



DEPARTMENT
OF AGRICULTURE
& FISHERIES

Benchmarking and farm reports in Flanders

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DEPARTMENT
OF AGRICULTURE
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Why benchmark?

- ▶ Motivate farmers:

Comparing themselves with similar activities is one of the biggest motivators

- ▶ Validate your results:

- Population comparison

- Visually

- Outlier controls

- An interested farmer who understands the results will provide a good crosscheck

Types of benchmarking?

- ▶ Internal data vs external data
- ▶ Digital: interactive
- ▶ Competitive feedback: positioning
- ▶ Strategic feedback:
 - Fatten or sell cattle?
 - Higher cost = higher reward?
- ▶ Time -lapse:
 - Evolution
- ▶ ...



How to benchmark with impact?

- ▶ Ongoing search for best practises ...
- ▶ Automated quality checks based on population outliers.
- ▶ Automated quality checks based on benchmarking with previous year.
- ▶ For users reports: keep it simple:
 - Quick scan
 - High level visualisation: spotting divergence
 - Visual: only deep dive in case of divergence
 - Checks: only mark divergence
- ➔ Continuous search for report that can entice first users and satisfy accomplished users

Benchmarking bottlenecks

- ▶ On what level can you benchmark?
 - Farm level
 - Farm activity level
 - Previous data
- ▶ How to define your population?!
 - Defining 'similar activities'
 - Too much detail => too small a population for stat. analysis
for ex. strawberries – glass cover – heated – substrate – June bearer
 - Too high level => what are you comparing?
- ▶ How to build a steady population?
 - Remove outliers: for ex. organic, small area, too little cattle, ...
 - Weighing of farms: specialized farms have more impact on avg
- ▶ Accountant training

Benchmarking reports in the Flemish FADN:

► Reports for accountants

→ FARM ANALYSIS REPORT (pdf file)

- × All activities
- × High level → deep dive
- × AVG + ranking (p25 – p75)

→ FARM ACCOUNTANCY REPORT (SAS EG – pdf format)

- × Farm structure
- × Financial data
- × Farm income
- × Assets and liabilities (loans, investment, plots,...)
- × Result on farm level and per farm activity
- × Population avg

➔ Highest detailed report

Benchmarking reports in the Flemish FADN

► Reports for farmers:

→ FARMOVERSIGHT REPORT (Spotfire format)

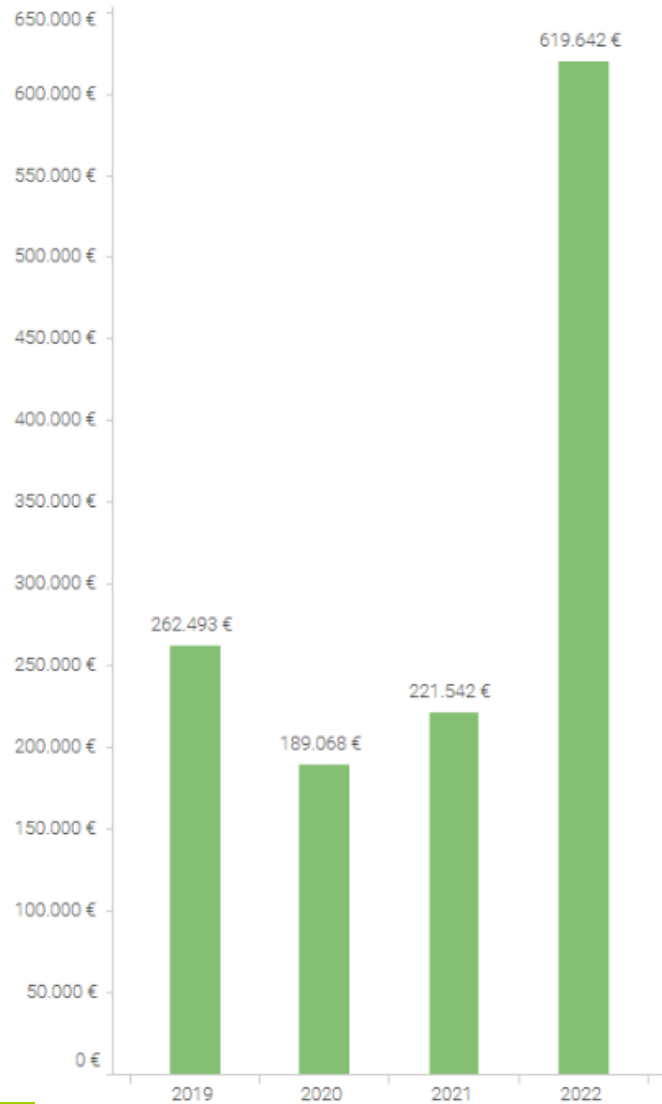
- × Focus on main activities (impact)
- × Self-comparison: timeline
- × Population deviation: high level
- × AVG + ranking (p25 – p75)

→ FARM ACCOUNTANCY REPORT (SAS EG – pdf format)

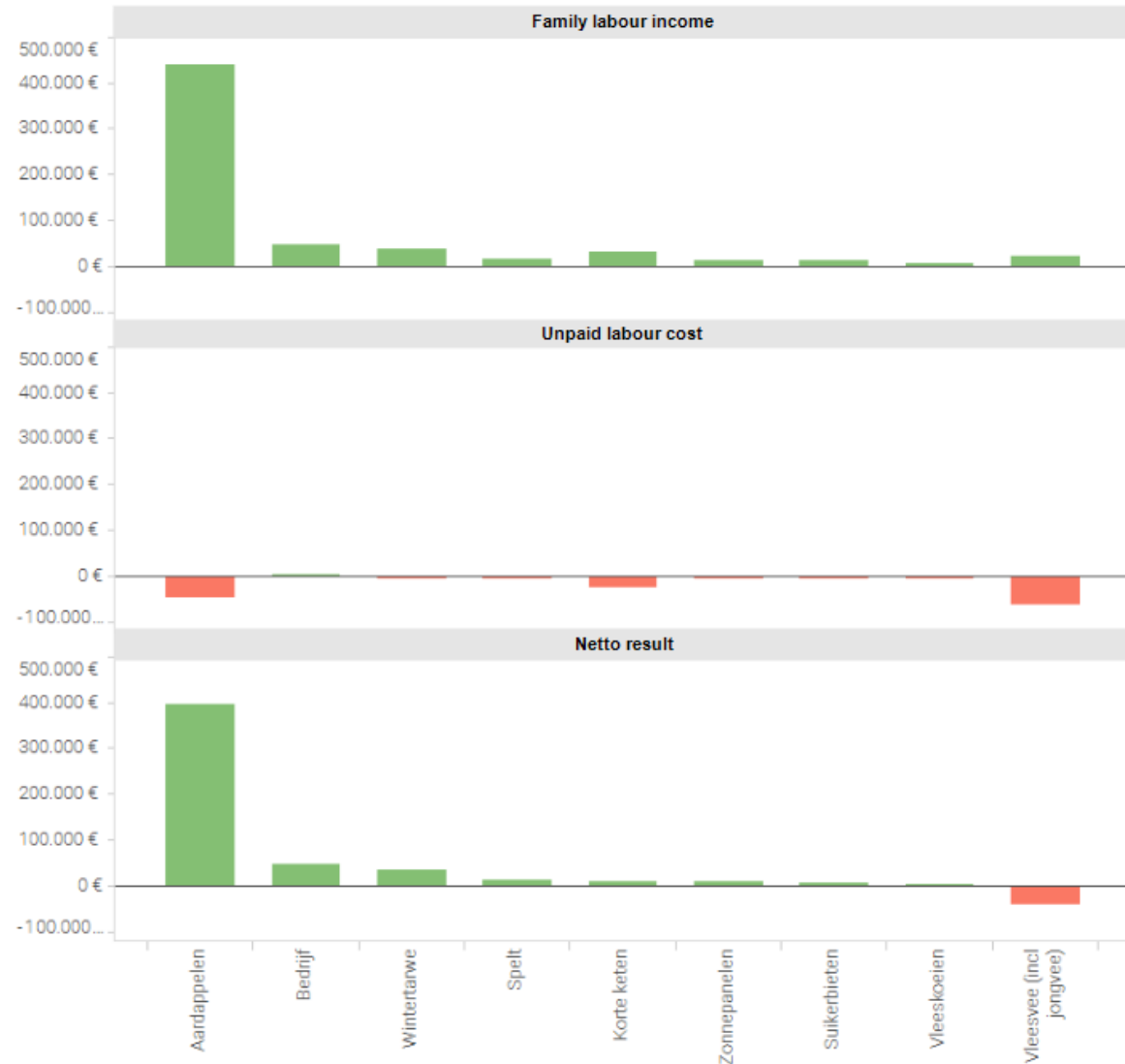
- × High detail
- × Bank

Farmoversight report

Total family labor income (incl. premiums) per year



Structure of family labor income and compensation for own work for 2022



Farmoversight report

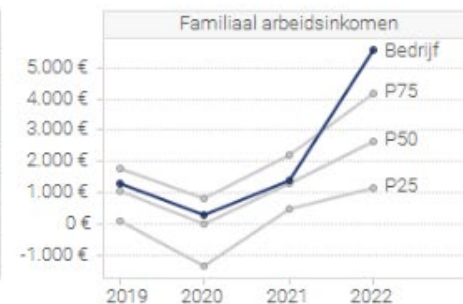
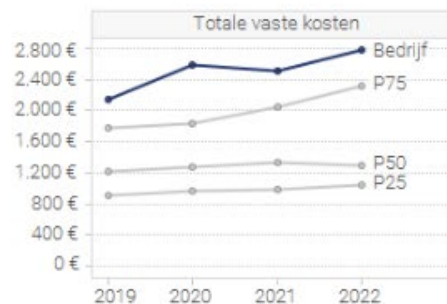
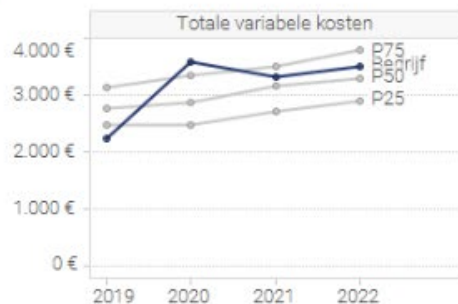
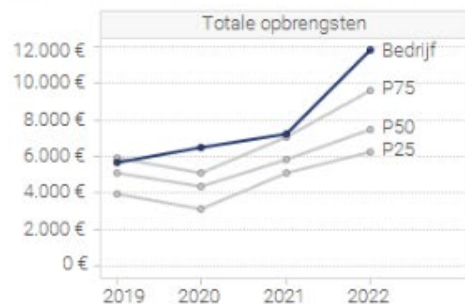


Demo
armoversight repor

Select account for file: 230137

- ☒ Storage potatoes
- ☐ Closed beef farm
- ☐ Short chain
- ☐ Spelt
- ☐ Bull suckler cows
- ☐ Sugar beets
- ☐ Beef cows
- ☐ Winter wheat
- ☐ Solar panels

Time evolution of profit and loss account (in euros)



Financial year

Key figures with ranking in 2022

Area code	Value previous financi...	Current financial year v...	Ranking current financial y...	P25	P75	Companies in ranki...
Yield of main product tons/ha	40.75	46.44	<div><div></div></div>	35.06	45.61	133.00
Sales price of main product per tonne	180.14	262.01	<div><div></div></div>	150.40	229.36	117.00

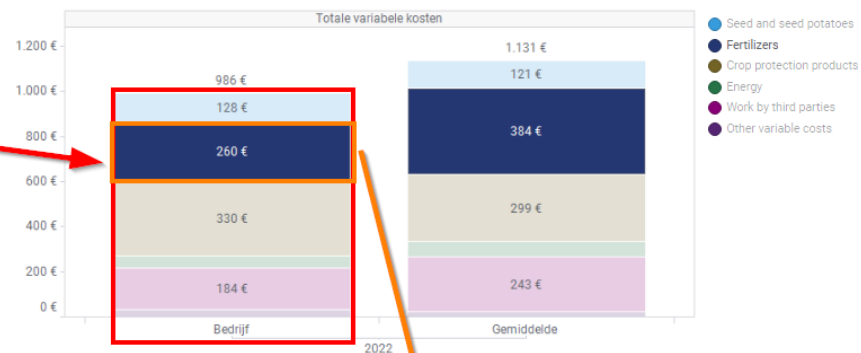
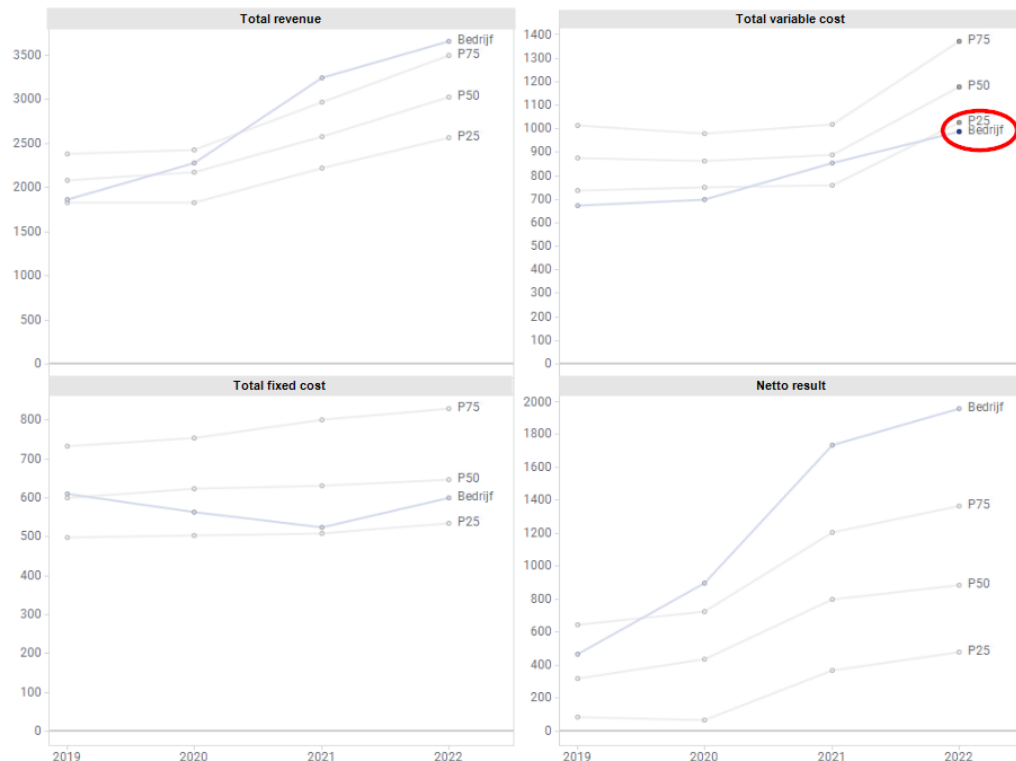
Farmanalysis report

► Example winter wheat

Analysis 230137 in 2022 : account titles and postings

Account: Winter wheat Parts: Cultivated area (ha)

Evolution of account titles (€ per divisor)



Amount per product from bookings file

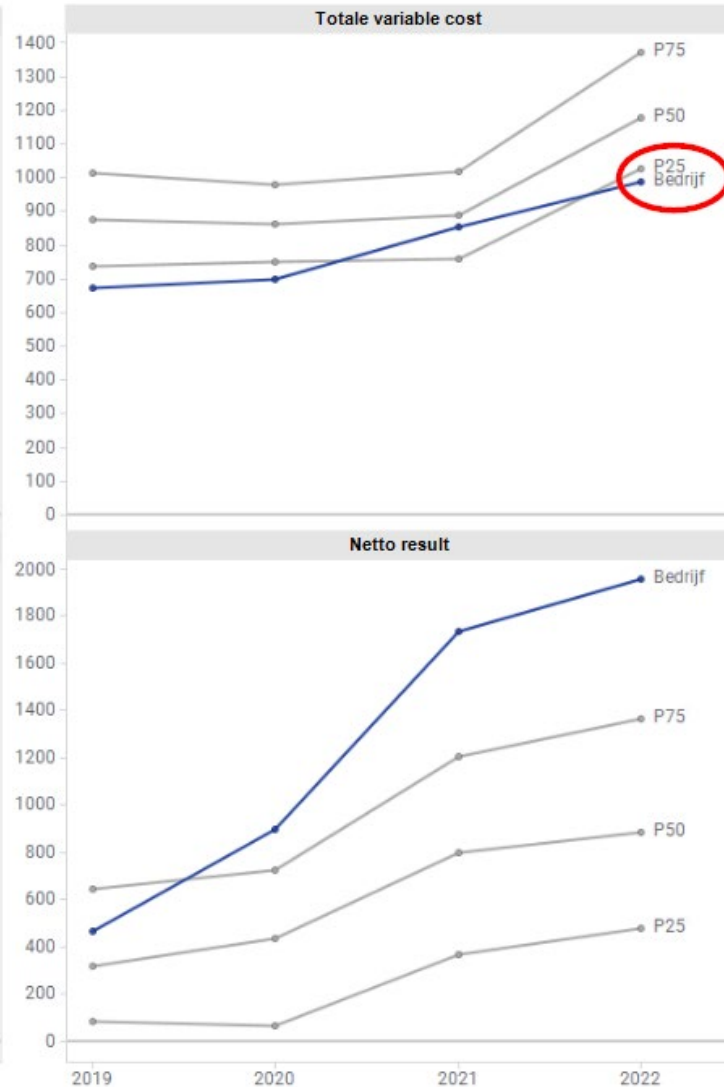
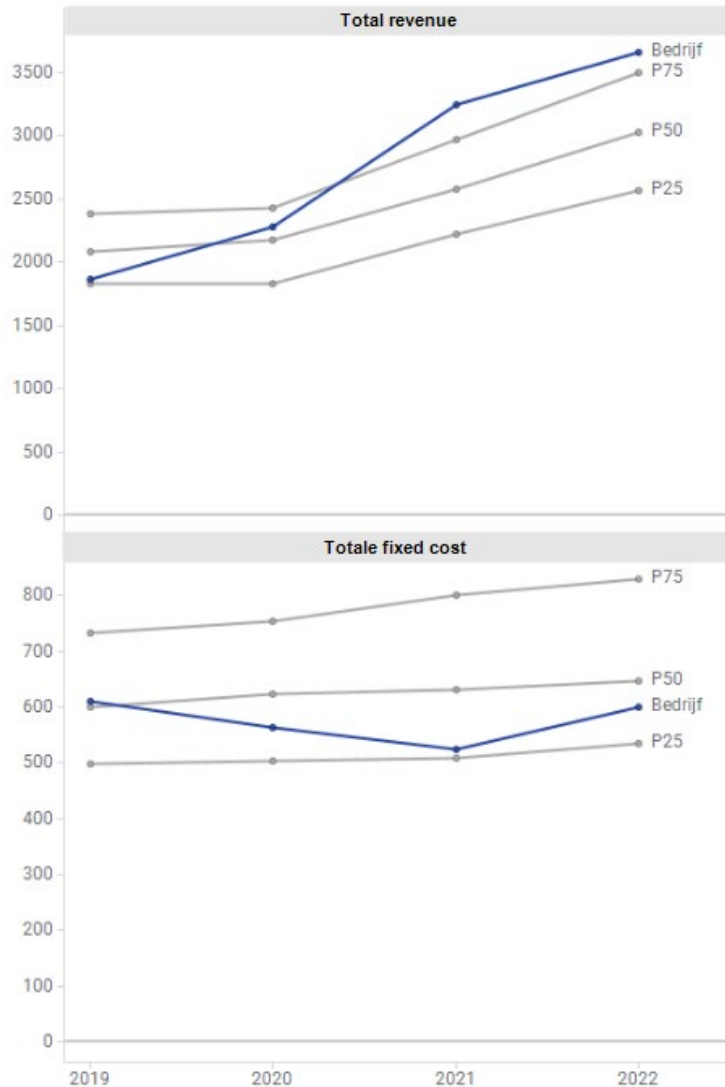
Title	Product description	2022	
		€/part	€ total
Fertilizers	Lime (manure)	-13	-240
	N-Leaf	-57	-1,052
	30% in water (%N:30) (kg)	-191	-3,530
	Subtotal	-260	-4,822

Farmanalysis report

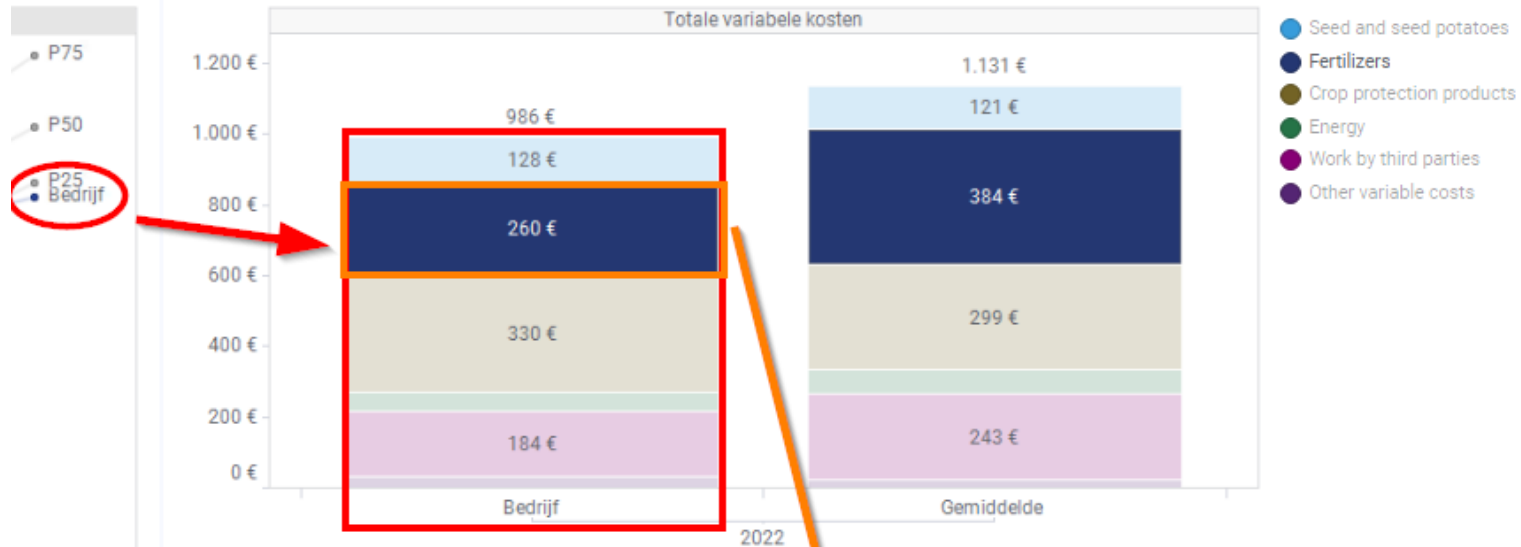
Account: Winter wheat

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Evolution of account titles (€ per divisor)



Farmanalysis report



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	30% in water (%N:30) (kg)	-191	-3,530
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Farmanalysis report

Demo

► Example : key figures beef cattle (incl. young)

Analysis 330492 in 2022 : key figures

Account:

Beef cattle (including young... ▾)

★ The focus index

↑ Difference with previous financial year

✕ All key figures

★ Environmental key figures

Order	Previous financial year	Current fiscal year	Unit	Ranking	P25	P75
Beef cattle productivity						
Age of first calving of suckler cow heifers	★ 23.49	24.60	months	<div><div></div></div>	26.74	31.91
Number of suckler cow heifers per suckler cow	★ 1.22	1.62	pieces	↑ <div><div></div></div>	1.02	1.36
Calving interval for suckler cows	★ (Empty)	406.00	to dawn	<div><div></div></div>	396.74	445.45
Sales price of bulls suckler cows (> 1 year) sold per kg	★ 4.61	4.37	euros/kg	<div><div></div></div>	3.79	4.15
Cost price of suckler cow heifer (excl. own labor)	★ 1554.23	1767.64	euro/heifer	<div><div></div></div>	1827.65	2301.26
Sales price of suckler cows per animal	★ 1882.67	2413.62	euro/animal	<div><div></div></div>	2361.21	2998.72
Calving index for suckler cows	1.22	1.28		<div><div></div></div>	0.93	1.17
Suckler cow replacement rate	36.59	56.67	%	↑ <div><div></div></div>	25.45	48.24
Mortality rate of suckler cows	0.00	0.00	%	<div><div></div></div>	0.00	4.78
Mortality percentage of suckler cow calves (< 1 month)	0.00	5.26	%	<div><div></div></div>	4.71	12.95
Percentage of live born calves of suckler cows	100.00	94.74	%	<div><div></div></div>	92.45	99.02
Sales price of fasting suckler cow calves	(Empty)	943.40	euro/piece	<div><div></div></div>		
Age of suckler cow bulls sold (> 1 year)	16.83	18.37	months	<div><div></div></div>	19.48	24.14
Weight of suckler cow bulls sold (> 1 year)	599.59	591.18	kg	<div><div></div></div>	658.22	746.64
Sales price of bulls suckler cows (> 1 year) sold per animal	2766.74	2582.72	euro/animal	<div><div></div></div>		
Cost price of suckler cow heifer (incl. own labor)	2111.45	2388.24	euro/heifer	<div><div></div></div>		
Number of suckler cows sold	26.00	24.00		<div><div></div></div>		
Age of suckler cows sold	3.46	3.21	years	<div><div></div></div>	4.09	5.02
Weight of suckler cows sold	609.12	604.76	kg	<div><div></div></div>	630.00	781.85

FARM ACCOUNTANCY REPORT



DEMO FARM
ACC. REPORT

INCOME STATEMENT 2022 - 230137

Typology: beef cattle agriculture

in Euro

	2020	2021	2022
Total revenues	933.678,10	994.050,22	1.658.446,21
Revenue Animals	339.800,83	382.308,95	484.893,21
<i>Meat Cattle</i>	<i>339.800,83</i>	<i>382.308,95</i>	<i>484.893,21</i>
Arable	338.862,94	413.004,49	978.789,85
<i>Potatoes</i>	<i>279.118,42</i>	<i>324.130,81</i>	<i>882.900,00</i>
<i>Grains</i>	<i>36.906,39</i>	<i>54.292,69</i>	<i>63.833,87</i>
<i>Sugar beets</i>	<i>22.638,13</i>	<i>34.580,99</i>	<i>32.035,98</i>
Inventory difference crops	18.126,79	-3.087,38	9.220,90
Revenue from ancillary branches	153.170,50	128.009,45	98.280,45
<i>Energy</i>	<i>4.800,00</i>	<i>4.800,00</i>	<i>6.320,95</i>
<i>Sales side branches</i>	<i>148.370,50</i>	<i>123.209,45</i>	<i>91.939,50</i>
Other revenues	385,89	588,34	2.376,20
Premiums	85.531,15	73.228,37	84.925,60
<i>Linked</i>	<i>28.764,67</i>	<i>28.144,49</i>	<i>30.220,66</i>
<i>Decoupled</i>	<i>42.103,47</i>	<i>44.210,21</i>	<i>53.831,27</i>
<i>Pillar 2 (AMM, BAS)</i>	<i>847,46</i>	<i>873,67</i>	<i>873,67</i>
<i>Other</i>	<i>13.815,55</i>		
Total variable costs	-423.230,93	-454.385,07	-622.486,30
Purchased feeds	-107.522,50	-127.046,56	-170.991,33
<i>Power feeds</i>	<i>-86.411,32</i>	<i>-99.728,43</i>	<i>-119.823,85</i>
<i>By-products (incl. purchased roughage)</i>	<i>-21.111,18</i>	<i>-27.318,13</i>	<i>-51.167,48</i>
Veterinary and AI costs.	-35.034,48	-38.601,93	-30.042,29
Manure outlet	-2.862,00	-3.204,50	-3.220,00
Seeds and seedlings	-86.067,39	-86.305,44	-120.392,87
Fertilizers	-25.727,66	-29.431,95	-73.687,40
Plant protection products	-74.807,83	-80.687,04	-78.277,15
Energy	-14.789,54	-35.971,96	-68.943,84
Third-party work	-45.984,23	-41.108,88	-45.423,12
Seasonal employment		-1.000,00	-129,51
Other variable costs	-30.455,30	-31.026,81	-31.398,79
Gross balance (including premiums).	510.447,17	539.665,15	1.035.959,91
Total fixed costs	-321.379,03	-318.123,02	-416.317,79
Depreciation	-97.879,82	-110.215,52	-122.525,69
Fictitious interest	-54.081,06	-57.930,01	-70.833,72
Cost of land, buildings and tools	-41.072,21	-28.891,36	-47.991,22
<i>Cost of land and buildings</i>	<i>-15.538,83</i>	<i>-14.040,34</i>	<i>-16.124,81</i>
<i>Cost of tools</i>	<i>-25.533,38</i>	<i>-14.851,02</i>	<i>-31.866,41</i>
Leasehold	-108.590,21	-93.577,08	-146.582,45
<i>Rent paid</i>	<i>-28.697,01</i>	<i>-23.027,56</i>	<i>-24.101,57</i>
<i>Seasonal lease</i>	<i>-67.200,00</i>	<i>-56.925,00</i>	<i>-108.190,50</i>
<i>Fictitious tenancy</i>	<i>-12.693,20</i>	<i>-13.624,52</i>	<i>-14.290,38</i>
Wages paid		-1.353,06	-12.000,00
Other fixed costs	-19.755,73	-28.155,99	-16.584,71
Family labor income (including contributions)	189.068,14	221.542,13	619.642,12
Compensation own labor	-113.971,08	-122.914,00	-132.342,00
Net operating income (including premiums)	75.097,06	98.628,13	487.300,12
Net operating income (excluding premiums)	-10.434,09	25.399,76	402.374,52

COMPOSITION INCOME 2022 - 230137

ECONOMIC RESULTS

	2021	2022
Total revenues (including premiums)	994.050,22	1.658.446,21
- Variable costs	-454.385,07	-622.486,30
Gross balance	539.665,15	1.035.959,91
- Depreciation	-110.215,52	-122.525,69
- Interest paid	-20.511,01	-30.315,93
- Interest subsidies (VLIF).	0,00	-258,17
- Cost of land, buildings and tools	-28.891,36	-47.991,22
- Rents paid (including seasonal rents)	-79.952,58	-132.292,07
- Wages paid	-1.353,06	-12.000,00
- Other fixed costs	-28.155,99	-16.584,71
Business income	272.585,65	673.992,12
- Fictitious interest	-57.930,01	-70.833,72
+ Interest paid	20.511,01	30.315,93
+ Interest subsidies (VLIF).	0,00	258,17
- Fictitious leases	-13.624,52	-14.290,38
Family labor income	221.542,13	619.642,12
- Compensation own labor	-122.914,00	-132.342,00
Net operating income including premiums	98.628,13	487.300,12
- Premiums	-73.228,37	-84.925,60
Net operating income excluding premiums	25.399,76	402.374,52
	2021	2022
Business income	272.585,65	673.992,12
+ Extraordinary income and expenses	0,00	14.681,35
+ <i>One-time premiums</i>	<i>0,00</i>	<i>0,00</i>
+ <i>Interest subsidies (VLIF).</i>	<i>0,00</i>	<i>258,17</i>
+ <i>Reimbursements (government)</i>	<i>0,00</i>	<i>0,00</i>
+ <i>Book value difference sold investments</i>	<i>0,00</i>	<i>14.423,18</i>
+ <i>Corrections previous fiscal year</i>	<i>0,00</i>	<i>0,00</i>
+ <i>VAT balance</i>	<i>0,00</i>	<i>0,00</i>
Operating income including extraordinary expenses and income	272.585,65	688.673,47
	2021	2022
Family labor income per family labor force (FAI/FAK).	93.390,13	232.075,70
Family labor income per hour worked (own labor)	29,15	73,77
Revenue per 1,000 euro cost (incl. own labor)	1.110,15	1.416,09

Questions?



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