

# The Farming Sector in Ireland A Profile from Revenue Data Statistics Update 2018

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*August 2018*

*Statistics & Economic Research Branch*

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## 1 Introduction

In October 2015, Revenue published *'The Farming Sector in Ireland: A Profile from Revenue Data'* which presented a statistical analysis of farmers from the perspective of Revenue data (available at <https://www.revenue.ie/en/corporate/information-about-revenue/research/statistical-reports/sectoral-reports.aspx>). Two subsequent updates in July 2016 and August 2017 added detail relating to the years 2014, 2015 and 2016. This present report revises and updates the statistical tables for 2016 and 2017 (where available).<sup>1</sup>

It should be noted that due to Revenue's Statistical Disclosure Controls an 'outlier' in the data contained in this report has been removed in order to prevent potential identification of personal information.<sup>2</sup>

The tables and analysis in this report will be updated periodically and future updates will be published on the Revenue website at:

<http://www.revenue.ie/en/corporate/information-about-revenue/statistics/other-datasets/index.aspx>

Notice of any updates or revisions will be communicated through the Revenue Statistics Bulletin. To sign up for the Bulletin, or for any queries relating to this report, contact us at [statistics@revenue.ie](mailto:statistics@revenue.ie)

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<sup>1</sup> Section 2 of the October 2015 report *'The Farming Sector in Ireland: A Profile from Revenue Data'* report highlights several key indicators from the Teagasc National Farm Surveys (NFS). While updated material may be available on the NFS, the update of this report focuses on the tables containing Revenue data only.

<sup>2</sup> More information on Revenue's Statistical Disclosure Controls can be found at: <http://www.revenue.ie/en/corporate/information-about-revenue/statistics/about/statistical-disclosure-control.aspx>.

## 2 Updated Statistical Tables

### Table 3: Age Profile of Farmer Cases

| Age             | Number of Cases 2014 | Number of Cases 2015 | Number of Cases 2016 |
|-----------------|----------------------|----------------------|----------------------|
| 16 – 20         | 5,077                | 6,474                | 7,460                |
| 21 – 30         | 8,461                | 8,355                | 8,592                |
| 31 – 40         | 11,527               | 11,785               | 12,434               |
| 41 – 50         | 17,074               | 17,329               | 18,284               |
| 51 – 60         | 19,507               | 20,186               | 21,398               |
| 61 – 70         | 21,986               | 22,275               | 23,422               |
| 71 – 80         | 12,587               | 13,205               | 14,517               |
| 81 – 90         | 3,645                | 3,863                | 4,299                |
| Over 90         | 304                  | 338                  | 368                  |
| Age not on file | 31,419               | 29,087               | 28,180               |
| <b>Totals</b>   | <b>131,587</b>       | <b>132,897</b>       | <b>138,954</b>       |

Note: the age is shown for the main taxpayer only and not the spouse / civil partner (in the case of jointly assessed couples).

### Table 4: Gross Income of Farmer Cases

|                         | 2014            |                      | 2015            |                      | 2016            |                      |
|-------------------------|-----------------|----------------------|-----------------|----------------------|-----------------|----------------------|
|                         | Number of Cases | €                    | Number of Cases | €                    | Number of Cases | €                    |
| PAYE Total/Earnings     | 89,726          | 2,703,413,229        | 91,756          | 2,823,966,919        | 96,981          | 3,079,409,630        |
| Business Income         | 84,863          | 1,968,370,076        | 86,385          | 1,953,910,283        | 90,763          | 2,006,423,691        |
| Other Non-PAYE Income*  | 46,674          | 556,944,917          | 47,914          | 580,186,818          | 49,629          | 621,040,151          |
| Rental Income           | 24,116          | 283,128,821          | 24,898          | 301,711,933          | 26,852          | 338,597,411          |
| Deposit Interest Income | 33,322          | 79,200,208           | 31,528          | 53,048,444           | 30,057          | 31,391,881           |
| Foreign Income          | 17,031          | 83,349,321           | 16,650          | 92,020,318           | 17,226          | 90,164,252           |
| Dividend Income         | 18,655          | 39,319,041           | 18,932          | 50,388,277           | 19,587          | 46,879,068           |
| Miscellaneous Income    | 3,078           | 14,364,432           | 3,204           | 14,334,925           | 3,709           | 16,426,734           |
| Balancing/Charges       | 2,247           | 12,613,871           | 2,133           | 11,452,413           | 2,317           | 12,723,670           |
| Case 3/Irish Income     | 12,822          | 6,213,451            | 11,906          | 6,157,680            | 12,475          | 12,670,335           |
| Interest (Untaxed)      | 1,845           | 3,617,484            | 1,715           | 2,602,096            | 1,620           | 1,526,140            |
| Other Income            | 325             | 4,414,257            | 255             | 3,301,891            | 324             | 3,590,710            |
| <b>Total</b>            |                 | <b>5,754,949,108</b> |                 | <b>5,893,081,997</b> |                 | <b>6,260,843,673</b> |

Notes: a case may have income from more than one source; \*includes certain social welfare payments; and the number of cases includes jointly assessed couples as one unit.

**Table 5: Average Incomes by County**

| County       | 2014            |                        |                          | 2015            |                        |                          | 2016            |                        |                          |
|--------------|-----------------|------------------------|--------------------------|-----------------|------------------------|--------------------------|-----------------|------------------------|--------------------------|
|              | Number of Cases | Gross Income Average € | Farming Income Average € | Number of Cases | Gross Income Average € | Farming Income Average € | Number of Cases | Gross Income Average € | Farming Income Average € |
| Carlow       | 2,367           | 46,012                 | 32,627                   | 2,365           | 42,678                 | 26,932                   | 2,477           | 43,849                 | 27,090                   |
| Cavan        | 4,584           | 41,300                 | 19,609                   | 4,536           | 42,665                 | 19,257                   | 4,790           | 43,482                 | 18,760                   |
| Clare        | 5,406           | 42,547                 | 16,616                   | 5,477           | 43,825                 | 17,049                   | 5,688           | 44,814                 | 16,701                   |
| Cork         | 16,732          | 48,046                 | 32,398                   | 16,763          | 48,068                 | 30,528                   | 16,924          | 47,625                 | 29,247                   |
| Donegal      | 6,453           | 32,483                 | 12,157                   | 6,574           | 33,398                 | 12,209                   | 7,024           | 33,833                 | 12,120                   |
| Dublin       | 2,989           | 57,161                 | 34,908                   | 2,966           | 57,778                 | 30,826                   | 2,119           | 56,946                 | 30,551                   |
| Galway       | 9,337           | 41,600                 | 14,857                   | 9,341           | 43,514                 | 15,397                   | 9,886           | 44,282                 | 14,969                   |
| Kerry        | 7,101           | 42,245                 | 20,851                   | 7,259           | 42,834                 | 20,185                   | 7,633           | 42,834                 | 19,605                   |
| Kildare      | 3,795           | 53,928                 | 32,800                   | 3,840           | 54,882                 | 34,405                   | 3,946           | 54,882                 | 32,292                   |
| Kilkenny     | 4,235           | 49,170                 | 33,940                   | 4,395           | 48,068                 | 33,492                   | 4,628           | 48,068                 | 32,408                   |
| Laois        | 2,806           | 45,311                 | 26,408                   | 2,891           | 45,646                 | 25,913                   | 3,008           | 45,646                 | 25,969                   |
| Leitrim      | 2,274           | 38,661                 | 10,823                   | 2,329           | 39,160                 | 10,671                   | 2,499           | 39,160                 | 10,679                   |
| Limerick     | 5,887           | 48,481                 | 27,268                   | 5,917           | 48,806                 | 26,127                   | 6,097           | 48,806                 | 25,431                   |
| Longford     | 2,032           | 42,758                 | 17,598                   | 2,044           | 43,587                 | 17,034                   | 2,172           | 43,587                 | 17,062                   |
| Louth        | 1,940           | 41,320                 | 24,734                   | 1,897           | 42,333                 | 24,915                   | 1,938           | 42,333                 | 25,073                   |
| Mayo         | 7,462           | 38,135                 | 11,304                   | 7,633           | 39,377                 | 11,208                   | 8,108           | 39,377                 | 11,317                   |
| Meath        | 5,223           | 47,258                 | 28,041                   | 5,121           | 48,913                 | 28,228                   | 5,326           | 48,913                 | 27,585                   |
| Monaghan     | 4,908           | 34,542                 | 22,789                   | 5,011           | 34,822                 | 21,900                   | 5,426           | 34,822                 | 21,341                   |
| Offaly       | 3,004           | 43,996                 | 23,497                   | 3,070           | 43,301                 | 23,028                   | 3,205           | 43,301                 | 22,511                   |
| Roscommon    | 4,208           | 41,209                 | 12,711                   | 4,211           | 43,012                 | 13,283                   | 4,366           | 43,012                 | 13,370                   |
| Sligo        | 2,914           | 40,699                 | 12,238                   | 2,944           | 42,343                 | 12,064                   | 3,138           | 42,343                 | 12,130                   |
| Tipperary    | 9,808           | 44,329                 | 32,263                   | 9,942           | 45,341                 | 31,283                   | 10,346          | 45,341                 | 30,141                   |
| Waterford    | 3,642           | 47,394                 | 38,115                   | 3,712           | 47,015                 | 36,054                   | 3,827           | 47,015                 | 35,026                   |
| Westmeath    | 3,757           | 44,954                 | 21,732                   | 3,690           | 45,792                 | 21,270                   | 3,819           | 45,792                 | 21,279                   |
| Wexford      | 5,873           | 42,282                 | 29,838                   | 6,028           | 41,967                 | 29,191                   | 6,188           | 41,967                 | 28,591                   |
| Wicklow      | 2,447           | 43,787                 | 26,606                   | 2,497           | 44,460                 | 25,912                   | 2,531           | 44,460                 | 26,227                   |
| <b>State</b> | <b>131,587</b>  | <b>43,735</b>          | <b>23,155</b>            | <b>132,897</b>  | <b>44,343</b>          | <b>22,512</b>            | <b>137,109</b>  | <b>45,057</b>          | <b>21,952</b>            |

Notes: the number of cases includes those farmer cases with an income and who are in receipt of the single farm payment, not all of these necessarily have a farming income; the number of cases includes jointly assessed couples as one unit, therefore differences between gross income and farming income may relate to off-farm income of the farm or a spouse / civil partner.

**Table 6: Income of Farming Cases by NACE Sector**

| NACE Sector   | 2015 Gross Income |                      | 2015 Farming Income |                      | 2016 Gross Income |                      | 2016 Farming Income |                      |
|---|-------------------|----------------------|---------------------|----------------------|-------------------|----------------------|---------------------|----------------------|
|   | Number of cases   | Amount €             | Number of cases     | Amount €             | Number of cases   | Amount €             | Number of cases     | Amount €             |
| A Agriculture Forestry and Fishing                                    | 115,587           | 4,819,857,708        | 72,669              | 1,620,192,632        | 118,952           | 5,009,787,556        | 75,096              | 1,627,669,979        |
| B Mining and Quarrying  | 27                | 1,364,858            | 17                  | 452,539              | 45                | 2,334,958            | 30                  | 641,339              |
| C Manufacturing   | 611               | 29,856,670           | 390                 | 8,348,061            | 799               | 41,370,958           | 487                 | 9,855,540            |
| F Construction  | 4,336             | 199,510,670          | 2,671               | 53,964,300           | 4,864             | 232,168,867          | 2,990               | 63,575,283           |
| G Wholesale and retail trade/Repair of motor vehicles and motorcycles | 2,050             | 118,583,536          | 1,134               | 28,117,816           | 2,251             | 133,488,468          | 1,252               | 30,466,042           |
| H Transportation and Storage  | 1,021             | 51,749,202           | 605                 | 15,561,726           | 1,147             | 61,184,309           | 681                 | 17,846,118           |
| I Accommodation and food service activities                           | 794               | 45,125,364           | 457                 | 11,291,780           | 874               | 50,247,877           | 512                 | 13,199,946           |
| J Information and Communication                                       | 80                | 6,586,181            | 45                  | 799,600              | 94                | 8,194,969            | 49                  | 945,850              |
| K Financial and Insurance Activities                                  | 226               | 22,018,952           | 103                 | 1,503,860            | 370               | 28,420,524           | 172                 | 2,303,949            |
| L Real estate activities  | 2,661             | 213,564,782          | 1,111               | 18,727,587           | 3,047             | 246,336,223          | 1,217               | 25,141,177           |
| M Professional scientific and technical activities                    | 1,188             | 118,359,470          | 729                 | 38,575,152           | 1,327             | 128,012,167          | 791                 | 36,897,840           |
| N Administrative and support service activities                       | 723               | 33,551,114           | 451                 | 10,466,332           | 814               | 38,967,742           | 516                 | 12,118,675           |
| O Public administration and defence                                   | 2,178             | 134,251,965          | 1,130               | 17,821,988           | 2,656             | 162,091,687          | 1,363               | 20,579,419           |
| P Education   | 128               | 6,963,800            | 68                  | 1,242,285            | 195               | 12,038,173           | 106                 | 2,319,643            |
| Q Human health and Social Work activities                             | 282               | 40,602,159           | 161                 | 14,404,052           | 365               | 44,995,699           | 225                 | 14,625,196           |
| R Arts entertainment and recreation                                   | 217               | 11,780,452           | 126                 | 3,224,446            | 251               | 13,124,799           | 140                 | 3,352,528            |
| S Other services activities   | 507               | 22,033,079           | 279                 | 4,644,642            | 595               | 28,328,080           | 328                 | 5,350,388            |
| All other sectors / Unknown   | 281               | 17,322,035           | 54                  | 1,162,166            | 308               | 19,750,617           | 68                  | 1,451,780            |
| <b>All Sectors</b>  | <b>132,897</b>    | <b>5,893,081,997</b> | <b>82,200</b>       | <b>1,850,500,964</b> | <b>138,954</b>    | <b>6,260,843,673</b> | <b>86,023</b>       | <b>1,888,340,692</b> |

Note: the number of cases includes jointly assessed couples as one unit.

**Table 7: Income Tax Reliefs**

|  | 2012           |        | 2013           |        | 2014           |        | 2015           |        | 2016           |        |
|--|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|
|  | Cost € Million | Number | Cost € Million | Number | Cost € Million | Number | Cost € Million | Number | Cost € Million | Number |
| General Stock Relief                           | 5.2            | 7,720  | 5.2            | 8,950  | 5.2            | 9,100  | 6.1            | 10,690 | 6.4            | 11,020 |
| Stock Relief for Young Trained Farmers         | 1.1            | 280    | 1.1            | 310    | 1.1            | 280    | 1.4            | 460    | 1.4            | 500    |
| Stock Relief for Registered Farm Partnerships  | 0.1            | 30     | 0.1            | 30     | 0.03           | 30     | 0.003          | 60     | N/A            | N/A    |
| Exempt Rental Income from Leasing of Farm Land | 7.3            | 3,980  | 7.3            | 4,370  | 9.2            | 5,130  | 13.9           | 6,830  | 19.4           | 8,490  |

Note: the number of cases includes jointly assessed couples as one unit.

**Table 8: Capital Allowances Used**

|                        | 2012           |        | 2013           |        | 2014           |        | 2015           |        | 2016           |        |
|------------------------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|
|                        | Cost € Million | Number | Cost € Million | Number | Cost € Million | Number | Cost € Million | Number | Cost € Million | Number |
| Machinery & Plant      | 396            | 63,312 | 395            | 64,609 | 390            | 65,577 | 376            | 66,738 | 370            | 69,483 |
| Industrial Buildings   | 191            | 33,131 | 190            | 33,158 | 184            | 33,039 | 175            | 32,851 | 167            | 33,168 |
| Case V (Rental income) | 63             | 8,132  | 66             | 8,930  | 55             | 9,055  | 42             | 9,324  | 36             | 9,956  |
| Miscellaneous          | 67             | 11,687 | 63             | 11,053 | 62             | 10,704 | 57             | 9,894  | 49             | 8,899  |

Note: the number of cases includes jointly assessed couples as one unit.

**Table 9: Capital Gains Tax**

| CGT Returns by Farmers       | 2013   | 2014   | 2015   | 2016  |
|------------------------------|--------|--------|--------|-------|
| Total Number of Returns      | 10,406 | 11,310 | 11,773 | 9,081 |
| Number of Liable Returns     | 3,885  | 2,290  | 3,791  | 3,400 |
| Estimated CGT Paid € Million | 46     | 30     | 72     | 73    |



**Table 10: Capital Gains Tax Retirement Relief**

|                                      | 2013                |  | 2014                |  | 2015                |  | 2016                |  |
|--------------------------------------|---------------------|--|---------------------|--|---------------------|--|---------------------|--|
|                                      | Number of Claimants | Amount of Associated Disposal Consideration €m | Number of Claimants | Amount of Associated Disposal Consideration €m | Number of Claimants | Amount of Associated Disposal Consideration €m | Number of Claimants | Amount of Associated Disposal Consideration €m |
| Retirement Relief Within the Family  | 211                 | 117  | 234                 | 126  | 294                 | 163  | 264                 | 124  |
| Retirement Relief Outside the Family | 341                 | 53   | 270                 | 28   | 391                 | 63   | 468                 | 68   |

**Table 11: Capital Acquisition Tax Agricultural Relief**

|                              | 2012  | 2013  | 2014  | 2015  | 2016  | 2017  |
|------------------------------|-------|-------|-------|-------|-------|-------|
| Number of Claimants          | 1,747 | 1,594 | 1,581 | 2,024 | 1,263 | 1,472 |
| Estimated Tax Cost € Million | 201   | 163   | 164   | 215   | 118   | 141   |

**Table 12: Capital Acquisition Tax Agricultural Relief by County**

| County                 | 2015                |                   | 2016                |                   | 2017                |                   |
|------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
|                        | Share of Claims (%) | Share of Cost (%) | Share of Claims (%) | Share of Cost (%) | Share of Claims (%) | Share of Cost (%) |
| Cavan/Monaghan         | 3.9                 | 1.7               | 4.4                 | 2.8               | 4.6                 | 2.9               |
| Clare                  | 3.6                 | 2.2               | 3.9                 | 3.2               | 4.1                 | 3.1               |
| Cork East              | 7.5                 | 8.7               | 6.4                 | 8.1               | 6.6                 | 8.4               |
| Cork North West        | 5.5                 | 5.6               | 5.5                 | 4.9               | 4.5                 | 4.7               |
| Cork South West        | 4.6                 | 3.7               | 4.7                 | 4.3               | 3.9                 | 3.8               |
| Donegal                | 2.8                 | 1.7               | 3.7                 | 2.4               | 4.8                 | 3.9               |
| Dublin                 | 4.7                 | 5.7               | 4.4                 | 4.5               | 3.7                 | 4.1               |
| Galway County          | 6.7                 | 3.9               | 5.5                 | 3.9               | 6.8                 | 4.7               |
| Galway/Roscommon       | 2.9                 | 1.7               | 3.1                 | 1.9               | 2.0                 | 2.0               |
| Kerry                  | 6.9                 | 5.5               | 7.1                 | 7.5               | 6.3                 | 5.9               |
| Kildare                | 2.2                 | 3.0               | 3.2                 | 4.2               | 2.9                 | 3.8               |
| Kilkenny/Carlow/Laois  | 6.8                 | 9.3               | 7.7                 | 10.7              | 8.0                 | 10.7              |
| Limerick               | 6.8                 | 6.1               | 5.6                 | 4.5               | 5.2                 | 5.5               |
| Louth                  | 1.8                 | 3.9               | 1.5                 | 1.6               | 1.1                 | 1.2               |
| Mayo                   | 4.1                 | 2.4               | 3.9                 | 2.0               | 3.9                 | 1.8               |
| Meath                  | 2.9                 | 2.8               | 3.3                 | 2.1               | 4.7                 | 6.4               |
| Sligo/Leitrim/Longford | 4.7                 | 1.6               | 3.2                 | 4.6               | 3.9                 | 1.9               |
| Tipperary              | 5.6                 | 13.8              | 5.6                 | 6.4               | 7.5                 | 7.7               |
| Waterford              | 4.0                 | 4.1               | 4.0                 | 4.9               | 4.7                 | 4.9               |
| Westmeath/Offaly       | 4.6                 | 4.6               | 5.3                 | 5.6               | 6.5                 | 5.7               |
| Wexford                | 5.0                 | 6.0               | 5.9                 | 7.7               | 2.7                 | 4.0               |
| Wicklow                | 2.1                 | 2.1               | 2.1                 | 2.2               | 1.8                 | 3.2               |
| <b>State</b>           | <b>100</b>          | <b>100</b>        | <b>100</b>          | <b>100</b>        | <b>100</b>          | <b>100</b>        |

Notes: County definitions are based on Revenue's District structure; and inconsistencies in calculations are due to rounding.

**Table 13: Stamp Duty Returns**

| <b>Stamp Duty Returns Associated with Agricultural Land</b>     | <b>2013</b> | <b>2014</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> |
|---|-------------|-------------|-------------|-------------|-------------|
| Returns in Respect of Agricultural Land Sold                    | 4,006       | 5,763       | 5,863       | 5,258       | 5,157       |
| Returns in Respect of Agricultural Land Leased                  | 2,805       | 4,170       | 4,372       | 3,776       | 4,073       |
| Total Number of Returns   | 6,811       | 9,933       | 10,235      | 9,034       | 9,230       |
| Number of Liable returns in Respect of Agricultural Land Sold   | 3,519       | 5,248       | 5,300       | 4,922       | 4,815       |
| Number of Liable returns in Respect of Agricultural Land Leased | 1,732       | 2,824       | 2,713       | 2,345       | 2,583       |
| Number of Liable Returns  | 5,251       | 8,072       | 8,013       | 7,267       | 7,398       |

**Table 14: Stamp Duty – Young Trained Farmers**

| <b>Year</b> | <b>Number of Claims</b> | <b>Tax Cost € Million</b> |
|-------------|-------------------------|---------------------------|
| 2011        | 863                     | 13.3                      |
| 2012        | 1,157                   | 7.9                       |
| 2013        | 714                     | 3.8                       |
| 2014        | 722                     | 4.7                       |
| 2015        | 989                     | 5.2                       |
| 2016        | 735                     | 4.6                       |
| 2017        | 845                     | 7.8                       |

Note: Figures include claims under both Sections 81AA and S81.

**Table 15: Stamp Duty – Consanguinity Relief on Non-Residential Transfers**

| <b>Year</b> | <b>Number of Claims</b> | <b>Tax Cost € Million</b> |
|-------------|-------------------------|---------------------------|
| 2013        | 1,208                   | 2.0                       |
| 2014        | 1,796                   | 3.0                       |
| 2015        | 2,071                   | 4.7                       |
| 2016        | 864                     | 2.1                       |
| 2017        | 622                     | 1.2                       |

Table 16: VAT Refunds

| Year | Amount €    | Number of Claims | Number of Farmers |
|------|-------------|------------------|-------------------|
| 2005 | 31,905,029  | 16,154           | 13,430            |
| 2006 | 38,509,753  | 17,120           | 14,207            |
| 2007 | 59,977,489  | 19,252           | 15,432            |
| 2008 | 155,058,137 | 32,398           | 23,260            |
| 2009 | 171,853,011 | 36,747           | 27,219            |
| 2010 | 51,901,914  | 23,338           | 17,932            |
| 2011 | 44,327,248  | 22,009           | 17,214            |
| 2012 | 48,285,068  | 22,422           | 17,506            |
| 2013 | 50,069,357  | 21,893           | 17,095            |
| 2014 | 50,450,330  | 21,019           | 16,556            |
| 2015 | 54,404,412  | 20,930           | 16,526            |
| 2016 | 55,653,800  | 22,834           | 17,666            |
| 2017 | 59,084,750  | 20,369           | 16,478            |

Table 17: Stamp Duty by County

| County       | 2015                                       |   | 2016                                       |   | 2017                                       |   |
|--------------|--|---|--|---|--|---|
|              | Share of Returns for Agricultural land (%) | Share of Claims for Young Farmer Exemptions (%) | Share of Returns for Agricultural land (%) | Share of Claims for Young Farmer Exemptions (%) | Share of Returns for Agricultural land (%) | Share of Claims for Young Farmer Exemptions (%) |
| Carlow       | 1.4  | 1.4   | 1.4  | 1.1   | 1.0  | 1.5   |
| Cavan        | 3.5  | 2.7   | 3.3  | 4.1   | 3.3  | 4.3   |
| Clare        | 4.3  | 4.1   | 4.8  | 5.4   | 4.9  | 7.0   |
| Cork         | 11.4                                       | 14.1  | 10.1                                       | 13.4  | 10.9                                       | 17.8  |
| Donegal      | 5.4  | 1.7   | 4.8  | 2.0   | 5.0  | 2.4   |
| Dublin       | 1.1  | 0.5   | 1.3  | 0.2   | 1.1  | 0.3   |
| Galway       | 8.8  | 9.1   | 9.9  | 6.5   | 8.8  | 4.9   |
| Kerry        | 4.9  | 5.2   | 4.9  | 6.4   | 5.7  | 5.2   |
| Kildare      | 2.2  | 1.3   | 2.4  | 1.5   | 2.4  | 1.1   |
| Kilkenny     | 2.6  | 2.2   | 3.4  | 5.6   | 3.1  | 5.7   |
| Laois        | 3.0  | 3.7   | 2.6  | 2.6   | 2.5  | 4.1   |
| Leitrim      | 2.4  | 1.4   | 2.6  | 1.5   | 2.7  | 2.1   |
| Limerick     | 4.5  | 6.1   | 4.1  | 4.9   | 4.1  | 5.3   |
| Longford     | 1.7  | 2.0   | 1.4  | 1.3   | 1.3  | 1.3   |
| Louth        | 1.7  | 1.2   | 1.8  | 0.5   | 1.9  | 0.7   |
| Mayo         | 7.0  | 4.2   | 7.1  | 6.0   | 7.0  | 3.2   |
| Meath        | 3.8  | 1.9   | 4.0  | 2.0   | 4.0  | 1.7   |
| Monaghan     | 2.5  | 3.0   | 2.8  | 2.8   | 3.2  | 3.6   |
| Offaly       | 2.7  | 3.0   | 2.7  | 1.8   | 2.8  | 3.5   |
| Roscommon    | 4.6  | 4.5   | 4.6  | 3.9   | 4.6  | 3.1   |
| Sligo        | 2.9  | 3.6   | 3.3  | 3.3   | 3.4  | 2.0   |
| Tipperary    | 6.1  | 9.9   | 6.1  | 12.1  | 5.7  | 7.6   |
| Waterford    | 2.4  | 2.9   | 1.9  | 2.3   | 2.4  | 2.2   |
| Westmeath    | 2.7  | 2.1   | 3.0  | 2.9   | 2.9  | 2.5   |
| Wexford      | 4.0  | 4.8   | 3.4  | 4.2   | 3.5  | 5.2   |
| Wicklow      | 2.4  | 3.4   | 2.2  | 1.8   | 1.9  | 1.8   |
| <b>State</b> | <b>100</b>                                 | <b>100</b>                                      | <b>100</b>                                 | <b>100</b>                                      | <b>100</b>                                 | <b>100</b>                                      |