

# FARMING IN RHODESIA



**FARMING IN RHODESIA**

Rhodesians Worldwide

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## *Introduction*

THERE are few countries in the world that can offer brighter prospects for farming than Rhodesia. Considering the cheapness of land, and its production potential, the increasing local and world demand, in addition to the good living conditions and wonderful climate, the abundance of labour, the good communications and services, it is doubtful whether better could be found elsewhere.

Of the more than 40 million acres available for settlement by Europeans, much remains to be fully exploited. As agriculture contributes over 22% of the gross national product the achievements thus far have shown the great agricultural potential of the country.

Farming in Rhodesia offers a way of life that is both satisfying and rewarding, and land prices are such that the wise investor should expect substantial capital appreciation, paralleling the country's development.

Rhodesian farmers, as a class, are probably as progressive and forward looking as any. They are keen to take advantage of the technical resources available, and though mainly individualistic they do have a keen sense of civic duty, and also recognize the importance of social activities, including sport. Newcomers will find here a new life of expanding horizons.

Intending farmers may well consider making use of the facilities for hospitality obtainable through the Rhodesia National Farmers' Union, and the offices of the Department of Conservation and Extension.

*August, 1965.*

## *Climate*

RHODESIA has a climate which would be difficult to surpass anywhere in the world for pleasant living conditions. For agricultural purposes, the climate is also regarded as good; though in many areas it is necessary to store water for use in the dry season, and irrigation has been found to be profitable.

There are two main seasons in Rhodesia: the warm, summer season, in which the bulk of the rains fall from November to March; and the cool, dry, winter season.

From August, temperatures start to rise, reaching a climax in October, just before the main rains break. During the rainy season temperatures are moderate, and showers are interspersed with bright sunshine. In the lower regions temperatures are higher than on the plateau.

During April the rains tail off and by May the grass has generally dried, and frosts may occur. During the dry season the days are bright, sunny and invigorating, and the nights cold enough for log fires. Sunshine averages over seven hours a day in Rhodesia.

The rainfall patterns are described in the section dealing with farming systems. Thirty-seven per cent. of the country has a rainfall of over 28 inches annually. The Eastern Districts have a high and well-spread rainfall, and mists.

## *Investing in Farming*

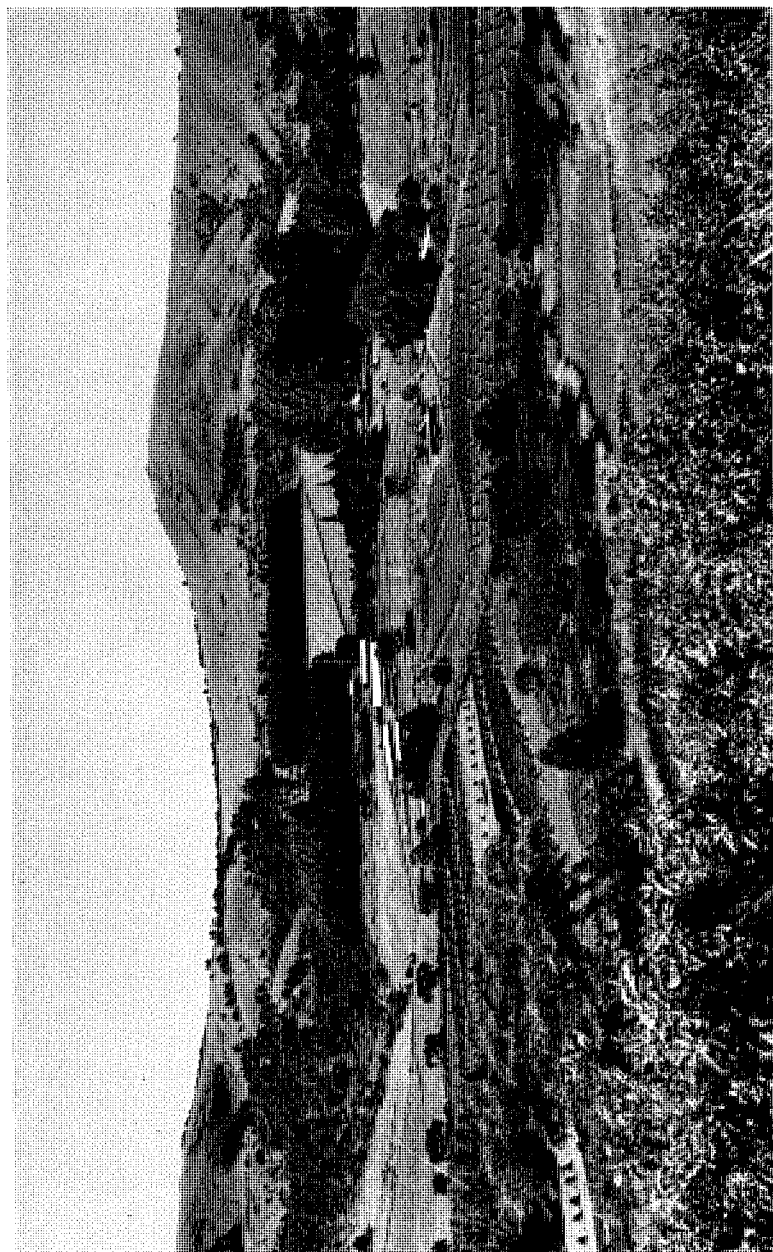
WHILST land values have increased steadily over the years, the prospect of great progress in all sectors of Rhodesia's economy offers farmers a safe and satisfying field of investment. The basic resources for production, land and labour are still cheaper and more abundant in Rhodesia than in more developed countries.

In sectors of farming where exceptional profits are possible, such as irrigable land suitable for sugar, and tobacco lands, prices have risen more steeply. However, it is normal for a farm to fetch from four to six times the gross income expected within two years of occupation. (Some able and well-financed farmers may be able to reach this in one year.) Compare this with the position in countries like Australia, South Africa, America or Western Europe, where prices of farms may often be twenty to forty times the income in the first year or two. Moreover, there are better prospects for technical developments to raise incomes in Rhodesia than in the older countries.

### TO BUY OR LEASE?

Those who intend to take up farming in Rhodesia will be faced with the decision—whether to buy, or to lease a farm initially. A lease, with an option to purchase, would give an opportunity to find one's feet, and decide whether the farm, the locality, or the system of farming meets the farmer's needs.

The intending farmer should make a thorough study before deciding on any course of action, and both Government and private bodies are in a position to offer good advice. A copy of the Agricultural Survey of Rhodesia would be found helpful, with its maps and detailed descriptions of the farming regions. This survey is in two parts, covering both the agro-ecological, and the agro-economic. Officers of the Ministry of Agriculture in their various branches are able to provide still more detailed information, both in regard to the regions and their own particular expertise.



*Farm Scene—Penhalonga.*

More than half of Rhodesia's farms have been planned by officers of the Department of Conservation and Extension. These plans (which are confidential) give full information on soil types, suitability, water supplies, conservation requirements, together with detailed plans for the best use of the land. Further help may be obtained from appropriate branches of the Ministry of Agriculture, or the Farm Management Department of the Rhodesia National Farmers' Union, on markets, costs, profitability, and sound price estimates.

Armed with this information the intending farmer should visit and study the areas which appeal to him, in order to get a clearer picture before finally deciding. He may then decide to purchase, or lease, or perhaps even to work as an assistant for a year or two to get the feel of things. The local farming communities will be found well organized and keen to assist the newcomer, who will also find, incidentally, that social and sporting life is well developed too.

#### ACQUIRING PRIVATELY HELD LAND

There are a number of land agents who specialize in farm properties, and the Department of Lands keeps a register of farms for sale or to lease. Newcomers may be wise to look into the potential of farms where tobacco is no longer fashionable. In this category there are many excellent and well-developed farms, at prices which fully discount the tobacco price, and are justified on cattle and maize production.

To give some indication of land prices, the following examples are given of farms recently sold or for sale.

	acres	£
Salisbury Area . . . . .	1,906 for	4,720
	1,181 for	7,000
	820 for	5,000
	1,954 for	6,000
Hartley Area . . . . .	2,500 for	8,000
	1,800 for	6,500
	2,250 for	7,500
Marandellas Area . . . . .	1,500 for	4,720
	3,000 for	10,000
Melsetter Area . . . . .	1,621 for	4,560
	1,617 for	2,272



Rusape Area . . . . .	3,000 for 6,000
	1,500 for 3,000
	1,550 for 5,700
Fort Victoria Area . . . . .	2,540 for 10,300
Gwelo Area . . . . .	2,780 for 8,000
Que Que Area . . . . .	2,836 for 4,450
	2,000 for 6,000
Sinoia Area . . . . .	9,200 for 20,000
	1,266 for 9,445
Nuanetsi Area . . . . .	12,195 for 11,500

These figures show a fair cross-section of land, including good field cropping farms as well as ranches. A number of these farms would have small-scale irrigation possibilities that may be profitably developed.

As rough guides, the approximate average total investments by established farmers without irrigation are—

- (i) for flue-cured Virginia tobacco production, £300 per acre;
- (ii) for maize, £35 per acre;
- (iii) for cotton, £40 per acre;
- (iv) for dairying, £120 per dairy cow; and
- (v) for beef cattle on crop farms, £30 per head.

Ranching requires a higher capital investment than crop farming to produce an equivalent income. An established ranch in the lower rainfall areas, stocked with a herd of 1,000 cattle on some 15,000 acres of natural grazing, might have a market value in the region of £35,000.

The question of what the minimum capital requirements are to start farming is both difficult to generalize on and dangerous to answer specifically. The fact of having sufficient initial capital alone would not necessarily ensure success, since the farm itself, the skill and character of the farmer and the degree of luck in starting with some favourable seasons could all be more significant.

Considering the case of a person starting farming on his own without special financial assistance as is available in Land Settlement Schemes, he could have reasonable prospects of success in crop farming, with capital of his own in the range £6,000 to £8,000 assuming—

- (i) that no capital outlay is made on the land, as in a settlement scheme or in a lease with option to buy;

- (ii) that commercial credit on open accounts and stop-orders on crop proceeds can be obtained to the extent of £3,000 to £4,000;
- (iii) that through hard work and tight budgeting the cash costs of development can be kept to a minimum; and
- (iv) that during the establishment period his personal living expenses can be kept below £500 a year.

A likely distribution of £9,000 to £12,000 investment will be:

	£
Undeveloped land . . . . .	—
Land clearing and permanent improvements such as buildings and water supplies . . . . .	4,000
Tractors, equipment, truck . . . . .	3,000
Working capital . . . . .	3,000
Living expenses . . . . .	500
	<hr/> 10,500

## CROWN LAND FOR SETTLEMENT

Whilst Crown land may still be acquired for settlement, it is today found mostly in the remoter areas. Any Crown land for alienation and settlement is advertised in the local press. Applicants must satisfy the Rural Land Board that they have had the necessary experience, and possess sufficient capital to develop the land. The Land Bank is prepared to consider offering financial assistance. Unless tenders are invited to purchase land, all alienations are under lease in the first instance. Generally such lease is for an initial period of five years, at the expiration of which, subject to satisfactory occupation and development, the lease may be renewed for a period of up to 15 years, with or without an option to purchase. Such an option is not granted until the occupation and development required for title have been complied with.

Lease rental is based on five per cent. of the purchase price. It is payable annually in arrear, and is credited to the purchase price if and when title is issued. Except in very special circumstances title cannot be granted until the lease has been in existence for five years. Normally personal and continuous occupation is required of the grantee.

The price of Crown land depends on many factors, i.e., situation, suitability, etc., but is generally considerably below that ruling in the private market. Cost of survey is included in the purchase price, but if any improvements exist, such are charged for either in cash or over a period of not more than six years, with interest at six per cent. on the outstanding balance.

Title will only be issued if the grantee is a Rhodesian citizen, or in the case of a company, the majority of directors are Rhodesian citizens.

## FINANCIAL ASSISTANCE TO FARMERS

### *Contributory Purchase Scheme*

Application for Land Bank assistance under this scheme can be considered provided the land to be purchased is a subdivision of a farm effected after 1st November, 1963. The maximum assistance given by the Government is £5,000, and the balance of the purchase price must be paid by the purchaser to the Government in cash. Should the total purchase price of the property be below £6,250, the Government contribution will be limited to four-fifths of the total price. The applicant is required to pay to the Government the remaining one-fifth. The land is then transferred to the Government and is granted under a lease, in terms of the Rural Land Act, at a purchase price which includes the Government's contribution towards its purchase and costs of transferring the land to the Government. Applicants for such assistance must satisfy the Rural Land Board that their proposals for occupation and development are satisfactory, that they have the experience and that, after paying their contribution towards the purchase price, they have sufficient capital for the first season's operations.

### *Tenant Farming — Assistance to Tenants*

Suitable applicants, whose terms of lease and farming programme are approved by the Rural Land Board and where the farm is a suitable and viable unit, may be granted seasonal short-term loans by the Government for crop-production purposes. Normally, in approved cases, the loans will be of the order of £3 for every £2 possessed by the applicant, with a nor-

mal maximum loan from Government of some £3,000. Interest will be charged on such loans at ruling Land Bank rates.

### *Assistance to Landowners*

Where a landowner is prepared to lease a viable portion of his farm on terms considered satisfactory by the Rural Land Board, and the security is sufficient, the Government is prepared to consider making loans available. The normal maximum loan is £4,000, and interest is charged at ruling Land Bank rates. Such loans are for the purpose of effecting approved development.

Financial assistance to farmers is made available through the Land and Agricultural Bank of Rhodesia or through the normal commercial channels, banks and other private bond sources. It is the Government's wish to encourage land settlement, and every assistance is given towards this end.



## *Preservation of Natural Resources*

RHODESIA is amongst the foremost countries in the world in recognizing the need to preserve and develop the natural resources of soil, water, minerals, flora and fauna. The need for safeguarding these resources was first recognized during the early thirties when certain prominent Rhodesians began to realize that their greatest asset, the soil, was on the move towards the sea and, if they were to provide for future generations, active steps would have to be taken. In 1938 a Natural Resources Commission was appointed to inquire into the extent to which the natural resources of the country were deteriorating or being wasted. The Commission recommended the formation of a Natural Resources Board, a recommendation which became law in Southern Rhodesia in 1941. The Board was to make provision for the conservation and improvement of the natural resources of the country and for other incidental matters.

The law sets out the functions, duties and policies of the Board. Firstly, there is the duty of general supervision of natural resources and of seeing that they are neither damaged nor destroyed but are protected, improved and extended. Secondly, the Board is responsible for stimulating public interest in the use or improvement of these resources, and to this end it administers a campaign of propaganda and publicity, and submits annual reports which have a wide circulation. Thirdly, the Board may recommend to the Government any changes of legislation it considers necessary for conserving the natural wealth of the land.

Until comparatively recently attention has been confined to the creation of conservation works. These comprise, *inter alia*, dams and weirs to improve the supply of water by storage of the heavy rainfall which is concentrated into about five months of the year; also contour ridges and storm drains and other mechanical measures to prevent destruction and the loss of irreplaceable topsoil by various forms of erosion.

Generally speaking, past erosion is now effectively checked and under control in the European farming areas, and the Board has now extended the scope of its activities to encourage proper land

usage and husbandry which will increase soil fertility and improve production.

In order to have full control throughout the country the Board delegates authority and responsibility to intensive conservation area committees. These committees are completely voluntary organizations, and their formation is up to the owners of the land in any particular area, who if they wish to undertake measures for the conservation and improvement of natural resources within their area may petition the Minister, asking him to declare such an area to be an intensive conservation area. The strength of this movement and the determination of landowners to ensure that sound conservation measures are enforced may be judged from the fact that there are 160 intensive conservation areas in Rhodesia. Neither the Board nor the I.C.A. committees claim to possess technical qualifications. Advice on such matters is supplied freely by the Conservation and Extension, Research and Specialist Services, and other official and private bodies.

## *Farming Systems in Rhodesia*

As a result of a survey carried out by agricultural scientists and economists some years ago, the country was divided into five natural regions related to climate, and soil factors. This has made it possible to give guidance on suitable farming systems in each area. Details of the individual crops and of the livestock are included in the book.

### NATURAL REGION I

This lies in the high country in the east of Rhodesia, and has a high annual rainfall, some of which falls in winter. It has been found most suitable for plantations of soft wood, deciduous fruit production and, more recently, coffee and tea production. Timber and tea are suited to large-scale production units, while coffee and fruit are effectively managed on small-scale levels of production. The area occupied by this natural region is about two per cent. of Rhodesia, or just under two million acres.

### NATURAL REGION II

This is the main cropping area of Rhodesia, by virtue of a combination of reliable rainfall and good arable soils. It occupies about 20 per cent. of the total area of Rhodesia and is situated in the north-east sector of the country. In this region two main crops are grown; tobacco on the granite-sand soils and maize on the heavier red clays of the dolerite and metamorphosed sedimentary rocks. Conditions, however, allow great versatility for cropping, and other crops successfully grown in this region include Burley tobacco, cotton and groundnuts. Fruit, both deciduous and citrus, is also successfully grown with supplementary irrigation. Beef cattle and sheep can also be effectively integrated into the cropping systems practised in this region.

### NATURAL REGION III

This occupies about 17 per cent. of the total area of Rhodesia and lies in the centre of the country. Soils are good but the rainfall is lower. Cattle are a major source of income, and the conditions are well suited to cattle enterprises of a semi-intensive nature.

Drought-resistant crops like sorghum and Turkish tobacco are grown successfully. Maize can be produced, but the more drought-resistant, shorter-growing period varieties which have a lower potential yield have to be used.

### NATURAL REGION IV

This occupies a third of Rhodesia's area in the north-east and southern segments of the country. The lower rainfall is the controlling factor here, and drought periods are fairly frequent. It is, however, excellent cattle country, and cattle on a semi-extensive system are the mainstay of the agricultural economy. Those crops of a drought-resistant nature that are grown are fully integrated into the cattle economy.

### NATURAL REGION V

This occupies about 26 per cent. of the total area and relies on cattle as a primary source of income, the rainfall being too low to permit reliable cash cropping. It occupies the southern sector of the country with smaller areas in the north-east and north-west. Under irrigation the area has proved to have a wealth of fertility, and magnificent crops of sugar, cotton and Burley tobacco have been grown, and this natural region is now one of the booming areas of Rhodesia.

### GENERAL

Provided the farming system is equated to the natural region, farming problems are no greater than anywhere else. Communications are satisfactory in all areas and present no problems to the farming community. Adequate guidance is freely available from official and private sources; and there is no need to fear failure provided this is followed and sufficient finance is available.



## *Agricultural Research*

THE Ministry of Agriculture undertakes basic agricultural research, which is conducted by the following branches and research stations:

*Branches.*—Animal Husbandry, Chemistry and Soil Science, Dairying, Field Husbandry, Horticulture, Pasture, Botany, Plant Protection (including Entomology, Plant Pathology and Seed Testing), and Poultry.

*Regional Research Stations.*—Matopos Research Station, with substations at Nyamandhlovu, Tjolotjo and Tuli; Grasslands Research Station, Henderson Research Station and Makoholi Experiment Station. In addition to the four main regional stations there are also the following specialist research stations: the Salisbury Research Station, the Gatooma Research Station, the Sabi Valley Experiment Station, Rhodes Inyanga Orchards, Gwebi Agricultural College and Chibero Agricultural College. (The University College of Rhodesia and Nyasaland's agricultural faculty also conducts research.)

In addition to the research work carried out by the Ministry of Agriculture, certain statutory organizations are also carrying out research. The Tobacco Research Board is responsible for all research connected with tobacco production. The Pig Industry Board does experimental work of a more practical nature as regards problems in pig production.

The Agricultural Research Council of Central Africa is a council which is recognized by Zambia, Rhodesia and Malawi, and undertakes research work on fundamental problems common to all three countries.

The functions of the various branches very briefly are as follows:

### ANIMAL HUSBANDRY

This branch deals with all aspects of animal production, nutrition, marketing management, including research and specialized advice on breeding, feeding and management of beef and dairy cattle, pigs and sheep.

### PLANT PROTECTION AND BOTANY

The work and functions of these two branches are closely inter-related. The Botany Branch is principally concerned with the study of the flora and the building up of a representative herbarium. It also conducts detailed reconnaissance surveys of areas where new agricultural developments are projected. Advisory services cover poisonous and medicinal plants, weeds and forage plants.

The Plant Pathology Section is concerned with the general study of plant diseases, especially their cause and control. Research on important disease problems is also undertaken.

The principal activities of the Seed Testing Section consist in providing an official seed-testing service and the supervision of approved seed-testing laboratories. It administers the seed regulations, investigates seed-borne diseases, and handles advisory work on certification and certain aspects of seed production.

The Entomology Section is concerned with all aspects of agricultural entomology and helminthology, as well as with a certain amount of veterinary, medical and educational entomology, and all phytosanitary measures which particularly apply to plant imports; also with the destruction of tobacco and cotton crop remnants and the inspection of nurseries, and in addition the control of bee diseases. The branch is further responsible for securing control of locusts both internally in time of plague and by international co-operation.

### CHEMISTRY AND SOIL SCIENCE

This Branch is concerned with the chemical examination of soils of all kinds, of agricultural products and of materials used in agricultural production. The testing of soils and the making of fertilizer recommendations for farmers is one of the major functions of the branch. A separate section carries out soil surveys as a basis for soil mapping and also in connexion with irrigation and land use. Research work in the branch is concerned mainly with problems of soil fertility and the assessment of fertilizer requirements.

## DAIRYING

This branch is responsible for the inspection and registration of dairy premises, advice on all aspects of milk and cream production and the manufacture of dairy produce at factories, the operation of the milk recording scheme, grading of dairy produce and the testing of milk which is purchased by the Dairy Marketing Board on a quality basis.

## FIELD HUSBANDRY AND HORTICULTURE BRANCHES

These branches deal with all aspects of crop, vegetable and fruit production, such as the breeding of improved varieties of all crops, with the exception of tobacco. Rotation trials, fertilizer and variety trials and the production of crops better suited to the different climatic regions of the country are also undertaken.

## PASTURE

This branch deals more particularly with the conservation and improvement of the natural pastures or veld, the development and management of improved pastures, and the agro-ecology of the country. The actual investigational work is mainly centred at the various research stations.

## POULTRY

This branch deals with all aspects of poultry production and nutrition but does not deal with poultry diseases, which is the function of the Department of Veterinary Services.

## PIGS

The Pig Research Station, operating as a Statutory Body, deals with research in the breeding, feeding and management of pigs.

## RESEARCH STATIONS

It should be pointed out that the activities of many branches and especially those of Animal Husbandry, Field Husbandry and Pasture Research are largely decentralized to the various research stations. Work is also being done in cotton research, plant breeding, irrigation, deciduous fruit and fish.

## *Cattle and Small Stock*

### BEEF CATTLE AND RANCHING

CATTLE occupy an important place on the Rhodesian farm. In the drier areas they form the basis of nearly all farming systems, while in the higher rainfall areas the value of mixed farming has become of increased importance.

Some of the popular breeds are Africander, Sussex, Hereford, Aberdeen-Angus, Tuli and Mashona. (These latter two being indigenous breeds.) Long-term research work has indicated that in many areas where ranching is carried out, the hardy indigenous cattle will produce more beef than imported stock under conditions where no supplementary feeding is carried out. Research has also indicated that protein supplements in winter can result in very great increases in beef production, and such feeding is being practised on an ever-increasing scale.

In general, beef production has a very bright future, prices are attractive and have been steadily rising ever since the war. Farmers can market their cattle through the butchers, through auction sales, by private agreements or through the Government-sponsored Cold Storage Commission. This organization publishes guaranteed minimum prices per 100 lb. of dressed beef of the various grades for cattle delivered to their works. Grading is done independently by Government-employed meat graders. This system of guaranteed prices is the envy of beef producers in other parts of the world, who depend entirely on the vagaries of auction systems.

The Cold Storage Commission also operates generous support finance schemes whereby they will finance the purchase of young cattle by farmers, subject to certain conditions.

Various forms of beef production are possible and recommended for different agro-ecological regions, depending mainly on rainfall, soil type and vegetation.

The most intensive forms of production are practised in the major maize-growing areas. Here, livestock must be regarded chiefly as an alternate means of marketing grain crops, and to a lesser extent a means of utilizing rough grazing and crop residues. This system depends primarily on efficient crop production.





*The Rhodesian beef industry is expanding rapidly to meet growing internal demands and to provide for a widening export market. Nearly all the country's export meat comes from the highveld areas of Rhodesia.*

In areas of lower rainfall, beef production assumes increasing importance in the farming system. Natural grazing assumes prime importance, and as rainfall declines, the recommended system of production becomes more extensive, and the size of unit in terms of number of head of cattle required, and in terms of total acreage, increases.

Thus the size of unit for beef production based primarily on natural grazing may vary from 500 head on 5,000 acres to 1,000 head on 20,000 acres, in the medium- to high-rainfall areas. In the lowest rainfall areas (18 inches per annum or less) the size of unit required may vary between 20,000 and 60,000 acres for 1,000 head of cattle.

### DAIRYING

Whilst conditions for dairying in many parts of Rhodesia are excellent, the local market is at present well supplied. Butter production meets the local demand, and Cheddar and Gouda cheese, likewise.

A factory produces skim milk powder, full-cream milk powder, and proprietary baby foods, but no condensed or evaporated milk is produced. The establishment of a condensery is being mooted.

The marketing of milk and milk products through the Dairy Marketing Board comes under the Dairy Produce Marketing and Levy Act, 1961. A bonus scheme operates, but this is being reduced, and will cease towards the end of 1967.

Though the local market for dairy products appears to be presently catered for, there is little doubt that as the standard of living rises amongst the African population there will be an increasing demand. Furthermore, the world population and food position being what it is, the export of milk and milk products would appear to present an opportunity.

### PIGS

Pig production is a promising branch of agriculture in this country. The climate is one of the best in the world for the raising of pigs. The absence of rain throughout the comparatively mild winter and the narrow range of temperature between the hottest and coldest seasons of the year provide ideal conditions for the production of healthy, quick-growing pigs.



There is comparative freedom from pig diseases throughout Rhodesia, which is undoubtedly mainly due to the favourable climate. Cases of tuberculosis are extremely rare, although in most countries this disease leads to heavy loss due to condemnation of infected meat. Other diseases such as swine fever, erysipelas and pneumonia, which generally take heavy toll in most pig-producing countries, are scarcely experienced in the main grain-producing areas of Rhodesia, where most pigs are kept.

Housing can be provided very cheaply. Semi-covered buildings are sufficient to provide adequate comfort even during the coldest period of the year. There are ample supplies of thatching grasses and farm-grown timber in most areas, enabling farmers to put up their pig buildings with materials generally available on the farm. This is a great advantage as compared with colder countries where substantial housing is required necessitating heavy outlay of capital and the provision of carefully designed ventilation systems. No advantage is to be gained by the erection of elaborate pig houses under conditions existing throughout the country.

The successful rearing of young pigs is greatly facilitated by favourable weather conditions. As little feed is required to keep the pig warm, feed consumption relative to weight gains is generally economical. The main constituent of pig rations is maize, but during recent years the use of millet (munga) for this purpose is gradually increasing, with beneficial effects on the quality of the pig meat. Although feeding stuffs have slowly been increasing in price during recent years the cost of pig feed is lower than in most overseas countries.

Pigs are gradually becoming better integrated with other branches of farming, thereby enabling producers to become more self-sufficient in regard to feed required for pig production.

### SHEEP

In the past Rhodesia has not been considered to be a good woolled-sheep country. One of the main reasons for this is the nature of the grasses covering most of the country. These are tall and woody and not very satisfactory for sheep grazing. Several species have sharp dart-like seeds which penetrate the skin of woolled sheep, causing considerable damage. The natural grazing

areas considered for woolled sheep are confined to the short-grassed hillsides of the mountainous eastern areas.

Blackhead Persian sheep have been run successfully for many years by a number of farmers. These are non-woolled sheep, and are generally run in small flocks for domestic consumption by the farmer and his staff. They are hardy and are well adapted to the dry conditions prevailing in many parts of the country. A significant number of sheep of other improved breeds have been imported in recent years, an indigenous breed has also been developed, and sheep production is making steady progress.

In the higher rainfall areas where ley pastures are being established to a greater extent each year, conditions are being developed for the establishment of intensive sheep production based on pastures.

Approximately half the country's requirements of mutton and lamb are, at present, being imported. This importation could be completely replaced by local production at competitive prices. Current prices for lamb and mutton delivered to the Cold Storage Commission works are very remunerative.

### POULTRY

Poultry is another remunerative branch of mixed farming and, conducted on a large or small scale in most parts of Rhodesia, ensures a regular monetary return. There are very few homestead sites unsuitable for the popular breeds of poultry, including waterfowl and turkeys. Poultry may be reared for egg production, the production of table birds or the sale of stud stock and day-old chicks. The poultry industry has made remarkable progress in recent years and is expected to develop still further in the future.

Many specialist poultry farms exist, but, owing to high prices of grain, it is considered advisable to keep poultry in either large or small numbers on a mixed farming basis, under which the greatest value for land, products and fertilizing constituents may be obtained. Usually, in addition, less capital expenditure is required when poultry is kept on a mixed farm.

Generally speaking, the capital invested in fixed assets should not exceed that invested in stock, otherwise the enterprise is not likely to ensure success.

The housing of poultry in the country can be fairly simple and at a low individual cost, except where manufactured equipment is desired. Intensive deep-litter and battery systems are in use for both egg and table bird production.

#### IMPORTATION OF LIVESTOCK

Permission to import any animals or poultry into Rhodesia has to be obtained from the Director of Veterinary Services. The address of the Director of Veterinary Services is: P.O. Box 8012, Causeway, Rhodesia.

In the case of cattle, sheep, pigs and goats coming from outside Rhodesia a permit is also required from the Secretary to the Ministry of Agriculture, Private Bag 701, Causeway, Salisbury.

Applications for permits should include the following information—

- (1) names and addresses of consignor and consignee;
- (2) the numbers and type of animals or poultry to be imported;
- (3) the purpose for which they are being imported, i.e., for slaughter, for breeding, etc.;
- (4) where the stock are intended for breeding purposes the breed and sex should be stated, and in the case of dairy stock, also the pedigree and certified production records (if applicable), their dams and sire's dams;
- (5) in the case of cattle from the Republic of South Africa it should be stated whether they are registered or unregistered.

## *The Tobacco Industry*

#### ECONOMIC IMPORTANCE OF TOBACCO

**R**HODESIA is the second largest exporter of tobacco in the world, and contributes 10 per cent to the total volume of world trade in tobacco. In 1964 unmanufactured flue-cured tobacco contributed 30 per cent. to the total net domestic exports from Rhodesia. The value of this commodity has more than doubled, from £17 million in 1953 to £35 million in 1964. It follows, therefore, that tobacco exports are an important source of foreign exchange. There are over 2,700 growers, producing 300 million pounds of tobacco from a quarter of a million acres. From the agricultural standpoint, tobacco has played the foremost role in the general development of our rural areas. Tobacco has provided the means for clearing thousands of acres of virgin bush for arable farming, which otherwise might have had little value. It has also provided the capital for developing these farms and opened the way for the development of general or mixed farming in areas which otherwise could never have been used for this purpose.

Besides being the largest single tobacco marketing centre in the world, the Salisbury tobacco auction floors are also probably the finest and most efficiently run to be seen anywhere.

Rhodesia has the land suitable for tobacco production on a far greater scale than that carried out at present. The development and expansion of the industry is dependent only on markets—we are expanding those we have, and finding others which at present do not enjoy the privilege of smoking the best that money can buy—namely Rhodesian tobacco.

#### FLUE-CURED TOBACCO

##### *Actual Production*

Flue-cured tobacco is best grown on light sandy soils of relatively low fertility. Such soils exist over a very large area of Rhodesia. Flue-cured tobacco is also grown on the heavier soils, but this requires rather special care and is not generally recommended. Soils must be well drained for best growth, quality and yield. Flue-cured tobacco is grown from 3,000 to 5,000 feet above sea level and in areas of rainfall above 25 inches per annum.



### *Growing Practices*

Rhodesia's flue-cured tobacco season commences in August, when the seedbeds are sown. Only certain prescribed varieties of seed may be grown, and particular attention is paid to hygiene.

Dry planting-out of seedlings is commenced in late October, before the rains set in. Each plant is given a measure of water to establish it and develop its root system before the advent of the main rains. Fertilizers are applied to give a balanced crop and the Rhodesian growers, because of their almost total dependence on export markets, understand that quality is more important than very high yields.

The reaping of the lower leaves of early planted tobacco generally commences in late December, and reaping is finished by about the end of April.

Curing the crop takes place in substantially constructed brick barns, strategically placed between the tobacco lands and near residences for close attention. The curing process normally takes between seven and nine days depending on the type of leaf, weather conditions and other factors. Rhodesian growers are known for their accurate grading and excellent presentation of their tobacco on the auction floors.

The leaf is sold in bales which have waterproof paper linings covered with hessian. The minimum weight is 50 lb. and the maximum 240 lb., the average weight varying from season to season, between about 165 lb. and 180 lb.

Auctions on the three floors in Salisbury are completely free and unfettered, the only factors affecting the price of tobacco sold being the natural forces of supply and demand currently prevailing in the world market, since the domestic market consumes only two to three per cent. of production per year. On average, a bale of tobacco is sold every six seconds on each auction floor.

Salisbury's auction floors are notable for their size, cleanliness and efficiency, which enables the grower to collect his cheque within one hour of his tobacco being sold. All three floors are in close proximity to one another, and technically they are the most advanced in the world. They are all operated by private enterprise.

### BURLEY TOBACCO

Burley tobacco has recently become an important crop in Rhodesia, and production has increased from 22,000 lb. in 1961 to an estimated 5.6 million lb. in 1965. It is likely that production will reach the 10 million lb. mark in 1967. Burley is produced on the heavier and relatively fertile maize-type soils. Burley is entirely an air-cured tobacco, but cultural practices are similar to those for flue-cured tobacco.

### ORIENTAL TOBACCO

This, like flue-cured, is produced on light sands, but today is grown mainly in the drier areas of Rhodesia. Present production runs at 1½ million lb., but markets exist for 15 million lb. Oriental is planted from December to February, and reaping may continue for three months, depending on weather conditions. It is sun-cured on racks or frames out in the open. During periods of unfavourable weather the racks can be covered or the frames can be moved into shelter to protect the leaf. The Tobacco Research Board is working on problems of producing Oriental tobacco in the higher rainfall areas.

Fertilizer requirements are relatively low and it is a crop generally considered suitable for peasant-type farming and for small plot-holders, but has recently been grown on a large scale by European farmers. It is not "topped", as are the other types.

This brief description is intended as a guide only and for further information inquirers should get in touch with the various organizations able to offer the full range of advice and assistance on tobacco growing.

There is no doubt that the country is at present producing its tobacco crop from a relatively small proportion of the total available suitable land. There is also little doubt that production will keep pace with increased market requirements even up to three or four times the present level of production should there be a demand for it.

The principal flue-cured producing areas are: Makoni, Lomagundi, Salisbury, Mazoe, Marandellas, Lower Hunyani, Umfuli, Umvukwes, Centenary and Karoi.

## TOBACCO ORGANIZATIONS

There are a number of formal tobacco organizations catering for the tobacco industry, as follows:

*The Rhodesia Tobacco Association*, is a growers' organization supported by a levy on Virginia flue-cured tobacco sold. The levy supports the Tobacco Marketing Board, the Tobacco Export Promotion Council, and most of the Tobacco Research Board's expenditure. It also finances special investigations, and contributes towards the Rhodesian National Farmers' Union.

*The Burley Tobacco Association* undertakes similar duties in respect of Burley growers, and is affiliated to the R.T.A.

*The Rhodesia Oriental Tobacco Growers' Association* supersedes the Central African Turkish Tobacco Association. It is based in Bulawayo, since most Turkish tobacco is grown in Matabeleland.

*The Tobacco Trade Association* represents buyers' interests.

*The Rhodesian Tobacco Floors' Association* looks after the interests of the three auction floors in Salisbury.

*The Tobacco Extension Service* is the Government's tobacco advisory service, within the Department of Conservation and Extension.

## Field Crops, Vegetables and Fruit

### COTTON

THERE are many areas in Rhodesia in which conditions are suitable, both climatically and agriculturally, for growing cultivated cotton crops. The greatest potential for cotton production in Rhodesia is in the lowveld, where it has been estimated that 150,000 bales of lint could be produced. In the middleveld, mainly in the Gatooma, Hartley, Mazoe Valley and Lomagundi areas, the calculated potential is approximately 70,000 bales. The weight of a bale of lint in Rhodesia is 400 lb. About 33,000 bales were produced in 1964.

The Gatooma Research Station conducts breeding experiments, and work aimed at reducing losses due to insect pests. Over the last few years outstanding progress has been made. With correct control measures it is possible to obtain yields of about 1,750 lb. of seed cotton per acre in the middleveld under dryland conditions and yields in excess of 3,000 lb. per acre under irrigation in the lowveld. Yields of over 5,000 lb. per acre have been recorded. The price paid for Grade A cotton during the 1964-65 season is 8d. per lb. About 85 per cent. of a crop received at the ginnery is Grade A.

The processed cotton seed yields a high percentage of oil, which, when refined, is of great value for culinary purposes. The "cake" obtained after the oil has been expressed, is rich in protein and is highly prized as a cattle feed.

Having regard to the expanding textile industry in Rhodesia and the agricultural benefits to be derived from this crop, it is not surprising that amongst many farmers now growing cotton their acreages are increasing very rapidly. The economics of cotton production are very favourable provided that high yields are obtained.

### SUGAR

A crop that has developed with remarkable rapidity over the last few years is sugar, which Rhodesia has shown itself capable of producing with great efficiency in the Sabi-Limpopo lowveld region, where conditions are almost ideal for the growth of cane under irrigation. The extraordinary expansion of this industry can be gauged from the fact that, from a mere 6,000 tons of raw sugar in



1958, no less than 160,000 tons were produced in 1964. By 1968 it is estimated that there will be 84,000 acres under cane, producing 500,000 tons, all irrigated by water from large dams in this south-eastern corner of Rhodesia. Vast areas in the Sabi-Limpopo region are potentially irrigable.

Yields per acre of sugar in the lowveld are exceptionally high, and crops are normally reaped every year, whereas in most other countries the crops are cut at longer intervals.

The Rhodesia Sugar Association, formed in February, 1963, represents all branches of the Rhodesian sugar industry and, among other functions, plans and co-ordinates the production and marketing of this crop.

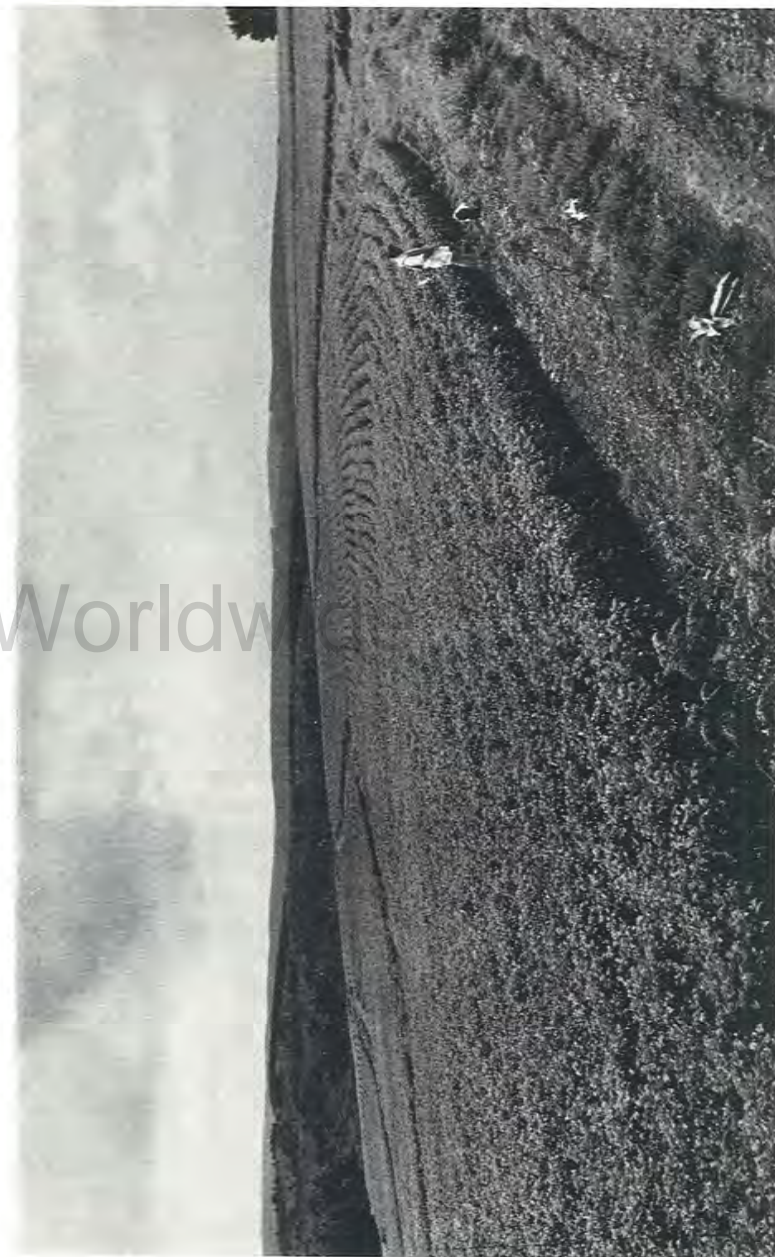
### MAIZE

Maize is by far the most important grain crop grown in Rhodesia, its production being concentrated on heavy, red fertile soils in the better-watered areas where the rainfall is about 30 inches per annum. It is also produced with great success on the soils derived from granite in this particular ecological zone.

European farmers are justly proud of the efficiency with which they grow this crop. It is not uncommon for an average yield in excess of 25 bags (of 200 lb. each) per acre to be achieved, over many hundreds of acres, by the more efficient producers. Exceptional yields of over 65 bags per acre have been recorded. Aside from improved agronomic practices, such as the use of high plant populations, early planting, and efficient weed control, the most important single factor contributing to the attainment of really high yields has been the introduction of locally bred hybrids to the Rhodesian scene. These are extremely resistant to disease and have, in this country, a yield potential that is very good indeed when grown under optimum management conditions.

The scope of the European maize industry in Rhodesia is illustrated in the following table.

	1959	1960	1961	1962	1963	1964
Area planted in acres . . . .	348,880	358,860	407,260	428,760	360,500	375,110
Crop reaped in millions of bags	3.8	3.1	5.9	5.5	4.4	4.4
Average yield in bags per acre .	11.0	8.8	14.6	12.9	12.2	11.7



*Potatoes grown on the farm "Claremont", in Rhodesia's Eastern Highlands. This farm's main enterprise is deciduous fruit.*



## GROUNDNUTS

Most African farmers in Rhodesia grow groundnuts, and many European farmers find them useful as a rotation crop. Properly grown, well cured, and well prepared, groundnuts offer a remunerative return to the farmer who is adequately equipped to handle the crop.

Groundnuts are a "controlled" product in Rhodesia and come under the aegis of the Grain Marketing Board. Prices for the two grades of nuts are announced before the growing season, thus lessening the degree of uncertainty for growers.

With their high food value, groundnuts play an important role in labour food rations on many farms, while the dry groundnut hay is a valuable fodder for ruminants. These two factors alone provide sufficient incentive for their production by many farmers. As a source of vegetable oil which enters into many trades, groundnuts, with their high oil content, are unsurpassed for the oil-expressing and processing industries; and the residual cake or meal is high in protein and a most valuable stock-feed.

Groundnuts grow best on friable, sandy loam soil with good drainage and sufficient depth. The large areas of granitic soils of Rhodesia are therefore admirably suited to the crop, which fits well into a wide range of farming systems.

Since groundnuts have been grown for a long time in Rhodesia, there is a good range of well-adapted varieties, but the relatively short growing season favours early maturing types. Under irrigation, and in certain areas well favoured by rain, late-maturing types do well. There is a promising future for the production of confectionery-grade high-quality nuts from both types, but this will depend on consistent sustained production in sufficient quantities of the desired material, if a permanent export market is to be established.

## WHEAT

A crop with an excellent future in Rhodesia is wheat, grown under irrigation in the winter when conditions for its production are almost ideal. The incidence of rust in wheat planted at the beginning of May is negligible and, by using locally bred varieties and employing irrigation, the farmer is more or less assured of ex-

tremely good yields (about 20 bags per acre) provided that his standard of management is of a high order.

The scale of local production is small, amounting only to about 21,000 bags per annum. The value of wheat imported into the country is of the order of £1,500,000 per annum.

Wheat does best on the heavier and more fertile soils which have a high humus content and a good crumb structure. It is not a pioneer plant, and, because of its relatively weak root system, essential nutrients must be readily available and placed near the roots.

As a summer-rainfall crop, some of the new varieties of wheat bred by the Department of Research and Specialist Services yield up to 12 or 13 bags of grain per acre under good management conditions. Grass weed competition constitutes a difficult problem which summer wheat producers have to confront. The cost of production, excluding that of irrigation, amounts to about £21 per acre. Depending upon the complexity of the irrigation scheme involved irrigation costs will vary from £1 to about £15 per acre.

## VEGETABLE GROWING

Climatic conditions throughout Rhodesia are suitable for vegetable growing the whole year through, in practically all areas. Both temperate and sub-tropical kinds are grown in the open.

By careful choice of kinds and varieties to suit the seasons, and means to prevent or combat pests and diseases at an early stage, high yields can be obtained. While suitable soil is readily available, a plentiful supply of water is essential.

With adequate manuring and the correct use of fertilizers up to three crops a year can be grown in succession on the same land, once fertility has been built up to market-garden standards.

There is little need for glasshouses but winter frost can, however, be serious in some areas.

During the summer periods, with heavy monsoon-like rain and high humidity, plant diseases are common. For cropping at this time of year, it is of great benefit to use raised beds or plant on ridges, to effect better drainage and aeration.

There is a good market for vegetables close to the towns and many of the larger centres have municipal auction markets which operate regularly.



Both canning and deep freeze of vegetables are carried out at factories in Umtali and Salisbury.

Considerable and increasing interest is being taken in vegetable (and flower) growing for seed production for both home and export markets.

### FRUIT GROWING

Rhodesia has been found well suited for fruit growing and the industry is being encouraged.

Citrus is still the most important fruit crop and there is a considerable acreage producing fruit for export, for local consumption and for processing.

There are many parts of the country in the 2,000- to 4,000-foot altitude suitable for citrus plantings, having a suitable climate, depth of soil, and the necessary water sources for irrigation. Firm fruit is obtained due to the long, dry, harvesting period, and it carries well.

Land is obtainable at reasonable prices and African labour is available at moderate rates of pay.

If well managed, trees crop well and have a long life.

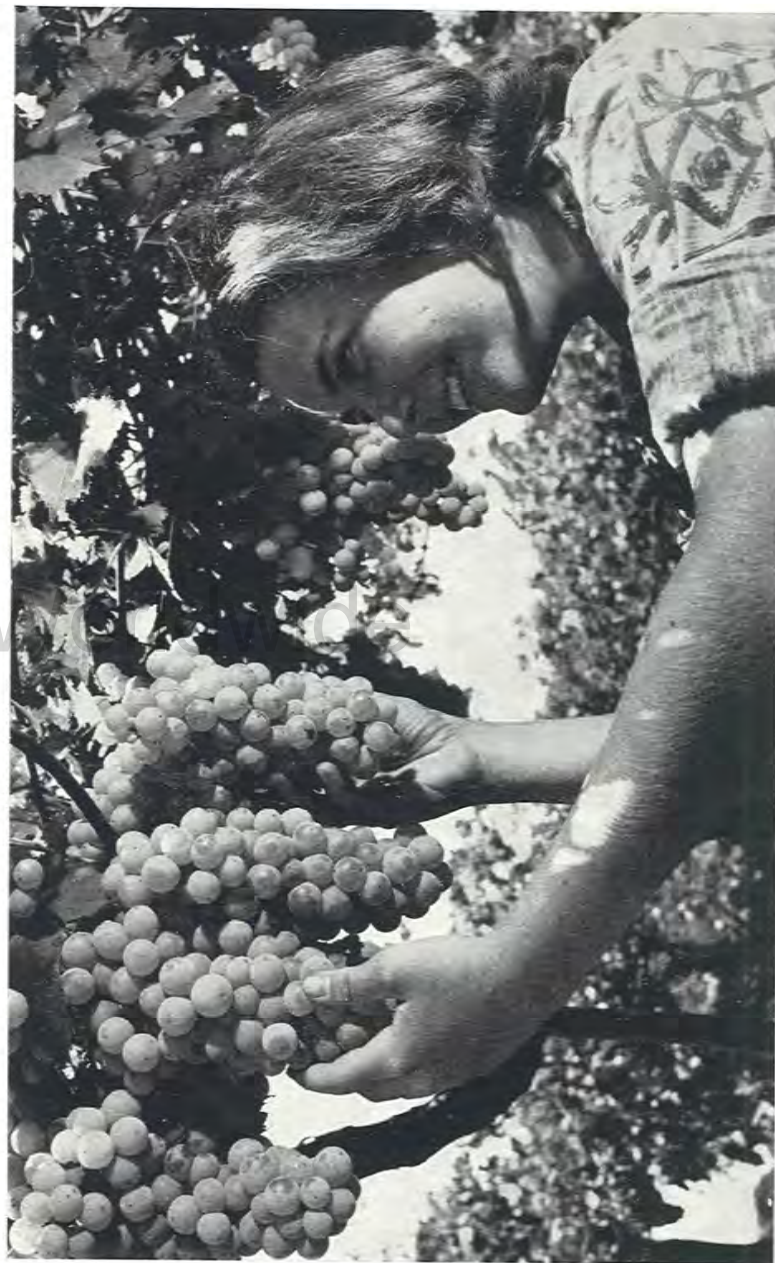
Excellent apples, pears, apricots, plums and peaches are grown commercially in the Eastern Districts, at altitudes over 4,500. This area enjoys a higher rainfall and cooler temperatures. To ensure good crops, most orchards require irrigation during the dry period from winter to early summer.

In other areas grapes, quinces, strawberries and climbing berries are also grown.

Considerable scope exists for extended deciduous tree fruit production. Careful choice of varieties suited to warm winters is essential.

Mangoes, avocados, bananas, guavas, litchis, pineapples, granadillas and pawpaws grow successfully at the lower altitudes of 2,000 to 4,500 feet.

Tea and coffee growing are being encouraged in the Eastern Districts, where conditions for these crops are suitable.



*Grapes, grown at Hawling Farm, near Umtali. There are now 20,000 vines on this farm, and a winery has been established.*

## Forestry

THE total land area of Rhodesia is 150,000 square miles, of which it is estimated some 86,000 square miles are covered by forest of all types, or 57.5 per cent. of the whole.

The Forest Act provides for the administration of matters concerning forestry throughout the country and the Rhodesia Forestry Commission is the agency through which the provisions of the Act are applied.

The indigenous woodlands may be classified broadly into two main types—

The closed type, which consists of large trees forming dense forest, either as narrow belts of fringing forest along river banks or as patches of high forest in the wetter areas, chiefly along the eastern border;

the tree-veld type, which often has a park-like appearance and where the trees are usually associated with grass. This type covers the greater portion of the country.

The yield from the indigenous trees is mainly of hardwoods, which may be used as fuel or for a variety of other purposes when properly seasoned and, when necessary, given a suitable preservative treatment. This yield is neither sufficient nor, in some cases, suitable to meet all demands and it is necessary to augment the indigenous supplies from plantations of exotics.

Extensive planting of coniferous species has been done in the Eastern Districts. Further extensive plantings both by the State and private companies are envisaged before the country can become self-supporting in respect of softwood timber.

Forestry Commission staff stationed at the main centres are available to give advice to landowners on the establishment, tending and management of plantations and indigenous woodland. Seed and transplants of forest tree species can be obtained at low cost from Commission nurseries in Salisbury and Gwelo. In addition, treated and untreated poles and sawn softwood timber are available to the public from local forests.

Since 1945 a commercial wattle industry has been built up in the eastern highlands of Rhodesia.

The tree, *Acacia mollissima*, commonly known as black wattle, is grown for its bark, which is rich in tannin and is used in the tanning of hides.

A considerable tonnage of timber is derived annually from the plantations. Much is presently being utilized for packaging purposes, whilst paper and plywood factories are also operating. Investigations are being carried out on other uses.



tives and Loans Branch is planned to cope with the anticipated increase in numbers both of societies and members. Also registered under this Act are six societies consisting of European farmers, supplying agricultural requisites to their members; and there are five societies of other types (produce market, consumers' wholesale, thrift and loan, housing).

While the Federation was in existence, the only type of co-operative organization available to European farmers was the "co-operative agricultural company" under the Co-operative Companies Act [Chapter 181]; two or more of these co-operative agricultural companies could form a central co-operative agricultural company. Since the dissolution of the Federation the administration of this Act has been taken over by the Co-operatives and Loans Branch.

The Income Tax Act confers exemption from tax on the legitimate dealings of co-operatives with their members. This is an important stimulus to development, for company tax is at the rate of 7s. 3d. in the £.

The Grain Marketing Board buys all maize, grain sorghum and groundnuts except in so far as these products have been divested by the Board and except for limited direct producer-consumer transactions, and provides handling and storage facilities for the crops. It is the instrument for implementing the Government's guaranteed prices for maize. The Board does not deal in wheat, the bulk of which has to be imported.

The Cold Storage Commission operates four slaughter-houses and processing works and will buy at Government-guaranteed prices all cattle offered to it, but in fact handles only a little over half of the cattle entering the money economy, the balance being sold direct to butchers.

The Dairy Marketing Board operates dairies in all the main consuming centres of Rhodesia and buys at Government-guaranteed prices all milk offered to it, prices varying depending on usage.

The Colcom Products Central Co-op. Ltd., a producer-financed organization, is responsible for slaughtering and processing about three-quarters of the pigs produced in Rhodesia. The balance are killed by butchers.

Advice to Government on both marketing and prices in Rhodesia is given by the Agricultural Marketing Council. The Council is charged with advising the Minister of Agriculture on prices of all major agricultural and livestock products and on marketing matters relating to these products. It consists of representatives of consumers and producers, assisted by Government officials and headed by an independent chairman.

### PRICES

Guaranteed prices operate in respect of maize, beef cattle and milk in Rhodesia.

Maize prices are fixed annually following negotiations between Government, the Rhodesian National Farmers' Union and the African Farmers' Union. Producers are guaranteed a price for the local market's requirements and take whatever can be realized on world markets for the balance.

Cattle prices are negotiated annually and are based on the need to develop the industry both in respect of the local market and opportunities which exist for export.

The price of milk is determined on the basis of a guaranteed price for milk sold as whole milk and the net realization value for milk used in the manufacture of dairy products. In addition, quality premiums are paid according to the quality level of the milk delivered.

No other price and market guarantees exist in terms similar to those for the foregoing products, but prices are fixed for a number of other products such as grain sorghum, groundnuts, pigs, cotton, butterfat and wheat where it is possible for Government or some other agency to provide markets for the product.

## Labour

RHODESIAN farmers have little need to worry about labour, since an ample reservoir exists. Wage rates vary, of course, but starting wages are usually around £3 a month. In addition, housing and food are supplied. Many farmers also provide amenities such as schools, stores, sports grounds. The importance of diet cannot be overstressed, if the labour is to give of its best.

Good labour relations ensure a contented force; and here the personal attitude of the farmer is important. Close supervision of labour is essential. Incentives have been found to increase output significantly.

## Taxation of Farmers

A FARMER is required to keep adequate financial records for the completion of income tax forms from which his taxable income can be assessed. Formal accounts are not essential, although many farmers do employ accountants to keep their books and to complete their tax returns.

Besides normal expenditure, farmers are entitled to certain deductions from income which are not available to other taxpayers.

### TAX ALLOWANCES

#### *Special Initial Allowance*

In the year of purchase or construction a farmer may, at his option, claim special initial allowances at the following rates on—

African housing and tobacco barns	10%
Other farm improvements which exclude those subject to special deductions (see below) and any building used by the taxpayer as his own homestead	30%
Articles, implements, machinery, utensils	20%

#### *Wear-and-Tear Allowance*

On the following assets the wear and tear allowances are calculated as a fixed percentage of the original cost, i.e., by the straight-line method—

Farm improvements excepting those excluded under S.I.A.	5%
African housing	20%
Tobacco barns	33 $\frac{1}{3}$ %

On the following assets the percentage allowance is applicable to the diminishing balance only—

Motor cars, trucks, tractors	20-25%
Plant, machinery, implements, trailers, wagons, carts	10%
Flues (tobacco barns)	33 $\frac{1}{3}$ %

#### *Scrapping Allowance*

When an asset which is subject to wear-and-tear allowance is scrapped, its residual income tax value is claimable as a scrapping allowance.



If it is sold for less than its income tax value, then only the difference may be claimed; if it realizes more than its income tax value on sale, then the excess over the income tax value is taxable, being the extent to which previous special initial allowance and wear-and-tear allowance exceeded its actual loss of value.

#### *Special Deductions*

The whole of expenditure on the stumping and clearing of lands, works for the prevention of soil erosion, boreholes, wells, aerial and geophysical surveys, and fencing, may be written off in the year in which it is incurred.

Expenditure on water conservation works such as reservoirs, weirs, or dams is allowable either in the year in which the work is completed or over a period not exceeding three years, depending on the amount of expenditure on each separate work.

Special provisions are made for plantations and orchard developments and drought relief.

#### *Investment Allowances*

In addition to the allowances listed above, a farmer may claim investment allowances as follows—

New farm improvements and new fencing	... .. 15%
New plant and machinery, including tractors, but excluding motor vehicles	... .. 15%

This is an outright allowance which does not affect the amount of any other allowance and which is not recouped on disposal of the asset. Taken over the years a farmer is allowed 115 per cent. of the cost of, say, a tractor as a deduction in ascertaining his taxable income.

#### **CHANGES IN STOCKS**

Between the beginning and the end of each year changes in the value of livestock and produce held by the farmer are taken into account in assessing his taxable income.

Livestock, other than that acquired by purchase for stud purposes, may be valued either on the basis of cost or on a standard value basis. On the cost basis, livestock are valued at their purchase price, to which the cost of maintenance must be added each year. On the standard value basis the farmer must agree with the

Commissioner of Taxes the value to be placed on each class of livestock, such as bulls, cows, steers, heifers and calves.

The farmer elects the basis on which his livestock is to be valued when he renders his first return. Thereafter the election is binding for future years and it may be varied only with the Commissioner's approval and upon such terms as the Commissioner may impose.

Livestock acquired by purchase for stud purposes may be valued at cost or at standard values approved by the Commissioner, but the farmer has an option to value at £100 any animal which cost or has been valued by him at more than £100.

In the case of crops reaped and held for sale, the valuation will approximate the expected realization on sale. Produce such as stock-feed or rations held for use on the farm is accounted for at cost.

Expenditure on materials such as fertilizers or seeds in one financial year for use in the following year's production are chargeable against the following year's income.

#### **GENERAL**

All aspects of farming taxation cannot be covered in brief notes. Tax allowances are liable to variation as are the rates of taxation levied on taxable income. Detailed information may be obtained from the Commissioner of Taxes, P.O. Box 8126, Causeway, Salisbury.

## *Useful Addresses*

Ministry of Immigration and Tourism, Private Bag 711, Causeway, Rhodesia.

Immigration Selection Board, Rhodesia House, 429 Strand, London, W.C.2.

Ministry of Agriculture, P.B. 701, Causeway, Salisbury.

Department of Conservation and Extension, P.O. Box 8117, Causeway, Rhodesia.

Department of Research and Specialist Services, P.O. Box 8108, Causeway, Rhodesia.

Ministry of Water Development, P.O. Box 8091, Causeway, Rhodesia.

Natural Resources Board, P.O. Box 8070, Causeway, Rhodesia.

Land and Agricultural Bank of Rhodesia, P.O. Box 369, Salisbury, Rhodesia.

Pig Industry Board, P.O. Box HG.297, Highlands, Salisbury.

Dairy Marketing Board, P.O. Box 587, Salisbury, Rhodesia.

Grain Marketing Board, P.O. Box 8014, Causeway, Rhodesia.

Sabi-Limpopo Authority, P.O. Box 8113, Causeway, Salisbury.

Tobacco Export Promotion Council, P.O. Box 8334, Causeway, Rhodesia.

Tobacco Marketing Board, P.O. Box 1781, Salisbury, Rhodesia.

Tobacco Research Board, P.O. Box 1909, Salisbury, Rhodesia.

Rhodesia Tobacco Association, R.T.A. House, Baker Avenue, Salisbury.

Cold Storage Commission, P.O. Box 953, Bulawayo.

Rhodesia National Farmers' Union, P.O. Box 1241, Salisbury.

Rhodesia Sugar Association, Ottoman House, Jameson Avenue, Salisbury.

Gwebi Agricultural College, Private Bag 376B, Salisbury.

University College of Rhodesia and Nyasaland, Private Bag 167H, Salisbury.

### PUBLICATIONS

The Rhodesian Farmer (weekly), P.O. Box 1622, Salisbury.

The Rhodesian Agricultural Journal (bi-monthly), P.O. Box 8025, Causeway.

The Rhodesian Tobacco Journal, P.O. Box 1683, Salisbury.

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