



ArraTipp CEO Retires



Chairperson Edward Carr & Vice Chairperson Barry Donnelly make a presentation to Conor Ryan at his retirement function in Ashley Park House and Anne Grace presents Conor's wife Kirsty with a bouquet of flowers.



Conor Ryan with past and present chairpersons from left to right, Patrick Meskell, Michael Flaherty, Tomas Colleran and Edward Carr.

Following completion of 20 years' service, Conor Ryan celebrated his retirement from Arrabawn Tipperary on 23rd October 2025 at a gathering in Ashley Park House, Tipperary. The event was attended by Conor's family members, past and present members of the board, management colleagues, and many familiar faces within the dairy industry.

Chairperson, Edward Carr thanked Conor for his stellar service, commending him for his strong leadership and resilience in overcoming many challenges to make Arrabawn Tipperary a leading force in the dairy sector.



Former and present board members, back row left to right, Matt Cleary, Noel Armitage, John Grace, John Ryan, Tom Storan. Front Row from left to right, Sean Ryan, John Woods, John Fletcher and Patrick Meskell

The Importance of farmer Health

Farmers are among the hardest-working professionals, and they are routinely exposed to loud machinery, livestock noise, and other environmental factors that can cause gradual hearing loss. Unfortunately, hearing damage often goes unnoticed until it becomes severe — and by then, it is typically irreversible. Many farmers assume that reduced hearing is simply part of getting older, when preventative checks and early intervention can make a significant difference in maintaining long-term hearing health and overall wellbeing.

Our goal in placing this advertisement is to encourage farmers to prioritise their hearing the same way they prioritise every other aspect of their health and safety. By raising awareness and making hearing checks more accessible, we can help prevent avoidable hearing loss and improve quality of life for individuals and their families.

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Arrabawn Tipperary Winter Milk Bonus 2025 / 2026

The Arrabawn Tipperary Winter Milk Bonus for 2025 & 2026 runs from December 2025, January 2026, and February 2026. The Winter milk bonus for the months mentioned above will be paid on all milk supplied in these months. All milk must meet the manufacturing Milk Quality Standards.

The Winter Milk Bonus payment is as follows:

- December 2025: 2 CPL
- January 2026: 4 CPL
- February 2026: 3 CPL
-
-

Milk Quality Standards reminder (monthly):

- Average TBC under 50,000
- Average SCC under 400,000
- Average THD under 1,000
- Free of Added Water
- Lactose above 4.25%
- Free of antibiotics

Please contact your farm relations advisor for assistance with any milk quality issues that may arise over this period.

SPECIAL OFFERS



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TIPPERARY
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15% OFF

FREE HANDLE INCLUDED
(WHILE STOCKS LAST)



Drinking Bowl
was €44.00
NOW €39.00



Ballcock
was €19.50
NOW €15.60




Kerbl Infra Red Bulb
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Protector was €24.00
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Ritchey Muscle Rub
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FOR DETAILS

An update on the performance of protected urea



An ongoing study in three Teagasc research centres has shown that protected urea (46% Urea NBPT-NPPT) remained an effective nitrogen fertiliser product in 2025.

The plot trial study, hosted in Moorepark, Clonakilty and Athenry, was established to demonstrate the effectiveness of protected urea as a nitrogen fertiliser product for grassland systems.

Commencing this spring and being led by Dr. Áine Murray, this study is comparing the effect of different chemical N fertiliser types at four fertiliser application rates on grass growth in plots under simulated grazing conditions.

Two fertiliser products, Calcium Ammonium Nitrate (CAN) and urea protected with NBPT-NPPT protection, are being compared against each other and also against a zero-nitrogen control.

The fertilisers are being compared at 4 different rates – 75kg N/ha, 150kg N/ha, 300kg N/ha and 450kg N/ha, with applications taking place between February and August.

Providing an update on the study, Dr. Áine Murray explained: “Herbage production and performance across the three sites have recently been collated and, akin to the results released earlier this year, no major differences have been witnessed in the plots receiving either protected urea (46% Urea NBPT-NPPT) or CAN across each of the four rate

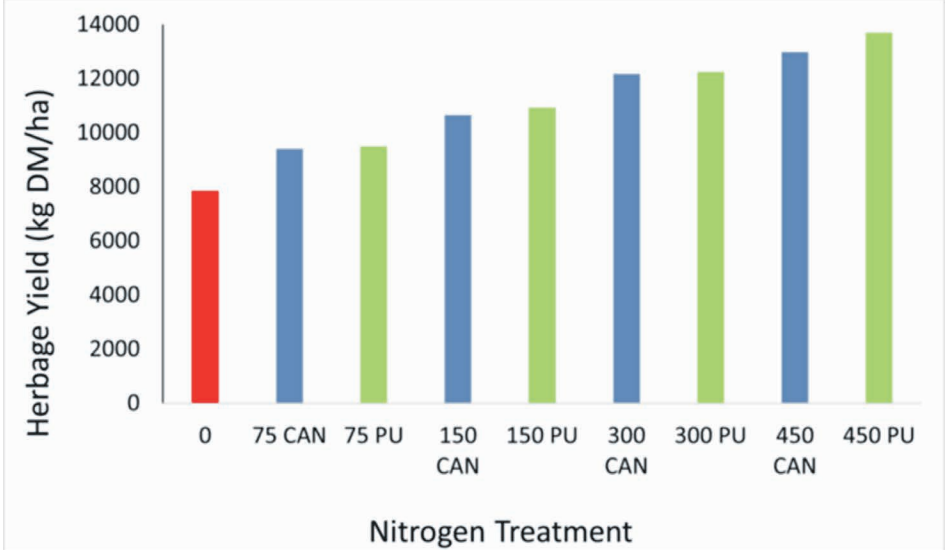


Figure 1: Average of three sites – total herbage production

treatments at any of the individual sites.”

Dr. Murray added: “At the application rate of 150kg N/ha, paddocks receiving protected urea yielded 10,926kg DM/ha on average across the three sites, whereas the CAN paddocks yielded

10,650kg DM/ha, indicated the protected urea did deliver for grass growth in 2025.”

As we near year end please contact your local sales advisor or branch to secure part of your fertiliser requirements for 2026

Making it work with the next generation in Tipperary

A strong crowd, both young and old turned out to the Darcy’s farm in Ardcroney, Co Tipperary recently, to hear how the family went about involving the next generation in the farm business. The event was organised by Arrabawn-Tipperary in co-ordination with local Teagasc adviser John Conroy and the Nenagh ifac office to highlight to the co-op members the options available when it comes to structuring

collaborative arrangements on farms. Ger and Noelle Darcy are farming with their son Alan, in a limited company on the outskirts of Nenagh town. Alan is the fifth generation on the farm in Ardcroney and the second generation of dairy farmer. The family are currently milking 150 cows across 100ha comprising 48ha milking platform with a further 52ha in outblocks.

Table 1: 2024 farm performance	
Milk solids (kg/cow)	500
Herd EBI	€199
Fat (%)	4.4
Protein (%)	3.55
Concentrates fed (kg/cow)	1,200
Grass grown (t/ha)	12

NEWS

Background

In 1982, Ger and Noelle began milking with just eight cows. A visit at that time from the well-known local consultant Matt Ryan, opened Ger's eyes to the potential the farm had to make a strong living for the family.

He was inspired and determined to grow the business after the conversation. It wasn't long after this meeting however, that milk quota entered the fray. From 1984 to 2015 the farm was constrained by quotas.

The Darcys had a 20ha platform but were unable to maximise it in the way they wanted to. Ger bought up whatever quota he could get his hands on over the years and grew the cow numbers gradually. By 2012, the farm was milking 70 cows, when an adjoining 28ha farm came up for longterm lease. The new block meant the Darcy's now had a 48ha milking platform with several outblocks.

That same year, Alan went off to Waterford Institute of Technology to study agricultural science with the view of returning home to farm in the future. This gave the family confidence to keep driving on and investing in the business.

Post quota

With the increased land area on the milking platform and the abolition of quotas in 2015, the herd size jumped from 70 cows up to 150 cows. Alan was coming to the end of his degree at that stage, and discussions had started around the opportunity to form a partnership on the farm.

Alan described the early discussions as informal and casual. There was no pressure from his parents, and they were willing to explore the different options out there when it was clear he was keen. "There was no big formal sit-down meeting in the early stages, to be honest. The conversation would start around the breakfast table, and we would just trash out different ideas.

I think this was important as there was less pressure and expectation. "It was only then when I had committed to it and we needed solid advice from a financial and tax point of view that we went to ifac and Teagasc," Alan said.

The basis of the partnership started from solid communication, according to both Ger and Alan. The family were open with each other from the beginning and that continues to be the case now when it comes to everyday tasks or bigger business decisions.

From day one, Ger was willing to let Alan make decisions, try things and inevitably make some mistakes. Without doing this he felt Alan wouldn't be able to learn or feel like he had some autonomy in the arrangement.

Registered farm partnership

With the assistance of the local ifac office in Nenagh, the Darcys entered a registered farm partnership in 2017. The registered farm partnership (RFP) was the best option at the time as it allowed the business to make full use of the scheme incentives under the common agricultural policy (CAP) and to enable a gradual integration of Alan into the business. In an



Picture 1: Edward Carr (Arrabawn Tipperary Chair), Ger, Noelle & Alan Darcy (Host farm), Eamon O'Sullivan (Arrabawn Tipperary CEO)

RFP, everything goes through a single bank account. The profit is then split according to the percentage ownership share in the partnership.

According to Ruth Fennell, Teagasc's collaborative farming specialist, the RFP is typically the best option when there is a young person coming into the business, particularly within a family arrangement. An RFP requires no land transfer and can allow the older generation to remain involved in the day-to-day running of the business.

The young farmer can qualify for several scheme benefits under CAP. In this scenario, the big addition for the Darcys was the TAMS grants. As a young trained farmer, Alan qualified for the higher grant rate of 60%. As the farm was in partnership, the TAMS ceiling increased from €90,000 up to €160,000.

They could now claim 60% grants up to €90,000 and 40% on the remaining €70,000.

In the period from 2017, the family have made the most of these grants as seen in Table 2. The partnership also allowed Alan to access young farmer Complementary Income Support (CIS-YF). This is a top-up payment which is currently valued at €152/ha up to a maximum of 50 hectares. The top-up can be claimed once the young farmer is added to the herd number and he/she must be named on the partnership bank account. Another big benefit of the RFP model was the tax incentives. Depending on the profit share model, each partner can avail of the lower tax band rate at the current limit of €42,000.

In the Darcy's case there are three partners, Ger, Noelle and Alan. Therefore, they could earn up to €126,000 combined at low-rate income tax.

Company

In 2024, the decision was then made by the Darcys to move from the farm partnership structure to a limited company, which they named Clashateeaun Farm Ltd. This decision was based

Table 2: Investment timeline since RFP formation

2019	Cubicle shed extended and increased slurry storage (TAMS II)
2020	Calf shed
2021	Dribble bar retrofitted to slurry tanker (TAMS II)
2022	Silage slab and loose shed
2023	Milking parlour extended and cluster flush

on the facts that the increased ceiling for TAMS aid had been maximised, the farm was making more profit and they wanted to be tax efficient while also availing of greater capital allowances. Tax savings are usually the biggest drivers for companies. A company is required to pay just 12.5% tax on profit before the capital repayments are deducted, according to Tim Ryan of ifac who spoke on the day. This can mean significant savings over time in a profitable enterprise. Any wages that are taken out however, will be taxed at normal rates. Any further drawings taken will also be tax deductible, even after 12.5% is paid. In the company structure each partner is known as a director. In the Darcy's case, Ger, Noelle and Alan are the directors.

The farm assets, for example, machinery and stock, are then loaned into the company by the directors. The land can be either leased or sold into the company but one must be wary that there are capital gains tax on land sold into a company.

These assets are referred to as a director's loan, if they are not purchased by the company. The value of these assets can then be drawn out of the company as tax free income. There is more paperwork involved in the company structure with annual accounts and tax returns required.

There were other considerations for the Darcys, but the structure made the most sense at that time. They are delighted with how things are working out with the company structure so far, particularly on the back of a good year in terms of profitability in 2025.

NDC & Kerrygold Quality Milk Awards 2025 The Kelly Farm

Few stories capture the spirit of resilience in Irish farming quite like that of Ned Kelly from Ballydrennan, Ballycommon, near Nenagh. Starting out in 1973 with just 33 acres, Ned's path has been anything but smooth. Twice the farm faced the devastation of the herd – first with brucellosis in 2001, and again with TB in 2003. Many would have walked away, but Ned kept the show on the road, supplementing the family income as a music teacher while slowly and steadily rebuilding the herd. Today, on 300 acres, 130 of them owned, he is milking 140 top-class cows and leading one of the most spotless and progressive farms in the country.

The Kelly farm is a true family enterprise. His father William, still sprightly at 81, remains hands-on, while Ned's wife Eleanor oversees the bookwork and logistics. Their children bring both energy and personality to the yard: 13-year-old Liam already milks, drives machinery and plays accordion like his dad, while Orlaith is as comfortable with a harp as she is with her pony, proudly leading it out for inspection during the judges' visit. Eoin, meanwhile, has an eye for horses too, hinting that a second pony may be on the cards. Ned's nephew William is also a key member of the team and is well able to milk the herd on his own. Together, they give the farm a sense of warmth and continuity that embodies the Irish family farm at its best.

Ned is passionate about doing things right. Milking begins at 6:30am and by 7:45 the cows are back at grass, typically 299 days a year. Milking is finished every evening at 4:30 leaving time of plenty of other activities. Attention to detail shines through in every corner, from the immaculate roadways and cubicles with spotless rubber mats, to the rigorous milk recording programme now being expanded from four to ten tests a year. 15% of the herd received selective dry cow therapy with a threshold of never



Milk Yield (kg) | Cows
867,305 | **141**

Kelly Farm

Supplies to **Arrabawn**
TIPPERARY

Milk Solids /Cow/kg*
486
Butterfat %** | Protein %**
4.33 | **3.51**
TBC** | SCC**
(000 Chu/ml) | (000 Cells/ml)
15 | **91**
Teat Sealer only used
15%



Carbon Footprint***
0.95
Grazing Days
299
Protected Urea used
67%
Concentrate Fed/Cow/kg
1,200
Clover Distribution
21%

* ICBF
** Weighted
*** Bord Bia SDAS

EBI | Sexed Semen
€223 | **Yes**



having an SCC above 70,000. Any high cell count cows flagged on milk recording are investigated with the CMT and the implicated quarter identified and treated. Environmental stewardship is front and centre. As a Signpost farmer, Ned has embraced clover, precision slurry spreading, and GPS fertiliser application, reducing chemical nitrogen while improving soil fertility. He has planted 310 metres of whitethorn hedgerows, fenced well back from the

Nenagh River, and invested in solar energy. His carbon footprint stands at an impressive 0.95 – well below the national average.

Music remains a central thread in the Kelly household. Before Covid, Ned toured Europe with a traditional children's orchestra, and he continues to bring Orlaith to harp lessons in Quinn, Co. Clare twice a week. This love of music mirrors the harmony of the farm itself, where cows, calves, and people all seem to move in rhythm.

The Kelly farm has had an interesting journey to where it is today, an island of excellence overlooking the Lough Derg. It is a model of resilience, innovation, and family dedication, representing the very best of the Irish dairy sector and a place any consumer would be proud to see as the source of their milk.

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