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Comparative analysis of the FADN Data Collection Systems in EU-28¹

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ABSTRACT

This study investigates the cost of and good practices for FADN data collection in EU Member States during the period 2012-2014 using evidence gathered from existing literature, a survey of EU-28 FADN Liaison Agencies, nine case studies, and interviews with senior policy officials within the European Commission and the OECD. Costs were assessed both in money terms and by labour input along the data supply chain; total annual public costs of FADN averaged €59 million. A variety of institutional arrangements are used by Member States to provide data to FADN. Within these, three types of organisation carry out the process of data collection: FADN Liaison Agencies; public advisory bodies; and, accounting firms. Data collection by accounting firms from accounts drawn up at the expense of farmers for tax purposes provides data at the lowest public cost per farm. At the other extreme, highest costs per farm are where advisory agencies combine data collection with provision of extension services. FADN data are widely used by Member States and therefore bring substantial, if unquantified, benefits. Examples of good practices which can be shared between Member States and that are reflected principally in costs and benefits are identified

Keywords: data systems, FADN, farm incomes

¹ This paper is based on a study undertaken in 2015 for the European Commission DG-Agriculture and Rural Development. Costs of and Good Practice for FADN Data Collection.
http://ec.europa.eu/agriculture/external-studies/cost-good-practices-fadn_en.htm

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1 Introduction

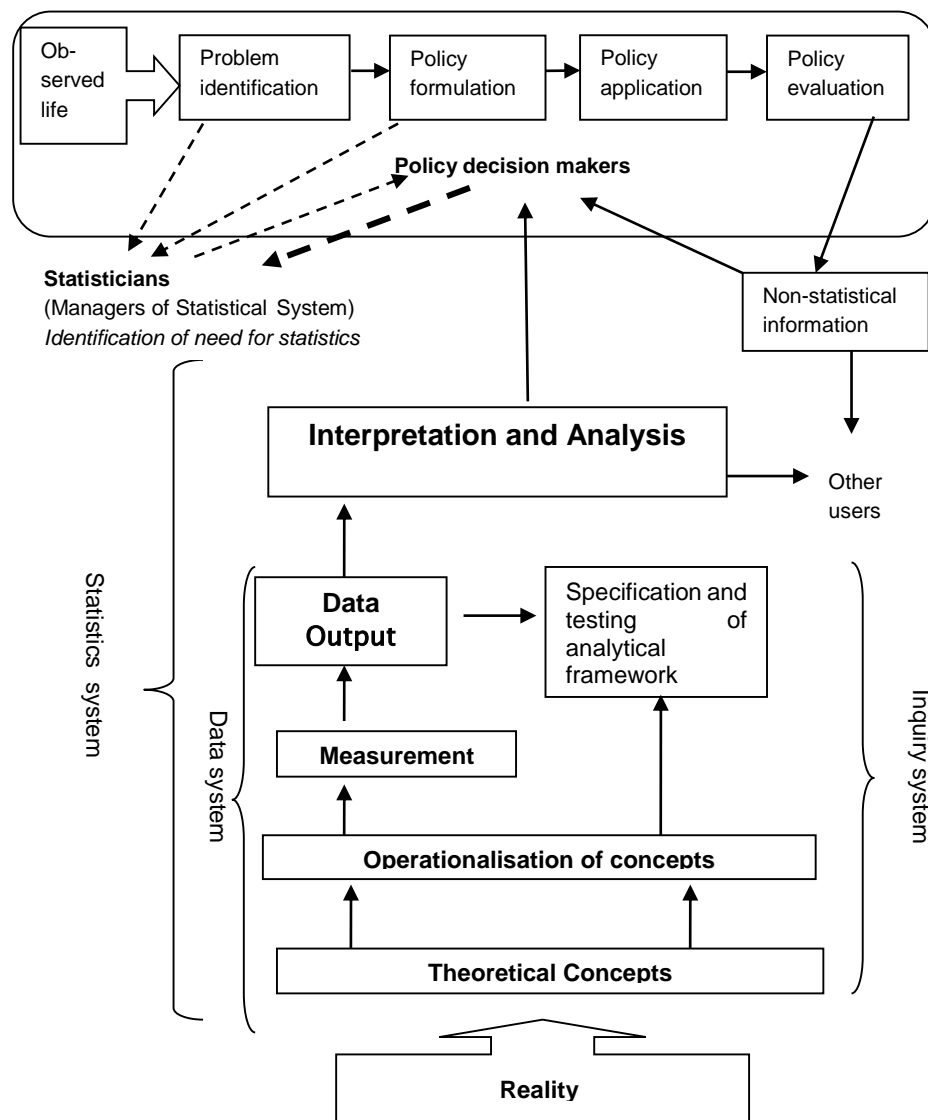
Decision-making within agricultural policy depends on access to appropriate information. Within the information systems an essential but often under-appreciated component is the data system (Brinkman 1983, Hill 2012). In the USA it has been noted that professional kudos within agricultural economics goes primarily to those who develop new theoretical and statistical tools and secondarily to those who use these tools to analyse problems. The generators of the data that are used by these tools and analyses come a very poor third, yet without their contribution progress in agricultural economics would be stymied. This article in part attempts to address the imbalance.

In the theory of information the data system itself comprises preliminary stages of conceptualisation of what is intended to be measured, the operationalisation of these concepts and the actual process of measurement; only when these stages have been completed successfully can data be generated that are turned into information by interpretation and analysis (see Figure 1). High quality statistical information has to be relevant, unbiased, accurate, timely and possess other similar characteristics such as accessibility. Failure of the information system at the data stage can arise if the concepts are wrong or if they are made operational in a deficient manner, though these aspects are often overlooked. Instead, attention to quality by statisticians tends to focus on the measurement activity, especially on things such as the size and representativeness of samples and to overlook whether or not the right things are being measured (Eurostat 2005, 2007). However, even here there may be little concern with the process by which measurement actually takes place, the techniques used, the efficiency and effectiveness of the data collection methods, and their relationships with accuracy and other aspects of data quality.

The outcome may be a general lack of detailed information on the data system and how data are collected in different circumstances. This was certainly the case with the EU's Farm Accountancy Data Network (EU-FADN, or just FADN) that is important within agricultural policy and European research. The FADN was launched in 1965 and currently contains some 80,000 sets of accounts (the UK contributes 2,500), representing about 5 million farms in the EU. It is an instrument for evaluating the incomes and business operation of agricultural holdings and the impacts of the Common Agricultural Policy (CAP) viewed from the EU level. The current legal base of FADN is Council Regulation (EC) No 1217/2009, which is supplemented by implementing legislation. As an information source that is widely trusted, FADN is used not only by the Commission for monitoring farm

incomes and for assessing the impacts of alternative policy choices but also by Member State governments and other policy analysts and for research purposes.

Figure 1 An agricultural information system (after Brinkman 1983)



Despite its prominence within CAP decision-making, no comprehensive account existed before the work reported in this paper of the organisation and costs of the supply chains that provide FADN data, nor of the use which Member States make of the data. National experts often have detailed knowledge of their own systems but very little awareness of how things are done in other countries and thus of the potential advantages of doing things differently. In particular, when there is pressure on public spending, there may be cost savings in alternative methodologies. Here we provide the main outcomes of a comparative analysis of the systems in the EU-28 countries based on evidence from a literature review, a survey of FADN Liaison Agencies (who bear national responsibility for data collection) in all countries, case studies of nine Member States (plus a comparative study of the USA) and interviews with senior staff of the Commission and the OECD. The full report is accompanied by a detailed annex giving details for each country (not published as part of the main document but retained by the Commission).

Data are contributed to the FADN unit in the European Commission by national farm accounts surveys in each Member State in the form of completed "Farm Returns". Some of these national farm accounts surveys pre-date FADN (the UK's Farm Business Survey, established in 1936 is an example), but others were developed specifically to meet this requirement of EU membership.

FADN focuses on commercial agricultural holdings. Article 2 of Regulation (EU) No 1198/2014 explains that 'the field of the survey represents the largest possible share of agricultural output, agricultural area and farm labour, of holdings run with a market orientation'. Consequently, while the overwhelming majority of farming activity falls within the FADN field of observation (approximately 90% of total agricultural production), this corresponds to only 42% of the total number of EU agricultural holdings found in the farm structure survey, although this varies considerably between Member States.

Within its field of observation, FADN provides data which are representative in terms of region, economic size and type of farming and which also cover the vast majority of agricultural production. Hence, FADN is valuable for the analysis of economic policy relating to the agricultural sector. However, it is likely to be less useful for the analysis of social policy relating to the rural population linked to 'the land'. Furthermore, the use of a minimum farm size threshold for inclusion in FADN that varies between countries presents a major challenge to interpreting EU-level published results in size classes below €25,000 of Standard Output as not all Member States are represented (Hill and Bradley 2015).

Management of FADN within Member States is the responsibility of the national Liaison Agency. In the period 2012-14, this role was fulfilled by a Ministry of Agriculture in 14 Member States, by a research institute in 12 Member States and by the government statistical office in two Member States. Data collection is sometimes carried out by the Liaison Agency (10 Member States plus Northern Ireland in the UK) and sometimes outsourced to public advisory agencies (8 Member States) or private accounting firms (10 Member States). Participation in the national farm accounts surveys that supply FADN imposes a cost on the Liaison Agencies, in respect of which a payment is made by the EU for each successfully completed Farm Return received by the Commission (set by legislation and currently at €160 per Farm Return).

FADN is used by the Commission to produce standard results for the EU as a whole and for individual Member States, to generate the FADN public database, as the basis of other Commission publications, and to provide data for research projects and evaluations and studies. Member States also use the data independently for similar national purposes.

2 Organisation of FADN and methods of collecting the data

(a) FADN organisation

There is considerable variety among countries in terms of the division of responsibilities along the data supply chain (which extends from the farm to the Commission's FADN unit and includes sample selection, recruitment, data collection, validation, submission to RICA-1 (the Commission's IT system) and national dissemination and feedback. This variation is explained by both historical and practical reasons, usually traceable to the circumstances under which the national accounts survey was set up; many of these pre-dated FADN³. The national organisational structures are fairly stable, with significant changes only having taken place in four Member States over the last ten years. National FADN Committees are responsible for the approval of the selection plan and many have additional functions. These Committees typically have representation from along the FADN supply chain, and generally Government statistical bodies and farmers' organisations are also members

Eight Member States have a larger national sample than is required by FADN, typically to enable a more detailed regional analysis. In 20 countries the breadth

³ . (FI 1912; DK 1918; PL 1920; UK 1936; SE 1939; NL 1940; DE 1955; LU 1958; AT 1959; BE 1960).

and/or depth of data collected is wider and/or deeper than required by the FADN Farm Return, the document that sets out what has to be supplied annually to FADN in Brussels.

The Farm Return is a legal text (Regulation) and modifications are, in practice, difficult to achieve if individual countries or groups oppose strongly (such as to proposals to expand coverage beyond narrowly agricultural productive activities) (Robson 1996). Additional data collected for national purposes includes variables such as household income and use of inputs by individual enterprises. Such additions may be critical to the use that can be made nationally of the information, but differences in these additions also hamper the extent to which international comparisons and aggregations can be carried out.

Each year some farms decide to stop participating in the national farm accounts surveys. There is a 'natural turnover' of operators, some leave the sector and others change the size and/or structure of their business which can mean that they are no longer suitable for inclusion in FADN. However, most Member States have an annual sample turnover rate of 10% or less⁴; Finland even has a system of prizes for farms that stay in the national farm accounts survey for long periods, going up to 100 years. Depending on the country, farmers are either recruited at random from central lists or from existing clients of public advisory services or private accounting firms. Recruitment from existing clients is cheaper, and much of the required information may already be known to accounting firms, but there may be an impact on the ability of the sample to accurately represent the farming sector. This issue has not received much attention in the literature.

Farmers receive something in exchange for participation in their national farm accounts survey in all Member States with the exception of Denmark, France and Romania. Monetary payments (at various rates) are made to farmers in 11 Member States. In 14 Member States participating farmers receive a copy of their completed accounts. Most Member States provide farmers with benchmarking data and farmers in Member States where the data are collected by public advisory services also benefit from specific advice based on their documented performance.

(b) Data collection methodologies

⁴ Just over a third of Member States have a turnover rate of around 10%. The lowest sample turnover rates are $\leq 5\%$ (ES, HR, HU, UK (Scotland, Wales and Northern Ireland)). The highest sample turnover rates are 20% (DK) and 20–25% (IT) where the intention in both cases is to limit participation to 4–5 years

Most Member States use a range of data collection methods depending on the information to be collected, and for family (unincorporated) farms frequently several methods are used simultaneously; for example, in Germany a different approach is used for farms that are required by law to keep accounts and those (smaller) ones where this does not apply. Even in countries where business data are readily accessible, such as the Netherlands, there may still be a need for direct collection of environmental information. Data from company farms is often collected in a way that is different from that used for family farms.

Farm accounts are an important source of information for family farms in 25 Member States, whether these are collected from farmers' accountants or produced specifically for FADN (as in the UK). Extraction from **accounts that have already been drawn up for taxation purposes** is a main method of collection in eight Member States. Accountants have become adept at extracting data that conform with the specifications required by the FADN Farm Return and of making appropriate transformations where tax regulations may differ from economic concepts (such as on capital depreciation). **Administrative records** are used as a data source in 22 Member States and **data from banks, input suppliers**, etc. in 11 Member States. **Farmer recall** is another important source of data, either with supporting evidence (23 Member States) and/or without (16 member States). **Log books** kept by farmers are a source of data in 20 Member States.

Data are recorded in a variety of ways, with recording on paper used for some variables or for some farms in 22 Member States. Data are entered electronically online in 16 Member States and offline in nine Member States and are extracted from farmer accounting packages in 13 Member States. There has been a clear recent move towards electronic entry⁵.

(c) Data validation

Data are generally validated at multiple points in the data supply chain and using a range of techniques from informal examination by experienced fieldworkers to detect unlikely figures as they enter data to deep scrutiny by people or IT systems. In broad terms, data can be validated (i) when collected; (ii) when entered into regional databases; (iii) when entered into the national farm accounts system. Validation takes place at all three stages in nine Member States. Germany has a particularly developed form of validation (Winplausi) that is available at multiple stages of the data chain. Somewhat unexpectedly, each country seems to have

⁵ For comparative purposes this report also included a case study of the ARMS, the equivalent to FADN in the United States of America. Until very recently the ARMS has been a paper-based system.

its own validation IT software, and international cooperation is rare. The final data validation is carried out by the Commission's RICA-1 system before data are accepted into the FADN central database; this acceptance triggers payment of the Commission fee.

(d) FADN data collection typology

Member States can be categorised into three broad types according to the type of organisation that collects data, and this bears a relationship with the average costs discussed below:

Type 1: Liaison Agency (C-LA)

Belgium; Bulgaria; Cyprus; Greece; Ireland; Italy; Luxembourg; Malta; Netherlands; Portugal; UK (Northern Ireland).

Type 2: Advisory services (C-AS)

Croatia; Czech Republic; Finland; Latvia; Lithuania; Poland; Slovakia; UK (England, Scotland, Wales).

Type 3: Accounting firms (C-AF)

Austria; Denmark; Estonia; France; Germany; Hungary; Romania; Slovenia; Spain; Sweden.

The situation in Great Britain, where data collection is undertaken by the university sector under a commercial contract from the devolved government agriculture departments (with Defra the UK Liaison Agency but delegating organisational responsibility) is unique in the EU. To avoid a fourth 'special case' type, the UK has been disaggregated and 'best fitted' into the other types; as will be seen later its cost characteristics fit well into the Type 2 (C-AS) range.

3 Costs of collecting FADN data in Member States

The costs of collecting FADN data in each Member State were considered in terms of both time (labour input) and money using data collected by our survey of Liaison Agencies, augmented in case study countries⁶ by detailed questioning of the organisations involved at all stages of the data supply chain. For the nine case study countries information gathered included the time spent by farmers in providing data, though in the analysis here these are not covered so that comparability with the other Member States can be maintained. The monetary

⁶ Bulgaria, France, Germany, Italy, Lithuania, Netherlands, Poland, Sweden, UK.

costs quoted here are what falls on Member State governments before taking into account the 'Standard Fee' paid by the Commission for each accepted Farm Return (currently €160). It covers not only data collection (the most costly activity) but also the costs of Liaison Agency management, recruitment, validation, data transfer and so on⁷.

Data on the number of hours used in the data collection process was provided by 21 countries; despite follow ups, the remaining seven were either not willing or not able to provide the information. According to the available information, data collection in countries where this is done by advisory services (Type 2: C-AS) takes the longest average time per Farm Return, while collection by accounting firms (Type 3: C-AF) takes the least time (Figure 2). The relative liberal use of time by advisory staff does not necessarily imply waste; some instances were cited where there was a close relationship between farmer and advisor so that there could be a direct and speedy impact on agricultural practice and thus a benefit to the economic performance of agriculture that is not included in the information. However, there were also examples where the combination of data collection and provision of advice simply slowed the collection process through a lack of specialisation.

The public costs in money terms of supplying data to FADN were provided by all 28 Member States and were based on what is shown in government budgets for national farm accounts surveys, so a high degree of confidence can be attached to them. These costs generally cover the entire national farm accounts survey activities, though in some Member States (such as where data collection is undertaken by a separate organisation) money costs for individual stages may be available from the same source and with the same reliability. For countries which were case studies, the total cost (and, where appropriate, separately identifiable costs for data collection) were confirmed as part of discussions. For some Member States in which data collection is undertaken by organisations under contract awarded by competitive tender from the relevant government department, this cost of data collection is a matter of commercial confidence and is not in the public domain, though the overall cost of the national farm accounts surveys is. This applies in the UK (England, Wales and Scotland).

The overall public cost of FADN was identified as some €59 million in each of the years studied (see the table contained in the Annex)⁸. Mirroring what was seen with labour inputs, average money costs are also highest per Farm Return where

⁷ Bradley and Hill (2015) breaks this down into the various stages in the data supply chain.

⁸ This does not cover

carried out by advisory services (Type 2: C-AS) and lowest where carried out by accounting firms (Type 3: C-AF) (Figure 3). With the exceptions of Bulgaria and Romania, national collection costs exceed the fee per case received from the Commission, implying that national budgets have to be drawn on to support data collection; in 21 countries the national budget funds more than half the cost per case.

To compare relative performance, costs can be adjusted to take account of different wage levels and the different scale of national farm accounts surveys (where size of sample exceeds numbers required by FADN) and the results expressed as an index. Clearly, in countries where wages are high, activities that are labour-demanding (such as FADN where data collection accounts for an average of 92% of labour use) are likely to be nominally more expensive than in low-wage economies. Adjustment for wage levels and scale shows a clearer difference between the three types of data collecting arrangements (Figure 4). The remaining differences are not explained by the level of wages or the size of the national sample and thus must reflect other factors, of which the productivity of the system is likely to be paramount.

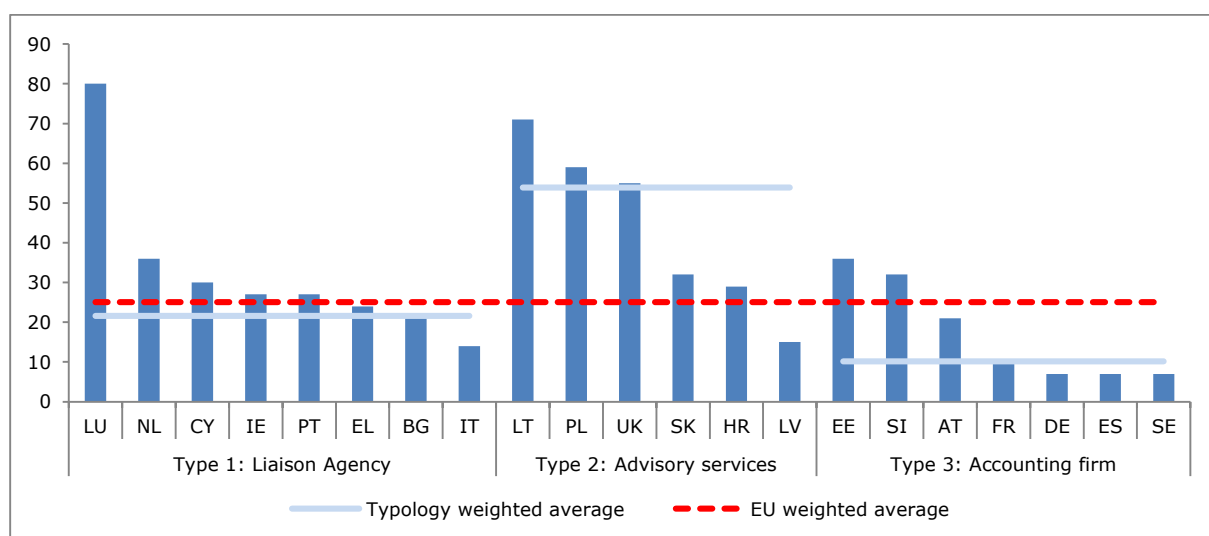


Figure 2: Average time taken to collect data per completed Farm Return (hours)

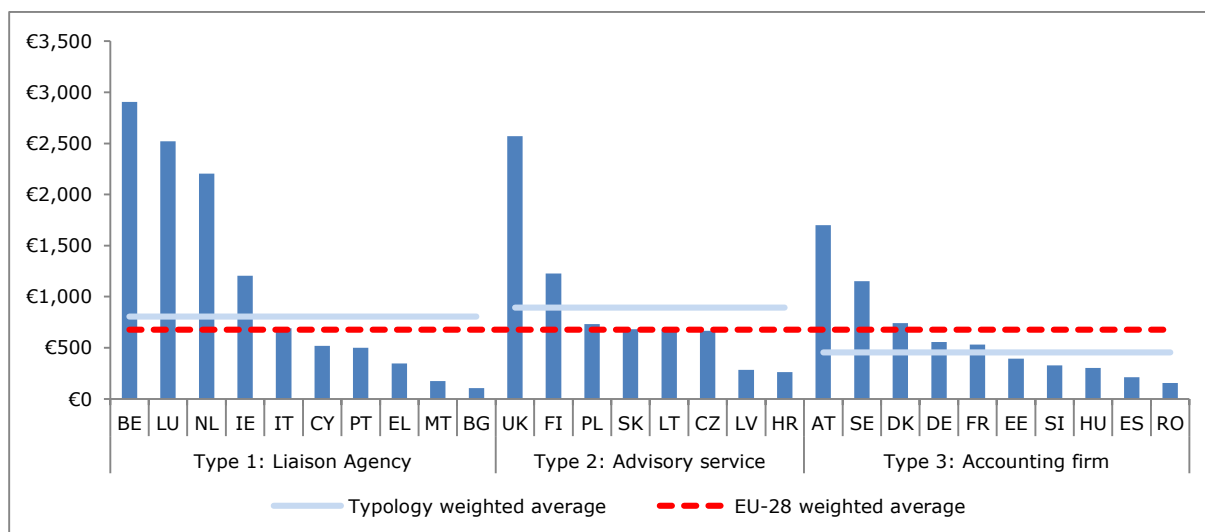


Figure 3: Average total public cost per completed FADN Farm Return

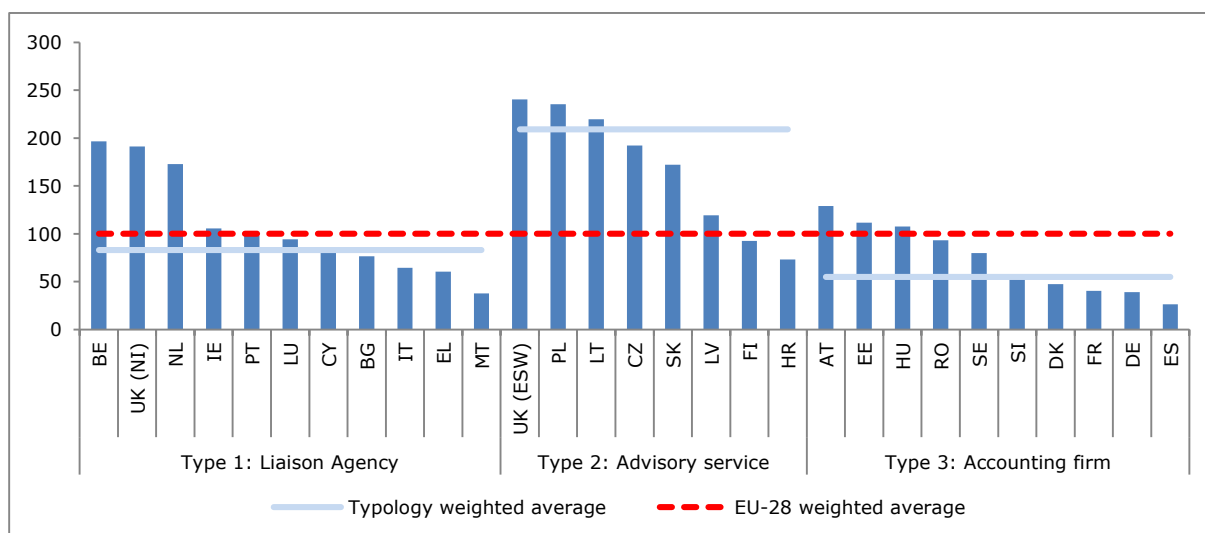


Figure 4: Index of average total cost per national questionnaire adjusted for wages and scale

For a UK audience it is perhaps worth noting that the amount of time per completed Farm Return in the UK (E, S & W) approach that involves data collection and account construction by researchers from academic institutions is substantially above the EU average (about double the requirement) but about the same as the weighted mean for other countries that fall into the type where advisory services are used, and quite similar to the cost in Poland (which has the most cases). The money costs per FADN case in Britain (€2,572) was one of the highest in the EU, only being exceeded by Belgium (€2,905) and almost four times the EU-28 weighted average (€678). When adjustments are made for the national wage

levels, Britain becomes the most expensive country, though closely followed by others that collect data using advisory services. However, a major difference between these and Britain is that the use of advisory services is necessitated because their farmers (in total or in part) are not required to keep accounts for taxation purposes, whereas those in Britain clearly are.

It is not unreasonable to ask, in times of pressure on public resources, whether the UK should adopt a less costly approach that utilises the accounts that farmers have to draw up at their own expense for taxation purposes. For example, Germany manages to achieve a cost per case (€558), less than a quarter of that of Britain. The countries that base their return to FADN on tax accounts do not seem to incur difficulties of poor data quality, at least as indicated by what is acceptable by the Commission after it applies its validation tests. And for many, including Germany, there are no qualms about using the data collected from farms for a wide range of research and advisory purposes.

4 The benefits of FADN data to Member States

It is not reasonable to assess the costs of national farm accounts surveys, as contributors to FADN, without also taking account of the benefits that data and results bring. The main benefits of FADN appear unrelated to the data collection method used and are difficult to express in money terms that can be compared with the cost of supplying the results; this applies particularly with public benefits but also to the private gains arising through better farm-level decisions flowing from benchmarking and extension. Benefits are approached here through the pattern of publication and known uses.

The results of national farm accounts surveys (sometimes exceeding FADN in scale and scope) are published nationally online and mostly also in hard copy in all but two Member States; of course complete FADN results are published by DG AGRI. Public databases are available in 19 Member States, although quite what this gives access to varies. Some sophisticated examples allow the user to interrogate basic individual farm data without compromising data confidentiality (see the 'Data Builder' tool in the UK (England)). Access to farm-level data is sometimes necessary for research and this can be facilitated through the provision of anonymised data on request, or sometimes researchers can use secure computer terminals. Safeguards to maintain individual data confidentiality are always in place.

In terms of the main uses, the following information was collected via the literature review, survey of FADN Liaison Agencies in EU-28, the nine case study countries,

and discussions with senior policy staff and analysts. In terms of the national public benefits of data from the national farm accounts surveys:

- the data are almost universally used by governments in policy formulation and in policy evaluation; two-thirds of Member States use the data to appraise alternative policy options. The same proportion uses the data in CAP negotiations and to produce forecasts.
- Three quarters of Member States use the data as a source for the drawing up of aggregate Economic Accounts for Agriculture.
- More than three-quarters of Member States use FADN data to make comparisons between regions and EU Member States.
- Twenty Member State governments use the data to estimate costs of production and other organisations use it for the same purpose in 16 Member States.
- Only 13 Member States use the national data to produce gross margins, although it is not always clear whether this is at the farm or enterprise level; the latter requires the collection of additional information not required by FADN.

In terms of the (mostly) private benefits accruing to farmers and private firms of advisors:

- Eleven Member States provide monetary payments to farmers for supplying data. In some countries the original rationale for doing so seems to have become obsolete, though the removal of such payments would present problems.
- Governments in 22 Member States use the national data to provide extension and advice to farmers; a similar use is made by non-government organisations in 12 Member States.
- Benchmarking based on the data is provided in 18 Member States.
- National or FADN results are used by organisations outside the data supply chain in almost all Member States.
- Use of national or FADN data in research by universities and research institutes is particularly common, taking place in 21 Member States.
- Much of the use of national or FADN data made by farmers is in association with public advisors and private consultants and relates to improving farm performance.
- Farmers in some Member States also use accounts provided to them for participation as evidence to obtain bank loans and for management purposes.

The overlapping benefits from farmer participation in the national farm accounts surveys are shown in Figure 5.

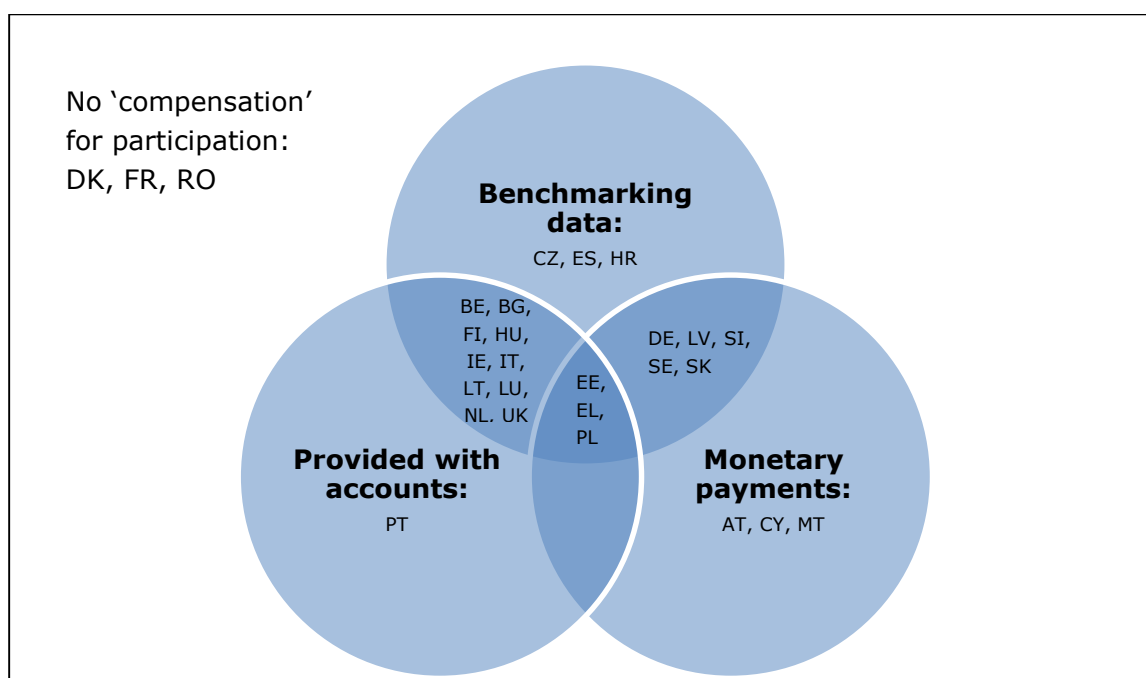


Figure 5: Farmer benefits from participation

There are no available estimates of the value of FADN, or national farm accounts surveys that contribute to it, at the national level in EU countries. This is partly a function of the general difficulty in valuing the utility of public statistics and partly the general difficulty in observing the impacts of change and assigning causality. Some case study Member State governments consider the benefits of FADN to be 'higher' or 'much higher' than the total costs that they currently bear, but others consider them to be 'lower'; this judgement depends *inter alia* on the national cost. Case study Member States were split on whether they would continue their national farm accounts survey if there were no requirement to produce data for FADN at the EU level. However, a majority considered their national survey to provide good value for money. In their replies national/regional governments were seen as the principal beneficiaries of FADN data, with academic institutions and research bodies next, followed by farmers through extension agents, and then farmers directly.

5 Best practice in FADN data collection

An objective of this study was to identify examples of best (or good) practice in individual countries that may be adopted more generally with advantage. The applicability of best practices clearly has to reflect what is technically possible.

Interviewees in case study countries generally found it difficult to identify examples of best practice in their own national accounts surveys because to do so requires a good knowledge of multiple approaches, something that is often lacking. A greater contribution to the identification of best practice came from the overview possible by the research team and its expert advisors.

A key finding was that there are few recent examples of monitoring and evaluation of performance of the national farm accounts surveys that generate data for FADN. It would be best practice to carry out such reviews to examine both the costs of data collection and the use to which the data are put. An example that illustrates the point is that data are obtained with monetary payments to farmers in many Member States but without such payments in others; it would be good practice to periodically review the necessity of making such payments, though it has to be recognised that the removal of an existing payment may carry implications not present if it were to be considered *ab initio*.

Best practice was thought of as actions that improve the benefits/costs ratio by reducing costs, increasing benefits, increasing or decreasing both by different amounts, or some combination. It can also relate to improving the quality of data or its timeliness, or to reducing the burden on farmers associated with the supply of data.

Reducing costs

Data collection approaches which base the national farm survey on collection from completed accounts (Type 3: C-AF) have the lowest public cost. Clearly in such cases the preparation of accounts has been already funded privately by farmers. Where farmers have to produce accounts for tax purposes it would be best practice to make use of these. Similarly, it is best practice to make use of existing information such as that available in administrative records. Where there are legal restrictions to using this information, access by securing the consent of the farmer is best practice.

Increasing benefits

It is best practice to provide unrestricted access to results free in electronic form (subject to the protection of confidentiality). Free access to databases within which raw data can be interrogated whilst maintaining confidentiality) (as is the case in the UK (England)) is also best practice.

Increasing quality and timeliness of databases

It is best practice for Member States to carry out validation checks at multiple points along their FADN data supply chain so that queries can be raised and dealt with as close to the data source as possible. It is best practice to have validation systems which learn from past experience to continually improve performance.

Reducing the burden on farmers

The greater use of existing data and employing the principle of only asking for a piece of information once and then using it multiple times (either for different purposes or in different years) are best practice. The Netherlands in particular follows this principle; though its data collection is relatively costly (despite having reduced the number of direct contact hours with farmers to less than two per year and making heavy use of existing data), collection covers many variables that are additional to those required by the FADN Farm Return and enable many different policy requirements for farm-level information to be met. Consequently the government regards the national survey as providing good value for money.

6 In conclusion

It was clearly unsatisfactory that so little was known about the way in which national farm accounts surveys that contribute to FADN are organised and their costs. A comparative picture should prompt managers across the EU-28 to re-examine the way that they do things and the costs the farm accounts surveys present to national governments. For those where costs appear relatively high often there may be compensating benefits. For example, where data collection is combined with the provision of extension services, the greater intimacy between data collection and advice may lead to a greater impact, though we have not encountered any direct evidence of this. Similarly, where national data collection is expensive because it gathers environmental and social information in addition to economic data from the farm business, this may represent good value for money because it avoids the need for multiple surveys, with their associated costs and burden on farmers. However, there are also likely to be instances where path dependency combined with institutional inertia has led to situations in which there is the potential for improvement in performance in the national farm accounts survey that supplies data to FADN.

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Annex: Total expenditure on national farm accounts surveys and average expenditure per FADN Farm Return

	Total cost				Cost per FADN Farm Return			
	2012	2013	2014	Average	2012	2013	2014	Average
Type 1: Data collection by Liaison Agency								
Belgium	€3,486,152	€3,486,152	€3,486,152	€3,486,152	€2,905	€2,905	€2,905	€2,905
Bulgaria	€177,435	€265,110	€262,819	€235,122	€81	€120	€119	€107
Cyprus	€260,000	€260,000	€260,000	€260,000	€520	€520	€520	€520
Greece	€1,700,000	€2,000,000	€2,000,000	€1,900,000	€309	€364	€364	€345
Ireland	€1,100,000	€1,100,000	€1,050,000	€1,083,333	€1,222	€1,222	€1,167	€1,204
Italy	€8,000,000	€7,600,000	€7,500,000	€7,700,000	€718	€682	€675	€692
Luxembourg	n.a.	n.a.	€1,135,000	-	-	-	€2,522	€2,522
Malta	€74,000	€91,000	€114,000	€93,000	€138	€170	€217	€175
Netherlands	€3,305,785	€3,305,785	€3,305,785	€3,305,785	€2,204	€2,204	€2,204	€2,204
Portugal	€1,150,000	€1,150,000	€1,150,000	€1,150,000	€500	€500	€500	€500
Type 2: Data collection by public advisory services								
Croatia	€262,200	€300,800	€356,200	€306,400	-	€240	€285	€263
Czech Republic	€974,679	€953,829	€909,674	€946,061	€688	€673	€642	€668
Finland	€1,155,980	€1,524,634	€1,364,390	€1,348,335	€1,051	€1,386	€1,240	€1,226
Latvia	€284,591	€284,591	€284,591	€284,591	€285	€285	€285	€285
Lithuania	€670,803	€680,795	€680,842	€676,480	€671	€678	€681	€676
Poland	€8,577,504	€9,037,626	€8,973,021	€8,862,717	€709	€747	€742	€732
Slovakia	€381,589	€370,566	€366,376	€372,843	€730	€659	€652	€680
UK	€6,505,400	€6,186,143	€6,600,631	€6,430,725	€2,602	€2,474	€2,640	€2,572
Type 3: Data collection by private accounting firms								
Austria	€3,400,000	€3,400,000	€3,400,000	€3,400,000	€1,700	€1,700	€1,700	€1,700
Denmark	€1,692,707	€1,568,806	€1,515,802	€1,592,438	€787	€730	€705	€741
Estonia	€251,188	€265,751	€258,242	€258,394	€382	€404	€392	€393
France	€3,980,000	€4,070,000	€4,120,000	€4,056,667	€522	€533	€539	€531
Germany	€4,911,000	€4,911,000	€4,911,000	€4,911,000	€558	€558	€558	€558
Hungary	€595,197	€586,578	€548,864	576,879	€313	€309	€289	€304
Romania	€900,000	€950,000	€950,000	€933,333	€150	€158	€158	€156
Slovenia	€333,770	€288,047	€274,110	€298,642	€368	€317	€302	€329
Spain	€1,857,000	€1,857,000	€1,857,000	€1,857,000	€213	€213	€213	€213
Sweden	€1,194,839	€1,202,104	€1,143,046	€1,179,996	€1,166	€1,173	€1,115	€1,151
EU-28	€58,316,819	€58,831,318	€58,777,544	€58,641,894	€681	€677	€676	€678

Source: Online survey.

Notes:

- National currencies converted to Euros using ECB annual rate for 2012, 2013 and 2014 for Czech Republic, Denmark, Hungary, Poland, Sweden, Switzerland and UK. All other figures provided in Euros.
- The figure for Portugal is an average of the range provided (€1.0-€1.3 million).
- EU-28 figures assume the same cost in Belgium in 2012 and 2014 as in 2013 and in Luxembourg in 2012 and 2013 as in 2014.
- Figures for Finland, Hungary and the Netherlands have been adjusted to remove VAT.

