



MINISTRY OF AGRICULTURE AND FOOD

SOFIA 1040, bul. "Hristo Botev" № 55

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## FARM ACCOUNTANCY DATE NETWORK



2017

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

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Table 1 Average results of the holdings, distributed by region - FADN'2017

Variables	Measure	Bulgaria	Region					
			NW	NC	NE	SW	SC	SE
<b>Holding represented</b>	<b>number</b>	<b>61 424</b>	<b>8 815</b>	<b>8 962</b>	<b>8 917</b>	<b>10 361</b>	<b>9 114</b>	<b>15 255</b>
<b>Utilised agricultural area</b>	<b>ha</b>	<b>65.86</b>	<b>86.03</b>	<b>91.38</b>	<b>93.9</b>	<b>77.86</b>	<b>30.42</b>	<b>35.83</b>
<i>of which rented</i>	ha	57.08	73.56	80.39	78.23	69.2	27.37	31.01
<b>Area with:</b>								
cereals	ha	31.34	45.47	51.64	49.87	32.8	8.86	12.88
other field crops	ha	21.30	30.03	31.34	32.46	28.21	5.28	8.72
vegetables and flowers	ha	0.61	0.38	0.57	0.74	0.55	0.26	0.94
permanent crops	ha	1.44	1.54	1.01	0.81	2.77	0.81	1.47
forage crops	ha	8.36	6.69	4.76	6.87	10.09	10.08	10.12
<b>Livestock</b>								
total livestock units	LU	20.3	24.2	26.7	15.2	23.4	12.9	19.8
cattle and buffalo	LU	8.3	6.7	7.4	7.0	9.3	5.9	11.4
<i>of which dairy cows</i>	LU	4.7	4.1	4.9	4.5	5.4	2.9	5.8
sheep and goats	LU	3.5	2.3	3.3	3.2	5.0	4.1	3.2
pigs	LU	4.2	10.3	8.0	1.3	6.8	0.4	0.8
poultry	LU	4.2	4.9	8.0	3.7	2.3	2.3	4.3
<b>Labour input</b>								
labour input	AWU	3.0	3.4	3.2	3.1	3.3	2.6	2.6
<i>of which unpaid labour</i>	AWU	1.2	1.2	0.9	1.3	1.0	1.6	1.3
<b>Economic results</b>								
<b>+ Total output</b>	levs	<b>140 241</b>	<b>196 094</b>	<b>211 860</b>	<b>169 306</b>	<b>155 169</b>	<b>66 849</b>	<b>82 605</b>
from crops&crop production	levs	99 333	140 810	151 064	137 505	103 559	43 633	53 065
from livestock&livestock products	levs	38 107	49 673	59 926	24 434	47 722	23 194	28 973
other output	levs	2 801	5 611	870	7 367	3 888	22	567
<b>- Total intermediate consumption</b>	levs	<b>79 300</b>	<b>102 599</b>	<b>109 409</b>	<b>94 491</b>	<b>90 297</b>	<b>36 628</b>	<b>57 289</b>
specific crop cost	levs	29 802	41 499	40 679	42 367	31 003	13 239	18 387
specific livestock cost	levs	21 076	26 462	33 666	14 643	26 730	9 847	17 202
specific costs for other gainful activities	levs	1 758	829	675	5 024	1 809	1 238	1 303
other cost	levs	26 664	33 809	34 389	32 457	30 755	12 304	20 397
<b>+ Balance of current subsidies &amp; taxes</b>	levs	<b>38 322</b>	<b>45 132</b>	<b>44 348</b>	<b>45 036</b>	<b>47 459</b>	<b>21 635</b>	<b>30 685</b>
subsidies	levs	36 982	42 337	44 228	42 785	46 699	21 158	29 094
VAT balance excluding on investments	levs	1 925	3 475	1 050	2 850	1 396	677	2 104
taxes and fares	levs	585	680	930	599	636	200	513
<b>= Gross farm income</b>	levs	<b>99 263</b>	<b>138 627</b>	<b>146 799</b>	<b>119 851</b>	<b>112 331</b>	<b>51 856</b>	<b>56 001</b>
<b>- Depreciation</b>	levs	<b>19 040</b>	<b>22 877</b>	<b>24 653</b>	<b>27 641</b>	<b>22 210</b>	<b>9 411</b>	<b>12 097</b>
<b>= Net value added</b>	levs	<b>80 223</b>	<b>115 750</b>	<b>122 146</b>	<b>92 210</b>	<b>90 121</b>	<b>42 445</b>	<b>43 904</b>
<b>- Total external factors</b>	levs	<b>44 907</b>	<b>65 686</b>	<b>80 090</b>	<b>59 462</b>	<b>46 083</b>	<b>14 987</b>	<b>20 804</b>
wages & social security	levs	17 442	24 137	26 487	18 631	19 996	8 410	11 224
rent	levs	25 206	39 065	51 307	36 793	22 967	5 719	8 257
interest	levs	2 259	2 484	2 296	4 038	3 120	858	1 323
<b>+ Balance subsidies&amp;taxes on investment</b>	levs	<b>651</b>	<b>1 121</b>	<b>374</b>	<b>1 076</b>	<b>534</b>	<b>524</b>	<b>452</b>
subsidies on investments	levs	422	653	104	653	467	471	282
VAT balance on investments	levs	229	468	270	423	67	53	170
<b>= Net income</b>	levs	<b>35 967</b>	<b>51 185</b>	<b>42 430</b>	<b>33 824</b>	<b>44 572</b>	<b>27 982</b>	<b>23 552</b>
<b>Balance sheet (closing valuation)</b>								
<b>Total fixed assets</b>	levs	<b>186 188</b>	<b>240 702</b>	<b>247 990</b>	<b>274 518</b>	<b>193 755</b>	<b>87 481</b>	<b>120 585</b>
land & permanent crops	levs	71 279	101 543	99 626	118 342	80 288	19 576	34 404
buildings	levs	32 239	36 272	51 668	44 905	28 056	20 198	21 129
machinery	levs	61 592	79 061	72 490	89 957	61 805	34 457	44 584
<b>Total current assets</b>	levs	<b>101 522</b>	<b>122 175</b>	<b>123 047</b>	<b>139 879</b>	<b>99 963</b>	<b>30 235</b>	<b>98 167</b>
<b>Liabilities</b>	levs	<b>70 024</b>	<b>67 289</b>	<b>74 268</b>	<b>144 332</b>	<b>72 607</b>	<b>25 687</b>	<b>50 409</b>
long term loans	levs	32 013	30 303	38 592	60 378	37 993	10 149	21 557
short term loans	levs	38 011	36 986	35 676	83 954	34 614	15 538	28 852
<b>Indicators</b>								
Net value added / AWU	levs/AWU	26 816	34 575	37 683	29 703	27 320	16 115	17 029
Net income of AWU	levs/AWU	12 029	15 279	13 096	10 911	13 507	10 640	9 129
Total direct payments	levs	29 214	33 638	36 231	35 989	36 796	14 604	22 151
Single area payment	levs	12 191	16 311	17 448	17 426	14 608	4 983	6 323
Environmental subsidies	levs	3 706	5 124	4 993	2 775	5 461	1 754	2 650
LFA subsidies	levs	1 226	190	188	428	1 396	3 675	1 326

Source: EU, Farm Accountancy Data Network '2017 - uni 2024

Table 2. Average results of holding, distributed by 6 groups of economic size - FADN'2017

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>61 424</b>	<b>22 752</b>	<b>22 058</b>	<b>6 047</b>	<b>4 701</b>	<b>4 278</b>	<b>1 588</b>
<b>Utilised agricultural area</b>	<b>ha</b>	<b>65.86</b>	<b>3.29</b>	<b>13.68</b>	<b>31.53</b>	<b>68.07</b>	<b>274.86</b>	<b>1 248.22</b>
<i>of which rented</i>	ha	57.08	2.09	11.20	27.79	62.32	252.56	1 051.54
<b>Area with:</b>								
cereals	ha	31.34	0.59	3.61	9.16	24.46	132.30	690.14
other field crops	ha	21.30	0.57	2.46	6.90	15.97	94.55	453.31
vegetables and flowers	ha	0.61	0.15	0.27	0.67	0.61	2.05	7.90
permanent crops	ha	1.44	0.40	0.83	1.42	2.55	5.45	10.79
forage crops	ha	8.36	1.37	4.64	11.95	21.92	27.66	54.52
<b>Livestock</b>								
total livestock units	LU	20.3	3.1	8.0	16.4	34.6	50.0	330.1
cattle and buffalo	LU	8.3	1.6	4.3	9.6	25.4	29.1	49.0
of which dairy cows	LU	4.7	0.7	1.8	5.2	16.2	19.0	29.7
sheep and goats	LU	3.5	1.4	3.5	6.1	7.7	6.2	4.3
pigs	LU	4.2	0.0	0.0	0.3	0.2	2.2	155.7
poultry	LU	4.2	0.1	0.1	0.3	1.1	12.5	121.2
<b>Labour input</b>								
labour input	AWU	3.0	1.5	1.8	2.6	3.5	8.1	27.3
<i>of which unpaid labour</i>	AWU	1.2	1.3	1.3	1.4	1.1	0.5	0.3
<b>Economic results</b>								
<b>+ Total output</b>	levs	<b>140 241</b>	<b>13 057</b>	<b>30 649</b>	<b>60 235</b>	<b>124 485</b>	<b>509 590</b>	<b>2 841 017</b>
from crops&crop production	levs	99 333	7 309	17 007	39 820	74 952	404 127	2 039 029
from livestock&livestock products	levs	38 107	5 748	11 430	20 341	43 550	102 516	750 288
other output	levs	2 801	0	2 212	74	5 983	2 947	51 700
<b>- Total intermediate consumption</b>	levs	<b>79 300</b>	<b>6 794</b>	<b>16 186</b>	<b>32 001</b>	<b>76 010</b>	<b>299 187</b>	<b>1 592 260</b>
specific crop cost	levs	29 802	1 565	3 866	10 281	20 334	126 480	636 483
specific livestock cost	levs	21 076	2 586	4 776	10 061	23 832	56 034	452 102
specific costs for other gainful activities	levs	1 758	4	1 872	143	4 223	4 854	15 852
other cost	levs	26 664	2 639	5 672	11 516	27 621	111 819	487 823
<b>+ Balance of current subsidies &amp; taxes</b>	levs	<b>38 322</b>	<b>5 498</b>	<b>13 669</b>	<b>34 060</b>	<b>50 624</b>	<b>136 439</b>	<b>566 542</b>
subsidies	levs	36 982	4 383	11 809	30 741	47 358	137 129	576 976
VAT balance excluding on investments	levs	1 925	1 195	2 050	3 878	3 857	990	0
taxes and fares	levs	585	80	190	559	591	1 680	10 434
<b>= Gross farm income</b>	levs	<b>99 263</b>	<b>11 761</b>	<b>28 132</b>	<b>62 294</b>	<b>99 099</b>	<b>346 842</b>	<b>1 815 299</b>
<b>- Depreciation</b>	levs	<b>19 040</b>	<b>1 229</b>	<b>2 750</b>	<b>7 223</b>	<b>20 476</b>	<b>72 383</b>	<b>397 594</b>
<b>= Net value added</b>	levs	<b>80 223</b>	<b>10 532</b>	<b>25 382</b>	<b>55 071</b>	<b>78 623</b>	<b>274 459</b>	<b>1 417 705</b>
<b>- Total external factors</b>	levs	<b>44 907</b>	<b>1 923</b>	<b>6 689</b>	<b>16 501</b>	<b>41 160</b>	<b>188 893</b>	<b>923 005</b>
wages & social security	levs	17 442	1 350	3 229	8 586	18 611	73 730	324 027
rent	levs	25 206	557	3 276	7 291	19 718	106 556	548 310
interest	levs	2 259	16	184	624	2 831	8 607	50 668
<b>+ Balance subsidies&amp;taxes on investment</b>	levs	<b>651</b>	<b>86</b>	<b>393</b>	<b>712</b>	<b>1 146</b>	<b>2 599</b>	<b>5 390</b>
subsidies on investments	levs	422	0	186	188	874	1 878	5 390
VAT balance on investments	levs	229	86	207	524	272	721	0
<b>= Net income</b>	levs	<b>35 967</b>	<b>8 695</b>	<b>19 086</b>	<b>39 282</b>	<b>38 609</b>	<b>88 165</b>	<b>500 090</b>
<b>Balance sheet (closing valuation)</b>								
<b>Total fixed assets</b>	levs	<b>186 188</b>	<b>20 043</b>	<b>45 347</b>	<b>101 021</b>	<b>210 653</b>	<b>617 761</b>	<b>3 612 282</b>
land & permanent crops	levs	71 279	9 947	18 101	31 455	75 373	223 251	1 418 843
buildings	levs	32 239	2 910	6 047	22 056	37 776	100 450	654 925
machinery	levs	61 592	2 981	11 013	22 224	56 456	242 118	1 282 743
<b>Total current assets</b>	levs	<b>101 522</b>	<b>11 676</b>	<b>24 383</b>	<b>88 334</b>	<b>92 695</b>	<b>301 170</b>	<b>1 998 777</b>
<b>Liabilities</b>	levs	<b>70 024</b>	<b>827</b>	<b>7 023</b>	<b>25 529</b>	<b>91 381</b>	<b>230 513</b>	<b>1 610 402</b>
long term loans	levs	32 013	462	2 552	11 166	47 567	115 688	701 221
short term loans	levs	38 011	365	4 471	14 363	43 814	114 825	909 181
<b>Indicators</b>								
Net value added / AWU	levs/AWU	26 816	7 075	14 125	21 009	22 373	34 045	51 886
Net income of AWU	levs/AWU	12 029	5 836	10 603	14 993	11 000	10 939	18 305
Total direct payments	levs	29 214	2 237	8 502	25 114	37 849	118 185	453 746
Single area payment	levs	12 191	479	2 380	5 447	11 760	51 619	237 002
Environmental subsidies	levs	3 706	213	1 271	2 380	4 524	7 915	78 856
LFA subsidies	levs	1 226	260	1 130	2 343	2 826	3 125	2 308

Source: EU, Farm Accountancy Data Network '2017 - uni 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

*61 424 holdings with an economic size of more than 4 000 euros form the field of observation of the FADN in 2017*

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 2013 sample census of agricultural holdings in Bulgaria show that there are about 254 000 agricultural holdings in the country with an average area of 15.5 ha. The field of observation of FADN covers about 25% of holdings, but they form about 92% of the standard production and represent approximately 95% of the UAA and about 82% of the livestock units.

## FADN SAMPLE

*2 253 holdings participate in the FADN in 2017*

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 2017 includes 2 253 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 2017, coefficient of standard output'2017, calculated as weighted average values for the period 2015-2019, were used.**

*Type of agriculture*

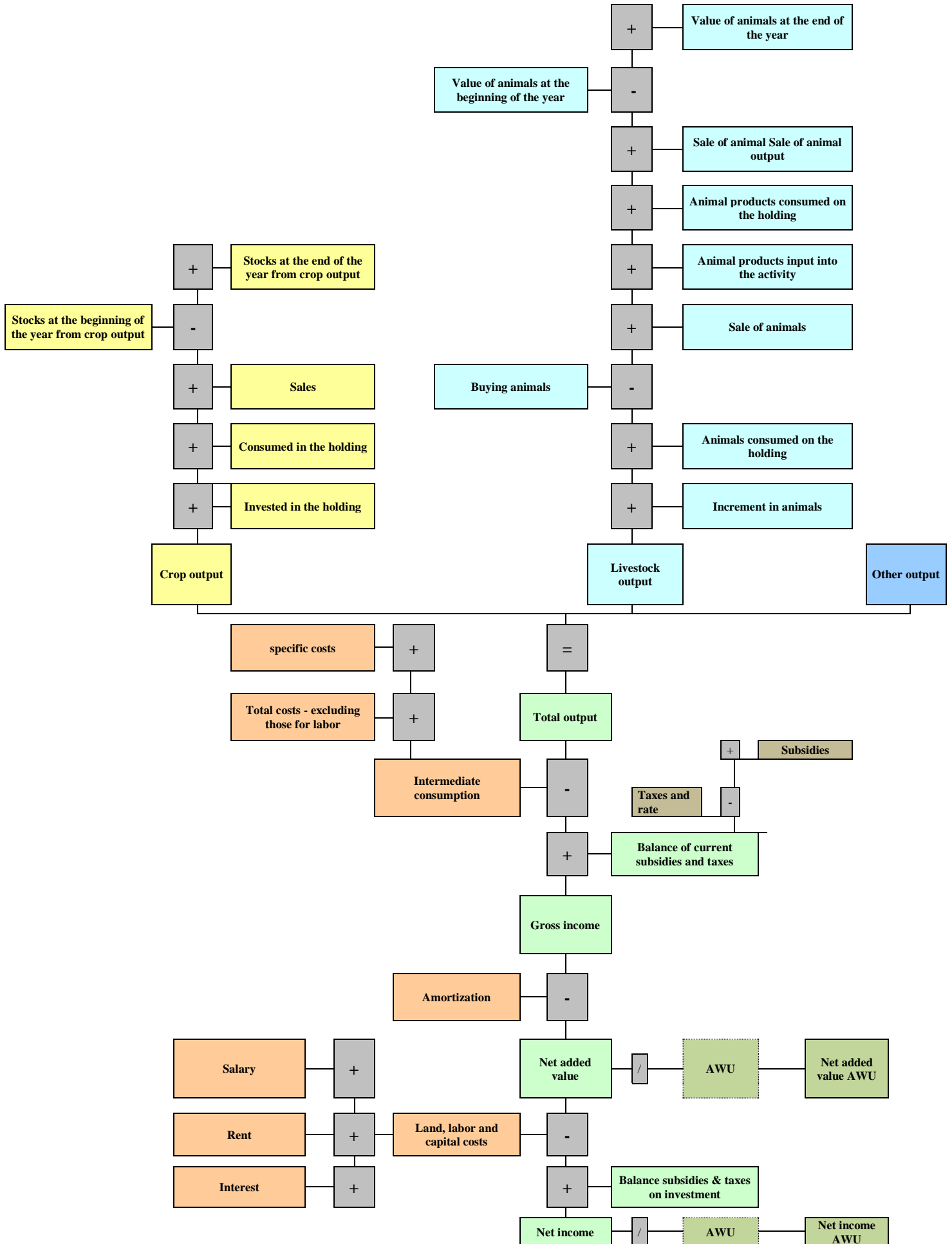
The farming type of the holding has 3 levels of detail - general, basic, specific. Holdings are grouped into eight general types: field crops, horticulture, wine, permanent crops, milk, grazing livestock, granivores, mixed.

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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