# School of Forestry news

### **Industry Support**

In 1986 the School of Forestry received a very welcome support from the forestry sector in the form of substantial funding for short-term teaching; or from some companies an equivalent in seconded staff.

Organized through NZ Forestry Council and NZ Forest Owners Association, the assistance has resulted in Messrs Geoff Cameron and Richard Woollons being seconded to the School for a period to teach a course each and undertake postgraduate research. In addition, in 1987, two overseas specialists — Dr Robert Donnelly, a specialist in marketing and international trade in forest products, and Dr Walt Bublitz, a specialist in pulp and paper technology will each teach a full course supported by industry funding.

It is necessary for the School to increase its student numbers to a level where the University can pick up these positions when the interim industry funding is expended. The University has already increased the School's teaching staff from eight to nine and Mr Bill Fieber has been appointed to the extra position. Bill was out here last year as a Tasman Visiting Fellow and will be teaching forest engineering and logging.

### Mid-career Training for Technical **Managers**

The School of Forestry has just released a prospectus offering its services in this area (copies are availabe on request). The School, with associates in a wide range of disciplines at Canterbury University, Lincoln College and elsewhere, will offer consulting services in

- · Identification of training needs
- Design of appropriate courses
- Selection and procurement of teachers from world wide where appropriate
- Organization of courses
- · Quality control in the management of

It believes that through its knowledge of the forestry sector, and the specialist skills of its associates in the areas where midcareer re-training will be needed, it has the capacity to offer an unparalleled service to the forestry sector in the training area. While its staff do not have the personal time capabilities to input much to the teaching of mid-career training courses, they see consulting in forestry and education as an activity in which the School can be particularly effective.

#### **Curriculum Review**

The School has been planning a major curriculum review following the politically led changes in the forestry sector. It is not possible to do such a review, however, without a reliable estimate of future student num-

bers (which in turn of course determine staff numbers and consequently the breadth of teaching which can be handled). As indicated in the November 1986 issue of this journal, the nature of decisions concerning the future of the N.Z. Certificate in Forestry are critical to the School of Forestry. Our curriculum review must thus await the proposed 1987 Treasury/SSC review of training in the Ministry of Forestry.

Professor G.B. Sweet, School of Forestry, University of Canterbury.

# Agroforestry symposium

Late last November the Forest Research Institute held a well attended symposium on agroforesty in Rotorua. Highlights were:

- The wide range of people attending.
- The report of the Agroforestry project team (co-ordinated by Leith Knowles)
- The model to evaluate pastoral agro-
- · A survey on farmer intentions and opinions
- Examples of agroforestry operations by farmers and companies
- Forest grazing and control of weeds such as gorse and pampus by animals
- Deer in agroforestry including trophy shooting
- Timberbelts

The proceedings of the symposium will be valuable to those interested in this subject.

Don Mead



Participants at the Agroforestry Symposium study 'Timberbelts' on Ian Moore's dairy farm. Pinus radiata at age three, planted at 2.5m spacings.

## **Submission to Select Committee**

The following submission was made by William Girling-Butcher to the Finance and Expenditure Select Committee in October 1986.

**TAXATION REFORM BILL (NO.2) 1986** PART 1 — Clause 12

Section 127A. Certain expenditure on land used for forestry.

It is sad that this face about with the rules comes at a time when corporative development within the NZ Forest Service will incur redundancies and dole payments, rather than asset creation with the continued development of our exotic forest estate. Moreover this proposed legislation has already seen the withdrawal of urban money for privately owned forest.

There are two issues in the new format that demand close scrutiny:

### (i) Indexing

The cost of bush approach to the deductibility of forestry costs make no provision for inflation with a crop that will require annual expenditure, and yet may show no return for 30 years. While inflation gives rise to distortions for taxpayers in other sectors, none of these suffer a 30 year disproportion where invested monies are employed and an annual deduction of interest expended does not

### (ii) Sales of immature forest

The seller pays tax on the sale value of an immature forest and provision should be made to allow the buyer to deduct this tax before carrying forward the balance of sale value.

### PART III — Amendments to the Land Tax

The report of the Consultative Committee on Primary Sector Taxation of June 1986 (The Brash Report) most fairly recommended that, in equity with the taxation of other industries, land tax as it applies to forest owners be abolished. This would eliminate a non-neutral bias against forestry which has been hit hard enough as it stands.