



Farm accounting and data collection methods in Austria

Benefits for the Austrian farmers through Green Report and FADN (FSDN)

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LBG Austria

www.lbg.at

- One of Austria's leading consulting companies for tax consultancy, accounting and business consultancy
- More than 550 employees across Austria
- 35 locations
- Department: Agricultural Economics and Studies (around 30 employees)
 - Liaison agency
 - Franz Fensl (Head of Department)



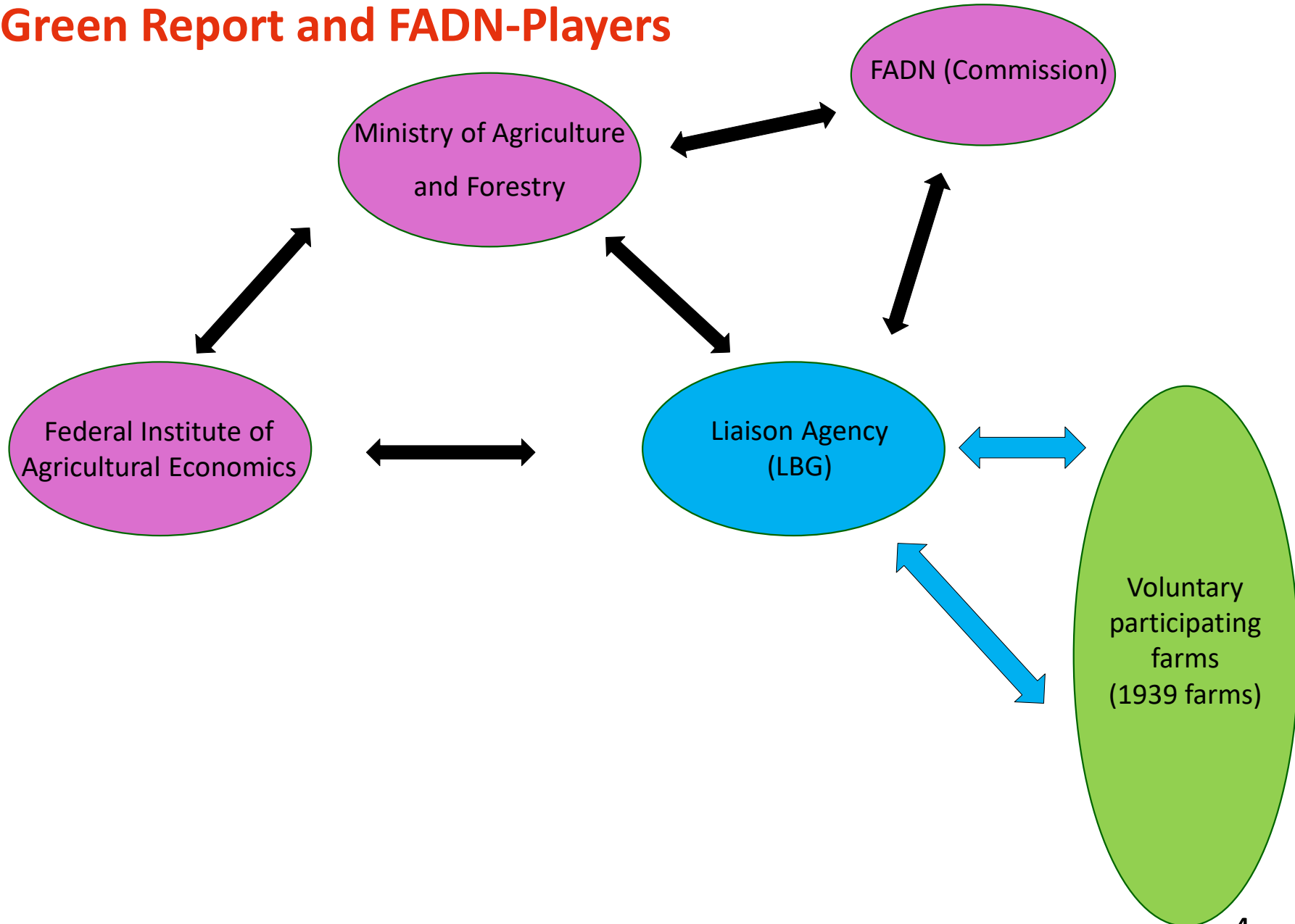
Green Report

...Overview

- Important basis for agricultural policy decisions
- Published annually by the Federal Ministry of Agriculture, Forestry, Spatial Planning and Water Management (BML)
- Comprehensive information and reference work
- Dozens of graphics, explanations and tables

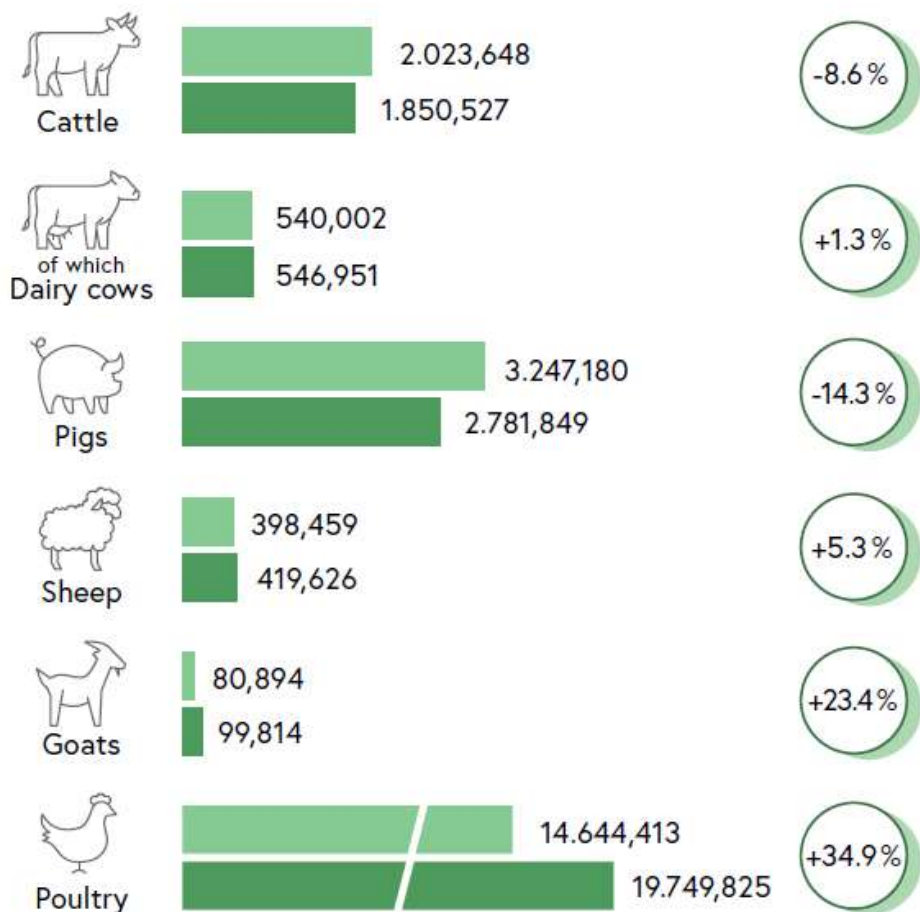


Green Report and FADN-Players



Agricultural Structure Survey – Austria

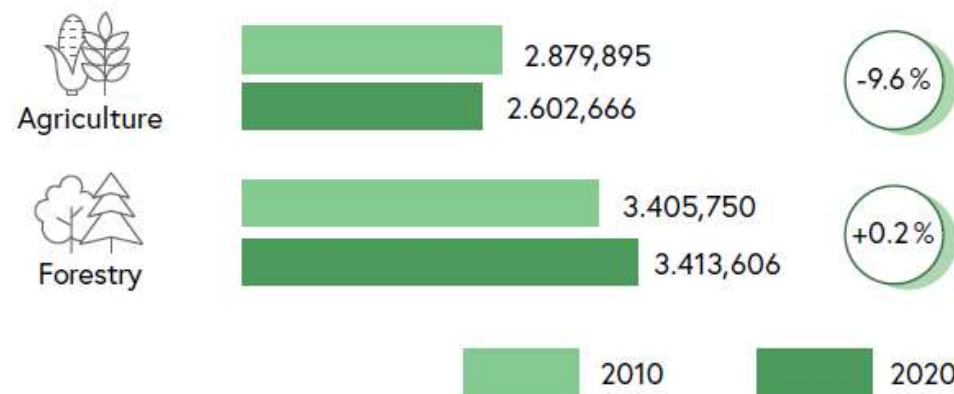
Livestock



Agricultural and forest holdings



Utilised agricultural and forest areas



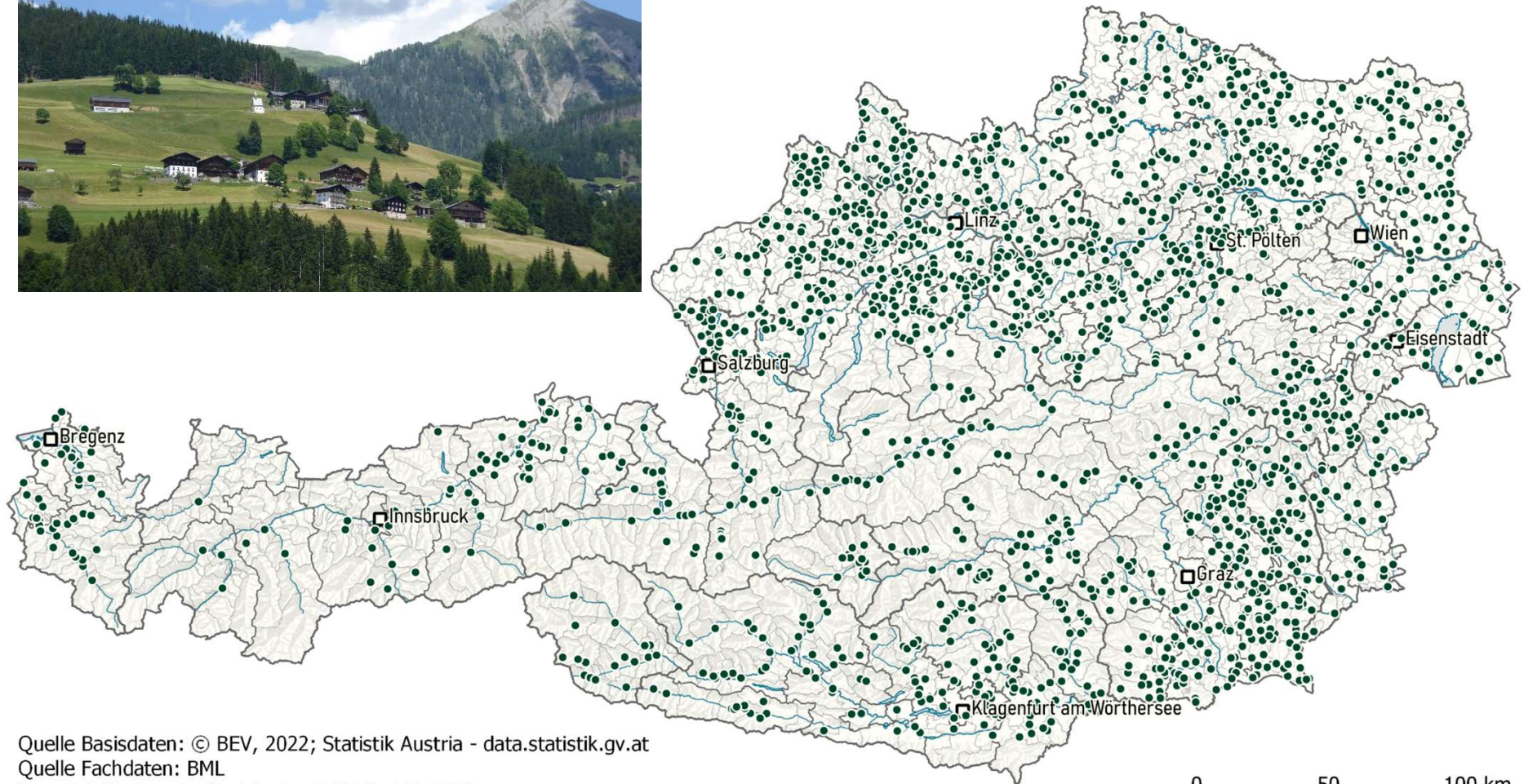
Participating farms

- Updated selection plan with results from IFS 2020
- About 2.000 voluntary participating farms
- The selected sample represents ...
 - 51,6% of the farms
 - 85% of the GSO (General Standard Output)
 - 87,7% of the UAA
- Long time series are available: farms stay very long in the sample
- **Important is the benefit for the farm!**

Distribution of Sample Farms 2020 in Austria

Total holdings (1.939)

 Bundesministerium
Land- und Forstwirtschaft,
Regionen und Wasserwirtschaft



Quelle Basisdaten: © BEV, 2022; Statistik Austria - data.statistik.gv.at

Quelle Fachdaten: BML

Layout & Design der Basiskarte: LFRZ GmbH, 2022

Datenauswertung & Design der Fachdaten: BML, 2022

Publication and use of the FADN data

- Main chapter of the yearly Green Report
- Economic results from the voluntary bookkeeping farms in Austria
- Publication of the results on the webpage of the Ministry and Federal Institute of Agricultural Economics
- Evaluation Studies
- Scientific purposes (Universities and Institutes)
 - Long time series are available
 - between 2003- 2021 over 4300 individual farms participated
 - 715 farms are constant over 19 years
 - The last 15 years 35 % of the farms were constant and in the last 9 years over 50% of the farms stayed in the sample

General use of the results

- Data is used in the training sessions
- Income situation in general, key figure comparisons, etc.
- Basis for calculations on compensation payments (storm, drought, pests)
- Reference values for questions concerning farm development
- In individual and group consultations → specialized farm types are highly important references (e.g. dairy farms)
- In the recruitment of new farms for the Green Report

Green Report

...Chapter 4 - Results of the bookkeeping farms

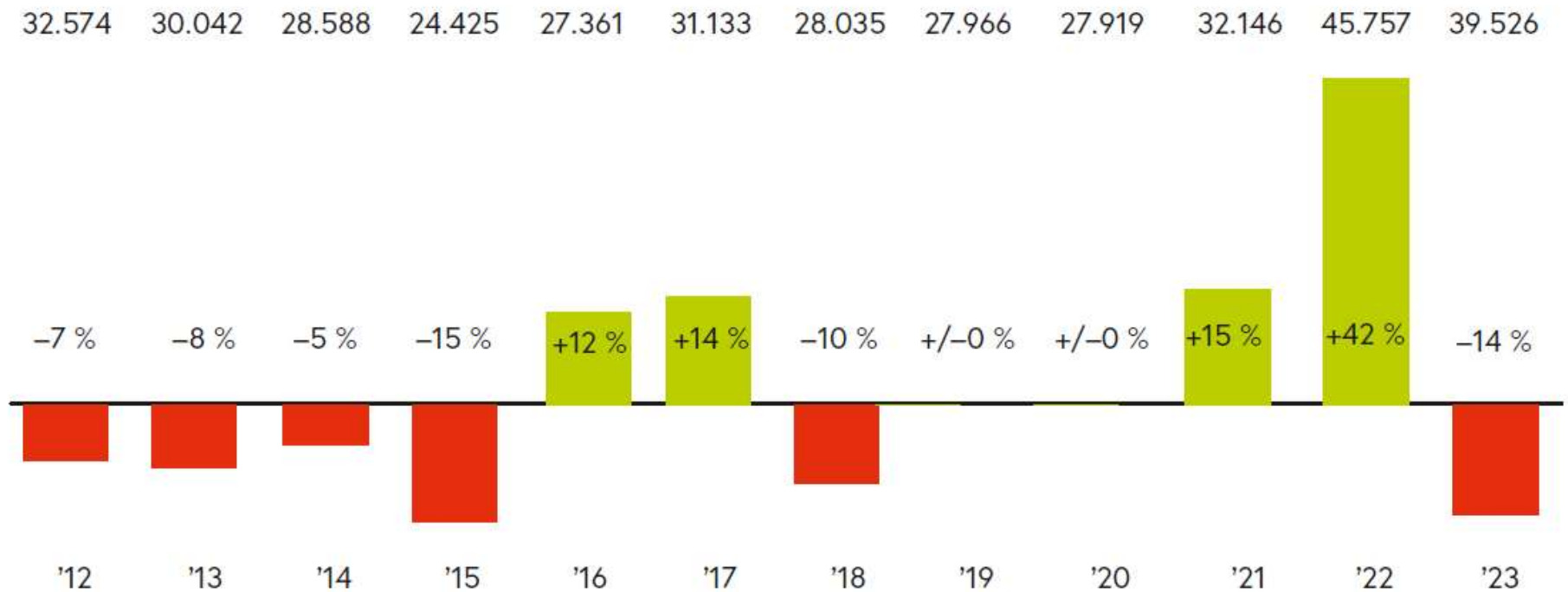
- Records from voluntarily registered businesses
- A precisely defined selection framework ensures comprehensive and objective data collection
- Individual farm data on agricultural and forestry operations, non-agricultural income, private consumption and financial circumstances
- Only anonymized group evaluations are published
- The focus is not on tax criteria, but on business objectives.



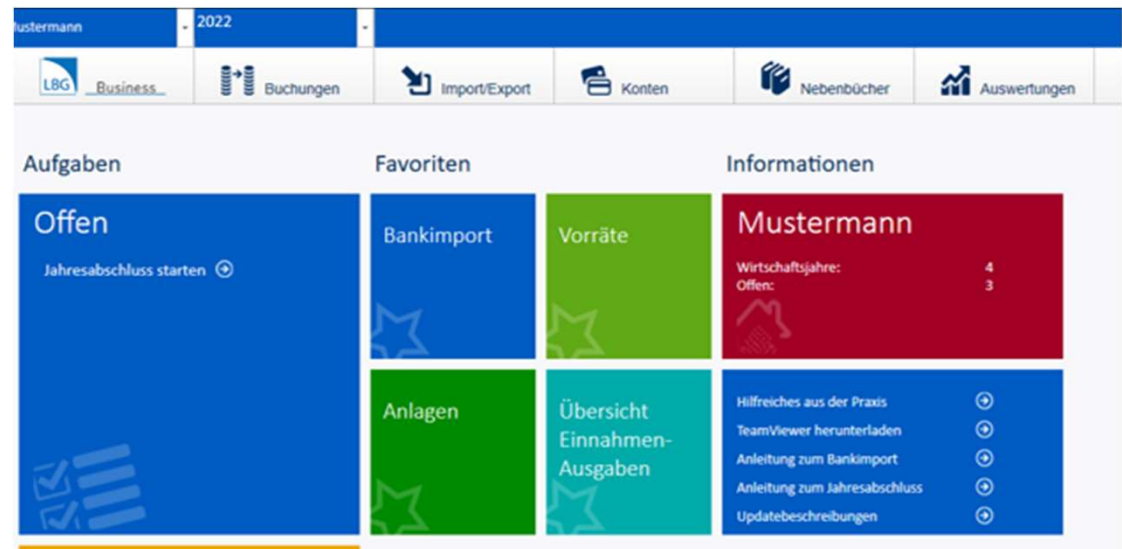
Use of the Data

Change in income from agriculture and forestry per holding

Change on previous year in % - Average of all farms in euros



Benefits of participation



- User-friendly, free bookkeeping software (state of the art) with modern look & feel (for example import interface to banking institutions with rules, bookkeeping rules)
- Support for their own income report every year
- Knowledge of the current economic situation → decision support for the further development
- Confidentiality of the data
- Results can be used for better conditions for loans
- Easy participation in the working group agricultural business management (benchmarking) and other working groups
- **Money is not the motivation. Money is just an incentive.**

What does every farm have to record?

- **Cash movements:** With the help of bank import, income and expenditure can be booked quickly and easily.
- **Material movements and livestock movements:** Cultivated areas and cattle data can be imported directly from the paying agency into the programme.
- **People:** Monthly records of working days.
- **Non-domestic income, social transfers and private consumption:** Can also be imported using the bank import function.

Ongoing support from the regional LBG team

Individualized annual financial statements

The tax authorities have no access to this data!

Accounting software – “LBG Business” for the records of the Green Report and FADN

The screenshot shows the LBG Business software interface. Callouts identify key features:

- holding**: Points to the '32311' account number in the top left.
- accounting year**: Points to the '2023' year selection in the top left.
- Import from Bank**: Points to the 'Import/Export' menu item.
- Subledgers**: Points to the 'Nebenbücher' menu item.
- Menu bar**: Points to the top navigation bar.
- Bookings**: Points to the 'Buchungen' menu item.
- Chart of accounts**: Points to the 'Konten' menu item.
- Analyses/Evaluations**: Points to the 'Auswertungen' menu item.

 The main dashboard includes:

- Aufgaben** (Tasks): A blue box with 'Offen' (Open) tasks like 'Unklare Buchungsfälle bearbeiten [999...]', 'Anlagenzugang erfassen', 'Investitionszuschuss zuordnen [95500]', 'Investitionszuschuss zuordnen [95550]', 'Jahresabschluss starten', and 'Negativen Kassastand korrigieren [27000]'.
- Favoriten** (Favorites): Green boxes for 'Natural/Vieh/Personen', 'Anlagen', and 'Grundstücksverzeichnis'.
- Informationen** (Information): A red box for account '32311' showing 'Wirtschaftsjahre: 7', 'Offen: 1', and 'Grüner-Bericht-Betrieb: U32311'. Below it, a blue box lists helpful resources like 'Hilfreiches aus der Praxis', 'TeamViewer herunterladen', 'Anleitung zum Bankimport', 'Anleitung Flächenimport aus eAMA', and 'Updatebeschreibungen'.

 A callout box on the right states: 'useful information for farm managers. Such as instructions for bank import'. A callout box at the bottom states: 'Individually adjustable quicklinks to program parts'.

Tasks that should be processed by farm manager and the data collector. Such as registering asset purchases, allocationg investment subsidies

Booking form

The screenshot displays the LBG Austria software interface. At the top, there are navigation icons for 'Buchungen', 'Import/Export', 'Konten', 'Nebenbücher', and 'Auswertungen'. Below this is a 'Farbenlehre für die Spalte "Betrag EUR"' legend with color-coded dots for different transaction types. A 'Suche einblenden' button is also present.

The main area shows a 'Buchung ändern' form for a transaction on 09.09.2024. The form includes fields for 'Beleg-Nr' (160), 'Beleg-Datum' (09.09.2024), 'Einnahme/Ausgabe' (Einnahme), and 'Führendes Konto' (20030 Lieferforderungen Lagerhaus). It also shows 'Gegenkonto' (40040 Erlöse Weizen - Hartweizen, Durum), 'St.Code' (01), 'USt in %' (13), 'Betrag Brutto' (€ 10 180,41), and 'Netto' (€ 9.009,21). The quantity is 40402 kg.

Below the form is a table of transactions:

Journal-Nr	Beleg-Nr	Beleg-Datum	Buchungstext	Soll	Haben
371	242	13.09.2024	Telefon und Internet	73800 Telefon	28000 Bank
269	161	12.09.2024	Barbehebung	27000 Kassa	20030 Lief
267	160	09.09.2024	Durum	20030 Lieferforderungen Lagerhaus	40040 Erlös
361	235	09.09.2024	Telefon	73800 Telefon	28000 Bank - betrieblich 1
363	236	09.09.2024	Tel. Sohn	96160 Sonstige private Ausgaben	28000 Bank - betrieblich 1
364	237	09.09.2024	Mähdrescher Reparatur	72030 Instandhaltung Maschinen	28000 Bank - betrieblich 1
366	238	09.09.2024	Masch.Ring Abrechnung	57120 Landw. Transport- und Maschin...	28000 Bank - betrieblich 1
368	239	09.09.2024	Nähmaschine	96160 Sonstige private Ausgaben	28000 Bank - betrieblich 1
369	240	09.09.2024	Privatausgaben	96015 Privatausgaben	28000 Bank - betrieblich 1

At the bottom of the interface, there are buttons for 'In Splittbuchung umwandeln', 'Drucken', and 'Exportieren'. The footer contains the text: 'LBG Software, 2.17.3.24404' and '03.10.2024 LBG-User: KOC39025 - Zugang U14000 | Kunden-Nr: 11515'.

Booking mask with information such as date, income/expense account and offset account. Booking text, tax information, booking amount and, if required, with quantity entries

Booking list/overview

Navigation: Zurück, Buchungen, Import/Export, Konten, Nebenbücher, Auswertungen

Farbenlehre für die Spalte "Betrag EUR":
 ● + betriebliche Einnahmen ● - betriebliche Ausgaben ● Privateinnahmen ● Privatausgaben

Suche einblenden

Jan Dez

Buchungen

2024

Neue Buchung erfassen

In Splittbuchung umwandeln

Drucken

Exportieren

Buchungstext: Durum
 Gegenkonto - Stand: +€ 9.831,69
 St.Code: 01 USt in %: 13 Betrag Brutto: € 10.180,41 E
 Netto € 9.009,21

Menge: 40402 Einheit: kg Lieferdatum:

Löschen Verbuchen Abbrechen

	Journal-Nr	Beleg-Nr	Beleg-Datum	Buchungstext	Soll	Haben	Betrag EUR	USt. %	Menge	Einheit	
	371	242	13.09.2024	Telefon und Internet	73800 Telefon	28000 Bank - betrieblich 1	-€ 48,80	20			
	269	161	12.09.2024	Barbehebung	27000 Kassa	20030 Lieferforderungen Lagerhaus	€ 500,00	0			
	267	160	09.09.2024	Durum	20030 Lieferforderungen Lagerhaus	40040 Erlöse Weizen - Hartweizen,...	+€ 10.180,41	13	40402	kg	
	361	235	09.09.2024	Telefon	73800 Telefon	28000 Bank - betrieblich 1	-€ 29,26	20			
	363	236	09.09.2024	Tel. Sohn	96160 Sonstige private Ausgaben	28000 Bank - betrieblich 1	€ 6,24	0			
	364	237	09.09.2024	Mähdrescher Reparatur	72030 Instandhaltung Maschinen	28000 Bank - betrieblich 1	-€ 7.022,64	20			
	366	238	09.09.2024	Masch.Ring Abrechnung	57120 Landw. Transport- und Maschin...	28000 Bank - betrieblich 1	-€ 1.320,00	13			
✓	368	239	09.09.2024	Nähmaschine			€ 2.889,17	0			
	369	240	09.09.2024	Privatausgaben			€ 76,94	0			

Green: revenue
 Red: expenditure
 black: revenue neutral

03.10.2024 LBG-User: KOC39025 - Zugang U14000 | Kunden-Nr.: 11515

Possibility to activate the necessary accounts, good overview
 with which targeted searching is quickly possible

Chart of accounts

Navigation: **Business** | Buchungen | Import/Export | **Konten** | Nebenbücher | Auswertungen

Zurück

Kontonummer von: < von > bis: < bis > Kontotyp: Kontotyp auswählen

Zeichenfolge: < Nummer, Name oder Gruppe > [Produktionsbereiche aktivieren](#)

Inaktive Konten ausblenden Konten ohne Buchungen ausblenden [Konten-Aktiv ändern](#)

Konto-Nr	Aktiv	Bezeichnung	Gruppe	Summe Soll	Summe Haben	Saldo Soll	Saldo Haben		
40035	✓	Erlöse Weizen - Weichweizen	Erlöse Weizen	€ 0,00	€ 18.104,62		€ 18.104,62		
40040	✓	Erlöse Weizen - Hartweizen, Durum	Erlöse Weizen	€ 0,00	€ 9.831,69		€ 9.831,69		
40065	✓	Erlöse Gerste - Wintergerste	Erlöse Gerste	€ 0,00	€ 7.196,65		€ 7.196,65		
40070	✓	Erlöse Gerste - Sommergerste	Erlöse Gerste	€ 0,00	€ 6.688,58		€ 6.688,58		
40090	✓	Erlöse Getreide - Triticale	Erlöse Triticale	€ 0,00	€ 7.709,30		€ 7.709,30		
40245	✓	Erlöse Zuckerrüben - Zuckerrüben	Erlöse Zuckerrüben	€ 0,00	€ 26.350,58		€ 26.350,58		
40275	✓	Erlöse Hülsenfrüchte - Soja	Erlöse Hülsenfrüchte	€ 0,00	€ 1.250,81		€ 1.250,81		
44700		Ertragswirksame USt (USt-Pauschalierter Betrieb)	Ertragswirksame Ust	€ 0,00	€ 10.447,86		€ 10.447,86		
48010	✓	Erlöse landw. Transport- und Maschinenleistungen	sonstige übrige betrieblich	€ 0,00	€ 616,74		€ 616,74		
48130	✓	Erträge Nebenbetrieb - landw. Stromerzeugung	sonstige Erträge Stromerz	€ 0,00	€ 2.375,65		€ 2.375,65		
48500	✓	Miet- und Pächterträge	Mieteinnahmen	€ 0,00	€ 243,36		€ 243,36		
48530	✓	Jagdpacht	Mieteinnahmen	€ 0,00	€ 417,25		€ 417,25		
48640	✓	Umweltprämien (ÖPUL)	Zuwendung aus öffentlich	€ 0,00	€ 3.078,16		€ 3.078,16		
50050	✓	Saatgut u. Sämereien	Saatgut u. Sämereien	€ 4.508,68	€ 137,46	€ 4.371,22			
50100	✓	Pflanzenschutzmittel	Wareneinsatz Pflanzenba	€ 6.545,72	€ 0,00	€ 6.545,72			
50160	✓	Düngemittel - mineralisch	Wareneinsatz Pflanzenba	€ 5.155,45	€ 77,84	€ 5.077,61			
56015	✓	Treibstoff Diesel	Brenn- und Treibstoffe, Er	€ 1.421,09	€ 0,00	€ 1.421,09			

231 Konten

2024

Neues Konto anlegen

Kostenstellen verwalten

Kontenblatt

Drucken

Exportieren

Subledgers

Category	Count
Anlagen	91
Grundstücksverzeichnis	69,48
Naturalprodukte	11
zugekaufte Produkte	16
Tiere	30
Tierische Produkte	4
Personen	5

Animals: Quantity movements and valuations

Assets: List of assets according to various categories such as Agricultural buildings, machinery and equipment, ...

Land register: UAA for owner farming, Rented UAA

Self produced Products: Quantity movements and valuations

Bought Products: Quantity movements and valuations.

Animals products: Quantity movements and valuations

Persons: Working days from people on the farm

Self produced products

Aufgrund eines Updates am 'LBG-Business' steht von Donnerstag, 17. Oktober 2024 06:30 Uhr bis Donnerstag, 17. Oktober 2024 08:00 Uhr, die Anwendung nicht zur Verfügung!

Zurück Suche: < Code, Name > Das Symbol bedeutet, dass das jeweilige Produkt nicht mehr führend ist.

Opening stock **harvested** **sales** **Closing stock** **Yield per hectare** **Cultivated area**

Bezeichnung	Anfangsbestand	Zugang	Abgang	Endbestand	Ertrag/ha	Anbaufläche	Details
Markfrüchte							
Weichweizen	3 045	155 590	155 840	2 795	6 570	23,68	
Hartweizen, Durum	0	16 290	16 290	0	5 204	3,13	
Wintergerste	0	25 990	25 990	0	4 641	5,60	
Sommergerste	937	26 520	26 570	887	7 577	3,50	
Triticale	0	54 000	54 000	0	5 980	9,03	
Hirse	0	0	0	0	0	0,00	
sonst. Körnerfrüchte für Energie	0	0	0	0	0	0,00	
Zuckerrüben	0	742 270	742 270	0	0	11,02	
Alternativen							
Soja	0	18 580	18 580	0	2 222	8,36	
sonst. Bodenerzeugnisse							
Gemüse, Obst, Wein und Forst							
Äpfel (Obstbau)	0	0	0	0	0	0,00	
Birnen (Obstbau)	0	0	0	0	0	0,00	

16 Naturalprodukte
 2023
 Produkte aktivieren
 Produkt 1201 duplizieren
 Auswertung

LBG Software, 2.17.3.24404 04.10.2024 LBG-User: KOC39025 - Zugang U14000 | Kunden-Nr.: 11515

A wide variety of evaluations are available to farmers:
Journal, list of balances, account sheet, list of assets,
overview of income and expenditure, annual farm report,
multi-year comparison, green report

Analyses/Evaluations

The screenshot displays the 'Auswertungen' (Evaluations) section of the LBG Business software. The interface features a top navigation bar with icons for 'Buchungen', 'Import/Export', 'Konten', 'Nebenbücher', and 'Auswertungen'. Below the navigation bar is a grid of evaluation options for the year 2023. Each option is represented by a colored tile with a title, a star icon, and a right-pointing arrow icon. Some tiles include additional information like 'Nur im Modul Vollversion verfügbar' or 'Noch kein vorläufiger betriebsw. Jahresabschluss verfügbar'.

Tile Title	Color	Star Icon	Arrow Icon	Additional Info
Auswertungen 2023	Dark Blue	☆	➔	
Journal	Dark Grey	☆	➔	
Journal - Kostenstellen	Dark Grey	☆	➔	
Saldenlisten	Dark Grey	★	➔	
Saldenlisten - Kostenstellen	Dark Grey	☆	➔	
Betriebsw. Jahresabschluss rechnen	Red	+		
Kontenblatt	Dark Grey	★	➔	
Kontenliste - Jahresvergleich	Dark Grey	☆	➔	
Anlagenverzeichnis	Blue	☆	➔	
Arbeitskreis Unternehmensführung	Blue	☆	➔	
Nachrichten	Red	☰		
Aufzeichnungsbonus für Junglandwirte	Teal	☆	➔	
Übersicht Einnahmen-Ausgaben	Teal	☆	➔	
Kontenentwicklung	Teal	☆	➔	
USt-/VSt-Kontrolle	Grey		➔	Nur im Modul Vollversion verfügbar
Finanzamtmeldung	Blue		➔	Nur im Modul Vollversion verfügbar
Betriebswirt. Jahresabschluss	Dark Blue		➔	Noch kein vorläufiger betriebsw. Jahresabschluss verfügbar
Mehrjahresvergleich	Light Blue		➔	Noch kein Mehrjahresvergleich verfügbar
Grüner Bericht	Blue		➔	Der aktuelle Grüne Bericht ist noch nicht verfügbar

Analysis

multi-year comparison

Basic data:

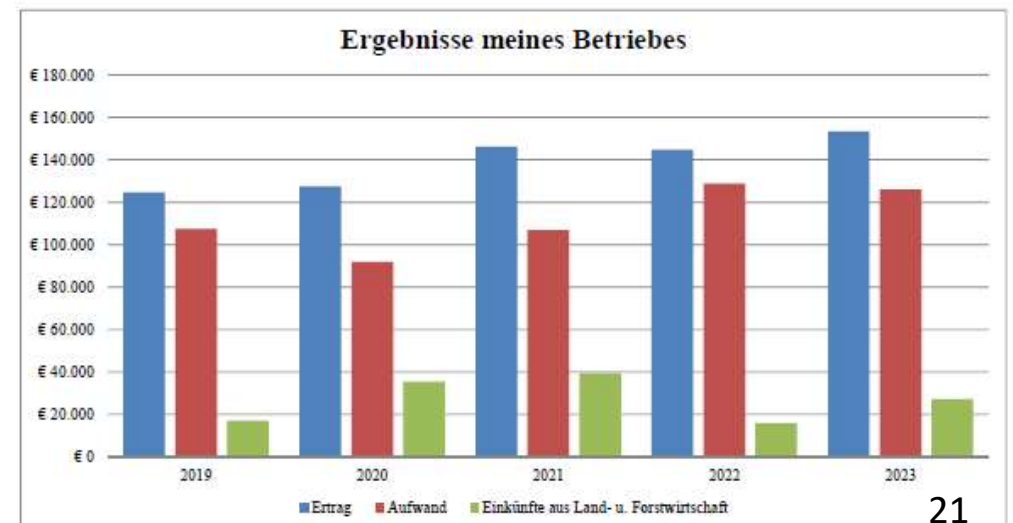
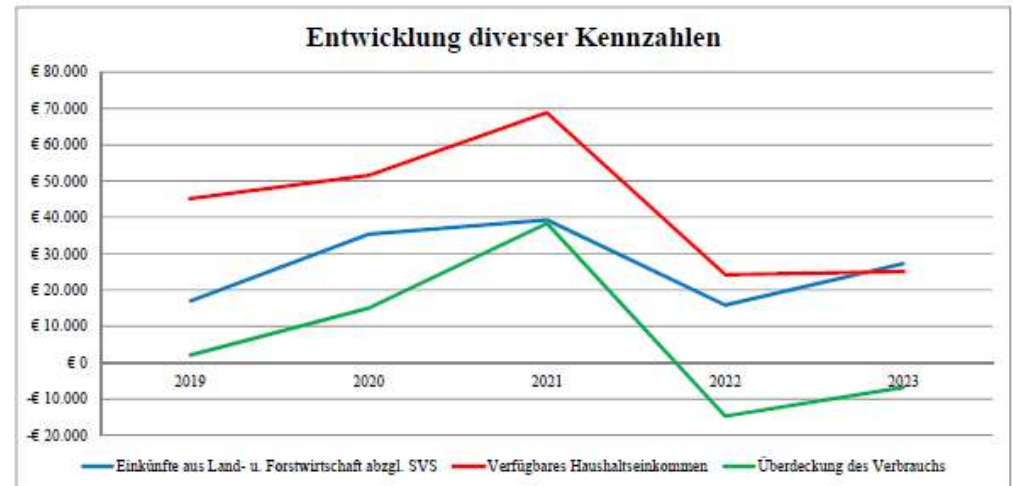
- Standard output
- Size level
- Farming method
- Mountain farmer group
- Farm type national
- Special farm type

- ### Development of various key figures
- Income from agriculture and forestry
 - less social security
 - Disposable household income
 - Surplus/shortfall of consumption

Results of my farm

- Income
- Expenditure
- Income from agriculture and forestry

Mein Mehrjahresvergleich Kennzahlen und Grafiken		LBG-Nr.:	32311
		Gesamtstandardoutput (Euro):	61.485
		Größenstufe:	mittlere Größenstufe
		Wirtschaftsweise:	Bio
		Bergbauern-Gruppe:	Nichtbergbauern
		Betriebsform national:	Futterbaubetrieb
Spezialbetriebsform:	Spezialisierter Kinderaufzucht- u. Mastbetrieb		



Farm visits



Conversion from FADN to FSDN (Farm Sustainability Data Network)

Who	2025	2027
Farmer	69	49
Ministry (or external Database)	25	17
Liasion agency	3	2
optional (Soil test)	17	0

- Initial analyses of the new variables

Degree of difficulty	2025	2027
difficult	26	25
medium	38	35
easy	33	8
optional (Soil test)	17	0

Survey effort	2025	2027
yearly	79	46
once (to be updated in the following years)	18	22
optional (Soil test)	17	0

Where could it be implemented?	2025	2027
Register of assets	1	11
Farm basic data	1	
Areas		3
Land register		6
Chart of accounts	2	
Subledgers (products, animals)	36	13
Master data for the financial year	42	29
FSDN Database	12	2
FSDN Implementation program	2	2
Already available	1	2
optional (Soil test)	17	

