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Agritourism as a Source of Income: The Example of Farms from France, Poland, Romania and Spain

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Abstract:

Purpose: *The main objective of this article is to compare the official revenues from agritourism for farms of chosen European countries. It answers the following questions: What revenues from agritourism do farms from countries with the highest tourist traffic (France and Spain) have, and what from countries with the highest potential for the development of agritourism (Poland and Romania)? How does the size of the farm (measured by economic size) affect the revenues from agritourism? What is the relationship between French, Polish, Romanian and Spanish agritourism revenues and other production, economic and financial categories, and do the results for these four countries differ?*

Design/Methodology/Approach: *The research is based on data from the FADN (RICA) database. All available data from the years 2004-2022 were used. The panel data models were estimated.*

Findings: *Revenues from agritourism are not high according to official data, but depend on the economic size of the farm. Panel regression results indicate difficulties in identifying direct economic determinants of agritourism revenues. Romania's results are too low to be examined. The results of France and Spain are ambiguous, and the results of Poland indicate the importance of labour inputs and taxes. The weakness of the obtained models suggests that revenues from agritourism in farms depend on factors outside the agricultural economy. Also their financial situation in this study is not of great importance, but rather on farms' involvement in agricultural production.*

Practical Implications: *The official revenues from agritourism is not a significant source of income for farms in the European Union. The article proves that without the obligation to register tourist traffic in the countryside and without the obligation to keep accounts on farms, they will not admit to receiving additional revenues from, for example, agritourism.*

Originality/Value: *The article makes several significant contributions to the literature on agritourism, especially in the context of France, Poland, Romania and Spain. We compare two countries with high tourist traffic and significant agriculture in the EU (France and Spain) with two countries with a large labour stock and a large number of smallholder farms (Poland and Romania). We have shown that in every country there is an underestimation of revenues from agritourism, and they depend not only on the financial condition of the farm, but also on non-model factors.*

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1. Introduction

Agritourism, defined as any agriculturally based operation or activity that brings visitors to a farm or ranch, has become a source of supplementary income for farmers across not only in European countries (Barbieri and Mshenga, 2008; Sznajder *et al.* 2008; Barbieri and Mahoney, 2009; Phillip *et al.,* 2010; Barbieri, 2013; Tew and Barbieri, 2012; Kania, Bogusz, 2016; Pratt *et al.,* 2022; Ramappa *et al.,* 2022; Przezbórska-Skobiej, Ryś-Jurek, 2024).

Agritourism has been increasingly recognised as a viable strategy for diversifying farm income, particularly in the context of declining profitability in traditional agricultural production (Baby and Kim, 2024; Grillini *et al.,* 2025). By combining agricultural activities with tourism services, farms can generate additional sources of revenue while promoting rural development and cultural heritage (USDA, 2019).

As structural challenges, market volatility, and policy changes have increasingly affected traditional farming income, agritourism has emerged as a diversification strategy aimed at stabilising rural economies and enhancing the viability of small and medium-sized farms (Bhandari, 2024; Grilli *et al.,* 2024; Przezbórska-Skobiej, Ryś-Jurek, 2024; Paunić *et al.,* 2025; Yasin, 2025).

Agricultural markets in Europe have become increasingly volatile due to factors such as globalization, declining agricultural prices, climate change, and changes in the Common Agricultural Policy (CAP) (Hjalager, 1996; Wilson, 2007). These pressures disproportionately affect especially smaller farms, which often lack economies of scale and bargaining power. As a result, many such farms have turned to agritourism not as a luxury or expansion, but as a necessity for economic survival (Tew and Barbieri, 2012).

Research from Austria and Italy —countries with well-developed agritourism sectors— confirms this trend. A study in Austria found that agritourism is particularly

prevalent among small mountain farms, where conventional farming is rarely profitable. In these cases, more than 40% of farmers stated that they would not be able to continue operating without income from agritourism (Schilling, 2021). Similarly, in Italy, agritourism is not only a lifestyle choice but a strategic response to falling agricultural incomes, especially in less developed rural areas (Santucci, 2013).

Barbieri (2013) also supports the notion that agritourism is not just a supplemental activity, but a resilience mechanism. Her study on U.S. farms—paralleling the European context—demonstrates that farms engaging in agritourism report improved financial stability, partly because they are less exposed to the uncertainties of commodity markets.

Additionally, the CAP's Rural Development Programs (RDPs) explicitly promote diversification toward non-agricultural activities as a response to the declining profitability of small farms (European Commission, 2019). Agritourism is among the most supported measures, reflecting policy recognition that traditional production alone is often not enough to sustain smaller farms.

Gil *et al.* (2013) emphasise that agritourism is an activity carried out in a functioning agricultural facility for recreational, educational, or entertainment purposes. In addition to renting out accommodation, farmers may also earn income from supplementary activities such as bonfires, rallies, sleigh rides, educational activities, the sale of food products produced on the farm, the preparation of meals, or the sale of folk art and handicraft products (Sznajder *et al.,* 2009; USDA, 2019; Jęczmyk and Ryś-Jurek, 2024; Paunić *et al.,* 2025).

The integration of tourism with agriculture allows farms to diversify income sources, making them less vulnerable to agricultural market fluctuations and adverse weather conditions (Flanigan *et al.,* 2014; USDA, 2019; Bhandari *et al.,* 2024; Grilli *et al.,* 2024). Agritourism enterprises often report higher profitability and longer-term financial sustainability, especially when integrated with direct marketing activities such as farm shops or local food networks (Phillip *et al.,* 2010; USDA, 2019; Hollas *et al.,* 2021). In the EU, the Common Agricultural Policy (CAP) has supported diversification through Rural Development Programs (RDPs), which include specific measures encouraging agritourism (European Commission, 2019).

Beyond income generation, agritourism contributes to the preservation of cultural heritage and landscape management (LaPan and Barbieri, 2014; Shakya, 2024; Sustainability Directory, 2025). Tourists are drawn to the authenticity of rural life, which incentivises farmers to maintain traditional practices and local biodiversity (Sidali *et al.,* 2013; Kubal-Czerwińska *et al.,* 2022; Knežević *et al.,* 2025).

Furthermore, agritourism can promote environmental stewardship by integrating sustainable practices and raising awareness among visitors (Barbieri, 2013; Kline *et al.,* 2007; Svitlichna *et al.,* 2024; Davidović and Mićović, 2025).

Despite its benefits, agritourism may also present different challenges. These include, among others, regulatory burdens (Nickerson *et al.,* 2001; Hollas *et al.,* 2021; Hepburn, 2025), seasonality (Nickerson *et al.,* 2001, Hollas *et al.,* 2022), the need for new skill sets (Nickerson *et al.,* 2001; Ramappa *et al.,* 2022), and potential conflicts between farming and hospitality operations (Nickerson *et al.,* 2001; Ramappa *et al.,* 2022). Moreover, not all farms are equally positioned to benefit from agritourism due to locational disadvantages or lack of capital (Nickerson *et al.,* 2001; Hosseini *et al.,* 2025).

Nevertheless, agritourism may be considered a favourable premise for the development of tourism services in certain areas. In some European countries, there is still a large number of people employed in agriculture and a large number of farms. In this respect, two countries stand out from the other European Union countries – Poland and Romania.

As of 2021, almost 1.53 million people were employed in the Polish agricultural sector (8.4% share in the country's labour market) on 1.30 million farms (according to the results of the 2020 General Agricultural Census, GUS 2024). At the same time, 1.46 million people worked in Romanian agriculture on 2.89 million farms (GUS, 2024). Thus, these two countries accounted for 27.5% of agricultural employment in the EU, with 46.2% of EU farms in them.

Another premise that should be conducive to the development of agritourism is the tourist attractiveness of a given country, which is visible in the number of tourists visiting the country and the number of overnight stays. In this respect, France and Spain are among the leaders in the EU. More than 60% of the nights spent in EU countries were in four countries: Spain (16.5%), France (15.5%), Italy (15.2%) and Germany (14.7%).

Thus, in Spain, almost 485 million overnight stays were granted, which were used by 144.8 million tourists (including 72.1 million from abroad), and in France, almost 454 million overnight stays were granted to 178.9 million people (including 52.7 million from abroad).

Germany also recorded high results – 431.4 million overnight stays for 178.2 million people (including 34.7 million from abroad) and Italy with 447 million overnight stays for 133.6 million people (including 67.9 million from abroad) (GUS, 2025). Taking into account the three mentioned above criteria, it was decided to investigate revenues from agritourism in France and Spain.

Therefore, the main objective of this article was to compare the revenues from agritourism for Polish and Romanian farms with those results for French and Spanish farms in the years 2004-2022.

2. Background

Over recent decades, agritourism has emerged as a significant supplementary source of income for some farmers, particularly in regions facing declining agricultural profitability, market volatility, rural unemployment, rural depopulation and economic marginalization (Sharpley and Vass, 2006; Barbieri, 2013; Mastronardi *et al.,* 2015; Yasin and Bacsi, 2025).

By diversifying farm activities, agritourism contributes to economic resilience at both the household and regional levels (Wu *et al.,* 2024). Agritourism also promotes local economic development through multiplier effects. Visitors to agritourism destinations typically spend money on accommodation, food services, transportation, and local products, thereby supporting rural businesses beyond the farm gate (Sharpley and Vass, 2006).

From an economic perspective, agritourism enables farm operators to capture added value by directly marketing experiences rather than relying solely on commodity production. Activities such as farm stays, guided tours, pick-your-own operations, educational workshops, and on-site product sales generate alternative revenue streams that are less dependent on climatic conditions and global price fluctuations (Phillip *et al.,* 2010; Przezbórska-Skobiej and Ryś-Jurek, 2024).

Income from agritourism cannot be considered a sole or even significant source of income for most farms, but agritourism gives them the opportunity to develop their business and diversify their income (Przezbórska-Skobiej and Ryś-Jurek, 2024). Diversification of income improves resilience, as demonstrated by Wu *et al.* (2024), who showed how farmers tackle external challenges and opportunities. Income diversification through agritourism may reduce financial risk and improve farm viability, particularly for family-owned farms (McGehee and Kim, 2004).

The success of agritourism as an income source depends on various factors, such as farm size and its assets, production structure and diversification, labour availability, farm location and its accessibility, marketing strategies, and regulatory conditions. Initial investments, skill requirements, and compliance with safety and zoning regulations may pose barriers to entry (Ollenburg and Buckley, 2007; Roman and Roszkowska-Mądra, 2015; Jin *et al.,* 2022).

Despite the growing importance of agritourism as a diversification strategy for farms in various countries and regions, the existing literature has highlighted a clear lack of comprehensive research on agritourism income at the European Union level. Most empirical studies on agritourism revenues and profitability are limited to single countries or specific regions, while cross-country or EU-wide analyses remain scarce (Mastronardi *et al.,* 2015; Giaccio *et al.,* 2018; Bacsi and Szálteleki, 2022; Roman and Kawecki, 2024).

3. Research Methodology

The major part of the data was obtained from the Farm Accountancy Data Network (FADN, RICA). FADN is the only official database for which the data are collected according to uniform rules. Farms included in this database constitute a statistically representative sample of commercial agricultural holdings operating in the European Union.

The FADN collects information about the production, economic, and financial situation of farms in the EU between 2004 and 2022. There is no complete information about the year 2022 (it ends as of May 1st). Reports from Croatia and Malta are missing. The United Kingdom is included in the years 2004-2012 and excluded in 2013-2022. Not all of the UK's data has been corrected, so it must be accepted that its results are counted towards the EU results for 9 years (FADN, 2025).

The research was conducted in two parts. In the first part, the average revenues from agritourism were compared for France, Poland, Romania, Spain and an average farm in the EU. The time range used in the analysis covered the years 2004-2022. Then, these revenues and the average share of revenues from agritourism in the family farm income were presented according to the economic size of the farm, along with total revenues from output, farm net income, and utilised agricultural area. This statement was made for these four selected countries in 2022.

The average EU results were also presented here. In the second part of this survey, relations between the revenues from agritourism and other production, economic and financial determinants were estimated. In this way, a panel data analysis was performed in the years 2004-2022. Separate models were created for France, Poland, Romania and Spain.

The study is divided into two parts with the following questions:

1. *What revenues from agritourism do farms from the countries with the highest tourist traffic have (France and Spain), and what revenues are in the countries with the highest potential for the development of agritourism (Poland and Romania)?*

2. *How much does the size of the farm (measured by economic size) affect the revenues from agritourism according to the country?*

3. *What is the relationship between French, Polish, Romanian and Spanish agritourism revenues and other production, economic and financial categories, and do the results for these four countries differ?*

In the first part of the study, descriptive, comparative analysis and basic methods of descriptive statistics were used. In the other part, a panel regression was made using

the Polish Gretl Program.

The panel data model can be expressed by the equation (Baltagi. 2005):

$$yi,t = \alpha i + X'i,t\,\beta + ui,t + \varepsilon i,t \quad (1)$$

with i ($i = 1, ..., N$) denoting individuals, t ($t = 1, ..., T$) denoting time periods, and $X'i,t$ denoting the observation of K explanatory variables in country i and time t. Parameter αi is time-invariant and accounts for any individual-specific effect not included in the regression equation. Two different interpretations may be given to the αi. Two different basic models may be distinguished: Fixed Effect Panel Data Model (FEM) and Random Effect Panel Data Model (REM) (Arbia and Piras, 2005).

The model type is selected on the basis of the Hausman test. The idea is that one uses the random effects estimates unless the Hausman test rejects them. In practice, a failure to reject means either that the RE and FE estimates are sufficiently close so that it does not matter which one is used, or the sampling variation is so large in the FE estimates that one cannot conclude practically significant differences are statistically significant (Wooldridge, 2013).

To create panel models, a given phenomenon should be divided into classes. In the FADN database, you will find cross-sections by economic size, type of production and region of activity. It was assumed that the tendency to engage in agritourism would depend on the economic size of the farm.

The main statistical objective of the research, which corresponds to the questions asked in the Introduction and the main aim of the study, is to obtain the models that characterise determinants of agritourism's revenues for the selected four countries, depending on the economic size of farms. To estimate the models, a set of variables was used:

- *Y01* – Revenues from Agritourism in France,
- *Y02* – Revenues from Agritourism in Poland,
- *Y03* – Revenues from Agritourism in Romania,
- *Y04* – Revenues from Agritourism in Spain,
- *X01* – Labour Input,
- *X02* – Utilized Agricultural Area,
- *X03* – Total Output,
- *X04* – Total Inputs,
- *X05* – Taxes,
- *X06* – Farm Net Income,
- *X07* – Assets,
- *X08* – Liabilities,
- *X09* – Net Worth,

- *X10* – Gross Investment,
- *X11* – Net Investment,
- *X12* – Cash Flow,
- *X13* – Subsidies

4. Results

During the analysed period in the European Union, the average farm's revenues from agritourism ranged from EUR 220 in 2004 to EUR 581 in 2022, accounting for less than 1.4% of farm net income (Table 1). At the same time, in France, average revenues from agritourism were between EUR 61 and EUR 141 per farm, with the share of this source in farm net income not exceeding 0.6%.

In Poland, the results were lower, as they ranged from EUR 29 in 2004 through EUR 113 in 2014 to EUR 36 in 2022. Their share in the farm net income did not exceed 1.3% (Table 1). In Romania, on the other hand, the data in question were so low that they were equal to EUR 0 in the period under review.

Table 1. *Official revenues from agritourism in selected countries in comparison to the average results in the European Union in 2004-2022*

Years	EU[a)]		France		Poland		Romania		Spain	
	b)	c)	b)	c)	b)	c)	b)	c)	b)	c)
2004	220	1.23	61	0.20	29	0.48	·	·	11	0.04
2005	195	1.09	50	0.17	61	1.05	·	·	15	0.07
2006	225	1.15	66	0.20	66	0.89	·	·	61	0.25
2007	166	0.90	49	0.11	43	0.43	0	0.00	29	0.10
2008	196	1.23	56	0.16	50	0.61	0	0.00	26	0.10
2009	228	1.72	102	0.56	45	0.70	0	0.00	31	0.15
2010	230	1.27	98	0.22	52	0.52	0	0.00	25	0.11
2011	258	1.35	107	0.23	111	1.02	0	0.00	20	0.09
2012	226	1.17	92	0.19	109	1.00	5	0.09	40	0.19
2013	193	1.13	99	0.31	98	0.99	1	0.02	61	0.27
2014	264	1.55	93	0.28	113	1.30	0	0.00	100	0.49
2015	314	1.80	91	0.25	56	0.69	0	0.00	119	0.39
2016	330	1.83	96	0.35	61	0.78	0	0.00	106	0.31
2017	335	1.60	110	0.29	80	0.80	0	0.00	91	0.27
2018	461	1.85	138	0.32	81	0.77	0	0.00	65	0.18
2019	484	1.80	139	0.31	66	0.53	0	0.00	54	0.14
2020	381	1.44	96	0.25	38	0.31	0	0.00	37	0.09
2021	481	1.49	80	0.14	33	0.21	0	0.00	54	0.13
2022	581	1.39	141	0.18	36	0.15	0	0.00	74	0.17

Note: *a) In years 2004-2012 with the United Kingdom, 2013-2021 without the United Kingdom; in 2022 –without Croatia, Malta and United Kingdom; b) Revenues from Agritourism (€/farm); c) Revenues from Agritourism in Farm Net Income (%)*
Source: *Own work based on FADN, 2025.*

In Spain, the results were similar to those in France and Poland – revenues from agritourism increased from EUR 11 in 2004, through EUR 119 in 2015, to EUR 74 in 2022 (Table 1). It can be concluded that the revenues from agritourism increased but remained low.

The data seems unbelievable. They are so low that they would mean no agritourists visiting rural areas. The lack of official data at the national level and the lack of obligation to keep accounting books on farms hinder the study of this phenomenon. Subsequently, the analysed data concerning the economic size of the farms.

The economic size impacted the revenues from agritourism but also was determined by utilized agricultural area (UAA), total output and farm net income. In 2022, in the EU medium and large farms earn the most on agritourism, but for smaller ones, agritourism income was a more significant position in their budgets. It should also be added that UAA, total output, and farm net income increase simultaneously with the increase in economic class.

Therefore, it can be concluded that medium-sized and larger farms are the most interested in agritourism activities, but the smallest ones avoid it. Regarding revenues from agritourism, farms from class 5 recorded the highest revenues, followed by classes 6 and 3. Revenues from agritourism had a relatively large share in farm net income in classes 3 and 2 (Table 2).

The situation is different in France. The farms from classes 5 and 6 recorded the highest revenues from agritourism, followed by classes 4 and 3. The share of these revenues in farm net income was the highest for farms from class 3, 4 and 5 (Table 2).

The situation is even different in Poland. Farms from classes 2 and 5 achieved the highest revenues from agritourism, but this source was the most important in the budget of very small and small farms, i.e. from classes 1 and 2 (Table 2).

A specific situation occurred in Romania. According to reports submitted to the FADN, in each class of economic size, Romanian farms had such low revenues from agritourism that they are not noticeable. It is difficult to accept these data with confidence (Table 2).

A completely different situation from that in France and Poland occurred in Spain. The highest absolute revenues from agritourism were held by farms from class 6, but in the budget of farms from classes 2 and 3, agritourism played the largest role (Table 2). A few remarks should be made here. The lack of records of tourist traffic in the countryside and the lack of the obligation to keep reliable accounting is reflected in the results both in national terms and in terms of the economic size of the farm.

According to the previous surveys of Holland *et al.* (2022, p. 2), usually smaller farms

are disadvantaged by their limited access to capital, assets, and credit and they face difficulties meeting their agricultural spending and expenses.

That is why they develop agritourism when they cannot make a living from agricultural production. In this context, agritourism is considered one of the viable on-farm strategies for stabilising the income of small farms (Karbowiak 2013; Lane, 2018; Tracz *et al.,* 2018; Holland *et al.,* 2022; Workie, 2023; Mahedi *et al.,* 2025).

Holland *et al.* (2022) suggest that *"adopting agritourism activities on the farm can bring additional financial opportunities to a small farm, which include an increase in generated income and a greater return on farm assets".* Holland *et al.* (2022) also found "*that a farmer's perceived survival risk positively influences small farms to adopt agritourism. Small farms with survival challenges in the U.S. could consider agritourism as an enterprise to enhance their economic sustainability by utilizing touristic aspects of farming, rural landscape, and agriculture".*

Agricultural markets in Europe have become increasingly volatile due to factors such as globalization, declining agricultural prices, climate change, and changes in the Common Agricultural Policy (CAP) (Hjalager, 1996; Wilson, 2007). These pressures disproportionately affect smaller farms, which often lack economies of scale and bargaining power. As a result, many such farms have turned to agritourism not as a luxury or expansion, but as a necessity for economic survival (Tew and Barbieri, 2012).

Research from Austria and Italy —countries with well-developed agritourism sectors— confirms this trend. A study in Austria found that agritourism is particularly prevalent among small mountain farms, where conventional farming is rarely profitable. In these cases, more than 40% of farmers stated that they would not be able to continue operating without income from agritourism (Schilling, 2021). Similarly, in Italy, agritourism is not only a lifestyle choice but a strategic response to falling agricultural incomes, especially in less developed rural areas (Santucci, 2013).

Barbieri (2013) also supports the notion that agritourism is not just a supplemental activity, but a resilience mechanism. Her study on U.S. farms—paralleling the European context—demonstrates that farms engaging in agritourism report improved financial stability, partly because they are less exposed to the uncertainties of commodity markets.

Panel regression models were built where the dependent variable was revenues from agritourism – one set for France, one for Poland and one for Spain (Table 3-5). In the case of Romania, it was not possible to build any models because in the reports the amounts of income from agritourism were close to 0 (FADN, 2025). The FE and RE models for three countries were generated using the Gretl Program. In the estimated models all variables have a level of significance below 0.05.

Table 2. *Revenues from agritourism and other information on farms in chosen four countries with comparison of the average results in the European Union according to the farm economic size in 2022*

Details	**Classes of Economic Size**					
	1 2 000 ≤ 8 000 € Very Small	**2 8 000 ≤ 25 000 € Small**	**3 25 000 ≤ 50 000 € Medium-Low**	**4 50 000 ≤ 100 000 € Medium-Large**	**5 100 000 ≤ 500 000 € Large**	**6 ≥ 500 000 € Very Large**
European Union [a)]						
Utilized Agricultural Area (ha/farm)	6.2	14.0	28.2	49.2	100.3	256.3
Total output (€/farm)	10 156	23 385	52 893	99 810	303 819	1 599 995
Farm Net Income (€/farm)	3 523	11 206	23 236	41 665	98 888	362 606
Revenues from Agritourism (€/farm)	30	280	860	642	1 420	977
Revenues from Agritourism in Family Net Income (%)	0.84	2.50	3.70	1.54	1.44	0.27
France						
Utilized Agricultural Area (ha/farm)	-	7.5	41.1	60.9	114.2	132.9
Total output (€/farm)	-	28 212	60 319	104 430	306 938	1 011 729
Farm Net Income (€/farm)	-	21 948	17 259	29 090	83 445	245 166
Revenues from Agritourism (€/farm)	-	0	55	75	194	108
Revenues from Agritourism in Family Net Income (%)	-	0.00	0.32	0.26	0.23	0.04
Poland						
Utilized Agricultural Area (ha/farm)	7.8	13.1	23.7	38.8	80.0	394.8
Total output (€/farm)	10 050	22 614	52 505	110 019	287 581	2 495 681
Farm Net Income (€/farm)	3 622	10 671	26 557	55 176	119 382	622 653
Revenues from Agritourism (€/farm)	23	64	4	20	37	13
Revenues from Agritourism in Family Net Income (%)	0.63	0.60	0.01	0.04	0.03	0.00
Romania						
Utilized Agricultural Area (ha/farm)	5.0	12.6	36.3	80.4	295.9	1 212.9
Total output (€/farm)	9 065	22 552	58 079	112 064	382 419	1 722 352
Farm Net Income (€/farm)	1 750	7 840	24 292	52 088	188 112	719 173
Revenues from Agritourism (€/farm)	0	0	0	0	0	0
Revenues from	0.00	0.00	0.00	0.00	0.00	0.00

Agritourism in Family Net Income (%)						
Spain						
Utilized Agricultural Area (ha/farm)	-	18.2	35.6	58.1	105.8	148.8
Total output (€/farm)	-	26 402	50 599	88 104	220 990	1 669 914
Farm Net Income (€/farm)	-	12 712	23 805	40 459	76 596	475 750
Revenues from Agritourism (€/farm)	-	42	82	47	69	730
Revenues from Agritourism in Family Net Income (%)	-	0.33	0.35	0.12	0.09	0.15

Note: *a) in 2022 – the EU without Croatia and Malta.*
Source: *Own work based on FADN, 2025.*

For French farms by economic size, the results of the models are not satisfactory. For smaller farms, there is a lack of data, and for larger farms, it has not been possible to determine one common determinant for revenues from agritourism (Table 3). In class 3, agritourism income can be stimulated by taxes and farm net income, but in class 4, the higher the income from agricultural production, the lower the interest in agritourism. In class 5, agritourism revenues are stimulated by net worth and reduced by taxes.

On the other hand, in class 6 – the more employees a farm has, the less it is involved in obtaining income from agritourism (Table 3). These results suggest that the interest in agritourism varies depending on the size of the farm, but it is influenced by non-economic factors, independent of the economic and financial parameters of the farm.

Table 3. *Panel models for revenues from agritourism in France according to the economic size in 2004-2022*

Specification	**Classes of Economic Size**					
	1	**2**	**3**	**4**	**5**	**6**
	2 000 ≤ 8 000 €	**8 000 ≤ 25 000 €**	**25 000 ≤ 50 000 €**	**50 000 ≤ 100 000 €**	**100 000 ≤ 500 000€**	**≥ 500 000 €**
	Very Small	**Small**	**Medium-Low**	**Medium-Large**	**Large**	**Very Large**
Number of Farms	0	7	225	443	447	256
Type of model	-	-	REM	FEM	FEM	FEM
LSDV R2/Theta	-	-	0.5772	0.4660	0.2181	0.2810
Within R2/ corr(y.yhat)^2	-	-	0.0538	0.0107	0.1058	0.0589
const	No data	Not enough data	-156.6640 (0.0989)	286.0070 (0.0003)	-751.2780 (0.0034)	1357.7000 (0.0000)
X01 – Labour Input			-	-	-	-179.6420 (0.0002)
X03 – Total Output			-	-0.0019 (0.0339)	-	-

X05 – Taxes			0.1427 (0.0419)	-	-0.1646 (0.0083)	-
X06 – Farm Net Income			0.0082 (0.0052)	-	-	-
X09 – Net Worth			-	-	0.0043 (0.0000)	-
Hausman Test	-	-	$\chi2$ (2) = 4.6860 (0.0960)	$\chi2$ (1) = 9.0705 (0.0026)	$\chi2$ (2) = 12.2751 (0.0022)	$\chi2$ (1) = 7.8972 (0.0050)

Note: *The level of significance is in parentheses.*
Source: *own calculation based on FADN 2025.*

In the case of models for Polish farms, it has been shown that labour inputs stimulate the development of agritourism's income in the smallest farms, but limit it in small and medium-sized farms. This may mean that the more farm employees are involved in agricultural production, the less interested they are in running agritourism activities.

The second important factor is taxes, which, especially in larger farms, limit interest in agritourism. In larger farms, agritourism income is also influenced by total inputs, in medium-sized farms by net income, and in smaller farms by liabilities. Net worth invested is important in the smallest (class 1) and larger farms (class 5), and subsidies stimulate agritourism revenues in the largest farms (Table 4).

These results are not fully satisfactory, because in class 4 the variables were correlated with each other, but removing any of them would result in the loss of a statistically significant model. In addition, these results differ from the previous survey for Polish (Jęczmyk and Ryś-Jurek, 2024). This can be caused by the constant updating of the database.

Table 4. *Panel models for revenues from agritourism in Poland according to the economic size in 2004-2022*

Specification	**Classes of Economic Size**					
	1	**2**	**3**	**4**	**5**	**6**
	2 000 ≤ 8 000 €	**8 000 ≤ 25 000 €**	**25 000 ≤ 50 000 €**	**50 000 ≤ 100 000 €**	**100 000 ≤ 500 000€**	**≥ 500 000 €**
	Very Small	**Small**	**Medium-Low**	**Medium-Large**	**Large**	**Very Large**
Number of Farms	76	76	76	76	76	47
Type of model	REM	REM	REM	REM	REM	REM
LSDV R2/Theta	0.6509	0.4387	0.8298	0.7661	0.7616	0.5859
Within R2/ corr(y.yhat)^2	0.1345	0.7681	0.0667	0.0420	0.0785	0.1139
const	-1050.1100 (0.0022)	534.2050 (0.0000)	119.6120 (0.0180)	213.306 (0.0100)	37.0241 (0.5105)	24.4323 (0.9465)
X01 – Labour Input	758.8200 (0.0079)	-311.5000 (0.0001)	-59.0151 (0.0267)	-86.2125 (0.0023)	-	-
X04 – Total Inputs	-	-	-	0.0034	-0.0007	-

				(0.0020)	(0.0036)	
X05 – Taxes	-	-0.2923 (0.0578)	-	-0.1470 (0.0079)	0.0284 (0.0399)	-0.0405 (0.0405)
X06 – Farm Net Income	-	-	-0.0018 (0.0349)	-0.0031 (0.0043)	-	-
X08 – Liabilities	-	0.0291 (0.0034)	0.0048 (0.0002)	-	-	-
X09 – Net Worth	0.0038 (0.0079)	-	-	-	0.0001 (0.0094)	-
X13 – Subsidies	-	-	-	-	-	0.0072 (0.0040)
Hausman Test	$\chi2$ (2) = 0.8266 (0.6615)	$\chi2$ (3) = 2.7970 (0.4240)	$\chi2$ (3) = 2.8390 (0.4171)	$\chi2$ (3) = 2.5303 (0.4698)	$\chi2$ (3) = 2.6728 (0.4449)	$\chi2$ (2) = 1.6150 (0.4460)

Note: *The level of significance is in parentheses.*
Source: *own calculation based on FADN 2025.*

The research for Spain brought even less satisfaction and results than for France. No statistically significant models were found in classes: 1, 4, 5 and 6. The test was performed twice, proceeding "backwards" in steps, and after no results – "forwards". None of the 13 independent variables in the 4 classes studied reacted.

In class 2 of Spanish farms, the utilized agricultural area and the taxes paid are important for the income from agritourism. On the other hand, in class 3, revenues from agritourism are affected by the total output increased by the subsidies received (Table 5).

Table 5. *Panel models for revenues from agritourism in Spain according to the economic size in 2004-2022*

Specification	**Classes of Economic Size**					
	1	**2**	**3**	**4**	**5**	**6**
	2 000 ≤ 8 000 €	**8 000 ≤ 25 000 €**	**25 000 ≤ 50 000 €**	**50 000 ≤ 100 000 €**	**100 000 ≤ 500 000€**	**≥ 500 000 €**
	Very Small	**Small**	**Medium-Low**	**Medium-Large**	**Large**	**Very Large**
Number of Farms	60	279	308	323	323	170
Type of model	-	REM	REM	-	-	-
LSDV R2/Theta	-	0.7242	0.5893	-	-	-
Within R2/ corr(y.yhat)^2	-	0.0556	0.0292	-	-	-
const	The independent variables are not statistically significant	-847.2870 (0.0000)	-379.0340 (0.0014)	The independent variables are not statistically significant	The independent variables are not statistically significant	The independent variables are not statisticall
X02 – Utilized Agricultural Area		23.5979 (0.0002)	-			
X03 – Total Output		-	0.0071 (0.0022)			
X05 – Taxes		1.7387	-			

		(0.0000)				y significant
X13 – Subsidies		-	0.0137 (0.0169)			
Hausman Test	-	$\chi2$ (2) = 5.5848 (0.0613)	$\chi2$ (2) = 2.6129 (0.2708)	-	-	-

Note: *The level of significance is in parentheses.*
Source: *own calculation based on FADN 2025.*

Summing up this part of the research, it can be concluded that revenues from agritourism increased yearly in Europe but were not an essential source of income for farms. The size of the farm has an impact on the farm's involvement in agritourism. However, it is not possible to determine unambiguous determinants of income from agritourism. They are also differentiated by EU country. In addition, farm owners tend not to show them in full.

This distorts the possibility of building statistically correct models. It then turns out that the income from agritourism will depend on factors existing outside the farm. And the economic and financial situation of the farm is of secondary importance to make a decision to run an agritourism business. The decision to develop agricultural activity has a greater and negative impact on income from agritourism.

5. Discussion

The findings of this study align with previous research on agritourism diversification strategies. The observation that revenues from agritourism in Europe have increased yearly is well-supported by both empirical data and policy reports. According to Eurostat and national statistics, the number of agritourism enterprises has grown steadily in countries like Italy, France, and Austria, along with total income from this sector (European Commission, 2019).

For example, Italy reported consistent year-over-year growth in agritourism revenue, reaching over €1.5 billion by 2022 (CREA, 2022). This growth reflects broader trends in rural tourism and increased consumer interest in authentic food and farm experiences (Phillip *et al.,* 2010; Sidali *et al.,* 2013).

However, the claim that agritourism is not an essential source of income for farms requires nuance. While for some farms, especially larger or more commercially oriented ones, agritourism remains a secondary source of income, for many smaller or marginal farms, it is a critical economic pillar. For instance, research in Austria and Spain has shown that for small-scale farms in mountainous or structurally disadvantaged areas, agritourism can constitute more than 50% of total farm income (Schilling, 2021; López-i-Gelats *et al.,* 2011). Thus, the role of agritourism in farm income is highly context-dependent.

The assertion that farm size impacts involvement in agritourism is consistent with several empirical studies. Larger farms often have more capital to invest in facilities and marketing, but smaller farms are more motivated to diversify due to financial necessity (Barbieri, 2013; Tew and Barbieri, 2012). However, the relationship is non-linear: medium-sized farms are often the most active in agritourism because they are large enough to invest, but small enough to need alternative income (Flanigan *et al.,* 2014).

The claim that no unambiguous determinants of agritourism income can be established aligns with the complexity identified in the literature. Studies reveal that agritourism income depends on a combination of internal (farm characteristics, entrepreneur skills, investment levels) and external factors (local tourism demand, infrastructure, proximity to urban centres) (Wicks and Merrett, 2003; Hjalager, 1996). Country-level differences in tourism culture, rural policies, and subsidy frameworks further complicate cross-country comparisons (Sidali *et al.,* 2013).

Furthermore, the underreporting of agritourism income is a documented challenge. Informal or seasonal operations, lack of separate accounting, and tax incentives contribute to data distortion (López-i-Gelats *et al.,* 2011; European Commission, 2019). This makes it difficult to build statistically robust models of income prediction or policy impact assessment. Studies often rely on qualitative interviews or self-reported surveys, which may not fully capture income variations (Barbieri and Mahoney, 2009).

The idea that income from agritourism depends more on external than internal farm factors is increasingly supported in recent literature. Market access, regional tourism attractiveness, and government support often play a more decisive role than the farm's own economic or financial structure (Flanigan *et al.,* 2014; Phillip *et al.,* 2010). For example, two similar farms may experience vastly different income outcomes based on proximity to a tourist route or UNESCO site.

The assertion that decisions to intensify agricultural production negatively affect agritourism income reflects a real trade-off. Agritourism requires time, space, and hospitality management, which can conflict with labour-intensive or high-volume farming. Farms that prioritize monoculture or industrial-scale output may be less suited to offer the aesthetic or experiential qualities agritourists seek (Sznajder *et al.,* 2009; Tew and Barbieri, 2012; Nickerson *et al.,* 2001).

Finally, attention should be drawn to the difficulties involved in cross-country comparisons and the interpretative limitations arising from the nature of FADN data (differences in definitions and especially representativeness for tourism activities). This demonstrates that although individual FADN-based studies exist, there is still no coherent body of EU-level research focusing specifically on agritourism income. Official FADN documentation indicates that FADN is a framework system for monitoring farm incomes and activities; however, its scope, definitions and sampling

design do not always fully correspond to the needs of research on specific non-agricultural activities, such as tourism (European Commission, 2025).

6. Conclusion

Agritourism plays an increasingly important role in the diversification and spatial expansion of the tourism sector, particularly in rural and peri-urban areas. By integrating agricultural landscapes, heritage, and food systems into the tourism experience, agritourism enhances destination attractiveness and contributes to the decentralization of tourism flows from congested urban centers to the countryside (Phillip *et al.,* 2010; Sidali *et al.,* 2013).

It supports the development of niche tourism markets such as food tourism, ecotourism, and cultural tourism, fostering more sustainable and locally embedded tourism models (Tew and Barbieri, 2012). Moreover, agritourism strengthens rural economies by creating employment opportunities and encouraging investment in rural infrastructure, thereby contributing to regional development goals (Flanigan *et al.,* 2014; European Commission, 2019).

Agritourism also plays a critical role in enhancing farm income across European countries. It offers economic diversification, supports rural development, and fosters cultural preservation. While not a universal solution, when properly supported by policy and integrated with local development strategies, agritourism represents a viable path toward resilient and sustainable rural economies.

Smaller farms develop agri-tourism when they cannot survive on agricultural production (Karbowiak 2013; Tracz *et al.,* 2018; Holland *et al.,* 2022; Peroff *et al.,* 2022; Baby and King 2024; Workie, 2023; Mahedi *et al.,* 2025). However, the increasing economic pressure on small-scale farms in Europe has led many to diversify their income sources to maintain viability, e.g., developing agritourism activities.

Agritourism allows small farms to supplement income that is insufficient from agricultural production alone, especially in marginal or mountainous regions where production conditions are less favourable (Flanigan *et al.,* 2014; Barbieri and Mahoney, 2009). The literature consistently supports the thesis that smaller farms often develop agritourism out of necessity, as they struggle to survive solely on income from agricultural production. Agritourism becomes not merely a diversification option but an essential survival strategy, especially in structurally disadvantaged or remote areas.

The research was conducted with three questions. All of the research questions were answered:

1. What revenues from agritourism do farms from the countries with the highest

tourist traffic (France and Spain) have, and what from the countries with the highest potential for the development of agritourism (Poland and Romania)? Revenues from agritourism increased in the analyzed period. On average in the EU, they did not exceed 2% of farms' net income. Analysis by country showed that in France and Spain they do not exceed 1.0%, in Poland 1.5%, and in Romania, they are close to 0.0%.

2. How much does the size of the farm (measured by economic size) affect the revenues from agritourism according to the country? The larger the EU farm, the higher the absolute income from agritourism. These results were confirmed by a study for France and Spain. In the case of Poland, smaller farms have higher revenues from agritourism in absolute terms. On the other hand, Romanian farms do not officially admit to significant revenues from agritourism.

3. What is the relationship between French, Polish, Romanian and Spanish agritourism revenues and other production, economic and financial categories, and do the results for these four countries differ? The answer to this question is not entirely satisfactory. The economic size of the farm had an impact on the values studied. An impact also had the localization in the EU countries. Unfortunately, farm owners tend not to show income from agritourism in full. Therefore, it is not possible to indicate unambiguous determinants of involvement in agritourism activities. We conclude that agritourism income depends on external factors, while the farm's economic and financial situation plays a secondary role.

The study showed the weakness of the European system for monitoring farm income and activities. Without the obligation to register tourist flows in rural areas and without the obligation to keep accounts on farms, farmers will not admit to receiving additional revenues from, for example, agritourism. Therefore, FADN requires supplementary data or a shift to the broader FSDN (and further data integration) to fully understand complex rural and farm businesses, including agritourism.

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