



MINISTRY OF AGRICULTURE AND FOOD

SOFIA 1040, bul. "Hristo Botev" № 55

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## FARM ACCOUNTANCY DATE NETWORK



2021

Source: EC, FADN

*RESULTS AND ANALYSIS*

## ABBREVIATIONS AND SIGNS

<b>FADN</b>	Farm accountancy data network
<b>MAF</b>	Ministry of Agriculture, and Food
<b>ES</b>	European Union
<b>EC</b>	European Commission
<b>CAP</b>	Common Agricultural Policy
<b>TO</b>	Total output
<b>NAV</b>	Net added value
<b>NI</b>	Net income
<b>AWU</b>	Annual work unit
<b>UAA</b>	Utilized Agricultural Area
<b>SO</b>	Standard Output
<b>NW</b>	North-West Region
<b>NC</b>	North-Central Region
<b>NE</b>	North-East Region
<b>SW</b>	South-West Region
<b>SC</b>	South-Central Region
<b>SE</b>	South-East Region
<b>OGA</b>	Other Gainful Activities
<b>SAPS</b>	Single Area Payment Scheme
<b>VAT</b>	Value added tax
<b>ha</b>	hectare
<b>levs</b>	levs
<b>No.</b>	number
<b>LU</b>	Livestock unit

## CONTENT

1. TABLE 1. AVERAGE RESULTS OF THE HOLDINGS, DISTRIBUTED BY REGION - FADN'2021 .....	4
2. TABLE 2. AVERAGE RESULTS OF HOLDING, DISTRIBUTED BY 6 GROUPS OF ECONOMIC SIZE - FADN'2021 .....	5
3. METHODOLOGY AND DEFINITIONS USED .....	6
4. ECONOMIC INDICATORS ACCORDING TO THE EU METHODOLOGY FOR FADN .....	9

Table 1 Average results of the holdings, distributed by region - FADN'2021

Variables	Measure	Bulgaria	Region					
			NW	NC	NE	SW	SC	SE
<b>Holding represented</b>	<b>number</b>	<b>57 482</b>	<b>7 760</b>	<b>8 250</b>	<b>7 182</b>	<b>9 888</b>	<b>9 430</b>	<b>14 972</b>
<b>Utilised agricultural area</b>	<b>ha</b>	<b>76.78</b>	<b>104.23</b>	<b>109.72</b>	<b>126.87</b>	<b>87.23</b>	<b>40.23</b>	<b>36.5</b>
<i>of which rented</i>	ha	66.37	88.19	96.13	106.73	75.49	37.88	31.23
<b>Area with:</b>								
cereals	ha	38.62	63.71	65.56	75.5	37.55	9.87	11.91
other field crops	ha	20.75	26.19	34.12	34.80	29.09	4.92	8.30
vegetables and flowers	ha	0.5	0.33	0.48	0.8	0.37	0.17	0.73
permanent crops	ha	1.70	1.84	1.52	1.06	2.87	0.93	1.73
forage crops	ha	11.43	9.4	6.27	12.88	12.81	13.8	12.22
<b>Livestock</b>								
total livestock units	LU	24.5	32.5	31.4	18.0	31.9	15.9	20.2
cattle and buffalo	LU	9.6	8.0	8.6	7.9	13.0	8.3	10.4
of which dairy cows	LU	4.5	4.4	4.9	4.5	6.1	3.0	4.3
sheep and goats	LU	4.1	2.7	2.9	3.7	5.9	5.0	3.9
pigs	LU	5.7	15.9	10.0	0.1	10.8	0.1	0.8
poultry	LU	5.0	5.9	9.8	6.3	2.2	1.9	5.0
<b>Labour input</b>								
labour input	AWU	2.9	3.6	3.5	3.4	3.0	2.4	2.4
of which unpaid labour	AWU	1.2	1.3	0.9	1.3	1.1	1.6	1.2
<b>Economic results</b>								
<b>+ Total output</b>	levs	<b>208 406</b>	<b>307 786</b>	<b>363 755</b>	<b>328 707</b>	<b>221 091</b>	<b>70 792</b>	<b>91 882</b>
from crops&crop production	levs	162 107	248 301	283 232	288 032	162 299	47 444	62 367
from livestock&livestock products	levs	44 537	58 918	79 228	37 917	54 301	22 513	28 570
other output	levs	1 762	567	1 295	2 758	4 491	835	945
<b>- Total intermediate consumption</b>	levs	<b>96 335</b>	<b>130 110</b>	<b>148 866</b>	<b>141 514</b>	<b>105 148</b>	<b>40 927</b>	<b>57 291</b>
specific crop cost	levs	35 036	52 259	51 120	63 849	36 454	12 607	16 606
specific livestock cost	levs	27 429	34 874	50 493	21 203	31 703	13 161	20 010
specific costs for other gainful activities	levs	1 138	59	3 342	1 054	1 799	767	317
other cost	levs	32 732	42 918	43 911	55 408	35 192	14 392	20 358
<b>+ Balance of current subsidies &amp; taxes</b>	levs	<b>45 114</b>	<b>56 996</b>	<b>52 562</b>	<b>59 051</b>	<b>52 498</b>	<b>30 207</b>	<b>32 678</b>
subsidies	levs	44 242	53 253	52 893	57 520	52 447	30 117	31 915
VAT balance excluding on investments	levs	1 629	4 561	933	2 695	698	450	1 340
taxes and fares	levs	757	818	1 264	1 164	647	360	577
<b>= Gross farm income</b>	levs	<b>157 185</b>	<b>234 672</b>	<b>267 451</b>	<b>246 244</b>	<b>168 441</b>	<b>60 072</b>	<b>67 269</b>
<b>- Depreciation</b>	levs	<b>21 693</b>	<b>27 840</b>	<b>30 864</b>	<b>35 370</b>	<b>24 091</b>	<b>10 332</b>	<b>12 462</b>
<b>= Net value added</b>	levs	<b>135 492</b>	<b>206 832</b>	<b>236 587</b>	<b>210 874</b>	<b>144 350</b>	<b>49 740</b>	<b>54 807</b>
<b>- Total external factors</b>	levs	<b>60 712</b>	<b>98 052</b>	<b>110 687</b>	<b>99 664</b>	<b>59 804</b>	<b>16 992</b>	<b>23 270</b>
wages & social security	levs	23 708	35 122	39 053	31 792	27 448	8 578	12 517
rent	levs	34 985	60 718	68 761	64 033	29 490	7 401	10 102
interest	levs	2 019	2 212	2 873	3 839	2 866	1 013	651
<b>+ Balance subsidies&amp;taxes on investment</b>	levs	<b>338</b>	<b>315</b>	<b>252</b>	<b>243</b>	<b>291</b>	<b>133</b>	<b>602</b>
subsidies on investments	levs	246	51	241	80	246	33	567
VAT balance on investments	levs	92	264	11	163	45	100	35
<b>= Net income</b>	levs	<b>75 118</b>	<b>109 095</b>	<b>126 152</b>	<b>111 453</b>	<b>84 837</b>	<b>32 881</b>	<b>32 139</b>
<b>Balance sheet (closing valuation)</b>								
<b>Total fixed assets</b>	levs	<b>241 144</b>	<b>333 773</b>	<b>327 348</b>	<b>412 343</b>	<b>278 895</b>	<b>110 127</b>	<b>121 101</b>
land & permanent crops	levs	92 425	133 204	128 639	180 757	116 069	21 023	38 318
buildings	levs	46 012	55 554	66 890	68 823	44 962	31 682	28 341
machinery	levs	76 161	111 723	99 206	139 134	84 786	38 171	33 055
<b>Total current assets</b>	levs	<b>150 714</b>	<b>210 368</b>	<b>225 398</b>	<b>251 860</b>	<b>154 717</b>	<b>34 363</b>	<b>100 757</b>
<b>Liabilities</b>	levs	<b>89 421</b>	<b>97 708</b>	<b>101 430</b>	<b>204 043</b>	<b>106 014</b>	<b>40 495</b>	<b>43 386</b>
long term loans	levs	44 158	46 523	60 074	88 799	60 000	16 888	19 464
short term loans	levs	45 263	51 185	41 356	115 244	46 014	23 607	23 922
<b>Indicators</b>								
Net value added / AWU	levs/AWU	46 235	57 507	67 833	62 120	47 744	21 199	23 203
Net income of AWU	levs/AWU	25 638	30 304	36 147	32 877	28 092	13 992	13 618
Total direct payments	levs	34 097	41 023	42 171	48 025	40 426	20 544	23 736
Single area payment	levs	15 940	20 325	21 512	24 273	18 535	7 287	10 331
Environmental subsidies	levs	4 872	7 422	6 145	3 788	6 362	2 955	3 595
LFA subsidies	levs	1 629	456	219	794	1 451	4 958	1 438

Source: EU, Farm Accountancy Data Network '2021 - April 2024

Table 2. Average results of holding, distributed by 6 groups of economic size - FADN'2021

Variables	Measure	Bulgaria	Economic size (in euros)					
			from 4 to 8 thousand euros	from 8 to 25 thousand euros	from 25 to 50 thousand euros	from 50 to 100 thousand euros	from 100 to 500 thousand euros	over 500 thousand euros
<b>Holding represented</b>	<b>number</b>	<b>57 482</b>	<b>16 258</b>	<b>21 618</b>	<b>7 973</b>	<b>5 151</b>	<b>4 846</b>	<b>1 636</b>
<b>Utilised agricultural area</b>	<b>ha</b>	<b>76.78</b>	<b>4.51</b>	<b>16.41</b>	<b>38.35</b>	<b>68.71</b>	<b>256.96</b>	<b>1 271.72</b>
<i>of which rented</i>	ha	66.37	2.80	13.53	35.08	60.63	235.28	1 066.68
<b>Area with:</b>								
cereals	ha	38.62	0.81	3.44	8.59	24.31	134.56	786.63
other field crops	ha	20.75	0.47	2.46	5.91	14.06	74.91	396.97
vegetables and flowers	ha	0.50	0.18	0.25	0.46	0.38	1.30	5.06
permanent crops	ha	1.70	0.60	0.89	1.25	2.91	4.95	11.95
forage crops	ha	11.43	2.16	7.10	14.91	22.71	31.26	49.51
<b>Livestock</b>								
total livestock units	LU	24.5	3.2	8.7	20.3	30.4	46.6	381.3
cattle and buffalo	LU	9.6	1.4	4.1	11.7	24.2	28.0	51.9
of which dairy cows	LU	4.5	0.4	0.9	3.8	12.2	18.5	31.1
sheep and goats	LU	4.1	1.6	4.4	7.8	5.5	4.5	1.6
pigs	LU	5.7	0.0	0.0	0.1	0.0	3.3	188.3
poultry	LU	5.0	0.0	0.1	0.3	0.6	10.4	139.5
<b>Labour input</b>								
labour input	AWU	2.9	1.5	1.7	2.2	3.4	6.3	25.9
<i>of which unpaid labour</i>	AWU	1.2	1.3	1.3	1.4	1.1	0.7	0.4
<b>Economic results</b>								
<b>+ Total output</b>	levs	<b>208 406</b>	<b>15 420</b>	<b>34 577</b>	<b>72 496</b>	<b>159 887</b>	<b>639 042</b>	<b>3 962 689</b>
from crops&crop production	levs	162 107	9 697	22 429	46 085	114 870	527 735	3 153 397
from livestock&livestock products	levs	44 537	5 432	12 052	26 239	43 746	100 808	787 457
other output	levs	1 762	291	96	172	1 271	10 499	21 835
<b>- Total intermediate consumption</b>	levs	<b>96 335</b>	<b>7 502</b>	<b>16 227</b>	<b>37 217</b>	<b>83 120</b>	<b>296 572</b>	<b>1 774 270</b>
specific crop cost	levs	35 036	1 556	3 945	9 775	24 065	123 846	673 120
specific livestock cost	levs	27 429	2 586	5 873	14 170	28 223	61 342	520 808
specific costs for other gainful activities	levs	1 138	88	106	27	1 328	9 126	6 378
other cost	levs	32 732	3 272	6 303	13 245	29 504	102 258	573 964
<b>+ Balance of current subsidies &amp; taxes</b>	levs	<b>45 114</b>	<b>6 740</b>	<b>17 720</b>	<b>38 181</b>	<b>49 861</b>	<b>127 839</b>	<b>562 263</b>
subsidies	levs	44 242	5 694	15 721	36 241	49 120	129 494	574 276
VAT balance excluding on investments	levs	1 629	1 128	2 189	2 441	1 756	254	0
taxes and fares	levs	757	82	190	501	1 015	1 909	12 013
<b>= Gross farm income</b>	levs	<b>157 185</b>	<b>14 658</b>	<b>36 070</b>	<b>73 460</b>	<b>126 628</b>	<b>470 309</b>	<b>2 750 682</b>
<b>- Depreciation</b>	levs	<b>21 693</b>	<b>1 149</b>	<b>3 244</b>	<b>7 020</b>	<b>18 525</b>	<b>79 065</b>	<b>381 191</b>
<b>= Net value added</b>	levs	<b>135 492</b>	<b>13 509</b>	<b>32 826</b>	<b>66 440</b>	<b>108 103</b>	<b>391 244</b>	<b>2 369 491</b>
<b>- Total external factors</b>	levs	<b>60 712</b>	<b>2 277</b>	<b>7 233</b>	<b>18 271</b>	<b>47 553</b>	<b>200 546</b>	<b>1 182 142</b>
wages & social security	levs	23 708	1 579	3 442	8 482	23 624	75 936	431 174
rent	levs	34 985	688	3 640	9 284	21 175	117 696	713 714
interest	levs	2 019	10	151	505	2 754	6 914	37 254
<b>+ Balance subsidies&amp;taxes on investment</b>	levs	<b>338</b>	<b>31</b>	<b>115</b>	<b>184</b>	<b>454</b>	<b>947</b>	<b>4 884</b>
subsidies on investments	levs	246	0	0	2	385	919	4 725
VAT balance on investments	levs	92	31	115	182	69	28	159
<b>= Net income</b>	levs	<b>75 118</b>	<b>11 263</b>	<b>25 708</b>	<b>48 353</b>	<b>61 004</b>	<b>191 645</b>	<b>1 192 233</b>
<b>Balance sheet (closing valuation)</b>								
<b>Total fixed assets</b>	levs	<b>241 144</b>	<b>24 698</b>	<b>51 367</b>	<b>107 862</b>	<b>288 852</b>	<b>616 685</b>	<b>4 286 771</b>
land & permanent crops	levs	92 425	14 072	20 872	32 721	99 032	208 684	1 742 324
buildings	levs	46 012	3 223	8 433	18 940	71 602	111 052	826 513
machinery	levs	76 161	3 022	10 362	28 298	69 505	248 455	1 416 310
<b>Total current assets</b>	levs	<b>150 714</b>	<b>19 718</b>	<b>28 336</b>	<b>62 052</b>	<b>100 712</b>	<b>388 267</b>	<b>2 955 454</b>
<b>Liabilities</b>	levs	<b>89 421</b>	<b>115</b>	<b>8 952</b>	<b>21 467</b>	<b>121 303</b>	<b>230 112</b>	<b>1 854 296</b>
long term loans	levs	44 158	92	5 576	14 555	56 108	118 169	879 324
short term loans	levs	45 263	23	3 376	6 912	65 195	111 943	974 972
<b>Indicators</b>								
Net value added / AWU	levs/AWU	46 235	9 175	19 478	29 790	32 192	61 737	91 665
Net income of AWU	levs/AWU	25 638	7 662	15 212	21 683	18 156	30 228	46 121
Total direct payments	levs	34 097	3 739	11 303	27 102	37 899	107 162	442 711
Single area payment	levs	15 940	1 023	3 679	10 542	14 432	53 010	247 407
Environmental subsidies	levs	4 872	243	1 346	4 661	5 144	9 752	83 219
LFA subsidies	levs	1 629	497	1 494	2 466	2 924	3 039	2 361

Source: EU, Farm Accountancy Data Network '2021 - April 2024

## FUNCTIONING OF THE FADN

*About 80 000 agricultural holdings from the EU participate in the FADN.*

The Farm Accountancy Data Network was established in EU in 1965 by the Regulation 79/65/EC which was repealed by the Regulation (EC) № 1217/2009 of the Council and subsequent amendments.

*Each country designates a liaison body with the EC*

The Agrostatics Department at MAF was appointed as a Liaison Agency with the EC and is responsible for the establishment and functioning of FADN in Bulgaria. The Department defines the way of data collection, data control and individual data processing and publishes the final results in accordance with the requirements of the EU and the national needs..

*The individual data of the holdings are confidential*

The individual data of the agricultural holdings, included in FADN, are protected under the Statistics Law. They cannot be disclosed or used for tax or other purposes.

Additional information on FADN can be obtained at the following address of the European Commission: <https://agridata.ec.europa.eu/>

## FIELD OF THE FADN SURVEY

*57 482 holdings with an economic size of more than 4 000 euros form the field of observation of the FADN in 2021*

When determining the scope of monitoring of the FADN, the Commission follows the guidelines set out in Regulation (EC) No. 1217/2009 of 30 November 2009 and subsequent amendments and adopts a pragmatic approach, including only those holdings that are considered market-oriented agricultural holdings. In view of the practice, to be qualified as market-oriented, the holding should exceed a minimum economic size. Due to the different economic structures on the territory of the European Union, a different threshold is set for each country. For Bulgaria, it is set to be over 4 000 euros. Thus, the field of observation of the FADN is a subset of the units surveyed in a census of agricultural holdings.

The results of the 2020 sample census of agricultural holdings in Bulgaria show that there are about 132 000 agricultural holdings in the country with an average area of 34.4 ha. The field of observation of FADN covers about 45% of holdings, but they form about 98% of the standard production and represent approximately 97% of the UAA and about 94% of the livestock units.

## FADN SAMPLE

*2 241 holdings participate in the FADN in 2021*

To ensure that the sample adequately reflects holding differences, the field of observation is stratified. Stratification is a statistical technique used to increase sampling efficiency (i.e. to reduce the number of holdings needed to represent the diversity of agricultural holdings in the observation field). Three criteria for stratification are used in the FADN: FADN area, type of agriculture and economic size.

The representative sample of FADN for 2021 includes 2 241 agricultural holdings. Two months before the start of each reporting period, liaison bodies are required to draw up a selection plan in accordance with Commission Implementing Regulation (EU) No. 2015/220.

The participation of agricultural holdings in the system is voluntary. They are recruited until the number fixed in the sample is filled, observing the principles of stratification.

## WEIGHING OF FADN DATA

*FADN data are published as average results.*

When calculating the results, a special weighting system is used. It is based on the principle of "free expansion": a weight (extrapolation factor) calculated for the holding applies to all holdings in the stratum. The individual weight is equal to the ratio between the number of farms of the same stratum (FADN region x type of agriculture x economic size) in the field of observation and in the sample.

## PUBLIC DATE OF FADN

*FADN has a public database for all EU member states*

FADN is an important monitoring instrument of the EU Common Agriculture Policy. The demand for data and specialized analysis for FADN increases constantly. The basic FADN analyses play an important role in the whole reform process of the CAP i.e. the evaluation of the CAP measures and the impact assessments of the policy proposals.

The standard results are weighted average statistics calculated on the basis of the submitted agricultural accounting reports, which are periodically published by the Commission. They are available in the public database and describe in detail the economic situation of holdings from different groups across the European Union. Through regular presentation of the standard results, the Commission realizes one of the two main objectives of the FADN - assessment of the income of agricultural holdings.

## DEFINITIONS

*Utilized agricultural area (UAA)*

The UAA is the land, utilized by the holding, regardless of the owner. The UAA includes arable land, permanent crops, permanently grassland (pastures and meadows) and kitchen gardens, utilized by the observed holding only.

*Standard Output (SO)*

Standard output is a criterion that aims to reflect the trends in the economy so that the typology of holding can be applied in an adequate way.

It is calculated by products in accordance with the studied characteristics of the structure of agricultural holdings. Correspondence has been established between the above-mentioned characteristics and the positions of the agricultural statistical report.

SO reflects the average monetary value of agricultural production at producer price. SO does not include direct payments, value added tax and other taxes.

The typology of holdings is established in accordance with the requirements of Commission Implementing Regulation (EU) No. 2015/220. The typology of holdings allows to determine the type of agriculture and their economic size, using a unified method for classifying farms depending on the absolute and relative share of crops and animals grown by them, calculated in standard output.

**When determining the typology of holdings, the following steps are taken:**

*Typology of the farms*

1. Individual SO are calculated for all agricultural products (crop and livestock) as an average value of several years.
2. The individual SO are applied to each holding's data (the area of each type of crop and the number of each category of animal reared on the holding), multiplied by their respective SO and summed to obtain the total SO of the holding in euros.

**To determine the typology of farms participating in the FADN in 2021, coefficient of standard output'2017, calculated as weighted average values for the period 2015-2019, were used.**

*Type of agriculture*

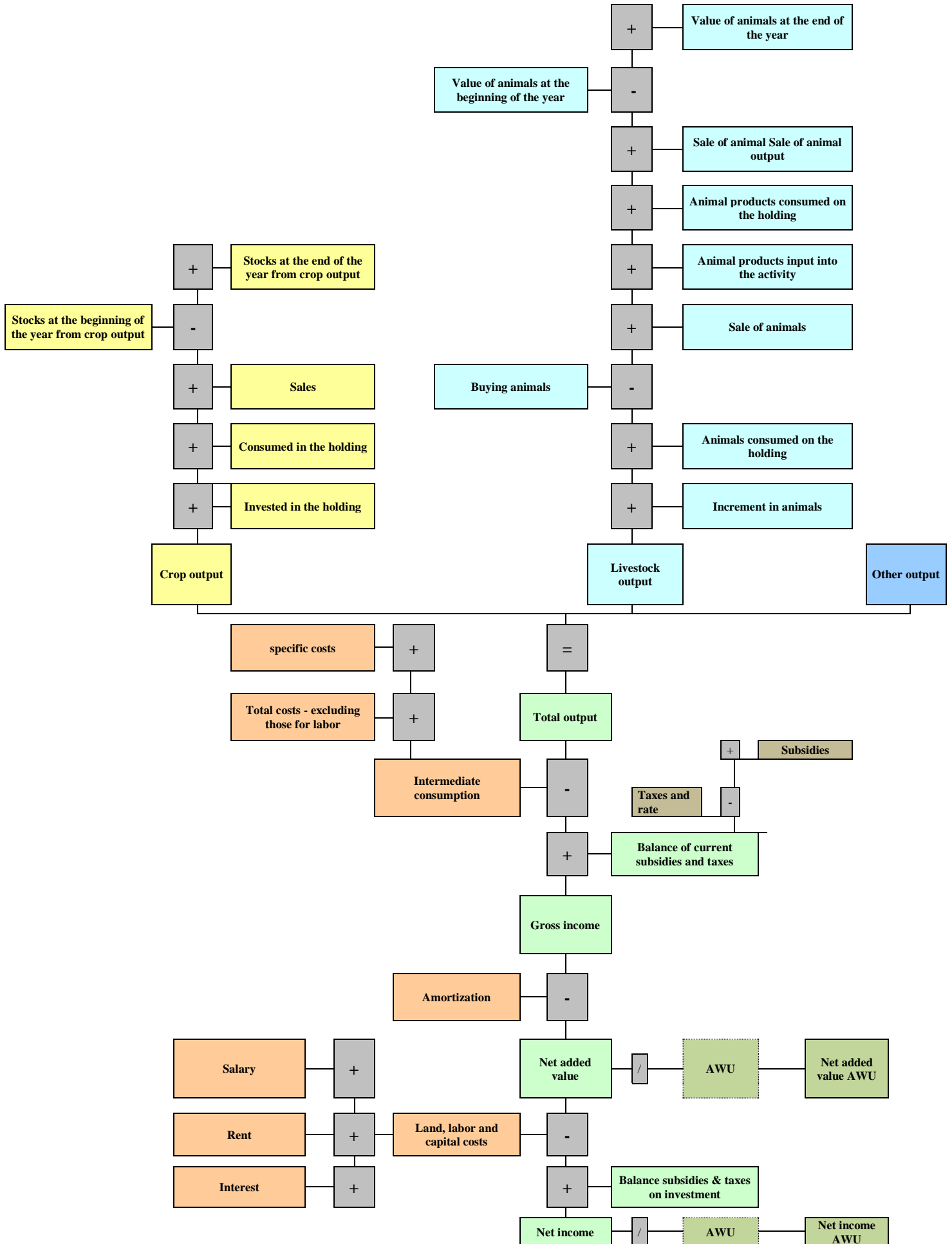
The farming type of the holding has 3 levels of detail - general, basic, specific. Holdings are grouped into eight general types: field crops, horticulture, wine, permanent crops, milk, grazing livestock, granivores, mixed.

The type of agriculture of the farm is determined by the relative share of the standard output of the different products of the farm in its total SO according to the classification scheme laid down in the Implementing Regulation (EU) No. 2015/220 and subsequent amendments.

<i>The economic size</i>	<p>The economic size of a holding is defined as the sum of SO of each product produced on the holding. Holdings are grouped into size classes (from I to XIV).</p> <p>The economic size of the holding is measured in euros and represents the total standard output (SO). It shows the potential of the holding, but not its financial results. The economic size allows the comparison of holdings with different specializations, because the physical size (average area, number of animals, etc.) does not carry enough information.</p>
<i>Distribution of regions by statistical regions</i>	<p>In accordance with the Implementing Regulation (EU) No. 2015/220 of the Commission, Bulgaria is divided into 6 regions under the FADN:</p> <ul style="list-style-type: none"> <li>- <b>Severozapaden (North-West Region)</b> – Vidin, Vratsa, Montana, Lovech and Pleven;</li> <li>- <b>Severen tsentralen (North-Central Region)</b> – Veliko Tarnovo, Gabrovo, Razgrad, Rousse and Silistra;</li> <li>- <b>Severoiztochen (North-East Region)</b> – Varna, Dobrich, Targovishte and Shumen;</li> <li>- <b>Yugoiztochen (South-East Region)</b> – Bourgas, Sliven, Yambol and Stara Zagora;</li> <li>- <b>Yugozapaden (South-West Region)</b> – Blagoevgrad, Kyustendil, Pernik, Sofia (capital) and Sofia;</li> <li>- <b>Yuzhen tsentralen (South-Central Region)</b> – Kardzhali, Pazardzhik, Plovdiv, Smolyan and Haskovo.</li> </ul>
<i>Annual Work Unit (AWU)</i>	<p>One annual work unit is equal to the worked hours by one worker in full working time for one year. In Bulgaria it is accepted that 1 AWU equals 1 856 worked hours in the year or 232 man days.</p>
<i>Total output</i>	<p>crop output + livestock output+ other output.</p>
<i>Crop output</i>	<p>sales + farm use +farmhouse consumption and payments in kind + closing valuation – opening valuation.</p>
<i>Livestock output</i>	<p>sales of livestock production and animal products + farm use + farmhouse consummation and payments in kind + closing valuation – opening valuation + value of the animals at closing valuation – value of the animals at opening valuation –value of the purchased animals.</p>
<i>Other output</i>	<p>income of performed services + income of hiring out equipment + interest of bank accounts of the farm + income of agro-tourism + income of animal breeding under contract + income of sell of long term fix assets, stocks and materials + income of non-agricultural area + other income.</p>
<i>Intermediate consumption</i>	<p>crop specific costs + livestock specific costs + other general costs.</p>
<i>Crop specific costs</i>	<p>costs for seeds (own op specific costs – costs for seeds (own and purchased) + costs for fertilizers + costs for crop protection products + other specific costs.</p>
<i>Livestock specific cost</i>	<p>costs for fodder (own and purchased) + other specific costs.</p>
<i>Other general costs</i>	<p>costs for maintenance of the buildings (incl. spear parts and services) + costs for electricity + costs for fuels + costs for water supply + costs for insurance + other costs.</p>
<i>Balance of current subsidies and taxes</i>	<p>Subsidies and taxes received and paid respectively in connection with the current activity.</p>
<i>Gross income</i>	<p>total output – intermediate consumption – costs for taxes and fees + income of subsidies for the current activity</p>
<i>Net added value</i>	<p>gross income – costs for depreciation.</p>
<i>Costs for land, work and capital</i>	<p>costs for salaries and social insurance + costs for rent of land + costs for interests.</p>
<i>Net income</i>	<p>net added value – costs for land, work and capital + income of subsidies for investments.</p>



ECONOMIC INDICATORS ACCORDING TO THE EU METHODOLOGY FOR FADN





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