



# The sensegiving role of advisors in farmer decision-making

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## Abstract

*In Ireland, and in several other countries around the world, a situation of economic vulnerability exists for many farmers. Alongside this economic vulnerability, the farm management literature acknowledges that most farmers spend little time on financial management. In this context, we argue that farm advisory services have the potential to add value to the farming community by assisting farmers to make informed financial decisions, to combat these economic challenges. In this study, the role of professional advisors in the strategic financial decision-making process of farmers is explored to develop an understanding of how farmers avail of advice from, and interact with, farm advisors. A qualitative research approach of 27 semi-structured interviews and a focus group is adopted to explore the strategic financial decision-making process of farmers. The application of sensemaking theory helps us understand how advisors provide a sensegiving role in the farmer's decision-making process. The evidence gathered identifies numerous professional advice sources that provide this sensegiving role in the strategic financial decision-making process of farmers but contends that two sources, accountants and agricultural consultants, appear most prominent. This study also reveals that the use of specific advice sources is strongly influenced by the type of strategic decision undertaken and the farm type in operation. The results provide an opportunity for policymakers, and those who provide advisory services to farmers, to reflect on how best to create an environment where farmers and farm advisors can work together, to develop sustainable farm enterprises which can contribute to rural development.*

## Keywords

Agriculture • farm advisory services • farm financial management • sensemaking • strategic decision-making

## Introduction

The COVID-19 pandemic has brought a realisation of the importance of certain sectors in our society, with food producers and farm enterprises acknowledged as essential services. As in other sectors, interaction with professional advisors in agriculture suffered significant disruption during COVID-19, with consultation meetings forced to move online (IFAC, 2021). These circumstances provide an opportunity for policymakers, and those who provide advisory services to farmers, to reflect on how best to create an environment where farmers and farm advisors can work together to develop sustainable farm enterprises to contribute to rural development.

Furthermore, a situation of economic vulnerability exists for many farmers in countries around the world (Gutter & Saleem, 2005). In Ireland, the National Farm Survey (NFS), published annually by Teagasc, highlights this vulnerability. The 2021 NFS highlights that 42% of Irish farms were deemed viable,

31% sustainable and 27% vulnerable. It also reports that the average family farm income (FFI)<sup>1</sup> in Ireland was €34,719 in 2021 (Dillon *et al.*, 2022), which is below the average industrial wage. Farming in Ireland is reliant on subsidies as, on average, they accounted for 52% of FFI in 2021 (Dillon *et al.*, 2022). Alongside this economic vulnerability, most farmers spend little time on financial management (FM) (Jack, 2004; Byrne, 2005; Boyle, 2012). Similar to McElwee & Annibal (2010), we argue that farm advisory services add value to the farming community by assisting farmers to make informed financial decisions to combat these economic challenges.

According to Noy & Jabbour (2020), farmers are becoming increasingly reliant on external support to run their farms.

<sup>1</sup>FFI is the return from farming for farm family labour, land and capital. It is the principal measure of farm incomes used in the NFS.

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However, a dearth of research exists which explores the roles of advisors in the *financial* decision-making process of farmers (Hilkens *et al.*, 2018). Of the studies that do focus on advisory encounters around decision-making in farm enterprises, many focus on the role of household members in farmer decision-making. Some prior studies exist on the role of extension services provided by specialist agricultural advisors (e.g. agronomists, nutritionists and veterinarians) in regard to technical farm management, but are not related to the role of professional advisory service providers in the strategic *financial* decision-making process of farmers. This study specifically focuses on the role of professional advisors in the financial decision-making process of farmers.

Jack (2006) mentions that regular consultancy for farmers is seen as a luxury by them, and they are more likely to seek advice when applying for grants or when trying to solve a crisis. Ingram (2008) and Sutherland *et al.* (2013) highlight that farmers primarily engage with advisor when there is a high degree of trust between the farmers and their advisors. Solano *et al.* (2003) suggest that technical agricultural consultants are one of the most preferred information sources of Costa Rican farmers. A similar finding is highlighted by Stanford-Billington & Cannon (2010), when they highlight agronomists (technical soil advisors) as the most frequent advisory source availed of by English farmers when developing strategic plans for their business. The latter study also highlights annual meetings with accountants and farm business consultants as an important advice source. Studies by Solano *et al.* (2003) and Stanford-Billington & Cannon (2010) do not specifically focus on the sources of FM advice for farmers, but more recently, Hilkens *et al.* (2018) explored the interactions between New Zealand farmers and financial advisors. They concluded that farmers seek financial advice from a limited range of external advisors including bankers, accountants, farm management consultants and industry-funded advisors, with bankers and accountants highlighted as key advice sources.

In an Irish context, academic studies on the role of advisors from an FM perspective, are particularly sparse. Byrne *et al.* (2003) conducted a survey to establish the sources from which Irish dairy farmers seek FM advice and contend that accountants, agricultural consultants and bank employees are the most common advice sources. They note that nearly all respondents seek financial advice from their accountant; however, the advice may relate more to statutory taxation requirements rather than farm management or decision-making issues. Interestingly, Mahon *et al.* (2010) describe how some Irish agricultural consultants express reservations on the potentially invasive nature of assessing farm finances. Therefore, in this study, it is interesting to explore the level of interaction of farmers with agricultural consultants in financial decision-making situations. Byrne (2005) identifies factors that contribute to the slow adoption of FM techniques by farmers, including visual

assessments being deemed adequate, formality discontinued once skills learned, farmers never learned the skills required and other aspects such as the farmers' own worldview. Hilkens *et al.* (2018) emphasised two primary reasons for the low demand for FM advice by farmers. First, they revealed that most farmers do not prioritise FM skills, but instead focus on the technical farm management issues. Second, they find that there is a taboo and secrecy around FM, resulting in low levels of interaction between farmers and their advisors on such issues. Gloy *et al.* (2000) conducted an overview of the information sources of farmers and noted that some farmers prefer written information, while others prefer personal, service-oriented information. In addition, Lunneryd (2003) studied information use among Swedish dairy farmers and found that a wide range of information sources, which covered both external and internal information, oral and written, and non-communicative, were used in farmer decision-making. However, IFAC (2021) maintains that human contact will always be important in delivering advisory services to farmers. Therefore, it is important that a deeper understanding of the role of external advisors in the decision-making process of farmers is developed.

In this study, a theory called *sensemaking* (Weick, 1995; Huzzard, 2004) is adopted to develop such an understanding. The theoretical framework of sensemaking is primarily attributed to the work of Weick, who defines sensemaking as a process of assigning meaning to events in the environment, by applying stored knowledge, experience, values and beliefs to new situations in an effort to understand them (Weick *et al.*, 2005). Weick contends that members of organisations extract "cues" to action from the changing environment in which the organisation finds itself. During this time, sense is said to "break", leading to a reflective (sensemaking) process, probing what the status quo is and whether change is necessary in response to these cues. The individual's response to these cues and how they are weighed up will vary and is influenced by their beliefs about their role, previous experiences and underlying values. This process is circular; Weick (1995) calls it "ongoing". Weick postulates that according to Apker (2004), change is an occasion for individual sensemaking. Thinking about the strategic decision-making process of a farmer is an example of a period of (organisational) change in the farmer's enterprise; therefore, a sensemaking occasion presents.

Weick (1995) identifies seven distinguishing properties of sensemaking, which set it apart from other explanatory processes such as understanding and interpretation. These properties include (1) grounded in identity construction, (2) retrospective, (3) enactive of sensible environments, (4) social, (5) ongoing, (6) focused on and by extracted cues and (7) driven by plausibility rather than accuracy. The "social" property means "sensemaking is never solitary because what a person does internally is contingent on others. What I say is determined by who socialised me and

how I was socialised” (Weick, 1995). In that context, as we explore the role of advisors in farmer decision-making, this “social” property is of central focus. Sonenshein (2007) asserts that because of the equivocality and uncertainty of certain issues, individuals may seek help from others in the sensemaking process. Holt & Macpherson (2010) emphasise how collaborative sensemaking is practiced by small firms and how social interaction with others, is a central part of that process. Jansen *et al.* (2013) contend that social capital is an integral component in attaining decision effectiveness in small enterprises. Applying this perspective to the farmer’s social network, we may uncover the importance of his social interaction with various advisors to the successful operation of farm enterprises. Other sensemaking properties may also be present as the role of the advisors in the strategic financial decision-making process of farmers unfolds.

As the theory of sensemaking evolves, the concept of *sensegiving* emerges as an important component of the overall process of sensemaking. Gioia & Chittipeddi (1991), one of the earliest references to sensegiving, refer to it as “an activity concerned with the process of attempting to influence the sensemaking and meaning construction of others toward a preferred re-definition of organisational reality”. They explore sensegiving in the context of strategic change and maintain that top management in organisations can be seen as the facilitators of strategic change and provide a sensegiving role to others in the organisation. Moving to a strategic context

from an FM perspective, Tillmann & Goddard (2008) refer to management accountants as sensegivers when they are called upon to assist an organisation in understanding a strategic situation. Giuliani (2016) also emphasises how accountants provide a sensegiving role in organisations. More recently, Hoyte *et al.* (2019) documented the role of sensegiving when entrepreneurs transition between venture ideas and venture formation. They outline how entrepreneurs do not make sense in isolation; they share venture ideas with others, which in turn helps them in their sensemaking process. The strategic decision-making process of farmers is not dissimilar to the venture formation process of entrepreneurs. Therefore, just as the study by Hoyte *et al.* (2019) outlines the various forms of sensegiving sources for entrepreneurs, this study explores the role of external advisors (as sensegivers) in farmer decision-making and may elicit a similar story.

Huzzard’s (2004) conceptualisation of sensemaking, sensegiving and learning in a model of organisational change attempts to locate the important task of sensegiving within the process of sensemaking. As can be seen in Figure 1, this change is understood in terms of alterations between the routines of permanent organising (e.g. a firm or, as in this study, a farm in its normal form of existence in day-to-day routines) and the more temporary situation (of decision-making and learning) that is created, when the firm (in this study, the farmer on the farm) starts to explore ideas and enters into a decision-making mode, often in response to an environmental influence or “cue”.

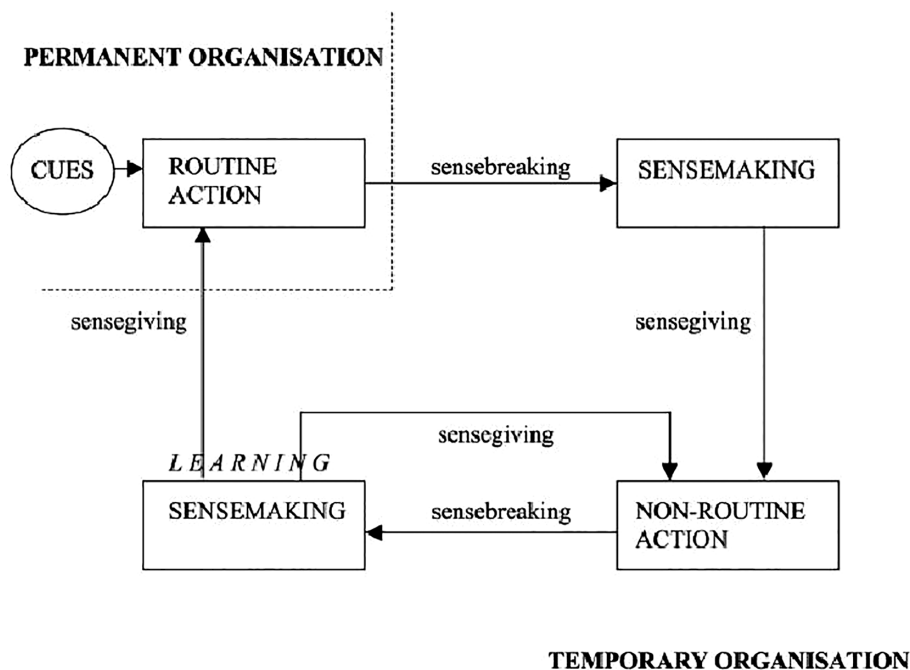


Figure 1. Huzzard model of sensemaking, learning and organisational change.

For example, in the context of a farm, a typical cue could be a change in the EU policy affecting farm subsidies. Huzzard's (2004) model focuses on learning through exploration in "projects" or non-routine/new activities, rather than learning through the exploitation of routine activities. He maintains that "... the learning cycle is triggered by a cue received by the permanent organisation<sup>2</sup> that 'breaks sense' and generates sensemaking, leading to the establishment of a new activity – typically a project". This leads to a temporary<sup>3</sup> situation whereby sensegiving activities are undertaken, learning takes place and is fed back into the permanent organisation (Huzzard, 2004). The process can be viewed as cyclical, because it will occur again, when another cue presents itself and sense is broken once more, leading to another process of sensemaking. Literature evidence would indicate that sensemaking refers to a *process of thought* (e.g. some strategic financial decisions such as land purchase being contemplated upon by the farmer as a result of a cue), while sensegiving refers to the *process of action* – for example, the act of consulting an external advisor to help with this strategic decision. Pratt (2000, in Huzzard, 2004) discusses the concept of sensebreaking as "a consequence of a disruption in the predictability and taken-for-grantedness of routines".

If organisational change (as studied by Huzzard) is re-conceptualised as being enacted through strategic decision-making by the farmer on the farm, then Huzzard's model of sensemaking can be adapted and applied to farmer decision-making. In the particular situation in this study of the farm context and farmers making strategic (and so non-routine) financial decisions, a particular focus on the sensegiving role of advisors in the farmer's strategic decision-making process can be explored and is novel. The learning aspect by the farmer in this latter process is not examined in this study.

Much of the prior research refers to sensegiving in an organisational context, but the sensemaking process of farmers may be viewed as an individual context. However, when we move outside the farm itself, there are other external parties (sensegivers) who can be consulted and then play an important role in the management of a farm. If farm businesses typically do not have in-house personnel to assist in their decision-making, then external advisors may be considered

<sup>2</sup>Refers to the ongoing routines of permanent organising (normal status quo situation) that take place within an organisation such as a firm or as in this study, of a farmer on a farm.

<sup>3</sup>Refers to experimental innovative actions of temporary organising where new ideas are explored in response to cues in the environment. Then, the firm (farmer) enters a transitional decision-making mode until the decision is made and a new normal situation is created once the sensemaking and sensegiving process has completed.

an important source of sensegiving. While research has been conducted in the area of sensemaking in agriculture (McCown, 2005; Amanor-Boadu, 2007; Sneddon *et al.*, 2009; Magne & Cerf, 2009; Peirano-Vejo, 2012), there are no prior empirical studies of sensemaking specific to individual farmer decision-making. Interestingly, McCown (2005) outlines how decision support systems are used to support farmers' sensemaking under conditions of uncertainty and ambiguity, while Magne & Cerf (2009) explore how farmers look for and make sense of information to make decisions and develop farming projects, but neither explores the sensegiving aspect of sensemaking to any meaningful extent. This creates an interesting gap in the literature, suggesting a research opportunity, which is next explained.

The objective of this study is to explore how farmers avail of advice from, and interact with, professional advisors<sup>4</sup> in the strategic financial decisions that they sometimes are required to undertake, often due to a trigger or cue in their environment. Studies that specifically investigate how professional advisors support farmers in financial decision-making situations are limited. Therefore, this study provides a valuable contribution to the field. We acknowledge that farm advisory services are often synonymous with an agricultural extension<sup>5</sup> service. However, this study is not focused on extension, but on the role of professional advisors in the strategic<sup>6</sup> financial decisions that farmers undertake. Farm enterprises in Ireland invest a significant amount annually in strategic investment decisions. For example, in 2020, investment in Irish farming totalled over €1 billion (Dillon *et al.*, 2021). In this context, we explore the role of professional advisors in the financial decision-making process of farmers through the method of semi-structured interviews. This is more comprehensively discussed and justified in the next section.

## Material and methods

The research design is, in simple terms, qualitative in nature and provides a plan for the research to answer the research objective set out above. Qualitative research is used to understand how people experience the world. While there

<sup>4</sup>Advice in a professional capacity refers to advice that is paid for, while non-professional advice is not directly paid for by the farmer.

<sup>5</sup>An agricultural extension service offers technical advice on agriculture to farmers and also supplies them with the necessary inputs and services to support their agricultural production.

<sup>6</sup>The decisions that farmers face can range from day-to-day routine/operational decisions to major strategic decisions that can have a long-term effect on the future of the farm enterprise.

are many approaches to qualitative research, they tend to be flexible and focus on retaining *rich meaning* when interpreting data. It enables the researcher to engage with respondents in a flexible way, instead of asking them a set of predetermined questions. In the same way, respondents can also discuss the subject openly, which helps the researcher collect rich information and suggest a final course of action.

Interpretivism is a philosophical approach to conducting research. It is a philosophical stance that advocates that humans are different from physical phenomena, because they create meanings. An interpretivist approach argues that social worlds cannot be studied in the same way as physical phenomena, as complexity needs to be taken into account (Saunders *et al.*, 2019). The purpose of interpretivist research is to create new and richer understandings and interpretations of the world in which we live.

An interpretivist methodological approach was therefore adopted, and the research method used to gather the data was semi-structured interviews. Parker (2003) outlined that:

*“Many of the methods employed [in qualitative research] attempt to capture the perceptions and understanding of the actors “from the inside” so as to better understand how they make sense, of, act in and manage their daily work and situations.”*

So, the interpretivist methodology was best suited to answer the research objective by assisting in the development of an explanation of “how” and “why” farmers make strategic financial decisions. Semi-structured interviews were chosen as the research method, as they allow critical factors identified in interviews to be pursued through “probes” to gain more in-depth information on them, allowing the interviewees to explain, or build on their responses (Sekaran & Bougie, 2016). During the interviews, strategic farm expansion decisions were explored with farmers. Similar strategic financial decisions (buildings investments, land purchase, machinery investment and livestock investment) were explored with each interview participant. The reason for choosing similar decisions as the focus of enquiry in the farmer interviews was to allow comparisons, pattern analysis (Bazeley, 2009), divergent views and/or connections to be made; all of which contribute to an in-depth and rich process of data analysis to be conducted. The interview guide began by obtaining some background and demographic information on each interview participant, giving the researcher an opportunity to establish a good rapport with each interviewee. This was seen as important, because capturing data about financial matters is often a sensitive issue for participants. Next, the guide focused on key strategic farm expansion decisions that each participant had made in recent years. Similar open-ended questions were asked to all participants but, based on

the respondents’ answers, other relevant probing questions followed. The focus was on gaining an understanding of the role of external professional advisors in the farmers’ decision-making process. A simple flow chart is included below in Figure 2, to outline how the research objective was derived and then a research plan or design was chosen to attempt to answer the research objective.

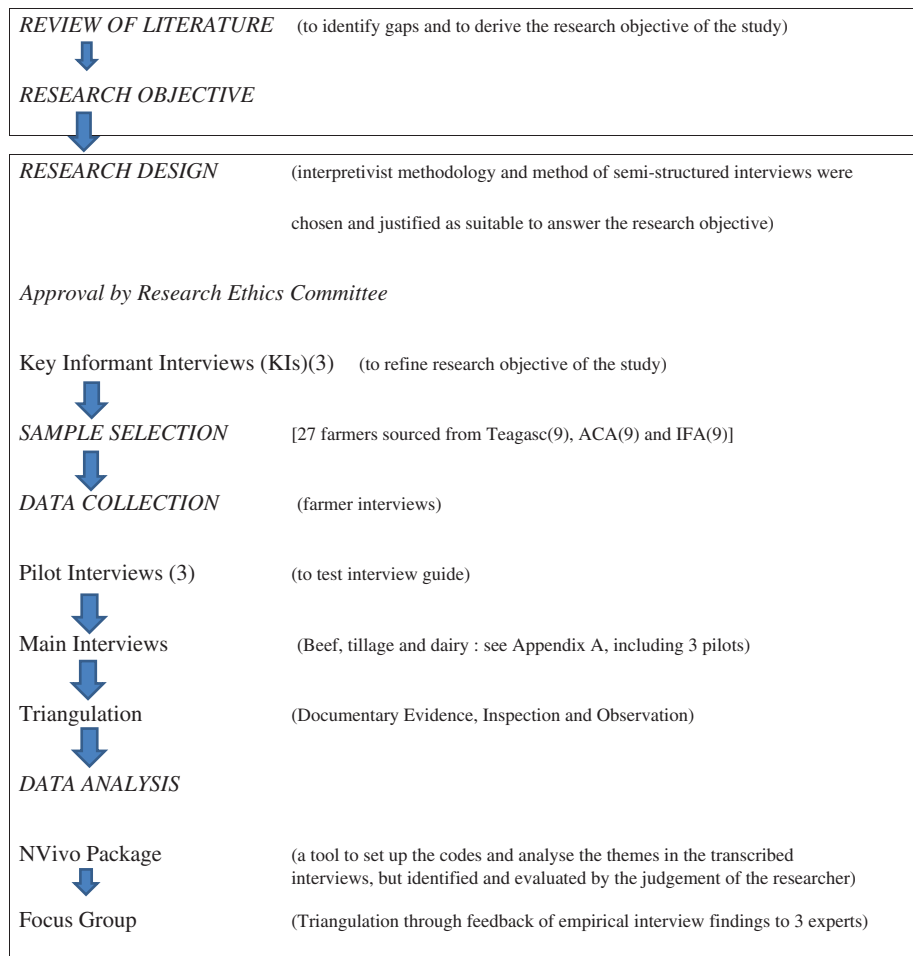
### **Sample selection**

To fulfil the research objective, the interview sample was selected with the aim of gaining a deep understanding of the experience of a carefully selected group of people (Maykut & Morehouse, 1994). In Ireland, there are several stakeholder organisations operating in the agricultural industry, many of which provide professional advisory services to farmers. Teagasc is a state agency providing research, advisory and education in agriculture, horticulture, food and rural development. The Agricultural Consultants Association (ACA) represents independent agricultural consultants providing advisory services to farmers. In addition to these latter three professional bodies, other independent professional advisors provide advisory services to farmers in Ireland. The Irish Farmers Association (IFA) is a farming representative organisation that also provides advice to farmers on an individual basis. The farmers selected for interview were selected in collaboration with Teagasc, ACA and the IFA (nine farmers were sourced from each of the three bodies). In this way, farmers who have made strategic financial investment decisions in recent years were easily identified from the records of these three bodies.

The sample size of 27 farmers consists of *nine* farmers from each of the three primary farming types (dairy, tillage and beef) operating in Irish agriculture, thereby providing a cross-sectional view (see Appendix Table A1 for profile of farmers interviewed). Most of the interviewees were based in the East of Ireland as this is an area which has good quality agricultural land. The size of the farms ranged from 110 to 660 acres, with tillage farms being generally larger (average 385 acres) compared to dairy farms (average 220 acres) and beef farms (average 265 acres); this is primarily due to scale being important for crop production in tillage farming. The sample farmers have undertaken strategic financial investment decisions in recent years to the value of at least €250,000.

### **Data collection**

Data were primarily collected via semi-structured interviews, using an interview guide. The interviews took place at the farmers’ homes and lasted between 1 and 2 h. During the interviews, a similar line of questioning was asked to each interviewee in order to reveal patterns across individual interviewee’s experiences. Subsequently, probes/additional questions were asked to seek clarification of issues that arose



**Figure 2.** Flow chart of research design. ACA, Agricultural Consultants Association; IFA, Irish Farmers Association.

in the course of the interview (something that was allowable with the semi-structured format).

In line with ethical guidelines, each interviewee was provided with a plain language statement (which outlined what the study involved), prior to the commencement of each interview. In addition, a consent form was signed by each interviewee before the interviews commenced which included permission for the interviews to be recorded. To establish a good rapport with each interviewee, before commencing the recorded interviews, the researcher outlined to each interviewee that he came from a farming background and engaged in discussions on some general agricultural-related matters to help put the interviewee at ease.

Prior to conducting the farmer interviews, three key informant interviews were conducted with farm management specialists to gain an overview of advisory services for farmers and to seek clarity from them regarding the range and definition of external financial advisory services. This assisted in refining

the research objectives of the study and in developing the interview guide. Subsequently, the interview guide was tested using three pilot interviews, and some minor modifications were made before proceeding to conduct the remaining interviews. These pilot interviews were incorporated into the main interviews but had served their purpose also in tweaking the wording of questions and checking the time to complete the full interview guide. During the farmer interviews, some documentary evidence was viewed (e.g. design plans for buildings investment) and some physical inspection of strategic investments (e.g. buildings erected, machinery purchased, land acquired) was undertaken to act as a method of triangulating the interview data and to support the farmers' narratives of strategic investment decisions undertaken. Some spreadsheets provided by external financial advisors were also viewed and verified by the researcher. The focus group was also undertaken as a method triangulation of the interview approach (see Focus group section).

Finally, it is also important to note that the use of the interview method to collect data complements the theoretical framework (sensemaking) adopted. According to Craig-Lees (2001), sensemaking as an analytical construct requires the individual to be the unit of analysis and data to be collected via narratives and discourse. The use of individual interviews fulfils these requirements.

### Data analysis

The interviews were recorded, transcribed and subsequently analysed using qualitative data analysis software (NVivo). Once the data had been imported into NVivo, a step-by-step guide to thematic data analysis, as advocated by Braun & Clarke (2006), was followed to develop a coding scheme. This process, advocated by Braun & Clarke (2006), consists of six phases, namely, (1) familiarising yourself with your data, (2) generating initial codes, (3) searching for themes, (4) reviewing themes, (5) defining and naming themes and (6) producing the report. In addition, the process endorsed by Blaikie (2010) of “describing, classifying and connecting” was embraced. Combining these two approaches to qualitative data analysis provided an iterative and rigorous process of data analysis. The focus was on allowing the story of the data in the “raw” state to emerge – the task of drawing theoretical inferences was for later. It is important to note that while computer-aided systems for qualitative data analysis can be useful tools, they cannot replace the researcher’s own knowledge of the empirical data or the high level of research skills and judgement required to comprehend the data and elucidate themes, or the need for the researcher to be reflective in the data analysis process.

### Focus group

Subsequently, the interview findings were presented to a focus group to probe them in more detail. The focus group consisted of three industry experts:<sup>7</sup> an FM specialist with Teagasc, a private agricultural consultant and a representative from IFAC accountants. This was essentially a group interview (Morgan, 1998) that allowed the researchers to probe the study findings in more detail and to question industry experts as to why certain opinions are held (Blaikie, 2010). This provided some *triangulation* (Wahyuni, 2012), with the experts noting the level of consistency with their own experiences of dealing with farmers and the findings. The focus group is a research method that is well suited to the agricultural industry (Bogue, 2013). Indeed, Agyemang *et al.* (2009) argue that focus groups offer the opportunity for engaging effectively with all types of stakeholders in research projects. The focus

group was professionally video-recorded and transcribed for analysis.

## Results

This study provides insights into the role of those who provide professional advisory services to farmers in strategic financial decision-making situations. By exploring different types of strategic farm expansion decision and classifying the level of involvement of professional advisors as “key advisors”, “advice sought” and “not involved”, a deeper understanding of how farmers interact with advisors is revealed. An analysis of the role of professional advisors by farm type provides further insights.

In the 27 farmer interviews, six types of strategic farm expansion decisions were uncovered and explored: buildings investment, land purchase, machinery investment, land lease, livestock investment and off-farm investments. In total, as can be seen in Table 1, 62 strategic decisions were examined, with building investment decisions being the most prominent, followed closely by land purchase. Machinery investment decisions are discussed on many occasions, but land leasing, livestock investment and off-farm investment decisions are discussed on fewer occasions.

The initial exploration of the data collected reveals that farmers seek advice from numerous advice sources, when engaging in strategic decision-making. However, deeper analysis indicates that two primary sources of professional advice is availed of, namely, accountants and agricultural consultants. The involvement of other professional advisors: bank managers, solicitors, auctioneers and specialist consultants, is highlighted on occasion, but it appears to be a much lower level of involvement.

Given the significant emphasis on both accountants and agricultural consultants in the strategic farm expansion decisions explored, the focus turns to exploring the level of involvement of both sources. Farmers were asked

**Table 1:** Overview of decisions explored in each category of strategic decision

Category of decision	Number of decisions
Buildings investment	21
Land purchase	17
Machinery investment	10
Land leasing	6
Livestock	4
Off-farm investments	4
Total	62

<sup>7</sup>Focus group participants are referred to as FG/1, FG/2 and FG/3.

probing questions focusing on how both their accountant and agricultural advisor assisted in the farmer's decision-making process, to enable the researchers to appraise the level of involvement of both advice sources in each of the 62 strategic decisions. This analysis reveals that accountants and agricultural consultants appear involved at one of the three levels, which we label as follows: "key advisor", "advice sought" or "not involved". First, where accountants or agricultural consultants appear significantly involved in the farmers' decision-making process, they are labelled as "key advisors". For example, "key advisor" situations include where Farmer 5 (dairy) notes that his agricultural advisor played an important role in a recent building investment decision:

*"We would do it [financial analysis] ourselves here, in the office and then we would run it by our advisor ... he is good now, we would trust him 100%."*

In addition, Farmer 15 (beef) describes how his accountant was heavily involved in his decision-making process in terms of building investment:

*"I would have spoken to the accountant to say, look it, we are looking at this [buildings investment], can we do it and if we are going to do it, should I be looking at a three-year, a five year or a ten-year loan?"*

Second, where accountants or agricultural consultants appear less involved, but provide some advice on the decisions undertaken, they are labelled as being involved from an "advice sought" perspective. For example, Farmer 9 (tillage) postulates that he would tend to have his mind made up on a particular decision, but would still run it by his agricultural advisor:

*"I will have my own mind 90% made up, and I will run it [his decision] by somebody just to pick holes in it."*

Another farmer, Farmer 24 (beef), alludes to how his agricultural advisor was involved, but not significantly involved, in a recent building investment decision, when he states:

*"Well, I spoke to the Teagasc advisor about it [buildings investment], but he wouldn't have been involved, other than to show him the design of the buildings and that kind of thing."*

Third, where it is evident that the farmer did not involve an accountant or agricultural consultant in decisions undertaken, they are labelled as "not involved". For example, in terms of a land purchase decision, Farmer 8 (beef) mentions:

*"I wouldn't have gone to anybody for advice. I would have done it [land purchase] off my own bat."*

While Farmer 14 (tillage) proclaims that he did not seek any external advice in a land purchase decision, when asked who he sought advice from, he affirms:

*"My wife, because it [land purchase] was going to affect her obviously. That's it really."*

This interpretive analysis of the level of involvement of both advice sources in all 62 strategic decisions reveals a significant level of engagement by farmers with accountants and agricultural consultants in the decisions explored. In most situations, either accountants and/or agricultural consultants are considered a "key advisor" or are involved from an "advice sought" perspective. Where farmers acknowledged that professional advisors were "not involved" in the financial decisions undertaken, a reliance on non-professional advice sources such as family members and peer farmers in discussion groups, was noted on occasion. The role of non-professional advice sources in the financial decision-making process of farmers may also be important and could be explored in future studies.

Exploring the nuances around how accountants compared to agricultural consultants are involved in the strategic decisions explored reveals an interesting observation. It appears that, where accountants are involved, they are a "source of advice" and more often than considered a "key advisor". However, the opposite applies to agricultural consultants; they appear to be considered a "key advisor" more often than considered a "source of advice".

Reflecting on the level of advice sought by the farmers in each of the 62 strategic decisions explored, it is evident that some farmers sought advice from multiple advice sources when making strategic decisions, while other farmers availed of the advice of advisors for one category of decision, but did not use the services of that advisor in all strategic decisions undertaken. This prompts the researchers to explore if the various categories of strategic decisions (building investment, land purchase, etc.) affect the level of advice sought from both advice sources. This deeper analysis provides some nuanced insights. For example, building investment and land purchase decisions present contrasting levels of involvement of accountants and agricultural consultants. Accountants appear more involved in land purchase decisions and less involved in building investment decisions; the opposite is evident for agricultural consultants. This suggests that the *category of strategic decision* is a key factor in terms of the level of involvement of these two advice sources in the strategic decisions explored. In the other four categories of strategic decision (machinery investment, land lease, livestock investment and off-farm investment), quite low levels of involvement by both accountants and agricultural consultants are at play.



Finally, a comparison of the level of involvement of both accountants and agricultural consultants in each of the 62 strategic decisions, analysed by *farm type*, is conducted. This analysis also reveals some interesting insights. The beef farmers emerge as the farm type that engage advisors least in strategic decision-making. In terms of the involvement of accountants, a similar level of engagement from both dairy and tillage farmers exists, but in terms of agricultural consultants, dairy farmers appear to engage advisory services more than tillage farmers. Overall, dairy farmers appear as the farm type that engage advisors most in strategic decision-making.

### Focus group

These findings surrounding the role of accountants and agricultural consultants in strategic decision-making, analysed by category of strategic decision and by farm type, were presented and probed further with the focus group. The participants initially note that they find it unusual that farmers conduct land purchase decisions without seeking professional advice. However, FG/2 outlines that the findings reflect his own personal experience as an advisor, when he states:

*“It mirrors my own stuff that I found, broadly high enough engagement with advisors across the board but a narrow focus, a lot of it is specific to schemes and when you move into the specialist tillage and the specialist dairy guys, they are using their advisors deeper and wider.”*

Essentially, FG/2 is aware of a high level of engagement from farmers with advisors, but the focus is narrow, as the majority of his services involve form filling and compliance with various schemes such as the single farm payment. Therefore, he does not find disengagement by some farmers surprising. Furthermore, the presence of beef farmers in the above quote by FG/2 emphasises that beef farmers are the farm type that engage least with advisors. FG/3 notes that IFAC accountants specifically set up a “land purchase field” in the book-keeping system for recorders to highlight to the accountants if the land was purchased. The fact that it was necessary for such a facility demonstrates that many farmers were not consulting their accountants in the land acquisition process.

Reverting to the involvement of “other professional advisors” noted earlier, of these sources, bank managers appear as the advice source cited most frequently followed by solicitors, specialist consultants and auctioneers. A number of observations are of particular note when the role of these “other professional advisors” is explored – bank managers are quite often involved where access to funding is being sought; solicitors are mainly involved in the case of land purchase and land leasing decisions; specialist consultants are involved in building investment and off-farm investments; and auctioneers are involved in land purchase decisions. Overall,

the transcripts reveal that “other professional advisors” do not appear to have a significant involvement in the strategic decisions reviewed.

## Discussion

Contrasting the findings with the prior studies, we highlight some key observations. The emphasis on accountants and agricultural consultants as key advice sources corroborates the findings of prior studies (Byrne *et al.*, 2003; Solano *et al.*, 2003; Stanford-Billington & Cannon, 2010; Hilken *et al.*, 2018). However, the findings of Byrne *et al.* (2003) and Hilken *et al.* (2018), regarding bankers as key advice sources on FM issues, did not come through in this study. Some of the farmers interviewed allude that, historically, bank managers were considered an important advice source for farmers, but this is no longer the case due to the centralisation of decision-making in banking institutions. Some of the strategic decisions explored were incentivised by grant funding and/or were undertaken to overcome environmental pollution/emissions problems, and thereby concur with the sentiment of Jack (2006), that farmers are more likely to seek advice when applying for grants or when trying to solve a crisis. Hilken *et al.* (2018) contend that farmers do not actively seek financial advice due to the sensitivity and taboo around FM, whereas this study presents evidence of a different story. It uncovers quite a high level of engagement with advice sources, when the context of strategic financial decision-making is explored. Finally, this study provides some noteworthy insights absent from prior studies; varying levels of advice emerge when we examine how farmers interact with advisors in strategic farm expansion decision-making, and *farm type* appears as a key factor regarding the propensity of farmers to seek advice from professional advisors in such situations.

As the story of the role of advisors in the strategic decision-making process of farmers unfolds, it becomes apparent that sensemaking theory is an appropriate lens to develop a deeper understanding of that role. The contributions to sensemaking by Weick (1995) and Huzzard (2004) are, in particular, very relevant. First, we note that the properties of sensemaking established by Weick (1995) are strongly supported in the interview data. Second, the *sensegiving* aspect of the sensemaking process emphasised in Huzzard’s *Model of Sensemaking, Learning and Organisational Change* (Figure 1) resonates as we contemplate how advisors assist farmers in farm expansion decisions.

Reflecting on how the sensemaking properties are evident in the interview data analysed, we observe that the most strongly supported property, of the seven properties of sensemaking developed by Weick (1995), is “social”. Weick describes sensemaking as a social process when he

emphasises “sensemaking is never solitary because what a person does internally is contingent on others. Attributes of the social aspect of sensemaking can imply to talk through something, to discuss it with others” (1995). Interestingly, prior studies suggest that the FM aspect of farming operates in quite a solitary environment, where a taboo exists around the discussion of financial matters with advisors (Hilkens *et al.*, 2018). However, a different story emerges here, as we reveal farmers undertaking strategic investment decisions appear open to seeking advice, with little evidence of farmers acting in isolation. Initially, some interviewees stated that they did not seek advice but, when probed further in the interviews, it became apparent that advice had been sought. This evidence demonstrates that some farmers may consider themselves to act in isolation when making strategic investment decisions, but unconsciously, they avail of advice. Overall, while there are varying levels of advice and sources of advice evident, in the words of Weick, the farmers “talk things through” and “discuss them with others”, before proceeding with strategic decisions. Hence, the decision-making process of the farmers can be described as a *social practice*.

Another property of sensemaking supported in the data is “*grounded in identity construction*”. Weick explains that “individuals are formed and modified in part by how they believe others view the organisation for which they work” (1995). In a farming context, this implies farmers sometimes bounce their ideas/decisions off others to see how they are viewed by others; essentially, they seek advice. Furthermore, their identity as a farmer may determine the level of advice sought in decision-making situations, because as Weick notes, sensemaking begins with the sensemaker and that the sensemaker is at the focus of the process. Throughout the empirical work, two aspects of farmer identity evolve: there is the *individual identity* of the farmer, which is at the heart of decision-making, and there is also a *collective identity* evolving around each farm type.

The *individual identity* and mentality of farmers appear central to how they make decisions and, to a large extent, determine the level of advice sought. Some farmers automatically seek out advice when making decisions, while others have a more insular decision-making process. In terms of *collective identity*, there is support for this premise of collective identity around farm type, based on the discussions with farmers. The findings highlight dairy farmers appear to engage advisors most, while the beef farmers appear to engage advisors least, in strategic decision-making. This shows that the identity of being a certain “farm type” appears to have an impact on the propensity of farmers to seek the assistance of advisors in strategic financial decision-making situations.

A third sensemaking property, “*driven by plausibility rather than accuracy*”, also comes through when we reflect on the findings. Weick (1995) contends that “one needs to understand

enough about a situation to allow them to get on with it, rather than know every single micro element accurately”. This suggests that it may not be always possible to explore every advice source available, but rather, farmers chose to gather information from those advice sources deemed most appropriate. Rather than farmers researching and analysing every micro detail of information available in relation to a particular decision, they may only seek the necessary advice to get an overview of that situation, to make an informed decision. For example, while all farmers interviewed employ the services of both an accountant and an agricultural advisor, most farmers interviewed did not acknowledge that they consulted with both, in all strategic decision-making situations. In an ideal world, perhaps a farmer should gather all relevant information relating to a particular decision; however, this would involve a considerable amount of time and cost. This suggests that farmers gather enough information to make a *plausible rather than accurate* decision.

The remaining properties of sensemaking, which appear less supported, but nonetheless present, further acknowledge the appropriateness of sensemaking as a theoretical lens. The property “*enactive of sensible environments*” is evident where farmers acknowledge they avail of advisor services, when strategic investment decisions are linked to policy initiatives. For example, where grant-aid contributes to the cost of a strategic investment, some farmers acknowledge that they sought advice to ensure compliance with grant-aid criteria. In such instances, the policy environment that the farmers are operating in, directly affects the role of advisors in the strategic decision being undertaken. Another property, “*focused on and by extracted cues*”, is also evident. *Cues* are discussed extensively in the sensemaking literature and perhaps sometimes advisors provide the cues for farmers to engage in strategic decision-making and subsequently provide advice to farmers in that process. In addition, the property “*retrospective*” is at play in how farmers interact and seek advice from professional sources, as some farmers refer to how their propensity to seek advice depends on whether they encountered a similar strategic decision in the past. If they did, consulting with advisors might not be deemed necessary. Conversely, if they did not, then seeking external professional advice is warranted. Finally, during the interviews, many farmers emphasise that they continually reinvest profits in the farm enterprise, demonstrating that strategic investment happens regularly. As farmers tend to meet their advisors at particular times during the year as part of the overall farm management process, such meetings provide an opportunity for farmers to seek the guidance of advisors on strategic farm expansion decisions being considered. These characteristics of continued reinvestment in farm enterprises, coupled with the cyclical process of farm advisory services, connects with the “*ongoing*” property of sensemaking.

Turning to the sensegiving aspect of sensemaking and focusing on the work of Huzzard (2004), we learn how advisors assist farmers in strategic decision-making. In essence, we argue that the role of external advisors can be labelled as a *sensegiving* role. Referring to Huzzard's explanation of how the process of sensemaking takes place, we contend that when farmers embark on strategic decision-making, they are quite often (as Huzzard puts it) "establishing a new activity – typically a project" and they are on a journey of sensemaking, learning and organisational change. Many of the strategic farm expansion decisions explored in this study result in a significant change for farm enterprises. For example, purchasing land or building investment creates opportunities for farmers to expand and/or fundamentally change the output capacity of the farm. In these decision-making situations, farmers enter a process of sensemaking and during that process, external advisors are called upon to provide this sensegiving role.

The empirical evidence gathered supports the sensegiving role of advisors in prior studies. Similar to Gioia & Chittipeddi (1991) maintaining that facilitators of strategic change provide a sensegiving role to others in the organisation, we find that advisors provide a sensegiving role to farmers in strategic decision-making situations. Moreover, just as Tillmann and Goddard (2008) and Giuliani (2016) refer to accountants as sensegivers when they are called upon to assist an organisation in understanding a strategic situation, the data collected suggest external advisors (mainly, accountants and agricultural consultants) fulfil a similar sensegiving role. Furthermore, just as Hoyte *et al.* (2019) document how entrepreneurs do not make sense in isolation, as they transition between venture ideas and venture formation, we establish that farmers act in a similar way when they avail of advice from professional advisors in their ventures (farm expansion decisions).

### Contributions

We believe that the deeper understanding of the role of advisors in farmer decision-making developed in this study provides a contribution to practice and policy development. First, this study will assist professional advisory service providers to farm enterprises, in particular accountants and agricultural consultants, to evaluate and where necessary, tailor, the design and delivery of FM services. Second, the findings will inform policy development around agricultural programmes, which focus on increasing farmer engagement with advisory services. These important contributions may improve the relationships between farmers and advisors around financial decision-making.

The results of this study make a valuable contribution to the scant literature relating to how farmers avail of FM advice from, and interact with, professional advisors. By profiling the level of advice availed of by farmers in strategic financial decision-making scenarios, this study highlights how farmers

seek advice on one of three levels, which are labelled as "key advisor", "advice sought" or "not involved". The analysis conducted also emphasises how *farm type* appears to play an important role in determining the propensity for farmers to seek advice from (external) professional advice sources. These key findings help to develop a deeper understanding of how farmers seek advice from and interact with advisory services providers to the farming community.

Applying the theory of sensemaking to the role of advisors in farmer decision-making, this study also provides a contribution to the theory. The evidence uncovered shows strong connections between how farmers engage with professional advisors in strategic decision-making and the properties of sensemaking (Weick, 1995). This suggests that the process of strategic decision-making by farmers is best described as a sensemaking process. We contend that, within this process of sensemaking, advisors provide an important *sensegiving* role (Huzzard, 2004), that assists farmers to navigate through their strategic decision-making process.

The data analysed also suggest that farmers interact with professional advisors on various different levels when engaging in strategic financial decision-making, which largely depends on *farm type* and *type of strategic decision* under consideration. This enhanced understanding of the role of advisors in the strategic decision-making process of farmers provides a valuable practical contribution for policymakers and industry stakeholders who provide advisory services to farmers. We argue that it is important for policymakers to be cognisant of these findings, as it may help to develop policy initiatives to improve how farmers interact with, and seek advice from, available advisory services. Furthermore, we emphasise that it is important for businesses that provide advisory services to farmers to take note of these key findings, as it will enable them to improve and tailor the design and delivery of advisory services to clients.

### Limitations

There are some inherent limitations of the research approach adopted. It was not possible to randomly select farmers for interview, as farmers who had made significant farm expansion decisions were targeted to achieve the research objective (Guest *et al.*, 2006). As a result, the size of farms included in this study could be considered quite large compared to the average size of farms (42 ha) operated in Ireland. Furthermore, how the farmers interviewed interact with, and seek advice from, advisors in strategic decision-making, may not be reflective of all farmers.

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## Appendix A

**Appendix Table A1:** Profile of farmers interviewed for interview completion

Interviewee	Farm type	Location by county	Size of farm (acres)
1	Dairy	Carlow	235
2	Tillage	Carlow	420
3	Tillage	Kilkenny	215
4	Dairy	Meath	200
5	Dairy	Waterford	285
6	Beef	Kildare	310
7	Beef	Carlow	140
8	Beef	Waterford	335
9	Tillage	Carlow	220
10	Dairy	Westmeath	260
11	Dairy	Limerick	215
12	Dairy	Limerick	115
13	Beef	Carlow	110
14	Tillage	Kildare	220

**Appendix Table A1:** (continued)

Interviewee	Farm type	Location by county	Size of farm (acres)
15	Beef	Laois	600
16	Beef	Kildare	330
17	Tillage	Carlow	265
18	Tillage	Offaly	400
19	Tillage	Wicklow	660
20	Beef	Kerry	150
21	Dairy	Limerick	270
22	Dairy	Galway	150
23	Tillage	Wexford	650
24	Beef	Laois	300
25	Beef	Galway	110
26	Tillage	Louth	420
27	Dairy	Laois	255