



Cut your timber, not your profits

A practical guide to selling timber



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Message from Michael Fleming, IFA Farm Forestry Chairman

Learning from experience can be very expensive when it comes to timber sales. Years of growth and value are accumulated in a single transaction. Many forest owners are apprehensive about selling timber, as they do not know its value and do not want to sell it too cheaply; or they have concerns that future productivity may be damaged as a result of over thinning. While these concerns are valid they can be avoided by careful planning.

Too much is at stake for you to sell your timber without an understanding of the quality and quantity of your timber and the markets. This guide aims to provide private forest owners with information on a few important facts, which along with adherence to good forest management practice, should help you to receive a fair price for your timber and retain a plantation that is in good productive condition.

Even if you plan to hire a professional forester to manage the sale of your timber it is important that you have some prior understanding of what is involved.

Michael Fleming
IFA Farm Forestry Chairman



Timber Sales Checklist

To ensure a successful sale you need to take certain steps to harvest and sell your timber to maximise income and protect your long-term investment. To achieve the best financial return you need to:

✓

Cut inspection paths to access forest

As a general rule of thumb, thinning of conifers should take place when trees are between 10 –12m tall.

↓

✓

Measure your forest

Know the value of your forest, get IFA Forest Assessor to measure and value your forest independently. Call 1890 989 398 for more information.

↓

✓

Apply for felling licence and forest road

This should be done approx. 1-2 years before you plan to thin your forest. It is good practice to let the forest road “settle” for a year before you start harvesting.

↓

✓

Get to know the market

Talk to farmers who have thinned, familiarises yourself with timber prices and talk to timber buyers.

↓

✓

Advertise timber sale

IFA recommends that you get a number of quotes and check references before choosing a buyer.

↓

✓

Use a written contract

IFA has produced an IFA Timber Sales Contract that is available to members at local offices or by contacting 01 426 0343.

↓

✓

Develop a harvest plan

Good forest management is so important to ensure the short and long term productivity of the entire forest ecosystem.

↓

✓

Monitor harvesting operations

IFA recommends that you meet with the harvesting operator on site before harvesting begins to ensure compliance with felling licence and contract.

↓

✓

Timber security

Take precautions to prevent timber theft.

↓

✓

You have successfully completed your timber sale.



Introduction

Selling timber can be complicated especially if it is your first time. Like most forest owners, you are likely to conduct a few timber harvests over your lifetime. Therefore, to make a well-informed decision it is important to gather as much information as possible before you sell.

A successful timber sale demands preparation. It is in your interest to invest time in advance to:

- Ensure proper access to the harvest area.
- Research markets.
- Find a buyer for your timber.
- Meet with harvesting contractors.
- Develop a contract.

Once harvesting has begun you should monitor progress to ensure best practice is being followed, and track both felled timber and sales activities. When the harvest is complete, you need to know all contract specifications have been met and to check if you have a tax liability.

The following ready reckoner is useful to approximate timing of first thinnings in a Sitka spruce plantation. The ready reckoner estimates yield class (YC) for Sitka spruce based on top heights (metres) at age 10 and uses this to approximate timing of first thinnings.

Top height (m)	Yc	Age to plan forest road	Age to construct forest road	Age of first thinning
2.6 – 2.9	12	22	23	24
3.0 – 3.4	14	20	21	22
3.5 – 3.8	16	19	20	21
3.8 – 4.0	18	18	19	20
4.5 – 4.9	20	17	18	19
5.0 – 5.4	22	16	17	18
5.5 – 6.0	24	15	16	17
6.1 – 6.4	26	14	15	16
6.5 – 7.0	28	13	14	15
7.0 – 7.5	30	12	13	14

Table 1. Ready reckoner to estimate timing of first thinngs in Sitka spruce*

* Source: Magner, 2012. Adapted from Hart (1991), Forest & Wildlife Service (1975), Rollinson (1985) and Hamilton & Christie (1971).

What is yield class?

Foresters use the term ‘yield’ to refer to the productive capacity of a forest. Yield class is the average volume production of a crop in cubic metres (m³) per hectare (ha) per year.

Step 1

Step 1: Know what you are selling

Selling timber without measuring the volume is like selling livestock without weighing the animals. It is advisable to undertake an inventory of your plantation before you sell your timber to assess the: species, productive area, stocking, quality and estimated volume.

What is an inventory?

A forest inventory is a systematic sample of trees in a plot representative of the entire plantation. The volume of timber in the trees is estimated by obtaining two measurements: DBH (diameter at breast height) and height, and then applying these to volume tables.



Forest Assessor

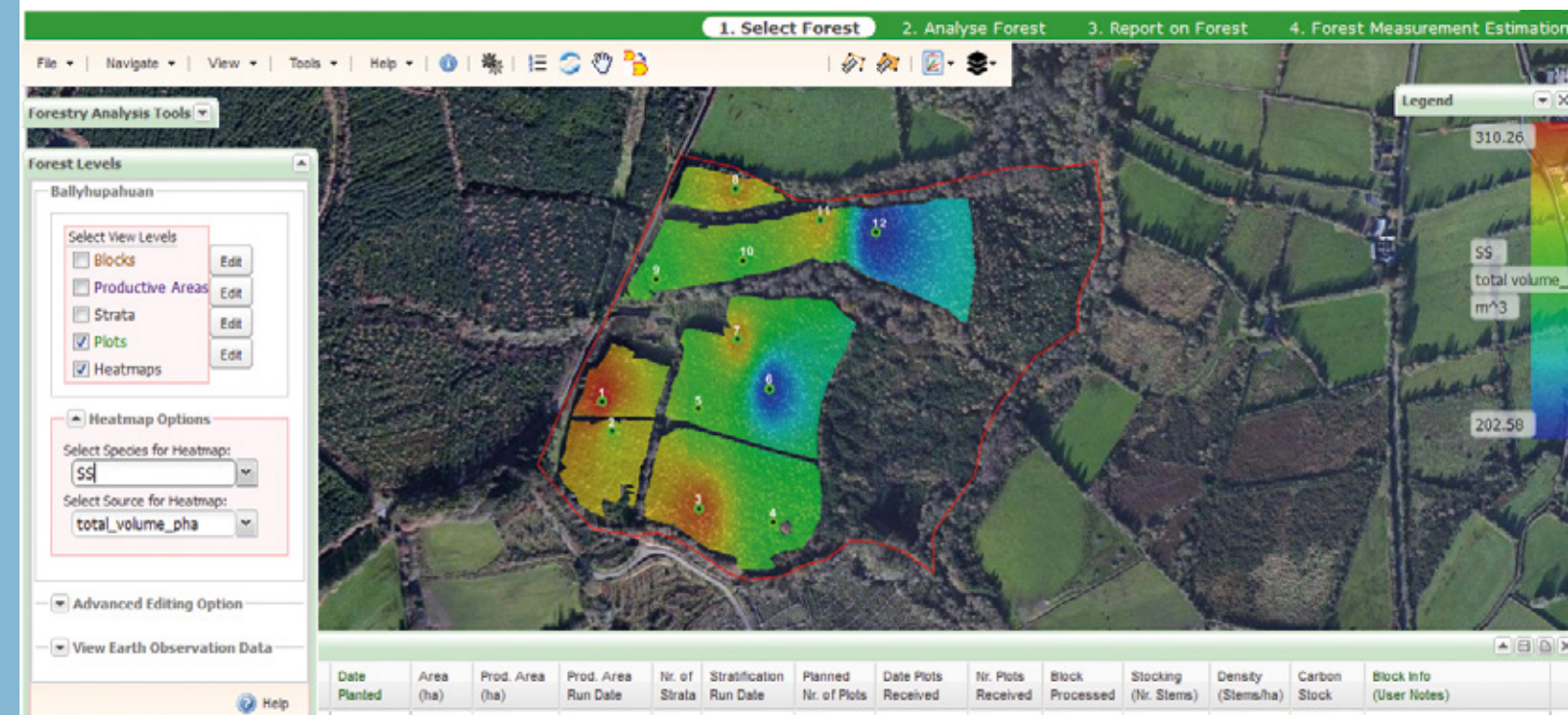
IFA, in association with Treemetrics, offers a new independent measurement and analysis service to forest owners. Treemetrics are international leaders in forest measurement, forest valuation and timber yield optimisation. The Forest Assessor provides a more accurate analysis of your forest compared to traditional inventory methods, in addition it utilises new technology to provide details on potential product mix. This will allow the forest owner to cut timber to the highest value timber products to maximise profits.

For more information or to book a service call the IFA's Forest Assessor on 1890 989 398

Inspection paths

Prior to undertaking an inventory or just to make your forest more attractive to potential buyers, you should cut inspection paths into your forest. Inspection paths are essential to gain access into the crop and assess the crop.

Inspection paths should be straight and are cut by removing the branches between two lines of trees to head height. Parallel paths should be cut 50 to 100 metres apart depending on the size of the forest.



Step 2

Step 2: Get to know the market

Whether it is your first time selling timber or you have experience, it is essential to gather as much market information as possible. It is important to take time to get to know the buyers, to understand the buyers' requirements and the market price before you sell your timber.

How timber is sold

In the private forest sector timber is typically sold by weight. The three main ways of selling timber are:

- **Standing sales** - You sell timber as it stands in the forest at an agreed price per tonne in advance of harvesting. The buyer is responsible for thinning and harvesting.
- **Roadside sales** - You sell timber at an agreed price per tonne to the buyer on the forest road. The harvesting contractor is paid by you. The haulage is covered by the buyer.
- **Mill gate sales** - The buyer pays for the timber delivered to their yard or sawmill at an agreed price per tonne. You pay for the harvesting and haulage cost.

Each option gives you more or less control of the harvesting operation and marketing of timber. Irrespective of the way you choose to sell your timber it is important that you know what you are selling and the value of the product.

It is important when selling by weight (tonnes) that the timber is removed from the forest within an agreed timeframe (15 days). Timber that is left at the forest roadside for a longer period will lose weight and this will reduce your payment.

Marketing plan

Before you market your timber you need to know the following:

- When will your forest be ready to be thinned? (taking into account that you will need to apply for a felling licence, get forest road grant and construct a road)
- What potential products do you have in your forest? (pulp, stake wood, pallet wood and sawlog)
- How much of each product do you have?
- How will you sell your timber? (standing, roadside or millgate)
- What is the current market value of each potential product?
- Who are the potential buyers?

It is poor practice to rush into a timber sale without knowing the potential value of your timber and taking steps to protect your forest's long-term potential. It is recommended that you talk to different buyers, foresters and other forest owners in advance of selling your timber. Remember you can never gather too much information.

Timber market price

As trees grow in size they increase in volume and become more valuable. The market price you will be paid for your timber is dictated by a number of factors: tree species, stem quality, height and diameter. The tree stem diameter and the length determine the type of product.

Product type	Length	Top diameter
Pulp wood	3.0m	> 7cm
Stake wood	1.5-1.8m	7-12cm
Pallet wood	2.5-3.1m	12-20cm
Sawlog	3.7-6.9m	16 to 20cm plus

Table 3. Timber product categories

Other factors affecting timber market price

Taper

Taper is defined as the reduction in diameter from the large end of a stem to the small end. Taper is measured at different lengths and diameters, and prices reflect the quantity and quality of products that can be manufactured from these dimensions.

Volume of sale

On large sales, fixed harvesting costs can be spread over the larger volumes, so the buyer can pay more per tonne for the timber.

Distance to market

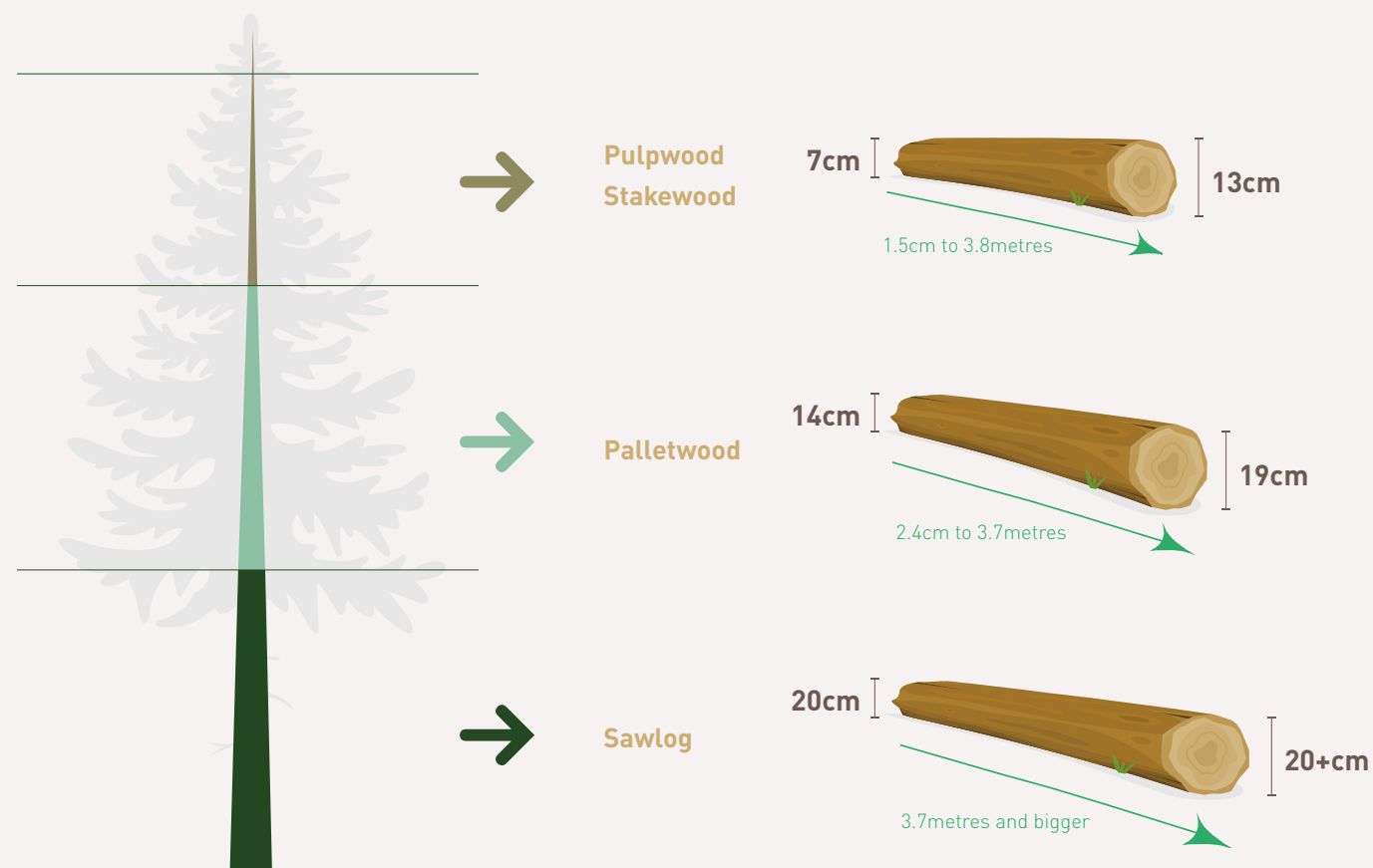
The closer the forest is to the sawmill, the lower the transportation costs, the more the forest owner will receive.

Site accessibility

The ease with which the plantation can be reached affects the selling price.

Market conditions

Prices for forest products can fluctuate widely depending on demand. Timber buyers will often pay more for certain forest products when their inventories are low to ensure the continuance of mill operation.



Step 3

Step 3: Forest access

Proper access to your forest is essential when you are harvesting and will make your forest more attractive to potential buyers. Forest roads are crucial for providing access to the forest as well as for the loading and haulage of timber harvesting.

Loading of timber is illegal on public roads therefore even a small plantation will require construction of a new harvest road or the upgrading of an existing one to provide a loading area for timber.

Forest roads scheme

To help you construct a forest road there is a Forest Road grant available from the Forest Service. Forest roads should ideally be built well in advance of the first thinning operation to allow the road to settle and so cope better with the extensive wear and tear of harvesting and timber haulage.

All road grant applications must be completed and submitted by a registered forester. The road must comply with the Forest Standards and Procedure Manual and the Forest Road Manual, which outlines the guidelines for the design, construction and maintenance of forest roads. These can be found on www.ifa.ie/sectors/forestry/harvesting.

The grant provides for 100% of eligible costs, however, there is a maximum payment of €40/metre and a maximum of 20 metres of road per ha.



Forest Road Entrances

Where a farmer is creating a new entrance or modifying an entrance, **an additional bellmouth allowance of 20m applies per forest plantation subject to costs incurred.**

Where the bellmouth is at least 2m below the surface of the existing public road an additional 30 m will be allowed per forest entrance.


Additional supports are also provided for:

Special construction works (SCW): The SCW grant is included in the scheme for 50% of the cost of the SCW, up to a maximum of €5,000 per application, whichever is the smaller. This provision is primarily aimed at facilitating the construction of forest roads in environmentally sensitive sites.

Connecting forest roads: Forest road developments which connect to an existing forest road network in a public, state owned or private forest can also be supported on application, subject to certain criteria. If a forest is over 20ha or if the terrain is difficult, it must also be assessed by an engineer. The forester should arrange for an engineer to carry out an inspection and submit the engineer's report to the Forest Service, along with the road grant application.

Felling licence

You are legally required to apply for a felling licence to cut down any tree of any age (including trees which form part of a hedgerow). Therefore you will need to apply for a felling licence before you start to construct your forest road.



Applying for a felling licence

You do not need a professional forester to apply for a licence.

Felling licence application forms can be found on www.ifa.ie/sectors/forestry/harvesting.

State the afforestation Contract Number (e.g. the FP, OP, CA, or CN No.) assigned to the plantation if applicable.

Include 2 maps with application. A 6" Ordnance Survey map with the proposed felling site clearly outlined and a Discovery location map.

Include an inventory/harvesting plan for the plantation. The plan should include species, area, age, DBH of the trees, top height of the trees and volume removed per hectare.


Send your application and documents to: Felling Section, Forest Service, Johnstown Castle, Co. Wexford. If you have any questions talk to the Felling Section on 053 9163400 or email felling.forests@agriculture.gov.ie.

Currently there are two types of felling licence a General and Limited Felling Licence

Licence type	Purpose	Duration	Application	Replanting obligation?
General Felling Licence	Clearing Road Lines Normal thinning operations	5 years or at the discretion of the Forest Service Inspector.	Directly to Forest Service	Yes – there is a replanting obligation following clearfell
Limited Felling Licence	Clearfelling Removal of individual trees on the farm Site development	2 years	Via your local Garda station	Yes – there is a replanting obligation following clearfell However, you can plant alternative site of same area and quality in lieu of felled trees, subject to Forest Service approval. No – replanting is not required on areas less than 0.5ha if being used to construct dwelling for own or family use

The felling licence procedure will be changing in the near future when the regulation in respect of the Forestry Act 2014 is passed. Under the Forestry Act 2014:

- One felling licence type for all harvesting operations
- The licence will be valid for up to 10 years and may be extended for up to an additional 5 years.
- Be a requirement to erect a site notice in the area of tree felling to advise the public.



Legal responsibility

When you receive your felling licence it is very important that you read through the licence, check the expiry date and familiarise yourself with the conditions of the licence. The farmer as the applicant must ensure that the terms and conditions of the felling licence are adhered to by contractor.



Step 4

Step 4: Market your timber sale

You can market your timber sale by using the services of a professional forester or by contacting local sawmills and timber buyers directly. It is crucial that you present yourself as an informed seller. Buyers are less inclined to offer top price to sellers who are unsure of the products they are selling or the current market price. If you are unsure it is recommended that you consider hiring a professional forester.

It is advisable to provide potential buyers with as much information as possible about the forest, therefore a copy of the inventory report with information on species, volume, stocking etc. and maps should be circulated to all potential buyers.

What is the best price?

The highest bidder may not necessarily be the best to meet your overall objectives, the primary aim of a thinning operation is to improve the quality of the forest to maximise sawlog production. It is important to ask:

- For references from the last clients.
- Fee structure, do they charge a flat rate or a percentage of the timber harvested.
- Services provided.
- Estimated timeframe to complete the operation.

It is wise to contact as many buyers as possible, competitive bidding by several timber buyers usually assures you get a higher price for your timber. A typical timber sale involves a buyer visiting your forest and offering a bid for your timber. However, if you have supplied them with an inventory report they may be happy to make an offer over the phone. A list of sawmills, timber buyers and contractors per region has been produced by Teagasc (see Appendix 1).

Talk to the harvesting operator

The importance of talking with the harvesting operator cannot be over emphasized so that he understands your requirements. It is recommended that you:

- Check the references of the operator.
- Meet the operator on site prior to operations starting to discuss requirements and contract.
- Get the operator to calibrate the harvester head. Harvesters come equipped with computerised measurement systems, which measure the length and diameter of the stem during delimbing. Every time the stem is cut, the system records the assortment and the volume of the log. If properly managed and maintained i.e. "calibrated" this means there is an accurate record of the timber harvested.
- Agree with the operator to get a print out from the harvester on a regular basis.
- Ask for a copy of the operators Public & Employer Liability insurance and check the business description.

Step 5

Step 5: Timber sales contract

Before a single tree is cut, you and the buyer should sign a written contract. A handshake is a good start but always make sure what was discussed and agreed is written down.

A timber sales contract is one of the most important elements leading to a successful and profitable timber sale. The contract does not have to be long or technical, merely thorough and accurate.



IFA Timber Sales Contract

IFA have produced a Timber Sales contract that is available to members by contacting the Farm Forestry section on 01 426 0343.

IFA recommends that farmers contact their own solicitor to get independent legal advice and amend contract to suit their own particular circumstances.

If you are using a different contract make sure it contains the following:

- Location and boundaries of sale.
- Description of the timber to be sold (species, volume, number of trees).
- Agreed selling price (either price per/m³ or price per product category) standing price per/tonne or price per tonne per product.
- Payment schedule. It is important that the contract specifies an agreed timeframe for payment and for the timber to be removed. As you will be paid by weight it is very important that the timber is removed promptly.
- The time allowed to complete the harvesting operations.
- Adherence to Forest Service Code of Practice, environmental guidelines and conditions of felling licence.
- Repair and reinstatement of fences, roads, gates, drains, watercourses etc. that may have been damaged during harvesting.
- Penalties for excessive damage to residual forest.

Step 6

Step 6: Develop a harvest plan

Thinning is the most powerful management tool available to forest owners to manipulate the development of their forest and improve the overall quality and log size of the final crop. The main aim of thinning is to improve the quality of the plantation through the removal of deformed or small trees and to focus future growth on the trees with the potential to produce the most valuable sawlog.

A harvest plan should include a good map with the boundaries marked of the harvest area, accompanied by a description of all the relevant information and environmental issues. The operational harvest plan should address the following:

- Legal requirements e.g. conditions of the felling licence.
- Intended volume to be removed and the tree size/stocking etc.
- Thinning cycle.
- Both felling and extraction machinery that is suitable to be used on site.
- Timing and weather constraints on operations.
- The need for ancillary structures e.g. sediment traps, temporary bridges.

For more detailed information it is recommended you refer to the Irish Thinning Protocol, which is available to download on www.ifa.ie/sectors/forestry/harvesting.

Thinning system

The most commonly used thinning system in Ireland involves systematically removing lines of trees to provide access for the harvesting machine. Typically 1 line in 7 is removed at first thinning stage. The remainder of the volume is made up of selectively thinning the deformed or smaller trees to help stimulate the growth of the remaining trees and leave a fairly uniform crop.



Figure 3: Rack and Selection Thinning - 1st Thinning

This system allows access into the crop for machinery and the racks are used in second and subsequent thinnings to selectively thin. Selective thinning involves the removal of trees on the basis of size, quality and their position in the canopy.

There is a limit to the volume of timber harvested in a thinning operation, removing too many trees can reduce the ability of the plantation to recover, whereas removing the bigger trees reduces long-term timber production. Depending on the growth rates of the trees (i.e. yield class) it is estimated that between 49 – 84m³/ha can be removed for 5 year thinning cycles without affecting future volume production (Teagasc, 2012).



Environmental consideration

Harvesting, of all the forest operations, has the potential to have the greatest impact on the forest environment and the wider landscape. The harvest plan should identify if the forest lies within or contains a:

- Special Area of Conservation (SAC), Special Protection Area (SPA) or National Heritage Area (NHA),
- Aquatic zone
- Is within 6km upstream of the Freshwater Pearl Mussel (FPM) catchment; and
- Important habitats that should be retained for biodiversity purposes.

The Forest Service have produced a suite of environmental guidelines including Forest Harvesting and the Environment, Forestry and Water Quality to minimise environmental disturbance and support best management practices.


Step 7

Step 7: Health and safety responsibilities

Health and safety in forest harvesting should be a priority. Whether you are a forest owner, forester or contractor there are legal duties to fulfil in order to ensure that people's safety and health is not put at risk during forest harvesting.

Forest owners' health and safety responsibilities

If you are planning to sell the timber standing to the sawmill, harvesting contractor or other party who will take on the work themselves, then your responsibilities are limited to that of a landowner.

	Landowner duties when selling timber standing
	<ul style="list-style-type: none">• Get written agreement regarding who will be the Forestry Works Manager.• Consider how machines and trucks will access the worksite.• Consider how forestry operations will affect members of the public, neighbours and local community.• Gather information on the hazards in or around the forest (overhead power lines, steep terrain and sections of trees that are windblown or diseased).• Pass this information to the Forestry Works Manager.

However, if you intend to tender the work of felling and haulage to contractors, where the sale of the logs to the sawmill or other party will be handled by yourself, then you have duties of both landowner and Forestry Works Manager - as listed below.

	Landowners & Forest Works Manager duties when directly engaging forestry contractors
	<ul style="list-style-type: none">• Prepare written risk assessment.• Prepare map of the forest showing the worksite, access roads and potential hazards - overhead power lines, steep terrain, rivers, windblow, diseased trees etc.• Ensure that all contractors are competent, with the necessary health and safety training.• Monitor and record the health and safety of the operations at least once per week.• Consider how machines and trucks will access the worksite.• Consider how forestry operations will affect members of the public, neighbours and local community.

For further information there is a Code of Practice for Management Safety and Health in Forestry Operations see Appendix 2.

Step 8

Step 8: Monitor harvest operations

It is advisable that you meet with the harvesting operator prior to operations to ensure compliance with the contract, felling licence and all other requirements. If you and the harvesting operator act in partnership the chances of a successful operation increase greatly.

Even if you have signed the timber sales contract it is a good idea to continue to monitor the operations as there may be instances when the operator's interpretation may not be the same as yours.

It is important to ensure that the harvester is correctly calibrated so a full account of the volumes by products harvested can be requested. The frequency with which you receive this information is up to you but it is recommended that it be provided on a regular basis. It is best to talk to the harvester operator and agree how and when this information will be provided.

The harvester information can then be compared with the weight dockets to monitor timber sales and ensure that the timber felled is delivered to the sawmill.



What does calibrate the harvester mean?

Modern harvesters come equipped with computerised measurement systems, which measure the length and diameter of the stem during delimbing. Every time the stem is cut, the system records the assortment and the volume of the log. If properly managed and maintained i.e. "calibrated", this means there is an accurate record of the timber harvested.

Get the operator to calibrate the harvester head before he starts harvesting operations.

Step 9



Step 9: Timber security

Timber security is a big issue, it is important that you protect your investment and put in place safeguards to stop timber being stolen from your forest. There are a number of precautions that you can take to prevent the theft of timber when selling:

- Install a gate/barrier at the entrance of your forest.
- Make an agreement between you and the successful bidder that a text message is sent to you prior to haulier entering the site.
- IFA recommends that the farmer or his agent should meet the haulier on site to open the gate and be present when the timber is being removed.
- A docket box should be put up at the gate of your forest and a docket placed in the box for each load removed. The time of removal and which products were removed should be recorded on the docket. This can be correlated with the information from the harvester and weigh bridge dockets from the sawmill.

Step 10

Step 10: Forestry Taxation



Income tax

Since the 1st January 2016 income from forests managed on a commercial basis are exempt from Income Taxes for individuals and companies. IFA secured the removal of the High Income Earner Restriction, which limited the income exemption to €80,000 per annum, as it was unfairly taxing farmers' once off payment at the end of a long growing cycle.

PRSI

The income from commercial forests, including premium is reckoned for the purposes of PRSI.

USC

The income from commercial forests, including premium is reckoned for the purposes of USC.

The standard USC rates are:

- 1% on income up to €12,012
- 3% on income from €12,013 to €18,668
- 5.5% on income from €18,669 to €70,044
- 8% on income from €70,045 to €100,000
- 11% over €100,000 on self-employment income only.

VAT

Forestry is similar to farming for VAT purposes.



VAT rate for standing and felled timber:

- an unregistered owner adds flat rate VAT @ 5.2% to an invoice to compensate for VAT inputs that were incurred but cannot be recovered.
- Where the owner is registered for VAT, timber sales are subject to VAT at the standard 23%. Farmers do not have to register for VAT unless their income from non-agricultural activities exceed 37,500 per annum.
- A registered harvesting contractor charges VAT at 13.5% to the farmer.

Unregistered farmers

When selling timber, an unregistered farmer adds VAT at a flat rate of 5.2% to compensate for VAT paid on costs. For unregistered farmers, it is important to have a written contract with the purchaser, which states the price per tonne excluding VAT. Therefore it is important to speak with the merchant prior to the deal being struck.

In some cases, the farmer may be able to claim VAT on expenditure on ground preparation, fencing and roadways, etc. (fixed capital expenditure). VAT is reclaimed using the VAT 58 form (see form for details of qualifying expenditure).

Registered farmers

For unregistered farmers, it is important to have a written contract with the purchaser, which states the price per tonne excluding VAT.

Appendix 1

APPENDIX 1

CONTACT LISTS FOR TIMBER BUYERS & CONTRACTORS IN IRELAND

(These details are sourced from Teagasc and do not imply any recommendation or endorsement by IFA.)

Contact list for timber buyers & contractors based in Munster					
County	Name	Location	Contact details	Business	Products wanted
Clare	Aurora Energy Eco Fuels	Kilmaley	065 7087893	Timber buyer/Woodchip	Pulpwood
	C Kelly Forestry	Inagh	087 2673696	Buyer/Road/Harvester	All products
	Clare Wood Chip Ltd	Feakle	086 6993146	Timber buyer/woodchip	Pulpwood
	Forestlink Ltd	Shannon	087 8038138	Timber buyer	
	Gerry O Leary	Kilmaley	086 3971916	Timber buyer/Harvester	
	Lough Graney Stakes	Caher	061 925188	Timber buyer	Stakewood
	Martin Quinn, East Clare Forestry Services	Tulla	087 0916111	Buyer/Road/Harvester	All products
	Wayne Skerritt	Maurices Mills	086 8539837	Timber buyer	
Cork	Cork BIOKEL	Macroom	087 2364898		
	Dave Slattery Harvesting	Mitchelstown	087 2514712		
	Grainger Sawmills	Enniskeane	023 8822500		
	Horgan Brothers	Macroom	087 2528326	Timber harvesting / haulage / buyer	Pulpwood and firewood
	Martin Brew	Inishannon	086 3740368	Broadleaf thinning contractor	
	O'Laoire Mini Timber	Macroom	086-3028965		
	Palfab	Lissarda	086 2581284		
	Rosmead Limited	Mitchelstown	087 2514712		
	Tomas Murphy	Kilnamartyra	086 2537061		
	William O'Brien	Coolboy, Kilbehenny	086 0523063	Firewood processor	
Kerry	Michael Spellman	Killarney	086-3818142	Timber buyer	Small/Large Sawlog
	Michael Quirke	Cahirciveen	087 9475309	Timber buyer/woodchip	Pulpwood
	Seamus Murphy	Killarney	087-6919977	Harvester/Timber buyer	All products
	Maurice Browne	Scartaglin	087-6737490	Harvester/Timber buyer	All products
	Edwin Stryker	Knocknagoshel	086 2535915	Timber buyer/woodchip	Pulpwood
	(John) Casey Fuels	Killarney	087 6322276	Timber buyer/woodchip	Pulpwood
Limerick	Deel Forestry – Kieran	Rathkeale	087 2630234	Timber harvesting/road construction	All products
	McMahon Eco Fuels	Killeedy	069 85885		
	Mark Dunworth	Kilgrogan, Adare	087- 8347676		
	Thomas O'Neill	Castleconnell	061 372088		
Tipperary	Medite Europe Ltd	Clonmel	052 6182300		
	Irish Hardwoods	Dundrum	062-71101		
	John McGrath	Clonmel	086 2736713		
	Michael Fahey	Littleton	087 2712967		

Contact list for timber buyers & contractors based in Munster					
County	Name	Location	Contact details	Business	Products wanted
	Michael Standish	Roscrea	087 2763454		
	Forestry Services	Clonoulty	087 6579352		
	Oliver Kelly Timber	Clonmel	087 6279253		
	Seamus Fox	Mulnahone	087 2853201		
	Patrick Williams	52 Carrigeen, Clonmel,	086 8871442	1 st thin contractor	
	Tom Breedy	Kilcaroon, Ballyporeen	086- 8211532	Broadleaf thin contractor	
Waterford	Smartply Europe	Slieverue	051-851233		

Contact list for timber buyers & contractors based in Ulster					
County	Name	Location	Contact details	Business	Products wanted
Cavan	Cavan Tree Services	Drummary, Crossdoney	086 2768221	Tree care	
	M & F Timber Harvesting	Main St., Swanlinbar	087 2568635	Timber buyer, harvesting	All products
	Padraic O Reilly	Main St., Swanlinbar	087 6037813	Timber buyer, harvesting	All products
	Austin McGurran	Rahaghan, Ballyconnell	086 8204116	Transport, sawdust, wood chip, shavings	Sawdust, wood chips and shavings
Donegal	Alexander Smyth	Convoy	085 1233375	Timber buyer, harvesting	All products
	Doherty Sawmills – Paddy	Ballinamore, Cloghan	074 9146135	Timber buying, hauling	Stake, strainers
	Drenagh Sawmills – Lee	Limavady	048-77765611	Timber buying, harvesting, hauling	Stake, pallet, sawlog
	Ecowood Energy – Malachy	Buncrana	086 8042607	Timber buyer	Pulpwood
	Glenfin Forest Services – Joey	Glenfin	086 6040011	Timber buyer, harvesting, fencing, timber measuring, skyline available	All products
	McCools Sawmills – Dan	Stranorlar	074 9131293	Timber buyer	Sawlog, pallet
	McLoughlin Tannalised Fencing Posts – Tony	Termon	074 9139182	Timber buyer	Stake, strainers
	Michael Brolly	Convoy	086 2623813	Timber harvesting	
	Moore Harvesting – Martin	Narin, Portnoo	087 2546502	Timber harvesting	
	Mullin’s Sawmills – Brendan	Donegal Town	087 9528853	Timber buyer, harvesting, hauling	All products
	North South Harvesting – Michael	Omagh, CoTyrone	048 82259555	Timber harvesting, hauling	
	North West Forest Services – Sean	Stranorlar	087 2507383	Timber harvesting, hauling, roads	

Contact list for timber buyers & contractors based in Ulster					
County	Name	Location	Contact details	Business	Products wanted
	Paul Lavery	Stranorlar	086 2030475	Timber buyer, harvesting	All products
	Raudon Teo	Fintown	074 9551495	Timber buying, harvesting, hauling	Stake, pallet, sawlog

Contact list for timber buyers & contractors based in Leinster					
County	Name	Location	Contact details	Business	Products wanted
Carlow	Denis Shannon	Carlow/nationwide	086-2031657	Thinning hardwoods / softwoods Timber extraction	Hardwoods / softwoods – firewood
	Envile Forestry	Borris	087 2500457		
Kildare	Murray Tree Care	Monasterevin	086 8857179	Timber buyer / chainsaw / Timber extraction	Hardwoods for firewood
	Imperative Energy	Maynooth	01-6510344		
Kilkenny	A Team Tree Services	Cuffesgrange	056 7729734		
	A.B. Barrowmount	Goresbridge	086 1713259		
	D Pellets		056-7768619		
	Roland Forestry	Hugginstown	086 2577346		
	Sean Hoskins Forestry	Skeaghvasteen	086 038 4742	Thinning hardwoods / timber extraction / firewood processing	
	Templeorum Hardwood	Piltown	086 8489338		
	Tom Dwyer		087 2589039		
Longford	Glennon Brothers Timber	Dublin Road	086 2551086	Timber buyer	Mainly sawlog
	Longford Timber	Drumlish	087 2531967	Clear felling contractor	
Laois	Damien Brophy	Mountrath	087 2236454	Timber / harvester / buyer	Stake, pallet, sawlog
	Jack Cuddy, tractor & trailer	Camross	087 9023893	Timber harvester	
	Coolrain Sawmills	Coolrain, Portlaoise	057 8735152	Sawmill / Timber buyer	Stake, pallet, sawlog
	Lalor Transport Ltd	Mountrath	087 9194946	Timber haulier	Haulage provider
	Laois Bailey woodchip	Ballacolla	087 2580738	Woodchip supplier	Pulpwood
	Laois Sawmills	Portlaoise	057 8621075 / 086 2794872	Sawmill / Timber buyer	Stake, pallet, sawlog
	Leo Brophy	Mountrath	087 7474955	Thinning conifers / hardwoods/ tree felling	
	P.J. Cuddy	Mountrath	087 2625020	Timber clearfell harvester	Mainly sawlog
	Pat Collier Timber Harvesting	Coolrain	087 9693284	Timber harvester / buyer	
	Peter Sheeran Timber Harvesting Ltd.	Mountrath	087 9677382	Timber harvester / buyer	Stake, pallet, sawlog

Contact list for timber buyers & contractors based in Leinster

County	Name	Location	Contact details	Business	Products wanted
	Raymond O'Keefe	Abbeyleix	087 2343746	Large timber felling or haulage	
	Tommy Kelly	Portarlinton	087 2583674	Harvester / Timber buyer	Stake, pallet, sawlog
	Worrell Harvesting	Ballybrittas	045 529574	Timber buyer / harvester / woodchip / timber haulage	All products
Offaly	Bord Na Mona	Leabeg, Tullamore	057 9345900 086 2341140 086 3426933	Wood chip buyer	Pulpwood (logs), woodchip buyer
	Clonmore Sawmill	Tullamore	087 2600375	Timber buyer	Mature hardwood & softwood
	Eamon Flaherty Timber Extraction	Kinnity	086 3510840	Timber buyer / harvester / haulier	All products
	Icon Forestry	Killeigh	083 3701308	Inspection paths, chainsaw felling & extraction	
	Nordale Enterprises Ltd	Banagher Sawmills	057 9151318	Timber buyer	Sawlog
	Standish Sawmills	Roscrea	087 2642032	Timber buyer	Stakewood
	Tottenham Timber	Tullamore	086 8362522	Timber harvesting & marketing	
	Vaughan Tree Care Ltd. Forestry & Timber		087 2544129	Felling licence applications, broadleaf thinning, chainsaw felling	Buy timber for firewood
Westmeath	Roy Ashmore Harvesting	Mullingar	087 2754606	Timber buyer	Mainly firewood
Wexford	Lightfoot Forestry	Gorey	086 8060847		
	John Jordan	Enniscorthy	087 2867983		
Wicklow	East Log Harvesting	Aughrim	086 2576606		
	Edward Keogh	Donard	087 2499924		
	Larry Byrne and Sons	Glenealy	087 6813640		
	Roundwood Harvesting	Roundwood	087 2545215		

Source: Teagasc Forestry 2014

Appendix 2



APPENDIX 2

INFORMATION ON THE HEALTH AND SAFETY RESPONSIBILITIES OF FOREST LAND OWNERS AND MANAGERS WHO INTEND TO FELL THEIR TREES

Information Sheet

Over the 5 year period 2009 to 2013 a total of 9 persons have suffered a fatal accident arising from the use of chainsaws or tree felling work activities.

The Teagasc National Farm Survey indicates that about 6.5% of all injuries, in the Agriculture & Forestry sector, are chainsaw or wood related indicating that approximately 120 serious injuries occur each year. If you intend to apply for or have already received a felling licence, you must be aware of your Health and Safety responsibilities in regard to felling trees. The extent of these responsibilities depends on the contractual arrangements you may enter into for tree felling.

The Code of Practice for Managing Safety and Health in Forestry Operations published by the Health and Safety Authority sets out the legal duties on Landowners, Forestry Works Managers and Contractors. The law requires that, during the planning and carrying out of forestry operations, a number of safety and health duties be fulfilled, including:

- Preparing written risk assessments
- Setting out safe working procedures
- Ensuring operators are competent
- Selecting suitable equipment for the job
- Supervising and monitoring the work
- Protecting public safety and health

Forestry Management Companies

Where the Landowner engages the services of a Forestry Management Company to commission and manage the contractors involved in tree felling or harvesting operations then the Forestry Management Company will have the duties of the Forestry Works Manager.

If the Forestry Management Company is engaged in an advisory capacity only then the Forestry Management Company should bring the Health and Safety requirements set out in the Code of Practice to the attention of the Landowner.

If you as the landowner/farmer are intending to put out the work of tree felling and haulage of logs to contractors and where the sale of the logs to a sawmill or other client will be handled by yourself, then you have duties of both the Landowner and Forestry Works Manager.

Landowner duties after directly engaging forestry worksite contractors	
Your Main duties as Landowner	Your Main duties as Forestry Works Manager
<ul style="list-style-type: none">Consider how machines and trucks will access the worksite.Consider how forestry operations will affect members of the public, neighbours and local communities.Gather information on the hazards in or around the forestry worksite (overhead power lines, steep terrain, sections of trees (which are windblown or diseased)).	<ul style="list-style-type: none">Prepare an outline risk assessment in writing for the work on site.Prepare a map or drawing of the forest showing the worksite, access roads, overhead power lines, steep terrain, sections of trees which are wind blown or diseased.Ensure that all contractors are competent, have the necessary health and safety training (get copies of training certificates for operators of harvesters, forwarders, chainsaws).Monitor and record the health and safety of the operations on the worksite at least once per week.

If you as the landowner/farmer are intending to sell the standing trees to a sawmill, to a harvesting contractor or other client who may take on the work themselves or engage contractors for the felling and haulage, then your responsibilities are limited to that of the Landowner. In this case the role of the Forestry Works Manager then falls to either the sawmill, harvesting contractor or other such client.

Landowner duties – standing sale
<ul style="list-style-type: none">Get written agreement on who will be the Forestry Works Manager.Consider how machines and trucks will access the worksite.Consider how forestry operations will affect members of the public, neighbours and local communities.Gather information on the hazards in or around the forestry worksite (overhead power lines, steep terrain, sections of trees which are windblown or diseased).Pass on this information to the Forestry Works Manager.

Further Information

Health and Safety Authority (www.hsa.ie), Email: wcu@hsa.ie, Tel : 1890 289389

Further HSA Guidance

- The Code of Practice for Managing Safety and Health in Forestry Operations
- Are you competent to operate a chainsaw safely?
- Guide to Safe Working with Timber and Chainsaws



IFA

