

Management Notes



Richard Gibson

Dairying

Maximising the efficiency of chemical nitrogen

With significantly higher fertiliser prices this spring, caution is needed when applying early chemical nitrogen (N). Ensure conditions are correct to minimise N losses to maximise the response. Monitor soil conditions and long range weather forecasts to allow for the planning of applications. Soil temperature must be above 6°C.

Also think about:

- Accuracy of the spreader - consider GPS application and sowing pattern. Also monitor field boundary spreading.
- Optimum sowing rate - split dressings may be a good option to limit the risk of losses this spring.
- Maximising the value of slurry first and then balance with chemical fertiliser, where necessary.

Fields that have not received fertiliser since mid-September and are free of applied slurry or farmyard manure from the end of October are in an ideal state for soil sampling.

Carry out soil sampling before planned spring slurry application. When you get your results, enter them onto the CAFRE Crop Nutrient Calculator to calculate specific field requirements, whilst keeping within the Nutrients Action Programme Regulations. The Calculator takes account of the time and method of slurry application when calculating how much N to apply for first cut silage. The calculator is available at www.daera-ni.gov.uk/onlineservices

Utilise slurry on farm

As a general rule, grazing fields have phosphate and potash recycled by grazing cattle. Therefore, it is likely that you will be applying slurry to land that is used for growing silage and targeting the fields that have been soil tested and require additional phosphate and potash. This makes the best use of the soil and slurry nutrients and helps

avoid nutrient shortfalls where the demand is greatest. To maximise the potential of slurry:

- Have a plan in place to include area and rate of application.
- Analyse slurry to determine nutrient content. As it can be a variable resource, analysis will provide an accurate measure of nutrient value. This will also allow calculations to establish how much purchased fertiliser could potentially be replaced. Average slurry analysis indicates that 1,000 gallons of dairy slurry is equivalent to 9 units per acre of N, 5 units per acre of phosphorus (P) and 32 units per acre of potash. This is based on spring application using Low Emission Slurry Spreading Equipment (LESSE).
- Use LESSE to reduce the amount of N lost to the atmosphere. Optimum weather conditions, timings and rates are also essential.
- Spread slurry over a larger area of the farm at a low rate; maximum rate of 2,500 gallons per acre.

Have you benchmarked?

If you are a member of a CAFRE Business Development Group and want to benchmark the performance of your business for 2021, contact your local CAFRE Dairy Adviser. Benchmarking shows the performance of your farm enterprise and compares it with averages from similar farm enterprises. It highlights the strengths and weaknesses of your farm business. Areas of improvement

can be flagged up and lessons learnt from other farmers. It also helps you focus on the main factors affecting the profitability and cost control of your business going forward.

February's top tips

- Review soil analysis results and plan nutrient requirements based on soil status and crop requirement.
- Ensure slurry is not spread on waterlogged ground, when raining heavily or when heavy rain is forecast within a 48 hour window, where the ground has a slope of 20% or more, is frozen or covered in snow.
- During February the buffer zones for slurry spreading are increased from 10 m to 15 m from any waterway and from 20 m to 30 m from lakes. Maximum application rates are reduced from 50 m³ per hectare to 30 m³ per hectare (4,500 to 2,700 gallons per acre).
- From February 2022, farms with 200 or more cattle livestock units must use LESSE to apply slurry.
- If using chemical P fertiliser, a P rich manure, such as some poultry manures, pig farmyard manure or anaerobic digestate, a soil analysis must be available for the fields to which it is applied and a fertilisation plan prepared and kept up to date.
- Complete any maintenance on cow tracks and paddock fencing in preparation for the grazing season.



The online Crop Nutrient Calculator, available through DAERA Online Services, is a useful tool to help develop a nutrient management strategy for your farm.

Farm safety

Spring is a busy period on most beef and sheep farms. As well as calving and lambing, the focus is also on preparing for turnout. Assess farm safety before the start of the busy period and make appropriate changes to help keep yourself and others safe. Check machinery and ensure all PTO shafts have guards in place. In particular, check guards on PTO shafts of slurry mixing and spreading equipment. Do not leave opened tanks unattended. Be mindful of the risks of hydrogen sulphide gas when mixing slurry and do not mix tanks on a calm day. Take all the cattle out of the shed before starting to mix, ensuring someone is nearby to check on you while mixing takes place. The highest

risk period is the first thirty minutes. The other main risk on suckler farms at this time of year is attack from cows around calving time. A good calving gate is a necessity. Never turn your back on the cow and always have your escape route planned. As dogs and children can trigger aggression in cattle, restrict their access to freshly calved cows.

'Stop and Think SAFE' is a farm safety campaign developed by the Farm Safety Partnership to address the high rate of farm related injuries and fatalities in Northern Ireland. The word 'SAFE' focuses on raising awareness of the four main causes of accidents on local farms; Slurry, Animals, Falls (from height) and Equipment.

Have supplies ready for lambing

Have all the necessary supplies in stock ahead of the busy lambing period. These include lambing aids, arm length gloves, lubricant, powdered colostrum substitute or frozen colostrum, iodine or chlorhexidine for navels, stomach tubes, feeding bottles, thermometer and heat lamps or warming box. Have plenty of straw in store and use it. Lambing pens should be at least 1.5 m x 1.5 m or 1.2 m x 1.8 m. Fostering head gates are useful to have on standby. Being prepared will reduce both labour requirement and stress during this busy period.



Emma Neville

Environment

Hedgerow management

The hedge cutting season ends on Monday 28th February. Hedge cutting is not allowed between 1st March and 31st August inclusive to protect birds and their nests during the nesting season. To maximise the environmental value of field margins when cutting hedges follow the guidelines below:

- Aim to have hedges 1.8 to 2.0 m high as higher hedges have an increased shelter and biodiversity value. Increase height incrementally by cutting them 8-10 cm higher each year. The most valuable hedges for biodiversity are those which are wide at the base with gently sloping sides; the 'A' shape hedge.
- Trim internal hedges on a three to four year cycle. This lets hawthorn and other woody plants flower, which in turn allows berries and fruit to develop. This cycle can be achieved by cutting between a third and a quarter of hedges every year. Avoid cutting all hedges every three years. Always leave a proportion untrimmed to sustain wildlife.



- Mark some saplings and leave these uncut to grow on as hedgerow trees.
- If you employ a contractor, discuss your requirements for environmentally friendly hedge management.

- Keep slurry, fertilisers and herbicides well away from the base of the hedge. High soil fertility leads to plant and consequently animal species loss.
- Carry out aftercare of hedgerows planted in recent years to ensure successful establishment, for example weeding, if required, replacement of dead plants and checking tree guards and stakes are in place.

Rush control

If you are a participant in the Environmental Farming Scheme - Higher (EFSH), one of your Scheme requirements may be the control of rushes on priority habitats, thereby enhancing the biodiversity value of these sites. Rushes can be controlled by cutting between 15th July and 15th March only. The deadline of 15th March is approaching. Areas and location for 'Primary rush control' and 'Follow up rush control' are clearly shown on your site specific Remedial Management Plan (ssRMP) map. Check your ssRMP and ensure that the correct area of rush control is completed in the correct location(s).

Soil sample before applying nutrients

Soil analysis and a fertilisation plan are required before the application of chemical phosphate fertiliser on grassland and where P rich manures or anaerobic digestate are applied on any land.

Identifying the soil indexes and pH enables you to target the application of manure and chemical fertiliser to low index areas. Soil

sampling can help ensure money is not wasted on unnecessary application of chemical fertiliser. It also helps protect the environment and water quality by targeting the application of nutrients to meet, but not exceed, crop requirement.

Soil augers and sampling kits are available from local DAERA Direct offices. Contact your local office by email or phone 0300 200 7840 to arrange collection and return of augers. Soil sampling kits can be collected or posted out to you.

Fertilisation plans can be created using the CAFRE Crop Nutrient Calculator, available at www.daera-ni.gov.uk/onlineservices

Nutrients Action Programme derogation applications for 2022

The Nutrients Action Programme derogation allows farms with a N loading of more than 170 kg per hectare per year to operate up to a limit of 250 kg N per hectare per year.

Farms under derogation must maintain at least 80% of farmed area in grassland and have a P balance of no more than 10 kg per hectare per year. The deadline for completion of online applications for 2022 and submission of Fertilisation Accounts for 2021 is 1st March 2022.

Use the CAFRE Nutrient Calculators at www.daera-ni.gov.uk/onlineservices to check your N loading and help with P balance calculations.



Nigel Gould

Beef and Sheep

Nutrient management

Increased fertiliser prices this year, combined with possible reduced availability, has many farmers considering alternative options. A recent soil analysis to determine current soil fertility levels is more important than ever this year. It can be used to develop a fertilisation plan specific to your farm based on crop type and will eliminate the application of P and potassium (K) fertilisers where they are not required. The efficiency of N, P and K fertiliser is also reduced if soil pH is low. For example, at a pH of 5.5, only 77% of N, 48% of P and 77% of K is available to the grass sward. If the pH is low, spread ground lime, following the

recommendations in the soil analysis report and aim for a pH of 6.2 for grassland.

As slurry and farmyard manure are valuable sources of nutrients use them efficiently to maximise their value. There is a large variability in the nutrient content of slurries across and within farms. Generally, slurry from cattle on more intensive diets will contain a higher level of nutrients. Ideally, get slurry analysed to determine the nutrient content.

The use of LESSE reduces N loss compared to the traditional tanker with splash plate. Be mindful of weather conditions when spreading to increase the amount of nutrients available to the sward. Importing organic manure and slurry may be an option on some farms. Consider all options available, bearing in mind any associated animal health risks.

Business Management



Jason McFerran

Making Tax Digital for VAT registered businesses with turnover below £85,000

From 1st April 2022, Making Tax Digital (MTD) regulations will apply to all VAT registered businesses, regardless of turnover. Many farms and other agricultural businesses made the switch to MTD in 2019 when it was introduced by HM Revenue and Customs (HMRC). Small VAT registered businesses with a turnover below £85,000 were exempt from this requirement, but that is about to change. If you currently only keep your VAT records in a manual format, you will need to make changes going forward, since MTD requires that your VAT records are kept in a digital format.

You can pass the responsibility of recording your VAT records digitally to an agent, such as an accountant or a bookkeeper. They will convert the manual records to a digital format before making the VAT return. This will most likely incur a cost due to the extra work involved.

Another option is to do this task yourself and keep your VAT records in a digital format. There are many pieces of software that can be used for this purpose. A spreadsheet can be used to record the VAT details however, in doing so, you will also need to use bridging software that will link your VAT return information on your spreadsheet to the HMRC website.

A further option is to make use of the wide

range of accounting software which is available to help with VAT records. These range from systems which have been designed specifically for VAT records, with Making Tax Digital in mind, to full accounting packages which, allow you to do much more than your VAT records.

Specific agricultural computer packages generally allow for enterprise recording automatically. Generic recording packages can also be easily adapted to allow for enterprise recording.

Why record to enterprise level? The advantages are as follows:

- You can see which enterprise on your farm is producing the best margin and return on resources such as land, labour and capital.
- It allows for easier benchmarking through the CAFRE system. This can then highlight potential performance issues which can be addressed to improve profitability.
- It can allow for 'what ifs', so that planned investments can be critically appraised before they go ahead.

If you plan to use accounting software it is important to check if it is on the HMRC's approved software list. You must then ensure you are using the most up to date

version which has a digital link to allow you complete your VAT return digitally. Scan the QR code to view the list of HMRC approved software, including bridging software. Open the camera on your phone. The link will then automatically appear.

It is important that you give some thought to how you are going to deal with this issue. How do you currently complete your VAT return? How do you want to do it in the future and what preparation needs to be done? These are questions that your accountant will help you answer.

HMRC recognise that this is a major shift for many VAT registered businesses and have stated they are willing to offer help and advice to ensure VAT returns are submitted correctly. Scan the QR code for help and support. Open the camera on your phone. The link will automatically appear.

CAFRE are planning to deliver training events on Making Tax Digital over the next couple of months, so keep an eye out for details of these in the local press.

