Crops, Environment and Land-Use Programme

Oak Park

Crops Costs and Returns 2025

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CROP MARGINS

The Teagasc Crops Costs & Returns are intended as an indicative guide to crop margins; however land suitability, rotation, risk avoidance and husbandry skills must also be considered. As well as completing crop margins, all growers are strongly advised to complete a full financial appraisal of their business using the Teagasc Profit Monitor and Teagasc Machinery Costs Calculator.

There is little difference in margins between the feed cereals. Non-cereal break crops offer benefits in terms of rotation, workload and risk-spreading but the sale of inter-farm produce needs careful planning to ensure profitable crops. In the case of malting barley, food-grade oats, seed crops and milling wheat, the availability of contracts and fulfillment of specific contract requirements such as specified varieties, quality parameters and input purchases need to be appraised in conjunction with the guideline margins here.

Under the new BISS, CRISS and Eco schemes, payments are decoupled from the crop being grown. Crop changes as a result of Crop Diversification (2 or 3-Crop Rule) need to be considered over at least a 5-year time frame, to avoid future rotational issues such as pest, weed or disease build-up. The land, on which you claim entitlements, must be maintained in "good agricultural and environmental condition" as heretofore.

Leasing entitlements; where a farmer doesn't have enough land to claim their entitlements, these surplus entitlements can be leased out without land to a farmer who has surplus land.

Note: The margins shown here do not include BISS, CRISS or Eco Scheme payments however straw prices are based on the Straw Incorporation Scheme for 2025 @ €250/ha it also includes oilseed rape @ €150/ha. For protein crops such as Beans/Peas, Protein aid is subject to a maximum rate of €586/ha.

For more information see **https://www.gov.ie/en/publication/114fb-new-cap-schemes-for-farmers/**

The following table will provide a guide for growers and landowners as to the value of conacre

1	Direct payments (consider BISS, ECO scheme, CRISS?) €/ha	
2	Gross Margin achievable (€/ha)	
3	Land issues* e.g. fertility, pH, P, K, trace elements, grass-weeds, other additional costs (€/ha)	
4	Total available for rent + contribute to fixed costs + profit (€/ha) (1+2) - 3	

* Growers also need to evaluate potential costs due to Greening when considering land rental.

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Material Costs

Level of yield has a major influence on profitability. Decisions on input strategies must be tailored for individual fields and farms. The prices of grain (+ other crop output) and fertilisers may vary considerably from those predicted. The fertiliser strategies contained within are guidelines only, hence growers are advised to complete a nutrient management plan and utilise organic manures where feasible. Timeliness and attention to detail in carrying out all operations are vital to maintaining profitability in crop production. All material costs should be optimised, consistent with good husbandry practices.

Machinery Costs

Investments in machinery require a thorough financial appraisal before any purchasing decision is taken. The cost of machinery is the second largest cost on tillage farms, typically about 25 - 30% of total growing costs and along with fertiliser and land rental account for approximately 70% of the total cost of growing crops. From a previous survey we found that total machinery costs on 14% were higher than the estimated contractor costs, even before labour costs are taken into account. Machinery costs on tillage farms can be analysed using the Teagasc Machinery Cost Calculator which is available from your local Teagasc Tillage Advisor.

Teagasc has recently launched a new Machinery Sharing Template, which is a template that farmers can used to share some machinery in a way that can help to reduce costs increase access to labour. This template can be found on the Teagasc website at; **https://www.teagasc.ie/rural-economy/farm-management/collaborative-farming/machinery-sharing-template/**

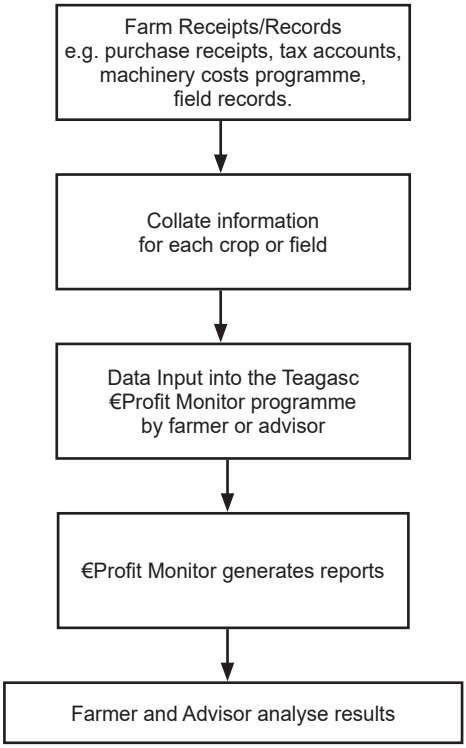
Fixed Costs

Fixed costs such as repairs and maintainance, insurance, car ESB & phone etc. (not incl. interest, machinery or land rental) are unique to each farm. The average fixed costs, for specialised tillage farmers, as recorded in the Teagasc National Farm Survey is approximately €204/ha. This does not include the cost of stubble cultivation, which is now a requirement as per the Nitrates directive SI 113 of 2022. However the data from previous eProfit Monitor results show that there can be a large variation in fixed costs (€147 - 230/ha) depending on each individual situation. Therefore, since fixed costs are largely unique to each individual Teagasc farm, all farmers should calculate their own costs rather than using standard industry figures. The eProfit Monitor can be used calculate these figures for farmers.

Teagasc Profit Monitor

The Teagasc Profit Monitor (€PM) is an online financial analysis tool that farmers can use to record the income and expenditure on farm for each specific enterprise and or crop in any given year. The €PM records both variable and fixed costs on the farm. The tool can help farmers to calculate both the gross and net profit of each individual crop on the own farm. The information is specific to the farmers own farm and the analysis simply shows what the farm made in terms of income from each crop and where your money was spent. The €PM records can then be used by the farmer to compare the performance of different crops on their own farm, these can also be compared against other farmers results with your advisor or in a discussion group format, they can also be compared against the national results which can be found here https://www.teagasc.ie/crops/crops/reports--publications/crops-margins--ecrops/. Farmers can then benchmark their own performance against their peers and then investigate areas in which they may improve. The results can also be compared over different years and in this way farmers can see trends in crop performance. For further details contact your local Teagasc office.

Four simple steps to farm completing €PM:



EXPLANATORY NOTES 2025

Fixed or Overhead Costs per Hectare

Grassweed control (cultural/glyphosate) €15, Lime €25, Land maintainance, Car, ESB, Phone, regular hired labour & professional/agronomist fees etc. (Approx. €204/ha, Source Teagasc National Farm Survey)

VAT is excluded from input costs and outputs

Seed: €725/t Blue Label (Extra dressings/ton: Latitude: €220 barley & wheat. Mn: €70)

Rate: W. Wheat - 170 kg/ha; W. Barley - 190 kg/ha
W + S Oats - 160 kg/ha; S. Barley 175 kg/ha & S. Wheat - 170 kg/ha

CAN + S @ €380/t; ***S. Cereals** 13-6-20 @ €520/t; ***W. Cereals** 10-10-20 @ €570/t; 50% K @ €470/t
N = Index 1 + yield bonus; P & K = Index 3 + yield bonus. Based on SI No. 113 of 2022..

P & K Build Up – At soil Index 1& 2 additional P& K will cost approximately €104 & 52/ha respectively.

Herbicides:	W. Wheat €93/ha; W. Barley €109/ha; S Wheat & S Barley €86/ha; Oats €41/ha		
Fungicides:			**€/ha**
	Winter Wheat:		
	Leaf 4: Yellow rust control +/-		
	Leaf 3: Eyespot + B.S. + multisite	=	€245
	Flag leaf: Broad Spectrum (B.S.) + multisite		
	Ear: B.S. (incl. triazole) @ G.S. 51-60		
	Winter Barley:		
	G.S. 25-30: 1/2 rate (Triazole +SDHI) +/-		
	G.S. 31-33: 1/2 rate (Triazole + SDHI)	=	€145
	G.S. 39-49: B.S. (incl. triazole/SDHI + multisite)		
	S. Barley: 2 Fungicides (Triazole/SDHI/Strob/multisite) G.S. 30 & 37-49	=	€106
	S. Wheat: 3 Fungicides (Triazole/SDHI/Multisite) G.S. 30/31, 37/39, 51/60	=	€155
	W. Oats: Triazole + morph at T1+T2, Triazole + SDHI at T3	=	€145
	S. Oats: Reduced Rates W. Oats	=	€127
Insecticides:	Winter wheat: Red. rate Slug Pellets (€13/ha) + Aphicide		€21
	Winter barley: Aphicide €7/ha x 1		€7
	Other Cereals: Aphicide (€7/ha)		€7
Growth Regulators:	W. Wheat, W & S Oats	=	€18
	Spring Wheat	=	€12
	Winter Barley	=	€34
Hire Machinery:	Plough (€109/ha), Till, Sow & Roll (€132/ha) (+ €19/ha press spring crops)		€241
	Spraying (@ €28/ha):		
	W. Wheat: Weeds + Aphids, PGR, Fungicide x 3	=	€138
	S. Wheat: Weeds + Aphids, PGR/Fungicide x 3	=	€110
	W. Barley: Weeds + Aphids, PGR/Fungicide x 3	=	€138
	S. Barley: Weeds + Aphids, Fungicide x 2	=	€83
	W. Oats: Weeds + Aphids, PGR/Fungicide x 3	=	€110
	Fertiliser Spreading (@ €23/ha)	=	€45-68
	Harvesting	=	€162
Interest 7%:	Seed + Fertiliser + 0.5 Agchem; Winter - 10 months; Spring - 6 months		

2025 CEREAL CROP MARGINS

Variable Costs excl. VAT (€/ha)

	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
MATERIALS	**992**	**755**	**919**	**705**	**696**	**715**	**666**
Seed	123	119	136	123	123	114	112
Fertilisers	492	376	489	383	369	390	361
Sprays:							
Herbicides	93	86	109	86	86	41	41
Fungicides	245	155	145	106	111	145	127
Insecticides	21	7	7	7	7	7	7
Growth Regulators	18	12	34	0	0	18	18
HIRE MACHINERY	**604**	**596**	**604**	**547**	**547**	**555**	**574**
Plough, One-pass & Roll	241	260	241	260	260	241	260
Spray	138	110	138	83	83	110	110
Fertiliser Spreading	63	63	63	42	42	42	42
Harvesting	162	162	162	162	162	162	162
MISCELLANEOUS	**135**	**94**	**125**	**85**	**81**	**108**	**80**
Interest (7%)	47	22	45	21	21	36	20
Transport (€8/Tonne)	88	72	80	64	60	72	60
TOTAL VARIABLE COSTS	**1731**	**1445**	**1648**	**1337**	**1323**	**1378**	**1320**
Break-even yield (grain only)	8.2	6.9	8.2	6.7	5.4	7.1	6.8
Cost per tonne @ reference yields see table on page 6 for details	157	161	165	167	176	153	165
Net Price (€/Tonne)	210	210	200	200	245	195	195
AID (BISS) = NOT included	0	0	0	0	0	0	0
Straw (€/ha)	250	250	300	250	250	250	250

Gross Margins (€/hectare)

(Incl. Straw)

Tonnes/hectare	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
6.5	-116	170	-48	213	519	140	197
7.5	94	380	152	413	764	335	392
8.0	199	485	252	513	887	432	490
9.0	409	695	452	713	1132	627	685
10.0	619	905	652	913	1377	822	
11.0	829		852			975	
12.0	1039		1052				

* Crop margins are underlined for the various crop target yields. Fertiliser requirements are based on target yields. Totals may not agree due to rounding

An online version of this calculator is available at:

https://www.teagasc.ie/crops/crops/reports--publications/crops-margins--ecrops/

B. INPUT COSTS: NON CEREAL CROPS €/ha

Fertilisers/ha

Beet:	1,000 kg Beet cmpnd @	€515 /t	=	€515	€667
	400 kg CAN + S @	€380 /t	=	€152	
Maize:	620 kg 0-7-30 @	€495 /t	=	€307	€562
	670 kg CAN + S	€380 /t	=	€255	
Potatoes:	1235 kg 7.6.17 + S	€570 /t	=	€704	€780
	200 kg CAN	€380 /t	=	€76	
Beans/Peas:	200 kg 0-10-20	€490 /t		€98	€98
Winter OSR:	370 kg 10-10-20 @	€570 /t	=	€211	€446
	250 kg Urea @	€480 /t	=	€120	
	280 kg ASN @	€410 /t	=	€115	
Rye:	400 kg 10-10-20 @	€570 /t	=	€228	€455
	450 kg CAN+S @	€380 /t	=	€264	
	120 kg MOP @	€470 /t	=	€56	

Interest 7%: Beet, Maize, WOSR & Potatoes = 7 Months; Beans = 6 Months; SOSR & Peas = 5 months

Forward selling

The selling price of the grain is the principal driver of profitability on tillage farms however often prices at harvest are at their lowest. Most companies now offer farmers the opportunity to sell grain at different times of the year in order to reduce the risk of selling below cost. In order to forward sell growers need to know the cost of producing the grain on the farm. The tables below are based on the variable costs in this booklet and show the cost per tonne of producing grain at different yields excluding straw. Obviously the higher the yield the lower the cost per tonne will be as generally most crops receive a similar spend on inputs.

T/ha	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS		WINTER RYE
	Winter	Spring	Winter	Spring		Winter	Spring	
6.5	266	222	254	206	204	212	203	254
7.5	231	193	220	178	176	184	176	220
8	216	181	206	167	165	172	165	207
9	192	161	183	149	147	153	147	184
10	173	144	165	134	132	138	132	165
11	157		150					150
12	144							

Costs per tonne excl. straw or protein payments			
T/ha	Peas	Beans	Winter Oilseed Rape
2.0	506	533	758
2.5	405	427	606
3.0	337	356	505
4.0	253	267	379
4.5	225	237	337
5.0	202	213	303
5.5	184	194	276
6.0	169	178	253

Note: Figures above based on total variable costs

Note; Farmers should calculate the costs per tonne over the three most recent harvests before making any decision to forward sell. This will give a more realistic figure to base the calculations on. The calculation is based on the total variable costs, including machinery costs, divided by the average yield.

2025 CROP MARGINS

Variable Costs excl. VAT (€ /hectare)

Crops for sale.	BEET Fodder	POTATO Maincrop	MAIZE Open	PEAS Feed	BEANS	WOSR	W. RYE
MATERIALS	**1164**	**4256**	**851**	**419**	**479**	**837**	**939**
Seed	193	2560	209	140	184	110	200
Fertilisers	667	780	562	98	98	446	455
Sprays:							
Herbicides	236	135	80	92	92	139	90
Fungicides	45	680	0	81	97	108	86
Insecticides	23	102	0	8	8	33	36
Plant growth regulator							72
HIRE MACHINERY	**807**	**2965**	**872**	**526**	**526**	**604**	**604**
Plough,Till, Sow & Roll	303	861	409	260	260	241	241
Spray	110	495	28	83	83	138	138
Fertiliser Spreading	42	42	42	21	21	63	63
Swathing/Dessication	0	247	0	0	0	0	0
Harvesting (grading into store)	352	1320	395	162	162	162	162
MISCELLANEOUS	**341**	**4829**	**30**	**66**	**62**	**76**	**110**
Interest (7%)	41	149	30	10	14	29	30
Transport (€8/Tonne)**	300	360	0	44	48	40	80
Bird Control	0	0	0	12	0	6	0
Potato storage***	0	4320	0	0	0	0	0
TOTAL VARIABLE COSTS	**2312**	**12050**	**1754**	**1011**	**1067**	**1517**	**1653**
Break-even yield (excl. BISS)	42.0	32.1	25.0	3.9	4.3	3.4	8.3
Net Price (€/tonne)	55	375	70	250	240	450	200
(Protein Aid Scheme)	0	0	0	500	500	0	0
Straw						150	250

Gross Margins (€ /ha)*

Maize Beet & Potatoes t/ha	Rye Pulse/OSR t/ha	BEET Fodder	POTATO Main crop	MAIZE Open	PEAS Feed	BEANS	OILSEED RAPE Winter	OILSEED RAPE Spring
	3.5					273	209	
35	4.0		1074	696		393	434	
40	4.5		2949	1046	614	513	659	
45	5.0	163	4824	1396	739	633	884	
50	5.5	438	6699	1746	864	753	1109	-304
55	6.0	713		2096	989	873		-204
65	7.0	1263		2796	1236	1113		-4
70	8.0	1538			1489	1353		196
75	9.0	1813						396
80	10.0	2088						596
90	11.0	2638						796

Totals may not agree due to rounding

* Gross margin does not include storage costs for beet or maize

** Beet transport cost €4/tonne at target yields. Maize harvesting cost includes transport to pit (4-5 trailers).

*** Potato storage cost @ €20/t per month for 6 months at target yields

Note: Irrigation costs of approximately €175 /ha per application can be added to machinery costs when needed.

2025 CEREAL CROP MARGINS

Variable Costs excl. VAT (€/ac)

	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
MATERIALS	**401**	**306**	**372**	**286**	**282**	**289**	**269**
Seed	50	48	55	50	50	46	45
Fertilisers	199	152	198	155	149	158	146
Sprays:							
Herbicides	38	35	44	35	35	17	17
Fungicides	99	63	59	43	45	59	51
Insecticides	8	3	3	3	3	3	3
Growth Regulators	7	5	14	0	0	7	7
HIRE MACHINERY	**244**	**241**	**244**	**221**	**221**	**225**	**232**
Plough, One-pass & Roll	97	105	97	105	105	97	105
Spray	56	45	56	33	33	45	45
Fertiliser Spreading	26	26	26	17	17	17	17
Harvesting	66	66	66	66	66	66	66
MISCELLANEOUS	**55**	**38**	**51**	**34**	**33**	**44**	**32**
Interest (7%)	19	9	18	9	8	14	8
Transport (€ 8/Tonne)	36	29	32	26	24	29	24
TOTAL VARIABLE COSTS	**700**	**585**	**667**	**541**	**536**	**558**	**534**
Break-even yield (grain only)	3.3	2.8	3.3	2.7	2.2	2.9	2.7
Cost per tonne @ reference yields	159	162	167	168	177	155	166
Net Price (€/Tonne)	210	210	200	200	245	195	195
AID (BISS)=NOT included	0	0	0	0	0	0	0
Straw (€/ac)	101	101	121	101	101	101	101

Gross Margins (€/acre)

(Incl. Straw)

Tonnes/acre	FEED WHEAT		FEED BARLEY		MALTING BARLEY	FEED OATS	
	Winter	Spring	Winter	Spring		Winter	Spring
2.6	-53	63	-26	80	203	51	74
3.0	31	147	54	160	301	129	152
3.2	73	189	94	200	350	168	191
3.6	157	273	174	280	448	246	269
4.0	241	357	254	360	546	324	
4.4	325		334				
4.9	430						

*Crop margins are underlined for the various crop target yields. Totals may not agree due to rounding
An online version of this calculator is available at
https://www.teagasc.ie/crops/crops/reports--publications/crops-margins--ecrops/

2025 CROP MARGINS

Variable Costs excl. VAT (€/ac)

	BEET Fodder	POTATO Maincrop	MAIZE Open	PEAS Feed	BEANS	WOSR	W. RYE
MATERIALS	**471**	**1723**	**344**	**170**	**194**	**339**	**380**
Seed	78	1036	85	57	74	45	81
Fertilisers	270	316	227	40	40	180	184
Sprays:							
Herbicides	96	55	32	37	37	56	36
Fungicides	18	275	0	33	39	44	35
Insecticides	9	41	0	3	3	13	15
Plant growth regulator							29
HIRE MACHINERY	**327**	**1200**	**353**	**213**	**213**	**244**	**244**
Plough, Till and Sow & Roll	123	348	166	105	105	97	97
Spray/Irrigation	45	200	11	33	33	56	56
Fertiliser Spreading	17	17	17	9	9	26	26
Swathing/Dessication	0	100	0	0	0	0	0
Harvesting (grading into store)	142	534	160	66	66	66	66
MISCELLANEOUS	**138**	**1760**	**12**	**27**	**25**	**31**	**45**
Interest (7%)	16	60	12	4	6	12	12
Transport (€8/Tonne)**	121	146	0	18	19	16	32
Bird Control	0	0	0	5	0	3	0
Plastic Film/Potato Storage***	0	1554	0	0	0	0	0
TOTAL VARIABLE COSTS	**936**	**4683**	**709**	**409**	**432**	**613**	**669**
Break-even yield (excl. BISS)	17.0	12.5	10.1	1.6	1.7	1.4	3.3
Net Price (€ /Tonne)	55	375	70	250	240	450	200
Protein aid scheme	0	0	0	202	202	0	0
Straw						61	101

Gross Margins (€ /ac)*

Maize, Beet & Potatoes t/ha	Rye Pulse/OSR t/ha	BEET Fodder	POTATO Main crop	MAIZE Open	PEAS Feed	BEANS	OSR Winter	W. RYE Winter
14	1.2		567	270			-13	
16	1.4		1317	410	143	107	77	
18	2.0		2067	550	293	251	347	
20	2.2	164	2817	690	343	299	437	
22	2.4	274		830	393	347	527	
26	2.6	494		1110	443	395		
30	2.8	714			493	443		-8
34	3.0	934			543	491		32
38	3.5	1154						132
42	4.0	1374						232
46	4.5	1594						332

Totals may not agree due to rounding

* Gross margin does not include storage costs for beet, potatoes or maize

** Beet transport cost of €4/tonne at target yields. Maize harvesting cost includes transport to pit (4-5 trailers).

***Potato storage cost @ €20/t per month for 6 months at target yields

Note: Irrigation costs of approximately €70 /ac per application can be added to machinery costs when needed.

CROP BUDGETS & SHARE- FARMING

Variable Costs excl. VAT (€/Acre)

		WINTER WHEAT		SPRING BARLEY		SHARE FARMING	
		Your Figures	Teagasc Figures	Your Figures	Teagasc Figures	Landowner Share	
						WHEAT	BARLEY
MATERIALS (**A** =B+C+D+E+F+G)	A		**401**		**286**		
Seed	B		50		50		
Fertilisers	C		199		155		
Sprays:							
Herbicides	D		38		35		
Fungicides	E		99		43		
Insecticides	F		8		3		
Growth Regulators	G		7		0		
HIRE MACHINERY (**H** = I+J+K+L)	H		**244**		**221**		
Plough, Till and Sow	I		97		105		
Spray	J		56		33		
Fertiliser Spreading	K		26		17		
Harvesting	L		66		66		
MISCELLANEOUS (**M** =N+O)	M		**55**		**34**		
Interest (7%)	N		19		9		
Transport (€6/Tonne)	O		36		26		
TOTAL VARIABLE COSTS (**P** = A+H+M)	P		**700**		**541**		
Tonnes to cover variable costs (**Q** = P/R)	Q		3.3		2.7		
Net Price (€/Tonne)	R		210		200		
AID (€/Acre)	S		0		0		
Straw (€/Acre)	T		101		101		
Projected yield	U		4.4		3.2		
Gross Margins (€/Acre) (V = (R*U)+S+T-P)	V		**325**		**200**		

An excel version of this calculator is available (free) from **https://www.teagasc.ie/crops**
Totals may not agree due to rounding.

2025 FORAGE CROP MARGINS

Variable Costs excl. VAT (€/hectare)

Crops for use on farm	FODDER BEET	W'CROP WINTER WHEAT	KALE	FODDER RAPE	STUBBLE TURNIPS	MAIZE OPEN
MATERIALS	**1164**	**992**	**568**	**398**	**209**	**851**
Seed	193	123	78	20	28	209
Fertilisers	667	492	427	378	181	562
Sprays:						
Herbicides	236	93	63	0	0	80
Fungicides	45	245	0	0	0	0
Insecticides	23	21	0	0	0	0
Growth regulator	0	18	0	0	0	0
HIRE MACHINERY	**1137**	**727**	**289**	**262**	**103**	**872**
Seedbed Prep + sow	303	241	241	241	82	409
Spray	110	138	28	0	0	26
Fertiliser Spreading	42	63	21	21	21	42
Harvesting + Covering	352	285	0	0	0	395
Washing and chopping	330	0	0	0	0	0
MISCELLANEOUS						
Interest 7%	41	47	28	20	10	30
TOTAL VARIABLE COSTS	**2342**	**1766**	**886**	**680**	**322**	**1753**
GREEN YIELD (Tonnes/hectare)						
Leaves(+roots) Fresh wt.	124	30	37	42	25	40
DRY MATTER (Tonnes/hectare)	13.0	12.5	6.0	3.5	2.5	12.0
COST (€/Tonne utilised DM)	180	141	148	194	129	142
UFL Value (Kg DM)	1.12	0.8	1.05	1.1	1.2	0.8

Forage crops should be also evaluated on net energy, protein content and feeding system etc. to establish a more complete value

Totals may not agree due to rounding

The table above is based on all crops being utilised on the farm on which they are grown therefore no transport charges apply.

Comment on Forage Crop Costs

The convenience of growing, storing, feeding and animal performance, are important considerations when deciding which fodder crop to grow. As well as costs per ton of dry matter, forage crops should also be evaluated on net energy (UFL), protein content and feeding system to discern a more complete value. One UFL equals the energy content of 1kg of dried barley.

The opportunity cost of land should be taken into account when making comparisons of fodder and bought in feed. Thus a rental charge of €400/ha may be applied for a full year in the case of grazed grass, maize and whole crop cereals but proportionally less in the case of grass silage and brassicas.

Share farming

Share Farming is an agreement between two individuals (or two businesses) to jointly manage a farming operation. This legal agreement allows both the grower and the landowner to farm as separate legal entities but share in the risks and rewards of growing crops. As both individuals remain separate business entities, they can continue to claim the EU/DAFM payments etc. in their own name as normal.

Key points:

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- Share Farming is fully compliant with EU/DAFM schemes
- The agreement is **not** land rental or a Partnership agreement
- The output generated from the land are to reward the
  - Landowner for the land, labour and inputs supplied
  - Share farmer for labour, expertise and inputs supplied
- Both parties are separate business entities and must not open or operate joint accounts to run the farming operation
- Share farming is compatible with the Basic Payment Scheme and Greening, subject to conditions.

A template of a Share Farm Agreement is available on https://www.teagasc.ie/rural-economy/farm-management/collaborative-farming/share-farming---crops/ which also displays example agreements. Contact your local advisor for more details.

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Jim O'Mahony

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Agriculture and Food Development Authority