



CHAVEREYS

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MONTHLY FARMING UPDATE

April 2021



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I Policy issues

- I The Government has committed to a legally binding statement on five environmental principles, being: the integration principle which states that policy-makers should look for opportunities to embed environmental protection in other fields of policy that have impacts on the environment; the prevention principle whereby government should aim to prevent, reduce or mitigate harm; the rectification principle such that if damage to the environment cannot be prevented it should be tackled at its origin; the polluter pays principle whereby those who cause pollution or damage to the environment should be responsible for mitigation or compensation; and the precautionary principle in that where there are threats of serious or irreversible environmental damage, a lack of scientific certainty shall not be used as a reason for postponing cost-effective measures to prevent environmental degradation.

II Reform

- I Defra has called for expressions of interest by 11 April from those farmers who wish to join the Sustainable Farming Incentive pilot scheme. Participants will be able to select from an initial set of eight standards to build their own agreements. The standards are: arable and horticultural land; arable and horticultural soils; improved grassland; improved grassland soils; low and no input grassland; hedgerow; on farm woodland; and waterbody buffering. More than one standard can be applied to the same area of land and within each standard there are three levels – introductory, intermediate and advanced with payment rates reflecting the complexity. A farmer can enter piloting if they are a recipient of the Basic Payment Scheme; enter land parcels that are not subject to an existing agri-environment agreement; have management control of the land for the duration of the pilot; enter land parcels in England; and enter land parcels that are not registered common land or shared grazings. Pilot agreements will last until the end of 2024 and payments will range from £6 to £8 per hectare for the improved grassland soils standard up to £22 to £110 per hectare for the low and no input grassland standard.

III Grants/regulations/legislation/environment

- I Defra has announced a consultation on whether the use of lead ammunition should be banned and has requested an official review of the evidence. Research by the Wildfowl and Wetlands Trust has suggested that between 50,000 and 100,000 wildfowl die in the UK each year due to ingesting lead from used pellets while a further 200,000 to 400,000 birds suffer welfare or health impacts.
- 2 The Welsh Government has introduced the Water Resources (Control of Agricultural Pollution) (Wales) Regulations 2021. The regulations require nutrient management planning; sustainable fertilizer and manure applications linked to the requirement of the crop; protection of water from pollution related to when, where and how fertilizers are spread; and manure and silage storage standards.
- 3 The Government has launched a consultation on the updates to its national plan for Persistent Organic Pollutants. These are toxic chemical substances that are slow to degrade and can accumulate in human and animal tissue. The consultation is open until 14 May.

- 4 The Scottish Government has announced new deer management measures following an independent review. They include phasing out the use of lead ammunition to cull deer; modernisation of deer legislation; development of deer management plans; and enhanced monitoring of deer numbers.
- 5 Further proposals to boost recycling, tackle plastic pollution and reduce litter have been unveiled. They include a deposit return scheme for drinks containers and extended producer responsibility for packaging. Manufacturers will have to pay the full cost of managing and recycling their packaging waste with higher fees being levied if packaging is harder to reuse or recycle. In addition, there will be the introduction of consistent recycling collections for all households and businesses in England.
- 6 The second round of the Green Recovery Challenge fund has opened for applications with £40 millions available to create and retain jobs while restoring nature and tackling climate change. Up to £2 millions is available to an individual project. In the first round, £40 millions was awarded to 68 projects.
- 7 The Scottish Government has introduced the Recycling Improvement Fund with a budget of £70 millions.
- 8 The Government has announced the intention to remove ferrets as permitted target species for the DOC 250 spring trap following concerns that it could lead to an increase in the trapping of non-target species such as polecats and pine marten.
- 9 The England 'waste from households' recycling rate was 45.5 per cent in 2019 up 0.9 per cent on 2018; metal recovered from incineration added 0.9 per cent to the recycling rate, up from 0.8 per cent; total 'waste from households' increased by 100,000 tonnes to 22.1 million tonnes but this was a fall of 0.4 per cent per head of population; the amount of residual waste fell by 1.5 per cent to 12 million tonnes; waste recycled increased by 2.2 per cent to 10.1 million tonnes; dry material recycled was relatively unchanged at 5.9 million tonnes; food waste recycled increased by 5.5 per cent to 437,000 tonnes; and 'other organic waste' recycled increased by 5.1 per cent to 3.7 million tonnes.
- 10 The Scottish Government has opened applications for grants from a £22 millions fund for peatland restoration.
- 11 The Government has committed £2.7 millions in 2021 to the Local Authority Treescapes fund to establish more trees in riverbanks, hedgerows, parklands, urban areas, beside roads and footpaths, in copses and in shelterbelts.
- 12 The Scottish Government has awarded grants totalling £353,000 to 10 crofters to improve or build new homes in remote or marginal communities. Since 2007, £22.1 millions has been awarded to 1,033 families and individuals.
- 13 Defra and Forest for Cornwall have created a new National Woodland Creation Partnership along with a grant of £120,000 from the Nature for Climate Fund. The partnership will identify sites in Cornwall for woodland creation.
- 14 The Scottish Government has made available a further £115,000 to provide practical training courses for women in agriculture.

IV Other matters of farm finance and tenure

- 1 The results of the ballot on the continuation of the AHDB Potato levy have been announced in full. With a turnout of 64 per cent, the No vote was 66.4 per cent and the Yes vote 33.6 per cent; based on levy paid, the No vote was 63.2 per cent and the Yes vote was 36.8 per cent; those who pay the potato buyer levy voted 82.1 per cent No and 17.9 per cent Yes; and those who pay the potato growers levy voted 64.3 per cent No and 35.7 per cent Yes. The matter will now be considered by Defra and the devolved administrations.

- 2 In 2019, the average rent in England for land under AHA agreements was £177 per hectare; the East of England saw the largest fall, at 10 per cent, to £227 per hectare while the North West saw the largest increase, at 27 per cent, to £120 per hectare; and lowland livestock grazing was the only farm type to record a decrease, down 3 per cent to £181 per hectare. The average FBT rent fell by 4 per cent to £222 per hectare; the East Midlands registered the largest fall, at 16 per cent, to £253 per hectare while the North East recorded an increase of 33 per cent to £232 per hectare; the average rent for grazing in less favoured areas rose by 17 per cent to £63 per hectare; and lowland grazing fell by 3 per cent to £181 per hectare.
- 3 Based on the Basic Payment Scheme claims, the England cropping area in 2020 was 9.23 million hectares, up 0.2 per cent on the previous year; the cereals area was 2.46 million hectares with wheat making up 1.2 million hectares; arable crops not used for stockfeeding totalled 653,000 hectares; horticultural crops totalled 138,000 hectares; fallow land totalled 277,000 hectares, up 74.2 per cent; permanent grassland totalled 3.965 million hectares, down 0.1 per cent; temporary grassland totalled 541,000 hectares, up 6 per cent; and woodland totalled 492,000 hectares, up 5.5 per cent.
- 4 In 2019/20 there were 551,000 businesses registered in rural areas, 23 per cent of all registered businesses in England. Those businesses employed 3.7 million people, 13 per cent of those employed in England. Agriculture, forestry and fishing account for 15 per cent of rural businesses compared to 3.7 per cent in England as a whole. Professional, scientific and technical services account for 14.5 per cent, wholesale and retail trade and the repair of motor vehicles account for 12.7 per cent and construction 12.4 per cent.
- 5 The Agricultural Price Index for January shows that the index for outputs fell by 1.2 per cent, compared to December, but was up by 8.9 per cent on a year earlier. The index for inputs increased by 1.5 per cent, compared to December, and by 4.5 per cent compared to a year earlier.
- 6 The National Development Plan for Crofting has been published by the Scottish Government to highlight the core elements necessary to ensure crofting continues to play an integral role in rural and island life.
- 7 Average weekly earnings for farm workers in 2020 rose by 0.2 per cent to £429.

V Product prices

A Market background

- 1 Sterling gained against the Euro but fell against the Dollar this month. The Euro / Sterling exchange rate, having opened at 86.7p per €, improved for the first half of the month, reaching a peak of 85.4p, then fell back to 86.7p before a late push led to a late March close of 85.1p per € (up 1.6p, the strongest since February 2020). Conversely, against the US Dollar, the Pound did not perform so well; initially, from a starting rate of 71.8p, the rate bounced between 72.5p and 71.5p a number of times and fell to a low of 73.1p late on, before a small recovery led to a late March close of 72.4p per \$ (down 0.6p). Crude oil prices gained a level of volatility this month and finished down overall. Brent Crude, from a starting position of \$66.13 per barrel, dropped to \$62.70, rose to \$69.63 and dropped to just above \$60, before closing the month \$64.57 per barrel (down \$1.56).

B Crops

- 1 Cereal prices continued to drop away this month, but remained high in five-year average terms, as the market shifted focus further onto the 2021/22 harvest. This month saw reports of increased expectations for Black Sea wheat output and a forecast from the EU Commission pegging the EU's 21/22 wheat production up 7.5% on last year and 4% above the five-year average. Milling premiums remained volatile, flexing between £11 and £16/tonne. LIFFE feed wheat futures levelled out over the course of the month, bringing prices for the various time-frames closer together; the volatility across the board saw price swings of between £4 and £7. By late March, deliveries for November 2021 and 2022 were £164/tonne (-6) and £160/tonne (-) respectively whilst March 2023 deliveries opened for bids this month at £164/tonne. Oilseed rape prices remain very buoyant as the current season shortage continues and is reinforced by expectations of a similarly tight supply in 20/21; these fundamentals have been underpinned by a marginally weaker Sterling, higher average crude oil prices and a strong soya market.

Average spot prices in late March (per tonne ex-farm): feed wheat £195 (-6); milling wheat £209 (-6); feed barley £156 (-3); oilseed rape £438 (+40); feed peas £212 (-6); feed beans £218 (-6).

- 2 The average potato price for 2020 crop improved this month, as schools reopened and the first stages of an 'unlock' started to unfold but, despite this, the market remained focussed largely on the packing and processing sectors where movement was still mainly under contract. Prices remain buoyant but, as before, trade across all sectors is slow. Time will tell what tonnages remain in store to be released when lockdown ends and whether growers have made the right decision in holding on to crop. By late March the average potato price had climbed from its opening position of £165/tonne to a closing average of £178/tonne (up £13 but £26 below the March 2020 closing average). The free-buy average opened at £133/tonne, briefly peaked at £151/tonne but relaxed to close the month at £147/tonne (up £14 but £86 below the late March 2020 closing average).

2020 crop prices for grade 1 packing, in late March (per tonne ex-farm): Maris Piper had increased in spread to between £170 and £315; Reds had dropped at the top end to between £180 and £200; whilst white varieties had also dropped back to between £60 and £130; low volumes of salad varieties were moving at a wide spread of between £180 and £395; insufficient King Edwards moved in the month for a price to be determined.

C Livestock

- 1 Cattle price movements, in line with last month, were small but positive overall. The average finished steer price, from an opening position of 210p/kg lw, rose to peak at 215p/kg but dropped in the final week to close at 213p/kg (up 3p, to sit 24p above the closing average a year earlier). The average finished heifer price initially dropped back by 2p from its opening position of 220p/kg lw but then increased steadily to close at a peak of 223p/kg (up 3p, to sit 25p above the price a year earlier). The average dairy cow price remained volatile: opening at £1,360, it fell sharply to £1,220, rose materially to £1,420 and fell back to £1,237, where it closed the month (down £123 to sit £7 below the closing average a year earlier).
- 2 The average finished lamb price (SQQ live weight) continued to rise for the first half of the month but fell as the supply/demand dynamic shifted. The average, from an opening position of 278p/kg lw, increased to a peak of 292p/kg but dropped back to a closing average of 278p/kg lw (static, to sit 49p/kg above the average a year earlier).

- 3 The average UK all pig price (APP) finally reversed the negative trend of past months. Opening at 143.1p/kg dw, the average fell to 142.2p/kg but then gained 1.9p to peak at 144.1p/kg before relaxing to a closing average of 143.7p/kg (up 0.6p and 22.3p/kg below the closing average a year earlier).
- 4 The UK average 'all milk' price for December and January, reported this month, recorded falls of 0.25 and 0.65 ppl to reach a January average of 29.75ppl (0.92ppl above the average in January 2020 and 1.79ppl above the rolling 5-year average of 27.96ppl). Early reports of February prices suggests a small rise of 0.18ppl. No new EU28 (ex UK) information has been published.

VI Other crop news

- 1 Scientists at Rothamsted Research have reported that weeds pose an unprecedented threat to food security as crops are now more vulnerable to weeds than before the advent of herbicides. Using plots where herbicides have never been used, yield losses to weeds have risen from less than a third in the 1960s–1970s to over one-half in the period 2005–2014. It is suggested the reasons are weeds benefiting from a warmer climate; a shift towards shorter crops which are shaded by weeds; increased use of nitrogen fertilizers; and increased herbicide resistance.
- 2 The International Grains Council has increased its forecast of total grains for 2020/21 by 9Mt to 2,224Mt and for 2021/22 2,287Mt.
- 3 A consortium of academic and commercial seed companies from the USA, Canada, Europe and Israel have mapped the genes which make up oilseed rape hopefully leading to increased productivity.
- 4 The Stockbridge Technology Centre, in Yorkshire, has identified significant infections of Septoria, even in varieties with strong resistance, as a result of early drilling.
- 5 The Agricultural Price Index for January shows increases of 7.3 per cent for wheat, compared to December, 5.2 per cent for barley, 1.1 per cent for oats, 7.7 per cent for potatoes, 3.7 per cent for oilseed rape, 12.7 per cent for forage plants, 9.7 per cent for fresh vegetables and 14.2 per cent for fresh fruit. Compared to a year earlier, there were increases of 43 per cent for wheat, 22.3 per cent for barley, 13.6 per cent for oats, 12.5 per cent for oilseed rape, 156.5 per cent for forage plants and 3.9 per cent for fresh vegetables but there were falls of 10.5 per cent for potatoes and 4.6 per cent for fresh fruit.
- 6 IKAR agricultural consultancy has increased its forecast for the Russia wheat crop by 1.8Mt to 79.8Mt.
- 7 Dairy alternative brand Oatly is to open a factory in Peterborough in 2024 and will source UK oats.
- 8 Dyson Farming's Lincolnshire glasshouses, powered by renewable electricity and surplus heat from an anaerobic digester, has supplied its first crop of strawberries to supermarkets.
- 9 Presence in the UK of the brown marmorated stink bug has been confirmed.
- 10 Cambridgeshire carrot and parsnip supplier Alan Bartlett & Sons is to cease business in June.

VII Other livestock news

- 1 As of 1 December, in the UK there were 9.4 million cattle and calves, a fall of 1 per cent on the previous year; 3.3 million cattle in the breeding herd, a fall of 0.9 per cent; 4.8 million pigs, an increase of 0.3 per cent; 4.3 million fattening pigs, an increase of 0.3 per cent; 21.8 million sheep and lambs, a fall of 4.1 per cent; and 13.9 million breeding ewes, unchanged.
- 2 Following the We Eat Balanced campaign, a survey has revealed that 6 per cent more consumers in the target audience felt red meat could form part of a healthy, balanced diet; 9 per cent more felt the same about dairy produce; 8 per cent more consider dairy produce as being produced in a natural and sustainable way; and 4 per cent more saw red meat as providing a range of vitamins and minerals.
- 3 Data for the year to last August shows a fall of new bovine TB herd incidents of 8 per cent, compared to the year to August 2019, with falls of 7 per cent in the High risk area, 7 per cent in the Edge area and 27 per cent in the Low risk area. There was a rise of 6 per cent in Scotland but a fall of 10 per cent in Wales. The number of herds not officially TB free fell by 11 per cent in England with falls of 12 per cent in the High risk area and 36 per cent in the Low risk area. There were falls of 15 per cent in Scotland and 10 per cent in Wales.
- 4 As at 1 December, in England there were 15 million cattle and calves, down 2.4 per cent on a year earlier; 1.8 million cattle in the breeding herd, down 1.8 per cent; 3.7 million pigs, down 0.7 per cent; 3.3 million fattening pigs, down 0.8 per cent; 10.3 million sheep and lambs, down 2 per cent; and 6.3 million breeding ewes, up 0.4 per cent.
- 5 AHDB, Hybu Cig Cymru and Quality Meat Scotland have agreed a redistribution formula of the red meat levy where the levy is collected in the country of slaughter without taking account of cross-border movements.
- 6 Large livestock feed companies using soy and palm oil will, in future, be obliged to carry out and publish due diligence activities which ensure the commodities have been produced in accordance with the laws in the area of production.
- 7 The Agricultural Price Index for January shows increases of 0.1 per cent for cattle and calves, compared to December, 3 per cent for sheep and lambs and 1.3 per cent for poultry but falls of 5.3 per cent for pigs and 0.7 per cent for milk. Compared to a year earlier, there were increases of 11.5 per cent for cattle and calves, 7.5 per cent for sheep and lambs, 3.3 per cent for poultry, 5.8 per cent for milk and 5.1 per cent for eggs but a fall of 17.2 per cent for pigs.
- 8 During February, UK prime cattle slaughterings fell by 1.4 per cent, compared to a year earlier, to 160,000 head; beef and veal production fell by 1.6 per cent to 73,000 tonnes; sheep slaughterings fell by 7.9 per cent to 766,000 head; mutton and lamb production fell by 9.3 per cent to 18,000 tonnes; pig slaughterings rose by 5.2 per cent to 905,000 head; and pigmeat production rose by 9.5 per cent to 85,000 tonnes.
- 9 The latest Global Dairy Trade auction has seen prices reach a 7-year high with the average price leaping 15 per cent from November to £3,056 per tonne. The price of whole milk powder rose by 21 per cent while butter prices rose by 14 per cent.
- 10 Arla has increased its price by 1.4ppl taking the manufacturing litre to 31.43ppl and the organic price to 39.79ppl.
- 11 Muller has served 12 months' notice on 34 dairy farmers in England, Wales and Scotland.
- 12 Arla is considering ceasing production at the Trevarrian site in Cornwall as a result of the loss of own-label contracts for the production of brie, camembert and other cheeses.

- 13 GB milk production is forecast to increase by 0.4 per cent in 2021/22 to 12.59 billion litres.
- 14 During January, the milk available to processors rose by 0.2 per cent, compared to December, to 1,181 million litres; liquid milk production rose by 3.3 per cent to 535 million litres; cheese production fell by 4.5 per cent to 40,700 tonnes; butter production rose by 9.6 per cent to 16,600 tonnes; and milk powder production fell by 18.7 per cent to 5,400 tonnes.
- 15 RamCompare, the national progeny test for terminal sire breeds funded by AHDB, HCC and QMS, has agreed funding to enable the third phase of the project to begin later this year.
- 16 During 2020, sheep meat production in the EU-27 fell by 4 per cent to 421,000 tonnes.
- 17 The total number of pigs in the EU-27 in December rose to 146.1 millions, up 2 per cent on a year earlier. The main areas of growth were Spain, Denmark and Poland.
- 18 By the end of December, the Danish pig population had increased by 5.2 per cent, compared to a year earlier, to 13.4 million head. The number of breeding pigs increased by 2.7 per cent while the number of fattening pigs increased by 11.3 per cent.
- 19 During March, there has just been one reported case of HPAIV H5N1 in a scavenging raptor species in northern England. There have been 7 outbreaks of HPAI H5N8 in Sweden, 3 in Italy and one in Estonia. HPAI H5N5 has been found in 3 outbreaks in poultry in Sweden and in 9 cases in wild birds in Sweden and one in Hungary.
- 20 In February, average butterfat was 4.28 per cent, down 0.6 per cent on January but up 2.2 per cent on a year earlier. Average protein was 3.36 per cent, down 0.3 per cent on January and 0.2 per cent on a year earlier.
- 21 Compulsory housing measures for poultry and captive birds were lifted at the end of March but enhanced biosecurity measures, which were put in place on 11 November, remain.
- 22 During February, UK commercial layer chick placings fell by 25 per cent, compared to a year earlier, to 2.8 million chicks; broiler chick placings were unchanged at 93.5 million chicks; turkey chick placings fell by 1.4 per cent to 1 million chicks; turkey slaughterings fell by 55 per cent to 500,000 birds; broiler slaughterings rose by 2 per cent to 85.3 million birds; and total poultry meat production fell by 8.2 per cent to 137,800 tonnes.

VIII Inputs/Supply businesses

- 1 An updated version of the AHDB Encyclopaedia of pests and natural enemies in field crops has been published.
- 2 The EU Mancozeb Task Force, comprising UPL and Indofil Industries, has applied for renewal of the approval of the fungicide mancozeb in the UK.
- 3 The Agricultural Price Index for January shows increases of 2.9 per cent for energy and lubricants, compared to December, 2.4 per cent for fertilizers, 0.2 per cent for chemicals, 3 per cent for animal feedingstuffs, 1 per cent for vehicle maintenance and 1.6 per cent for building maintenance. Compared to a year earlier, there were increases of 0.9 per cent for seeds, 1.6 per cent for fertilizers, 0.6 per cent for veterinary services, 1.6 per cent for animal feedingstuffs, 3.4 per cent for vehicle maintenance and 6.1 per cent for building maintenance but falls of 13 per cent for energy and lubricants and 2.4 per cent for chemicals.

IX Marketing

- 1 Kantar figures show that volume sales of red meat grew by 15 per cent in January while sales of dairy products rose by 12 per cent, both compared to a year earlier.
- 2 In the 4 weeks to 21 February, grocery sales grew by 15.1 per cent, the fastest rate since last June.
- 3 The UK trade balance for all dairy products in 2020 was a surplus of 33,000 tonnes, the second year running a surplus has been achieved. However, in value terms a trade deficit of £1.162 billions occurred, very largely in cheese.
- 4 In the 12 weeks to 21 February, Ocado grew sales by 35.3 per cent and increased its market share by 0.3 per cent to 1.7 per cent; Tesco grew market share by 0.2 per cent to 27.4 per cent; Morrisons increased its share by 0.1 per cent to 10.3 per cent; and Sainsbury's increased sales by 12.1 per cent but its market share remained unchanged at 15.6 per cent.
- 5 UK dairy exports to the EU fell by 96 per cent in January, compared to a year earlier, but, when added to the previous 3 months, exports only fell by 23 per cent. In the 4-month period, buttermilk exports fell by 42 per cent, whey products by 49 per cent and cheese by 14 per cent. Exports to non-EU markets fell by 27 per cent in the same period.
- 6 During 2020, figures from Kantar show that sales of all cheeses rose by 15.4 per cent, compared to a year earlier. Cheddar sales rose by 15 per cent; regional cheeses by 23.2 per cent; stilton and blue cheeses by 10.3 per cent; speciality and continental cheeses by 24.1 per cent; and soft white cheeses by 21.4 per cent.
- 7 With effect from 1 May, wood fuel can only be sold in volumes of less than 2 cubic metres if it is certified as 'Ready to Burn', meaning it has a moisture content of 20 per cent or less. Those producers who supplied less than 600 cubic metres in the year to 30 April 2021 will not have to comply until 1 May 2022.
- 8 The UK trade deficit in yoghurt grew by 29 per cent in 2020, or 54,000 tonnes, to 237,000 tonnes. Imports rose by 20 per cent, or 45,000 tonnes, with imports from France increasing by 33 per cent, Belgium by 23 per cent and Germany 15 per cent. UK exports meanwhile fell by 25 per cent or 27,000 tonnes.
- 9 EU pork exports in December rose by 32 per cent, compared to a year earlier, to 358,100 tonnes, with 222,500 tonnes being shipped to China alone.
- 10 PaymentSense has reported that consumers in the south of England have spent more than double consumers in the north at local butchers during the pandemic.
- 11 Total Produce, based in Dublin, and US based Dole are to merge creating the world's largest fresh produce company, with turnover of \$9.7 billions.

X Miscellaneous

- 1 The Department of Rural Affairs and Biosecurity has published the first report on Rural Proofing in England 2020. Commitments include improving digital connectivity across rural areas leading to a minimum of 85 per cent gigabit-capable coverage by 2025; improvements to rural road networks, buses and rail networks with many Beeching cuts being reversed; the provision of 18,000 affordable homes in rural settlements; an updated fuel poverty strategy; the Energy Company Obligation scheme; investment in rural social infrastructure including village halls, arts and culture and rural places of worship; a £50 millions subsidy to Royal Mail to protect access to essential services in commercially challenging locations; increased home-to-school transport; a Community Pharmacist Consultation Service; and digital service delivery.

- 2 A survey conducted by the University of Aberdeen has revealed that only one-third of owners of an ATV wear a helmet during use.

Postscripts

More from the Court!

Attorney: She had three children, right?

Witness: Yes.

Attorney: How many were boys?

Witness: None.

Attorney: Were there any girls?

Witness: Your Honor, I think I need a different attorney. Can I get a new attorney?

Attorney: How was your first marriage terminated?

Witness: By death.

Attorney: And by whose death was it terminated?

Witness: Take a guess.

Attorney: Can you describe the individual?

Witness: He was about medium height and had a beard.

Attorney: Was this a male or a female?

Witness: Unless the Circus was in town I'm going with male.

Attorney: Is your appearance here this morning pursuant to a deposition notice which I sent to your attorney?

Witness: No, this is how I dress when I go to work.

Attorney: Doctor, how many of your autopsies have you performed on dead people?

Witness: All of them. The live ones put up too much of a fight.

Attorney: ALL your questions MUST be oral, ok? What school did you go to?

Witness: Oral ...

Attorney: Do you recall the time you examined the body?

Witness: The autopsy started around 8.30pm.

Attorney: And Mr Denton was dead at the time?

Witness: If not, he was by the time I finished.

Attorney: Are you qualified to give a urine sample?

Witness: Are you qualified to ask that question?

And last:

Attorney: Doctor, before you performed the autopsy, did you check for a pulse?

Witness: No.

Attorney: Did you check for blood pressure?

Witness: No.

Attorney: Did you check for breathing?

Witness: No.

Attorney: So, then it is possible that the patient was alive when you began the autopsy?

Witness: No.

Attorney: How can you be so sure, Doctor?

Witness: Because his brain was sitting on my desk in a jar.

Attorney: I see, but could the patient have still been alive, nevertheless?

Witness: Yes, it is possible that he could have been alive and practising law.

Monthly Farming Update

Inheritance Tax reform may just have got closer!

The much anticipated 'tax day' turned out to be a damp squib. The Government set out proposals for increasing digitisation in the tax administration system; raising standards in the tax advice market; simplifying Inheritance Tax administration for 'small' estates; and tackling tax avoidance.

A detailed review of business rates is to be undertaken; there is to be a clampdown on the use of small business rates relief by owners of holiday accommodation; a review of Aviation Tax; and consideration of the introduction of a residential property developer tax.

A much more interesting, and worrying, announcement was made six days earlier.

A survey by the Society of Trust and Estate Practitioners of 500 professionals who advise families on inheritance planning revealed that 57 per cent support the proposal that Inheritance Tax be scrapped and replaced with an alternative, simpler system with far fewer reliefs and exemptions.

65 per cent of advisers support the introduction of a flat rate of tax of 10 per cent while 46 per cent agree the rate should be increased to 20 per cent on estates with a value greater than £2 millions.

Business Property and Agricultural Property Reliefs would be abolished. Lifetime gifts would be subject to tax at a rate of 10 per cent.

It is one thing for a group of MPs to make such a proposal but when it receives the backing of professionals who undertake inheritance work on a daily basis the threat becomes more real.

It is interesting to note that over 60 per cent of respondents were from the legal profession, so if the proposal comes to fruition you will know who to blame!

We welcome feedback on the MFU.

Does this issue raise any questions in your mind?

Would you like more information on a particular item?

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