TEAGASC
November-December 2025 | Volume 36 | Number 6

# Today'sFarm

Business, production, environment and countryside issues www.teagasc.ie



Teagasc
Agriculture and Food Development Authority

# contents




**Teagasc advisor Brian Daly says a team approach by professionals involved in transferring farm assets yields many benefits**

*Today's Farm* is a bi-monthly publication produced in a joint venture between Teagasc and the Agricultural Trust, publishers of the *Irish Farmers Journal* and *The Irish Field.*

Editor: Mark Moore
Sub-editors: Naomi Richardson, John Marrinan, Zofia McEvoy
Cover design: Design at DBA
Imaging: Philip Doyle and Jerome Dunne
Printing: Boylan Print Group, Drogheda, Co Louth

All editorial enquiries to: Teagasc, Oak Park, Carlow
Tel: (059) 917 0200 Fax: (059) 9183498
e-mail: mark.moore@teagasc.ie | web: www.teagasc.ie

All advertising enquiries to: Paul O'Grady, Think Media
The Malthouse, 537 NCR, Dublin 1, D01V822
Tel: 01-856-1166/086-246 8382



Cover: Ruth Fennell of Teagasc says there is a lot of support available to farm families who are in the process of transferring the family farm business. Read more in our special focus on generational renewal. \ Cover image Clare Frances Photography

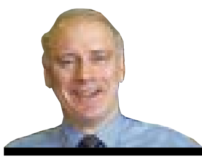
## Comment

# Make a move

According to Benjamin Franklin the only things certain in life are death and taxes. These are also two things we would prefer not to think about. People put off their tax returns until the last minute and many sensible people never make a will. Hence the area of intergenerational succession is tricky. It involves making decisions, sometimes difficult ones, and facing unpalatable certainties. But it's also true that once we grasp the nettle or begin the process we get a wonderful sense of relief that we have achieved a measure of control. Take action today by seeking information or professional advice. You'll feel the better for it.

# Déan an beart

Dar le Benjamin Franklin, ní féidir brath ar rud ar bith sa saol seachas an bás agus an cháin. Rudaí iad chomh maith arbh fhearr dúinn gan a bheith ag smaoineamh fúthu. Cuireann daoine tuairisceáin chánach ar an méar fhada go dtí an nóiméad deireanach agus, cuid mhaith daoine ciallmhara, ní dhéanann siad uacht riamh. Ní haon ionadh mar sin gur ceist chasta é an comharbas ó ghlúin go glúin. Baineann sé le cinntí a dhéanamh – cinntí deacra uaireanta – agus aghaidh a thabhairt ar a bhfuil i ndán dúinn go léir luath nó mall. Ach is fíor freisin, a luaithe a thugaimid aghaidh ar an anachain, go bhfaighimid faoiseamh iontach as bheith i gceannas arís. Déan beart inniu agus faigh eolas nó comhairle dlí ar an gceist. Beidh tú seacht n-uaire níos fearr as.



**Mark Moore**
Editor,
Today's Farm

# Teagasc National Beef Conference 2025

## Focus on value, profit and the future of Irish beef farming

**Catherine Egan**
Teagasc beef specialist

Teagasc is inviting all beef farmers to the National Beef Conference 2025, which takes place on Tuesday, 18th November in the Raheen Woods Hotel, Athenry, Co. Galway. This year's theme is "Beef Farming 2025: Value, Profit and Renewal", with a strong focus on producing high-value weanlings, managing farm profitability, and supporting generational renewal. The event is free to attend and kicks off at 5.00pm, with two action-packed sessions featuring expert speakers, farmer insights, and panel discussions.

### Session I: High-Value Weanlings – From Breeding to the Market

Time:5.00pm

Chair: Keith Fahy, Teagasc Drystock Advisor & Host of Country Life on Galway Bay FM

Topics include:

• Prof. David Kenny, Head of Animal & Bioscience, Teagasc Grange – Managing the suckler cow before and after calving for better fertility and performance

• Dr. Katie Quigley, Geneticist, Irish Cattle Breeding Federation – Understanding the myostatin gene and finding the right balance between muscling and calving ease

• John Barry Future Beef programme participant will share his approach to breeding weanlings in demand at home and for export

• Brendan Egan, Manager, Castlerea Mart – What the market wants and how to meet that demand

Following this, there will be refreshments and an opportunity to meet Teagasc advisors and industry stakeholders

### Session II: Beef 2025 and Beyond – Prices, Profits & Passing on the Farm

Time:7.15pm

Chair: Damien O'Reilly, former presenter of RTÉ Radio 1's Countrywide

• Rupert Claxton, Meat Director at GIRA – Global beef market trends, what's driving prices, and where the market is going

• Trevor Boland, Beef Farmer & IFAC Accountant – Farm profits in 2025 and beyond: practical advice on tax planning and staying profitable

Followed by a panel discussion on Generational Renewal – tackling the challenges and solutions of succession on Irish beef farms. Panelists include:

• Dr. Emma Dillon, Teagasc National Farm Survey Economist

• Ruth Fennell, Collaborative Farming Specialist, Teagasc

• Trevor Boland, Beef farmers & IFAC Accountant

• Eamonn & Donnchadh McCarthy, Suckler farmers from Youghal

The evening wraps up by 8.45pm. Experts from the following Teagasc programmes will be available on the night to answer your questions:

• Future Beef & DairyBeef500

• Teagasc Organic Team

• Signpost Programme

• Agricultural Sustainability Support and Advisory Programme

As International Men's Day falls on 19th November, the conference will also highlight farmer health and wellbeing. There are information stands and free health checks with Croí, plus foot care advice and mental health supports. Local health initiatives like Healthy Galway and Taking Stock will also be present, offering resources and support.

The night will also mark the sixth anniversary of the Teagasc Beef Edge podcast, which recently passed 300 episodes and 300,000 listens. The podcast is a great source of timely advice and updates on beef farming. Find it on the Teagasc website or your preferred podcast platform.

Speaking ahead of the conference, Pearse Kelly, Head of Drystock at Teagasc, said: "We've designed this year's conference to give farmers clear, practical information on how to add value, plan for profit, and prepare for the future. With current prices, it's more important than ever to look at how we breed, sell, and sustain our farms. We're delighted to have Rupert Claxton joining us to provide a global perspective on where the beef market is heading."

Pat Clarke, Teagasc Galway Clare Regional Manager commented:

"We're delighted to host this year's National Beef Conference in Athenry. With the highest concentration of suckler beef farmers in the country based in this region, the topics of high-value weanlings, breeding strategies, and market demands couldn't be more relevant. There's something in the programme for everyone, and we look forward to welcoming you on the night."

Further details available www.teagasc.ie/beefcon25.

# Teagasc National Dairy Conference

The 2025 Teagasc National Dairy Conference takes place on 26th November in the Talbot Hotel Clonmel and 27th November in the Kilmore Hotel, Cavan. The theme of this year's conference is Pathways to Progress. It's a great opportunity to discuss practical aspects of dairy farm management with leading farmers, researchers and advisors.

The conferences will be addressed by Minister for Agriculture Martin Heydon and Teagasc Director Prof Frank O'Mara, discussing the major policy issues facing the industry. We will also hear from renowned dairy market analyst Chris Walkland, on current dairy market conditions and price prospects for 2026.

As always, there will be a strong contribution from leading dairy farmers and Teagasc personnel, with a focus on options for successful generational renewal, as well as the farm-level drivers of success in an increasingly volatile milk price environment. A keynote on '25 years of EBI driving Irish dairy breeding' will be delivered by Prof Donagh Berry, which will also take a forward look at the opportunities presented in this vital area of farm technology.

Check with your advisor or for details, booking at www.teagasc.ie/dairycon25.

## THURSDAY, 13 NOVEMBER 2025

**Teagasc College of Amenity Horticulture Open Day**
Venue: Teagasc Ashtown Campus, Dublin 15. Eircode: D15 DY05.12pm.

## TUESDAY, 18 NOVEMBER 2025

**Galway Options Event – Artisan Food & Farm Diversification**
Venue: Mount Shaw Room, Teagasc, Mellows Centre, Athenry, Co. Galway. Eircode: H65 R718l.
Time: 10am.

**Mayo Webinar – TB and Dairy Update**
Venue: Online. Time: 8pm.

**Autumn Webinar Series – Grow Additional Farm Income & Planning & Funding**
Venue: Online. Time: 8pm.

## TUESDAY, 25 NOVEMBER 2025

**Mayo Webinar – Sheep**
Venue: Online. Time: 8pm.

## TUESDAY, 2 DECEMBER 2025

**Mayo Webinar – Water Quality**
Venue: Online. Time: 2pm

# Older bodies need more protein

As the human body ages, our dietary requirements shift. The SO-PLANTS project at Teagasc Moorepark's Food Research Centre is studying the benefits of plant-based foods to help this transition.

In 2022, there were 768,900 people over the age of 65 living in Ireland. This population is predicted to double to 1.6 million by 2051.

As we grow older, our body's nutritional requirements change: the ability to digest food changes and muscles lose both mass and strength.

According to the European Society for Clinical Nutrition and Metabolism, older people should increase their daily protein intake to 1.0–1.5g of protein per kg bodyweight. Amino acids are the building blocks of protein; there are 20 in total, nine of which cannot be produced by the body and are considered essential in the diet.

Based at the Food Research Centre at Teagasc Moorepark, the SO-PLANTS project is seeking to address this dietary gap.

The research is looking at possibilities for producing protein beverages containing all essential amino acids, by using Irish-grown crops such as oats, fava beans, peas and quinoa.

Older adults will take part in consumer testing to ensure the new plant-protein drinks are both nutritious and appealing.

"Ultimately, the project will support the development of nutritious, locally produced plant-based beverages," concludes Yueyue Chen, a Teagasc Walsh Scholar working on the project.

"These could be commercialised by food companies, helping to expand the range of protein-rich plant foods available to support healthy ageing."

**/TResearch**

## Alliance against Greenhouse Gases

Teagasc Grange formed part of the itinerary for the meeting of the Council of the Global Research Alliance (GRA) for Agricultural Greenhouse Gases. The GRA brings together climate scientists from across the world to enhance collaboration and progress climate research in agriculture.

Ireland, through the Department of Agriculture, Food and the Marine, officially assumed the chair of the GRA from January 1, 2025, for a period of 18 months. This is the first time that Ireland has chaired the GRA since joining in 2009.

The GRA aims to provide a framework for voluntary action to increase international cooperation and investment in research activities for mitigating agricultural greenhouse gases and improving carbon sequestration, as well as improving the measurement of emissions in different agricultural systems.

**/TResearch**

## Reducing lameness

A new series of short videos on dairy cow lameness was launched earlier this year at the Teagasc Dairy Open Day in Moorepark, Cork. The Sound Cow Innovation Programme was also launched, which is a European Innovation Partnership-funded initiative involving Animal Health Ireland (AHI), Teagasc, University College Dublin, DAFM, International Cattle Breeding Federation, Irish Cattle Foot Trimmers Association, Tirlán, veterinary practitioners and the Farm Relief Service. It aims to pilot a lameness control programme on Irish dairy farms.

Muireann Conneely, Teagasc researcher and chair of the AHI Hoof HealthCheck Technical Working Group, explains: "Lameness is one of the most pressing health and welfare challenges facing Irish dairy farms. Teagasc research found that around one in 10 Irish dairy cow is lame at any one time, with levels rising to over 30% in some herds. The top 20% of Irish herds maintain lameness prevalence below 5%."

The first in the series of videos on dairy cow lameness (available on the AHI YouTube channel) explores why lameness matters, not just for animal welfare, but also for farm productivity, sustainability and public trust.

**/TResearch**

## Midwest Bio District

Organic farming in Ireland has seen remarkable growth in recent years. The number of organic farms rose from 1,700 in 2020 to over 5,700 in 2025 – a 235% increase. The total area under organic management now stands at nearly 248,000 hectares, representing 5.6% of Ireland's agricultural land. The sector is dominated by specialist beef and sheep farms, with smaller representation from dairy and tillage operations.

This expansion is supported by the National Organic Strategy 2024–2030, which sets out a vision to grow the sector's output to €750 million annually by 2030. Key policy drivers include the European Green Deal, Farm to Fork Strategy and Ireland's Climate Action Plan.

The strategy emphasises coordinated value chains, market development and public procurement as essential tools to achieve these goals.

A project entitled "Laying the foundation for the Midwest Bio District" received funding from the Department of Agriculture, Food and the Marine under the Short Supply Chain Fund and commenced earlier this year.

The Midwest Bio District is designed to facilitate market access for organic producers in the counties of Clare, Limerick and Tipperary. By aggregating demand from public institutions, food service providers and retailers, the bio-district can offer a stable and scalable outlet for organic products.

This model mirrors successful bio-districts in other EU regions, where local procurement and coordinated logistics have helped small and medium-sized organic farms reach larger markets.

The Midwest Bio District has the potential to be a cornerstone of Ireland's organic farming future. By leveraging public procurement, coordinating supply chains and supporting organic farmers, it can deliver tangible benefits for producers, consumers, and the environment.

**/Joe Kelleher**

## Malting innovation

Developing a more sustainable malt industry One of the initiatives at the National Centre for Brewing and Distilling at Teagasc Oak Park, Carlow is to provide new insights into the production of malting barley.

As well as examining how production can be made more sustainable, researchers are looking at optimising the steeping and germination processes, identifying new malting barley varieties and exploring opportunities for the use of green malt – barley that has been steeped and germinated, but not yet kilned, requiring less energy for production and thus lowering emissions.

**/TResearch**

## Fertiliser Dashboard

The Teagasc National Farm Survey has launched a new Fertiliser Dashboard. This is an interactive tool that provides a detailed view of fertiliser and lime use, and fertiliser prices in Ireland over the period 2005 to 2024.

Drawing on data from almost 900 farms, representing about 88,000 farms nationally, the dashboard offers unparalelled insights into a range of aspects of fertiliser and lime use at national and regional level and by Nitrate Zone.

Among the data included are:

- Fertiliser use by nutrient (N,P, K)
- Trends in fertiliser and lime use across grassland and crop types
- Fertiliser use by farm type and fertiliser type (straights and compounds)
- Lime use by farm type
- Fertiliser prices and price indices (straights and compounds)

The Dashboard is a tool that can support farmers, advisors, researchers and policymakers in making evidence-based decisions for sustainable nutrient management.

Development of the Dashboard was led by Sofia Tisocco.

To access the Fertiliser Dashboard simply use the search function on the Teagasc website.

**/Trevor Donnellan**

# Don’t go wild

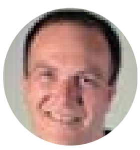
Always check for gas pipelines before you break ground

Visit **www.gasnetworks.ie/dig**

Gas Networks Ireland

# Basics pay off in Bandon

For this west Cork dairy farmer, good grass management and breeding are the key on an unusually dry farm



**Mark Treacy**
Teagasc dairy specialist

**Mark O'Sullivan**
Teagasc dairy advisor

Glenn Forde farms in Ballinadee, near Bandon, running a spring calving dairy herd which supplies milk to Bandon Co-op. The farm overlooks the Bandon River and is a dry farm due to its elevation and free-draining soil type. This provides opportunities and challenges, with the farm having definite benefits for grazing in spring and autumn but also being liable to drought during the summer.

Since taking over the farm from his father Maynard in 2006, Glenn has grown the herd from about 90 cows to today's 250 cow herd.

"Throughout the development, process we have tried to stay focussed on working to the strengths of the farm, investing where there are good paybacks, and trying to avoid distractions along the way," says Glenn.

There have been 20-plus years of eProfit Monitors completed for the farm. Glenn says he finds the data invaluable for assessing the impact of his decisions and guiding him where next to go with the farm.

"The figures show that our best investments have been in improving grazing infrastructure, herd genetics, soil fertility, reseeding and facilities for the comfort of both stock and farm workers."

The farm has consistently delivered strong financial performance. Last year was no exception, with a combination of good cost control and strong output allowing the farm to maximise the benefits of the high base milk price.

When compared to other spring calving dairy farms which completed a Teagasc ePM for 2024, the Forde's financial performance places them close to the top 10% of farms for profitability, both on a whole farm hectare and per cow basis. So, what drives this strong financial performance?

"I put down a lot of the financial success of the farm to the herd's genetics and our strong focus on grassland management," says Glenn. "Grass is by far the cheapest feed available, so it stands to reason that focussing on high levels of grass utilisation will drive profitability."

In 2024 four tonnes of grass DM/cow (10.5 tonnes of grass DM/ha) were utilised on the farm. Glenn has been recording grass growth rates for over 10 years and considers his weekly grass walk an essential farm management task. During periods of rapid growth or tight grass supply, the frequency of grass walks is increased, and a total of 35 grass covers were recorded on PastureBase Ireland in 2025.

"I aim to provide the cows with a good quality sward with a pre-grazing cover of 1,400 to 1,500 kg DM/ha," says Glenn. "Any paddock that is too strong is taken out for bales where possible, providing valuable winter feed while also allowing us to maintain quality in the sward."

Recent dry summers have made grass management a challenge. During the main grazing season, the targeted milking platform stocking rate is just 3LU/ha. While this mid-season stocking rate may sound low, Glenn notes that in previous years when the farm had a higher stocking rate during the main season, it was difficult to take out any surplus paddocks or to do much reseeding.

"The total intake of cows was compromised," says Glenn. "In recent years, we only use the strip wire in the spring and paddock sizes have been changed to allow three grazings per paddock."

Glenn says he believes that the heifers and more-docile animals perform better when cows are offered 36-hour allocations. While the dry nature of this farm poses challenges in mid-season, it is of huge benefit in spring and autumn, with a grazing season of 290 days achieved in 2024. Glenn is very focussed on getting cows out grazing early in spring. There is a high grass demand in spring as the six-week calving rate is consistently above 85% (89% in 2025).

"Cows are buffered early in the season but once weather conditions start to improve, we cut the buffer and grass and meal make up the full diet," says Glenn, "assuming adequate grass is available on farm."

There have been substantial investments made in the grazing infrastructure in recent years, with an excellent network of farm roadways and multiple access points available for many of the paddocks.

Glenn also uses a Batt-Latch to good effect in springtime to facilitate on-off grazing. The Batt-

**Glenn Forde is a firm advocate of taking grass cover measurements**

Latch is also used in mid-season when cows are grazing paddocks more than 800m from the parlour, opening one hour before milking to allow cows to come in at their own pace.

## Soil fertility

"We put a lot of emphasis on maintaining and improving the soil fertility of the farm," says Glenn. "I consider it to be vital for maximising grass production and maintaining clover in the sward."

Soil samples are taken every second year with every paddock individually sampled. Paddocks which are low in P and K are targeted with slurry, using LESS, in spring and again during the grazing season. The farm has excellent slurry storage facilities, far exceeding regulatory requirements.

Glenn says he sees huge value in this infrastructure as it allows him to target slurry where it is most needed rather than having to spread wherever is available in spring to lower tanks. As the farm has a good nutrient status there is a modest chemical P allowance available making it more critical that slurry is applied where it is most needed.

"The overall nutrient status on the milking platform is excellent," says Mark O'Sullivan, Glenn's local advisor. "Seventy-two percent of the farm is Index 3 or 4 for P, while 76% of the farm is Index 3 or 4 for K. Glenn has been targeting a pH of >6.5 to incorporate clover into the sward on the platform. Soil pH is over 6.5 for 91% of the farm."

> "We apply soiled water on these high clover paddocks, while 11 kgN/ha per rotation is applied to the remaining clover paddocks as protected urea

Clover is incorporated into all reseeds and is found in 65% of the milking platform swards, with 35% of the platform having what Glenn considers 'good clover'.

In 2025, there was no chemical fertiliser N applied after May on 18ha of the platform as Glenn was satisfied that there was sufficient clover in these paddocks.

"We apply soiled water on these high-clover paddocks, while 11kgN/ha per rotation is applied to the remaining clover paddocks as protected urea," says Glenn. "We apply 20kg sulphur/ha across the farm from April onwards."

## Genetics

Glenn's excellent grassland management allows him to capitalise on the strong genetic potential of his high-EBI crossbred herd. Far back, the herd was split calving and supplied a winter milk contract. In 2018, Glenn decided to fully switch to spring milk production.

"I wanted to lower our cost of production, streamline operations and increase the labour efficiency of the farm," he says.

The cows at the time were high EBI Holstein Friesian and were crossed with Jersey AI bulls. After the initial first cross the replacements today are mainly sired by high EBI Friesian AI bulls. A small amount of sexed Jersey AI is used on the animals with lower fat and protein percentages and on the higher volume cows.

An artist created a mural to brighten up a shed

In 2024, the herd delivered 540 kg MS/cow to Bandon Co-op. This was achieved through the delivery of 6,174 litres of milk per cow with 1.25 tonne of concentrate fed per cow. Output in 2025 is likely to exceed 550kg MS/cow with a similar level of concentrate.

Importantly for Glenn, the current level of production allows the herd to remain in nitrates band 2. The ability to achieve a high level of milk solids production with a moderate level of milk volume is due to the strong genetics for fat and protein % in the herd with the pta's for fat and protein at 0.16 and 0.1 respectively.

The herd is in the top 10% for overall herd EBI in the country at €166, and the top 2% for milk sub-index (€46). It's worth noting that the milk kg pta of the herd is -58. The maintenance sub-index for the herd is €34, indicating an average mature cow bodyweight of 543 kg. This lower-than-average cow bodyweight is resulting in a larger proportion of the feed consumed being used for milk production.

"Our focus over recent years has been to increase production by increasing milk constituents while maintaining the herd's milk volume," says Glenn. Since 2018, MS/cow has increased by 35 kg with the increase coming from an increase in milk constituents.

Glenn Forde says he prefers a slightly lighter cow with the herd averaging about 550kg

During this period average fat % has increased from 4.02% to 4.7%, while the protein has increased from 3.56% to 3.79%. Milk volume per cow over that same period has remained relatively consistent, fluctuating between 6,100 and 6,300 litres. Milk price received on this farm is 5c/l above the co-op average.

"When selecting bulls I go for high pta's for both fat and protein %, as well as a high genetic potential for fat and protein kgs combined," says Glenn. The heifers due to calve down in 2026 have the genetic potential to deliver over 9% solids (5.03% fat and 4.13% protein).

Glenn commented that "If the milk price deduction for volume (C component) was ever to increase to reflect transportation and processing costs, I feel the farm is in a strong position to capitalise on this."

It is important not to underestimate the importance of the strong fertility genetics of the herd in delivering good milk output. Glenn's herd has a fertility subindex of €64 and consistently achieves a six-week calving rate of over 85% each year, with a calving interval of 368 days in 2025. This allows the full production potential of the cows to be realised.

# Designed for performance

## Good facilities, good animal health and good pasture management are a powerful combination on this Meath beef farm

**David Argue**
Teagasc beef specialist

Pat Murphy alongside feeding troughs which double as 'draught excluders'

Trim is a special place. It's home to many ancient buildings and some very impressive accommodation in the form of Ireland's largest Norman castle. Built for practicality and effectiveness, the castle was constructed to last centuries and keep its inhabitants performing at their best.

You could say the same about state-of-the-art livestock facilities being completed by the Murphy family, who have been farming near Trim since the mid-1950s. Though the farm has been home to sheep, dairy and tillage enterprises, father and son partners Pat and Michael Murphy today focus on a cattle growing and finishing enterprise.

"In 2020, Conor, who has an off-farm job, confirmed his interest in the business by building a new home on the farm and enrolling on a Green Cert Course with Teagasc," says Pat who works full-time on the farm. "Soon after we established a registered farm partnership and set about re-developing the infrastructure on the farm."

Pat and Conor thought deeply about their cattle's needs and the facilities were carefully designed to meet them.

"We want to create an environment where beef cattle can really thrive," says Conor. With the support of the TAMS Young Farmer Capital Investment Scheme, the Murphys built a slatted shed complex designed for optimum animal performance and ease of management.

### Built for comfort

The shed is open on both sides with a high roof, maximising the fresh air that comes through the space. Feed troughs act as a barrier low down on the outside, to prevent draughts at the level where animals are lying.

The slats are covered with comfort mats and the pen sizes are designed for eight to 10 finishing cattle to fit comfortably. Feed is provided to the troughs on the outside of the shed. Each pen opens into a central passageway, allowing easy and efficient handling of cattle, pen by pen.

"We included another new, smaller shed, which was built over an existing slatted tank and includes a straw-bedded area," says Pat. This is used as an entry point for cattle arriving on the farm.

A new handling facility was added near the two cattle sheds, to allow safe and efficient cattle handling. It is clear that Pat and Conor put a lot of time and effort into the design of the handling facility and it is working very well, allowing safe, stress-free management of cattle.

An aeration system works on slurry beneath both sheds.

"When the system is on slurry is constantly mixed and there is no need for agitation," says Pat. A permanent pipe with a connection point is in place in the tank, allowing easy connection to a slurry tanker.

Apart from the safety benefit of removing the need for agitation, the system allows for very efficient use of slurry. At any point during the open season a small amount of slurry can be taken out to spread on a specific paddock without the need to agitate the whole tank.

"This spring we were able to spread slurry on silage ground while cattle were still in the shed for finishing," says Conor.

### Animal health

The Murphy's system involves purchasing approximately 60 spring-born bull weanlings at six to eight months old, and bringing them through to beef as steers at 22-24 months.

For many years the cattle have been suckler-bred continental weanlings bought in from the west of Ireland.

"As the price of these animals has increased significantly this year, we decided to purchase different stock to see how other types of animals would work in the system," says Pat.

A group of Dairy X Simmental runners was purchased in July, and a group of Angus suckler-bred wean

Aine Gaffney, Pat Murphy, Conor Murphy, David Argue

The layout of the overall facilities is carefully thought out


Weighing facilities are an integral part of the design

lings arrived at the start of October. A final group of continental weanlings were purchased in the middle of October and these are currently in quarantine waiting to start their vaccination programme before joining the rest of the animals.

"One of the main challenges we have experienced on the farm in recent years has been outbreaks of pneumonia among weanlings who have just arrived on the farm," says Pat.

"We have focused on a protocol for managing new arrivals and we work closely with our farm vet."

New arrivals receive hay and water outside and also have access to a well-ventilated, straw-bedded shed. The cattle are fed meal twice a day. Their willingness to eat meal is a key health status indicator.

After a short adjustment period the newcomers get a mineral injection, a worm dose (levamisole injection) and start their vaccinations for pneumonia and clostridial diseases. These treatments will start two to seven days after arrival, depending on how quickly they settle in and if there is any illness in the group.

Once the stock are settled in on the farm they are turned out to grass, with the aim of completing their full course of vaccinations before they are housed for the winter.

"One of our key goals is to start purchasing weanlings directly from farmers to try and cut down on animal health risks," says Conor.

"It will be very helpful to speak to the farmers we are buying from to understand the animals' vaccination and dosing history."

## Pasture management

The farm system is heavily grass-based and Pat and Conor are members of the Meath Grass10 Drystock Group. They say that participating in regular meetings with other farmers and Teagasc advisors has been very beneficial in improving grassland management on the farm.

"Grazing typically starts in the first week of February with yearlings out to grass by day and back into the shed at night," says Conor. "Once they are settled at grass they are put out full-time and they will be grazing until the middle or end of October.

"We found 2025 was a good year for grazing. Apart from a pinch point at the beginning of the second rotation in April, grass has been in good supply. Cattle are strip-grazed and are allocated new grass every day."

More water troughs have been added to allow for back fencing every two to three days, which stops the cattle grazing re-growth.

"The electric fences on the farm

are controlled by a phone operated switch, so they can be turned on and off by text message, allowing quick and easy repairs to fences when required," adds Conor.

"The bullocks have performed well at grass this year and by the time they are housed we expect the total live-weight gain from the grazing season will be 245kg," says Pat. "They will average approximately 550kg when housed at the end of October. Subsequently, they will be fed silage and a high energy finishing concentrate for 100-150 days with a target liveweight of 720kg to give a 400kg carcase at 22-24 months old."

A key focus for a grass-based system is making good-quality silage. First cut silage on the Murphy farm in 2025 was 73% DMD.

"We had an opportunity to make hay at the end of June which we did," says Pat. "Hay is fed to new arrivals on the farm as part of the arrival protocol."

Maintaining a healthy herd is seen as a key requirement for achieving performance targets on the farm. A recent dung sample from the calves purchased in July came back with a low worm burden and clear of fluke. They were last dosed with a levamisole injection around the 1st of August.

This group will be treated again at housing to prevent the development of Type II Ostertagia, and to clear up any lingering lungworm infections. All animals received an IBR vaccine at the end of September in order to have immunity in place by the time of housing.

"Animals are weighed on the same day as they get their vaccine," says Pat.

At housing, all animals have their tails and backs clipped and treated for lice and mites as required.

The high roof allows for excellent ventilation, and animal health

Padded slats deliver animal comfort

An aeration system keeps slurry regularly agitated

Slurry is easily removed from the shed

## Pasture

Looking to the future, Pat and Conor will continue a programme of over-sowing multi-species into existing grass fields. The establishment approach has been to take a cut of silage or hay, run a tine harrow through the field once, and then broadcast the seeds using an air seeder on top of the tine harrow on the second pass.

The field will then be grazed roughly every two weeks to knock back the existing grass until the new seeds are well established.

Slurry is spread on the field after sowing if available, but little or no chemical N will be spread on that field as it may inhibit the establishment of the clover and herbs.

The seed mix broadcast meets the requirement for the Department of Agriculture multi-species sward measure, and contains a mix of grasses, red and white clover, chicory and plantain.

"Healthy and productive soil is key to a productive farm," says Conor who has joined the BASE group of farmers to learn more about improving soil health. Actions have already been taken on the farm to improve soil health by diversifying the swards through the establishment of clover and herbs.

Soil samples are due to be taken as it's almost two years since testing was last done. The most recent round of soil sampling revealed that almost half of the farm was Index 1 or 2 for K. Slurry and sulphate of potash was targeted in these fields based on soil sample results.

Lime has been applied on certain fields to increase the pH. Care has been taken as there are high levels of molybdenum on the farm and increasing pH can increase the levels of molybdenum in the forage, which can lead to a copper deficiency in cattle.

"We noticed signs of copper deficiency in 2024," says Pat. "We used mineral boluses containing ionic copper this year and we haven't seen any further signs of copper deficiency."

Stock numbers will be increased gradually over time. Stock numbers could be increased by about 15% without the farm going into derogation.

"On the infrastructure side, the final major project is to build a new silage pit," says Pat. TAMS grant approval is in place and that project will hopefully commence shortly. "This will be the final major building project for the time being and should leave us well set up for the future," says Conor. As the Normans showed 800 years, quality construction lasts.

# Winter health strategies for calf-to-beef animals

Parasite control is crucial for maintaining healthy dairy-beef herds. As housing approaches, tackling worms, fluke and respiratory disease is key to keeping stock thriving and on track for finishing

**Tommy Cox**
DairyBeef 500 advisor

Parasites reduce growth rates, lower feed efficiency, suppress immunity and, in severe cases, cause disease and death.

For dairy-beef systems aiming to maximise weight gain from grass and keep animals on target for finishing, the presence of stomach worms, lungworm and liver fluke can completely derail these plans.

In the first grazing season, calves are particularly at risk. They haven't been exposed to parasitic infections and haven't yet built up immunity. As such, pre-housing is a critical time to assess and address parasite burdens, to ensure animals go into the shed healthy and thriving.

## Worms a year-round concern

Worms, particularly stomach worms and gut worms, are typically the biggest concern during the main grazing season. However, winter control is equally important.

As stock head into housing, worm larvae that have not been eliminated can remain dormant in the animal over winter.

These inhibited larvae can resume development in late winter or early spring, leading to a condition known as Type II Ostertagiosis, a severe parasitic disease that can cause sudden weight loss, scouring and even death.

Regular dung sampling is a simple but effective tool for parasite monitoring. Samples should be taken towards the end of the grazing season and assessed for egg counts. If positive, animals should be treated accordingly.

A follow-up sample three to four weeks post-treatment is good practice to confirm the efficacy of the chosen product. This ensures that the animals are genuinely clear of infection and helps avoid building resistance on your farm.

## Choosing the right wormer

When selecting a worming product in late autumn or early winter, it's vital to use one that is effective against all life stages of stomach worms, including inhibited larvae.

- **Levamisole (Yellow drenches):** effective against adult worms only. Not effective against inhibited larvae. No residual activity.
- **Benzimidazoles (White drenches):** some are effective against inhibited larvae, but not all. Always check the label.
- **Macrocyclic Lactones (Clear drenches such as ivermectins, doramectin, moxidectin):** these

- are effective against both adult and inhibited larvae and provide some persistent protection.

For winter treatment, macrocyclic lactones or appropriate benzimidazoles are generally recommended to cover all life stages.

## Lungworm

There has been a noticeable increase in lungworm across some DairyBeef 500 farms in 2025, particularly in young dairy-beef stock. Lungworm infection can result in coughing, difficulty breathing, poor weight gain and, in severe cases, death due to secondary pneumonia. Signs to watch for include persistent husky cough, especially after moving animals, laboured breathing and reduced thrive or appetite

Lungworm (*inset*) can escalate quickly, so a pre-housing treatment is strongly recommended, even if animals appear healthy. Clinical signs often lag behind infection, so visible symptoms mean the burden is already high.

## Treatment options

- **Levamisole:** gentler kill, best option where heavy burdens present,
- **White drenches:** fast-acting, knock out existing worms, but offer no residual protection.
- **Macrocyclic Lactones:** Treat existing infections and provide several weeks of protection post-treatment.

Lungworm control is most effective when combined with good grazing management and strategic dosing. Regular monitoring, especially in high-risk years, remains key.

## Liver fluke

Unlike worms, liver fluke becomes more problematic in the latter part of the grazing season and during housing. Infected animals often show subtle signs at first such as poor thrive, reduced appetite and poor weight gain. The effects on performance can be substantial.

Liver fluke has a complex life cycle involving mud snails as intermediate hosts. Wet pastures, poorly drained fields, and mild winters favour the survival of both snails and fluke, making certain farms high risk.

## Understanding fluke development stages

- 0-5 weeks post-infection: Early immature fluke.
- 6-10 weeks: immature fluke.
- 11+ weeks: adult fluke.

The challenge in winter fluke control is selecting the correct product for the right fluke stage. Not all flukicides are equal; some only kill adult fluke, while others cover earlier stages.

## Choosing the right flukicide

Triclabendazole is the only product that treats all three stages, making it ideal for early post housing treatment. However, resistance has been reported in parts of the country, so use it strategically and avoid over reliance.

If fluke burdens are moderate or low, consider treating with a product effective against immature and adult fluke six weeks post-housing. If using a product that only treats adult fluke, stock must be housed at least 11-12 weeks before treatment to ensure fluke have matured.

Faecal sampling can be used to detect liver fluke eggs, but only adult fluke shed eggs, so results may underestimate the true burden. In this case, the Beef HealthCheck data available through ICBF can offer valuable insights from slaughtered animals, helping identify if fluke has been an issue historically on your farm.

## Rumen fluke

Rumen fluke is generally not as severe an issue in dairy beef systems. In faecal tests the majority of animals may show low levels of rumen fluke present, but treatment is not required unless clinical signs such as scouring and weight loss are evident. Oxyclozanide products are the only drug effective treatment of rumen fluke therefore correct use is essential to prevent resistance.

**Table 1:** Active ingredients and stages treated

| | | Liver fluke stages | | |
|---|---|---|---|---|
| | | Early Immature | Immature | Mature |
| Active ingredient | Triclabendazole | ✓ | ✓ | ✓ |
| | Closantel | | ✓ | ✓ |
| | Clorsulon | | | ✓ |
| | Oxyclozanide | | | ✓ |
| | Nitroxynil | | ✓ | ✓ |
| | Rafoxanide | | ✓ | ✓ |
| | Albendazole | | | ✓ |

## Vaccination protocols for respiratory disease

Winter housing increases the risk of respiratory disease due to closer animal contact, reduced ventilation and environmental stressors. Pneumonia remains a major health concern and a cause of economic loss on dairy calf-to-beef farms.

## Vaccination options

Vaccines targeting the most common respiratory pathogens are available in intra-nasal and injectable forms:

- Intra-nasal vaccines protect against viral infections caused by Respiratory Syncytial Virus (RSV) and Parainfluenza Type 3 (Pi3). These can be administered shortly before housing, with protection developing in five days and lasting up to three months.
- Injectable vaccines cover RSV, Pi3, and the bacterial pneumonia pathogen Mannheimia haemolytica. The recommended programme involves two shots, four weeks apart, with the initial shot given at least six weeks before housing and a booster at least two weeks pre-housing. If calves were vaccinated the previous spring, a single booster two weeks before housing may suffice.
- Infectious Bovine Rhinotracheitis (IBR) is another viral threat causing upper respiratory tract inflammation and performance loss. Both intranasal and injectable vaccines are available and can be administered alongside pneumonia vaccines.

## Good husbandry is essential

While vaccination forms a critical part of disease prevention, it cannot replace good husbandry practices. Factors such as, adequate ventilation to reduce airborne pathogens, avoiding overcrowding to reduce stress and transmission, effective parasite control to maintain immune competence must be prioritised to support vaccination efficacy and animal health.

> Infected animals often show subtle signs at first such as poor thrive, reduced appetite and poor weight gain

# Focus on this quarter of your flock

Each year, one in four ewes is lambing for the first time. How these animals were selected and managed prior to their first mating determines their productivity, health and the profitability of your system for years to come

**Ciaran Lynch**
Teagasc sheep specialist

### 1. The importance of keeping good ewe lamb replacements

Replacing ewes is costly, so every extra year a ewe remains productive pays dividends. A recent Teagasc survey indicates that over 50% of flock owners are producing all their own replacements. Thirty per cent are purchasing their female replacements. The remainder using a combination of both. If producing your own replacements you should join 30-40% of ewes to maternal rams in order to maintain flock size and allow for culling of older ewes.

Select ewes with sound mouths, feet, and udders; good mothering ability; and consistent performance. Avoid problematic ewes, e.g. those with issues at lambing or lameness – these traits are heritable and can appear again in their daughters.

A single ram can have a long-lasting impact on flock performance. He will influence traits like fertility, milk yield and lamb survival for up to a decade. So make good use of the available genetic information when evaluating sires.

Those buying in replacements have encountered high prices this year. The temptation is to buy in fewer animals, or to retain ewes that might otherwise have been culled. This can be a false economy as it will have an impact on flock output next spring and over following seasons. Also, stronger cull ewe and lamb prices help offset the higher cost of replacements. More producers may now consider breeding their own replacements.

Continued on page 20

Continued from page 20

## 2. Target weights for ewe lamb replacements

The point in producing replacements is to start with sufficiently well-grown lambs. As there will be inherent differences between breed types, e.g. Suffolk vs Llyens, it is more useful to consider weight relative to the mature weight of ewes in your flock.

The targets are outlined in Table 1. For a flock running Suffolk-x ewes that have an average weight of 80kg, the hoggets should be 65kg+. Equally, whether being mated that autumn or not, ewe lambs need to be 48kg+ at mating time.

Where ewe lambs are being joined, the 60% target shown in Table 1 should be considered as a minimum to maximise productivity from the flock.

**Table 1:** Target weights for ewe lambs and hoggets at mating

| Age | Percentage of mature weight |
|---|---|
| Ewe lamb (7 months) | 60% |
| 2-tooth hogget (19 months) | 82% |

When ewe lambs are not going to be mated, selection is often less strict, since reaching the target mating weight is not vital. This can be counterproductive, as it is usually easier to achieve weight gain at this stage rather than later on.

Achieving the target weight as ewe lambs makes it much easier to meet the two-tooth hogget mating target the following year. Where this target is met, these lambs are under less pressure and would only need to gain around 50g/day during the 12 months before being mated.

Not all lambs will achieve this and some may be 10–15kg behind target. For these animals to reach the required weight by the following autumn will demand higher inputs and management.

> Where ewes are managed outdoors and grass supplies are limited, supplementation will be needed to achieve target performance. Otherwise, these lambs might actually lose weight during this period

## Nutrition during the first winter

Replacements grown well and fed adequately during their first winter and pregnancy produce heavier lambs, experience fewer losses and remain productive for longer.

Teagasc research has shown that replacements offered a high plane of nutrition during their first winter (around 140% of maintenance energy) were 8kg heavier at their next mating.

These ewes also produced lambs that were consistently heavier at weaning (0.6kg) for every lambing up to five years of age. Well-fed ewe lambs had a lower risk of barrenness (3.6% vs 6.1%) and improved lamb survival.

## Managing dry ewe lambs

Dry ewe lambs should continue to grow steadily through their first winter and spring to achieve target weights before joining as hoggets. Aim for daily live weight gains of 40–50g/day through winter, using good-quality silage and supplementary feeding where necessary. On lower-quality silage (<70 DMD), offer 200–300g/day of concentrate to maintain growth.

Similarly, where ewes are managed outdoors and grass supplies are limited, supplementation will be needed to achieve target performance. Otherwise, these lambs might actually lose weight during this period.

The investment in supplement is relatively small as it is targeted at a specific group and will pay dividends in the long run.

Well-grown dry ewe lambs are easier to manage and more likely to maintain condition through their first pregnancy, while underweight replacements often struggle to meet breeding targets and may have reduced litter sizes later in life.

However, it is important to note that at the other extreme, excessive feeding is counterproductive. Overfat ewe lambs can experience poorer fertility later in life.

### 3. Managing mated ewe lambs

Ewes mated as yearlings, when managed correctly, can produce up to one extra lamb over their lifetime compared with those lambing for the first time as two-year-olds.

When ewe lambs are mated they face a "dual demand". Firstly, they must continue growing while supporting a developing foetus. Secondly, they must support milk production post-lambing.

To meet these demands, both during pregnancy and in early lactation, mated ewe lambs should be considered as a priority group to ensure high levels of growth are maintained.

Unlike their dry counterparts, mated ewe lambs will not be in a position to gain weight during the final trimester of pregnancy. After housing, supplement should be introduced at a low level (e.g. 250 to 300g/day).

From scanning onwards increase supplementation according to silage quality, litter size and expected lambing date with levels similar to those fed to mature ewes. There can be a tendency to underfeed during late pregnancy in order to avoid oversize lambs. It's a question of getting the balance right. As said already, ewe lambs need to support the foetus as well as their own maintenance and growth.

### 4. Post lambing

Immediately after lambing, the ewe lamb's nutritional needs remain extremely high. She must recover body condition, produce milk, and continue her own skeletal growth. These ewes should be managed as a separate group from the main ewe flock.

The first three weeks post-lambing are the most demanding. The level of supplement required will depend on grass supply and how many lambs they are rearing.

Yearling hoggets with twins should be managed as you would triplet-bearing mature ewes as they have similar nutrient demands.

Poor feeding in early lactation results in lighter lambs, delayed recovery, and lower conception rates at re-mating. Where there is adequate grass supply (6cm+) these ewes should receive 0.5 kg per head per day for five weeks.

The nutrient demand on single-rearing yearling ewes is a lot lower. However, it may be beneficial from a husbandry point of view to consider some supplementation for the first three weeks post-lambing (0.3 kg per head per day).

Lambs born to ewe lambs should have access to creep feed (18% protein) from three weeks old at 300g/day, rising to 500g/day if grass is scarce. This reduces pressure on the ewe and helps her maintain condition.

Early weaning at 10–12 weeks (versus 14–16 weeks in mature ewes) allows ewe lambs 4–6 extra weeks to rebuild body reserves and achieve target weights before the next breeding season.

### 5. Long-term impact – small gains that last for years

The message from years of Teagasc research is simple: what happens in the first 12 months determines a ewe's lifetime output.

Replacements grown well and fed adequately during their first winter and pregnancy produce heavier lambs, experience fewer losses, and remain productive longer.

## 6. Take-home messages

- Plan replacements early – identify your best ewes and match with rams for maternal traits.
- Produce enough: join 30–40 % of ewes to maternal rams to achieve a 20–25 % replacement rate.
- Target growth: replacement females need to be 60–65 % of mature weight by first mating (or seven months of age if run dry); 80 % by second season.
- Feed well: target 40–50 g/day winter gain; feed pregnant ewe lambs to requirement.
- Support post-lambing: supplement yearling ewes for 2–5 weeks depending on litter size.
- Invest early, benefit for years: good early nutrition and growth deliver lasting returns.

## In summary

Your ewe lambs are not just this year's replacements – they are the future of your flock. The care, feed, and management they receive in their first year lays the groundwork for years of productivity and profitability. Good management will be rewarded many times over in lambs weaned and ewes retained.

> "Ewes mated as yearlings, when managed correctly, can produce up to one extra lamb over their lifetime compared with those lambing for the first time as two-year-olds

# Farm smart and claim these seven supports

Starting out in farming is exciting. But you'll need all the help you can get so make sure you take advantage of all available supports. Don't leave money behind

**By James McDonnell**
Farm Management Specialist, Teagasc Oak Park Carlow

Farm succession planning can be tricky for both generations – the parents passing on the farm and the younger ones taking it over. There are tax issues, DAFM scheme rules and concerns about future care costs, including how the Fair Deal Scheme might affect the farm.

Most supports are aimed at the successor, but poor timing can lead to big costs when taking over. The key is not to rush the plan just to meet a deadline. That can lead to missed opportunities or unnecessary expense. Careful planning pays off.

### 1. Getting advice

For many, it may begin with a chat to your spouse or partner, moving on to include the Teagasc advisor.

Once a draft plan is put in place, you may need the advice of an accountant and solicitor.

Advice can be expensive, especially if the plan is complex.

No two families are the same. So it's not a case of one size fits all, you have to figure out what works for your family.

For more information on this see the article *Pick your team for success*, by Kevin Connolly (page 30).

**Key support:** There is a DAFM grant available. The Succession Planning Advice Grant (SPAG) is a 50% grant on a spend of up to €3,000 for farm succession advice.

### 2. DAFM Registered Farm Partnerships (RFPs)

For nearly 5,000 farming families, RFPs have become a stepping stone for a new generation of farmers who work with their parents in the farming business. With this option, a legal agreement is reached as to how the business is operated and profits divided. The ownership of the assets used in the business becomes a separate transaction.

**Key support:** DAFM Collaboration Grant will cover 50% of RFP set up costs up to €3,000.

### 3. Succession Farm Partnerships

Similar to RFPs but with these agreements: you are committing to transfer 80% of the farm between year three and year 10 of an RFP agreement. Note of caution: if you are interested in this step, the agreement needs to be entered into prior to age 32 or you may miss out on Young Trained Farmer Relief from Stamp Duty.

**Key support:** €5,000 tax credit per annum for five years, to be divided between the donor and successor based on the profit-sharing ratio in the partnership agreement.

### 4. Capital taxes

Three main capital taxes apply when a farm is transferred. It's best to complete the transfer while everyone is still alive; once someone passes away, the valuation date is fixed and any tax due cannot be reduced or planned for.

To maximise the benefit, timing is important. There are ceilings, age restrictions, thresholds and active farming conditions that need careful planning to maximise the benefits. For more information on capital taxes see the article *Navigating the taxes and reliefs around farm transfer* also by Ruth Fennell (page 24). The relevant taxes are:

- Capital Gains Tax (CGT) rate 33%.
- Capital Acquisitions Tax (CAT) rate 33%.
- Stamp Duty (SD) rate 7.5%.

**Key supports:** Some tax reliefs potentially reduce the capital taxes to nil. The main ones used are Retirement Relief (CGT), Agricultural Relief (CAT), Young Trained Farmer Tax Relief and Consanguinity Relief (SD).

### 5. Income tax supports

One hundred per cent stock relief is a very important relief worth up to €100,000 for the first four years farming. Once the name is put on the herd number, the clock is ticking. This can be used to increase the stocking rate on a newly transferred farm, easing pressure on tax and cashflow.

The normal rate is 25% for all farmers, but this rate is increased to 50% for those in RFPs. For example, a parent and child in an RFP can claim 50% and 100% respectively on their share of the profits. Previously mentioned at point 3 is the Succession Farm Partnership tax credit.

**Key support:** Stock relief, worth €100,000 in total and up to €40,000 in any one year to the young farmer.

### 6. CAP Supports

There are a number of EU supports aimed at young farmers. In EU schemes, a young farmer is defined as being under 40, and in their first five years farming; careful planning is required to ensure that you are in compliance with the requirements of each scheme, as there are different terms and conditions.

**CISYF:** The Complimentary Income Support for Young Farmers (CISYF) tops up the BISS payment (up to 50ha) each year for five years. The payment varies each year and is dependent on being rolled over in each CAP agreement. There is also a BISS top-up from the National Reserve where entitlement values are below the national average or an allocation if there is not one for each hectare on the BISS application (max 50). If the farm needs capital development, the TAMS grant rate is higher for young farmers (60%).

**Key support:** CISYF for young farmers, National Reserve allocation/ Top up and Higher TAMS Grant. These supports combined can be worth tens of thousands.

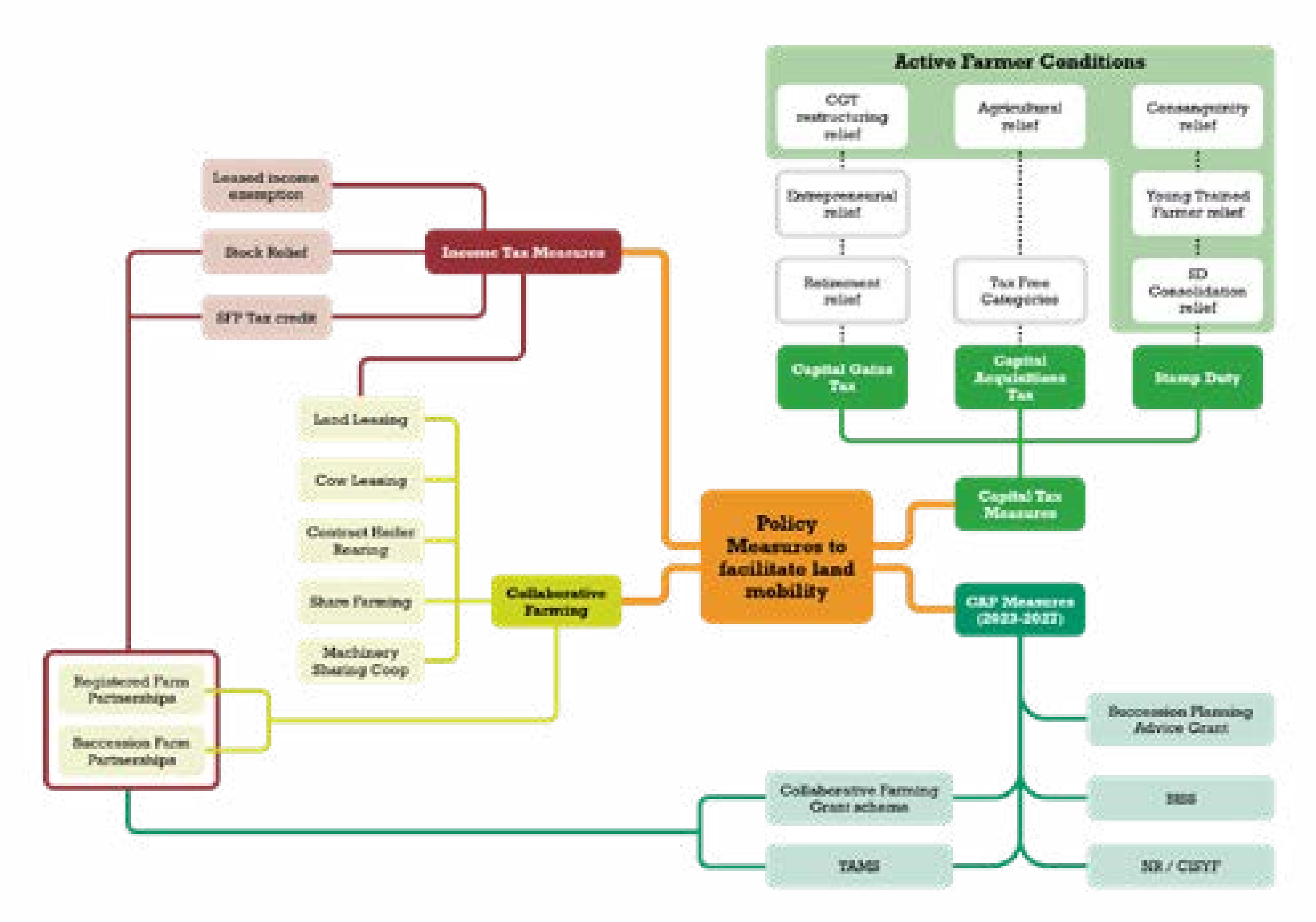
## 7. The Nursing Home Support Scheme (Fair Deal)

The Fair Deal Scheme is explained in Hugh McEneaney's Essential steps when considering retirement (page 26-27). **Key support:** The taxpayer contributes to your nursing home care instead of your successors if the farm and other assets are transferred more than five years ahead of making a Fair Deal Application.

**Table 1:** summary of the main items to watch

| Key Items to keep an eye on | Deadline / time limits |
|---|---|
| Succession Advice Grant 50% | 50% of €3000 max (succession advice costs) |
| Collaborative farming grant 50% | 50% of €3000 max (RFP setup costs) |
| Succession Farm Partnership –Income tax credit (€5000 per year for 5 years) | Apply before age 32 or you could miss out on full stamp duty relief on land transferred |
| Young Trained Farmer Stamp Duty Relief | Apply before Age 35 to avail of full stamp duty relief |
| CGT Retirement Relief commencement | > Age 55 (must own and farm for 10 years) |
| CGT Retirement Relief ceiling reduction | < Age 70 (€10m reduced to €3m for parent to child transfer) |
| 100% Stock Relief for young farmer | Use within first 4 years farming (€70,000 uplift in stock values) |
| CAP Direct Payment top-up payments (National reserve and CISYF) | Apply before age 40 and/or within 5 years of commencement in farming |
| TAMS: Higher Rate of aid (60%) for capital developments | Apply before age 40 and/ or within 5 years of commencement |
| Fair Deal Scheme | 5 Year "Look Back" on transfers completed |

**Figure 1: This diagram shows the different policy measures that are available to support farming in Ireland. With so much complexity, may I suggest you meet your advisor soon to work on your farm plan.**



generational renewal

# Navigating the taxes and reliefs around farm transfer - Roscommon family tell their story

Gerard, Evelyn, Aidan, Alisha, Shane, and Memie. Included in the photo is their Teagasc advisor, Colm Murray

Take action early and seek good advice when it comes to transferring the family farm, says O'Connor family

**Ruth Fennell**
Teagasc Farm Management and Rural Development Unit

Transferring the family farm is often approached with nervousness and hesitation, largely due to fears of triggering substantial tax liabilities. As a result, some families choose to postpone the process.

The bad news is that putting something on the long finger rarely helps. The good news is that with early planning and the right financial and legal guidance, there are several valuable tax reliefs available for the transfer of agricultural assets.

These reliefs can allow many family farms to pass between generations with minimal or even no tax burden whatsoever. The case of the O'Connors shows what can be achieved.

The family have been farming at Cloonfad, Willsbrook, Co Roscommon for generations. Currently, the farm is owned by Gerard O'Connor. It was transferred to him as a lifetime gift from his father John when Gerard was in his early 20s. The farm is all in grass and has been run by Gerard as a successful suckler beef farm for decades.

Gerard has three children. His son Shane had always shown a keen interest in the farm and was identified early on as the likely successor. Shane has been actively involved in the running of the farm, even during his many years in education.

He initially completed a diploma in

construction in Galway followed by a degree in planning in Edinburgh. He is currently completing a Master's degree in Spatial Planning in Dublin. Despite his education, Shane maintained his strong interest in farming and went on to complete the Green Cert at the local Teagasc office in Roscommon in 2012.

At the time, Ireland was in a deep recession, and Shane began making plans to develop the farm. By generating more output and income he hoped ultimately to be able to return to farming, at least part-time.

## Plans on hold

Initial discussions began regarding the farm transfer from Gerard to Shane, but as the economy improved and construction work became more available, the plans were put on hold.

In 2015, with the launch of a new CAP funding round, Shane was added to Gerard's herd number, forming what is commonly known as a joint herd number or joint venture.

This was the minimum requirement for Shane to qualify for the Young Farmers' Scheme that was available at the time.

While the land transfer was paused due to Shane's career uncertainties, he remained actively involved in farm operations alongside Gerard.

"Alternatively, they could have considered a Registered Farm Partnership and potentially, a Succession Farm Partnership at this stage that would have allowed Shane to qualify for the Young Farmers' Scheme and it would have also provided additional TAMS funding and significant tax reliefs to the partners," says Ruth Fennell.

At the outset of the joint venture, suckler cow numbers were in the high 20s and progeny were sold as weanlings. The system evolved over time; with Gerard now less involved in day-to-day tasks, Shane has simplified operations due to his full-time, off-farm job.

"We reduced cow numbers and decided to keep all progeny up to the forward store stage," he says. "The system is working well and allows us to maintain a closed herd."

Plans are now well advanced to transfer the farm from Gerard to Shane. It is expected that Shane will transfer the herd number into his sole name and that the 2026 BISS application will be submitted under his name rather than through the current joint venture.

When assessing the tax implications of this lifetime transfer, several issues must be addressed. As it is a gift rather than an inheritance, both Gerard and Shane must consider taxes and potential reliefs.

**Aidan, Shane and Evelyn. Colm Murray**

From Gerard's perspective— as the disposer of the asset—the relevant tax is Capital Gains Tax (CGT). This is calculated based on the asset's value when Gerard received it from his father and its value now.

Any increase is subject to CGT at 33%. However, Retirement Relief may apply. As Gerard has owned and farmed the land for over 10 years, is under 70 at the time of transfer and is transferring it to his son, he can claim this relief. Under Retirement Relief, up to €10 million in agricultural assets can be transferred tax-free.

This should ensure Gerard avoids CGT on the transfer. If Gerard was over 70 when transferring, the Retirement Relief would be capped at €3 million when disposing to a son/daughter. For Shane – the beneficiary – two taxes are relevant. The First is Stamp Duty, currently 7.5% of the value of non-residential land. Had this been an inheritance, Stamp Duty would not apply.

## Thresholds

Since Shane is over 35, he doesn't qualify for Young Trained Farmer Relief, which would have reduced the rate of Stamp Duty to 0%. To avail of the Young Trained Farmer 0% relief, the applicant must be under 35 and also hold a recognised agricultural qualification and actively farm the land themselves.

However, Shane does qualify for Consanguinity Relief, as he is receiving the farm from a blood relative and will actively farm it. This reduces the Stamp Duty rate to 1%, a significant saving.

The second relevant tax for Shane is Capital Acquisitions Tax (CAT). This applies to the value of the gifted asset. Under a Category A relationship (parent to child), Shane can receive up to €400,000 tax-free. Anything above that is liable for CAT at a rate of 33%.

Agricultural Relief may apply, and this reduces the value of the agricultural asset by 90% for CAT. To avail of this, two conditions must be met:

(i) At least 80% of Shane's total assets on the date of the gift must be agricultural assets.

(ii) He must hold a relevant qualification and/or spend at least half of his time farming, or alternatively lease the land to someone who does for a minimum of six years.

Where the conditions for Retirement Relief or Agricultural Relief cannot be met, there are alternatives such as Entrepreneurial Relief and Business Asset Relief. These possibilities should be discussed with a financial advisor.

In addition to these tax considerations Shane will need to submit an ER1 form to the local District Veterinary Office to transfer the herd number to his sole name as it is currently in joint names with his father.

Shane must also complete an 'Auth' form to grant his advisor access to the DAFM online system and complete a transfer of entitlements from the joint venture to the new sole herd number.

Careful planning is essential to ensure a successful and tax-efficient transfer of farm assets. Professional legal and financial advice should be sought, and the Succession Planning Advice Grant (SPAG) can help finance this support. "If you get good advice you can negotiate the transition without too much hassle or cost," says Shane who now looks forward to continuing the O'Connor family farming tradition for many years to come

Planning ahead is crucial for farmers

# Essential steps when considering retirement

Taking some simple steps will result in better outcomes for everyone

**Hugh MacEneaney**
Teagasc, Kells Road, Kilkenny

From the day you step forward you should be planning to step back. Have you considered how your farm will look in the future? Planning is a crucial phase for farmers in Ireland, who often face unique challenges given that farming is overwhelmingly a family business.

Careful preparation will help ensure financial security and a smooth transition and transfer of farm assets to the next generation. Several key steps will help farmers prepare effectively for retirement: focusing on asset transfer, pensions, and state supports such as the Fair Deal Scheme.

**1. Planning asset transfer**

One of the most important considerations for retiring farmers is the transfer of assets. Typically, farmers want to pass their land and business on to children or other family members to maintain the family name on the land or the family legacy.

Early and clear communication within the family is vital to avoid disputes and ensure all parties understand the process.

In recent years farmers have been increasingly entering collaborative arrangements such as partnerships and share farming. This can be particularly appropriate if the successor isn't ready to farm entirely in their own right or where the asset owner wishes to continue farming but at a less intense pace.

A will is a legal document that outlines how your assets, including farm property, will be distributed after your death, helping prevent family disputes. This is common knowledge but it is surprising that many people don't actually make a will.

A will greatly eases the administration of your estate, ensures your intentions are met, and reduces stress for those left behind.

An Enduring Power of Attorney (EPA) lets you appoint someone you trust to manage your financial and legal affairs if you become unable to do

> Contributing regularly to a pension can provide a steady income stream in retirement, reducing dependence on income from the farm

so, ensuring your farm and finances are cared for during incapacity.

A Health Care Representative is appointed to make medical decisions on your behalf if you cannot express your wishes, protecting your health interests. Together, these legal tools provide vital protection for your farm, finances, and wellbeing in retirement and beyond.

Farmers should consult with agricultural advisors, accountants and solicitors to arrange appropriate legal mechanisms for asset transfer, such as wills, trusts, or farm partnerships.

Utilising the "asset transfer" approach while the farmer is still alive can also have tax benefits, reducing inheritance tax liabilities through mechanisms like Retirement & Agricultural Relief, which offers significant relief if conditions are met.

Transferring assets gradually can also help younger farmers gain experience managing the farm before full ownership is passed on. There is a succession planning advice grant which covers a maximum 50% of the costs of professional advice to a maximum ceiling of €3,000 to help with the transfer process.

### 2. Pension planning

Traditionally, many Irish farmers were not in a position to build formal pension plans and relied on farm assets for their retirement income. However, given rising costs and longer life expectancy, formal pension planning is increasingly important.

Farmers and their partners should explore options such as the State Pension (Contributory or Non-Contributory), and private pension schemes like Personal Retirement Savings Accounts (PRSAs) or Self-Employed Retirement Schemes.

With the increased cost of living, the state pension may not be sufficient to meet all the desires of retirees. An additional source of income may be required. This may be achieved through a farm income payment or leasing some land in order to fill the gap.

Contributing regularly to a pension can provide a steady income stream in retirement, reducing dependence on income from the farm. It's advisable to start pension contributions as early as possible, but even those close to retirement can benefit from independent financial advice.

### 3. The Fair Deal Scheme

The Fair Deal Scheme, formally known as the Nursing Homes Support Scheme, provides state support to help cover the cost of long-term care in nursing homes.

Farm families may need to consider this scheme as they age, especially if one of the members' health deteriorates beyond the point that the family can cope and residential care is needed. It is means-tested, taking into account income and assets, including farm property.


Teagasc advisor Trevor Dunwoody

Farmers need to understand how entering the Fair Deal Scheme might affect their farm assets.

While the family home and farm may be included in the means test, certain protections exist, particularly if the farm remains in the family's possession.Early financial planning can help mitigate the impact of these costs. The Fair Deal Scheme puts a charge of 7.5% on the assets for a period of three years, it also takes 80% of ones pension to pay towards the nursing home fees.

The three year cap on assets depends on having a successor identified and named in the application. This may be less depending on the cost of nursing home care and the duration of one's stay.

The average time a resident remains in care is about 2.5 years. Advice should be sought before applying for the Fair Deal Scheme. The fair deal looks back at assets five years prior to applying for the scheme.

Example: For assets worth €1 million, in the Fair Deal Scheme, they would be charged at 7.5% = €75,000 per annum

Three-year cap rule applies 3 x €75,000 = €225,000 would be charged

## In summary

- Irish farmers preparing for retirement should focus on clear asset transfer strategies, formal pension planning, and understanding state supports like the Fair Deal.
- Early advice from legal and financial experts can make this transition smoother, ensuring that farmers enjoy a secure and dignified retirement while preserving their farm legacy for future generations.
- Plan early for smooth farm asset transfer using wills, trusts, or partnerships, with tax relief and professional advice support.
- Establish formal pension plans alongside the State Pension to ensure stable retirement income beyond farm assets.
- Understand the Fair Deal Scheme's impact on assets and nursing home costs; seek early financial advice to protect the farm legacy.

# Choose your perfect partnership

A partnership agreement is a really sensible way to smooth the succession process

**Ruth Fennell**
Teagasc Farm Management and Rural Development Unit

Originating as 'Milk Production Partnerships' addressing issues around farm scale, fragmentation and labour, the partnership model was opened up to all enterprises in 2015. There are now over 5,000 Registered Farm Partnerships (RFP) covering all farm types on the Department's register.

There is no requirement to transfer assets as part of the standard RFP. Each partner outlines the assets that they are licencing to the partnership and if/when the partnership is dissolved, is entitled to have its assets returned once any partnership debts have been settled.

The financial values of these assets are outlined in the capital accounts of the partnership agreement and it is important that this is kept up to date each year. This legally binding document means the owners know that their assets are protected.

RFPs are often seen as the first step in a family's succession story. They introduce the next generation to the farming business at an earlier stage and allow their input to be formally recognised.

When a young trained farmer is added to the herd number they can qualify for financial supports such as the Complementary Income Support for Young Farmers and the National Reserve.

Within an RFP, a young, trained farmer can avail of increased rates of TAMS funding. Grant rates increase from 40% to 60% and the total ceiling rises to €160,000 versus the €90,000 that a sole trader can apply for.

John G. O'Connell, Catherine O'Connell and Niall O'Connell

There are also advantages in relation to stock relief. A young, trained farmer can avail of up to €100,000 in stock relief over four years, with a maximum of €40,000 in any one year. Where this young farmer is in a RFP, the other partners can avail of 50% stock relief on up to €20,000 over three years.

This stock relief is calculated based on their profit sharing ratio within the partnership. To help with the associated professional costs of setting up these agreements, new partnerships that contain a qualified young farmer can apply for a collaborative farming grant.

This provides 50% funding up to a maximum spend of €3,000 (max grant of €1,500).

### Succession Farm Partnership

To encourage the earlier transfer of agricultural assets, the Succession Farm Partnership model was launched in 2017. As part of the agreement, the asset owner (generally parent/aunt/uncle) must commit to transfer a minimum of 80% of the agricultural assets to the successor between year four and year 10 of the succession plan.

The time and details of the transfer are outlined in the succession agreement.

The financial benefits of the succession plan lie in the additional tax reliefs that are afforded to the partnership members who sign up to a succession partnership. The tax relief is €5,000 per year, for a maximum of five years, up until the year prior to the young farmer turning 40.

This relief is divided between the partners in line with the profit-sharing ratio and can be used against both farm and off-farm income. There are currently 162 active Succession Farm Partnerships registered.

## O'Connell farm

John G, Catherine and Niall O'Connell farm 300 acres in five blocks just outside Carrick-on-Suir in Co Waterford. After secondary school, due to his father Tom's poor health, John G took over the farm, with the assistance of his mother, Bridget.

The farm was transferred to John G when he was 21.

In 2012, he inherited an additional block of land from his uncle, which is approximately three miles away from the home block.

John G and Catherine have five children: four boys and a girl. The eldest, Thomas, is now a successful chemical engineer. Second son, Michael, is a construction manager in Canada.

Third son, Niall, is working on the farm alongside John G and Catherine. Fourth son, Robert is also a chemical engineer, in New Jersey, and the youngest, Elaine, is a chemist.

This farm is very much a family-run operation with all members having helped on the farm over the years and Catherine and John G are still very involved in all aspects of the day to day running of the farm.

The O'Connells have made significant changes over the last ten years and are now operating a spring calving dairy system.

Niall was anxious to pursue a career in farming and following his secondary education he attended Teagasc Kildalton Agricultural College.

He completed a Level 6 Certificate in farming in 2013.

With a good education and having gained extensive practical experience of working on other well operated farms, Niall returned home to farm full time.

Following Niall's return, John G, Catherine and Niall formed a single herd number Registered Farm Partnership. Niall's name was added to the herd number by way of an ER1 form and a bank account was opened in the names of all the partners.

"I was then eligible to apply for the Young Farmers Scheme and National Reserve that were available at the time," says Niall. "As part of the partnership application, we discussed the future direction of the farm and how it should generate enough income for all partners."

Niall O'Connell was always keen to farm

The partnership agreement outlined the assets that all parties were bringing to the partnership and stated how the profits from the farm were to be divided.

The on-farm agreement ensured that the family discussed how the arrangement would work on a day to day basis.

"We had lengthy talks on planned changes to the farming business and the restructuring of the system," adds John G. "We agreed the future direction and the financial commitments needed."

John G and Catherine have been able to share the wealth of experience that they have gained over the years with Niall, resulting in a balance of new ideas and uptake of advances in technology alongside years of practical experience.

Making maximum and efficient use of the TAMS funding that could be availed of through the partnership structure, a new unit with a single Lely milking robot, slurry storage and cubicles for 80 cows and silage pits was constructed on a greenfield outside block.

The grants were used wisely to cover the slurry tanks, milking robot and a slurry aeration system with the aim of ensuring labour efficiency.

This block is now used to milk 68 cows, cut silage and rear the heifers when grass availability allows. Cow numbers on the home block were increased to 140 and a beef enterprise was discontinued.

"The Registered Farm Partnership has allowed Niall to take greater responsibility gradually," says John G.

"This has led us to the point where Catherine and I are happy to begin the process of transferring the ownership of the farm to him, ensuring its safety within the O'Connell family."

# Picking your team for success in farm succession

**By coordinating your professional advisors and involving the whole family, you can move farm transfer planning forward and drastically reduce uncertainty**


**Kevin Connolly**
Teagasc Financial Management Specialist


### Why succession planning sometimes gets stuck

Farm succession often stalls due to fragmented professional advice and poor family communication. When accountants, solicitors and advisors work in isolation important facts about the family, the farm business and agri-schemes can be missed.

That leads to conflicting guidance, mixed messages, extra cost and months of delay. Families then lose confidence and postpone decisions.

### The Multi-Actor-Succession Teams approach (MAST)

Teagasc is piloting a new way to plan for this important milestone in a family's life story: Multi-Actor Succession Teams. Instead of shuttling between separate offices, your family and your chosen advisors meet together to look at the same facts at the same time and agree a plan you can live with.

The Teagasc advisor facilitates, your accountant and solicitor test options for tax, legal and scheme impacts. The family then confirms what their "preferred outcome" looks like and who will do what and when. By coordinating the succession advisory team in this way, families get comprehensive advice with no gaps or contradictions.

### Who should be in the room?

- **All relevant family members:** the farmer, spouse/partner, farming and non-farming children, and anyone directly affected by decisions.
- **Teagasc advisor (facilitator)**: keeps the discussion focused, ensures all voices are heard, and brings practical insight on schemes (e.g. BISS, TAMS, CIS-YF), structures and compliance.
- **Accountant/tax advisor:** runs the numbers and explains the relevant taxes – Capital Gains Tax (CGT), Capital Acquisitions Tax (CAT), Stamp Duty and income tax implications so choices are realistic and affordable.
- **Solicitor:** checks title and wills, advises on legal structures (e.g. transfer deed, partnership/company, residence clauses, enduring power of attorney) and ensures the transfer is drafted correctly.
- **Mediator (if needed):** helps families resolve initial disagreements so the team meeting can focus on options rather than arguments.

### What the process looks like (about eight weeks)

- **1. Initial contact and suitability check:** A short meeting with the farmer and spouse/partner (and successor if ready) confirms whether a team approach is appropriate now. You'll sketch the farm and family profile, the assets involved (farm and non-farm), and a high-level view of a "good outcome" for all parties. Ground rules are agreed: who

•should attend and which professionals must be present.

•**2. Pre-meeting fact-sharing:** With your input, the advisor compiles a concise **Family Succession Memorandum.** It summarises people, land parcels and enterprises, rough asset values, outline options (e.g. lifetime transfer now or later), retirement income ideas, dwelling-house treatment and any scheme angles. The memorandum is circulated to the accountant, solicitor and all family members in advance so everyone arrives prepared and aligned.

•**3. The team meeting:** Held in a Teagasc office during business hours (with video link available), the team meeting typically lasts 90–120 minutes. The advisor facilitates a structured discussion so everyone hears the same information at the same time.

Each professional applies their expertise to test the options side-by-side – tax, legal and scheme/business – to identify a best-fit plan for the family. Family members can ask questions directly and raise concerns openly; that shared conversation removes confusion about 'who said what'.

•**4. Implementation and follow-up:** You leave with a clear roadmap: A Meeting Record sets out the agreed decisions, the sequence of tasks and responsibilities with target dates. One-to-one sessions with the solicitor and accountant handle the fine detail, paperwork and execution.

Your advisor checks in to maintain momentum and flag timing around schemes, education/experience requirements for the successor and any partnership or herd-number steps needed.

## What families gain

• Time saved: one shared meeting reduces duplicate explanations and cuts the back-and-forth between offices.

• Less tension: everyone hears the same facts and feelings together; professional facilitation helps surface worries and avoid festering disputes.

•Faster decisions: coordinated advice means the family can move from discussion to final decisions more quickly.

•Financial clarity: side-by-side consideration of CGT, CAT, stamp duty and scheme implications reduces the risk of missed reliefs or costly mistakes.

•Successor confidence: practical next steps on herd-number/partnership, skills/education and investment help the next generation build momentum.

## Costs and supports

You will still need professional advice – the difference is that MAST coordinates it. Fees apply for your accountant and solicitor, but the shared format often reduces the number of individual meetings overall.

The DAFM Succession Planning Advice Grant (SPAG) can contribute up to €1,500 toward eligible professional costs for those who qualify (generally 50% of vouched legal/accounting/advisory costs for farmers aged 60+). Check current terms and application windows before you start.


While the ever popular Teagasc Transferring The Family Farm events are one-to-one, the new MAST model involves a team approach

## How to get ready

• Sound out your professionals now. Tell your Teagasc advisor, accountant and solicitor that you are interested in a MAST-style team meeting.

• Do the easy preparation. List the people, land parcels, enterprises, loans, land leases and non-farm assets. Note what a "good" outcome would look like for each person.

• Name the worries. Tax, retirement income, housing, sibling fairness – write them down so they make the agenda.

• Decide who should be in the room. If things are tense, consider using the services of a trained mediator first so that the team session can focus on agreed options.

# Frequently asked questions

**How is this different from the Teagasc Transferring the Farm events?**
Those events still involve individual consultations with advisors in the various specialist areas but the discussions and advice given will be general in nature. MAST is your single, case-focused session where your team works only on your plan.

**What if the family can't meet in person?**
Remote participation is possible. A video link can be set up for family members or professionals who cannot attend on the day.

**What if we're not ready to name a successor?**
The team can still map options and the steps needed to reach a decision – e.g. skills, education, experience or farm performance milestones – that give everyone confidence.

**How soon will the service be available and what should you do next?**
MAST is currently being developed within Teagasc with limited availability planned during 2026.
If this timeline suits your family, start preparing now so you can move quickly when the service becomes available.

Too many families wait until a succession crisis forces rushed decisions. A coordinated team meeting turns a complex, emotional process into a clear, shared plan.

Agree the facts, test the options together and leave with a roadmap that works for everyone. With preparation and the right team in the room, progress is possible – and likely.

Vincent O'Brien, Liam Quinn and Conor O'Brien agree that clover is key

# Clover today for a cooler tomorrow

## Clover can boost sward growth and farm profits while helping reduce global warming; but fertility must be right

**Liam Quinn,**
Teagasc Signpost advisor, Athenry, Co Galway

**Thomas Murphy**
Business and technology dairy advisor, Athenry, Co Galway

White clover can capture atmospheric nitrogen of 50-150 kg/N/ha/year when incorporated into grassland swards. Reach 20-25% clover content and you can cut your annual N by 100 kg/ha. Incorporating white clover in grassland swards can also increase milk solids by 20-48kg/cow/year, and increase net profit by €108-€305/ha compared to grass only.

### Clover essentials

**1. Soil Fertility**
Only about one quarter of soils on dairy farms are optimum for soil fertility. White clover needs good fertility, worth considering when selecting paddocks for reseeding. A pH of 6.5 – 6.8 is essential for good white clover establishment and phosphorous and potassium must be at least index 3. Recent soil samples will show where you are.

**2. Timing of sowing**
Whether it is a full reseed, or over-sowing clover, aim for April to early June when soil temperature is high and there's moisture in the soil. Re-seeding early will allow grazing and post emergence weed control.

**3. Management**
A high grass cover over the winter will have a detrimental impact on the clover content. A tight grazing is essential before closing off paddocks in autumn.

First grazing at 700kg/DM/Ha and frequent tight grazing's at 1,100kg/DM/ha are required to allow light to get down to the base of the sward and reach the new clover plant.

Study the paddocks to ensure there is adequate clover in the sward before reducing chemical nitrogen.

### Red Clover

Red clover can fix 150 - 200kg/N/ha/year with yields of 12-16t/DM/ha achieved with excellent management.

But it's a hungry crop. Each tonne of red clover DM harvested for silage contains 25 kg of K and three kg of P which needs to be accounted for when replacing nutrients through either slurry or compound fertiliser.

Red clover silage has high crude protein content of 16-20%. This leads to high palatability and intake resulting in a positive effect on milk and protein yield and liveweight gain.

# Almost 20,000 farmers part of the Signpost Advisory Programme

**George Ramsbottom,**
Teagasc Oak Park

Emissions from Irish agriculture are on a downward trend, with 2024 marking the third consecutive year of reductions. This progress is a vital step toward meeting the sector's target of cutting greenhouse gas emissions by 25% by 2030.

The Signpost Advisory Programme (SAP) plays a key role in this national effort, complementing the Signpost Farm Programme. Drawing on research and the practical experience of Signpost Farmers, more than 20 Teagasc Climate Advisors assist participating farmers to develop tailored plans that reduce on-farm emissions.

To date, almost 20,000 farmers have joined the programme. Teagasc climate advisors are also collaborating closely with industry partners – including Dairygold, North Cork Creameries, and Arrabawn-Tipperary – to deliver one-on-one consultations to over 3,000 milk suppliers. These sessions focus on reducing greenhouse gas emissions but also on improving water quality and overall environmental performance.

Reflecting on the strong engagement from farmers, Billy Cronin of Dairygold said: "The feedback from our milk suppliers has been very positive, and the strong uptake among our supplier base shows the deep passion our farmers have for achieving long-lasting, sustainable change in how we farm."

You can sign up to the Signpost Advisory Programme by visiting the link to our website or by scanning the QR code below:

Erratum: In the September-October edition of Today's farm Sarah McPherson authored the article *What is AgNav Tillage?* This should have been attributed to her.

# Signpost farmers: Conor and Vincent O'Brien

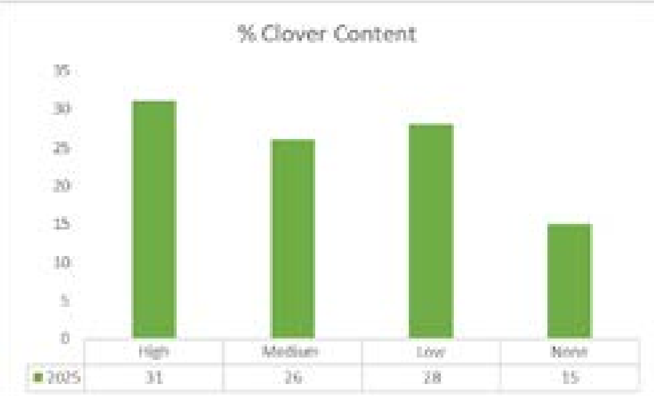



**Figure 1: Clover content on milking platform**

**Table 1:** Slurry and soiled water results per 1000 gallons

| Nutrient Content / (1000gl) | Nitrogen | Phosphorous | Potassium |
|---|---|---|---|
| Soiled Water | 3.96 | 2.45 | 4.2 |
| Slurry | 10.8 | 7.38 | 34.15 |

Teagasc/Arrabawn Tipperary Signpost farmers Conor and Vincent O'Brien milk 145 high EBI cows in Kilmurry, Tynagh, Co. Galway. "Since joining the Signpost programme in 2021 we have been taking steps to reduce emissions and improve the farm's overall sustainability," says Vincent. The O'Briens won an award for improving soil health at the 2025 Teagasc/FBD Sustainability awards.

The O'Briens participated in the "Eurograss" project throughout 2024. Led by PhD Walsh Scholar Karla Burke, the aim was to assess the soil microbiome mediated nutrient cycling potential in Irish grasslands under different management systems.

Conor says: "We have been monitoring our soils for many years and we act on the sample results. We have 94% of the farm optimum for pH and we are continually working to get phosphorous and potassium levels up to index 3 or 4.

"We build on the farm's slurry and dung and apply the likes of 18-6-12 and 10-10-20 to make up the balance." All straight nitrogen applied is NBPT protected urea.

White clover plays a pivotal role on the farm with 57% of the milking platform scoring high to medium for clover content (Fig 1). Throughout the grazing season in 2025 the milking platform has received 138kg/N/ha with 11.6t/DM/ha grown as of October 1st.

Conor says: "We monitor paddocks that are under performing and target them for reseeding having ensured pH, P and K are in order."

Conor says: "High clover content paddocks are prioritised for soiled water throughout the main grazing season. This ensures the clover and grass are still receiving a small amount of nutrients and we can reduce the chemical nitrogen.

Slurry and soiled water have been tested on the farm through the Signpost programme (Fig 2), so we know exactly what is going out on each paddock."

Four hectares of red clover with perennial ryegrass and white clover were sown on an out block in 2023. Conor says:

"The crop receives 2,500 gallons of good quality cattle slurry and half a bag of 38% protected urea with sulphur for each cut. This provides high quality feed in the shoulders of the year. This year the red clover silage achieved yields of 5,344 t/DM/Ha in mid-May, 6,160 t/DM/Ha in early July (Fig 3). Since then, it has been grazed with the 2025 weanling heifers."

## Conclusion

Lime and potassium can be applied at any time of year where ground and weather conditions are suitable. Now is the time to focus on correcting pH by applying lime and building potassium indexes with muriate of potash (0-0-50) in preparation for next year.

Red Clover Silage baled on Conor and Vincent O'Briens farm 3-7-2025

# When to kill your cover crop?

Thriving cover crops present some difficulties. It's tricky to balance the optimal timing and effectiveness of destruction, with the needs of the following crop

**Ciaran Collins**
Teagasc arable specialist

**Mark Trimble**
Teagasc Tillage Advisor

An earlier-than usual harvest this year allowed many farmers to sow cover crops sooner than normally. Where soil moisture was sufficient, growth has been excellent. However, in areas where dry conditions prevailed at sowing, crops emerged unevenly and remain patchy.

Let's be clear, cover crops are hugely beneficial. In Teagasc trials with spring barley on free-draining, nitrate-susceptible soils, planting mustard reduced mean soil solution nitrate (NO ) concentrations by over 70%, compared with leaving land without a cover crop.

Cover crops also protect the soil from heavy rainfall and erosion, while improving water infiltration. Their deep root systems enhance soil structure. As cover crop residues break down they add organic carbon to the soil, supporting long-term soil health and fertility.

Nitrogen in the cover crop may be available to the succeeding crop, but time of destruction and the carbon (C) to nitrogen (N) ratio will impact this.

## C:N ratio

Young, leafy cover crops generally have a lower C:N ratio, so they decompose quickly and release nitrogen rapidly after incorporation. Mature cover crops will have accumulated more fibrous material, increasing their C:N ratio.

Fibrous material adds organic matter and improves soil structure, but it can also slow decomposition and temporarily tie up nitrogen, reducing short-term availability for the next crop. Legumes such as clover, vetch, or peas typically have a naturally low C:N ratio. If incorporated while still green and leafy, they decompose rapidly and release nitrogen quickly. However, if allowed to flower and mature, their C:N ratio rises, slowing nutrient release.

Non-legume species such as rye, oats, or mustard tend to have a higher C:N ratio, particularly when left to produce large amounts of fibrous biomass. Early destruction keeps residues softer and more readily decomposable.

## Balance

If your priority is short-term nutrient availability for the next crop, earlier destruction may be best. However, beware leaving soil nitrogen susceptible to leaching and volatilisation.

If long-term soil health, organic matter building and weed suppression are the main objectives, then later destruction is best, but this can create challenges in post-cover crop cultivation.

### Timing

On balance, earlier termination of cover crops is a better strategy. Terminating cover crops four-six weeks before cultivation (except in the case of direct drilling) of the next crop provides the maximum time for residues to break down, making spring cultivation and drilling easier.

Early termination also reduces disease inoculum, gives residues more time to decompose and lowers the risk of phytotoxic effects from certain cover crop species.

Termination dates must comply with the scheme rules (table 1).

## Methods of cover crop destruction

### Herbicide

- Spraying off cover crops with glyphosate is the most common approach. This ensures complete kill across a diverse mix of species and allows flexibility in timing.
- It is important to use full rates, because growth and herbicide uptake in cooler conditions in the spring can be restricted. Legumes can be particularly difficult to control. Adding 2,4-D can help.

### Mechanical

- Some growers successfully plough down cover crops, with success depending on the amount of biomass present. Discing can also work (if soil conditions allow); the residue needs time to decompose before drilling.

Rolling during frosty conditions is increasingly popular. This can be very successful for non-grass species, however, it might still be necessary to follow up with glyphosate for volunteer cereals and grasses.

### Grazing

- Grazing with sheep or cattle is an ideal way to remove cover crops and recycle nutrients. Limitations include inadequate infrastructure, particularly water and fencing, and soil type and weather conditions.

### Frost kill

- Cover crop species that are killed by frost (eg buckwheat, forage rape) can reduce reliance on herbicides, but beware of volunteer cereals and grass weeds.

In conclusion, there are significant agronomic and environmental benefits where large cover crop biomasses have established following the early harvest of 2025. Destruction should occur late enough to retain environmental benefits, but early enough to permit good seedbed preparation.

Mark Trimble and Kilkenny farmer Ned Murphy examining a robust cover crop

## CASE STUDY: Ned Murphy

Ned Murphy farms in partnership with his wife Bridget and daughters Catherine and Brid, in Dunbell, Co Kilkenny. They grow winter and spring cereals, and oilseed rape.

"I was sowing catch crops for the ACRES scheme and was seeing improvements in soil health; many more earthworms are visible and the soil is easier to cultivate the following spring," says Ned.

"As a result, I decided to increase our area of catch crops. We applied for the Farming for Water EIP catch crops pilot scheme in 2025 and we were approved under the 6A (four-month catch crop) measure. This provides a payment of €229/ha for sowing catch crops."

Because the farm is a Registered Farm Partnership, Ned was able to double the area allowed from 40 to 80ha.Because there is oilseed rape in the rotation, Ned stayed away from brassicas in the cover crop seed mixture and sowed a mix of Berseem Clover, Crimson Clover, Vetch and Phacelia on 23 July, after harvesting winter barley. The mix was sown in ideal conditions, which has led to a large biomass. "In previous years I didn't sow the catch crop until late August or early September, resulting in a much smaller crop," says Ned.

"One particular field slopes towards a tributary of the river Nore, so the catch crop will have prevented surplus nitrogen from the previous crop entering the watercourse, helping meet the objectives of the EIP scheme."

The crop must stay in place until 1 January, so Ned intends to spray off the cover crop with glyphosate around this time and then plough for spring malting barley in mid to late February.

"In years when the cover crop was lighter we used min till to establish the following crop. I will reduce the nitrogen applied to the malting barley by 10 to 15%, because of the high proportion of legumes in the cover crop mixture. On balance, cover crops are certainly good for us."

**Table 1:** Deadlines by measure

| Scheme | Cropping type | Sowing deadline | *Must remain in place until |
|---|---|---|---|
| EIP 6B | Winter cropping | 1 August | 30 September |
| EIP 6A | Other cropping | 1 September | 1 January |
| ACRES | N/A | 15 September | 1 January |
| Alternative to crop diversification | N/A | 15 September | 1 December |

*Destruction dates differ depending on the scheme. Farmers should check specific scheme rules to ensure compliance.

John Normanly says that 'to establish a broadleaf forest in one's lifetime feels good. It's a legacy worth leaving behind'

# Rooted in the land: Hawthorn Farm's forestry

Co Sligo farmer John Normanly shares his journey from sheep farming to becoming a dedicated forest owner and manager

**Christian Fitzgerald**
Teagasc forestry development officer

Forestry in Ireland is experiencing a quiet transformation. Once considered the preserve of large estates or state-owned lands, trees are now taking root on family farms across the country. More and more farmers are recognising forestry not just as a land use, but as a long-term investment in biodiversity, climate resilience, and farm income.

Among these forward-thinking landowners is John Normanly who, along with his life partner Maria McDonnell, has transformed part of his county Sligo farm into a thriving, biodiverse woodland – and was recently honoured as the winner of the Silvicultural Excellence Forestry Award from the Royal Dublin Society (RDS).

"I've always been close to the land," John says. "I come from a traditional farming background here in Sligo. We ran an intensive sheep farm for many years, but around the early 2000s I started looking for alternatives that could improve biodiversity and offer long-term income."

Forestry offered the ideal combination. In 2004, he and Maria planted 40,000 trees on their land, establishing what is now a richly diverse broadleaf forest with over 45 different tree species, including oak, beech, ash, alder, and Scots pine.

They named their new enterprise Hawthorn Farm – a nod to both the natural landscape and the ecological vision they had for the land.

## From sheep to trees

The decision to move into forestry wasn't taken lightly. "We've always liked trees," John says. "We'd plant a few in the corners of fields, just to see them grow. It helped enormously that establishment grants were available at the time, which made it financially possible."

But grants alone don't create healthy forests – passion and commitment are essential. From the outset, John took a hands-on approach to woodland management.

"Since planting, we've carried out all the pruning, thinning, and tending ourselves," he explains. "I've had great advice over the years, particularly from Stephen Meyen, a retired forester and Teagasc advisor. I've also been involved in local forestry groups and Teagasc events."

"Forestry – like any type of farming – is a learning curve," John adds. "There's always something new and the activity never really stops. But it's enjoyable, fulfilling work."

John's dedication and skill in managing his forest were formally recognised when he won the Silvicultural Excellence Forestry Award from the RDS, celebrating his outstanding commitment to sustainable forest management and biodiversity enhancement.

### A legacy in trees

For John, forestry is not just about income – it's about stewardship. "We are only part of nature," he reflects. "To establish a broadleaf forest in one's lifetime feels good. It's a legacy worth leaving behind."

That future legacy is bearing fruit today. Hawthorn Farm is already a flourishing woodland ecosystem. "Biodiversity is the word that really captures what we're doing here. Over the years, we've seen big changes: new fungi species, a huge increase in birdlife, animals like foxes and badgers – and red squirrels returning."

It's not just wildlife that's benefiting. The local community is involved too. Hawthorn Farm has become a destination for educational visits, walking trails, and eco-tourism, with schools from both near and far visiting the site for forest learning days.

"We also run holiday cottages on the farm, and our guests love the forest walks and the natural setting," says John. "People really value that kind of experience now – somewhere quiet, full of life, and close to nature."

### Energy independence & sustainability

One of the more innovative aspects of the farm's setup is its approach to heating. "We use a wood gasification boiler as the sole heating system for our house," John explains. "It's part of our effort to make the forest work in practical ways. We use wood from our thinning cycles, so it's sustainable and cost-effective."

Sustainability, in fact, is a recurring theme. John and Maria's forest is managed to enhance long-term environmental health, not just short-term gains. That means careful attention to species diversity, soil protection, and future resilience.

"It's not a quick-return enterprise," John cautions. "Forestry takes time. But if you care about the land, and you're willing to take the long view, it's one of the best things you can do for both the environment and your farm's future."

Holiday cottages on Hawthorn Farm

## Quick Facts: Hawthorn Farm, Co Sligo

- Established: 2004.
- Trees planted: 40,000 (45 species, mainly oak, ash, beech, alder, Scots pine).
- Land use: Forestry, organic farming, eco-tourism.
- Heating system: Wood gasification boiler.
- Community use: School visits, forest walks, group tours.
- Awards: Winner of the Silvicultural Excellence Forestry Award from the RDS.
- Support and advice: Teagasc, local forestry groups, Stephen Meyen (retired forester).

### Advice for new foresters

When asked what advice he'd give to farmers considering forestry, John is clear: "Do your homework. Talk to people who've done it. Join local groups. Go to events. Learn about what works and what doesn't. And most importantly – don't rush the decision."

He also stresses that forestry isn't the right fit for everyone. "You have to be interested in it. It's a different pace and a different mindset from traditional farming. But for those it suits, it can be incredibly rewarding."

John believes that as the climate crisis deepens and farming practices evolve, more Irish farmers will look seriously at integrating trees into their systems – whether through agroforestry, shelter belts, or full-scale plantations.

"Trees are part of the answer," he says. "Not just for carbon or income, but for the health of the land. Our forest has changed how we live and farm. It's added a whole new dimension to what we do here."

### Looking to the future

Now more than two decades into their forestry journey, John and Maria remain deeply committed to the land and its future. They continue to manage their woodland themselves, adapting as they learn, and finding new ways to share it with others.

"There's a lot of talk these days about climate and biodiversity," John says. "But it's not just talk here – it's action. Planting that forest was the best decision we ever made for the land, for our community, and for ourselves."

As Ireland looks ahead to a more sustainable rural future, stories like that of Hawthorn Farm offer inspiration – and proof – that farmers can lead the way.

# Grow your future in horticulture

## Teagasc College of Amenity Horticulture Open Day, 12-3pm, **November 13**, 2025, Teagasc, Ashtown, D15DY05


**John Mulhern**
principal, Teagasc College of Horticulture
**Deirdre Walsh**
Assistant college principal
**Brian Morrissey**
Teagasc Curriculum Development and Standards


If you're passionate about plants, design, the environment or simply enjoy working outdoors, a career in horticulture could be the perfect fit.

The Teagasc College of Amenity Horticulture at Ashtown, Dublin, invites you to its Open Day on Thursday November 13 2025 – an opportunity to explore the wide range of careers and training options available in Ireland's vibrant horticulture sector.

The event will bring together industry leaders and employers from right across the sector, including landscapers, nursery producers and representatives from parks and gardens.

Visitors can chat with staff, students and graduates; see the excellent training facilities at Ashtown; and learn how Teagasc courses and apprenticeships combine practical, hands-on experience with expert teaching.

Applications are currently being accepted for our courses and you can get all the required information from staff at the event.

Horticulture is a career that offers something for everyone – creativity, science, sustainability, and the satisfaction of working with nature. From landscape design and sports turf management to nursery production and garden maintenance, there are opportunities for school leavers, career changers and anyone with an interest in Ireland's green industries.

With the demand for skilled horticulturists continuing to grow, now is the ideal time to find out where a Teagasc qualification can take you.

Join us at Teagasc Ashtown on November 13 and take the first step toward a rewarding career.

*For more information: Open Day – College & Careers Tickets, Thursday 13 November 2025 at 12pm / Eventbrite.*

## Entry requirements for Teagasc full-time Level 5 courses effective for 2026 enrolments and beyond

For the 2026 and following academic cycles, applicants for Teagasc Full-Time Level 5 courses must satisfy at least one of the following entry criteria:

- **Junior Cycle Profile of Achievement (JCPA):** Applicants must be 18 years of age on September 1 on the year of entry and meet the "achieved" standard in four subjects.
- **Leaving Certificate:** Applicants must be 17 years of age on January 1 following the year of entry to the Teagasc programme and meet at least one of the following criteria:
  - Leaving Certificate established with minimum grades of O6/H7 in at least four subjects.
  - Leaving Certificate Vocational Programme (LCVP) with minimum grades of O6/H7 in at least two subjects and achieved a 'pass' in at least two link modules.
  - Leaving Certificate Applied with a minimum 'pass' grade achieved.
- **QQI Level 4 (or higher) major award:** Applicants must be 17 years of age on January 1 following the year of entry to the Teagasc programme and hold a QQI Level 4 or higher major award.
- **Adult Learners:** Applicants must be 23 years of age or older on September 1 on the year of entry. Applicants who do not meet one of the above criteria will be required to attend for interview as part of the application process.

### Please note the following:

Additional entry requirements specific to equine and forestry courses are required. Where applicable, these are listed in the relevant course detail section on the Teagasc website and prospectus.

Applicants who hold Leaving Certificate or Junior Certificate qualifications that predate the current Leaving Certificate and Junior Certificate programmes meet Teagasc entry requirements, provided they are deemed equivalent to those listed above

Applicants who hold international qualifications deemed equivalent to those listed above meet Teagasc entry requirements.The above entry requirements also apply to applicants for component awards.

Teagasc further education courses are delivered through the medium of English and applicants are required to meet the Common European Framework of Reference for Languages (CEFR) at Level B2 or equivalent.

The CEFR Certificate or equivalent certificate must have been issued within two years of the start date of your course.

Email annemarie.butler@teagasc.ie with any queries or comments about the updated entry requirements.

Teagasc

Agriculture and Food Development Authority

# National **BEEF CONFERENCE** 2025

## Beef Farming 2025: *Value, Profit & Renewal*

*Scan the code for more information*

TUESDAY **18** NOVEMBER

RAHEEN WOODS HOTEL

**ATHENRY, CO. GALWAY**

*EIRCODE: H65 E443*