New Zealand Ayrshire

Association (Inc)

ANNUAL REPORT 31 March 2012





Official Publication of the NEW ZEALAND AYRSHIRE ASSOCIATION (INC)

Office Location Livestock Improvement Centre Cnr Morrinsville & Ruakura Rd Newstead, Hamilton

> Postal Address 595 Ruakura Rd, R D 6, Hamilton 3286

> > Telephone 07 856 0816 Fax 07 856 0670

> > > Manager Pam Allison

e-mail pallison@ayrshire.org.nz

Website www.ayrshire.org.nz

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President	Brian Hutchings	Dargaville
Directors	Peter McFall Peter Addison Diarmid Somerville Gordon Glentworth Graeme Emslie Stewart Riley Donald Green Ken Eade	Tahuna Otorohanga Reporoa Kaponga Norsewood Collingwood Leeston Gore

CORE IDEOLOGY

Core Values - Genetic gain of the Ayrshire population

The Ayrshire

- Always look for the opportunity
- Maintain a financially sustainable business
- Foster camaraderie among Ayrshire members
- Always maintain a professional image

Purpose Ayrshire New Zealand will develop, promote and maintain the Ayrshire breed as a credible option for New Zealand dairy farmers.

ENVISIONED FUTURE

Ultimate Goal To be the number one dairy population within the world, among all breeds, under the NZ payment system.

Vision

- Ayrshire (A14+) will make up 10% of the national herd

- Ayrshire BW/GW and PW will increase and be comparable to other breeds.

- Ayrshire cows will be included in national statistics and trials.
- Ayrshire cows will be financially rewarding for those who farm them.
- Ayrshire NZ will have united, vibrant members who are proud to belong.
- Ayrshire NZ members will be proactive and engaged in striving to achieve Association goals.
- Ayrshire NZ and its members are progressive and are perceived to be innovative.

Key Performance Indicators (KPV)

- 1. Membership: The Association membership will be 30% of farmers who have a proportion of Ayrshire in their herds.
- 2. Registration: 40% of available animals will be registered.
- 3. Semen Sales: The Semayr / LIC partnership will have 85% of the Ayrshire semen sales.
- 4. Ace Herd
 - (a) Nucleus Herd will be in the top 3% of NZ Ayrshire herds.
 - (b) The venture will generate income to fund the registration goal.
 - (c) The venture will provide financial security for the Association by maintaining an appreciating asset.

NOTICE OF 103rd ANNUAL GENERAL MEETING 2012

and

ANNUAL REPORT, STATEMENT OF FINANCIAL PERFORMANCE and STATEMENT OF FINANCIAL POSITION for the year ended 31 March 2012

> To be presented to the Annual General Meeting of the Association to be held at THE DEVON HOTEL NEW PLYMOUTH on THURSDAY 7 JUNE, at 9.00 am.

BUSINESS

- 1. Notice of Meeting.
- 2. Apologies.
- 3. Minutes of the 2011 Annual General Meeting (see Bulletin No. 156).
- 4. Matters arising from the previous minutes.
- 5. To Receive and Adopt the President's Report. (a) Obituaries
- 6. To Receive and Confirm the Statements of Financial Performance and Position.
- 7. Appointment of Auditor.
- 8. Results of Elections Wards 4, 8 and 9
- 9. Notices of Motion.
- 10. Remits.
- 11. Reports from Committee Convenors.
- 12. General Business.

By order of the Board P M Allison Board Secretary

Annual Meeting Programme

Tuesday 5 June	Ayrshire NZ Elite Conference Sale Opening and Awards Evening at the Devon Hotel
Wednesday 6 June	Bus trip including herd visits, lunch at Hawera and visit Tawhiti Museum Dinner & Quiz evening at the Pioneer Village, Stratford
Thursday 7 June	Annual General Meeting Formal Dinner & Dance
Friday 10 June	All Taranaki herds will be available for inspection, please make your own arrangements

⁵⁹⁵ Ruakura Rd, R D 6 HAMILTON 22 May 2012



Brian Hutchings President

It is with pleasure that I present to you my report as President for the year ending 31 March 2012. By the time you get to read this report the season will be starting to wind down. Different areas around the country were better off environmentally than others, but that is the joy of the business we are in. So here is hoping that no-one was adversely affected and now we are able to set up for the challenges of the next season.

I had the privilege of going down to Gore to judge the South Island Championships. Even though the numbers weren't overly big, the quality of the stock was excellent which made it a great show to judge at. From reports in about other shows throughout the country, there has been a good turnout of high quality Ayrshire animals. Congratulations to those exhibitors that had success at the shows. This is one way we can put the Ayrshire cow out in the public eye to be seen. Keep it up to the members who are interested in showing.

<u>World Ayrshire Federation</u>: There was a good number of Ayrshire New Zealand members who went to the World Ayrshire Federation Conference in South Africa. As it was my first World Conference, I enjoyed meeting the other delegates from around the world and hearing about their own Associations in their countries.

<u>Office:</u> During the last 12 months the office has ticked along smoothly and efficiently like a well-oiled machine. This is down to the efficient way Pam has the office and the Board organised. My thanks to Pam for her commitment in the running of the office so well over the past year.

<u>Membership</u>: Membership has been relatively steady over the last 12 months at around 265 members. To the new members of our breed, a warm welcome. I hope you enjoy being involved with the Ayrshire breed and breeders as much as all the current members do.

<u>Financial</u>: Another pleasing result for the 2011/12 year with a net surplus of \$129,614. The Ace Herd did not perform as well as forecast in relation to expenditure, but it is encouraging that Semayr performed better than forecast.

<u>Semayr</u>: Semayr is still striving to get as many Ayrshire bulls proven as possible, so we require as many members that can to use some young sire straws in their herds to help get the young bulls proven. Genomics is the challenge for the future, work is being done along these lines from Semayr in conjunction with LIC.

<u>Fieldays:</u> The Ayrshire Association will again attend the National Fieldays this year, located in the Alpha Nominated section of the LIC building.

<u>The Board:</u> Many thanks to all the Board members for their commitment, contribution and support throughout the year. Congratulations to the Directors re-elected to the Board unopposed and all the best for the election in the Bay of Plenty ward, where the ballots will be counted at the Annual Conference.

<u>Obituary:</u> To the members who have suffered bereavements during the past year I offer you the sympathy and condolences of the Association and membership. The following obituaries of past and present members have been noted: Mr A Price, Mrs N Thompon, Mrs E Fraser, Mr N Davidson, Mrs C Shaw, Mrs M Bremer and Mrs K Van der Hulst.

In conclusion I wish to thank all members and Pam for their support. Remember that it is only by being positive and making positive decisions that we will take the Ayrshire breed forward and make the Ayrshire animal a viable alternative breed in the New Zealand dairy industry.

Brian Hutchings

President

There are no Notices of Motion.



Remits

1. Far North Club

"That Semayr advises members of Sire Proving Bulls that Semayr does not intend to market, to enable members to order semen prior to those bulls being culled."

Membership Numbers

	2012/13	2011/12	2010/11	2009/10	2008/09
Senior Members	204	211	211	216	205
Associate Members	63	53	52	54	55
Retired Members	27	34	36	38	36
Junior Members	14	15	15	11	12
Paid Life Members	40	40	41	42	43
Honorary Life Members	13	12	12	11	12
Ordinary Members	4	1	1		
TOTALS	365	366	368	372	363

Registrations by Herd Book

	2010/11	2009/10	2008/09	2007/08	2006/07
Female - Main	2,559	2,763	2,983	3,571	2,682
- Supplementary	2,411	2,572	2,765	2,675	2,082
Male	211	256	179	238	236
TOTALS	5,181	5,591	5,927	6,484	5,000

Trust Fund Donors

DM Thomson, D & Mrs. NE Hutchings, CEC Webb, AF & Mrs. G Hutchings, AAC Weir, FS Hutchings, JF Burgess, DJ Ireland, Parlane Rose Bowl Fund, A & M Scott Shield donors, BC & Mrs. N Patrick, DW Wallace, Thistledown Farm.

Mayfield Trophy:	Top Herd for I Roma Farm Ltd 279 DIM							247 kg protein,
Smith Family Troph	y: Top Pedigree Carrington Fam protein, 302 DII	nily, Luckvi				219 litres r	nilk, 614 k	g fat, 455 kg
Snowline Trophy:	Top Cow, 10 Carrington Fam protein, 302 DII	nily, Luckvi				219 litres r	nilk, 614 k	g fat, 455 kg
C.E.C. Webb Mem	orial Trophy: 8 A R Thomson -		-	'Breeding	Worth" E	Bull, NZ br	red, 2011	/12 Season
Carmelglen Trophy	: Highest Cow AT&HJJane -	-			t, with cur	rent lacta	tion	
Certificates:	Total Milk Solid	ds (Fat &	Protein) fo	r Top Her	ds four si	zes -		
	50-100 cows -		rm Ltd - R N protein (548			cows av. 68	379 litres n	nilk, 301 kg fat,
	101-200 cows -		Enterprises it, 212 kg pro				av. 6141 lit	res milk,
	201-300 cows -		Glentworth, 501 MS), 26		av. 6239 lit	res milk, 2	69 kg fat,	232 kg
	301 plus cows -		d Farms Ltd kg fat, 174				356 cows :	av. 4786 litres
Certificates:	Top Cows - M	lilk, Fat, F	Protein, Doll	ar Earning	g -			
	Fat kg:	Carringto	n Family, Lu	uckville Ma	r Debe ET	, Ex4, 14 y	vrs, 614 kg	fat, 302 DIM
	Protein kg:	Carringto	n Family, Lu	uckville Ma	r Debe ET	, Ex4, 14 y	vrs, 455 kg	prot, 302 DIM
	Milk Litres:	-	-			•		litres, 302 DIM
	Top Dollar Cow	: Carringto	on Family, L	uckville Ma	ar Debe E	Γ, Ex4, 14 ງ	yrs, \$8,06	5.89
Certificates:	Top Herd 50 (or more f	Pedigree C	ows Each	n Ward for	r Total So	lids	
Ward Owner			Cows	Milk L	Fat kg	Prot kg	Solids	Days
1. Lodore Farm	Ltd - R M & J E H	lutchings	378	4622	203	170	373	270

1.	Lodore Farm Ltd - R M & J E Hutchings	378	4622	203	170	373	270
2.	Valendale Ayrshire Ltd - T L & J I Johansen	285	6061	259	217	476	281
3.	Roma Farm Ltd - R M & M J Morris	100	6879	301	247	548	279
4.	Goldwyn Enterprises Ltd - B T Hayward	101	6141	275	212	487	289
5.	G & S A Glentworth	216	6239	269	232	501	266
6.	M R & S J Booth	87	5829	268	210	478	278
7.	Fenian Farms - S & S Rhind	50	4506	197	162	359	238
8.	Emunna Partnership Ltd - CJ & PM Prattley	94	5071	233	197	430	267
9.	Glenkylie DQPY - R & A Stevenson	233	5110	246	191	437	259

Certificate: Supplementary One Award - ARC & ARD Production Award for Total Solids

Age LitresFatProtSolidsDaysOwnerRoma Challenge Dawn S1A58773417317734305Roma Farm Ltd - RJ & MJ Morris

National Progeny Competition: Agri Feeds Don Hutchings Memorial Trophy - 5 daughters

1.	G & S A Glentworth	Asmo Omatunto	1080.22 pts
2.	G & S A Glentworth	Sorby	1056.87
	G & S A Glentworth	Kilfennan Challenge	1028.20
Dalemere Farms Trophy - 10 daughters	6		
1.	G & S A Glentworth	Sanrosa Royal Phillip	1077.93 pts
2.	G & S A Glentworth	Ristitien Johde	1044.70
3.	G & S A Glentworth	Sanrosa Royal Phillip	1005.14

Boumatic Somatic Cell Count Competition:

Overall Winner: W R & Z Kite

Ward Winners:	Cell Count
1. B & D Sayles	158
2. Tahuna Pastoral Co Ltd - P R & A McFall	123
3. W R & Z Kite	54
4. Goldwyn Enterprises Ltd - B T Hayward	75
5. Gillingham Downs Family Trust - S P & D E Honeyfield	102
6. Te Repo Farms Ltd - D G & T F Thompson	65
7. Riverlea Farm Ltd - S G & M Z Riley	76
8. Ackermann Ltd - T & J Ackermann	124
9. Mayo Downs - P & A Duffy	88

Semayr Top BW Herd Award - Top BW, 50 or more Ayrshire cows

Overall Winner	Glenkylie DQPY - R & A Stevenson	
Ward Winners:		BW
1. Lodore Farm Ltd	- R M & J E Hutchings	28
2. A R Thomson		20
3. Roma Farm Ltd -	- R M & M J Morris	42
4. Mayo Pastoral C	o Ltd - D B & K A Somerville	22
5. G & S A Glentwo	rth	10
6. Te Repo Farms I	td - D G & T F Thompson	27
7. Riverlea Farm Lt	d - S G & M Z Riley	5
8. Pineview Dairy F	arm Ltd - A T & S A Thomas	15
9. Glenkylie DQPY	- R & A Stevenson	59

Ayrshire Youth Achiever Competition

Ag	e Group 5 - 12		Age Group 13-17		Age Group 18-30	
1.	Liam Newton	430	1. Luke Instone	640	1. Kylee Perrett	440
2.	Thomas Young	420	2. Courtney Davies	550	2. Claire Bourke	300
3.	Gabrielle Steiner	200	3. Imogen Steiner	320		

Ingledale Trophy/Assn Photos:

North Island Champion Cow – V K & S L Steiner - Brookview Lot Laguna, E9-9 South Island Champion Cow – Ingleside Ltd - R Morton- Broadlea Sparkle, A

Association Photographs:

	Res Nth Island Champion Cow – W R & Z Kite - Kiteroa Bonny Georgina, E8-9 Res Sth Island Champion Cow – M T Livingstone - Inglecorner Prev Rosette, V7-7			
Scott Memorial Shield: Sire Progeny – (Stratford 2011) - BK & DA Tippett				
Ardgowan Trophy: Royal Champion Cow – W R & Z Kite - Kiteroa Bonny Georgina, E8-9				
Wrightson Medal Trophy: Best Female Royal Show – W R & Z Kite - Kiteroa Bonny Georgina, E8-9				
Autumn Show Points Shield: Most Points nom. Autumn Show 10/11 - (Invercargill 2012) - CNRAYR Ltd- M T Livingstone				
Sir Charles Fergussor	n Trophy: Most Points Royal Show (Waikato 2011) - VK & SL Steiner			
Fredrickson Trophy:	Young Handlers Award (Senior) - North Island - Sarah Leech Young Handlers Award (Senior) - South Island - Luke Instone			
Greenlane Trophy:	Young Handlers Award (Junior) - North Island - Pennymay Symonds Young Handlers Award (Junior) - South Island - Emily Instone			
Arran Trophy:	Ayrshire Young Judge Competition - Kylee Perrett			

Special Awards

Kiteroa Trophy	For the person or persons who contributed the most effort in promoting the progress within the Ayrshire breed in the last 12 months both club wise and breed wise.
	Winner - to be announced at the Annual Meeting.
Bell Booth Achiever Awards	For persons who have made some notable achievement in the Ayrshire Breed.
	Winner - to be announced at the Annual Meeting.
Distinguished Member Awards	For members who promote Ayrshires either nationally or locally by always portraying a positive attitude for the breed, the NZ Ayrshire Association and it's aims, directions and objectives.
	To be approximated at the Appuel Meeting

To be announced at the Annual Meeting.

Auditors On London

INDEPENDENT AUDITOR'S REPORT

To the Members of New Zealand Ayrshire Association (Incorporated)

Report on the Financial Statements

We have audited the financial statements of the Association on pages 3 to 8 that comprise the statement of financial position as at 31 March 2012, the statement of financial performance, and statement of changes in equity for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Board's Responsibilities for the Financial Statements

The Board is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you based on our audit.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Association's preparation of financial statements and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.

An audit also involves evaluating the appropriateness of accounting policies used, the reasonableness of accounting estimates as well as evaluating the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. We have obtained all the information and explanations we have required and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

Other than our capacity as auditor we have no relationship with or interests in the New Zealand Ayrshire Association (Incorporated)

Opinion

In our opinion the financial statements on pages 3 to 8 present fairly, in all material respects, the financial position of the Association as at 31 March 2012, and of its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

auditors on dension

Auditors on London 21 May 2011

3 London Street P.O. Box 9514 Hamilton 3240 New Zealand Tel: 64 7 838 0119 Fax: 64 7 838 0749 Emsil: aol@aol.org.nz

NZ AYRSHIRE ASSOCIATION (INCORPORATED) STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2012

ACE AYRSHIRE HERD	2012	2011
Livestock Trading Gross Profit(Deficit)	180,758	118,070
Aceayr Income	312,697	312,041
Other Income	1,410	718
	494,865	430,829
Less Aceayr Expenses	344,765	263,825
Net Surplus / (Deficit) from Ace Ayrshire Herd	150,100	167,004
SEMAYR BREEDING SERVICES		
Livestock Trading Gross Profit(Deficit)	9,516	14,479
Gross Surplus Breeding Services	138,830	164,987
Other Income	241	185
	148,587	179,651
Breeding Services Expenses	128,202	140,377
Net Surplus / (Deficit) from Semayr Breeding Services	20,385	39,274
AYRSHIRE		
Income		
Registrations Subscriptions	19,785 29,078	19,069 27,708
Other Income	29,078 31,947	27,159
	80,810	73,936
Evennes		
Expenses Ayrshire Expenses	115,623	117,684
Audit Fee	5,046	4,759
Honorarium	0	0
Depreciation	1,012	912
	121,681	123,355
Net Surplus / (Deficit) from Ayrshire	(40,871)	(49,419)
NET SURPLUS / (DEFICIT) TO ACCUMULATED FUNDS	129,614	156,859



These statements are to be read in conjunction with the Notes on pages 6 to 7 and the Auditors report on page 2

NZ AYRSHIRE ASSOCIATION (INCORPORATED) STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2012

STATE	MENT OF FINANCIA		<u> NASAT 31 M</u>		2014
		Note		2012	2011
ACCUMULATED FUN	<u>NDS</u>		004 004		505 400
Opening Balance			681,981		525,122
Surplus (Deficit) for Ye	ear		129,614		156,859
Closing Balance			57.005	811,595	681,981
Capital Reserve	Deene	40	57,305		57,305
Property Revaluation		10	147,294		147,294
LIC Share Adjustment			1,807		1,807
Ravensdown Bonus S	share Offer		938		651
Youth Fund			6,640		6,640
Special Projects Fund	1		20,000		20,000
TOTAL MEMDEDS #				233,984	233,697
TOTAL MEMBERS &	TRUSTFUNDS		1	1,045,579	915,678
-					
Represented by:					
CURRENT ASSETS					~~ 7~~
Debtors			58,405		68,769
Westpac - World Cont	ference		4		4
Stock - Ayrshire			1,212		1,475
Stock - Ace Herd			1,068,900		925,450
Stock - Semayr	- Livestock		98,250		92,500
	- Semen		24,643		27,539
Total Current Assets				1,251,414	1,115,737
CURRENT LIABILITIE	<u>ES</u>				
Westpac - Ayrshire			115,330		104,344
Westpac Banking Cor	poration	9	320,766		-
GST Holding			4,349		4,988
Creditors			38,568		53,957
Total Current Liabilitie	S			479,013	163,289
WORKING CAPITAL				772,401	952,448
INVESTMENTS					
Westpac - Special Pro	-	2	29,504		28,645
Westpac - Youth Fund		2	7,844		7,615
Interest Accrued on In	vestments		8	_	11
Total Investments				37,356	36,271
SHARES					.
LIC Shares	- Ordinary		956		945
	- Investment (3361 s	shares)	5,417		4,007
CRT Shares	_		200		200
Ravensdown	- Bonus		769		482
	 Investment 		1,000	_	759
				8,342	6,393
FIXED ASSETS (REF	ER SCHEDULE)	4, 10		797,899	811,751
TERM LIABILITIES Westpac Banking Cor	noration	9	570,419		801 195
westpac banking Col	polation	3	570,419	570,419	891,185 891,185
NET ASSETS				1,045,579	915,678
			:		10,070



These statements are to be read in conjunction with the Notes on pages 6 to 7 and the Auditors report on page 2

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NZ AYRSHIRE ASSOCIATION (INCORPORATED) STATEMENT OF MOVEMENT IN EQUITY FOR THE YEAR ENDED TO 31 MARCH 2012

	2012	2011
Equity at start of Period	915,678	758,819
Net Surplus (Deficit) for the period	129,614	156,859
Other Revenues and Expenses Total recognised Revenues and Expenses for the Period	129,614	156,859
Increase(Decrease) in Livestock Revaluation Reserve Increase(Decrease) in Investment Funds	- 287	-
Equity at End of the Period	1,045,579	915,678

PARIday President Brian Hutchings

Finance Convenor Graeme Emslie

RECONCILIATION OF STOC	K NUMBERS	2012	2011
Opening Stock	Ace Herd	694	683
Less Sales		77	68
Less Deaths		36	21
Plus Purchases		0	0
Plus Natural Increase		88	114
Plus Leased Animals		-17	-14
Closing Stock		652	694
		652	694
Opening Stock Numbers	Bulls	79	87
Plus Purchases		21	19
Less Sales		18	26
Less Deaths		2	2
Plus Progeny Ace Herd		0	1
Closing Stock Numbers		80	79
		80	79

STOCK VALUATIONS

Ace Herd	461 cows @ \$1800 112 in calf heifers @ \$1500 79 heifers @ \$900	829,800 168,000 71,100 1,068,900
Bulls	7 bulls @ \$1000 73 bulls @ \$1250	7,000 91,250 98,250



These statements are to be read in conjunction with the Notes on pages 6 to 7 and the Auditors report on page 2

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012

1. Statement of Accounting Policies

Reporting Entity

These Financial Statements are for the NZ Ayrshire Association (Incorporated).

The Association is a non-profit organisation registered under the Incorporated Societies Act 1908. These Financial Statements have been prepared in accordance with generally accepted accounting practice as defined by the Financial Reporting Standards and Statements of Standard Accounting Practice as issued by the New Zealand Institute of Chartered Accountants.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position have been applied on an historical cost basis. Accrual accounting is used to recognise revenues and expenses when they occur and reliance is placed on the fact that the Association is a going concern.

Specific Accounting Policies

The following specific accounting policies, which materially affect the measurement of financial performance and financial position, have been applied:

A. Differential Reporting

The Association is a qualifying entity under the New Zealand Institute of Chartered Accountants Framework for Differential reporting regime on the basis that it is not publicly accountable and it is not considered large. Therefore full advantage has been taken of all differential reporting exemptions.

B. Fixed Assets and Depreciation

Depreciation has been charged at 2% diminishing value on office premises, 10% diminishing value on office furniture, 33% on office equipment and 14% diminishing value on farm machinery. This method and rates are considered appropriate to the circumstances of the Association.

C. Accounting for G.S.T.

The financial statements have been prepared on a G.S.T. exclusive basis, with the exception of debtors and creditors which are stated inclusive of G.S.T.

D. Inventory

Stocks of semen and goods held for re-sale have been valued at the lower of historical cost or net realisable value on a FIFO basis. Livestock held in the Association's dairy herd have been valued at market value. Semayr Breeding Services bulls have been valued at the higher of historical cost or assessed standard value of \$1000.00.

E. Income Tax

The Association is not liable for the payment of Income Tax by reason of its exemption under Section CB (1)(g) of the Income Tax Act 1994.

F. Accounts Receivable

Accounts Receivable are stated at their expected realisable value.

G. Administration Costs

The transfer of \$10,000 from Semayr Breeding Services Account and \$7,500 from the Ace Ayrshire Herd Account to the Statement of Financial Performance Account of the Association recognises the cost of salaries, and other office administration charges paid on behalf of Semayr Breeding Services and the Ayrshire Herd.

H. Changes in Accounting Policies

There have been no material changes in accounting policies since the preparation of the last financial accounts.

Investments

The funds of the Association are invested with:

	Principal <u>Amount</u>	Interest <u>Rate</u>	Due <u>Date</u>	Interest <u>Accrued</u>	
<u>Westpac Banking Corporation</u> Special Projects Fund Youth Fund	\$29504.00 \$7843.61	4.00% 4.00%	30/04/2012 30/04/2012	\$ 6.47 <u>\$ 1.72</u> <u>\$ 8.19</u>	CORSON LOGO Marked for Identification Purposes

3. Nature of Activity

The New Zealand Ayrshire Association (Inc.) promotes the benefits of the Ayrshire Cattle breed throughout New Zealand.

Fixed Assets

		Accumulated	Book Value
	Cost	Depreciation	31/03/12
Office Premises	40,375	14,334	26,041
Office Equipment	3,918	2,035	1,883
Farm Machinery	92,769	39,977	52,792
Bull Farm	653,000		653,000
Bull Farm – Fences/Yards	116,182	51,999	64,183
	\$906,244	\$ <u>108,345</u>	\$797.899

Bull Farm \$653,000

The Bull Farm, situated on Kaweora Road, Opunake, is a 59.074 ha leasehold property (Section 10 Blk X Opunake Survey District) for which the Association holds a leasehold interest registered under Schedule 1 of the Maori Reserved Land Amendment Act 1977. The lease has been varied, extending the term to 31 December 2031. The \$653,000 reflects the value of the Associations' (Lessees) interest in the property.

5. Related Party Transactions

There were no related party transactions during the year ended 31 March 2012 other than between the Association and its members in the normal course of business. (2011 NIL)

6. Capital Commitments

The Association has no capital commitments as at 31 March 2012. (2011 Nil)

8. World Conference Fund

9.

In June 2005 the World Conference Fund with a balance of \$16,844.29 was used towards the purchase of the Bull Farm at Opunake.

<u>Term Loan</u>	Current Amount	Term <u>Amount</u>	Due <u>Date</u>	Interest <u>Rate</u>
Westpac Banking Corporation				
Term Loan 91	\$320,766	-	29/10/2012	6.35%
Term Loan 93	-	\$109,838	05/04/2022	6.50%
Term Loan 94	-	\$254,581	30/05/2016	9.10%
Term Loan 95	-	\$206,000	30/05/2013	6.35%
TOTAL	\$320,766	\$570,419		

The loans are secured by way of a General Security Agreement over the Association's assets and undertakings, Specific Security Agreement dated 10 July 2001 over livestock owned by New Zealand Ayrshire Association (inc) and Registered First Mortgage over the rural property situated at Kaweora Rd, Opunake as legally described in Certificate of Title 49363.

10. Property Revaluation Reserve

The lease hold property at Kaweora Road, Opunake was revalued by Quotable Value Limited as at 1 September 2009. The increase in the value of \$146,294 is recognised in the Property Revaluation Reserve in the Statement of Financial Position.

11. Contingent Liability

The Association has collected "SNIP tax" from LIC from the sale of semen for the express purpose of DNA sampling animals for genomic selection in the amounts of \$13,005 in 2010, \$10,511 in 2011 and \$11,292 in 2012 which has been recorded as revenue in the respective years' financial accounts. The DNA sampling is currently taking place and the Association is likely to incur an additional cost of up to the gross amount collected.

12. Lease Expenditure

Expenditure on leasing of the Ace Herd runoff in the amount of \$31,875 has been brought to account in the current year's financial accounts. The costs relate to the two previous financial periods of 31 March 2010 and 31 March 2011 in the amounts of \$16,875 and \$15,000 respectively.



Gordon Glentworth Chairman

The Semayr Board is made up of five Directors, with three being from the Association's Board. The other two Directors are appointed from the membership and are appointed for a two year term. This past year Alastair Thomson was reappointed for another term.

I would like to take this opportunity to put forward a few statistics from the Ayrshire sires with proofs. Breed average BW is -51, Fat BV -9 kg, Protein BV -2 kg, Milk BV +22 litres, Liveweight +7 kg and Fertility -7; Udder Overall BV +0.02 and Dairy Conformation BV +0.06. Although this is not particularly nice reading, we need to remember that these are averages and for the breed to be progressing we should be concentrating on sires that are one standard deviation and better above those figures. This is how they would then read: BW +40, Fat BV +5, Protein BV +8, Milk BV +332, Fertility BV -1, Udder Overall BV +0.28 and Dairy Conformation BV +0.27. Obviously the higher above these figures the better and some of these traits will carry higher priority than others. The line of proven Ayrshire bulls offered by Semayr this year in most cases excel in the production fields, with the best of these bulls very close to the Udder Overall and Dairy Conformation goals. We are still struggling on fertility, although we have made considerable gains in this area.

Probably the best new graduate this year is Holyrood Prince Hughie with BW +124, Fat BV +11, Protein BV +18, Milk BV +551, Fertility BV -2.5, Udder Overall +0.23 and Dairy Confromation +0.17. Also for the first time Semayr is offering semen from one bull that is not offered by LIC on our behalf. This bull has a number of attributes that we feel may appeal to the membership, and was advertised in the Autumn Bulletin. His figures are BW +103, Fat +16, Protein BV +22 (number one in our breed), Milk BV +729, Liveweight BV +35, Udder Overall +0.27 and Dairy Conformation +0.27. The Fertility BV is -6 which is only one better than breed average. Reports that we have received on this bull's daughters would indicate that we could expect an improvement in the fertility figure, as at this stage most of this is heredity.

A selection of young bulls are also available through LIC, this year 21 bulls in total. We have also maintained the price at \$4.00 per straw for the No Choice Pak. This is solely to encourage more random use of these young individuals. We continue to screen the world Ayrshire population for other sires that may be worthy of use within our breeding goals. We have been very encouraged by two Finnish sires that this past season have gained their New Zealand proofs - one having a BV of +0.43 and the other a BV of +0.53 for Udder Overall.

This year we have been able to attend LIC Customer Relationship Managers meetings in most North Island regions and put a presentation forward covering most aspects of the Ayrshire breed including our Progeny Test Scheme. We have had positive feedback from these presentations, we await to see if this is reflected in increased semen sales. Sales last year were 20,102 straws of proven bull semen and 6,661 straws of unproven.

We have had a panel of bulls screened for genomics. This group of bulls will serve as our initial base, and have been screened using the high density panel of approx 750,000 markers. We are hopeful of having further information available by the time of the Annual Meeting. All going well we would also be hopeful of using this information as an aid to young bull selection next spring. We have continued with the SNiP levy of \$1.00 per straw on proven semen only to help fund this.

The Bull Farm continues to serve it's purpose of running our bulls awaiting proofs as well as a few proven bulls and some young Jersey bulls which are to be used within the Ace Herd replacements as an easy calving option. Unfortunately we have lost two bulls; one in a drain and having to put one down from an injury. The annual fertiliser dressing has been applied and the farm is in good heart going into the winter. We are going to update our electric fence to a solar powered system. The water supply has been working the best it has ever been, being gravity fed off the neighbours line.

In conclusion the Semayr Board thanks all users of bulls and urges all members to use, even if only a few, some straws of our Progeny Test bulls, even if it does not fit into your breeding policy. It will do two things; it will give you a comparison with your current breeding program and it will help secure your breed's future by proving these young sires.

Gordon Glentworth

Chairman – Semayr Breeding Services 16 Ayrshire New Zealand - Annual Report 2012



Graeme Emslie Convenor

The accounts for the New Zealand Ayrshire Association for the financial year ended 31 March 2012 are complete, and it is pleasing to report an overall Net Surplus of \$129,614 transferred to Accumulated Funds.

The Balance Sheet shows an increase in net worth from \$915,678 to \$1,045,579. This gives a Members Funds equity ratio of 50%.

Ace Herd. Net book surplus \$150,100. Actual cash trading surplus equates to \$22,744 after subtracting livestock revaluation \$143,450 and before depreciation and Ayrshire administration fee. Notes of concern - Animal Health \$52,000 (last year \$27,000) and vehicle expenses overun (mainly tractor repairs).

Semayr Breeding Services. Net book surplus \$20,835. Actual cash trading surplus \$30,494 after subtraction of stock revaluation and before depreciation and Ayrshire administration fee. A good result, we had budgeted for a small deficit of \$11,500.

Overall- results after Ayrshire office income and expenses amount to \$129,614 net surplus as above. But after adjustments for stock revaluation and depreciation we are left with a small cash trading deficit of \$4,100.

Draft cashflow forecasts for the year ended 31 March 2013 have been prepared but we are waiting for an indication of the 2012/13 opening payout forecast to finalise these.

Graeme Emslie Convenor - Finance Committee



Diarmid Somerville Convenor

The Committee consists of Peter Addison, Graeme Emslie, Donald Green and Diarmid Somerville.

The sales this season did not see the records of the past, but some good prices were still achieved. The Kiteroa sale celebrated Wally Kite's Golden Jubilee of breeding Ayrshires. His top price was \$5100 for two yearlings. The Semex Summer Sensation Sale at the Dairy Event saw a "pick of the flush" from Arran Ayrshires achieve \$6300. At the Lodore Sale, top price of \$7000 was paid for Lodore Brody Jebby. In the South Island, Fairleigh Ayshires sold Fairleigh Tryst Bash for \$4000. I would like to thank all vendors for offering top class animals for sale, and wish the purchasers well with the cattle they purchased.

The main shows; The Royal in Hamilton, North Island Championships in Rotorua, The Dairy Event in Fielding and the South Island Championships in Gore saw good quality animals entered. It was pleasing to see honours distributed among a number of breeders. Kiteroa Bonny Georgina, owned by W R & Z Kite, was Champion Cow at the Royal in Hamilton. At Dairy Event, Peak View Alfie Hetty was Champion Cow (shown by Jessica Vaughan). North Island Champion Cow was Brookview Lot Laguna shown by Vince & Sheridan Steiner. South Island Champion Cow was Broadlea Sparkle owned by Ross Morton of Wyndham.

The largest portion of Promotion budget was spent at the Dairy Event in Fielding. Pam attended Dairy Event, the Royal Show and the North Island Championships. Pam also attended the National Fieldays at Mystery Creek last June with a small stand in the Alpha Nominated tent. Thank you to the small group of helpers who gave Pam a break, and were able to talk to farmers.

Two high quality Bulletins were produced by Pam and both achieved a profit. Thank you Pam. Well done!

Five articles have appeared in the Dairy Exporter over the past year. The articles featured included Gordon Glentworth achieving an Honorary Life Membership at last year's Conference in Christchurch. Brian and Carolyn Hutchings featured after Brian attained the Presidency of Ayrshire New Zealand at last year's AGM. Tony and Jolanda Ackermann featured, with their winning of the Bell Booth Achiever Award, also at last year's conference. Wally and Zane Kite appeared in the December edition. The article featured the development of their farm, the introduction of Ayrshires, the herd's improvement and achievements to this date. Chris and Pauline Prattley of Canterbury are the latest to appear on the front page of the May issue of the Dairy Exporter with an inside article about their move to producing A2 milk. These articles portray Ayrshires and their breeders in a positive way. I thank all five families for their contributions to the "promotion" of Ayrshire cows in New Zealand.

Part of the Association's Vision is to always portray a positive image. Today, this not only means in the printed media, and how we treat one another, but also includes the newer media options of Facebook or Twitter. Members need to take care how they use the media, particularly the new options which can go viral and be international in 12 hours or less. If the social media is being used by an individual or group who cannot be positive about Ayrshire cattle and their breeders, it is best to remain silent.

Recently, this Committee has commenced a History Project. We have written to breeders who have been breeding Ayrshires for more than 35 years. We hope to get accounts on events such as how the herd was started, family and/or friends' involvement in the stud, and what is important to the individual. The story is voluntarily given.

Production for the Association's Awards: We monitor herds by BW/PW comparison. Some herd owners have been asked to supply the committee with additional information. Following the provision of this information, everything was found to be in order.

Diarmid Somerville

Convenor - Production Promotion Committee



Brian Hutchings Convenor

Brian Hutchings Convenor - T.O.P. Committee

This season there have been good numbers pf cows put up for classifying, which is good to see. It goes without saying that the more animals, especially two year olds, that are classified the more reliable the bull information will be. I would encourage those who don't classify their herd maybe to do just their two year olds for the benefit of the Ayrshire breed.

This season we were using the updated handheld units. We hire them from LIC, and with the co-operation from inspectors to have their runs completed in a certain timeframe we were able to keep costs down. The runs were scheduled for when Pam happened to be on annual leave, and it was appreciated that the inspectors had their schedules organised early for Pam to program the handheld units before she went away.

We know that it is a big ask for the inspectors to take time out of their business at minimal cost to the Association. This is much appreciated by the Committee. To all members that host the inspectors during their runs, this is also much appreciated.

The Committee of Gordon Glentworth, Pete McFall and myself thank all the members and Inspectors who took the time to help improve the information and reliability on bull information. Keep up the good work.

T.O.P. Classification

	2011	2010	2009	2008	2007
Herds	76	69	73	80	77
Heifers	1,871	1,672	1,647	1,777	1,905
SPS Heifer	364	370	336	463	320
Cows	1,678	981	1,523	1,415	1,656
Milking Shorthorn	353	415	262	477	420
TOTALS	4,266	3,438	3,768	4,132	4,301



Peter Addison Convenor

This committee is made up of Ken Eade, Brian Hutchings and myself.

Royal Show. This event took place in Hamilton. Gordon Glentworth did a great job sorting out some hard classes. Kiteroa Bonny Georgina, E8-9, took out the Champion award with Premier Olympic Burleigh, Exc, being awarded Reserve. Intermediate Champion went to Te Awhata TL Cloe, A8-9, with Junior Champion going to Te Awhata TL Charni.

NZ Dairy Event. Now in its fourth year the New Zealand Dairy Event at Feilding is fast becoming one of New Zealand's premier shows. Ayrshire numbers were the highest of all breeds exhibited. This was a great effort from breeders with the North Island Championships the day after the event finished. As Ayrshire breeders we can be proud of the standard of the cattle and exhibitors at this prestigious event. Judge Steve McDonald of Illinois, USA, did a great job with big classes to sort through and some exceptional animals to award for the second year in a row 4 year old Peak View Alfie Hetty, V7-7, Supreme Ayrshire Champion. She also won Best Udder class and went on to be named Reserve All Breeds Senior Champion.

Young Judge Competition. The Arran Trophy for the Ayrshire Young Judge Competition was once again held at the NZ Dairy Event at Feilding. Four competitors took part with Kylee Perrett of Stratford winning this for the second

year in a row, Jessica Vaughan taking out second place. These two competitors went on to represent Ayrshire NZ in the All Breeds event the next day. Next year the Young Judge Competition will move to the Royal Show at Hamilton. This event is a good chance for young members to get experience and confidence so please don't be afraid to put your name forward and have a go.

North Island Championships. These were held at Rotorua the weekend after the New Zealand Dairy Event. All credit must go to the Steiner Partnership team for travelling through the night to get from Feilding to Rotorua to take out the North Island Champion Cow with Brookview Lot Laguna, E9-9. Very close behind was Royal Show Champion Kiteroa Bonny Georgina, E8-9.

South Island Championships. These were held at Gore and judged by Association President Brian Hutchings. Ross Morton took out Champion Cow with Broadlea Sparkle, A. Reserve went to the Livingstone Family with Inglecorner Prev Rosette, V7-7.

Thank you to all members who have exhibited cattle, helped at shows and at certification days as well as events throughout the year. This has been a great effort from all of you who put hours into preparing your animals and parading them before the public and other members. These events are our shop window and I am sure all breeders have benefitted from the exposure that has come about because of your efforts

Judges Certification Day. This was held at David and Frances Feek's farm at Tokoroa. The day was well attended and all Senior Judges passed. As a breed we have some tremendous young talent coming up through the ranks and I am sure we will see them emerging as confident young Senior Judges very soon. When putting forward nominations for associate judges please put these young ones up, they have a lot of skill and just need experience in real live shows to gain confidence.

Thank you to Ken and Brian for their effort over the year.

Peter Addison

Convenor - Judging Committee



Ken Eade Convenor

Another season has ended - one which we could easily put behind us - and set our sights on the 2012/13 season.

It has been a hard, unpredictable season, extremely wet and cold right through until November then for the next two months it was completely opposite, dry and hot. This affected both the grass growth and production with the latter well down on the corresponding time to the previous season. Since February the season has been very good - grass growth has been abnormally high right through until April. Since the first cut of baleage in December there has been another light cut of baleage. We will have a shortfall of supplement if the winter is harsh.

Several major pasture management decisions made early in the season contributed to the early production loss and this had a follow on effect at mating time as well. It has also led to the shortfall in supplement.

200 cows are going out grazing this winter. All remaining cows will be wintered on the runoff on chou and baleage. The calves have gone to a new grazier as the previous grazier has lost the lease of the property. Also the carryover cows have a new grazier as the previous grazier is keeping more of his beef cattle.

A major concern on farm is the high empty rate - 18% in the cows, with only 4 empty rising two year olds. We have 87 replacement calves reared this season. Several died due to a strange disease, blind staggers, which hits healthy calves well after weaning. Cow deaths were very high with all sorts of reasons.

Animal health costs have been very high this season with remedial treatments and numerous health visits. Production will end up similar to the previous season. We have sufficient in-calf cows and heifers for the incoming season.

2012/13 season's aim is to keep a firm grip on costs and to achieve a better bottom line.

We have a new contract milker for 2012/13 season. Daniel & Cecilia Magura and family are originally from Zimbabwe.

I'd like to thank Paul Duffy very much for his work and the time and effort he has put into the farm during a difficult time. Thank you to Bruce Eade for his work ensuring we had excellent summer and winter crops for this season.

Xen Eade

Convenor – Ace Farm Committee



Donald Green Convenor

The Youth Committee this past year consists of Pam Allison, Brian Hutchings, Peter Addison, myself and co-opted members Audrey Stevenson and Jonathan Glentworth.

My report this year is not quite as exciting as last year when I had the International Youth Tour and the Youth Seminar to report on.

Congratulations to all winners in the Ayrshire Youth Achiever Competition - Liam Newton in the 5-12 yr age group, Luke Instone in the 13-17 yr age group and Kylee Perrett in the 18 - 30 yr age group. Well done also to all the other entrants who help make it a hard fought competition. I urge all families to get involved with this competition, it is a great way for your kids to get involved with the breed.

Youth members have been active around the show rings and I would like to congratulate and mention the following people:

Kylee Perrett for winning the Ayrshire Young Judge competition at the NZ Dairy Event held at Feilding and Ron Baker for winning the Shirley Crothers Memorial Trophy for his performance, behaviour and general respect for others at the show, well done.

Luke Instone for his success in the deep south, not only did he win the South

Island Fredrickson Trophy for Senior Young Handlers, he also won the World Wide Sires Herdsperson and the Southland All Breeds Herdsperson held over a number of shows in the Otago Southland show scene.

Young Handlers Trophies: North Island Championships - Fredrickson Trophy to Sarah Leeech, Greenlane Trophy to Pennymay Symonds. South Island Championships - Fredrickson Trophy to Luke Instone, Greenlane Trophy to Emily Instone. Congratulations to all the other competitors who made our competitions successful.

It was disappointing not to continue with our Ayrshire Seminar as planned for Lincoln last February as we didn't quite have the numbers that we required to make it a success. We believe that we had a very interesting programme and wish to hold it next April. I would like to thank Audrey Stevenson for all the work that she puts into the planning of the seminars.

You may already be aware that those people wishing to enter any youth competitions and are 20 years of age or older are now required to be a member of Ayrshire New Zealand.

Well done to all the Clubs that support youth in their area. I was sorry to hear that the Northland Club had to postpone their youth camp due to poor weather. If any Clubs are planning events for their young members, you might consider inviting other young members from other parts of the country. I would just like to remind Clubs that the Youth Committee has money available to help with the running of youth events.

I have been working with Pam to try to get some feedback as to what members feel we as a Youth Committee should be offering our young breeders and future breeders. Please take the time to respond to our request so I can hopefully add to my report at the Annual Meeting. Just remember "If you do what you always do, you will get what you always got."

Once again, thanks to Pam for her help and interest in the youth of Ayrshire New Zealand.

Donald Green

Convener - Youth Committee



Pam Allison Manager

It has been another busy year in the Ayrshire office. The week following Conference was as usual spent at the National Agricultural Fieldays at Mystery Creek. For the second year we had a presence in the Alpha Nominated area of the LIC building. I sopke to many members along with other users of our semen and commercial farmers. This continues to be a successful form of promotion at low cost and we will continue this again in 2012.

In July I travelled north to the Kauri stud of new President Brian Hutchings and his wife Carolyn to prepare an article for the Spring Bulletin. Thank you for your hospitality.

Prior to the TOP Classification season we held joint workshops with Jersey New Zealand for all classifiers following major changes to the Handheld Units used. I led the Hamilton workshop in September and then later in the month travelled to Dunedin to host another workshop in the South Island. The joint format worked well and reduced costs for both Associations. The TOP season went smoothly, and I was especially pleased as I was on on annual leave for most of the tours. Good prior organisation and the assistance of classifiers in getting their tours scheduled early definitely helped.

I also attended a number of the spring sales in the Waikato region - the Bull Sale in September and the Kiteroa and Valendale annual sales in November. Later in October I also attended the Royal Show here in Hamilton.

The latter part of each year sees the production of the Spring Bulletin, Herd Book and Production Register, and these were all issued to members on time.

Late January was a busy time when I travelled to both the New Zealand Dairy Event at Feilding and the North Island Championships at Rotorua in the one trip. Just prior to leaving I met up with American visitors Beck Payne (Breed Secretary), Steve McDonald (President) and Lynn Lee (immediate past President) for a herd walk and slap up breakfast at Kiteroa Ayrshires. Steve and Lynn were both judging at Dairy Event, and it was great to get to know them over the next few days. Once again we had a site ringside at Dairy Event, and hosted many members during the days of the show. As soon as showing finished on the Friday I took down the site and headed north to Rotorua for the North Island Championships. Rotorua put on a fantastic day and a great show, with plenty of Ayrshire New Zealand members in attendance as exhibitors and spectators.

In February I was invited to attend the Manarapa Annual Meeting, and travelled down to the Manawatu and Wairarapa areas to spend an enjoyable couple of days with members there, visiting many of our member's farms and putting faces to some names I had only spoken to on the phone before. I also spent time with Mike & Susanna Booth in preparation for the article in the Autumn Bulletin. Thank you to all the members who made my trip there so enjoyable.

In March I hosted Sarah Greig for a weekend, taking her out to the Morrinsville Show where she was an Associate Judge, and taking her to visit the Shardville herd of Peter & Heather Baxter.

The Autumn Bulletin was out a few days late due to delays with the printer, but was a bumper issue with many members taking advantage of the World Ayrshire Conference to advertise their herd. The magazine was sent to South Africa for the Conference in April/May and all delegates should have received a copy.

April and May are always busy with the preparation and completion of the annual audit, and the preparations for Annual Conference. April also saw me making a presentation at four meetings of LIC Customer Relationship Managers in the upper North Island. I also took the opportunity to travel to the Lodore and Pa Hill annual sales in Northland, which tied in with one of those meetings.

In conclusion, I encourage all members to regard the Association as YOUR Association. It is YOUR active involvement in all aspects of the Association, and your use of our services, that makes the Association an exciting and vibrant organisation to belong to.

Pam Allison

Manager



AYRSHIRE NEW ZEALAND

595 Ruakura Rd, R D 6, Hamilton 3286 t 07 856 0816 f 06 856 0670 www.ayrshire.org.nz