

# Agriculture & Farming



#### Agricultural R&D Tax Specialists Areas of technical focus

The team's experience will assist in providing practical applications of the BEIS R&D definition to your sector. We will leverage our sector expertise and benchmarking data to ensure all potential R&D activities across the divisions are considered for inclusion in the claim, including consumables, staff time, subcontracted and other third party costs.

### Typical costs overlooked by other R&D Tax specialists

- Non-science based projects (engineering, construction)
- Redevelopment of existing processes
- Knowledge based claims
- Indirect Qualifying Expenditures (IQEs) such as summer workers
- Internally led IT and software related projects (ERP upgrade, integration of legacy systems such as payroll)



## Potential R&D activities within Agriculture & Farming

- The development, testing and trialling of new products
- The digitisation of previously manual machining processes
- Improving yields through methodical experimentation for example with animal nutrition or crop growth, the creation of new fertilisers, pesticides and fungicides
- Tooling of machinery to take it beyond it's normal functionality
- Changing an existing production process to comply with changing regulations
- Integrating new technologies such as automated farming or vertical farming
- Making mechanical or digital modifications to production lines to increase productivity



#### Case Study 1 // Dairy

Our client claimed for a farm-wide trial seeking to extend the drying off period of its cows to increase milk yield output.

They also were developing proprietary methodologies for reducing incidence of E. Coli Mastitis within a cow population, as due to consumer pressures and preferences from milk buyers, the industry wide to the gold standard prevention practices of administering antibiotics no longer seemed viable.

#### Case Study 2 // Arable

This estate farm had extensive trials to assess the feasibility and effectiveness of transitioning from traditional cultivation techniques to low carbon, regenerative farming methodologies.

Throughout the trial they used nitrogen variable rate sensor to show levels of nitrogen present in the soil, also measuring crop yield and quality data.

Upon conclusion, there was no material decline in crop yield or quality, thus the company had managed to create the same output through significantly different, low carbon methodology.

#### Case Study 3 // Livestock

As primarily a beef cattle farm, the trials were primarily feed amendments, in which they were working with blends of crops grown in-house to try and boost protein production in the cows.

They also were doing extensive work with genomic testing to developing a more selective proprietary breeding program.

#### Case Study 4 // Horticulture

One of the largest commercial growers in the country, our client conducted a project to investigate the effects of enhanced heat utilisation on greenhouse crop production. This involved integrating advanced heating systems in greenhouses to maintain appropriate temperatures.

They trialled a combination of solar warming and the integration of heat and power systems, particularly harnessing excess heat. Experimenting with different temperature settings and observing plant responses led to significant advancements in the field, enhancing the understanding of optimal temperature management in greenhouses, contributing to more precise greenhouse management and providing insights to optimal growing conditions.

#### Case Study 5 // Plant Nursery

In light of newly proposed legislation for the ban of the sale of peat and peat-containing products, our client claimed for the design, development and implementation of a proprietary peat free compost, with improved or equivalent outputs in terms of plant quality and growth.

They trialled different blends of individual growth mediums while measuring for nutrient deficiencies and topping up with nutrients from green waste. When scaling to the full hectarage, a new set of challenges around water retention and moisture in the soil arose. They amended the ratios involved to create this. Overall, the trial was a great success, and they are continuing to track and collect data on its long-term impact.





#### Testimonial // Dairy Farm

InnoFund were referred into us through our dairy consultant. Their knowledge of the nuances of R&D within Agriculture, as well as current and industry wide issues we may have faced, aided massively in correctly qualifying or disqualifying our list of trials and projects.

The process was very streamlined and manageable, allowing us to continue with our core business while InnoFund took the onus of the report writing and related admin work.

#### Testimonial // Arable Farm & Estate

InnoFund were very professional and understood all aspects of R&D in arable farming. The process and result exceeded our expectations.

# QuexPark



**Testimonial // Commercial Produce Grower & Packaging** £70m turnover

It was a pleasure to work with the team at InnoFund. They provided an improved process compared to our previous R&D advisors and due to their understanding of our work, were able to scope new areas which had previously been overlooked entirely.