



AGRICULTURE AND FOOD DEVELOPMENT AUTHORITY

NATIONAL BEEF CONFERENCE 2025

Raheen Woods Hotel
Athenry, Co. Galway

Tuesday
18 November



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Teagasc National Beef Conference 2025

*“Beef Farming 2025:
Value, Profit and Renewal”*



Tuesday, 18th November
Raheen Woods Hotel, Athenry, Co. Galway.

Edited by:
Mark McGee and Paul Crosson, Teagasc Grange

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Programme

Beef Farming 2025: Value, Profit and Renewal

- 5:00pm** **Welcome**
Pat Clarke, Teagasc Regional Manager
- 5:10pm** **Opening Address**
Prof. Frank O'Mara, Director of Teagasc

Session 1:

High-Value Weanlings: From Breeding Decisions to Market Demand

- Chair:** *Keith Fahy, Drystock Advisor & Host of Country Life, Galway Bay FM*
- 5.20pm** **Managing the Suckler Cow Pre- and Post-Calving for Fertility and Performance**
Prof. David Kenny, Head of Animal & Bioscience Department, Teagasc Grange
- 5.40pm** **The Myostatin Gene in Beef Breeding: Balancing Muscling and Calving Ease**
Dr. Katie Quigley, Geneticist, Irish Cattle Breeding Federation
- 6.00pm** **Panel Discussion: How to breed, feed, and sell weanlings the market wants**
Dr. Katie Quigley
Prof. David Kenny
John Barry, Teagasc Future Beef Programme Suckler Farmer (Tipperary)
Thomas O'Connor, Beef Finisher (Kildare)
Brendan Egan - Castlerea Mart Manager
- 6:45pm** **Short break including complimentary refreshments**

Session 2:

Beef 2025 and Beyond: Prices, Profits and Passing on the Farm

- Chair:** *Damien O'Reilly, Former RTE Radio 1 Countrywide Presenter*
- 7.15pm** **Global Beef Markets: What's Driving Prices and What's Next**
Rupert Claxton, Meat Director, GIRA
- 7.40pm** **Beef Farm Profits in 2025: Tax Planning for This Year and Beyond**
Trevor Boland, Beef Farmer & Accountant, IFAC
- 8.00pm** **Panel Discussion: Generational Renewal on Irish Beef Farms: Challenges and Solutions**
Dr. Emma Dillon, Senior Research Officer – Economist, Teagasc National Farm Survey
Ruth Fennell, Collaborative Farming Specialist, Teagasc
Trevor Boland, Beef Farmer & Accountant, IFAC
Eamonn & Donnchadh McCarthy, Teagasc Future Beef Programme Suckler Beef Farmers (Youghal)
- 8.45pm** **Close of Conference**
Pearse Kelly, Head of Drystock Knowledge Transfer, Teagasc

Speaker and Panelist Biographies

Session 1:

High-Value Weanlings: From Breeding Decisions to Market Demand



**Keith Fahy (Chairperson) – Teagasc Drystock Advisor
& Host of Country Life, Galway Bay FM**

Keith Fahy is a Drystock Advisor with Teagasc at Mellows Campus, Athenry, with 10 years' experience. He holds a degree in Animal Science (UCD) and Masters in Agricultural Entrepreneurship and Innovation (University of Galway). A part-time beef farmer, he also presents the weekly farming programme Country Life on Galway Bay FM.



**Prof. David Kenny – Head of Teagasc Animal and Bioscience
Research Department**

Professor David Kenny is Head of the Teagasc Animal and Bioscience Research Department, Grange. With over 25 years' experience, his research focuses on cattle growth, reproductive efficiency, feed efficiency, and methane emissions. He has published extensively and led several major international projects, including the Horizon Europe "STEP UP" initiative. David also farms pedigree Charolais cattle and sheep in County Mayo



Katie Quigley – Geneticist, Irish Cattle Breeding Federation (ICBF)

Katie Quigley is a geneticist with the Irish Cattle Breeding Federation. She completed her PhD at TUS Athlone in 2022, examining the genomic factors influencing muscle growth in cattle. Her specialist areas include understanding major genes involved in genetic health and disease, SNP chip design optimisation and interpreting and maximising the insights gained from genomic data.



John Barry – Teagasc Future Beef Programme Suckler Farmer

John Barry runs a 180-acre, 90-cow suckler enterprise in Pallas Beg, Co. Tipperary, split between spring and autumn calving. To maintain a high standard of stock, John uses high-index sires for approximately 70% of his herd each year, focusing on both terminal and maternal traits. His system is built around efficiency, genetic improvement, and the consistent production of quality calves for the market.



Thomas O'Connor – Farmer, Co. Kildare

Thomas O'Connor farms near Athy, Co. Kildare, operating a mixed beef, sheep, and tillage enterprise. Named FBD Young Beef Farmer of the Year in 2015, he served as Kildare IFA Chair (2020–2024). The farm primarily focuses on finishing continental-bred young bulls, steers and heifers which are sourced both privately and through the marts. His integrated system combines livestock finishing with home-grown feed crops.



Brendan Egan – Manager, Castlerea Livestock Mart

Brendan Egan, Manager of Castlerea Livestock Mart, has lifelong experience in the livestock trade. A suckler farmer from Roscommon, he has worked in the mart since 1981 and became manager in 2012. He is an active ICOS member and regularly collaborates with Teagasc on industry events.

Speaker and Panelist Biographies

Session 2:

Beef 2025 and Beyond: Prices, Profits and Passing on the Farm



Damien O'Reilly (Chairperson) – Former RTÉ Radio 1 Countrywide Host

Damien O'Reilly is EU Affairs and Communications Manager with ICOS (Irish Co-operative organisation society) in Brussels. A former RTÉ broadcaster and host of Countrywide, he has extensive experience across journalism, agribusiness, and policy. He also co-founded the European Network of Agricultural Journalists and frequently moderates agricultural conferences across Europe



Rupert Claxton – Meat & Livestock Director, GIRA

Rupert Claxton is Meat and Livestock Director with GIRA, specialising in global meat and livestock market strategy. In the last few years, he has been actively researching developments in the global pork supply chain as the disruption of ASF, COVID and the war in Ukraine have disrupted key markets and the resultant issues for producers and traders that have been created. Rupert's personal background in UK farming affords him a balanced outlook on the increasingly globalised meat industry, between commercial drivers that control the processing industry and the complex cultural heritage that farming has evolved from.



Trevor Boland – IFAC / Teagasc Future Beef Programme Suckler Farmer

Trevor Boland is a suckler and beef farmer from Co. Sligo and a participant in the Teagasc Future Beef Programme. He works as an accountant with IFAC and was recently a member of the Government Commission on Generational Renewal.



Emma Dillon – Teagasc Economist & Senior Research Officer

Emma Dillon is an Economist and Senior Research Officer with Teagasc's National Farm Survey (NFS). Her work focuses on farm-level policy modelling, sustainability metrics, and structural change in Irish farming. She was a member of the Government Commission on Generational Renewal in Farming.



Ruth Fennell – Teagasc Collaborative Farming Specialist

Ruth Fennell is a Collaborative Farming Specialist with Teagasc, advising on farm partnerships, share farming, contract rearing, land leasing and other collaborative models across Ireland. She holds a Master's in Agricultural Science (UCD) and has over 25 years' advisory experience. Ruth led Teagasc's first Generation Renewal Week in 2025, promoting farm collaboration and succession.



Eamon and Donnchadh McCarthy – Teagasc Future Beef Programme Suckler Farmers

Eamon and Donnchadh McCarthy farm 113 acres near Youghal, Co. Waterford, running a suckler-to-beef system with 55 cows split between spring and autumn calving. Males are finished as under 16-month bull beef, while non-breeding heifers are finished at 18-20 months. All breeding females are home reared replacements. The herd is 100% AI bred, supported by automated heat detection collars. Sires are selected initially for high replacement indices, followed by high terminal sires for finishing purposes. Both Eamon and Donnchadh work part-time on the farm.

Foreword



Welcome to the 2025 Teagasc National Beef Conference. Over the past year, we have witnessed significant increases in beef prices both globally and on the home market. This rise, coupled with higher cattle values across all age categories, has injected a renewed sense of confidence among beef farmers. As a result of stronger market returns and relatively stable input costs, Teagasc forecasts that average farm incomes for cattle-rearing enterprises will increase substantially in 2025, while cattle-finishing farms are also expected to record major income gains compared to recent years. Confidence within the beef sector – particularly among suckler calf producers – is at an all-time high. Reflecting this positive momentum, the theme of this year's conference, *"Beef Farming 2025: Value, Profit and Renewal,"* focuses on how beef farmers can capitalise on current market opportunities, enhance profitability, and plan wisely for long-term financial and environmental sustainability.

Profitability on suckler farms depends on maximising the value of output from the suckler cow while maintaining tight control over production costs. Our first session today will explore how suckler weanling producers can increase their returns through effective cow management – both pre- and post-calving – and by making informed breeding decisions that align with market demands. Teagasc research has consistently shown that reproductive efficiency is central to both the economic and environmental sustainability of suckler beef production. A valuable new resource now available to suckler farmers is the publication by the Irish Cattle Breeding Federation (ICBF) of information on variations in the myostatin gene among breeding stock. This gene is important in beef breeding because it regulates muscle growth, and mutations in this gene can enhance muscle development, improving meat yield and carcass quality. This development provides farmers with greater insight to support better breeding choices, particularly around carcass merit and calving difficulty. The panel discussion in the latter half of this session will focus on the key management and breeding priorities that enable suckler farmers to maximise profitability and target the traits most highly valued by the market.

Our second session this evening opens with a paper titled *"The Challenge of High Beef Prices,"* which will examine the factors driving current market prices and explore how sustainable these levels may be in the years ahead. This is a new and unusual situation for our beef sector – one that presents its own set of challenges for farmers, processors, and the wider industry. Among the most important of these is how best to manage and reinvest the additional profits being generated on farms. Our final paper will focus on this very topic, considering the options available for sound investment both within the farm business and for farm families.

Our final panel discussion will address an issue that is impacting all sectors of Irish agriculture – generational renewal. With an ageing farming population and increasing off-farm career opportunities for the next generation, the effects are now becoming evident in reduced production levels in some parts of the industry. This session will examine the key challenges involved and explore practical solutions. The panel will include experts and farmers who are already navigating this transition and implementing plans that can serve as a guide for others seeking to secure the future of their family farms.

I would like to extend my sincere thanks to all our speakers and chairpersons for sharing their time, experience, and insights, which have greatly enriched today's programme. I also want to acknowledge my Teagasc colleagues for their work in developing and delivering a conference that addresses both the opportunities and the challenges now shaping our beef sector. I hope that the discussions and ideas shared here will inspire you to build on the strong performance of recent years, to invest wisely in your farms and families, and to continue driving progress towards a competitive and resilient beef sector which is more productive, environmentally sustainable, attractive and innovative.

Professor Frank O'Mara,
Director, Teagasc

Managing the suckler cow pre- and post-calving for fertility and performance

David A. Kenny¹, Mark McGee¹ and Alan K. Kelly²

¹Teagasc Animal and Grassland Research and Innovation Centre Grange, Dunsany, Co. Meath.

²School of Agriculture and Food Science, University College Dublin, Belfield, Dublin 4.

Summary

- Reproductive efficiency is key to the economic and environmental sustainability of suckler beef herds and is influenced by four main factors: age at first calving; duration of the post-calving anoestrous interval; heat detection efficiency and/or bull fertility.
- The length of the post-calving anoestrous interval is primarily influenced by the nutritional status of the cow, especially pre-partum nutrition.
- Underconditioned cows at calving (body condition score <2.0, scale 0-5) will take at least two to three weeks longer to resume normal heat cycles.
- Where adequate grassland management during the breeding season is practiced, and good heat detection/bull fertility/animal health prevails, high herd pregnancy rates can be routinely achieved.

Introduction

Reproductive efficiency is a major factor determining the productivity and ultimately, profitability and environmental impact of suckler beef cow enterprises. Despite this, there is evidence of a general lack of consistent improvement in the reproductive performance of the national suckler beef herd in Ireland, over the past decade. For example, the 2025 calving statistics recently published by the Irish Cattle Breeding Federation highlight some persisting issues for the reproductive performance of the national suckler herd. Currently, with a national average calving interval of 400 days, the average suckler cow is calving every 13 months and annually, every 100 suckler cows only produce 85 calves. When this is coupled with cows lasting, on average, for only 4.5 lactations, it results in a poor return on investment, given the expense involved in rearing replacement heifers and maintaining the cow. Additionally, the average six-week calving rate, a key metric indicative of reproductive management and herd fertility, remains less than 60%, nationally. With fewer than 20% of beef heifers calving for the first time at 24 months of age (average age 31 months), together with only 17% of calves born to beef cows bred from an AI sire, it does not bode well for sustained genetic improvement of the national suckler beef herd, profitability of beef farms, or indeed a reduction in the environmental footprint of beef production.

So, how can such poor reproductive performance be reversed? Firstly, we must set clear targets for a reproductively efficient suckler beef herd. The reproduction and production targets for a beef cow herd are:

1. 365-day calving-to-calving interval.
2. <5 % cows culled annually as barren.
3. >95% of cows calving to wean a calf.
4. Heifers calving at 24 months of age.
5. Compact calving with 80% of cows calved in 42 days.
6. Replacement rate of 16 to 18% (5-6 calves/lifetime).
7. Sustained genetic improvement of the cow herd for economically important traits relating to reproduction, calving ability, health and calf weaning weight; and
8. Close alignment of calving date with onset of pasture availability in the spring.

There are three key benchmarks that must be met in order to achieve these targets in a timely fashion including:

- 1) Occurrence and timing of puberty and breeding of replacement heifers,
- 2) Resumption of oestrous cycles after calving,
- 3) Breeding and the establishment of pregnancy.

1. Occurrence and timing of puberty and breeding of replacement heifers

Replacement heifers represent the next generation of cows in a herd and each year's cohort of heifers should be genetically superior to their predecessors. Significant costs are incurred during the rearing of replacement heifers, and it is imperative that they become pregnant early in their first breeding season, encounter minimal dystocia (calving difficulty), are successfully rebred to calve again within 365 days and ultimately have long (~ 6 lactations) and productive lives within the herd. Research studies clearly show that delaying first calving beyond two years of age significantly increases costs and the environmental impact of suckler beef production. Indeed, beef heifers that conceive early during their initial breeding season and calve at two years of age have a greater probability of becoming pregnant as first-calving cows, have greater lifetime production (calf weaning weights), and tend to calve earlier in subsequent years compared with their counterparts that conceive later in their first breeding season. Hence, age at which puberty occurs, (defined as the developmental stage that supports normal oestrous or heat cycles combined with the ability to become pregnant) will affect the time of conception in the first-breeding season and, ultimately, lifetime productivity.

Factors affecting puberty in heifers

Crossbred heifers typically reach puberty up to six weeks earlier than the average of their parental breeds. Larger European continental breeds of cattle are older and heavier at puberty than traditional British beef breeds or dairy breeds (Table 1). Breeds historically selected for milk production such as the Simmental, attain puberty significantly younger than breeds such as the Charolais and Limousin. Replacement heifers should reach approximately 65% of 'mature' body weight at the start of the breeding period so that a high proportion of them will be pubertal and conceive early in the breeding season with a target of 60 to 70% pregnant at the end of the first 3 weeks of the breeding season.

Table 1. Recommended target weight at 14 months of age for heifers of some of the common beef breed crossbreeds

Breed	Target weight at 14 months of age (kg)
Aberdeen Angus ×	370
Simmental ×	400
Limousin ×	420
Charolais ×	430

Breeding of heifers

Replacement heifers should be targeted to be bred during the first six weeks of the breeding season, allowing these young animals more time to recover between first calving and second breeding. This will ensure that they have sufficient time to resume normal cyclicity after calving, as first calvers (regardless of age at first calving) will typically take longer than mature cows. Studies at Teagasc Grange and elsewhere have clearly shown that nutrition and performance of the young heifer up to 8 months of age is a key determinant of age at puberty. Although offering heifers a high plane of nutrition over their 'first' winter, in order to achieve a high live weight gain (~1.0 kg/day) can advance the onset of puberty by 2 to 3 weeks compared

with contemporaries growing at 0.5 kg/day, the impact is expected to be much greater if this gain is achieved during the pre-weaning and early post-weaning period. Indeed, preliminary results from an ongoing trial at Grange, with suckled beef heifer calves, of either early- or late-maturing sire breed type, indicate that strategic supplementation pre-weaning, of heifer calves destined as herd replacements, can advance puberty and ensure that the majority are eligible for breeding at the start of the breeding season (i.e. at 14-15 months of age).

2. Resumption of oestrous cycles post-calving

Studies at Teagasc recorded average calving to first ovulation intervals of 50 to 55 days in beef cows, which is almost double the interval typically observed for dairy cows. For first-calving beef cows, this interval is usually 10 to 15 days longer than for mature cows thus necessitating that these young animals calve as early as possible in their first season.

There are a number of factors influencing the length of the post-partum anoestrous interval.

Cow-calf bonding

The predominant reason for long anoestrous intervals in suckler cows is the strong maternal-offspring bond that exists between the dam and her calf. This is the primary reason for the delay in resumption of normal oestrous cycles post-calving in suckler compared with dairy cows. This bond is predominately affected through sight and smell and is an evolutionary mechanism preventing the cow from becoming pregnant again until she is in adequate metabolic condition. Teagasc studies have shown the “cow-calf bonding effect” is further compounded by having beef cows in a low body condition score (BCS) at calving. The effect of low BCS at calving is only partially reversed by offering cows a high plane of nutrition after calving. Extended postpartum intervals beyond 55 days in duration result in only one opportunity for a cow to become pregnant and calve again within 12 months. Short-term restriction of access of the calf to the cow (ideally out of sight and sound) in the form of implementing a twice-daily suckling regimen from when the calf is one month old, can lead to between 85 to 90% of cows exhibiting a fertile heat within 18 to 22 days. About 10 to 15% of cows fail to ovulate in response to calf separation and are typically those in poor BCS. It is unlikely that these cows will respond well to oestrous synchronisation programmes until such time that their BCS is improved. Calf separation is particularly applicable to autumn-calving cows, early spring-calving cows and first-calvers, and additionally facilitates the use of AI in such cows, though it does entail some additional labour and logistical/infrastructural challenges.

Role of nutrition

From published research studies it is clear that,

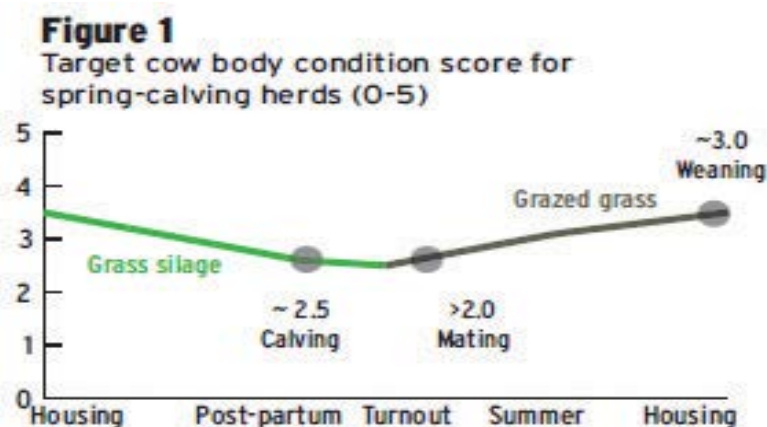
1. pre-partum nutrition is more important than post-partum nutrition in determining the duration of post-partum anoestrous;
2. energy is the primary nutrient regulating reproduction in female beef cattle and inadequate dietary energy during mid-to-late pregnancy delays the resumption of subsequent heat activity even when dietary energy is adequate during lactation;
3. a BCS of 2.5 to 3.0 (scale 0-5) at calving will ensure that body reserves are adequate to support early return to normal reproductive function post-partum.

If cows are in good BCS (3.25-3.5) at housing, moderate dry matter digestibility (DMD 65-68%) grass silage fed *ad libitum* during the ‘dry’ period, is sufficient to allow for some mobilisation of body reserves supporting a target BCS of 2.75 to 3.0, post-calving. It is important to remember that 80% of calf birth weight is attained during the last three months of pregnancy and minimising the risk of dystocia or calving difficulty is a key management objective. Where herd BCS is not uniform, group cows by BCS at housing and feed as appropriate to reach the target BCS at calving. If cows are in good BCS (>3.0) at housing and only

better quality silage (>70% DMD) is available, farmers should restrict access to silage or incorporate straw into the silage to dilute the 'quality' of the offered feed. Dietary protein content is generally not a limiting factor in suckler cow nutrition. However, where mature, poor quality, low protein forage is offered to cows during the immediate pre-calving period, it may lead to udder oedema (flagging) and reduced production and absorption of immunoglobulins from colostrum at calving. Additionally, a pre-calving mineral should be offered to cows at least six weeks before calving to reduce the risk of health and metabolic problems around calving. Minerals and vitamins can be offered via water supply, rumen boluses, mineral licks, dusting on silage or in concentrate feed, if offered. Pre-calving calcium should be minimised and magnesium increased to aid calcium metabolism. Concentration of vitamins A, D and E should be enhanced in the diet to support good immune function and reduce the post-calving risk of retained placenta, uterine infection and milk fever. Conducting a silage quality analysis will provide the nutritional value, preservation efficiency and mineral profile and enable more cost-effective supplementation of herd nutrient requirements.

Use of body condition scoring

Cow body condition scoring (estimate of fat reserves of the cow) is a practical management tool that farmers can use to monitor the nutritional status of their cows. A series of target condition scores can be used to manage the cow's feed requirement, thereby ensuring that cows are in the correct condition at the key stages of the production cycle, namely weaning, calving and particularly pre-breeding. Target BCS for spring-calving cows are summarized in Figure 1. Ideally, a spring-calving cow should be housed at a BCS of 3 to 3.5. Over the winter period, the cow can utilise some of her body reserves (0.5 to 1.0 BCS units) to calf down at a BCS 2.5. Target BCS for first-calving cows should be slightly higher (2.75 to 3) as these animals are still growing and have lower feed intake capacity during the pre- and early post-calving period. Post-calving, the goal is to gain body condition (establish positive energy balance) towards mating (grazing unrestricted high digestibility spring pasture, cows can easily re-gain one BCS unit equivalent to 75 kg to 100 kg live weight). In brief, charting body condition score can be used to plan feeding management throughout the year so optimum cow reproductive performance is achieved, at minimum feed cost.



3. Breeding and the establishment of pregnancy

Beef cows typically achieve conception rates of 60 to 70% to either AI or natural service, unless there are problems with semen quality, AI technique or bull fertility. Conception rates reach a normal level in cows bred at 60 or more days after calving. However, when cows are bred at 40 days or less after calving conception rate is usually <40% but it is still advisable to breed such cows once the breeding season has commenced. Furthermore, post-calving conception rates can be lower for first-calvers compared to mature cows, which reflects the increased nutritional demands of the young cow for growth in addition to maintenance and lactation requirements. Where AI is practised, fertility is highest following AI at 12 to 18 hours after heat onset but is not greatly reduced following early insemination. However, late insemination, at 24 hours or later, after onset of standing heat, should be avoided. Timed AI (TAI) based on use of oestrous synchronisation programs, can substantially reduce the labour requirements of heat detection and assembly of cows and have been tested extensively at Teagasc Grange. Indeed, the combination of TAI and natural service or AI for repeat breedings can result in up to 80% of treated cows pregnant within three weeks of the initiation of the programme. A cautionary note to remember however, is that, despite its growing popularity, sex sorted semen should not be used at TAI program and such semen should only be used on cows/heifers exhibiting a standing heat, whether natural or following a synchronised heat.

Teagasc studies on timed AI in beef cows

Because of the time and labour required for heat detection, land fragmentation and the part-time nature of most suckler cow herds, there has been increasing interest in the use of oestrous synchronisation protocols which facilitate the use of TAI, where all treated cows are inseminated at a pre-determined time, regardless of whether signs of heat were observed or not.

Teagasc, in conjunction with UCD and AFBINI, Hillsborough, conducted on-farm trials in both autumn- and spring-calving herds using 2200 cows, calved ≥ 35 days, across 85 herds. Three different synchronisation protocols were compared, all of which included use of a progesterone releasing device. At the end of the programme, all cows were subjected to a single TAI using conventional semen, at 72 hrs after the progesterone releasing device was removed. The average size of participating herds was 27 cows, herdowners were free to use the semen of their choice (all herds used a commercial AI service and conventional, non sex-sorted semen), and a large number of bulls were used across the studies. Despite this, pregnancy rates ranged from 50-70% in these trials, with a very acceptable overall average pregnancy rate of 55% achieved to a single timed insemination.

More importantly, synchronisation had the effect of tightening up the calving pattern and the subsequent breeding period the following season. For example, 78% of all synchronised cows were pregnant within 23 days of the start of the breeding season (55% to TAI plus a further 23% to the first cycle after TAI; see Figure 2).

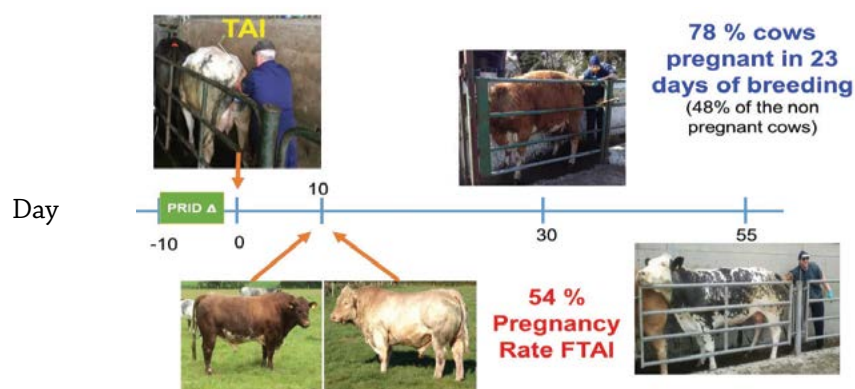


Figure 2. Summary of the breeding management and interventions of a timed AI breeding programme incorporating use of natural service for repeat breeding. The combination of TAI and natural service bulls to mate cows not becoming pregnant to TAI resulted in almost 80% of oestrous synchronised cows becoming pregnant within three weeks.

While many herds elected to AI cows that repeated, others turned out their existing stock bulls approximately 10 days after the TAI. This latter practice is very popular in large herds throughout north and south America, as together with removing the necessity to detect heat in repeats, it also reduces the cow to bull ratio, with many herds focussing on the use of maternal genetics for the TAI and on terminal traits in their stock bulls. A recommended TAI program for suckler beef cows is outlined in Table 2.

Table 2. Recommended oestrous synchronisation/timed AI regimen for beef cows ≥ 35 days calved at time of treatment

Day	Action
Day 0, am (Monday)	PRID or CIDR insertion + GnRH at insertion
Day 7, am, (Monday)	PRID or CIDR removal + prostaglandin + 400 iu eCG (also known as PMSG) i.m. at time of removal (Ideally tail paint cows or affix heat detection patches to cows)
Day 8 (Wednesday)	Cows will start to show standing heats late pm and through the night. Record cows in heat and active
Day 9 (Thursday)	Most heats expected. Inseminate all cows observed in heat in the evening of Day 9 and on Day 10. Heat check cows and record all cows active or in heat (if required). Alternatively, inseminate all cows at 72 hours following progesterone insert removal and administer GnRH to cows not yet observed in heat.
Day 10 (Friday)	Continue heat detection and inseminate cows observed in heat. Alternatively, inseminate all cows not observed in heat at 72 hours post CIDR or PRID removal and administer GnRH to these cows at time of insemination. If heat detection is not possible, all treated cows can be inseminated once at 72 hours (or as close as possible to this time), though GnRH must be administered to <u>all</u> cows.

Notes

- PRID/CIDR are commercially available intravaginal progesterone releasing devices. GnRH: gonadotropin releasing hormone. eCG: equine chorionic gonadotropin
- All drugs are Prescription Only Medicines (POMs) and are under veterinary control.
- Dosage of drugs: will vary according to drug and drug formulation.
- Inadvertent administration of prostaglandin to a cow/heifer during the first 4-5 months of pregnancy will cause abortion

Success with synchronisation treatments

As alluded to above, and contrary to the views of some farmers, cows that fail to become pregnant to the synchronised breeding and that repeat and are re-inseminated usually have normal fertility (65-75% conception rate) at the repeat heat. For best results with oestrous synchronisation in beef cows, it is recommended that:

- Cows are in a moderate BCS score (2.5–3.0) at time of treatment. It is equally important that cows are a minimum of 35 days calved at time of PRID or CIDR insertion and are on a good plane of nutrition (plentiful supply of grass) for a minimum of 3-4 weeks prior to, during and after treatment.
- Synchronization should only be used in herds where the level of management and in particular heat detection skills, are high in order to detect heats and particularly repeat heats. Alternatively, a bull should be turned out with cows 7-10 days following the initial AI.
- It is vitally important that high fertility semen is used, and the competence of the inseminator is high. Semen must be thawed carefully (15 seconds in water at 35° C) and the cow inseminated within 1-2 minutes of thawing. The correct site for semen deposition is in the common body of the uterus. Each straw should be thawed separately.

Bull fertility

As cited above, in Ireland, greater than 4 out of every 5 calves born to suckler beef cows are sired by natural service bulls. Thus, bull fertility is key to maintaining a compact calving period and overall herd profitability. While the reported incidence of infertility in stock bulls is generally low (3-5%), subfertility is much more common (20-25%), with the potential for significant differences among individual bulls. Subfertility may be caused by low libido, sperm quality/quantity, defects or physical factors affecting bull mobility or mating ability or indeed the consequence of transient illness/infection. Frequently, sub-fertile bulls go undetected and farmers may be unaware of the problem until much of the breeding season has elapsed or until pregnancy scanning occurs. Furthermore, there is no guarantee that a bull will retain his fertility from season to season or even within a season. Thus, farmers must be continually vigilant for potential bull fertility problems so that timely corrective action can be taken. Bull Breeding Soundness Evaluation (BBSE) is widely recommended to aid the identification of potential fertility issues in advance of the onset of the breeding season. Ideally, a BBSE should be conducted annually by a trained veterinary surgeon at least 60 days prior to the start of the breeding season. This will facilitate re-testing and timely replacement of bulls that may fail the examination. The examination should include an assessment of locomotion and limb, hoof and general health, thus ideally conducted by a veterinary surgeon. While these evaluations identify bulls with substantial deficits in reproductive potential, and principally semen quantity and quality, they do not consistently identify sub-fertile bulls. Therefore, farmers should monitor and record heats during the breeding season to identify potential problems.

Animal health

A comprehensive health plan is vital for prevention of diseases that may cause reproductive wastage in suckler cows. A farm-specific vaccination protocol should be discussed and implemented in consultation with your vet. Some common diseases include, rotavirus, coronavirus (vaccines should be administered between 12 and three weeks before calving), bovine viral diarrhoea, leptospirosis (vaccines should be administered approximately four weeks before breeding) and infectious bovine rhinotracheitis (IBR) (vaccines should be boosted every six months).

The myostatin gene in beef breeding: balancing muscling and calving ease

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Summary

- The myostatin gene regulates muscle growth and development.
- DNA variations within the myostatin gene (for example F94L, Q204X, nt821) are associated with carcass merit and calving difficulty.
- These myostatin variants are present in many beef cattle breeds, such as Aubrac, Belgian Blue, Charolais and Limousin, among others.
- Myostatin status is additional information that may be used when making breeding decisions, but it should be interpreted alongside breeding indexes.

Introduction

The role of the myostatin gene is to regulate muscle growth and development. Some breeds carry naturally occurring DNA variants within the myostatin gene. These variants can render the gene inactive, unable to carry out its function of regulating muscle growth. Consequently, these myostatin variants are associated with double muscling.

All animals have two copies of the myostatin gene, one inherited from the dam and one inherited from the sire. Depending on whether the animal inherits a normal copy or a mutated copy of myostatin, the animal may be termed homozygous normal/wild-type, heterozygous, or homozygous mutant (Figure 1).

- **Homozygous wild-type:** the animal has inherited the normal (non-mutated) copy from both parents. The animal does not carry any myostatin variant.
- **Heterozygous:** the animal has inherited one normal copy and one mutated copy. For example, an animal inherited the normal copy of the gene from the dam, and a Q204X copy from the sire.
- **Homozygous mutant:** the animal has inherited a mutated copy of myostatin from both the sire and the dam. For example, an animal inherited the F94L copy of the gene from the dam, and the F94L copy of the gene from the sire.

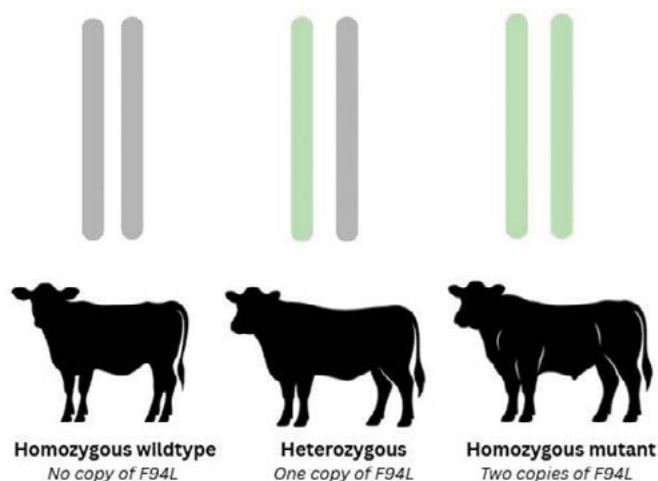


Figure 1. The terms homozygous and heterozygous explained. The grey coloured copy of the gene denotes the normal or wild-type copy of the myostatin gene. The green coloured copy of the gene denotes the version of the myostatin gene with the F94L variant.

Impact of myostatin variants

Different myostatin variants vary in their effects, as some are more disruptive to gene function than others. Those classed as disruptive include *nt821*, *Q204X*, *nt419*, *E226X*, *C313Y* and *E291X*, while three other variants, *F94L*, *S105C* and *D182N* are not as disruptive in terms of gene function. Alongside this, calving difficulty and carcass merit are antagonistically genetically correlated in cattle, meaning that bulls selected to minimize calving difficulty generate calves with inferior carcass merit (Berry et al., 2019). A study carried out by Ryan et al. (2022) found that myostatin variants *F94L*, *Q204X*, and *nt821* were associated with heavier, more conformed and leaner carcasses than their non-carrier counterparts, while *E226X* was associated with a more conformed and heavier carcass only. While both *nt821* and *Q204X* were associated with improved carcass merit, they were also associated with more difficult calvings when present in the dam or the calf, most likely due to a narrower pelvic opening in the dams combined with those dams giving birth to larger calves.

Myostatin frequency in beef cattle breeds

Segregating myostatin variants in Irish beef cattle include *F94L*, *nt821*, *Q204X*, *E226X*, and *C313Y*. Table 1 outlines the frequency of segregating myostatin variants in purebred breeds. The *C313Y* variant is almost specific to the Piedmontese breed. One copy of the *E226X* variant is carried by around 10% of Shorthorn and 9% of Parthenaise cattle. *F94L* is most prevalent in the Limousin and Aubrac breeds, with >78% of both breeds carrying two copies of *F94L* and >20% of both breeds carrying one copy of *F94L*. *F94L* also segregates in the Charolais and Droimeann breeds. The *nt821* variant is fixed in the Belgian Blue breed, however, it segregates at lower frequencies in many other breeds, such as Parthenaise, Speckle Park, Shorthorn, Aberdeen Angus, Aubrac and Salers. One copy of *Q204X* is carried by 26.6% of Charolais, 11.6% of Limousin and 3.8% of Speckle Park purebred cattle.

Table 1. Percentage of animals carrying one (1) or (2) copies of segregating myostatin variants in the most common beef breeds (based on purebreds only).

	C313Y		E226X		F94L		nt821		Q204X	
Breed	1	2	1	2	1	2	1	2	1	2
Aberdeen Angus	0.1				0.3		5.0			
Aubrac					21.0	78.2	4.5	0.1	0.1	
Belgian Blue								100		
Charolais					31.1	3.0			26.6	1.0
Dexter							0.2			
Droimeann					25.0					
Hereford							0.2			
Limousin					20.5	78.3	6.3	0.1	11.6	0.3
Parthenaise			9.0	0.7	0.6		17.5	81.9		
Piedmontese		100.0								
Shorthorn			10.2	0.3	0.5		5.4			
Simmental									3.8	
Salers					0.2		2.5			
Speckle Park							27.3			

An analysis of 1,123,336 beef purpose cattle with genotypes available for nine myostatin variants (*C313Y*, *D182N*, *E226X*, *F94L*, *L64P*, *nt821*, *nt419*, *Q204X* and *S105C*) indicated that approximately 45.9% of beef cattle carry at least one copy of the myostatin variant. The majority of this group (31.8%) carry just one copy of a myostatin variant, while the remaining 14.1% carry two copies of a myostatin variant, which can be subdivided into 4.4% carrying two copies of a different myostatin (for example, *F94L* and *Q204X*) variant and 9.6% carrying two copies of the same myostatin variant (for example, *nt821* and *nt821*) (Figure 2).

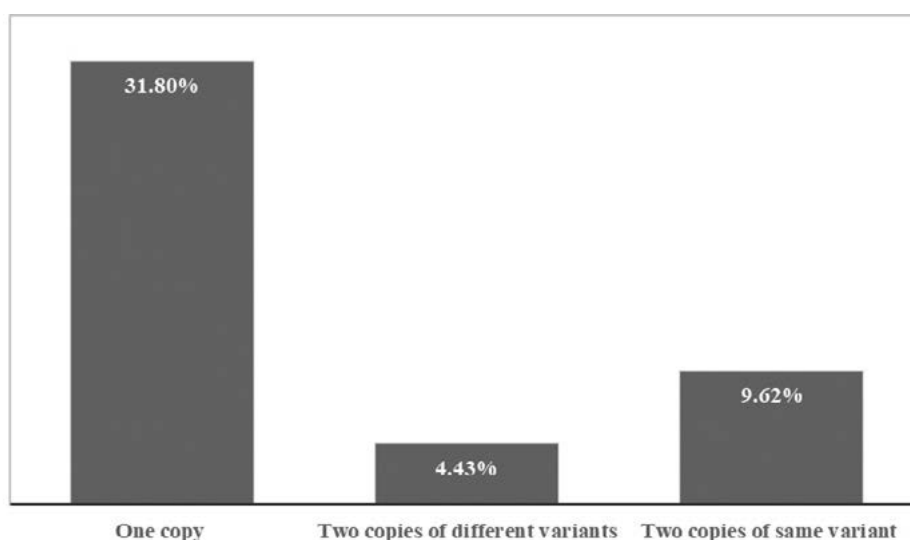


Figure 2. Percentage of beef purpose cattle with genotypes for nine myostatin variants that carry one copy of a myostatin variant, two copies of a different myostatin variant or two copies of the same myostatin variant.

Mart prices for suckler-bred cattle carrying a myostatin variant

A review of mart prices for suckler cattle carrying none, one or two copies of *F94L*, *nt821* and *Q204X* for the six years 2020-2025 inclusive showed that, on average, animals carrying one or two copies of a myostatin variant were sold for slightly higher prices when compared to those not carrying any myostatin variant; however, this was dependent on which myostatin variant the animal carried. The smallest price difference was observed in those carrying the *F94L* variant. On average, those carrying one copy of *F94L* made €20 more than those not carrying any copy of a myostatin variant, while those carrying two copies of the *F94L* variant made, on average, €65 more than those carrying one copy of the same variant. In cattle carrying one copy of the *nt821* variant, an average of €92 more was made when compared to those not carrying any copy of a myostatin variant, while cattle carrying two copies of the *nt821* variant made, on average, €233 more than those carrying one copy of the same variant. Those carrying one copy of the *Q204X* variant made, on average, €113 more than those not carrying any copy of a myostatin variant. Those carrying two copies of the *Q204X* variant made, on average, €133 more than those with one copy of the same variant. Trends in commercial beef value (CBV) for these three myostatin variants indicate that the most profitable cattle also have higher CBV values. While these insights are useful, it is important to remember that market value is influenced by many other factors, including breed, management and overall genetic merit. Data for the four years 2022-2025 inclusive is shown in Table 2.

Table 2. Median mart prices, mart weights, age and commercial beef value (CBV) for cattle carrying 0, 1 or 2 copies of the most common myostatin variants; Q204X, nt821 & F94L (based on suckler animals only).

Myostatin variant	Copies	Year	Count (n)	Median Age (days)	Median Price (€)	Median Weight (kg)	CBV
F94L	0	2022	3213	250	850	326	367
F94L	1	2022	4026	257	870	330	395
F94L	2	2022	1495	261	930	325	438
F94L	0	2023	3393	243	900	320	379
F94L	1	2023	3706	248	920	318	409
F94L	2	2023	1225	249	980	310	441
F94L	0	2024	5717	242	1000	322	383
F94L	1	2024	6555	241	1010	318	409
F94L	2	2024	2307	242	1080	310	445
F94L	0	2025	5789	253	1570	330	377
F94L	1	2025	7217	254	1630	328	410
F94L	2	2025	2799	257	1750	325	444
nt821	0	2022	3213	250	850	326	367
nt821	1	2022	492	260	930	340	418
nt821	2	2022	41	271	1160	315	458
nt821	0	2023	3393	243	900	320	379
nt821	1	2023	561	256	1000	340	435
nt821	2	2023	51	251	1270	320	483
nt821	0	2024	5717	242	1000	322	383
nt821	1	2024	907	255	1090	340	419
nt821	2	2024	95	268	1330	336	468
nt821	0	2025	5789	253	1570	330	377
nt821	1	2025	1086	261	1750	350	420
nt821	2	2025	87	294	2060	348	474
Q204X	0	2022	3213	250	850	326	367
Q204X	1	2022	836	250	960	340	456
Q204X	2	2022	19	233	1100	322	522
Q204X	0	2023	3393	243	900	320	379
Q204X	1	2023	830	239	1000	328	451
Q204X	2	2023	17	262	1090	294	515
Q204X	0	2024	5717	242	1000	322	383
Q204X	1	2024	1467	237	1110	330	451
Q204X	2	2024	31	260	1250	310	519
Q204X	0	2025	5789	253	1570	330	377
Q204X	1	2025	1445	247	1780	340	447
Q204X	2	2025	24	272	1845	301.5	507

Variation in calving difficulty and carcass traits

Data in Table 3 shows Predicted Transmitting Ability (PTA) figures for beef cow calving difficulty and carcass weight for a group of AI sires that are myostatin carriers and have $\geq 90\%$ reliability on the beef cow calving difficulty sub-index. Taking the first group of 14 sires that carry two copies of the *F94L* myostatin variant, the median calving difficulty is 4.6% but the calving difficulty PTAs range from 2.1% to 9.7%, while carcass weight PTAs range from 14.2 kg to 37.4 kg. Similarly, the calving difficulty PTA for AI sires carrying two copies of the *nt821* myostatin variant range from 5.2% to 15.8%, while carcass weight PTAs range from 19.6 kg to 44.8 kg. This data reiterates the importance of viewing an animal's myostatin status alongside their breeding indexes and sub-indexes. Myostatin status is only one of many factors influencing calving difficulty and carcass merit traits and, therefore, should never be interpreted in isolation.

Table 3. Median, maximum and minimum beef cow calving difficulty and carcass weight PTAs for AI sires carrying myostatin variants and having $\geq 90\%$ reliability on the beef cow calving difficulty sub-index.

No. Bulls	Myostatin status	Calving difficulty % (beef cow)			Carcass weight (kg)		
		Median	Max	Min	Median	Max	Min
14	<i>F94L</i> 2 copies	4.6	9.7	2.1	29.3	37.4	14.2
13	<i>nt821</i> 2 copies	10.0	15.8	5.2	34.5	44.8	19.6
5	<i>Q204X</i> 1 copy	6.2	11.5	4.8	40.1	46.2	30.5
4	<i>Q204X, F94L</i> 1 copy each	7.7	11.1	4.1	33.1	44.8	23.1
2	<i>F94L</i> 1 copy	6.8	7.7	6.0	43.8	44.0	43.5
12	0 copies	3.2	5.8	1.7	10.8	41.0	6.0

Myostatin status

Advances in genomics has meant that the myostatin status can be inferred from a routine genotype taken for genomic evaluation purposes. The genotype status for nine myostatin variants (*C313Y*, *D182N*, *E226X*, *F94L*, *L64P*, *nt821*, *nt419*, *Q204X*, and *S105C*) are provided by ICBF as part of an add-on service and is available for high quality myostatin genotypes only. These results can be viewed by ICBF members through their genomic profiles on ICBF.com or via the ICBF HerdPlus app and are also available to breed societies on pedigree certificates and sales catalogues.

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The challenge of high beef prices

Rupert Claxton

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Summary

- Globally, the supply of beef is tight and demand from the consumer is remarkably robust.
- The result of good global demand and tight supply is the high prices seen today.
- Several UK retailers have included beef from a variety of non-European sources on their retail shelves during 2025.
- The outlook for 2026 is a continuation of the current trend, both in Europe and globally.
- Ireland is well placed to produce more beef in a way that is both environmentally and commercially sustainable.
- There are opportunities for investment in the beef sector but rationalisation at industry and farm level is needed to deliver efficiencies.

Background

Globally, the supply of beef is tight, and demand from the consumer is remarkably robust. The major cattle production countries are all supplying less beef to the global market in 2025 than in 2024. A significant shortage in the US, as the drought conditions in key cattle regions continued into a third year, has led to an increase in beef exports to the US from their immediate neighbours (Mexico and Canada), but also from other key exporters, Australia, New Zealand and Brazil. Indeed, Brazil is still shipping to the US even with a 76% tariff in place.

Export availability from the leading exporters is tight. Australia is expected to be able to maintain current high volumes of production, but not grow. Brazil's cattle cycle has turned, and production will decline in 2025 and 2026, whilst the EU cattle herd is in long-term structural decline.

Global beef price overview

The result of good global demand and tight supply is the high prices seen today (Figure 1). This has been exacerbated at the farm gate by competition between slaughter plants for cattle as supplies tighten. On the other hand, the consumer has been shielded by competition in

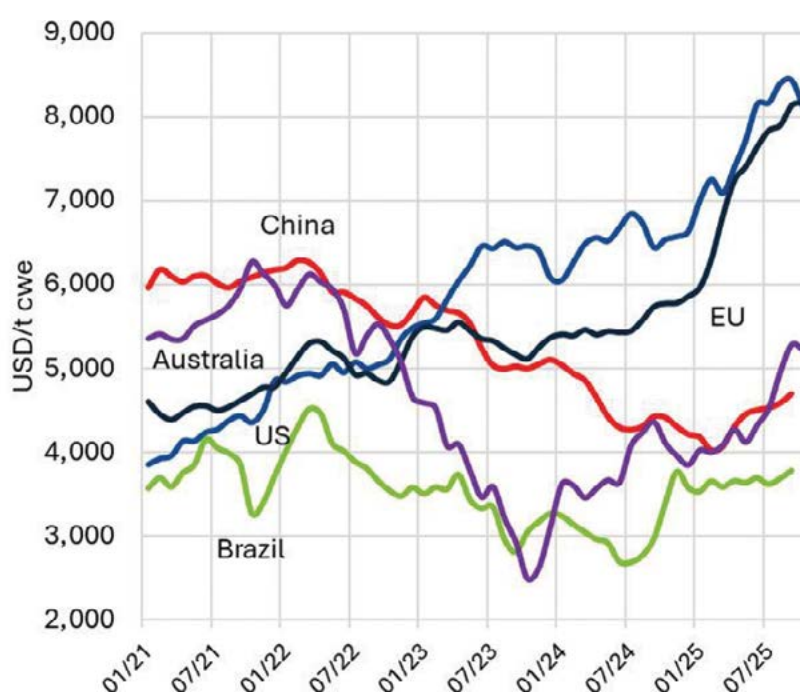


Figure 1. Key cattle producer prices in the main cattle production regions – monthly. Source: Gira.

the supply chain, which limits retail price increases. There are, however, signs that this isn't sustainable; slaughter plants are not filling their lines, and retailers have passed a higher share of the price rises through to the consumer, but not all of it yet.

More specifically, within the European market, beef prices have climbed sharply, on top of already high 2024 levels. High prices in the first half of 2025 pulled slaughter cattle forward as farmers looked to capitalise, which exacerbated the shortage in the second half of the year, a fact clear in Irish slaughter numbers today. This has driven prices higher still.

For the consumer, higher prices have now been realised on the retail shelf, and this has led to lower purchase volumes for beef, although, being more positive, the total spend on beef has increased.

Implications for exports of Irish beef

The impact on Irish beef exports is clear; reduced production is limiting the availability for exports (Figure 2), and exporters need to choose where they place volumes and how they compete. More significantly are the potential long-term impacts of high prices. The major UK retailers are a key market for Irish exporters, and UK consumers have, for a long time, associated British and Irish beef as a core category. However, key retail customers are looking at other major beef exporting regions for alternatives to Irish beef. Over the summer of 2025, several retailers tried fresh beef from a variety of non-European sources on their retail shelves. So far, these products have been trials; they are the market-testing alternative suppliers, learning how it could work, and building resilience in their supply chains. The risk for Ireland is that once these sources are proven, they will more readily compete with Ireland.

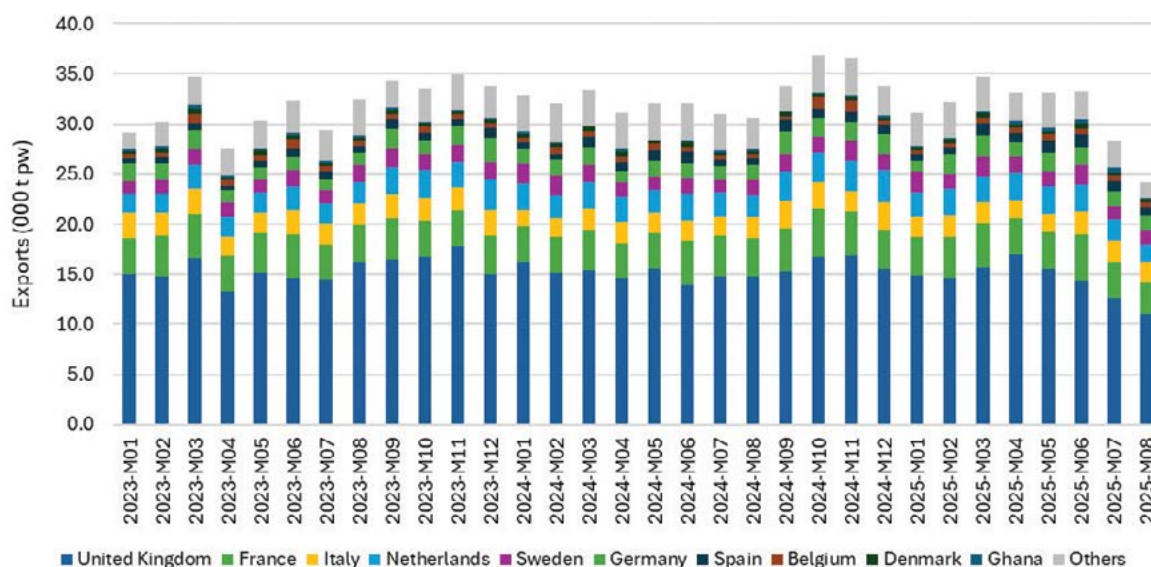


Figure 2. Irish beef exports (monthly). Source: Gira based on TradeMap

Outlook

The outlook for 2026, at least, is a continuation of the current trend, both in Europe and globally. Beef supplies remain tight, and prices will remain high. Whilst the mid-term outlook globally is for a recovery in beef production, it is against a backdrop of rising global demand, especially in the Asian and Middle Eastern markets. This means that even with a recovery in production in the US and growth in other markets, availability will remain tight, and prices will likely remain high, although perhaps not at today's level.

Ireland is well placed to make use of its natural landscape to produce more beef, in a way that is both environmentally sustainable and, crucially from a market perspective, is commercially sustainable. This means that there are opportunities to invest in the Irish industry of the future, but that doesn't mean maintaining the current structure. There must be some rationalisation of infrastructure to deliver efficiencies. This includes a reduction of slaughter capacity, a continuation of the scaling up of the breeding farms and an increase in specialised finishing.

The outlook for beef demand is good, but not without challenges; further alignment between producers and slaughter groups can be expected. The challenge now is to create an environment for investment at farm level, so that the profitability of 2025 can be reinvested in the industry for the future.

Beef Farm Profits 2025 – Tax, Planning and Beyond. Invest in your Farm, Family and Future

Trevor Boland

IFAC, North West Business Park, Collooney, Co. Sligo

Summary

- In 2025, cattle farmers are receiving the highest prices in many years for livestock sales.
- With production costs remaining broadly similar to 2024, profits on Irish beef farms are expected to increase substantially.
- Increased profitability could potentially lead to higher tax bills and may also provide opportunities for farm investment.
- Farmers are urged to be proactive and optimize reliefs such as stock relief and income averaging to reduce tax liabilities.
- Investments should prioritize health and safety of the farmer and farm families and also improvements in grazing infrastructure.

Background

Record livestock prices give Irish suckler and beef farmers the opportunity to invest in their future, their families and their farms. The three Fs. Profit is what farmers stride for; ultimately the goal of improving genetics, adopting best practice in grassland management, having efficient facilities and operating excellent standards in animal husbandry is to enable the farm to provide a return for the time and capital investment that a farmer makes from year to year.

In 2025, cattle farmers are receiving the highest prices in many years for livestock, both for the sale of live animals and through beef prices received from beef processors. With production costs remaining broadly similar to 2024, this is projected to be a record year for profit on Irish beef farms. For the first time in a number of years, many suckler & beef farmers are likely to be profitable and have surplus funds available.

While these profits are long overdue and recognition of years of investment and dedication, they bring new challenges such as potentially higher income tax bills and regulatory demands such as slurry storage requirements. To take one taxation example where total sales for the year are up to €20,000 on a 20-cow herd, the additional income could lead to an additional tax bill of up to €10,000 for the farmer paying income tax at the marginal rate; (i.e. the highest tax rate plus Pay-Related Social Insurance (PRSI) and the Universal Social Charge (USC)). Of course, higher income for 2025 may also provide opportunities for farm investment over and above what might normally be considered.

Early planning is essential

Farmers need to be aware now of the likely farm income in 2025. Given the lower incomes which prevailed on cattle farms in the past than that projected in 2025, many farmers consider tax filing deadlines as the target date for assessing any tax due with little concern in relation to the size of the tax bill. Quite often many, particularly farmers without off-farm income, found themselves with a low tax bill or indeed a refund. For farmers looking at 2025 income to date and any projected additional income for the remainder of the year, there are possibilities to reduce income tax bills, invest in the farm for the future, invest in family and make the farm a safer place to live and work.

Most farmers on suckler and beef farms will have completed the majority of their sales for the year by the end of November in any year. Therefore, this is an opportune time to review the sales figure for the year to date and compare that figure to sales in prior years. Likewise, any changes in expenditure should be quantified; although prices have remained broadly stable, levels of input use, such as feed and fertilizer, often fluctuate from year to year. For example, excellent grazing conditions in 2025 may have led to greater fertilizer use. Likewise, there is anecdotal evidence of increases in creep feeding of meal as weanling producers seek to take advantage of the buoyant cattle trade.

Overall though, the level of increase in sales values relative to prior years, is likely to lead to substantially greater profits on most farms.

Tax planning opportunities

Farmers are urged to take proactive steps now. Some options available to farmers include:

- **Stock relief:** this relief permits farmers to reduce trading income by between 25 and 100% of the value of any increase in value of stock at the year-end compared to the value at the start of the year. Young trained farmers and farmers in registered farm partnerships can benefit from the increased levels of stock relief which could be very beneficial in reducing tax liabilities.
- **Income averaging:** this permits farmers to spread income tax burdens over five years to ease cashflow pressures. This means that one-fifth of the profits for five years is charged to tax for the year.
- **Family wages:** formalising support from family members such that they receive a wage for work on the farm leads to a reduction in tax liabilities while supporting education and living costs. With many family members helping out on farms, whether that is during the summer months at hay and silage harvesting or winter feeding, spring calving and calves or office work, now is the time to consider rewarding this work by formalising a wage to these family members. Revenue rules around PAYE modernisation and employer registration need to be strictly followed and implemented. This investment in family members will allow the farmer deduct the wages as a farm expense and gives the younger generation an added incentive to lend a hand around the farm.
- **Pension contributions:** farmers can use profits to strengthen retirement savings and reduce preliminary tax exposure.

Investing in the Farm

Holding on to as much profit as possible is the first investment a farmer should make and using the appropriate stock relief available as described above is a key consideration every farmer should make on a yearly basis. Furthermore, in the case of rising farm profits, using income averaging allows more time to consider future farm investments and limits the tax liability falling due.

Nevertheless, there may be opportunities for investment. Areas that farmers should consider include:

- Improving **safety and handling facilities** to future-proof operations. Unfortunately, farming has a high accident and fatality rate and so prioritizing investments in health and safety on our farms are paramount, all the more so considering that most farms are family-farms operations. Bear in mind that the most important asset on any farm is the farmer and their families. Investments in facilities, training and handling equipment, including maintenance of machinery, should be the first investment on any farm.
- Preparing for **slurry storage and regulatory changes**.
- Applying early for **TAMS grants and accelerated capital allowances** to offset investment costs.

Apart from the above, the most productive investments on any farm are those which enable the farm to achieve more live weight performance from grazed pasture. Investments in reseedling, roadways and other grassland infrastructure such as fencing and water facilities are likely to have a greater return on investment than housing or machinery.

Farmers using increased farm profits now to invest in their own future income has many benefits, not least relief on tax liabilities. Pension contributions remain one of the best methods of reducing a tax liability, while ensuring an additional income in later years, may help ease the transfer of family farms and generation renewal.

Conclusion

The likely increase in profits generated in 2025 are the result of many years work and investment in genetics, breeding, grassland management and improving overall farm performance. Now is the time to manage your tax and cashflow. By investing in your future, family and farm there are opportunities to make your farm safer and more cost-efficient, at the same time as making suckler and beef farming even more enjoyable.



Notes

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FarmRes Project

The FARMRes Project aims to raise awareness about mental health issues among farmers, farm families and agricultural workers through a free interactive web app with practical support tools to enhance and strengthen personal mental health.



Open the camera on your phone & scan the QR code to use!



HELPFUL SUPPORT OPTIONS

Your Mental Health (HSE)
24/7 Information Line
Freephone 1800-111888

Samaritans
(24/7) A free, non-judgmental listening support available 24/7. Freephone 116123 or email: jo@samaritans.org

Pieta
Offers free therapeutic support to people in suicidal distress and those who engage in self-harm. Freephone 1800-247247 or visit www.pieta.ie

Text About It (24/7) Text free 50808

St Patrick's University Hospital, Dublin
provides a Support and Information Service staffed by experienced mental health nurses 9am-5pm Monday to Friday on 01-2493333.

Mental Health Ireland
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