Central Region sugarcane practice management

ABCD Management Frameworks 2013-2014

An updated path for improvement for growers, extension staff and industry service providers





This publication has been compiled by Phillip Trendell of Sustainable Production Systems and Reef Plan, Department of Agriculture, Fisheries and Forestry, © State of Queensland, 2013.

The Queensland Government supports and encourages the dissemination and exchange of its information. The copyright in this publication is licensed under a Creative Commons Attribution 3.0 Australia (CC BY) licence.



Under this licence you are free, without having to seek our permission, to use this publication in accordance with the licence terms.

You must keep intact the copyright notice and attribute the State of Queensland as the source of the publication.

For more information on this licence, visit http://creativecommons.org/licenses/by/3.0/au/deed.en

The information contained herein is subject to change without notice. The Queensland Government shall not be liable for technical or other errors or omissions contained herein. The reader/user accepts all risks and responsibility for losses, damages, costs and other consequences resulting directly or indirectly from using this information.

Central Region sugarcane practice management

ABCD Management Frameworks 2013–2014
An updated path for improvement for growers, extension staff and industry service providers

Supported by:



















Contents

Contents	ii
Introduction	1
Frameworks	3
Appendix one	10
Bibliography	10

Introduction

This Third Edition of the Central Region sugarcane management practices: ABCD management frameworks has been produced to show the progression of the local industry since the last edition developed in 2010. This includes updating the soil, nutrient, chemical and water management frameworks for the region to highlight the importance of improved precision and pre-planning in farming for positive economic and environmental outcomes.

The document continues to support the identification and validation of cane management practices that can improve both end of catchment water quality and marine ecosystem health as identified in the Water Quality Improvement Plan (WQIP), (Drewry, J., Higham, W., Mitchell, C. 2008). A pivotal stage in the WQIP process was the development of the first ABCD frameworks for cane and updated versions have followed since.

The ABCD framework is designed to highlight and facilitate communication about the different levels or standards of management practice (as opposed to resource condition) within the cane industry for different water quality parameters (i.e. sediment, nutrients and chemicals).

The classification provides a definition and a scale of improvement from dated to current industry promoted practice through to future aspirational or new and innovative practices. Although soil, nutrient and chemical management practices are the focus of the WQIP, this document still includes water, financial/business, WHS and harvest management practice frameworks.

Over time, changes in knowledge, technology, costs and market conditions may validate new and innovative aspirational practices so they eventually become industry promoted management practices. When these practices are widely adopted and become the new industry standard, they may become Conventional practices within an ABCD framework.

Considerable effort has always been undertaken to consult with cane industry partners when updating the ABCD frameworks and again the local industry were involved directly (Appendix one). It must be noted that there may be a need to adopt practices across several classification levels to successfully manage and operate farming enterprises on a year to year basis.

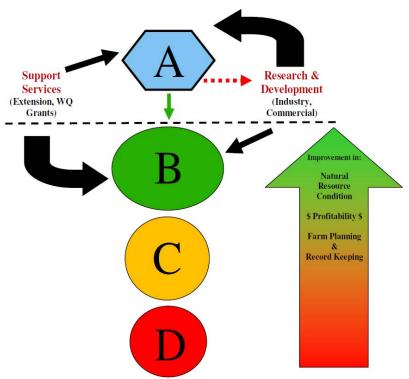


Figure 1: ABCD conceptual flow diagram

While the focus of the outcomes is toward the enhancement of end of catchment water quality and marine ecosystem health, the practices indentified must continue to be quantified in terms of their economic and social benefits to the individual land managers and the broader community prior to being adopted as the most suitable practices.

The current WQIP for the region specifies the current resource condition, resource condition targets, and timeframes, as well as the year of reference for the level of classification. This provides a common reference point and allows the framework to be used to communicate information to water quality researchers, social scientists, economists, industry research and extension organisations, and land managers on:

- The level of water quality improvement that can be achieved through improved management practices;
- The social and economic costs and benefits of adopting improved management practices;
- The level of adoption of management practices required to achieve the Water Quality Targets;
- The emphasis on the importance of detailed farm management planning and record keeping to achieving improved resource management, rather than a single technology or individual practice.
- The type and scope of action such as Market Based Incentives (MBIs) required to achieve Water Quality Targets

Table 1: Management classes and definition for ABCD framework for management practices

Class	Description of practice	Effect on resource condition
Aspirational	 New and innovative practices adopted by growers that require further validation to determine industry wide environmental, social and economic costs/benefits. Validation requires R&D and if appropriate, some validated practices will become recommended best practice. Development of Farm Management Plans and utilisation of new and innovative technology. 	 Validated practices likely to achieve medium to long term target resource condition goals if widely adopted. Some practices may have good environmental outcomes which may not be universally endorsed as feasible by industry and community.
Best practices	 Currently industry promoted practices Widely promoted by industry to achieve current and future industry expectations and community standards. Development of Farm Management Pans and utilisation of common technology 	Practices likely to achieve short to medium target resource condition goals if widely adopted.
Conventional	 Common practices widely adopted by industry but meet only basic current industry expectations and community standards. 	 Practices unlikely to achieve short term target resource condition goals if widely adopted.
Dated	 Practices superseded or unacceptable by current industry expectations and community standards. 	 Practices likely to degrade resource condition if widely adopted.

The WQIP (update edition to be released in 2014/15) and this booklet are regularly reviewed and updated to always ensure:

- the wording and descriptions of the classifications match current industry terminology and thinking;
- up to date definitions and targets for resource condition indicators;
- improved knowledge on the link of resource condition indicators and the required level of practice to improve or maintain it and
- actions and activities required to move from one level of management to another further defined.

Frameworks

The management practices for cane are summarised in the following tables. As cane management progresses to B and A class there is increasing planning, precision and efficiency in management of inputs and operations across the whole farm.

For the central region, all frameworks support the use of green cane trash blanket as a Conventional cane practice. The use of equipment as defined in any of the management practices tables can be owned individually, share-owned, or contracted.

 Table 2:
 Soil management practices for cane classified in the ABCD framework

Table 2. Soil management practices for carie diassified in the Abob framework		
Dated cane soil management	Conventional cane soil management	
Practices that are superseded or unacceptable	Farming practices that meet minimum expectations	
Description: 1. Cultivated bare fallow 2. Fully cultivated plant cane 3. Cultivated ratoons Planning and record keeping: 1. Records kept in head Machinery: 1. Standard equipment 2. Machinery and equipment does not match crop row spacing	Description: Minimum till bare fallow with chemical weed control Rotational crops may be grown Reduced cultivation of plant cane replaced by strategic chemical weed control Broadcast application of ameliorants (ash, lime, gypsum, etc) Strategic ripping of wheel tracks in ratoons Planning and record keeping: Written records kept Machinery:	
	Standard equipment Harvester and haulout equipment does not match crop row spacing	
Best practices cane soil management Current practices promoted by the industry	Aspirational cane soil management Innovative practices that require further validation	
 Description: Controlled traffic permanent wheel tracks matched to harvesting machinery wheel centres Initial row establishment formed with Global Positioning System (GPS) guidance as a minimum Rotational crops grown on all fallow where practicable and managed to maintain some ground cover Strategic or zonal tillage of fallow crops and plant cane including bed renovation Site specific application of ameliorants based on soil mapping Strategic ripping of wheel tracks in ratoons, only when necessary Headlands, drains and waterways managed as filter strips Planning and record keeping: Identify soil types and productivity zones using existing maps, digitised mill data and other technology 	 Description: Controlled traffic permanent wheel tracks matched to harvesting machinery wheel centres with GPS guidance on planting, zonal tillage, harvesting and haulout machinery Rotational crops grown on all fallow where practicable and managed to maintain good ground cover until planting Strategic or zonal tillage of fallow crops and plant cane including bed renovation as required Site specific banded application of ameliorants based on specialist recommendations from soil mapping and analysis Utilisation of harvesting technology to reduce impact on crop and soil condition Headlands, drains and waterways managed as filter strips Planning and record keeping: Spatially identified soil types and management zones across blocks and farms utilising remote sensing and Electro Magnetic 	
 Technology for spatially identifying problem areas Develop computer skills enabling access to digital mill data and Geographic Information System (GIS) software Develop basic 'Soil Management Plan' utilising soil mapping (slope, soil type, flooding, specific soil problems) Records kept in paddock journal and/or electronic data capture 	 (EM) soil mapping technology Integrate a spatial based Soil Management Plan, addressing Land and Water Management Plan (LWMP), or current environmental risk management criteria Geo-referenced spatial data captured in GIS software systems Records kept in electronic data capture 	
 Machinery: Matched wheel spacing for planting equipment based on harvesting machinery wheel centre measurements GPS guidance on row establishment equipment Zonal tillage equipment Rotational crop establishment equipment 	 Production of harvester yield maps Machinery: Matched wheel spacing on all equipment based on harvester centres GPS auto guidance systems used on bed-formers, zonal tillage, planting equipment and harvesting machinery including haulouts Minimum till rotational crop and cane planting equipment (e.g. Double Disc Opener Planters) Automated base cutter height fitted to harvester 	

5. Yield monitors fitted to harvester

Table 3: Nutrient management practices for cane classified in the ABCD framework

Dated cane nutrient management

Practices that are superseded or unacceptable

Description:

- No soil testing
- Application rates based on historic rates or rules of thumb
- No accounting for mill-by products or other organic sources of nutrients such as legumes
- 4. No risk assessment conducted prior to fertilising
- 5. No calibration of equipment

Planning and record keeping:

1. Records kept in head

Machinery:

Surface fertiliser box

Best practices cane nutrient management Current practices promoted by the industry

Description:

- Geo-referenced soil sampling in key soil types in blocks prior to planting each year, which may include more comprehensive sampling (e.g. A and B horizon at the same site)
- Application rates based on latest industry recommendations taking mill by-products, compost, other organic nutrient sources and block history into account
- Application of mill mud/mud ash should not exceed crop cycle nutrient requirements and be directed to the planting zone
- 4. Legume crops incorporated as close to planting as possible to maximise nutrient availability
- 5. Apply different nutrient program (fertiliser rates or products) between blocks where identified
- Risk assessment conducted prior to fertilising (48 hr rainfall prediction, weekly forecast, seasonal predictions)
- Calibration of fertiliser applicator with some changes of product and monitored during operations
- Incorporation of surface applied fertiliser as soon as practicable (e.g. within seven days) using overhead irrigation that does not result in runoff

Planning and record keeping:

- 1. Identify soil types/productivity zones for each block
- 2. Develop Nutrient Management Plan using varieties, yield, soil mapping and latest industry recommendations
- Timing nutrient applications with respect to crop stage and rainfall probabilities
- Records kept in Paddock Journal and/or electronic data capture

Machinery:

- 1. Ability to adjust rate for granular or liquid applicators
- 2. Directed applicator for mill by-products or other organic ameliorants
- 3. Granular applicators must have capacity for sub-surface application

Conventional cane nutrient management

Farming practices that meet minimum expectations

Description:

- 1. Sample representative soil types prior to planting
- Application rates based on soil test analysis and current industry recommendations
- 3. Mill-by products or other organic sources of nutrients such as legumes only accounted for as required
- Some risk assessment conducted prior to fertilising (48 hr rainfall prediction)
- 5. Some calibration of equipment
- 6. If surface applied, irrigated / cultivated into soil where possible

Planning and record keeping:

- Conduct soil tests
- 2. Develop basic nutrition management plan
- 3. Written records kept

Machinery:

Surface or sub-surface fertiliser box (granular)

Aspirational cane nutrient management

Innovative practices that require further validation

Description:

- Geo-referenced soil sampling in identified, specific zones in blocks each year, which includes more comprehensive sampling (e.g. A and B horizon at the same site)
- Application rates based on specialist interpretation of the latest industry recommendations using individual block yield potential and taking mill by-products, compost, other organic nutrient sources into account
- 3. Application of mill mud/mud ash should not exceed crop cycle nutrient requirements and be banded on planting zone
- 4. Legume crops left as stubble or incorporated just prior to planting to maximise nutrient availability
- Apply variable nutrient application program (fertiliser rates or products) between and within blocks where identified
- Use of new fertiliser products such as slow release or polymer coated urea in higher risk areas or during identified higher risk times
- Detailed risk assessment conducted prior to fertilising (Safeguage for Nutrients, 48 hr rainfall prediction, weekly forecast, seasonal predictions etc.)
- Calibration of fertiliser applicator with every change of product or application rate
- Incorporation of surface applied fertiliser within seven days, using overhead irrigation that does not result in runoff

Planning and record keeping:

- Identify soil types/productivity zones within each block using GPS vield and soil mapping
- Develop spatial-based crop cycle Nutrient Management Plan using varieties, yield, soil mapping and specialist interpretation of latest industry recommendations
- 3. Timing nutrient applications with respect to crop stage, irrigation and rainfall probabilities
- 4. Knowledge of latest nutrient management issues and recommendations
- 5. Some basic/periodic water quality monitoring
- 6. Near-infrared (NIR) data or leaf analysis used to adjust nutrient
- 7. Records kept in electronic data capture

Machinery:

- Variable rate applicator for granular sub-surface or liquid surface with remote/automatic rate controller and GPS guidance
- Banded on-row applicator for mill by-products or other organic ameliorants
- 3. The majority of nutrients sub-surface applied where practical

Table 4: Chemical management practices for cane classified in the ABCD framework

Dated cane chemical management

Practices that are superseded or unacceptable

Description:

- One herbicide strategy for the whole farm based on historic application rates or rules of thumb
- Often uses maximum label rate residual and knockdown products, irrespective of weed pressure.
- 3. No calibration of spraying equipment
- 4. No risk assessment conducted before spraying

Planning and record keeping:

1. Records kept in head

Machinery:

1. Standard spray rig, with conventional nozzles

Best practices cane chemical management Current practices promoted by the industry

Description:

- A focus on good weed control in fallow and plant cane to ensure minimal herbicide in ratoon stages
- Implementation of new application technology for improved placement (banded/directed spray) and timing (low drift nozzles, high rise equipment etc.) allowing a number of herbicide strategies across the farm.
- 3. Efficient use of pre-emergents to reduce overall chemical application.
- Calibration of spray equipment conducted before every changes of product or nozzle type
- Knockdown herbicides replace residual herbicides where practical such as in the inter-row.
- Residual herbicides used where weed species and pressure demands it and incorporated as soon as practicable after application.
- Risk assessment conducted prior to spraying (48 hr rainfall prediction, wind speed and direction, weekly forecast, seasonal predictions)
- 8. Change herbicide strategy between blocks where identified

Planning and record keeping:

- Identify weed types/pressure, soil types and productivity zones for each block
- Develop herbicide management plan using weed pressure, soil types, crop stage, yield mapping and appropriate chemicals.
- 3. Timing chemical applications with respect to crop stage, irrigation and rainfall probabilities
- Maintain some knowledge of latest chemical management issues and recommendations
- 5. Some monitoring of weed pressure
- Meet legislative requirements and maintain minimum accreditation and competency standards for chemical storage, application and disposal
- 7. Adjust herbicide strategy during crop cycle if required
- 8. Records kept in Paddock Journal and or electronic data capture

Machinery:

- Standard and/or modified spray rigs, with a suitable range of appropriate nozzles (low drift, air injected etc.) for various application tasks, an ability to do some banded or directed spraying and a manual rate controller.
- Shielded sprayers and/or high clearance spray equipment for applying knockdown chemicals in the inter-row or at out of hand stage
- 3. Multiple tanks for spraying different chemicals simultaneously

Conventional cane chemical management Farming practices that meet minimum expectations

Description:

- 1. One or two herbicide strategies for the whole farm
- Uses residual and /or knockdowns at rates appropriate to weed pressure.
- 3. Calibration of spray equipment conducted regularly
- Some risk assessment conducted prior to spraying (48 hr rainfall prediction, wind speed and direction)

Planning and record keeping:

- Meet legislative requirements and minimum accreditation and competency standards for chemical storage, application and disposal
- 2. Develop basic Herbicide Management Plan
- 3. Keep material safety data sheets (MSDS)
- Written records kept

Machinery:

 Standard spray rigs, with a range of nozzles for various application tasks

Aspirational cane chemical management Innovative practices that require further validation

Description:

1-4. Same as B class

- Knockdown herbicides replace residual herbicides in the inter-row and also where practical (residual herbicides only used where weed species and pressure demands it) within blocks.
- Detailed risk assessment conducted prior to spraying (48 hr rainfall prediction, wind speed and direction, weekly forecast, seasonal predictions, Safeguage for Pesticide)
- Change herbicide strategies within blocks where identified (e.g. weed pressure on row ends; patches of weeds/vines; turning nozzles on/off)

Planning and record keeping:

- Identify weed types/pressure, pests and diseases, soil types and productivity zones within each block using GPS yield and soil mapping. Weed survey of blocks.
- Develop spatial based Herbicide Management Plan using weed pressure, soil types, crop stage, yield mapping, appropriate chemicals and IWM principles
- 3. Timing chemical applications with respect to crop stage, irrigation and rainfall probabilities
- 4. Maintain detailed knowledge of latest chemical management issues and recommendations
- 5. Regular monitoring of weed pressure
- Meet legislative requirements and maintain minimum accreditation and competency standards for chemical storage, application and disposal
- 7. Adjust herbicide strategy for next year if required
- Records kept in electronic data capture (e.g. rate controller)

Machinery:

- Modified spray rigs, with a wide range of appropriate nozzles (low drift, air injected etc.) for various application tasks, an ability to do all banded or directed spraying and a remote / automatic variable rate controller with GPS guidance.
- Shielded sprayers and/or high clearance spray equipment for applying knockdown chemicals in the interrow or at out of hand stage
- 3. Automated boom height control
- 4. Weed scanner / sensing equipment
- Multiple tanks for spraying different chemicals or other operation such as chemical injection

Table 5: Water management practices for cane classified in the ABCD framework

Dated cane water management

Practices that are superseded or unacceptable

Description:

- 1. No scheduling tools utilised
- 2. Irrigations based on gut feel
- 3. Basic drainage considered in original farm layout

Irrigation application:

- 1. Application amount unknown
- 2. No consideration of matching nozzles to pump

Planning and record keeping:

1. No recording or planning

Conventional cane water management Farming practices that meet minimum expectations

Description:

- 1. Scheduling based on visual checks
- 2. General knowledge of local rainfall history
- Irrigation strategy based on length of cycle to get around farm and/or prioritised on crop cycle (e.g. plant cane, 1st ratoon over 5th ratoon)
- 3. Irrigation strategy sometimes matched to water availability
- 4. Irrigation systems may not match soil and topography
- Existing farm layout and infrastructure considers drainage laser levelling

Irrigation application:

- 1. Based on experience
- Amount often unknown, loosely determined by pump meter reading/time/ha
- 3. No efficiency checks conducted on equipment
- 4. May change nozzles to match pump size and pressure
- 5. Some consideration due to soil type mainly textural
- 6. Consideration to land formation and slope
- Limited water quality testing conducted on some irrigation water sources

Planning and record keeping:

- 1. Records, including water meter readings kept in diary
- Basic understanding of soil moisture characteristics based on texture rather than determined PAWC
- 3. Costs energy (e.g. weekend tariffs)
- Planning based on verification of meter readings, not measured system outputs
- 5. Planning based on productivity potential

Best practices cane water management Current practices promoted by the industry

Description:

- Scheduling tools used manually on main soil type or limiting soil type
- 2. Weather forecasting models used
- 3. Irrigation strategy developed for each crop year
- Irrigation strategy based on crop growth requirements and matched to water availability
- Irrigation strategy includes the incorporation of the majority of nutrient and chemical applications where possible
- 6. Irrigation systems match soil and topography
- 7. Existing farm layout and infrastructure considers drainage laser levelling
- 8. Storm water storages / sediment traps part of drainage system

Irrigation application:

- 1. System efficiency checks conducted annually
- Application amount matched to soil plant available water capacity (PAWC), infiltration rate and crop stage
- 3. Water quality testing conducted on some sources of irrigation water such as bores

Planning and record keeping:

- Block based water management plan encompassing: soils; scheduling; efficiency – system check; allocation; farm layout and infrastructure; economics
- Records kept in Paddock Journal and/or electronic data capture

Aspirational cane water management Innovative practices that require further validation

Description:

- 1. Scheduling tools utilised with some level of automation
- Scheduling tools located based on block/ management units or specific soil types
- 3. Weather forecasting models used
- 4. Irrigation strategy developed for each crop year
- Irrigation strategy based on crop growth requirements and matched to water availability
- 6. Irrigation strategy includes the incorporation of the all nutrient and chemical applications where possible
- 7. Irrigation systems match soil and topography
- 8. Use of low pressure overhead and trickle irrigation systems
- 9. Possible use of fertigation technology through irrigation equipment
- Comprehensive drainage plan considering all farm drainage points
- Storm water storages / sediment traps part of drainage system

Irrigation application:

- System efficiency checks conducted annually
- 2. Application amount matched to soil plant available water capacity (PAWC), infiltration rate and crop stage
- Water quality testing conducted on all sources of irrigation water
- 4. Software scheduling tools used

Planning and record keeping:

- Soil type based water management system encompassing: soils; scheduling; efficiency – system check; allocation; farm layout and infrastructure; economics
- 2. Records kept in electronic data capture

In March 2008, SYDJV and the FutureCane team identified harvesting as one of two major impediments to the adoption of the 'improved' farming system. Harvesting contractors must be able to directly access incentive money to facilitate adoption of technical equipment, machinery modifications and operating

practices which are necessary to enable growers to change practices and extract the full benefits of the "improved farming system." As cane harvesting management progresses to B and A class there is increasing precision in management of harvesting practices.

Table 6: Harvesting management practices for cane classified in the ABCD framework

Dated cane harvesting management Practices that are superseded or unacceptable Description: 1. Inefficient farm layout: short rows, narrow and rough headlands common & no ability to harvest through blocks Dated cane harvesting management Farming practices that meet minimum expectations Description: 1. Some consideration given to improving efficiency of farm layout for harvesting & harvesting through blocks is

- Planning and record keeping:
- 1. Records kept in head
- 2. Minimal communication between grower and contractor
- 3. No reference to mill cane quality reports by grower

Machinery, capital works actions:

 Standard harvester with no means of adjustment to meet harvesting best practice

- Some written recording
 Verbal harvest plan agreement between grower & contractor pre-crushing
- 3. Some reference to mill cane quality reports by grower

Machinery, capital works actions:

Planning and record keeping:

1. Some improved modifications to harvester

Best practices cane harvesting management Current practices promoted by the industry

Description:

1. Farm layout suitable for efficient harvesting

Planning and record keeping:

- Development of harvest management plan between farmer and contractor (includes written contract and price agreement)
- Records kept in Paddock Journal and/or electronic data capture
- 3. Access to harvester performance reports at a block level

Capital works/landscape actions:

- 1. Installation of GPS tracking devices onto harvesters
- Harvester front modifications and elevator extensions, to match row spacing
- 3. Roller train optimisation and correct matching to choppers
- 4. Accurate consignment of bins to match harvester position

Aspirational cane harvesting management Innovative practices that require further validation

Description:

1. Farm layout optimised for efficient harvesting

Planning and record keeping:

- 1. As per B
- 2. Records kept in electronic data capture
- Access harvester performance reports and yield maps at a block level and use to make better farm layout and harvesting decisions.

Capital works/landscape actions:

- Harvester and haul out utilising GPS guidance equipment plus harvester yield monitor
- 2. Automatic base cutter height control
- 3. Roller train optimisation and correct matching to choppers
- Automatic primary extractor fan speed control linked to harvester pour rate
- 5. Electronic consignment of bins

As cane workplace health, safety and environmental management progresses to B and A class there is increasing precision in management of workplace health, safety and environmental processes.

 Table 7:
 Workplace health and safety management practices for cane classified in the ABCD framework

Dated cane WHS management Practices that are superseded or unacceptable	Conventional cane WHS management Farming practices that meet minimum expectations
Planning and record keeping: 1. Little or no training provided 2. No policies 3. Minimal inductions 4. Minimum understanding of WH&S 5. No record keeping 6. Little or no hazard identification and risk management 7. Lack of personal protective equipment (PPE)	Planning and record keeping: 1. Basic understanding of WH&S 2. Conducts mental risk assessments 3. Provides verbal warning and instructions 4. Provides basic inductions 5. No formal records kept 6. Basic PPE 7. Basic emergency procedures
Best practices cane WHS management Current practices promoted by the industry	Aspirational cane WHS management Innovative practices that require further validation
Planning and record keeping: 1. Generic WH&S Policies 2. Written risk management procedures 3. Basic written warnings and policies 4. Provides relevant safe equipment 5. Basic record keeping 6. Basic review of policies and procedures 7. Basic written inductions 8. Feed back 9. Emergency procedures (First Aid) 10. Sign off on induction, etc. by employee/s	Planning and record keeping: 1. Formal Inductions 2. Training in risk management/assessment 3. Hazard Identification 4. Formal policies/procedures 5. Follow up and review of policies and procedures 6. Detailed record keeping 7. Detailed knowledge of WH&S Policies 8. Detailed emergency procedures 9. As for point 10 'B' class

Table 8: Business/financial management practices for cane classified in the ABCD framework

Dated cane business/financial management

Practices that are superseded or unacceptable

- 1. Ensure all financial information is provided to an accountant for compilation
- 2. No formal Budgets are written
- 3. No formal Business Plans are written
- 4. Marketing is left to the Mill and Queensland Sugar Limited (QSL)

Financial records:

- 1. Invoices and Receipts kept together
- 2. Fuel dockets kept separately
- 3. Wages documented
- 4. Basic financial analysis from Bank Statements
- 5. Discuss with Bank Manager when necessary

Budgets:

- 1. Basic opportunity analysis
- 2. Basic GM cost analysis

Business plans:

- 1. Basic planning
- 2. No succession planning or benchmarking

1. No marketing strategy - left to the mill and/or QSL

Conventional cane business/financial

Description:

- 1. BAS completed quarterly then (maybe) checked by an accountant
- 2. Budgets and economic analysis completed
- 3. Skills training identified and hand written paddock journals
- 4. Awareness of mill pricing system, minimal usage

Financial records:

- 1. Recording payments/receipts in a computerised cashbook
- 2. Books of prime entry
- Quarterly entry of data (BAS; fuel rebate)
- 4. Financial analysis completed & discuss with accountant

Budgets:

- 1. Annual operational and capital budgets developed
- 2. Year on year comparison
- Economic analysis of whole farm gross margin
- 4. Annual farm budget compared to actuals
- 5. Basic machinery costs analysed
- 6. Opportunity cost analysis when necessary

Business plans:

- 1. No formal annual strategic plan
- 2. No succession planning
- 3. Basic benchmarking accountant developed using their client base

1. No formal marketing strategy - left to the mill and/or QSL

Best practices cane business/financial management

Current practices promoted by the industry

- 1. BAS completed quarterly on computer system
- Budgets and cost centre analysis completed monthly
- 3. Strategic business planning undertaken and computerised
- 4. Formal marketing strategy

Financial records:

- 1. Detailed monthly entries into computerised recording system using basic cost centres (MYOB etc)
- 2. Monthly reporting and financial analysis
- actual statement of position annually
- 4. As C class

Budgets:

- 1. As C class
- 2. All budgets computerised living documents personally developed and reviewed
- 3. monthly Cost centre specific budgeting
- 4. Detailed machinery costing computerised and analysed at least annually

Business plans:

- 1. Strategic business planning training and plan developed
- 2. Succession planning training and plan written
- 3. Benchmarking
- 4. Skills training plan (FEAT etc)
- Land and water management plan completed (with water quality information continuously updated)
- 6. Economic analysis
- 7. Paddock journals computerised and added into nutrient; soil and chemical management plans

1. Utilisation of mill (or other) pricing system

Aspirational cane business/financial management

Innovative practices that require further validation

Description:

- 1. Record changes to asset values annually
- Detailed ratio analysis
- 3. Management plans updated regularly
- 4. Economic analysis of spatial/paddock gross margins
- 5. Marketing own product

Financial records:

- 1. Detailed entry using comprehensive cost centres to assist analysis
- 2. Monthly computerised entry and reports
- 3. Update machinery and other asset values plus liabilities to develor 3. Development and analysis of changes in statement of position at least
 - 4. Financial and performance analysis discussed with competent business advisor/consultant (this maybe your accountant)

Budgets:

- 1. As B class
- 2. Detailed ratio analysis (e.g. use of FEAT or similar tool
- 3. Benchmarking/accountants group and proactive farmer group
- 4. Cost centre analysis
- 5. Monthly budget comparison to cost centres. Various partial budgets for economic analysis

Business plans:

- As B class
- Detailed succession plan regularly updated and implemented
- 3. Strategic plan and risk analysis updated annually
- 4. Land & water management plan updated quarterly
- 5. Skills training regularly for management and staff
- Economic analysis of spatial/paddock gross margins
- 7. Sensitivity analysis (risk)

Marketing:

1. Futures / hedging

Appendix one

2013

Group members:

Regional working group

- Lawrence Bugeja (MAPS)
- Phillip Trendell (DAFF)
- Rob Hughes (Reef Catchments NRM)
- Kerry Latter (CANEGROWERS) Chair
- John Markley (Farmacist)
- John Agnew (MAPS)
- Michael Porter (CANEGROWERS)
- Phil Ross (BSES)
- Rob Sluggett (PCPSL)
- John Tait (Mackay Sugar)
- Chris Dench (Reef Catchments NRM)
- John Eden (CANEGROWERS)

•

Technical working group

- John Agnew (MAPS)
- John Eden (CANEGROWERS)
- Phillip Trendell (DAFF)
- John Markley Farmacist) Chair
- Rob Sluggett (PCPSL)
- Peter Sutherland (Sugar Services Proserpine)
- Chris Dench (Reef Catchments NRM)

Other participants

- Sergio Berardi (Farmer)
- Kevin Borg (Farmer/contractor)
- Tony Bugeja (Farmer)
- Rodney Lamb (Farmer)
- Graeme Blackburn (Farmer)
- Frank Perna (Farmer)
- Rob Cocco (Reef Catchments NRM)
- Sue Rowlinson (PCPSL)

Other participants cont'

- Andy Humphreys (MAPS)
- John Hughes (DAFF)
- Brad Hussey (BSES)
- Will Higham (Reef Catchments NRM)
- Belinda Billing (Reef Catchments NRM)
- Tony Crowley (Farmacist)

Bibliography

Azzopardi, M. (2001) COMPASS: A self-assessment workbook. BSES Indooroopilly: Australia.

Drewry, J.; Higham, W.; Mitchell, C. (2008). Water quality improvement plan. Final report. Mackay Whitsunday Natural Resource Management Group. Mackay: Australia.

Hansen, R. (2010) Central Region Sugarcane Management Practices: ABCD Management Frameworks 2010-2011. DEEDI, Brisbane; Australia.

Call: 13 25 23 or +61 7 3404 6999

Visit: www.daff.qld.gov.au

