0	2.0
Distribution - % of farms							
F.F.I. (€) < 3,500	14	38	30	37	40	39	30
F.F.I. (€) < 5,000	14	50	38	44	41	39	37
FFI 5,000 – 10,000	4	17	14	15	8	15	12
FFI 10,000 – 20,000	9	21	19	18	12	0	17
FFI 20,000 – 30,000	12	6	14	6	10	15	11
FFI 30,000 – 50,000	19	4	10	13	17	19	12
FFI 50,000 – 70,000	15	1	1	4	6	4	4
FFI 70 - 100,000	12	1	3	1	1	4	4
>100,000	15	0	1	0	6	4	4

Table - 14A - (2023) Farm Financial Results by Region - All Farms

Region	Border	Dublin Mid-East	Midlands	Mid-West	South-East	South-West	West
No. of Farms in Sample	119	119	115	126	126	123	65
Per Cent of Population	16	9	10	15	10	17	18
Overall Results (€)							
Gross Output	70,393	133,128	119,090	135,212	165,595	150,696	59,265
of which Land Let	292	1,626	487	1,598	1,633	122	-
and Direct Payments	16,939	22,504	19,706	20,380	23,089	22,234	17,558
- Direct Costs	29,943	62,487	52,599	59,314	75,210	70,796	24,755
= Gross Margin	40,451	70,641	66,491	75,898	90,384	79,900	34,510
- Overhead Costs	28,263	52,808	46,152	49,601	59,434	50,480	23,619
= Family Farm Income	**12,187**	**17,833**	**20,339**	**26,297**	**30,950**	**29,420**	**10,891**
Net Sales & Receipts	71,012	134,636	123,057	132,392	169,774	152,549	58,324
- Current Cash Expend.	47,663	97,014	80,493	91,793	113,495	103,309	39,574
= Cash Income (Approx)	23,350	37,623	42,564	40,599	56,279	49,240	18,749
- Net New Investment	6,702	11,448	14,905	21,331	22,571	17,124	4,041
= Cash Flow	16,647	26,175	27,659	19,268	33,708	32,116	14,708
Asset Values (€)							
Machinery	31,540	64,719	63,322	65,635	83,546	60,104	27,495
Livestock: Breeding	25,090	31,659	33,646	38,538	43,533	43,142	22,382
Trading	27,897	34,266	52,790	51,383	46,865	30,172	32,038
Land & Buildings	528,701	875,312	969,992	932,080	1,361,938	880,476	436,373
Gross New Investment	7,372	12,820	17,394	25,104	27,169	19,550	4,634
Loans Closing Balance	**14,002**	**36,104**	**31,953**	**36,283**	**47,857**	**46,397**	**11,596**
Total Standard Output (TSO)	**40,781**	**87,703**	**70,686**	**85,578**	**106,080**	**98,187**	**33,954**
Total Standard Output (TSO)	**40,781**	**87,703**	**70,686**	**85,578**	**106,080**	**98,187**	**33,954**
Distribution - % of Farms							
Gross Output 0 – 10,000	2.7	0.0	0.0	1.1	0.0	0.0	0.0
10,000 – 20,000	8.1	13.3	9.6	4.0	3.0	7.0	13.4
20,000 – 40,000	38.4	22.6	22.7	23.0	22.7	24.2	30.8
40,000 – 60,000	17.6	14.3	15.4	13.9	11.6	13.4	26.3
60,000 – 100,000	15.5	8.1	21.9	18.0	12.4	13.3	19.5
> 100,000	17.7	41.7	30.3	40.0	50.3	42.2	10.0
= Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Soil Group : (1)	15.2	56.5	56.6	45.9	69.1	63.3	30.5
(2)	76.7	36.8	40.1	45.6	27.9	21.5	51.1
(3)	8.1	3.6	2.7	8.6	1.2	15.2	15.3
= Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table - 14B - (2023) Resources per Farm by Region - All Farms

Region	Border	Dublin Mid-East	Midlands	Mid-West	South-East	South-West	West
No. of Farms in Sample	119	119	115	126	126	123	65
Per Cent of Population	16	9	10	15	10	17	18
LAND (ha)							
Area Owned	30.8	44.8	41.4	42.0	47.2	45.7	32.8
Total Area	39.3	57.1	50.4	49.5	57.2	55.2	38.4
Tillage	0.4	15.0	3.8	1.9	12.5	3.3	0.1
of which Total Cereals	0.2	11.4	3.2	1.1	10.1	2.7	0.1
Potatoes	0.0	0.0	0.0	0.4	0.0	0.0	0.0
Grassland Silage	8.8	11.0	11.8	12.7	12.8	11.4	7.8
Hay	0.1	1.3	0.8	0.8	1.2	0.3	0.2
Pasture	23.6	24.6	28.3	28.9	26.2	33.9	25.1
Rough Grazing	2.8	1.1	1.1	2.3	1.0	1.8	0.7
U.A.A	**37.1**	**55.1**	**49.2**	**48.2**	**55.2**	**52.5**	**34.7**
Remainder of Farm	2.2	2.0	1.2	1.3	1.9	2.7	3.7
Forage & Crop Acreage	34.8	53.1	47.4	45.3	53.4	51.2	33.5
LIVESTOCK							
Cattle							
Dairy Cows	7.3	16.6	15.2	24.4	29.4	35.9	3.8
Other Cows	11.2	8.7	15.9	9.0	8.5	4.6	12.1
Heifers-in-Calf	0.0	0.0	0.0	0.0	0.0	0.0	0.0
< 1 Year Old	19.6	23.6	33.1	34.9	33.0	27.8	17.7
1 - 2 Year Old Male	5.6	9.7	13.1	15.6	14.1	5.6	8.4
1 - 2 Year Old Female	8.4	10.5	17.1	13.5	16.3	15.2	6.6
=> 2 Year Old Male	0.9	2.9	2.8	3.8	1.7	1.5	2.4
=> 2 Year Old Female	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bulls	0.4	0.3	0.6	0.6	0.4	0.4	0.4
Total Cattle	**55.3**	**76.0**	**101.5**	**104.7**	**105.5**	**92.6**	**53.1**
Sheep (avg. no)							
Ewes	33.8	63.0	15.9	7.0	22.4	23.3	28.4
Other Sheep	32.9	59.3	17.9	7.4	27.2	18.5	28.4
Total Sheep	66.8	122.3	33.8	14.5	49.6	41.8	56.8
Grazing Livestock Units							
Dairy Cows	7.3	16.6	15.2	24.4	29.4	35.9	3.8
Other Cattle	29.5	36.2	52.9	46.6	43.2	30.6	31.3
Sheep	8.8	15.3	4.2	1.9	6.8	5.4	7.0
Horses	0.6	0.1	0.4	0.1	0.6	0.0	0.2
Total Livestock Units	**46.1**	**68.3**	**72.7**	**73.0**	**79.9**	**71.9**	**42.2**
LABOUR UNITS							
Family	1.09	1.07	0.90	1.09	1.10	1.22	0.89
Total	1.16	1.21	1.05	1.23	1.26	1.37	0.93

Table - 14C - (2023) Gross Output and Direct Payments by Region - All Farms

Region	Border	Dublin Mid-East	Midlands	Mid-West	South-East	South-West	West
No. of Farms in Sample	119	119	115	126	126	123	65
Per Cent of Population	16	9	10	15	10	17	18
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	18,438	43,346	39,927	60,142	74,040	91,426	8,738
of which milk	17,899	42,510	38,509	58,557	71,980	89,640	8,592
Cattle	27,562	31,038	51,226	44,789	43,069	29,649	30,751
Sheep & Wool	6,510	11,416	3,625	1,412	4,196	3,548	4,306
Pigs	-	-	113	-	-	-	-
Poultry	583	110	-	-	-	-	-
Horses	184	76	789	200	78	-	10
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**53,277**	**85,986**	**95,680**	**106,542**	**121,383**	**124,623**	**43,805**
of which Disease Comp.	293	423	153	437	58	1,650	-
CROPS							
Wheat	37	7,941	273	177	2,815	861	-
Barley - Feeding	120	8,922	3,036	1,296	6,865	3,349	-
Barley - Malting	-	404	225	-	5,102	78	-
Oats	39	1,385	905	189	1,720	253	23
Potatoes	-	160	-	4,990	425	-	-
Other	1,662	8,540	1,878	2,212	8,027	4,756	183
of which Forestry Prem.	263	249	269	205	61	554	159
Sub-Total Crops	**1,858**	**27,352**	**6,317**	**8,864**	**24,954**	**9,298**	**206**
TOTAL LIVESTOCK & CROPS	**55,135**	**113,338**	**101,997**	**115,406**	**146,338**	**133,921**	**44,011**
Machinery Hire Revenue	232	521	1,476	832	6	42	6
Other Current Receipts	56	554	608	1,360	191	174	215
Pillar I Payment CAP	9,312	15,803	12,276	12,739	15,479	12,843	8,716
Pillar II Payment CAP	7,627	6,702	7,429	7,641	7,610	9,391	8,842
ANC	2,931	1,346	2,077	2,044	1,430	2,143	2,690
ACRES	1,246	712	1,167	1,302	1,510	1,277	1,869
+ Income from Land Let	292	1,626	487	1,598	1,633	122	-
- Inter-Enterprise Transfers	598	2,136	3,378	2,486	3,392	2,917	414
TOTAL GROSS OUTPUT	**70,393**	**133,128**	**119,090**	**135,212**	**165,595**	**150,696**	**59,265**

Table - 14D - (2023) Direct and Overhead Costs by Region - All Farms

Region	Border	Dublin Mid-East	Midlands	Mid-West	South-East	South-West	West
No. of Farms in Sample	119	119	115	126	126	123	65
Per Cent of Population	16	9	10	15	10	17	18
DIRECT COSTS (€)							
Purchased Concentrates	13,301	18,746	19,388	22,615	25,150	27,527	9,864
Purchased Bulky Feed	483	2,368	2,290	2,044	2,747	3,934	445
Fertiliser	4,462	15,066	9,168	10,309	17,646	11,806	4,048
Crop Protection	182	4,119	1,087	1,087	3,225	924	202
Purchased Seed	194	2,371	930	1,138	2,349	851	175
Hire of Machinery	4,551	9,008	7,772	9,651	9,639	9,463	4,261
Transport	38	164	304	231	114	208	80
Livestock (A.I. Vet etc.)	3,362	4,925	5,564	6,463	7,264	8,049	3,116
Casual Labour	48	1,029	427	816	608	1,203	336
Other	2,555	4,253	4,764	5,294	6,513	6,711	1,967
Sub-Total	**29,179**	**62,048**	**51,694**	**59,647**	**75,254**	**70,676**	**24,495**
Fodder Crop Adj.	764	440	901	-332	-72	138	260
TOTAL DIRECT COSTS	**29,943**	**62,487**	**52,599**	**59,314**	**75,210**	**70,796**	**24,755**
OVERHEAD COSTS (€)							
Rent of Conacre	2,207	6,544	4,154	4,913	6,498	5,067	1,535
Car, Electricity, Phone	3,777	5,910	5,142	6,000	5,965	6,883	3,651
Current Hired Labour	1,390	2,471	3,334	2,878	3,647	3,188	657
Interest Charges	793	1,767	1,627	2,353	2,800	2,461	651
Machinery Depreciation	5,993	11,829	10,910	10,473	13,141	10,113	5,017
Machinery Operating	4,672	9,695	7,008	7,062	9,267	6,743	3,559
of which Fuel & Lub	2,133	4,262	3,601	3,378	4,153	2,920	1,637
Buildings Depreciation	3,057	5,160	5,353	5,798	6,749	6,531	2,937
Buildings Maintenance	1,143	1,737	1,247	1,939	1,714	1,983	831
Land Improv. Deprec.	594	786	905	1,035	998	1,061	471
Land Improv. Maint.	1,198	1,879	1,744	1,855	2,613	1,700	1,209
Other	3,440	4,901	4,722	5,294	5,984	4,750	3,104
OVERHEAD COSTS	**28,263**	**52,808**	**46,152**	**49,601**	**59,434**	**50,480**	**23,619**
TOTAL NET EXPENSES	**58,206**	**115,296**	**98,747**	**108,917**	**134,616**	**121,293**	**48,374**
Distribution - % of farms							
Gross Output < 50	3.5	0.4	9.3	7.4	0.7	15.4	6.0
50 -< 60	5.0	11.0	7.0	2.1	7.2	10.0	14.2
60 -< 70	10.7	11.0	19.4	15.9	13.3	8.4	12.5
70 -< 80	18.8	19.5	16.1	21.3	25.2	21.8	12.9
80 -< 90	30.5	18.3	15.7	23.6	21.6	17.8	13.4
90 +	31.5	39.7	32.5	29.7	32.0	26.5	41.0
= Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Avg %	83.6	88.0	81.4	81.9	88.0	77.3	85.2

Table - 14E - (2023) Demographic Data by Region - All Farms

Region	Border	Dublin Mid-East	Midlands	Mid-West	South-East	South-West	West
No. of Farms in Sample	119	119	115	126	126	123	65
Per Cent of Population	16	9	10	15	10	17	18
Holder							
Age of Holder	57.1	61.0	61.3	58.4	55.2	55.4	56.7
Marital Status - Married %	60.2	79.9	67.5	86.5	71.4	73.5	75.3
Widowed %	5.5	1.6	2.5	2.7	7.1	1.5	3.6
Single %	28.5	14.7	29.0	8.7	21.5	19.0	13.1
Separated %	4.8	3.7	0.9	2.1	0.0	5.0	5.7
=Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Household							
Household Size (no.)	2.75	2.70	2.72	3.12	2.89	3.14	2.88
< 24 (no.)	0.71	0.57	0.65	1.02	0.84	1.08	0.72
< 24 % HH	30.7	26.1	29.6	43.7	36.5	46.3	36.9
25 - 44 (no.)	0.47	0.35	0.40	0.48	0.69	0.50	0.48
25 - 44 % HH	31.7	24.4	31.4	30.8	47.3	33.2	32.4
Demograph. Viable % HH	55.7	43.9	55.3	59.6	68.7	63.7	61.4
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	52.7	57.2	52.6	71.5	56.8	64.0	72.1
Off-farm Job Holder % HH	41.5	39.8	40.2	41.2	39.1	42.1	56.2
Off-farm Job Spouse % HH	30.3	35.3	33.8	63.8	40.6	52.0	37.2
Pensioners (no.)	0.55	0.47	0.62	0.53	0.39	0.42	0.17
Pensioners % HH	33.8	25.9	43.8	34.3	26.9	28.3	12.3
Unemployment Etc. (no.)	0.05	0.00	0.04	0.01	0.01	0.00	0.04
Unemployment Etc. % HH	4.5	0.0	2.7	1.0	0.8	0.0	3.9
Distribution - % of farms							
F.F.I. (€) < 3,500	35	36	25	24	28	23	38
F.F.I. (€) < 5,000	46	40	34	31	29	27	43
FFI 5,000 – 10,000	14	14	16	6	8	10	19
FFI 10,000 – 20,000	20	15	16	19	12	18	15
FFI 20,000 – 30,000	8	6	12	15	13	12	9
FFI 30,000 – 50,000	7	15	11	14	19	10	9
FFI 50,000 – 70,000	4	5	3	6	6	8	2
FFI70TO100,000	1	2	6	3	7	8	2
>100,000	1	4	4	6	8	7	1

Appendix 1B: List of updated tables Teagasc NFS 2022

Table - 08a	Farm Financial Results by System of Farming (2022)	All Farms
Table - 08b	Resources per Farm by System of Farming (2022)	All Farms
Table - 08c	Gross Output & Direct Payments by System of Farming (2022)	All Farms
Table - 08d	Direct and Overhead Costs by System of Farming (2022)	All Farms
Table - 08e	Demographic Data by System of Farming (2022)	All Farms

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	311	126	225	116	81	19	878
Per Cent of Population	18	21	35	16	7	3	100
Overall Results (€)							
Gross Output	406,548	43,926	69,902	61,162	205,361	252,138	137,506
of which Land Let	249	491	1,310	321	2,292	819	848
Direct Payments	21,410	15,520	16,884	18,469	30,388	27,182	18,905
- Direct Costs	147,131	15,021	25,771	22,254	67,355	95,146	49,359
=Gross Margin	259,417	28,905	44,131	38,907	138,006	156,992	88,147
- Overhead Costs	101,825	20,139	26,034	22,821	64,483	75,497	41,833
= Family Farm Income	**157,591**	**8,767**	**18,097**	**16,086**	**73,523**	**81,495**	**46,313**
Net Sales & Receipts	403,413	45,098	69,811	61,879	198,847	250,337	136,758
- Current Cash Expend.	214,234	27,939	43,354	37,748	110,675	143,952	77,113
=Cash Income (Approx)	189,180	17,159	26,457	24,131	88,172	106,385	59,645
- Net New Investment	45,038	4,968	5,879	7,110	22,444	37,531	14,874
= Cash Flow	144,142	12,192	20,578	17,020	65,729	68,854	44,771
Asset Values (€)							
Machinery	116,871	20,613	27,140	23,512	98,818	77,907	47,672
Livestock: Breeding	124,257	27,925	12,697	23,403	11,122	57,827	38,541
Trading	32,892	16,785	45,744	20,657	29,198	79,486	32,961
Land & Buildings	1,195,161	506,367	699,727	564,548	1,352,557	1,363,671	789,821
Gross New Investment	**49,969**	**5,212**	**6,811**	**8,458**	**26,035**	**39,428**	**16,660**
Loans Closing Balance	**101,199**	**7,659**	**16,490**	**11,119**	**32,905**	**51,791**	**30,953**
Total Standard Output	**205,806**	**21,730**	**36,316**	**36,415**	**92,767**	**152,697**	**70,539**
Distribution - % of Farms							
Gross Output 0 – 10,000	0.0	0.0	1.3	7.0	0.0	0.0	1.6
10,000 – 20,000	0.0	15.7	7.3	17.9	1.7	0.0	8.9
20,000 – 40,000	0.5	45.2	32.3	28.7	6.6	6.7	26.2
40,000 – 60,000	1.0	18.5	20.0	14.8	11.6	10.9	14.6
60,000 – 100,000	3.2	14.8	21.4	17.3	15.0	0.0	15.1
> 100,000	95.3	5.9	17.7	14.2	65.1	82.4	33.6
=Total	100	100	100	100	100	100	100
Soil Group :- (1)	55.1	27.8	51.1	29.2	77.5	56.6	45.4
(2)	41.6	62.0	39.9	44.7	19.5	43.4	44.2
(3)	3.3	10.2	6.4	24.0	1.0	0.0	9.0
=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	311	126	225	116	81	19	878
Per Cent of Population	18	21	35	16	7	3	100
LAND (ha)							
Area Owned	49.3	29.4	33.8	41.5	54.2	57.6	39.0
Total Area	67.4	33.9	37.9	49.3	72.2	69.0	47.5
Tillage	1.5	0.1	1.0	1.2	48.5	3.2	4.4
of which Total Cereals	0.8	0.1	0.8	0.7	40.0	1.4	3.5
Potatoes	0.0	0.0	0.0	0.0	0.5	0.0	0.0
Grassland Silage	21.3	8.0	8.9	5.6	5.2	18.1	10.3
Hay	0.6	0.8	1.1	1.1	1.7	1.9	1.0
Pasture	40.5	19.1	22.3	28.2	11.2	40.0	25.5
Rough Grazing	0.8	1.7	1.0	6.8	0.0	1.5	2.0
U.A.A	**65.2**	**31.9**	**36.3**	**44.7**	**69.9**	**67.3**	**45.1**
Remainder of Farm	2.2	2.0	1.6	4.6	2.3	1.7	2.3
Forage & Crop Acreage	64.2	29.8	34.5	39.2	67.7	64.5	42.8
LIVESTOCK							
Cattle							
Dairy Cows	96.9	0.0	0.0	0.1	0.0	35.8	18.2
Other Cows	1.0	22.4	9.8	6.9	6.4	4.5	10.0
Heifers-in-Calf	0.9	0.1	0.1	0.0	0.0	0.8	0.2
< 1 Year Old	52.8	19.9	29.2	8.4	11.3	59.2	27.6
1 - 2 Year Old Male	6.1	1.9	19.0	3.6	7.9	43.5	10.4
1 - 2 Year Old Female	15.6	5.1	10.7	4.4	6.1	21.7	9.3
=> 2 Year Old Male	0.4	0.1	3.9	0.6	1.9	1.7	1.7
=> 2 Year Old Female	0.8	1.0	1.7	0.7	1.2	0.9	1.2
Bulls	1.1	0.7	0.3	0.2	0.2	0.6	0.5
Total Cattle	**185.9**	**52.5**	**75.2**	**25.5**	**35.5**	**172.8**	**81.7**
Sheep (avg. no)							
Ewes	2.2	1.0	9.6	130.6	23.7	49.0	28.2
Other Sheep	2.6	1.2	10.7	129.1	27.4	52.8	28.8
Total Sheep	4.7	2.2	20.4	259.7	51.1	101.8	57.0
Grazing Livestock Units							
Dairy Cows	96.9	0.0	0.0	0.1	0.0	35.8	18.2
Other Cattle	41.0	33.5	45.0	16.2	22.8	74.1	36.3
Sheep	0.6	0.3	2.6	32.5	6.8	13.2	7.2
Horses	0.1	0.7	0.1	0.5	0.7	0.3	0.3
Total Livestock Units	**138.6**	**34.4**	**47.8**	**49.3**	**30.2**	**123.4**	**62.1**
LABOUR UNITS							
Family	1.44	0.93	0.90	0.96	0.93	1.52	1.03
Total	1.85	0.95	0.93	1.00	1.05	1.92	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	311	126	225	116	81	19	878
Per Cent of Population	18	21	35	16	7	3	100
(€) GROSS OUTPUT							
LIVESTOCK							
Dairying	345,952	-	-	556	-	131,242	65,078
of which milk	340,453	-	-	517	-	116,088	63,707
Cattle	43,697	28,319	46,881	16,723	22,956	74,183	36,474
of which Beef Data / Geno.	-	925	510	290	189	320	445
Sheep & Wool	551	214	2,303	23,872	5,107	10,575	5,475
Pigs	-	-	-	11	-	6,631	170
Poultry	1,169	-	44	-	-	3,487	312
Horses	392	712	12	91	580	123	283
Other	-	-	-	-	-	-	-
Sub-Total Livestock	**391,761**	**29,246**	**49,240**	**41,251**	**28,643**	**226,241**	**107,792**
of which Disease Comp.	364	56	75	16	61	1,809	156
CROPS							
Wheat	78	-	239	-	33,178	-	2,509
Barley - Feeding	1,490	24	1,423	1,084	53,113	2,363	4,867
Barley - Malting	412	208	151	-	11,826	-	1,029
Oats	107	-	266	195	12,196	364	1,040
Potatoes	-	-	-	-	5,122	-	372
Other	486	519	1,364	2,512	30,360	2,701	3,358
of which Forestry Premium	108	219	264	236	349	173	226
Sub-Total Crops	**2,572**	**751**	**3,443**	**3,791**	**145,796**	**5,428**	**13,176**
TOTAL LIVESTOCK & CROPS	**394,333**	**29,997**	**52,683**	**45,042**	**174,439**	**231,669**	**120,968**
Machinery Hire Revenue	213	260	384	131	1,769	413	388
Other Current Receipts	433	102	550	131	1,291	618	423
Pillar I Payment CAP	17,989	8,040	10,581	11,111	21,831	20,416	12,498
Pillar II Payment CAP	3,421	7,481	6,278	7,357	8,757	7,309	6,398
Of which - ANC	2,072	2,205	1,836	2,416	891	1,837	1,981
+ Income from Land Let	249	491	1,310	321	2,292	819	848
+ Income from Quota Let	-	-	-	-	-	-	-
- Inter-Enterprise Transfers	9,637	7	529	948	2,814	8,149	2,470
TOTAL GROSS OUTPUT	**406,548**	**43,926**	**69,902**	**61,162**	**205,361**	**252,138**	**137,506**

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	311	126	225	116	81	19	878
Per Cent of Population	18	21	35	16	7	3	100
DIRECT COSTS (€)							
Purchased Concentrates	64,656	3,889	10,792	8,263	4,380	47,500	19,000
Purchased Bulky Feed	6,377	569	657	1,657	595	1,917	1,848
Fertiliser	30,915	3,498	6,081	4,256	28,385	17,858	11,589
Crop Protection	896	165	344	294	11,203	1,050	1,204
Purchased Seed	852	86	272	350	6,601	906	825
Hire of Machinery	16,331	3,971	4,440	3,014	13,140	9,332	6,985
Transport	135	76	260	179	109	353	177
Livestock (A.I. Vet etc.)	15,594	2,224	2,413	3,179	1,367	9,200	4,943
Casual Labour	2,100	12	69	200	136	562	458
Other	14,039	1,398	1,740	1,782	2,235	8,458	4,073
Sub-Total	151,893	15,889	27,068	23,173	68,151	97,135	51,103
Fodder Crop Adjustment	(4,767)	(868)	(1,299)	(921)	(652)	(1,989)	(1,736)
TOTAL DIRECT COSTS	**147,131**	**15,021**	**25,771**	**22,254**	**67,355**	**95,146**	**49,359**
OVERHEAD COSTS (€)							
Rent of Conacre	8,885	1,326	1,934	1,805	9,896	5,045	3,682
Car, Electricity, Phone	10,959	2,764	3,337	3,843	4,744	7,757	4,872
Current Hired Labour	8,744	413	627	542	2,812	8,931	2,385
Interest Charges	4,380	408	783	507	1,422	2,409	1,388
Machinery Depreciation	19,387	4,060	5,226	4,336	16,487	14,169	8,406
Machinery Operating	13,619	3,016	4,318	3,363	14,262	11,820	6,461
of which Fuel & Lub	6,470	1,511	2,152	1,565	7,367	6,052	3,170
Buildings Depreciation	17,328	3,397	3,809	3,136	4,528	11,806	6,278
Buildings Maintenance	4,035	687	1,001	849	2,031	2,430	1,562
Land Improvement Dep.	2,490	507	565	619	802	2,672	975
Land Improvement Maint.	3,552	940	1,288	1,057	1,813	2,687	1,654
Other	8,415	2,621	3,140	2,764	5,685	5,502	4,155
OVERHEAD COSTS	101,825	20,139	26,034	22,821	64,483	75,497	41,833
TOTAL NET EXPENSES	**248,952**	**35,160**	**51,802**	**45,074**	**131,982**	**170,643**	**91,201**
Distribution - % of farms							
Costs % Output < 50	14	8	8	15	20	29	11
50 -< 60	35	11	13	8	19	9	16
60 -< 70	32	11	19	15	24	26	20
70 -< 80	13	14	25	21	17	16	19
80 -< 90	5	18	12	14	10	18	12
90 +	1	39	24	28	9	2	22
=Total	100	100	100	100	100	100	100
Avg %	61	84	78	78	65	64	75

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

System	Dairying	Cattle Rearing	Cattle Other	Sheep	Tillage	Mixed Livestock	All Sizes
No. of Farms in Sample	311	126	225	116	81	19	878
Per Cent of Population	18	21	35	16	7	3	100
Holder							
Age of Holder	53.6	58.7	59.2	55.9	58.4	60.6	57.6
Marital Status - Married %	84.1	69.8	72.8	73.9	72.6	84.5	74.7
Widowed %	1.4	6.5	2.3	6.0	5.7	0.0	3.8
Single %	13.3	21.0	20.7	17.7	19.8	14.0	18.7
Separated %	0.6	2.0	3.9	1.2	1.9	0.0	2.2
=Total	100	100	100	100	100	100	100
Household							
Household Size (no.)	3.5	2.6	2.7	3.1	2.9	2.8	2.9
< 24 (no.)	1.3	0.6	0.7	1.0	0.8	0.7	0.8
< 24 % HH	54.9	31.6	30.6	46.9	39.1	41.6	38.7
25 - 44 (no.)	0.7	0.5	0.4	0.5	0.4	0.4	0.5
25 - 44 % HH	43.6	34.3	31.3	33.4	28.7	27.9	34.2
Demograph. Viable % HH	79.3	56.5	52.3	63.9	55.3	52.2	60.1
Off-farm sources of income -- Holder and/or Spouse							
Off-farm Job % HH	55.3	61.3	60.5	65.8	57.9	33.4	59.7
Off-farm Job Holder % HH	11.7	45.5	48.0	51.2	45.5	15.1	40.5
Off-farm Job Spouse % HH	52.3	43.2	38.9	40.3	45.4	19.7	42.4
Pensioners (no.)	0.2	0.6	0.5	0.4	0.3	0.3	0.4
Pensioners % HH	16.6	39.0	31.5	28.0	20.7	19.7	28.8
Unemployment Etc. (no.)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unemployment Etc. % HH	0.5	1.4	4.0	3.0	1.5	0.0	2.4
Distribution - % of farms							
F.F.I. (€) < 3,500	1	39	23	32	7	2	22
F.F.I. (€) < 5,000	1	45	26	37	7	2	25
FFI 5,000 – 10,000	1	18	18	17	3	5	14
FFI 10,000 – 20,000	1	22	28	18	16	12	19
FFI 20,000 – 30,000	2	9	12	13	12	0	9
FFI 30,000 – 50,000	8	3	8	10	20	15	8
FFI 50,000 – 70,000	9	2	3	3	12	3	5
FFI70 - 100,000	15	0	2	1	13	37	5
>100,000	63	0	3	2	18	26	15

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 793 farms, which represents 84,929 farms nationally.

Farms are assigned to six farm systems on the basis of farm gross output, as calculated on a standard output basis. Standard output measures are applied to each animal and crop output on the farm and only farms with a standard output of €8,000 or more, the equivalent of 4 dairy cows, 4 hectares of wheat or 10 suckler cows or 50 ewes, are included in the sample. Farms are then classified as one of the six farm systems on the basis of the main outputs of the farm. Farms falling into the Pigs and Poultry System are not included in the survey, due to the inability to obtain a representative sample of these systems. Due to the small number of farms falling into the Mixed Livestock system these farms are not reported here. Farms below the €8,000 standard output threshold are not included in the annual survey sampling frame but data is collected on those through the Teagasc Small Farms Survey, data from the most recent of which was collected in 2022.

The distribution of the sample numbers on which the 2023 Teagasc NFS results are based is shown in Table B together with the rate of representation for each system/size cell. The almost 800 farms in the NFS sample in 2023 represent a farming population of 84,929.

Table A: Estimated 2023 Farm Population Distribution

Size (ha)	2 – 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	1%	2%	5%	8%	2%	18%
Cattle Rearing	4%	4%	6%	2%	0%	17%
Cattle Other	12%	10%	10%	6%	1%	40%
Sheep	5%	3%	4%	3%	1%	16%
Tillage	1%	1%	2%	2%	1%	7%
Mixed Livestock	0%	0%	0%	1%	0%	1%
All	23%	20%	28%	22%	7%	100%

Source: Central Statistics Office

Table B: Number of Sampled Farms by Farm Size and Farm System 2023

Farm System	2 - 20	20 - 30	30 - 50	50 - 100	> 100	ALL
Dairy	10 (60)	19 (74)	63 (72)	123 (54)	79 (27)	294 (52)
Cattle Rearing	13 (278)	25 (143)	39 (138)	17 (95)	0	95 (150)
Cattle Other	37 (278)	61 (143)	63 (138)	56 (95)	15 (67)	232 (146)
Sheep	9 (434)	12 (223)	26 (146)	26 (99)	8 (128)	81 (173)
Tillage	7 (136)	9 (96)	16 (92)	30 (61)	15 (75)	77 (81)
Mixed Livestock	()	()	()	6 (138)	8 (41)	14 (83)
ALL	76 (254)	126 (137)	207 (115)	258 (73)	126 (45)	793 (107)

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.

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

Asset Values:

Livestock: The average of the opening and closing inventories.

Machinery: Closing inventory value based on cost of replacement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Economically Vulnerable: Farm is not viable and neither farmer nor spouse 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.

Fodder Support Scheme: is designed to incentivise farmers to grow sufficient grass and conserve fodder (silage and/or hay) for winter feeding.

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 Rural Environmental Protection 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Region 7 – South-West: Cork, Kerry

Region 8 – West: Galway, Mayo, Roscommon

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

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

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

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

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

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

System of Farming See Appendices B and C.

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

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

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

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

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

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