

**Statistical release**  
**P1101**

# **Census of Commercial Agriculture 2007 (Preliminary)**

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**Summary of findings for the year 2007**

**Gross farming income**

Gross farming income (GFI) of commercial farming units was R79 544 million for the financial year 2006/2007. As indicated in Figure 1, approximately 55% of the total GFI was generated from the animals and animal products division. Horticultural and field crops products were the second and third largest sources of income in the sector, with contributions of 24% and 20% respectively.

**Figure 1 – Percentage distribution of gross farming income by main division within Agriculture**

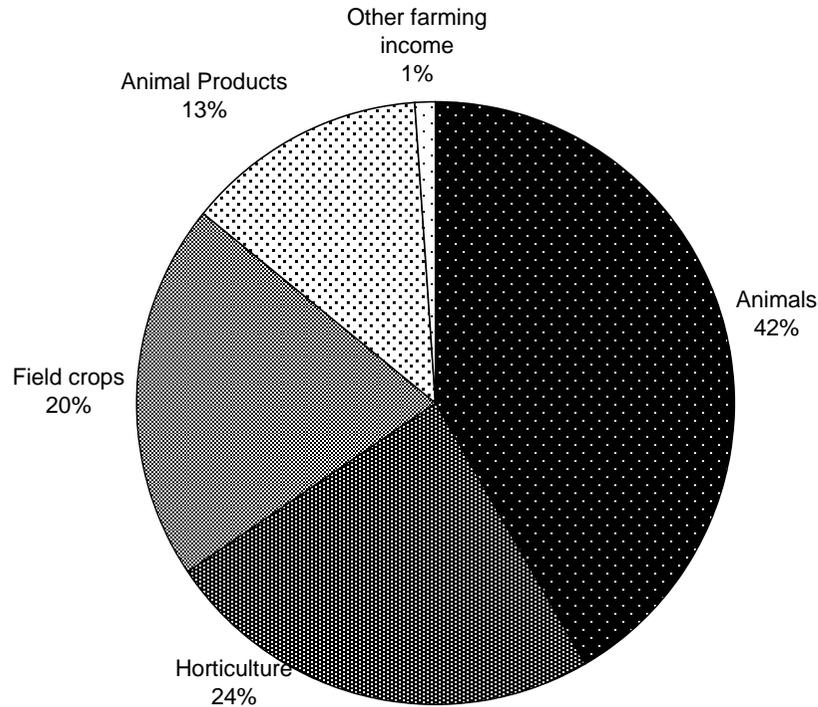
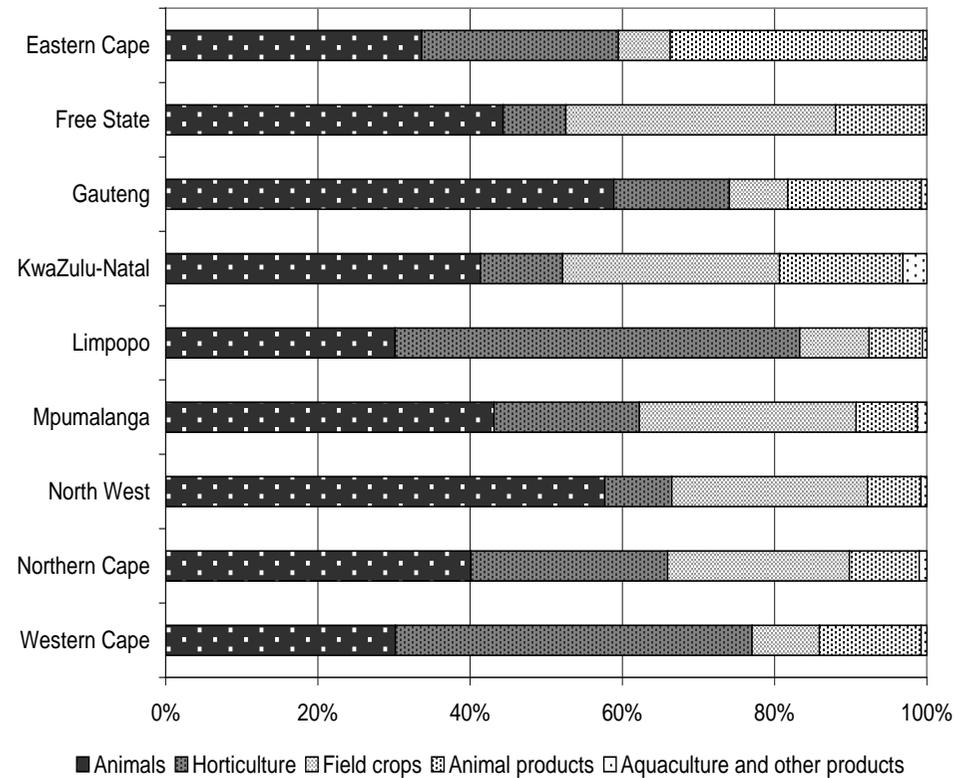


Figure 2 shows that the leading provinces in animal and animal product sales were Western Cape (R7 219 million or 16,5%) and Free State (R6 718 million or 15,4%). At R7 764 million or 40,8%, Western Cape recorded the highest income generation from horticultural production. This was followed by Limpopo with an income generation of R2 905 million or 15,3%. The leading provinces in field crops earnings were Free State, which earned R4 226 million or 26,4%, and KwaZulu-Natal with R2 868 million or 17,9%.

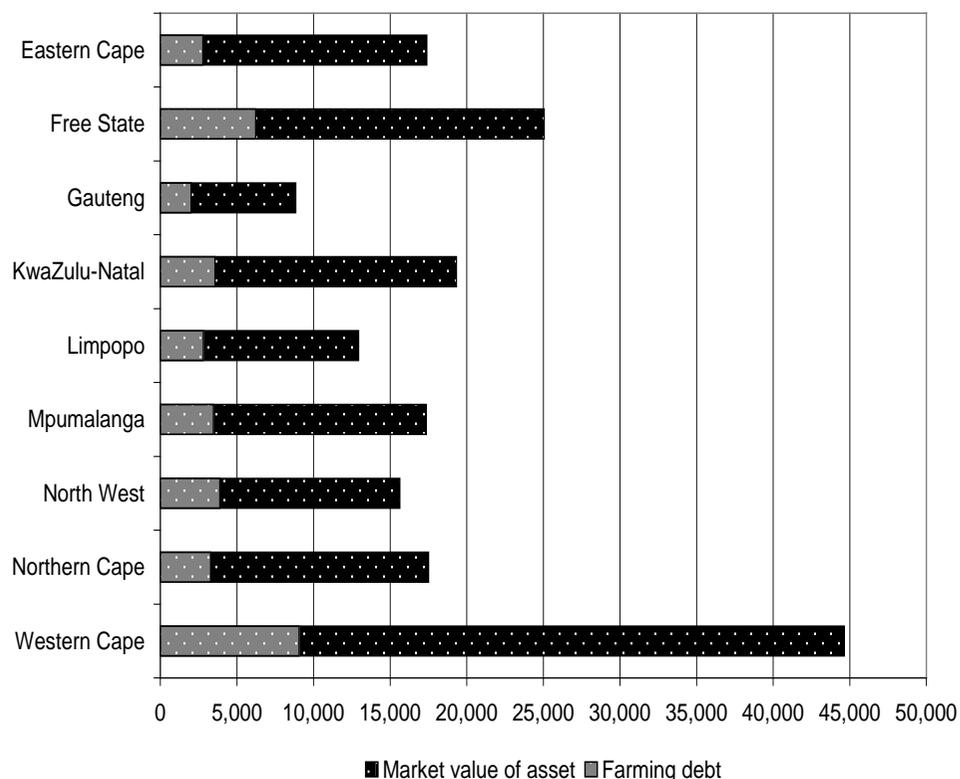
**Figure 2 – Percentage distribution of gross farming income by main division in different provinces**



**Farming debt and market value of assets**

Figure 3 shows that outstanding farming debt in the formal farming sector amounted to R37 091 million, with Western Cape (R9 060 million) and Free State (R6 223 million) being the highest contributors. Gauteng had the lowest farming debt of R2 007 million. The reported market value of assets was (R178 647 million) with Western Cape (R44 629 million), Free State (R25 054 million) and KwaZulu-Natal (R19 323 million) being the highest contributors to the total market value of assets.

**Figure 3 – Farming debt and market value of assets per province in millions**



**Expenditure**

Table A shows that total current expenditure (excluding salaries and wages and purchases of animals) by the commercial agricultural sector amounted to R50 535 million for the financial year 2006/07. Capital expenditure was R3 537 million. Western Cape (R11 116 million) and Free State (R7 539 million) accounted for the highest total current expenditure. Northern Cape (R2 996 million) accounted for the lowest total current expenditure.

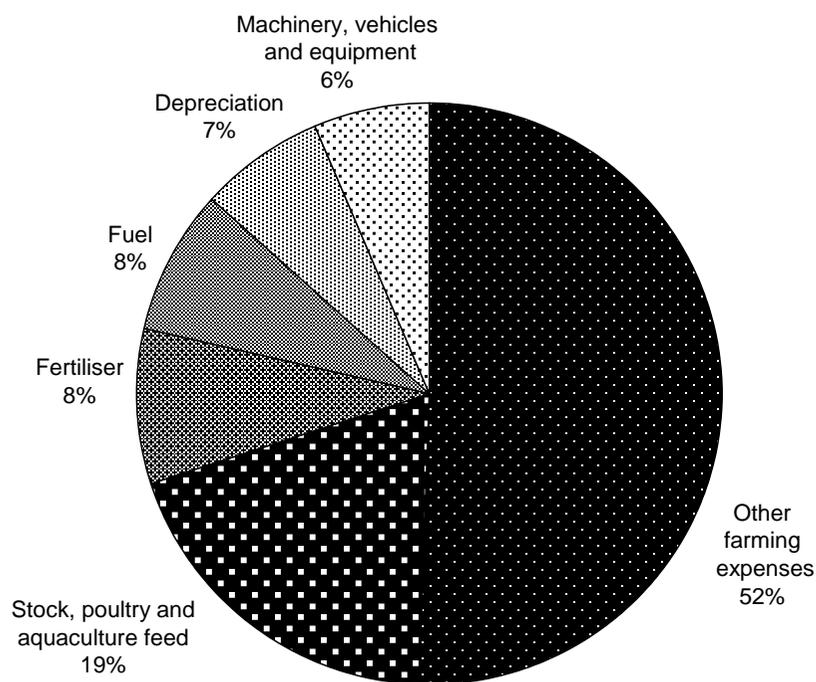
According to Figure 4 animal feed (19%), fuel (8%) and fertiliser (8%) were the major contributors to current expenditure.

**Table A – Expenditure per province**

Province	Expenditure (excluding salaries and wages)			Total Expenditure
	Purchases of animals	Current	Capital	
R'000				
Eastern Cape	657 248	3 308 179	272 037	4 237 464
Free State	2 097 194	7 539 108	281 256	9 917 558
Gauteng	1 119 050	4 618 970	276 352	6 014 372
KwaZulu-Natal	1 194 816	5 949 301	375 987	7 520 104
Limpopo	531 527	3 874 969	311 908	4 718 404
Mpumalanga	1 058 889	5 864 680	341 071	7 264 640
North West	1 007 695	5 268 693	347 786	6 624 174
Northern Cape	505 073	2 995 529	198 872	3 699 474
Western Cape	748 365	11 115 915	1 131 976	12 996 256
<b>South Africa</b>	<b>8 919 857</b>	<b>50 535 344</b>	<b>3 537 245</b>	<b>62 992 446</b>

According to Table A the largest contributors to purchases of animals in the agricultural sector were Free State (2 097 million), KwaZulu-Natal (R1 194 million) and Gauteng (R1 119million). Northern Cape (R505 million) contributed the least.

**Figure 4 – Percentage distribution of current expenditure**



**Total value of losses**

The formal farming sector in Western Cape (R364 million) incurred the highest value of losses during the reference period, followed by Free State (R356 million) and Mpumalanga (R326 million) out of a national total of R2 287 million.

**PJ Lehohla**

**Statistician-General**

**Employment**

According to Table B, there were 431 664 full-time and 365 142 casual employees in the formal agricultural sector. Western Cape (90 943), KwaZulu-Natal (66 685), Free State (53 994) and North West (53 741) accounted for the highest total number of full-time workers. Northern Cape (26 871) and Gauteng (22 979) accounted for the lowest number of full-time workers.

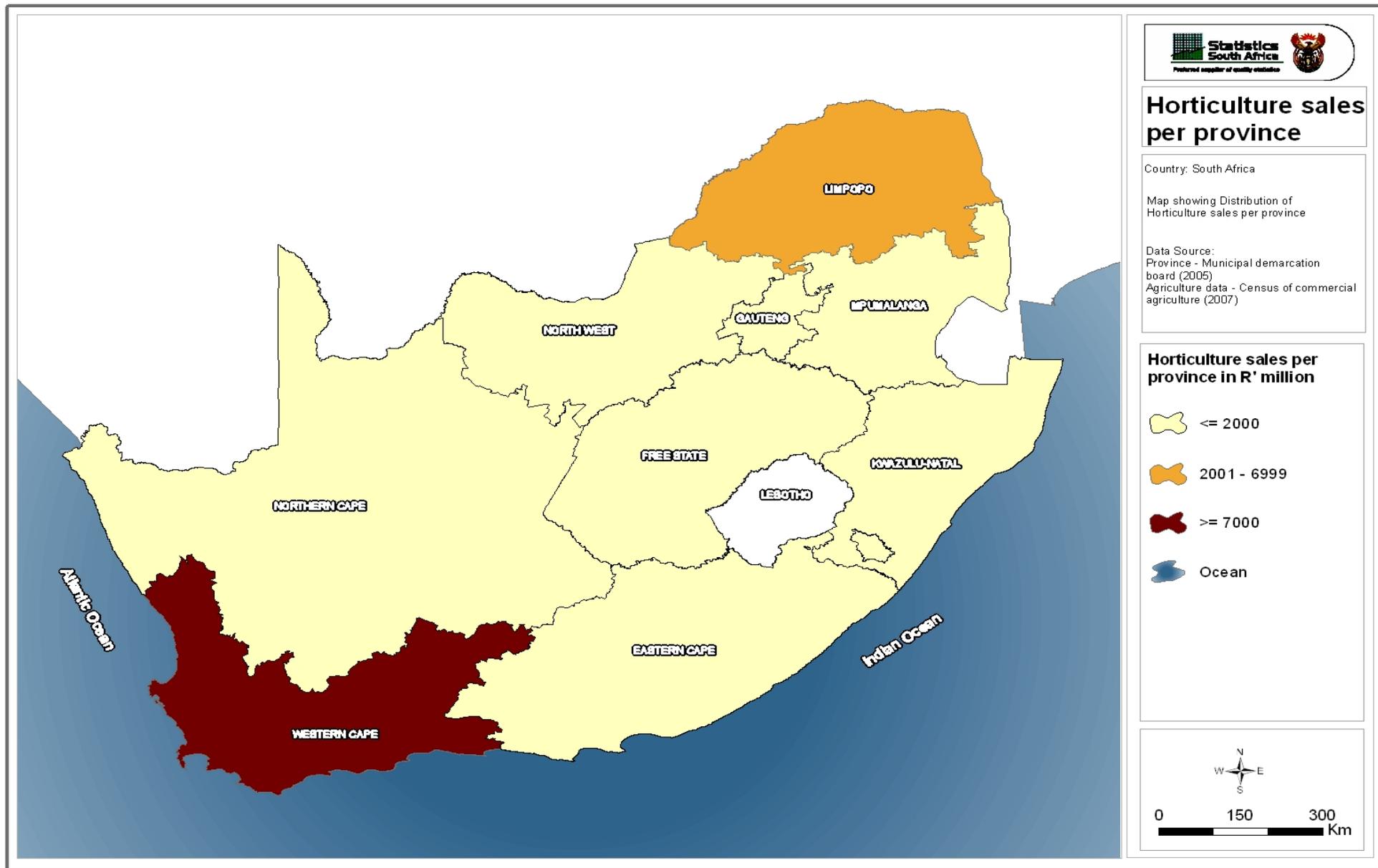
Western Cape (98 546), Northern Cape (47 874) and Free State (45 150) accounted for the highest number of casual workers. Gauteng (11 957) accounted for the lowest number of casual workers. Table B also shows that the biggest expenditure on salaries and wages paid to full-time employees was in Western Cape (R2 029 million) and KwaZulu-Natal (R968 million). The biggest expenditure on salaries and wages on casual and seasonal employees was in Western Cape (R485 million), Mpumalanga (R176 million) and KwaZulu-Natal (R154 million).

**Table B – Number of paid employees and total salaries and wages per province**

Province	Full-time employees	Casual and seasonal employees	Remuneration	
			Full-time	Casual and seasonal
	Number		R'000	
Eastern Cape	34 253	30 565	510 404	106 497
Free State	53 944	45 150	737 796	98 996
Gauteng	22 979	11 957	534 083	93 461
KwaZulu-Natal	66 685	34 383	968 455	154 286
Limpopo	35 728	31 833	625 436	124 159
Mpumalanga	46 520	32 826	853 396	176 363
North West	53 741	32 008	574 596	75 250
Northern Cape	26 871	47 874	339 948	123 723
Western Cape	90 943	98 546	2 029 275	485 108
<b>South Africa</b>	<b>431 664</b>	<b>365 142</b>	<b>7 173 389</b>	<b>1 437 843</b>



Figure 5.2 – Gross farming income earned from horticulture sales



Western Cape reported the highest horticulture sales.

Figure 5.3 – Gross farming income earned from animal sales



Free State, North West and Western Cape reported the highest animal sales.

Figure 5.4 – Gross farming income earned from animal product sales



Western Cape reported the highest animal product sales.

**SUMMARY**

**Table 1 – Comparison between 2007, 2002 and 1993 in R'000 at current prices**

	Year		
	2007	2002	1993
<b>Farming units (numbers)</b>	39 982	45 818	57 980
<b>Gross farming income</b>	79 543 813	53 329 052	19 620 180
Field crops	16 002 038	16 476 933	4 771 471
Horticultural products	19 014 544	14 228 909	4 493 681
Animals and animal products	43 738 602	21 222 618	9 314 413
Other farming income	788 627	1 400 592	1 040 616
<b>Employees' remuneration (salaries, cash wages and cash bonuses)</b>	8 611 230	6 215 583	3 637 620
<b>Employment</b>			
Owners and/or unpaid family members (numbers)	47 978	46 026	68 647
Paid employees (numbers)	796 806	940 820	1 093 265
<b>Expenditure</b>	54 072 587	45 038 908	16 377 145
Current	50 535 341	42 092 135	14 298 595
Capital	3 537 245	2 946 773	2 078 550
<b>Purchases of animals <sup>1</sup></b>	8 919 857	-	-
<b>Market value of assets</b>	178 647 301	98 428 254	66 905 614
<b>Farming debt</b>	37 090 712	30 857 891	15 295 001
<b>Ratio between Current Expenditure plus Purchases and GFI (%)</b>	74,7	78,9	72,9
<b>Ratio between Farming Debt and GFI (%)</b>	46,6	57,9	78,0

<sup>1</sup> Purchases for the years 2002 and 1993 are included under current expenditure

**Table 2 – Gross farming income, expenditure, market value of assets and farming debt in R'000**

Province	Farming units	Gross farming income	Expenditure (excluding salaries and wages)				Market value of assets	Farming debt
			Capital	Current	Purchases of animals	Total		
Eastern Cape	3 896	5 408 977	272 037	3 308 179	657 248	4 237 464	17 394 636	2 774 042
Free State	7 515	11 936 131	281 256	7 539 108	2 097 194	9 917 558	25 053 755	6 222 515
Gauteng	2 378	7 370 690	276 352	4 618 970	1 119 050	6 014 372	8 837 020	2 007 468
KwaZulu-Natal	3 560	10 064 801	375 987	5 949 301	1 194 816	7 520 104	19 322 716	3 571 598
Limpopo	2 657	5 462 552	311 908	3 874 969	531 527	4 718 404	12 937 531	2 808 445
Mpumalanga	3 376	9 160 345	341 071	5 864 680	1 058 889	7 264 640	17 342 705	3 473 208
North West	4 692	8 755 883	347 786	5 268 693	1 007 695	6 624 174	15 625 893	3 886 762
Northern Cape	5 226	4 811 064	198 872	2 995 529	505 073	3 699 474	17 504 180	3 286 802
Western Cape	6 682	16 573 371	1 131 976	11 115 915	748 365	12 996 256	44 628 866	9 059 871
<b>South Africa</b>	<b>39 982</b>	<b>79 543 814</b>	<b>3 537 245</b>	<b>50 535 344</b>	<b>8 919 857</b>	<b>62 992 446</b>	<b>178 647 302</b>	<b>37 090 711</b>

**Table 3 – Gross farming income by main division in R'000**

Province	Field crops	Horticulture	Animals	Animal products	Aquaculture and other products
<b>Eastern Cape</b>	369 086	1 396 208	1 820 344	1 795 923	27 416
<b>Free State</b>	4 226 749	984 203	5 291 422	1 426 730	7 026
<b>Gauteng</b>	566 632	1 116 908	4 340 805	1 292 256	54 089
<b>KwaZulu-Natal</b>	2 867 839	1 086 975	4 160 238	1 634 141	315 609
<b>Limpopo</b>	497 679	2 904 969	1 645 991	381 789	32 123
<b>Mpumalanga</b>	2 608 493	1 748 584	3 952 126	737 106	114 036
<b>North West</b>	2 250 740	768 890	5 052 478	616 865	66 910
<b>Northern Cape</b>	1 148 288	1 243 491	1 929 063	442 080	48 142
<b>Western Cape</b>	1 466 533	7 764 317	5 002 582	2 216 663	123 276
<b>South Africa</b>	<b>16 002 039</b>	<b>19 014 545</b>	<b>33 195 049</b>	<b>10 543 553</b>	<b>788 627</b>

**Table 4 – Current expenditure in R'000**

Province	Total	Advertising and marketing	Depreciation	Electricity	Excise and custom duties	Fertiliser	Fuel	Insurance premiums		Interest paid	Licence fees
								Crop insurance	Farm property		
Eastern Cape	3 308 179	43 249	250 814	100 420	2 277	209 069	249 310	16 748	78 005	207 242	15 377
Free State	7 539 108	79 307	585 378	154 396	7 109	878 542	865 534	106 167	162 218	490 549	31 240
Gauteng	4 618 970	36 523	256 543	118 007	5 053	323 304	298 948	37 716	54 382	225 285	10 288
KwaZulu-Natal	5 949 301	36 770	369 152	163 192	7 710	584 257	465 777	44 782	112 902	257 739	24 130
Limpopo	3 874 969	138 734	245 834	122 844	25 279	271 411	280 599	18 733	62 756	176 575	12 304
Mpumalanga	5 864 680	102 270	382 499	159 229	2 309	621 960	585 880	80 605	117 491	282 517	28 742
North West	5 268 693	42 572	368 860	123 780	3 571	415 359	488 366	43 459	93 143	267 337	23 929
Northern Cape	2 995 529	51 231	244 842	112 789	10 025	272 558	263 880	40 012	74 699	255 910	13 595
Western Cape	11 115 915	240 727	813 388	397 662	33 214	715 572	694 191	45 870	191 733	664 980	44 472
<b>South Africa</b>	<b>50 535 344</b>	<b>771 383</b>	<b>3 517 310</b>	<b>1 452 319</b>	<b>96 547</b>	<b>4 292 032</b>	<b>4 192 485</b>	<b>434 092</b>	<b>947 329</b>	<b>2 828 134</b>	<b>204 077</b>

**Table 4 – Current expenditure in R'000 (continued)**

Province	Losses from:		Maintenance and repairs to:		Membership or affiliation	Operating, leasing and hiring of plant, machinery, equipment and vehicles	Packing materials	Payment of tax	Plant or animal health services	Property rates	Protective clothing
	Redemption, liquidation or revaluation of liabilities	Assets or investments sold or re-valued	Buildings, dams and fencing	Machinery, vehicles and equipment							
Eastern Cape	7 558	5 854	133 724	214 802	20 490	19 316	196 836	9 410	47 706	6 012	9 801
Free State	17 637	7 487	215 595	587 585	12 989	44 074	128 315	14 501	100 291	9 873	11 337
Gauteng	5 457	3 731	99 920	218 502	5 125	18 573	236 413	10 160	32 676	5 107	8 459
KwaZulu-Natal	15 211	10 266	169 260	366 101	9 850	35 981	154 540	21 011	76 914	11 708	16 856
Limpopo	4 820	3 399	150 089	207 939	4 820	23 341	397 733	6 750	25 816	3 383	10 276
Mpumalanga	11 400	18 863	182 134	376 456	28 004	53 217	314 747	21 296	42 304	5 577	12 850
North West	5 792	6 018	150 506	339 692	6 998	25 867	88 094	10 972	39 218	3 500	8 159
Northern Cape	4 571	1 783	110 466	186 337	5 115	18 182	159 506	7 603	15 373	3 374	6 072
Western Cape	22 175	16 505	380 219	666 667	16 108	131 570	927 208	39 687	101 805	25 464	25 433
<b>South Africa</b>	<b>94 621</b>	<b>73 906</b>	<b>1 591 913</b>	<b>3 164 081</b>	<b>109 499</b>	<b>370 121</b>	<b>2 603 392</b>	<b>141 390</b>	<b>482 103</b>	<b>73 998</b>	<b>109 243</b>

**Table 4 – Current expenditure in R'000 (continued)**

Province	Remedies for combating diseases and pests in:		Rental grazing rights	Research costs	Security services	Seed and plant material
	Livestock, poultry and aquaculture	Field and horticultural crops				
Eastern Cape	64 610	101 786	130 884	2 874	11 831	112 048
Free State	101 247	233 369	284 931	6 017	16 394	570 019
Gauteng	84 241	65 216	42 404	5 333	25 944	196 327
KwaZulu-Natal	63 715	186 170	110 309	4 167	50 729	227 228
Limpopo	46 204	172 297	70 113	5 257	17 430	194 990
Mpumalanga	61 665	235 840	87 898	2 702	30 721	302 982
North West	104 939	127 537	120 258	6 728	18 986	373 066
Northern Cape	32 895	90 472	144 561	1 369	3 732	180 526
Western Cape	172 937	498 371	300 157	9 186	35 958	380 720
<b>South Africa</b>	<b>732 453</b>	<b>1 711 058</b>	<b>1 291 515</b>	<b>43 633</b>	<b>211 725</b>	<b>2 537 906</b>

**Table 4 – Current expenditure in R'000 (concluded)**

Province	Stock, poultry and aquaculture feed	Stream flow reduction water charges	Subcontractors	Transport	Water purchased	Other farming expenses
Eastern Cape	613 891	8 024	59 912	95 505	14 981	247 814
Free State	987 170	5 656	142 475	167 383	20 857	493 468
Gauteng	1 452 899	1 767	44 037	107 406	10 990	572 232
KwaZulu-Natal	1 524 890	7 058	143 560	275 659	25 944	375 764
Limpopo	546 731	10 012	49 336	261 494	14 208	293 462
Mpumalanga	979 143	8 113	107 564	208 798	25 586	383 320
North West	1 436 964	4 981	61 085	71 401	15 822	371 736
Northern Cape	259 377	8 743	45 298	95 291	38 785	236 556
Western Cape	1 954 612	19 298	229 511	274 642	85 376	960 496
<b>South Africa</b>	<b>9 755 677</b>	<b>73 652</b>	<b>882 778</b>	<b>1 557 579</b>	<b>252 549</b>	<b>3 934 848</b>

**Table 5 – Losses during the financial year in R’000**

Province	Total	Absence arising from injury or consequences of crime	Burglary	Lifting and stealing of tools	Losses due to disasters and accidents regarding:	
					Pastures	Products (livestock, crops and aquaculture)
Eastern Cape	230 476	10 916	5 217	7 592	10 746	95 536
Free State	356 239	5 588	7 069	44 474	29 962	170 522
Gauteng	99 618	1 957	2 965	6 156	3 161	32 330
KwaZulu-Natal	231 647	9 155	5 402	27 097	8 998	70 226
Limpopo	157 788	7 866	2 574	13 158	7 628	73 192
Mpumalanga	325 930	6 337	8 820	21 525	15 887	160 139
North West	240 757	12 688	4 893	19 403	27 313	110 060
Northern Cape	280 975	3 260	1 512	4 730	17 918	168 734
Western Cape	363 808	7 606	5 421	15 743	8 244	96 286
<b>South Africa</b>	<b>2 287 238</b>	<b>65 373</b>	<b>43 873</b>	<b>159 878</b>	<b>129 857</b>	<b>977 025</b>

**Table 5 – Losses during the financial year in R'000 (concluded)**

Province	Losses due to disasters and accidents regarding:		Pilfering and stealing of crops	Predators	Stock theft	Veld and forest fires and natural disasters	Other losses
	Buildings and equipment	Other					
Eastern Cape	4 176	4 743	5 142	29 801	31 832	16 270	8 505
Free State	2 371	4 109	4 544	18 562	35 830	20 462	12 746
Gauteng	2 220	13 512	2 129	1 024	12 660	15 327	6 177
KwaZulu-Natal	4 625	4 606	14 978	6 119	26 509	36 695	17 237
Limpopo	1 343	3 513	12 161	6 185	6 619	12 260	11 289
Mpumalanga	7 206	10 022	10 072	8 339	23 207	35 276	19 100
North West	3 425	7 748	5 019	4 373	25 987	11 291	8 557
Northern Cape	5 199	3 737	2 782	36 600	15 414	7 739	13 350
Western Cape	4 091	20 096	8 480	103 987	13 975	34 181	45 698
<b>South Africa</b>	<b>34 656</b>	<b>72 086</b>	<b>65 307</b>	<b>214 990</b>	<b>192 033</b>	<b>189 501</b>	<b>142 659</b>

**Table 6 – Number of paid workers and total remuneration per province**

Province	Full-time employees		Casual and seasonal employees		Total	
	Number	Remuneration R'000	Number	Remuneration R'000	Number	Remuneration R'000
Eastern Cape	34 253	510 404	30 565	106 497	64 818	616 901
Free State	53 944	737 796	45 150	98 996	99 094	836 792
Gauteng	22 979	534 083	11 957	93 461	34 936	627 544
KwaZulu-Natal	66 685	968 455	34 383	154 286	101 068	1 122 740
Limpopo	35 728	625 436	31 833	124 159	67 561	749 595
Mpumalanga	46 520	853 396	32 826	176 363	79 346	1 029 759
North West	53 741	574 596	32 008	75 250	85 749	649 846
Northern Cape	26 871	339 948	47 874	123 723	74 745	463 671
Western Cape	90 943	2 029 275	98 546	485 108	189 489	2 514 383
<b>South Africa</b>	<b>431 664</b>	<b>7 173 389</b>	<b>365 142</b>	<b>1 437 843</b>	<b>796 806</b>	<b>8 611 231</b>

## Explanatory notes

### Background

In 2007, Stats SA undertook a census of farming units which were active during the period 1 March 2006 to 28 February 2007 in the agricultural sector within RSA. The census covered the activities of commercial farms/entities in South Africa which were registered for Value Added Tax (VAT) and/or Income Tax (IT) for the financial year 2006/07.

This statistical release is a summary of selected findings.

### Reference period

Details relating to the area and market value of the farming unit, the number of owners, family members and employees involved in farming activities, and debt, were collected as at 28 February 2007. Data on land utilisation, employees' remuneration, gross farming income and expenditure, equipment purchased, and the amount spent on buildings erected and development work undertaken, refer to the financial year ending on any date between 1 March 2006 and 28 February 2007, while the market value of movable farming assets was as at the end of the financial year.

### Purpose of the Census

The Census of Commercial Agriculture collects data on the commercial agricultural sector, and its results are vital in the benchmarking the Gross Domestic Product (GDP) and its components, production and price indices, annual and short-term statistical series, and for comparisons within and between industries.

Users of the Census of Commercial Agriculture programme include the following:

- Price statisticians, particularly in refreshing the commodity basket of producer price indices;
- Policy advisers in government for monitoring the performance of industries and their contribution to the South African economy and evaluating the effectiveness of industry policies;
- Industry associations monitoring trends in their own and competing or complementary industries in order to inform their members of market changes; and
- Individual businesses using the data to analyse their performance relative to their industry.

### Scope and coverage

The Census of Commercial Agriculture 2007 covered the following categories of enterprises:

- Growing of crops;
- Rearing of animals; and
- A combination of the above (mixed farming).

For the purposes of this census, farming refers to the following operations for commercial purposes:

- The growing of field crops, fruit, grapes, nuts, seeds, trees in a nursery, bulbs, vegetables and flowers in the open air or under cover;
- Operations at nurseries excluding those predominantly engaged in reselling;

- The operation of tea, coffee and sugar plantations;
- The raising of livestock, game, poultry, rabbits, freshwater fish, furbearing and other animals; and
- The production of milk, wool, pelts/fur, eggs and honey.

In addition to forestry operations, e.g. timber, wattle and other plantations, aquaculture and agricultural services were also covered in the census.

Data in respect of agricultural smallholdings such as nurseries, vegetable gardens, flower farms and dairy farms are included in this release only in those cases where the products were intended for sale.

**Classification by industry**

The Census of Commercial Agriculture 2007 covers enterprises registered in the taxation system that are mainly engaged in farming and farm related activities. The activities are grouped as follows:

Farming	SIC 11
Other	SIC 0900

**Statistical unit**

The census data were collected at the farming unit level. A farming unit consists of one or more farms, smallholdings or pieces of land, whether adjacent or not, operated as a single unit and situated within the same province.

**Size groups**

The enterprises are divided into size groups according to the size of turnover as recorded on the Stats SA business register. The size groups' stratification used in the census was adopted from the Department of Trade and Industry's 1996 revised cutoff points. The size groups are indicated in Table C.

**Table C – Department of Trade and Industry cut-off points**

Size group	Turnover
1	$x \geq R5 \text{ million}$
2	$R3 \text{ million} \leq x < R5 \text{ million}$
3	$R500\ 000 \leq x < R3 \text{ million}$
4	$R0 \leq x < R500\ 000$

### **Comparability with the previous censuses**

- The Census of Commercial Agriculture 2007 covered all enterprises classified to agriculture, registered for VAT and/or IT;
- The Census of Commercial Agriculture 2002 covered all enterprises classified to agriculture, registered for VAT and/or IT;
- The updating of Stats SA's business register with data obtained from the South African Revenue Service (SARS) has resulted in an improved frame as compared to the frames available for previous agricultural collections.

There were 39 982 farming units participating in the Census of Commercial Agriculture 2007, compared to 45 818 farming units recorded in the Census of Commercial Agriculture 2002. The results for gross farming income by major division within agriculture in 2007 are summarised in the key findings and shown in Figures 1 and 2.

### **Response rate**

39 982 farming units participated in the Census of Commercial Agriculture 2007, from which 23 374 responded, a response rate of 58,5%. The response rate in terms of census frame turnover was 83%. The 16 608 outstanding enterprises were treated as active units as they were live in the frame during the year of the census. Data for them were imputed using their previously reported data and business frame turnover.

## Glossary

### Farmer

A farmer is the individual, partnership, close corporation, company, or other enterprise that operates a farming unit for their own account; or the manager, foreman or other person to whom the control of the farming unit was entrusted.

### Farming unit

A farming unit means any unit on which one or more of the following farming operations are carried out for commercial purposes:

- The cultivation in the open air or under cover of field crops, fruit, grapes, nuts, seed bulbs, vegetable plants or flowers;
- The operation of a tea, coffee and sugar plantations;
- The breeding of livestock, poultry, game or other animals, including freshwater fish, furred animals and trade in livestock; and/or
- The production of milk, wool, fur, eggs or honey.

### Type of employment

'*Owners and family members*' refer to ownership by individuals or family and other forms of partnerships.

'*Permanent employees*' are employees who are employed on a permanent basis with benefits, such as leave.

'*Casual and seasonal employees*' include occasional and day labourers, e.g. shearers, reapers and fruit-pickers, but exclude contractors and their employees.

### Gross farming income

Gross farming income as reported by the farmer includes income earned from agricultural products sold but excludes other income generated outside farming. In this release these products are divided into field crops, horticultural products, animals and animal products, and all other products.

'*Animals and animal products*' include livestock, poultry, game and all other animals.

'*All other products*' include wild flowers, compost, firewood, etc.

### Current expenditure

Current expenditure is expenditure incurred in farming operations, during the financial year, in respect of the farming unit as reported by the farmer. These expenses include seed stock, poultry feeds, fertilisers, fuel, packing material, electricity purchased, interest paid and all other operating expenses. Railage and rented transport are also included with the relevant purchases.

### Farming debt

Farming debt includes all financial obligations incurred in respect of normal farming activities, such as mortgages, loans and credits received from organisations such as banks, cooperative societies and private persons. Debt in respect of other business enterprises is not included.

Particulars regarding farming debt are based on the data submitted by respondents.

**Abbreviations and symbols used**

DTI	= Department of Trade and Industry
GFI	= Gross farming income
IT	= Income Tax
0	= More than nil but less than 500
R	= Rand
RSA	= Republic of South Africa
SARS	= South African Revenue Service
Stats SA	= Statistics South Africa
VAT	= Value Added Tax
-	= figures not available

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