

**Documentation of statistics for
Accounts Statistics for Agriculture 2025**

1 Introduction

The purpose of the Farm Account Statistics for Agriculture is to provide information on the accounting results of agricultural holdings and horticultural holdings in Denmark. The statistics are considered an important input for the calculation of the agricultural sector accounts, the national accounts, and the EU Farm Sustainability Data Network (FSDN). The statistics have been compiled since 1916, but in their current form they are comparable from 2008 onwards.

2 Statistical presentation

The Farm Account Statistics for Agriculture is an annual statistic describing the economy of Danish agricultural and horticultural holdings through detailed accounting items such as turnover, purchases, costs, operating result of the year, assets, liabilities and investments,, as well as key financial indicators. In addition, the statistics include information on household finances, including income outside agriculture, taxes paid and private consumption. The statistics cover holdings with a standard output of at least EUR 25,000 and are broken down by full-time and part-time holdings, farm types, conventional and organic production, and geographical areas such as regions and parts of the country.

2.1 Data description

The statistics describe the profit and loss accounts, balance and investments at the level of agricultural holdings (enterprise level). The primary statistical data contain detailed accounts items, including items for turnover, purchases, costs, operating result of the year, assets, liabilities and investments. The central performance indicator in the statistics is the operating result, which is calculated as the result from the primary operation, including general subsidies, minus financing costs. In addition, the operating result after remuneration of the owner is calculated. The statistics also include key indicators such as profit margin, return on assets and equity ratio. The statistics also describe household finances, as information on income outside agriculture, paid taxes and private consumption is available for a proportion of the holdings.

The holdings in the sample are divided into full-time and part-time holdings based on actual working hours. A full-time holding has a total labour input of at least 1,665 hours.

The classification by economic size is based on the holding's total standard output (SO). For all crop types and livestock categories, SO is calculated as an average of the actual output (largely corresponding to gross output in the statistical tables) for a given unit (hectare or animal) over a reference period of five years.

Based on the composition of the holding's SO from the different activities, the type of farming is determined. As a general rule, a holding is assigned to a specific type of farming when more than 50 per cent of the holding's total SO originates from a specific activity.

2.2 Classification system

The statistics are grouped by conventional and organic production, horticulture, geographical areas such as regions and parts of the country, as well as by farm type. Organic production is defined as holdings that have been fully converted to organic farming. Holdings undergoing conversion to organic production are included among conventional farms. Horticulture includes both conventional and organic holdings. Farm types are further divided into groups according to the number of annual work units, number of livestock, etc. The Farm Account Statistics for Agriculture follows the groupings and classifications established by FSDN (Farm Sustainability Data Network).

2.3 Sector coverage

The statistics cover all agricultural and horticultural holdings in Denmark.

2.4 Statistical concepts and definitions

Codes preceding the concept names: The code preceding each concept name is the code used in Statistics Denmark's StatBank. If codes are displayed in StatBank tables, they can be used to uniquely identify each concept across tables.

0265: Labour input, hours: Total labour input, paid as well as unpaid in hours.

0290: Gross output, DKK 1,000: Income from sales of the production, including internal feeding stuff and seeds for sowing, work performed for others, changes in value of livestock, payment-in-kind to private individuals and paid labour and direct subsidies.

0470: Costs, DKK 1,000: Costs linked to the generation of gross output, including stocks reductions of feeding stuff, fertilizers and other intermediate products. Cost of financing and family remuneration are excluded.

0655: Operating profit, DKK 1,000: Gross output (0290) minus costs (0470).

0660: Costs of financing, agriculture, DKK 1,000: The agricultural part of the costs of financing.

0720: Net profit, DKK 1,000: Operating profit (0655) minus Costs of financing (0660) plus General subsidies (0705).

0732: Net profit after family remuneration, DKK 1,000: Net profit (0720) minus family remuneration (3505).

0735: Investments, DKK 1,000: Total investments: In agricultural assets, other private assets, financial assets and savings for retirement.

0845: Internal financing, DKK 1,000: Internal financing are mainly profit and depreciations.

0850: External financing, DKK 1,000: External financing is mainly bank loans and mortgage loans.

0880: Assets (beginning of the year), DKK 1,000: Value of the holding as well as financial and private assets such as dwelling, car, bank deposits, securities etc.

0960: Liabilities (beginning of the year), DKK 1,000: Liabilities are divided in debts, deferred taxation, tenancy and net capital.

1075: Liabilities (end of the year), DKK 1,000: Liabilities are divided in debts, deferred taxation, tenancy and net capital.

1135: Net capital changes, total, DKK 1,000: Total changes in the net capital during the accounting year.

1170: Net capital, end of the year, DKK 1,000: Own assets minus debts and deferred taxes at the end of the year.

3505: Family remuneration, DKK 1,000: Calculated as hourly wages times a calculated cost per hour. For 2016 the calculated cost was DKK 195.50 per hour including premiums.

3510: Net output, DKK 1,000: Defined as Operating profit (0655) plus General subsidies (0705) minus tenancy, rent of buildings, leasing and family remuneration (3505).

3515: Calculated interest, DKK 1,000: Calculated as 4 per cent of the value of agricultural assets.

3520: Labour income, DKK 1,000: The labour income shows the workers and the families' ability to create earnings at the farm.

3525: Operating profit, per cent.: The operating margin shows the operating profit compared to the gross output. It is calculated: $(\text{operating profit (0655)} + \text{General subsidies (0705)} - \text{family remuneration (3505)}) / \text{gross output (0290)} * 100$

3530: Degree of profitability, per cent.: The degree of profitability shows the return of the invested capital in percent. It is calculated: $(\text{Operating profit (0655)} + \text{general subsidies (0705)} - \text{family remuneration (3505)}) / \text{agricultural assets ultimo} * 100$

3535: Rate of return, per cent.: The rate of return shows how large the return of the own assets has been. It is calculated: $(\text{Operating profit (0655)} + \text{general subsidies (0705)} - \text{family remuneration (3505)} - \text{tenancy} - \text{other financial costs}) / \text{own agricultural assets}$

3540: Labour income, DKK per hour: The labour income per hour shows the workers and the families ability to create earnings (3520) at the farm per hour.

3542: Farm solvency, per cent (after deferred taxation): Farm solvency shows how large a percent share of the assets which are internally financed after deferred taxation. It is calculated $(\text{Net capital, end of year}) / \text{Assets, own, end of year} * 100$

3545: Farm solvency: Farm solvency shows how large a percent share of the assets which are internally financed. It is calculated $(\text{Net capital} + \text{deferred Taxation, end of year}) / \text{Assets, own, end of year} * 100$

3550: Ratio of debts, per cent.: Ratio of debt shows how large a percent share of the assets which are external financed. It is calculated: $(\text{debt} - \text{tenancy}) / \text{assets} - \text{tenancy} * 100$

0010: Area, at the beginning of the year: The total area of the holding. Owned and rented land under cultivation and rented out land.

2.5 Statistical unit

The primary statistical unit is the agricultural holding as defined in the Farm Structure Survey [Farm Structure Survey](#). Holdings are further divided into full-time and part-time holdings and into subgroups according to the main type of farming, such as dairy cattle, other cattle, pig fattening, poultry, field crops, vegetables under glass and in open and many more.

2.6 Statistical population

The statistical population covers all agricultural holdings, which according to Statistics Denmark's agricultural and horticultural surveys have a standard output (SO) at least 25.000 Euros. The threshold has been changed from accounting year 2020 from 15.000 Euros earlier on.

2.7 Reference area

Denmark.

2.8 Time coverage

The accounts statistics for agriculture and horticulture are calculated from 2008 and forwards. Statistics from former years are also available but are calculated with another division of the farms.

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

The accounts variables are measured in 1.000 DKK. Other accounts variables such as operating margin and degree of profitability in per cent. Labor input is measured in hours. Livestock is measured in number and land use in hectares or square meters. Harvest yields are measured in hkg per hectares. Milk is measured in standard milk yield, kg per cow. Energy consumption is measured in gigajoule.

2.11 Reference period

The accounts statistics are primarily related to calendar-based annual accounts. However, there are also accounts, especially gardening, ending in the period 1 January - 30 June included in the statistics.

2.12 Frequency of dissemination

The statistics are published yearly. For agriculture preliminary data are published in July, while figures for the full sample are published in October.

2.13 Legal acts and other agreements

Council Regulation (EC) No 1217/2009 constitutes the basic legal act establishing Denmark's obligations under the EU Farm Sustainability Data Network (FSDN). The Regulation was amended by Regulation (EU) 2023/2674, which transformed the former Farm Accountancy Data Network (FADN) into the FSDN.

The basic Regulation is supplemented by Commission Delegated Regulation (EU) 2024/1417.

Data collection is based on the holding owner's consent to obtain accounting information from the accounting office or auditor. A register is maintained of agricultural holdings that have agreed to make their accounts available.

The main implementing legislation also includes Commission Implementing Regulation (EU) 2024/2746, which lays down rules on sampling, thresholds, typology and reporting formats, and Commission Implementing Regulation (EU) 2024/2499 concerning deadlines, payments and related matters.

The regulations can be found in EU's database: [EUR-Lex - Access to European Union law](#).

2.14 Cost and burden

No response burden is estimated as participation in the survey is voluntary.

2.15 Comment

Other information is available on the statistics [subject page](#) or by contacting Statistics Denmark

3 Statistical processing

Data for these statistics are collected annually from farm accounts submitted by accounting offices and private accountants and are supplemented with data from various administrative registers. The data are collected electronically and undergo extensive validation procedures. Holdings are classified according to economic size and type of farming based on their Standard Output (SO), which is calculated for all crop and livestock types as the average actual output per unit (hectare or animal) over a five-year reference period. After validation, the sample is weighted to represent the target population and the final statistics are compiled.

3.1 Source data

The Farm Account Statistics aim to be representative of all agricultural holdings and of the various types of farming. The statistics include both individually owned holdings and jointly owned holdings, primarily partnerships. The main sources are accounting data supplied by accounting offices affiliated with DLBR P/S and by independent accounting firms. The Farm Structure Survey conducted by Statistics Denmark provides the basis for defining the survey population. In addition, administrative registers maintained by public authorities are used for FSDN purposes.

The sampling plan is optimised according to the Neyman allocation criterion using three target variables. The allocation is based on the observed variation within strata defined by EU farm type and economic size. The three target variables are operating result, debt ratio and sustainability measured by the amount of green subsidies, weighted by 40, 30 and 30 per cent, respectively.

For the national statistics, the sample is stratified into six main groups: conventional full-time farms, conventional part-time farms, organic full-time farms, organic part-time farms, full-time horticultural holdings and part-time horticultural holdings.

Under the EU Regulation, Denmark is required to transmit data for 1,450 holdings to the FSDN. At least 80 per cent of this number must be delivered. For the national statistics, only holdings with at least 10 hectares of cultivated land are eligible for selection.

3.2 Frequency of data collection

Data are collected annually.

3.3 Data collection

Accounting offices affiliated with DLBR P/S submit data electronically through the Ø90 accounting system, where the accounts are supplemented with the additional information required for the statistics. Independent accounting offices submit data through an electronic reporting questionnaire.

Most horticultural accounts are supplied by independent accounting offices, while most agricultural accounts are submitted through Ø90. Data from Ø90 are transferred directly through a system-to-system interface. The accounting data are supplemented with information from administrative registers maintained by public authorities.

3.4 Data validation

Before accounts can be submitted, they undergo a series of automated validation checks, including blocking controls, within the Ø90 accounting system or within the electronic reporting questionnaire used for accounts not submitted through Ø90. After receipt by Statistics Denmark, each record undergoes extensive validation both at the individual holding level and across holdings. The validation procedures are particularly comprehensive because de-identified holding-level data are transmitted to the EU Farm Sustainability Data Network (FSDN), managed by the European Commission's Directorate-General for Agriculture and Rural Development (DG-Agri). The standardised extraction of data from Ø90 combined with the extensive validation procedures contributes to the high quality and reliability of the detailed statistical information. After Statistics Denmark has transmitted the de-identified data to the FSDN, they undergo a further validation by DG-Agri. As a result of this process, revisions to the statistics may occur. Consequently, data for the most recent reference year are considered provisional.

3.5 Data compilation

The sample is weighted by use of the SAS program CLAN.

The classification according to the economic size is made on the basis of the total standard output (SO) of each individual farm. The SO is calculated for all types of crops and species of livestock as an average of the actual outputs (correspond to the Gross Output) per hectare or per animal in a reference period of 5 years. In former publications the standard gross margin (SGM) has been used. The difference between SO and SGM is that SGM reflects the difference between the gross output and the associated costs per units whereas SO only contain the gross output. In most cases, SO should be larger than SGM however the size of the subsidies which some activities contain can cause SGM to be larger than SO. SO is composed of the different activities on the farm and the type of holding is determined. As a main rule a type of holding is determined when 50 pct. of the total SO is from one specific activity.

In selecting the farms, we have made efforts to include the largest possible number of farms several years in succession. In practice, this implies that a maximum of 80 pct. of the agricultural farms that were included in the statistics for a given year were also included in the previous year. For different types of gardening it is not possible to limit the number of repeats because the number of farms in the sample will be inadequate.

Compilation of the accounts statistics

The average figures per farm for the total population and for sub-groups are estimated as a weighted average. For all agricultural farms and most groupings, a classification into sub-groups according to economic size is used. In some tables, a quartile distribution for central figures (e.g. the net profit) has been conducted for the purpose of analysing the variation of the key figure in question. The information stated is an average of, respectively, the 1st and 4th quartile group - and not the result of the farm, which is situated on the quartile limit.

3.6 Adjustment

None.

4 Relevance

These statistics are relevant to Ministries, researchers and agricultural organizations to measure the income of agricultural holdings. The data collection fulfils Denmark's obligations under the EU Farm Sustainability Data Network (FSDN).

4.1 User Needs

The Danish authorities, researchers and national and international students, organizations in agriculture and horticulture and enterprises broadly related to the agricultural sector, e.g. credit grantors. The data collected for the statistics are used as basis for projections in the section concerning short-term statistics in the IFRO publication, Economics in Agriculture. The anonymised data are transmitted to the European Commission, DG-Agri, for the Farm Sustainability Data Network (FSDN). The data form the basis for decision-making in agriculture at national as well as at EU level.

4.2 User Satisfaction

This statistics are prepared as part of an agreement between the Ministry for Nature and Animal Welfare and Statistics Denmark. As part of the agreement there are an annual meeting evaluating the statistics and a working group following the statistics with representatives from the Ministry and researchers.

4.3 Data completeness rate

The de-identified farm account data are transmitted to the EU Farm Sustainability Data Network (FSDN), administered by the European Commission's Directorate-General for Agriculture and Rural Development (DG-Agri). The transmitted data comply with the requirements laid down in Commission Implementing Regulation (EU) 2024/2746.

5 Accuracy and reliability

The sample covers all holdings in the target population with a Standard Output (SO) of at least EUR 25,000. Sampling uncertainty is reduced by selecting relatively more large holdings, where variability is greater, and relatively fewer small holdings. Potential sources of uncertainty include voluntary participation and differences in accounting periods, although both are considered to have only a limited impact on overall accuracy. Standard errors and coefficients of variation are calculated for four key variables across 22 groups of holdings. Expected non-response is taken into account by increasing the sampling rate in strata where higher non-response has been observed

5.1 Overall accuracy

The 2024 sample is designed to represent the target population of agricultural holdings with a Standard Output (SO) of at least EUR 25,000, as defined by the 2024 Farm Structure Survey.

Systematic errors A potential source of systematic error is the eligibility of holdings for selection. Participation is voluntary and, for agricultural holdings, requires that accounts cover a full calendar year. Holdings in the process of establishment or closure are therefore excluded. The effect of voluntary participation has not been formally assessed, while the restriction to calendar-year accounts is considered to have little impact because relatively few holdings use alternative accounting periods. Excluding holdings under establishment or liquidation may result in a slight overestimation of economic performance, since holdings undergoing compulsory liquidation cannot be included.

The reliability of the reported accounting data is considered high because most information is extracted directly from the annual accounts. Some supplementary variables rely on estimates made by the accountant or farmer, such as the annual labour input of the farmer and unpaid family labour.

Sampling error The statistics contain many variables and detailed breakdowns. Sampling uncertainty increases with the level of detail. For 2024, uncertainty has been calculated for key indicators such as operating result and return on assets for full-time holdings.

5.2 Sampling error

For 2024, sampling uncertainty for full-time holdings was estimated using the mean, standard error and coefficient of variation (CV) for operating result and return on assets:

Operating result Conventional agriculture: Mean DKK 1,570,000; Standard error DKK 92,000; CV 0.06. Organic agriculture: Mean DKK 759,000; Standard error DKK 102,000; CV 0.13. Horticulture: Mean DKK 651,000; Standard error DKK 79,000; CV 0.12.

Return on assets Conventional agriculture: Mean 4.6%; Standard error 0.1; CV 0.03. Organic agriculture: Mean 3.5%; Standard error 0.2; CV 0.05. Horticulture: Mean 4.8%; Standard error 0.5; CV 0.09.

Sampling uncertainty increases with the level of detail in the published tables.

5.3 Non-sampling error

Coverage errors may arise because participation is voluntary and eligible holdings must have a complete calendar-year accounting period. Non-response caused by selecting the sample before the reference year is mitigated by drawing a larger initial sample. Historical analyses show non-response rates of approximately 9–13 per cent for full-time holdings.

The reported accounting data are considered highly reliable because they are extracted directly from farm accounting systems. Administrative data, including information on agricultural subsidies, are used to supplement the accounts. Individual calibration weights based on economic size, type of farming and geographical region are applied to produce population estimates.

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

Coverage and sample survey

The sample survey covers about 10 pct. of the entire population within agriculture as a whole. If the sub-populations are considered, the selection ratio, however, varies considerably, partly to take account of the greater spread of results among the large farms, partly to achieve a sufficiently large number of farms in order to be able to represent the small sub-populations. In connection with the selection procedure, we have aimed at including the greatest possible number of farms in the statistics over several years in succession.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

Preliminary results for the main groups are published when at least 50 per cent of the sample has been received and processed, normally in early July. Final results covering the full sample are published in October.

Figures for the most recent reference year remain provisional and may be revised following the additional validation carried out after transmission of the data to the FSDN.

6 Timeliness and punctuality

The statistics are published 7–10 months after the end of the reference year. Since the 2015 reference year, preliminary results for agriculture have been published in early July.

6.1 Timeliness and time lag - final results

The accounts statistics are normally published in October of the year following the reference year. Preliminary agricultural results are published in July. Results for the latest year are provisional and may subsequently be revised.

6.2 Punctuality

The statistics are usually published without any delays.

7 Comparability

The statistics are comparable back to 2008, where data have been calculated on the basis of Standard Output.

The statistics are partly comparable with data from SEGES (Danish agricultural advisory service), which compiles economic key figures for different types of farming. A coordination of the concepts is conducted.

7.1 Comparability - geographical

The data collected are submitted to EU's Directorate General for Agriculture (DG-Agri) and are used in EU's information network for Agricultural Book-Keeping. The data of each country are compiled by DG-Agri, thereby producing an overall statistic covering the EU as a whole and statistics for each individual country on the basis of common concepts, definitions and homogeneous rules for selection and weighting. The statistics are available at: [FSDN public database](#).

7.2 Comparability over time

A comparable time series, going back to 2008 based on *standard output*, SO. Time series for agriculture, horticulture and organic farming going back to 1990, 1995 and 1996 respectively, but finishing by 2009, with typology based on *standard gross margin*, SGM.

7.3 Coherence - cross domain

SEGES collects farm account data primarily for advisory purposes. While Statistics Denmark and SEGES calibrate their estimates to achieve similar aggregate results, methodological differences mean that the statistics are not identical. Unlike Statistics Denmark, SEGES does not use a representative sample but instead publishes results for typical farms.

The data collected are submitted to EU's Directorate General for Agriculture (DG-Agri) and are used in EU's information network for Agricultural Book-Keeping. The data of each country are compiled by DG-Agri, thereby producing an overall statistic covering the EU as a whole and statistics for each individual country on the basis of common concepts, definitions and homogeneous rules for selection and weighting. The statistics are available at: [FSDN public database](#)

7.4 Coherence - internal

Data are obtained from several sources, including accounting offices affiliated with DLBR P/S, independent accountants and administrative registers. Data are linked primarily using the Central Business Register (CVR) number, ensuring a high degree of internal consistency.

8 Accessibility and clarity

The figures are published in [Nyt from Danmarks Statistik](#). The statistics is published in StatBank Denmark under [Agricultural and horticultural economy](#). More information is available on the statistics [subject page](#).

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.4 News release

The statistics are published in [Nyt from Danmarks Statistik](#).

8.5

8.6 On-line database

The statistics are published in the StatBank under the subject [Agricultural and horticultural economy](#) in the following tables:

- [JORD1](#): Financial results for all farms (average) by quartile group, type of farm, region, standard, items and time
- [JORD2](#): Financial results for full-time farms (average) by quartile group, type of farm, full years work, items and time
- [JORD3](#): Financial results for part-time farms (average) by quartile group, type of farm, items and time
- [JORD4](#): Family income for full-time farms (average) by quartile group, type of farm, items and time
- [JORD5](#): Family income for part-time farms (average) by quartile group, type of farm, items and time
- [JORD6](#): Key indicators for all farms (average) by quartile group, type of farm, region, standard, items and time
- [JORD7](#): Key indicators for all full time farms (average) by quartile group, type of farm, full years work, items and time
- [JORD8](#): Key indicators for part time farms (average) by quartile group, type of farm, items and time
- [JORD9](#): Energy consumption (average) by quartile group, type of farm, items and time
- [JORD100](#): Accounts statistics in 100 years by type of farm, unit, items and time

8.7 Micro-data access

Researchers and students may, on request, gain access to data that are made anonymous at individual level, provided that a declaration of secrecy is signed.

The basic material is available from accounts databases. On the basis of data extracted from the databases, statistical files at individual level are created. Tables for publications are constructed on the basis of the statistical files.

8.8 Other

More information is available in the statistics [subject page](#) where more detailed data is available in Excel files.

8.9 Confidentiality - policy

[Data Confidentiality Policy](#) for Statistics Denmark is applied.

8.10 Confidentiality - data treatment

Data are subjected to Statistics Denmark's non-disclosure practice, when it is considered necessary. The data are published in a way which ensures that individual units cannot be identified.

8.11

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of these statistics is in the division of Food Industries, Business Statistics. The contact person is Henrik Bolding Pedersen, tel.: + 45 2057 8887 and e-mail: HPE@dst.dk.