would require that any sector with a
time delay between production costs
and receipt of revenue should adopt
the cost of bush regime. However as
the consultative document did not
propose treatment of this kind the
committee made no recommendation
to extend the regime to other rural
sectors. Horticulture in particular has
been excluded from these provisions.
6) The Brash Committee recommend-
ated that land tax be applied in a more
even-handed manner. Either all land
users should be subject to the tax or
none. This is still being considered by
the Minister of Finance.
The major issue then, as yet unre-
solved, is: Given our present income
tax system's deficiencies, and the per-
ceived anomalies in both the current
and proposed regimes, are we moving
closer to, or further from, tax neutral-
ity? Unfortunately at present an ana-
lytical framework does not exist in
which answers to these questions can
be found. It therefore seems inevitable
that negotiation and political consider-
ations rather than economic analysis
alone will play an important part in
the final resolution of the new regime.

REFERENCES
1) Consultative Document on Primary Sector
2) Report of the Consultative Committee on
Primary Sector Taxation, June 1986.
3) Bevin P. How Should Business Be Taxed? In-
4) Vos, E. Net Present Values vs Internal Rates of Return — Another Munnder-

TECHNICAL FORESTRY
TRAINING — A CHANCE
FOR CHANGE

Prior to the recent political decisions
affecting forestry, the NZIF Education
and Training Working Party obtained
figures for the sector's likely future
requirement for technically trained
staff. For graduates, the requirement
averages 15 per year between now and
the turn of the century. In addition,
the need for 26 ranger technicians per
year was anticipated.
The School of Forestry at Canterbury
is staffed and funded by the University
on the basis of student numbers. A recent Forestry Council
Working Party determined that 45
graduates per year would be needed
to support a staff of 21. That staff number
was seen as necessary to each ade-
quately the breadth of skills required
in New Zealand as the forests of the
second planting boom approach har-
vestability.
The above Institute of Foresters
figures, which one might expect could
be adjusted well downwards with the
subsequent disestablishment of the
Forest Service, indicate a need for only
41 technically trained persons per year.
If the School of Forestry alone needs
some 45 graduates per year to be
effective, then the figures indicate that
the New Zealand forestry sector is too
small for two technical training sys-
tems such as the B. For Sc. and the
N.Z. C.F. to continue to coexist.
How does the forestry sector deter-
mine the mix of graduates and ranger-
technicians that it needs? While the
NZIF data do not answer that question,
they show a disparity between employ-
ment in the Forest Service (3.5 rangers
per graduate forester) and the private
sector (0.9 rangers per graduate forester). If, as those figures indicate, the
mix is not based solely on technical
requirements, then again the need for
two separate training systems can be
questioned.
The disestablishment of the Forest
Service presents a prime opportunity
to rethink forestry education in New
Zealand. The issue is not simply a
question of whether employers and
taxpayers are prepared to pay for two
systems.

The Issue
Rather the issue is whether the
annual demand for new technical staff
will support two effective systems. On
the Institute of Foresters figures the
answer is NO, and there is an urgent
need for the sector to plan to resolve
that situation. It is now appropriate
for all users of technically trained staff
to contribute their thinking as to the
form that a single effective system
might best take.

— G.B. Sweet

What is Forestry?

Someone once said that the only thing
that is certain is change — and this is
how it is for forestry in New Zealand.
The New Zealand Forest Service is
soon to be broken up, and at the same
time the Institute has started to re-
examine its role and scope. Currently
membership issues are the subject of a
comprehensive examination — see
report with comment on page 33. Now
Council is looking at some appropriate
changes to Institute policy.
An examination of the role and
scope of the Institute brings into ques-
tion a range of interrelated issues,
some of which are in conflict and
require careful consideration. For
example, there is a general wish to
broaden and increase the membership
of the Institute, and attract (and retain)
people who will be working for the
new Department of Conservation as
people who are also involved in
"forestry" in the broadest possible
sense. The conservation theme of this
issue of New Zealand Forestry recog-
nizes this need. In contrast there is a
Call for the Institute to be a body of
professional foresters which can lobby
with strong professional standing and
recognition. However it must be said
that Council is looking at other ways
of achieving this.
In order to examine the options and
develop appropriate aims and objec-
tives for the Institute, it is first necessary
to define the term "forestry". Members
and prospective members can then
determine whether the Institute is an ap-
propriate body for them to be associated
with. It is certainly a prerequisite to a
reassessment of the Institute's forest
policy.
For the purposes of the national
accounts the forestry sector includes