



Non-farm income reduces gaps between farming households

**A database from French FADN and tax on farmers'
individual income**



A new database from French FADN

- ❖ A collaboration INRA with French ministry of agriculture
- ❖ for analyses on farmers' income from activities on farm (FADN) and off-farm (tax database)

A new database from French FADN

French FADN

Identifiant : _____

Numéro office comptable : _____

Sous échantillon : _____

MINISTÈRE DE L'AGRICULTURE, DE L'ALIMENTATION, DE LA PÊCHE, DE LA RURALITÉ ET DE L'AMÉNAGEMENT DU TERRITOIRE

Secrétariat Général
Service de la Statistique
et de la Prospective

**RÉSEAU D'INFORMATION
COMPTABLE AGRICOLE**

FICHE D'EXPLOITATION
EXERCICE 2010

QUESTIONNAIRE CONFIDENTIEL

Questionnaire confidentiel destiné aux services du ministère de l'alimentation, de l'agriculture et de la pêche, en application du règlement (CE) 1217/2006 du 30 novembre 2009 portant création d'un réseau d'information comptable agricole sur les revenus et l'économie des exploitations agricoles dans la Communauté européenne et de détail en 2010-11 et du 20 février 2010 relatif à la création d'un réseau d'information comptable agricole - FCSA France.

La loi N° 78-17 du 6 janvier 1978 modifiée, relative à l'information, aux fichiers et aux libertés, s'applique aux réponses faites à la présente enquête par les entreprises individuelles. Elle leur garantit un droit d'accès et de rectification pour les données les concernant. Ce droit peut être exercé auprès du Service de la Statistique et de la Prospective, 12 rue des Tilleuls, TSA 70007, 93555 Montreuil sous bois Cedex.

Tax on farmers' individual income

201041
ccifa
FRANCE 14

DÉCLARATION DES REVENUS 2010

DÉCLAREZ SUR WWW.IMPOTS.GOUV.FR

Envoyez votre déclaration au service des impôts des particuliers de
votre centre des impôts de votre domicile **au plus tard le 31 mai**.
Affranchissez suffisamment votre lettre.

DIRECTION GÉNÉRALE
DES FINANCES PUBLIQUES

République Française

Vous disposez-elle d'une déclaration pour la première fois, cochez la case

Vous avez déjà déposé une déclaration, indiquez les numéros ci-contre

Vous associez ces numéros sur votre déclaration de revenus ou votre avis d'imposition de
l'année précédente. Cette indication facilitera le rapprochement des comptes au mensuelité
pour mieux gérer vos paiements et de l'impôt dû.

Numéro d'AP: _____

N° de déclaration: _____

N° d'avis de votre conseil: _____

VOTRE ÉTAT CIVIL

MARIÉ VEUVE MARIAGE ANNULÉ DIVORCÉ SÉPARÉ NON MARIÉ

Nom: _____

Nom de naissance: _____

Prénoms: _____

Date de naissance: _____

Lieu de naissance: _____

Plus les couples mariés : Madame, si vous souhaitez voir figurer votre nom de naissance sur vos courriers, veuillez cocher la case

French
agricultural census
recensement
agricole
2010

1991 (individual farms)
1997
2003
2010 : household

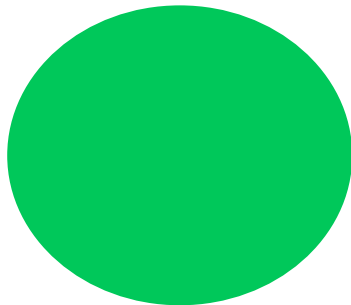
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Tax return

Farm income from FADN



Farm income



Agricultural activities



Other gainful activities

=

Farm net income

-

Farmer's social tax

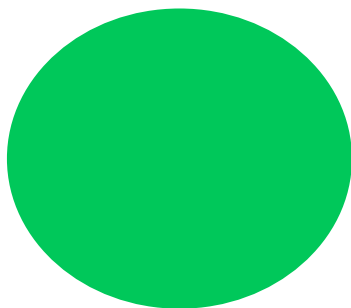
*Mean 2009-2010-2011
for each farm*

Individual farms

1 farm → 1 household



Farm income

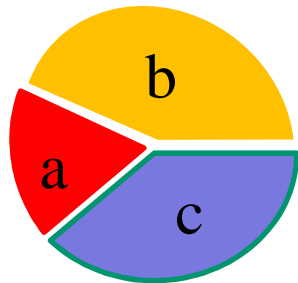


Partnerships

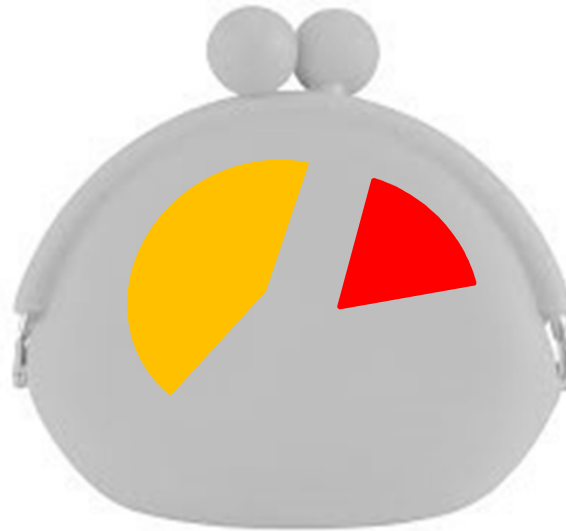
Example : a farmer works with his wife and his brother in a partnership



Farm income

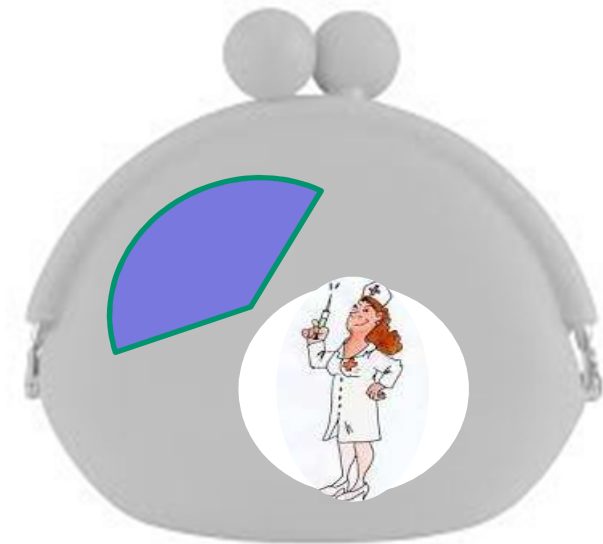


Weight : W



$$W_1 = aW + bW$$

1 farm → 2 households



$$W_2 = cW$$

In 2010, agricultural census counts 490 000 farms in France (Metropolitan)

- ❖ 312 000 farms with a standard output > 25 000 euros
- ❖ 45,5% partnerships
- ❖ Several partners from one household
- ❖ 320 000 households

Farm income composes 60% of Total income for French farm households

Income	Mean (€)	%	% households	25% households with income < .
Total	39 963	100	100	17 600
Farm	21 191	61	100	7 600
Off-Farm	16 944	24	57	6 000
Pension	9 489	3	14	3 300
Rent, assets	4 908	12	97	132

This proportion (60%) depends on definition of farm income :

- Off-farm income and farm wages,
- What about farm rent ?

Average *Farm income* = 21 200 euros

- ❖ 25 % of households with *Farm income* less than 7 600 euros
- ❖ 25 % of households with *Farm income* more than 34 000 €
- ❖ Average *Farm income* =
 - ❖ 18 300 euros for households in individual farms
 - ❖ 30 900 euros for households in partnerships
 - ❖ 18 300 € for households = one person with farm activity
 - ❖ 32 400 € for households = 2 persons with farm activity

Average *Total income* = 21 200 euros

- ❖ 25 % of households with *Total income* less than 17 600 euros
- ❖ 25 % of households with *Total income* more than 53 400 €
- ❖ Average *Total income* =
 - ❖ 33 400 euros for households in individual farms
 - ❖ 48 400 euros for households in partnerships
 - ❖ 23 100 € for households = one person with farm activity
 - ❖ 43 000 € for households = 2 persons with farm activity

Rents, assets and partnerships

- ❖ 97 % of households
- ❖ Average = 4 900 €
- ❖ Average = 6 800 € for households with a retired person
- ❖ 25 % of households with income less than 132 euros
- ❖ 25 % of households with income more than 5 800 euros

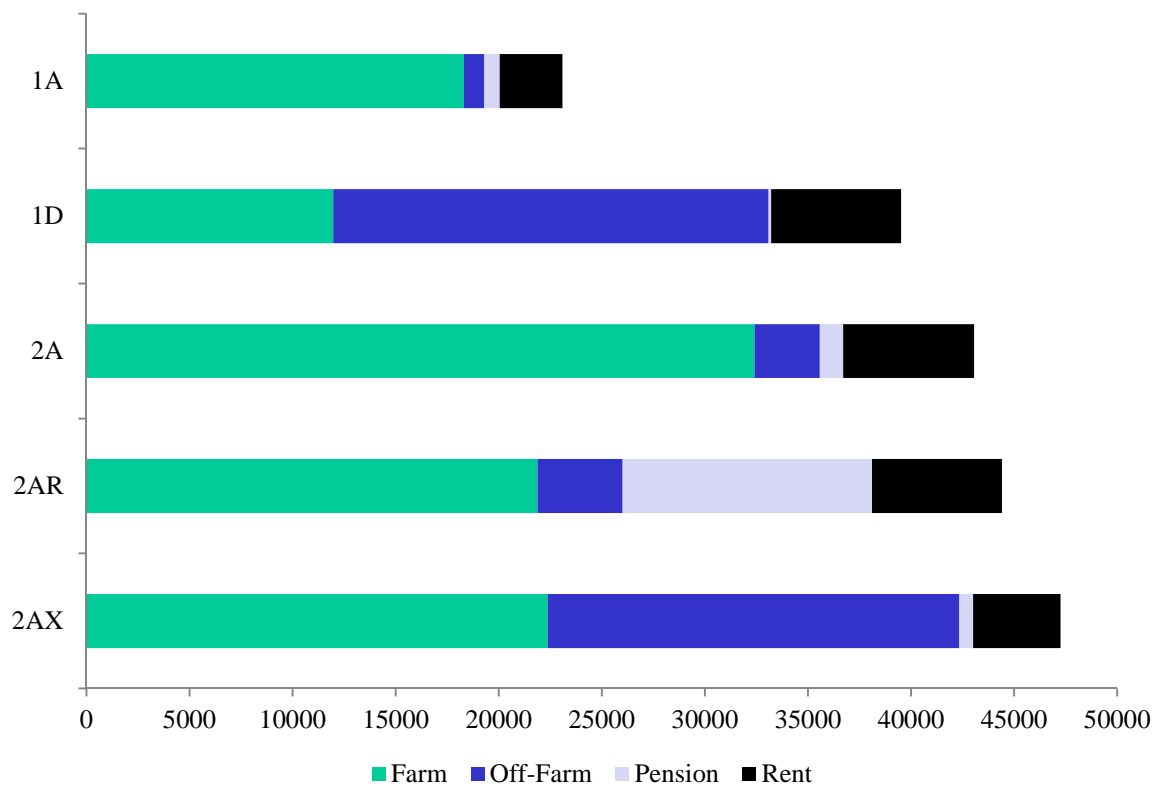
- ❖ Land rent for
 - ❖ 28 % of households in individual farms
 - ❖ More than 78% of households in partnerships

The structure of *Total income* depends on the household composition

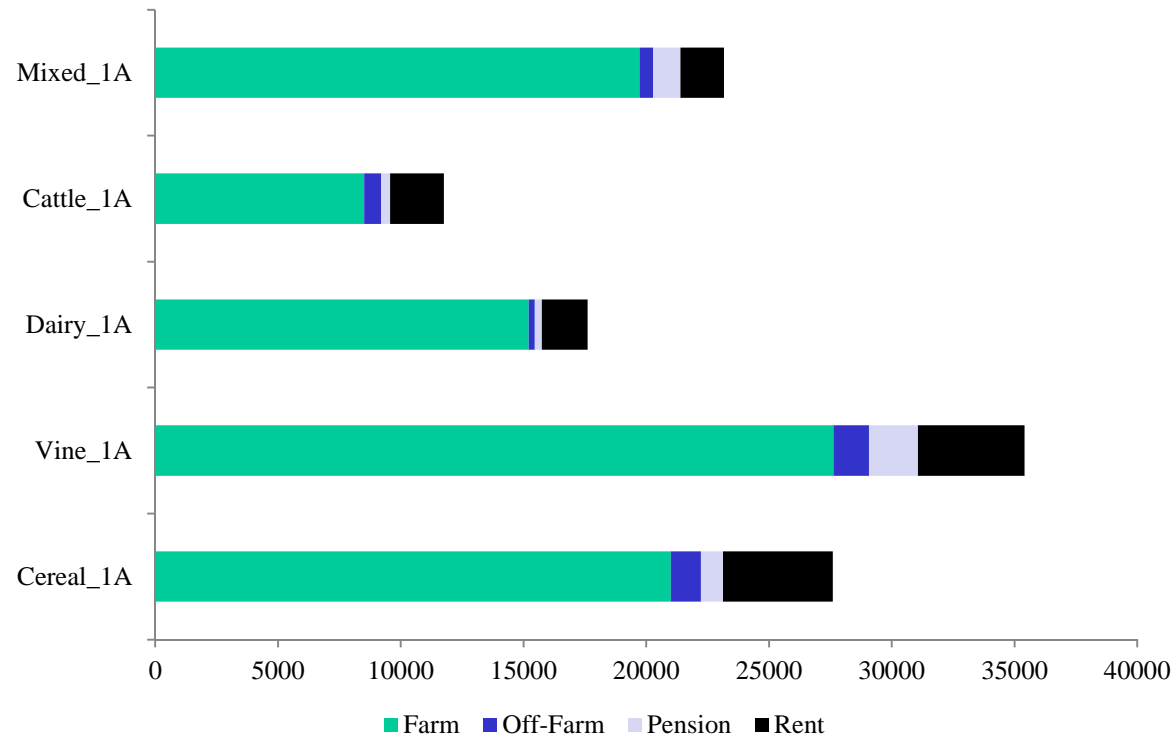
Type of household	Number of persons	Activities	Number of households (%)
1A	1	1 farm	23
1A1A	2	1 farm + 1 farm	1
1A1Z	2	1 farm + ?	2
1D	1	1 Farm & off-farm	2
2A	2	2 farm	29
2AR	2	1 farm + 1 retirement	4
2AX	2	1 farm + 1 off-farm	40

92% of households in 3 types : 1A, 2A, 2AX

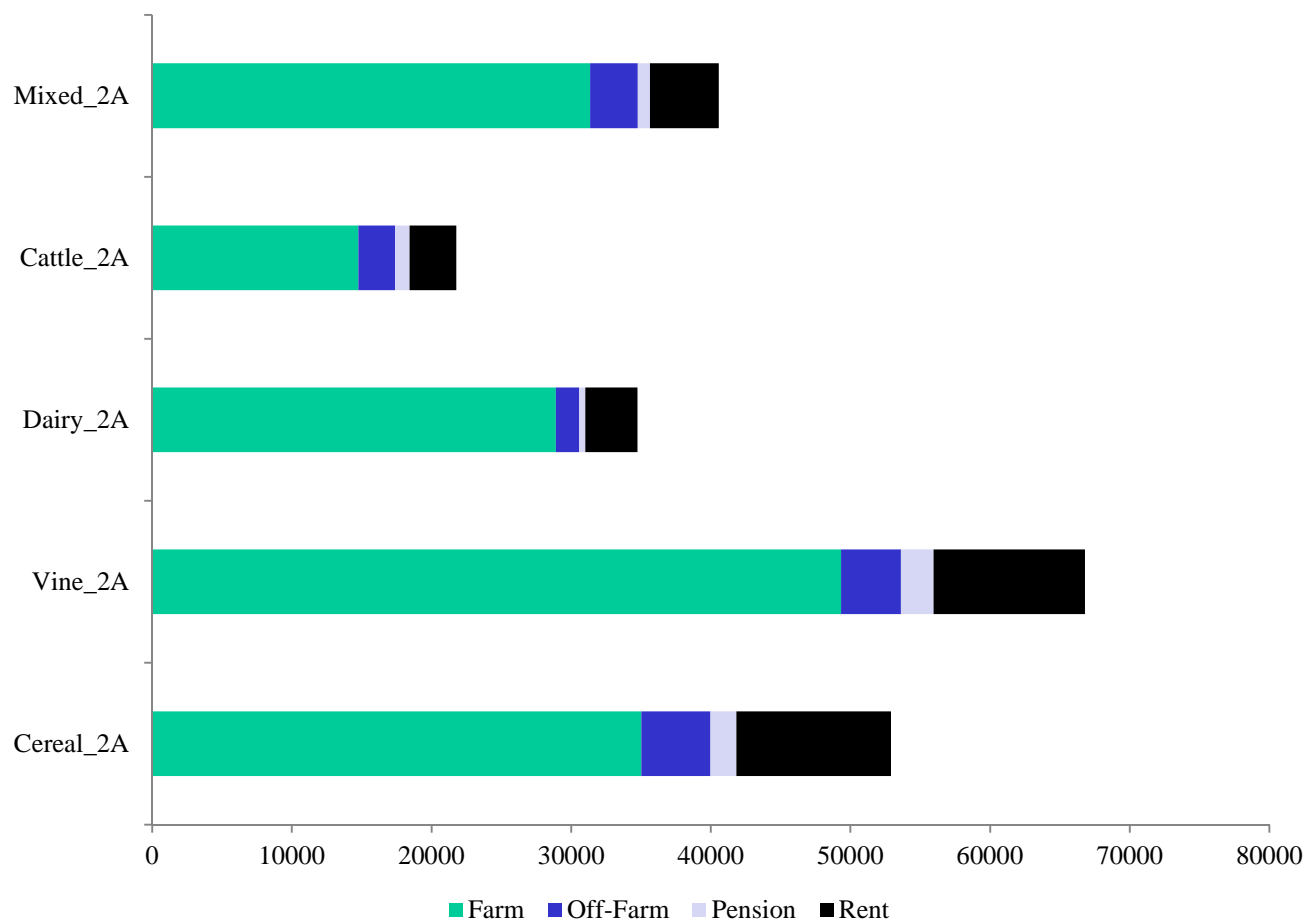
The structure of global income depends on the household composition



Average global income for households 1A : 23 100 euros

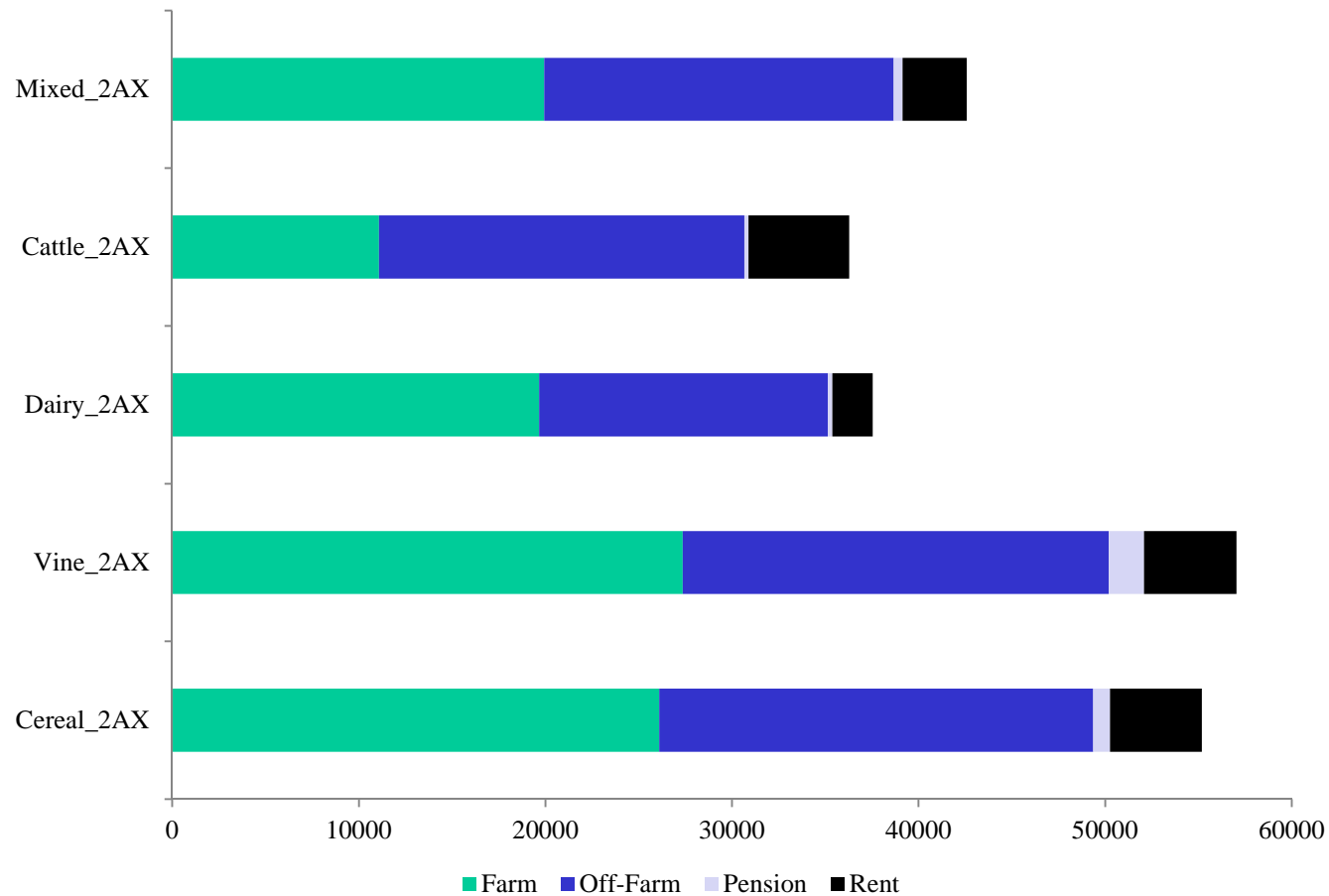


Average global income for households 2 A : 43 100 euros

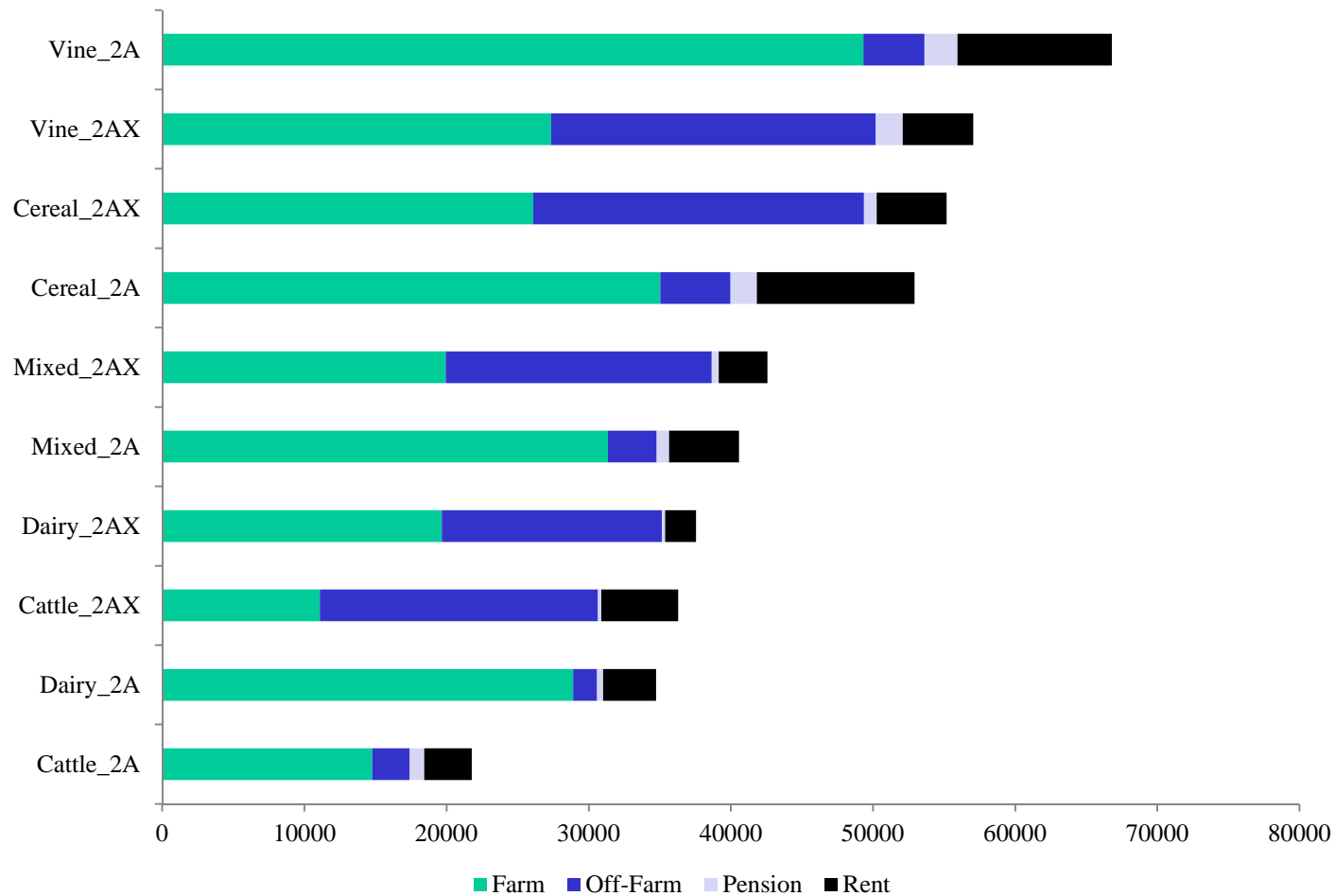


Average global income for households

2 AX : 47 300 euros

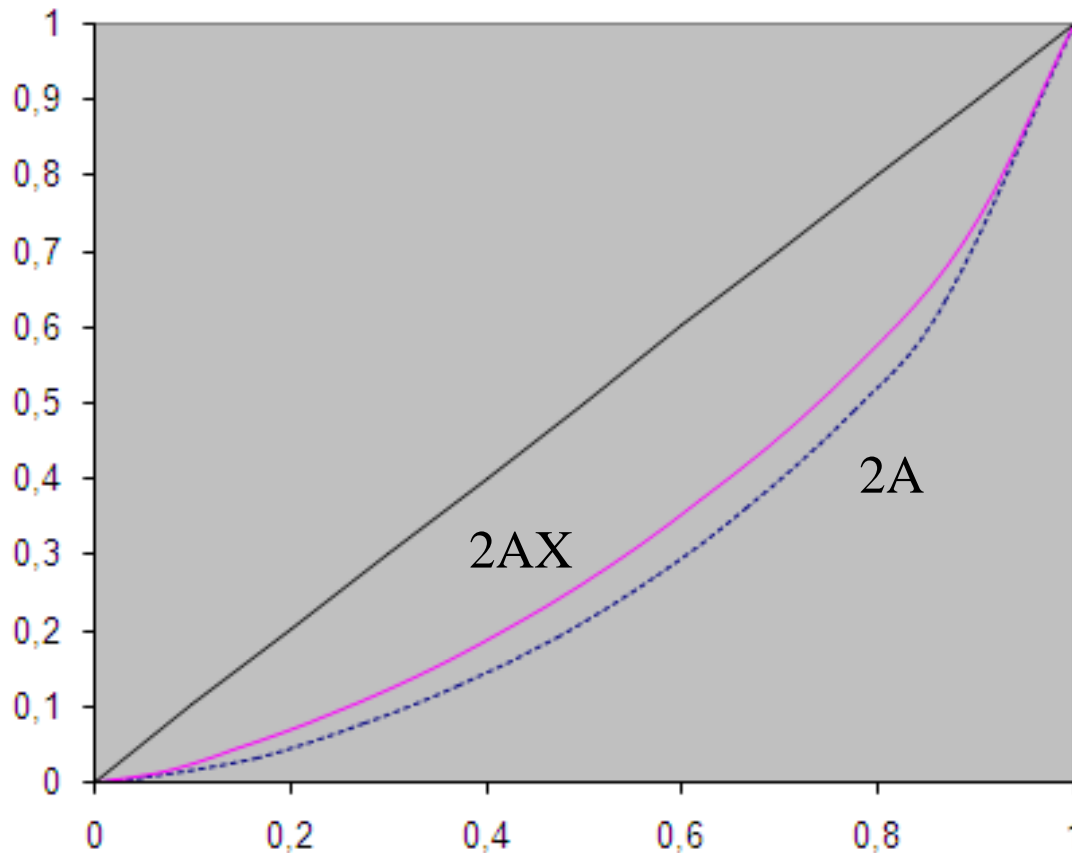


Work on farm or off-farm ?



Non farm income reduces gaps between farming households

% total income



% of households with a negative income

2A : 3.6 %

2AX : 2.5 %

% households

What type of activity ?

- ❖ Diversify activities (several cultures, other gainful activities on farm, off-farm activities) as insurance.
- ❖ Is it possible to find a job ?
- ❖ How to allocate work on farm / off-farm ?
- ❖ Off-farm activities or other gainful activities ?

To be continued...

Thank you for your attention !

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