

WAIKATO REGIONAL COUNCIL PROPOSED WAIKATO REGIONAL PLAN CHANGE 1

WAIKATO AND WAIPA RIVER CATCHMENTS

Submission on a publically notified proposed Regional Plan prepared under the Resource Management Act 1991

On: The Waikato Regional Councils proposed Waikato Regional Plan Change 1 – Waikato and Waipa River Catchments

To: Waikato Regional Council
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I am not a trade competitor for the purposes of the submission but the proposed plan has a direct impact on my ability to farm. If changes sought in the plan are adopted they may impact on others but I am not in direct trade competition with them.

I wish to be heard in support of this submission.

If others make similar submissions, I would consider presenting a joint case with them at the hearing.

L Aston

.....March 2017
LUCY ASTON

WAIKATO REGIONAL COUNCIL PROPOSED WAIKATO REGIONAL PLAN CHANGE 1

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Introduction

Thank you for the opportunity to submit on the Waikato Regional Councils proposed Plan Change 1.

I am currently a Head Shepherd in Taupo, however, have been planning to enter into a farming partnership with my family. We have always wanted to purchase a farm in the Waikato Region, but Plan Change One has removed my confidence in farming/investing in this region. This is due to the ability of Plan Change one to affect/limit the future potential of farms in the Waikato Region.

In my current position as a Head Shepherd I have been involved in strategies to mitigate leaching, and reduce our impact on the Waikato River (as the farm I work on is in the catchment zone). I have every intention of continuing to strive to minimise our environmental impact in the future as a farm owner.

WAIKATO REGIONAL COUNCIL PROPOSED WAIKATO REGIONAL PLAN CHANGE 1 – WAIKATO AND WAIPA RIVER CATCHMENTS

The specific provisions of the proposal that this submission relates to and the decisions it seeks from Council are as detailed in the following table. The outcomes sought and the wording used is as a suggestion only, where a suggestion is proposed it is with the intention of “or words to that effect”. The outcomes sought may require consequential changes to the plan, including Objectives, Policies, or other rules, or restructuring of the Plan, or parts thereof, to give effect to the relief sought.

The specific provisions my submission relates to are:	My Submission is that:		The decision I would like the Waikato Regional Council to make is:
	SUPPORT/OPPOSE	REASON	RELIEF SOUGHT
<p>Objective 1 and Table 3.11-1</p> <p>By 2096, discharges of nitrogen, phosphorus, sediment and microbial pathogens to land and water result in achievement of the restoration and protection of the 80-year water quality attribute</p>	<p>Support in part with amendments</p>	<p>I support the restoration and protection of our waters in the long term. However, I believe the targets set are not achievable. This is especially due to the last 150 years of population growth and activity, such as hydro-electric dams, coy carp, towns’ and cities’ storm-water run-off and waste water treatment plants, historic unlined landfills along the river edges, current landfills, Huntly Power Station and other point source pollution.</p> <p>Given that historical Council policies have allowed river contamination. It is Furthermore, the current situation has eventuated as a result of historic Council policies which have allowed contamination of our rivers. It is unjust that there is a sole focus on discharges of nitrogen, phosphorus, sediment and microbial pathogens from farming businesses which are being identified and targeted as the main focus of the degradation of our rivers.</p>	<p>Amend Table 3.11-1 so that water quality targets are achievable and that farmers and farming communities remain prosperous <u>currently</u> as well as during the intended 80 year period.</p> <p>Amend Objective 1 to include discharges from other point sources of pollution including urban discharges.</p> <p>Amend Table 3.11-1 so that the numerical targets do not apply during flood events</p>

Objective 3.11.2.1 New technology required and further restrictions on land use to achieve the water quality outcomes.	Oppose in Part with amendments	The short life span on the plan change (at 10 years) removes any confidence in farm ownership being viable in the long term. This is due to the further restrictions the plan will enforce on land use in the future.	I seek 20-30 year approach with clearly established science based interim targets and bottom lines for water quality established up front now which will provide certainty for rural communities and farmers and the viability of their current and future investment.
Objective 2	Support with amendments	This plan does not preserve the long term well being of the Waikato and Waipa communities, as it in no way supports their social, cultural or economic health. This is predominantly so for dry-stock farmers.	Place more focus on providing for the long-term social, cultural and economic health of the Waikato and Waipa communities. This will preserve the long term well being of these communities.
Objective 4 People and Community Resilience	Support with amendments	We support objective 4 in relation to providing for People and community resilience, however as currently proposed the objective fails to provide for this outcome because it recognises that as currently proposed PC1 will not achieve its objectives and further plan changes including increasing stringency of land use controls will be required (Objective 4b). The outcome is a plan which fails to provide communities and individual's certainty about what will be	Amend the objective so that it provides for People and Community resilience over the life of the plan. Numerical Freshwater objectives should not be set if they are not achievable. The plan should clearly set out how it intends to achieve the 80 year outcomes now to provide certainty for people and communities. Delete clause b.

		<p>required of them in the future, and which fails to ensure people and community resilience.</p> <p>The plan fails to provide a pathway for individual and communities to work together to achieve the V&S</p>	
Permitted Activity Rules	Oppose	<p>As proposed rules 3.11.5.1 and 3.11.5.2 fail to provide for low intensity and low risk land uses and fail to provide flexibility for these land uses.</p> <p>I seek that the rules permitting low intensity and low risk land uses and other land uses be amended so that they are consistent with Polity 4, and actually provide for small, and low intensity, and low risk farming activities to be enabled. This includes ability to continue if existing, be established, and enabled to be flexible.</p>	<p>Amend rules 3.11.5.1 and 3.11.5.2:</p> <ol style="list-style-type: none"> 1. Incorporate into one rule 2. Amend to include as Permitted Activity land uses with stocking rates at or below 18 stock units and enable stocking rate to increase from current up to this standard, or and 3. Relate to the natural capital of soils for sustainable production/farming; 4. Delete standards which hold farmers to historic stocking rates of nitrogen discharges. 5. If nitrogen is to be allocated then allocate using land use capability as adopted in the Horizons and Hawkes Bay Regions 6. Delete 6 stock unit standard 7. Delete 4.1 hectares and provide for up to 20 hectares 8. Apply governments clean water recommendations for stock exclusion. 9. Delete standard 4c Rule 3.11.5.2 10. Amend riparian setback distances so they only apply to flat and rolling land and not hill country (ie slope \geq 15 degrees)
Land use change provisions	I oppose this	Restricting land use change has huge	Delete in its entirety –

<p>and restrictions</p> <p>Policy 6 Rule 3.11.5.6 and 3.11.5.7 and any relevant points within the plan</p>		<p>implications for the ability of, in particular, dry stock farmers to respond efficiently to external global economic factors, to develop and grow their businesses and to maintain the equity and viability of their farming operations. The lower emitting dry stock sector is bearing an unfair and inequitable share of the burden of the recent rapid growth in, and conversion of land to, dairy. The land use provisions have no size exceptions, with regard to regulatory requirements and how they are to be applied and takes no account of the fact that land use change may not have occurred in the past because of land ownership situations.</p>	<p>It would be more appropriate to gauge land use capability through the Farm Environment Plans (FEP) than to use a blanket prohibition –</p> <p>- or</p> <ol style="list-style-type: none"> 1. Council must allow for flexibility with this policy by removing blanket rules based on existing land use and establishing policies and rules which relate to managing effects which recognise and are based on the underlying soil properties. 2. Land use change should be permitted where environmental effects are minimal or advantageous, such as improvements in biodiversity, sediment retention, phosphorous retention, economic efficiency and optimisation of natural resources (including for smaller land areas (below 40 hectares). 3. Restrictions and an assessment of the effects should not be limited to consideration of the nitrogen discharges as modelled by OVERSEER. 4. Delete nitrogen reference point (grandparenting) clauses and standards. 5. Application of rules need to be low cost, efficient and with minimal bureaucracy.
<p>Nitrogen management application of the Nitrogen Reference Point (NRP) & use of OVERSEER</p> <p>Policy 2 and 7 Rules 3.11.5.2 to -</p>	<p>I oppose this</p>	<p>I oppose this grandparenting approach (holding users to their Nitrogen Reference Point). The high dischargers have no incentive to reduce and may continue to pollute at the expense of the low dischargers who are being unfairly penalised via significant on farm</p>	<p>I seek that the Nitrogen Reference Point is removed from the plan entirely but that if it stays that OVERSEER is not relied on solely but is used as part of a range of measurement tools. Ensure where OVERSEER is used that the Best Management Practices are applied including input standards and protocols, applying actual farm specific information and reducing use of</p>

<p>3.11.5.7(inclusive) Schedule B and all other areas in PC1 which refer to the Nitrogen Reference Point</p>		<p>mitigation expectations,. There is no scientific evidence that a blanket rule for nitrogen restriction will be of any benefit.</p> <p>It penalises the low dischargers – who will no longer be able to develop their farms to help pay for the cost of mitigating against possible contaminants.</p> <p>The years chosen to determine the NRP value were drought years, thus stocking rates were very low – this will mean we are restricted to carrying lower numbers of stock (cattle in particular) going forward.</p>	<p>standardized input parameters.</p> <p>Remove the requirement for extensive operations (at or under 18 stock units) and sheep and beef farmers to have to manage to a NRP through these provisions including rules as losses are low</p> <p>Adopt a sub-catchment approach to addressing contaminants that are relevant to each farm, not a blanket restriction of one particular nutrient that may not even be relevant to the water bodies in that sub catchment</p> <p>If nitrogen discharges from a property do have to be allocated then base the allocation system on the natural capital of soils and the water quality outcomes that are to be achieved for each sub catchment. Do not allocate based on 2014/15 or 2015/16 land use or, grandparenting discharges to these years especially for lower leaching land uses such as dry-stock.</p> <p>Use FEP’s to determine what would work best on each farm, and science to determine which contaminants are an issue in each sub-catchment.</p> <p>Amend the rules so that they are effects and science based, not based on grandparenting (holding land uses and land users to historic leaching rates, stocking rates and land uses).</p>
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3.11.4.5 Sub-catchment scale planning	I support this implementation method	This is a sensible and practicable approach to controlling contaminant discharge and gives each farm, and catchment, ownership over their future	I seek that the plan change should not be implemented until rigorous scientific data around which contaminants, and their sources, are causing water quality decline is available for each sub catchment.
Insert new Objectives, Policies and Rules to enable, support and incentivise sub catchment planning and land and water management	Oppose PC1	Sub catchment approaches to managing land and water resources are a sensible and practicable approach to controlling contaminant discharge and enables farms and catchments control and ownership over their future.	Include new or amend existing Objectives, Policies, methods, and rules to enable catchment groups to manage their land and water resources to achieve water quality outcomes while providing for their economic and social wellbeing and sustainability I seek that the plan change should not be implemented until the scientific data around which contaminants are causing water quality decline is available for each sub catchment.
Stock exclusion Policy 3, Policy 4, Rule 3.11.5.1,3.11.5.2, 3.11.5.3, 3.11.5.4 and Schedule C	I support with amendments	<p>The national waterway accord recommends that slopes up to 15° be fenced, this should also be applied to healthy rivers The Governments recently released Clean Water Reforms 2017 (proposed amendments to the NPS for Freshwater Management (February 2017)) includes recommendations for national stock exclusion, which are much more sensible, pragmatic and achievable.</p> <p>The timing required along with the significant financial input are beyond the financial ability of most dry-stock farming families to achieve (see sample 2014/15 and 2015/16 dry-stock benchmark ANZ Bank Central King Country figures attached).</p>	<p>Change the stock exclusion requirements so that they are consistent with the Governments Clean Water Reforms (February 2017) – proposed amendments to the NPS for Freshwater Management</p> <p>Change the slope requirements to no greater than 15° as per the Clean Water Report.</p> <p>For cattle and deer on land between 3 and 15 degrees slope change the exclusion requirements so that they only apply to all permanently flowing waterbodies 1m wide or greater.</p> <p>Extend the timelines and give certainty to those farmers with land classed as at risk of erosion to ensure money and resources are not wasted complying with fencing requirements where there is the possibility it may be required to be converted to forestry in future plan changes.</p>

		<p>This rule does not support objective 2 of the plan as it would be socially devastating for farming communities and the communities and small townships which rely on dry-stock farmers.</p> <p>At the time of writing there is no clear understanding of how a slope will be classed</p>	<p>Enable individual FEP to present mitigations against contaminants, relevant to each farm, rather than a blanket approach.</p> <p>Any waterway fencing required under PC1 should be significantly subsidised by the Waikato Regional Council and the regional communities, urban and rural, benefiting from improvements to in the waterways.</p> <p>Enable stock to enter waterbodies if they are being actively managed across the waterbody and the waterbody is not crossed by stock more than 3 x per week.</p>
Removal of north-eastern (Hauraki) portion of Plan	Oppose	Removal of a significant section of the lower catchment from PC1 means that it is now not possible to determine whether this plan will achieve its objectives and whether the costs on individuals is appropriate	Place the plan process on hold, or withdraw the plan in its entirety until the lower catchment is re inserted into the plan at which time it can be re-notified as a whole.
<p>Farm Environment plans</p> <p>Policy2, Rules 3.11.5.1, 3.11.5.2, 3.11.5.3, 3.11.5.4, 3.11.5.5, 3.11.5.6, 3.11.5.7</p> <p>Schedule 1 and any consequential amendments arising from this submission point</p>	Support with amendments	<p>Application of Schedule 1 Farm Environment Plans (FEP) as proposed have the potential to greatly reduce farm flexibility in times of climatic and market fluctuations on dry-stock farm systems.</p> <p>There is no provision for low cost appeal process to be made available if FEP is debateable and interpretation of rules are inconsistent.</p> <p>Support the intention of using FEP where appropriate to identify critical source areas on individual farms where necessary and target management actions and</p>	<p>Amend FEP requirements to:</p> <ol style="list-style-type: none"> 1. Require Farm Environment Plans only in sub-catchments where science indicates improvements are required 2. Ensure independent panel available to ensure accountability and to enable contested points between staff and farmers to be settled without expensive appeals to the Environment Court. 3. Change thresholds for mandatory stock exclusion to nationally recommended standards (Clean Water Report February 2017). <ol style="list-style-type: none"> a. Only applies up to a slope of 15 degrees for deer and cattle b. Only applies to waterbodies 1m or wider for

		<p>environmental mitigation to address issues, if any, dependent on sub catchment requirements.</p> <p>Am concerned around some of the strict standards being applied through the rules and FEPs, including the timeframes.</p>	<p>cattle and deer on land between 3 and 15 degrees slope</p> <ol style="list-style-type: none"> 4. Accept that fencing required above the 15 degree threshold for intensive farming operation (>18su/ha). eg winter cropping and strip grazing of dairy cows on hill country. 5. Rather than the currently proposed input standards (riparian setbacks, limitations on cultivation etc), mitigations should instead be set on a farm by farm basis and focused on management of clearly identified and measurable “critical source management areas” 6. Rules should be focused on reducing impacts from intensive agriculture >18su/ha rather than applying blanket, blunt and inappropriate rules to all extensive agriculture 7. FEP’s should be produced by the landowner with WRC guidance and support as suggested above for Implementation Methods 3.11.5.3 8. Delete 5(a) and enable flexibility in nitrogen leaching from hill country sheep and beef farming, and land uses which are low impact (at or below 20kgN/ha/yr for example or apply natural capital allocation). 9. Timeframes should be deleted, and instead set through consultation with the farmer taking into account amount of WRC subsidy available and the individual farmer’s financial constraints, and the sensitivity of the waterbody to any impact.
Policy 16	Oppose	<p>I oppose this policy. The ownership of the land should have no bearing on whether the rules apply or not. The issues addressed in this plan are contaminant discharges and the rules should be the same for all regardless of ownership.</p>	<p>I seek that this policy is removed</p>

**2014/15 Accounts Analysis Database
Sheep, Beef and Deer -
King Country Region**

	Central King Country AVG			TOP 20%			0 #N/A		
EFF HA	753 ha			475 ha			#N/A ha		
SHEEP SU	3,595	56%		2,251	56%		#N/A	#N/A	
CATTLE SU	2,440	38%		1,640	41%		#N/A	#N/A	
GRAZERS SU	220	3%		131	3%		#N/A	#N/A	
DEER SU	159	2%		0	0%		#N/A	#N/A	
TOTAL SU	6,414	8.5 SU/ha		4,022	8.5 SU/ha		#N/A	#N/A	SU/ha
AVGE	AVGE	\$ / HA	\$ / SU	AVGE	\$ / HA	\$ / SU	TOTAL	\$ / HA	\$ / SU
FARM INCOME									
Sheep Sales	344,731	458	95.9	190,519	401	84.6	#N/A	#N/A	#N/A
Sheep Purchases	-40,988	-54	-11.4	-23,772	-50	-10.6	#N/A	#N/A	#N/A
Cattle Sales	320,100	425	131.2	258,379	544	157.6	#N/A	#N/A	#N/A
Cattle Purchases	-95,012	-126	-38.9	-95,281	-201	-58.1	#N/A	#N/A	#N/A
Deer Sales	12,226	16	77.1	14,955	31	#DIV/0!	#N/A	#N/A	#N/A
Deer Purchases	-330	0	-2.1	-1,619	-3	#DIV/0!	#N/A	#N/A	#N/A
Wool	70,803	94	19.7	46,428	98	20.6	#N/A	#N/A	#N/A
Sundry	56,700	75	8.8	35,350	74	8.8	#N/A	#N/A	#N/A
Farm Cash In	668,231	887	104.2	424,959	895	105.7	#N/A	#N/A	#N/A
Plus Change in stock	-7,080			22,755			#N/A		
Total Farm Income	661,151	878	103.1	447,715	943	111.3	#N/A	#N/A	#N/A
EXPENSES									
Wages	57,198	76	8.9	24,591	52	6.1	#N/A	#N/A	#N/A
An Health	28,709	38	4.5	17,182	36	4.3	#N/A	#N/A	#N/A
Breed/Test	2,518	3	0.4	1,408	3	0.4	#N/A	#N/A	#N/A
Contracting	4,622	6	0.7	2,613	6	0.6	#N/A	#N/A	#N/A
Electricity	5,561	7	0.9	3,526	7	0.9	#N/A	#N/A	#N/A
Feed	10,851	14	1.7	7,800	16	1.9	#N/A	#N/A	#N/A
Fertiliser	99,500	132	15.5	55,907	118	13.9	#N/A	#N/A	#N/A
Freight	9,077	12	1.4	6,243	13	1.6	#N/A	#N/A	#N/A
Grazing	4,099	5	0.6	122	0	0.0	#N/A	#N/A	#N/A
Seed	5,033	7	0.8	2,059	4	0.5	#N/A	#N/A	#N/A
Shed	29,129	39	4.5	17,401	37	4.3	#N/A	#N/A	#N/A
Weed & Pest	12,572	17	2.0	7,215	15	1.8	#N/A	#N/A	#N/A
R & M	37,591	50	5.9	27,405	58	6.8	#N/A	#N/A	#N/A
Vehicles	26,241	35	4.1	15,828	33	3.9	#N/A	#N/A	#N/A
Admin	15,176	20	2.4	9,147	19	2.3	#N/A	#N/A	#N/A
Standing	29,597	39	4.6	21,630	46	5.4	#N/A	#N/A	#N/A
Sundry	6,553	9	1.0	4,918	10	1.2	#N/A	#N/A	#N/A
Total Farm Expenses	384,026	510	59.9	224,995	474	55.9	#N/A	#N/A	#N/A
ECONOMIC FARM SURPLUS (E.F.S)	277,125	\$368	\$43.2	222,720	\$469	\$55.4	#N/A	#N/A	#N/A
EFS/Ha									
OFF FARM INCOME	26,919			18,647			#N/A		
OTHER EXP									
Interest	114,981	153	17.9	71,966	152	17.9	#N/A	#N/A	#N/A
Rent	24,837	33	3.9	8,491	18	2.1	#N/A	#N/A	#N/A
Tax	29,682	39	4.6	27,557	58	6.9	#N/A	#N/A	#N/A
Drawings	59,865	80	9.3	55,799	117	13.9	#N/A	#N/A	#N/A
School Fees/Donations	3,234	4	0.5	4,734	10	1.2	#N/A	#N/A	#N/A
Life Ins	4,057	5	0.6	2,748	6	0.7	#N/A	#N/A	#N/A
Pre Capital Cash Result	74,468	99	12	47,316	100	11.8	#N/A	#N/A	#N/A
Plant / Capital Exps	28,583	38	4.5	25,309	53	6.3	#N/A	#N/A	#N/A
Capital Expenditure	180,544	240	28.1	178,395	376	44.4	#N/A	#N/A	#N/A
Capital Introduced	85,369	113	13.3	11,282	24	2.8	#N/A	#N/A	#N/A
Cash Result	\$131,254	\$174	\$20.5	-\$145,107	-\$305	-\$36.1	#N/A	#N/A	
Depreciation	22,391			17,341			#N/A		
Pre Capital Adjusted Result	44,997			-125,665			#N/A		
FWE % TFI (adj)	58.1%			50.3%			#N/A		
INT/RENT %TFI (adj)	21.1%			18.0%			#N/A		
Sample Size	103 records			21 records					

**2015/16 Accounts Analysis Database
Sheep, Beef and Deer -**

	Central King Country AVG			TOP 20%			0 #N/A		
EFF HA	686 ha			364 ha			#N/A ha		
SHEEP SU	3,689	59%		1,500	45%		#N/A	#N/A	
CATTLE SU	2,056	33%		1,471	44%		#N/A	#N/A	
GRAZERS SU	477	8%		389	12%		#N/A	#N/A	
DEER SU	42	1%		0	0%		#N/A	#N/A	
TOTAL SU	6,264	9.1 SU/ha		3,360	9.2 SU/ha		#N/A	#N/A	SU/ha
AVGE	AVGE	\$ / HA	\$ / SU	AVGE	\$ / HA	\$ / SU	TOTAL	\$ / HA	\$ / SU
FARM INCOME									
Sheep Sales	349,838	510	94.8	150,333	413	100.2	#N/A	#N/A	#N/A
Sheep Purchases	-57,933	-84	-15.7	-4,721	-13	-3.1	#N/A	#N/A	#N/A
Cattle Sales	277,652	405	135.0	178,633	491	121.4	#N/A	#N/A	#N/A
Cattle Purchases	-120,020	-175	-58.4	-22,085	-61	-15.0	#N/A	#N/A	#N/A
Deer Sales	5,940	9	140.7	0	0	#DIV/0!	#N/A	#N/A	#N/A
Deer Purchases	0	0		0	0	#DIV/0!	#N/A	#N/A	#N/A
Wool	81,482	119	22.1	39,733	109	26.5	#N/A	#N/A	#N/A
Sundry	74,731	109	11.9	95,961	264	28.6	#N/A	#N/A	#N/A
Farm Cash In	611,690	892	97.7	437,853	1,204	130.3	#N/A	#N/A	#N/A
Plus Change in stock	42,801			22,068			#N/A		
Total Farm Income	654,491	954	104.5	459,921	1,265	136.9	#N/A	#N/A	#N/A
EXPENSES									
Wages	75,594	110	12.1	20,744	57	6.2	#N/A	#N/A	#N/A
An Health	30,090	44	4.8	14,435	40	4.3	#N/A	#N/A	#N/A
Breed/Test	1,504	2	0.2	5,287	15	1.6	#N/A	#N/A	#N/A
Contracting	7,864	11	1.3	9,364	26	2.8	#N/A	#N/A	#N/A
Electricity	5,868	9	0.9	3,190	9	0.9	#N/A	#N/A	#N/A
Feed	12,921	19	2.1	9,271	25	2.8	#N/A	#N/A	#N/A
Fertiliser	98,402	143	15.7	57,530	158	17.1	#N/A	#N/A	#N/A
Freight	9,455	14	1.5	3,909	11	1.2	#N/A	#N/A	#N/A
Grazing	2,625	4	0.4	1,137	3	0.3	#N/A	#N/A	#N/A
Seed	9,507	14	1.5	1,530	4	0.5	#N/A	#N/A	#N/A
Shed	26,061	38	4.2	12,570	35	3.7	#N/A	#N/A	#N/A
Weed & Pest	10,722	16	1.7	5,377	15	1.6	#N/A	#N/A	#N/A
R & M	32,412	47	5.2	15,806	43	4.7	#N/A	#N/A	#N/A
Vehicles	26,156	38	4.2	18,092	50	5.4	#N/A	#N/A	#N/A
Admin	19,594	29	3.1	12,027	33	3.6	#N/A	#N/A	#N/A
Standing	29,283	43	4.7	22,350	61	6.7	#N/A	#N/A	#N/A
Sundry	7,307	11	1.2	13,553	37	4.0	#N/A	#N/A	#N/A
Total Farm Expenses	405,364	591	64.7	226,173	622	67.3	#N/A	#N/A	#N/A
ECONOMIC FARM SURPLUS (E.F.S)	249,126	\$363	\$39.8	233,748	\$643	\$69.6	#N/A	#N/A	#N/A
EFS/Ha									
OFF FARM INCOME	20,171			26,803			#N/A		
OTHER EXP									
Interest	92,572	135	14.8	73,394	202	21.8	#N/A	#N/A	#N/A
Rent	36,055	53	5.8	20,187	56	6.0	#N/A	#N/A	#N/A
Tax	28,189	41	4.5	3,972	11	1.2	#N/A	#N/A	#N/A
Drawings	56,950	83	9.1	53,353	147	15.9	#N/A	#N/A	#N/A
School Fees/Donations	335	0	0.1	347	1	0.1	#N/A	#N/A	#N/A
Life Ins	2,578	4	0.4	3,969	11	1.2	#N/A	#N/A	#N/A
Pre Capital Cash Result	9,817	14	2	83,260	229	24.8	#N/A	#N/A	#N/A
Plant / Capital Exps	27,260	40	4.4	12,789	35	3.8	#N/A	#N/A	#N/A
Capital Expenditure	276,562	403	44.2	37,506	103	11.2	#N/A	#N/A	#N/A
Capital Introduced	70,668	103	11.3	3,526	10	1.0	#N/A	#N/A	#N/A
Cash Result	\$53,225	\$78	\$8.5	\$36,490	\$100	\$10.9	#N/A	#N/A	
Depreciation	20,487			14,265			#N/A		
Pre Capital Adjusted Result	32,132			53,556			#N/A		
FWE % TFI (adj)	61.9%			49.2%			#N/A		
INT/RENT %TFI (adj)	19.7%			20.3%			#N/A		
Sample Size	26 records			5 records					