



ETUDE ECONOMIQUE CONSEIL

ENTERPRISE SURVEY MANUFACTURING QUESTIONNAIRE REPUBLIC OF SOUTH AFRICA

Questionnaire Type	a0		
Country:	a1 (=Republic of South Africa)		
Questionnaire ID:	3	serial	
Establishment ID Code:	eec_estid		
Is Establishment Panel?	Yes	No	
	eec_panel		
Panel ID	eec_panelid		
Supervisor Call Back	Yes	No	
	eec_callback		

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ENTERPRISE SURVEY

A - CONTROL INFORMATION

Establishment	eec_est			
Address	eec_addr	Phone		eec_tel
Region (see table below)	a2	City		a3
Respondent	eec_resp	Interviewer		Code: a12
	Sample Frame		Reality	
Industry code (see table below)	a4a		a4b	
Size (see table below)	a6a		a6b	
	Yes	No	No, but some shared activities	
Is the actual stratum the same as the sample stratum?	a5			
			Yes	No
Is your establishment located in an export processing or other industrial zone?			AFb8a	
Is the establishment part of a larger firm?			a7	
If yes, does your establishment maintain financial information specific to this establishment?			a10	
Supervisor			Code:	a13

Region	
Johannesburg	1
Cape Town	2
Port Elizabeth	3
Durban	4

Industry Code			
Food	15	Wholesale	51
Textiles	17	Retail	52
Garments	18	Information Technology	72
Chemicals	24	Hotels and restaurants	55
Plastics and rubber	25	Other Services	50
Non metallic mineral products	26	Construction	45
Basic metals	27	Transport (60-64)	60
Fabricated metal products	28		
Machinery and equipment	29		
Electronics (31 & 32)	31		
Other manufacturing	2		

Size	
Small (5-19 employees)	1
Medium (20-99 employees)	2
Large (100 employees and more)	3



Month(MM)	Day(DD)	Hour	Minutes	AM/PM	
a14_mth	a14_day	a14_hr	a14_min	a14_am	a14

NOTE: QUESTIONS 1 THROUGH 3 APPLY TO YOUR ENTIRE FIRM, INCLUDING ALL ITS ESTABLISHMENTS

B1)

What is the current legal status of your firm? (see table below)	b1
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Legal status	
Publicly listed company	1
Private held, limited company	2
Sole proprietorship	3
Partnership	4
Limited Partnership	5
Other (specify):	6
b1x	

B2) What percentage of your firm is owned by:

Private domestic individuals, companies or organizations	b2a	%
Private foreign individuals, companies or organizations	b2b	%
Government/State	b2c	%
Other	b2d	%
Total	100%	



B3)

What percentage of this firm does the largest owner(s) own?	b3 %	
What is the ethnic origin of the largest shareholder? (see table below):	AFb4a	
	Yes	No
Are any of the owners female?	b4	
Are any of the owners colored?	rsa_b3b1a	

Ethnic origin	
African	1
Indian	2
Lebanese or Middle Eastern	3
Other Asian	4
European / Caucasian	5
Other	6



NOTE: THE FOLLOWING QUESTIONS ONLY APPLY TO THIS ESTABLISHMENT.

B4)

What is the highest level of education of the top manager? (see table below)	AFB7a		
How many years of experience working in this sector does the top manager have?	b7		years
In what year did this establishment begin operations in this country?	b5		
	Yes	No	
Was this establishment formally registered when it began operations in this country?	b6a		IF YES, GO TO C1
– If no, in what year was it registered?	b6b		

Level of education			
No education	1	Graduate degree (BA, BSc etc.)	7
Primary school	2	Masters of Business Administration (MBA) from university in this country	8
Started but did not complete secondary school	3	Masters of Business Administration (MBA) from university in another country	9
Secondary School	4	Other post graduate degree (Ph.D, Masters) from university in this country	10
Vocational Training	5	Other post graduate degree (Ph.D, Masters) from university in another country	11
Some university training	6		



C1)

In 2006, what percentage of this establishment's sales came from the following activities:	
- Manufacturing	n1a %
- Services	n1b %
- Other	n1c %
Total	100%

C2)

In 2006 :	
What percentage of your establishment's sales were:	
- Paid for before delivery	k2a %
- Paid for on delivery	k2b %
- Paid for after delivery	k2c %
Total	100%
What percentage of this establishment's total sales came from selling intermediate products and services used as inputs in purchasers' production processes?	AFp1d %
What percentage of the total payments you received were in the form of non-cash payments through the formal financial sector (checks, direct deposits, or credit cards)?	AFk6b %
Approximately, what percentage of this establishment's total output went to its principal buyer? (see table below)	AFe3a

Percentage	
Less than 5%	1
5% - 10%	2
11% - 25%	3
26% - 50%	4
51% - 99%	5
100%	6



C3) In 2006, what were this establishment's 2 main products represented by the largest proportion of annual sales?

Name and detailed description:	ISIC code (4 digits)	% of total sales
First: d1a1x	d1a2	d1a3 %
Second: d1b1x	d1b2	d1b3 %

C4)

In its communications with clients and suppliers, does your establishment currently use:	Yes	No
- E-mail?	c22a	
- Its own website?	c22b	



C5) For 2006,

Considering this establishment's main product line:		
- What was its main market? (see table below)	e1	
- What was its local market share?	AFe1a %	
- What was its national market share?	AFe1b %	
Considering this establishment's main market for its main product line:		
- How would you describe the change in your quantities sold? (see table below and show card)	e3	
- How would you describe the change in your prices? (see table below and show card)	e4	
- How many competitors did you face? (see table below and show card)	e2	IF NONE, GO TO C6
- If more than 0, how many new competitors entered the market? (see table below and show card)	AFe2a	
For this establishment's main product:	Yes	No
Has this establishment reduced prices of its main product in response to price reductions by its domestic competitors?	e12	
Has this establishment reduced prices of its main product in response to price reductions by its foreign competitors?	e13	

Comment [YT1]: e2, e3, and e4 will be marked as skipped (-44) if e1 is international (3)

Main market	
1	Local
2	National
3	International

Change	
1	Increased
2	Remained the same
3	Decreased

Competitors	
1	None
2	1
3	2-5
4	More than 5



C6) In 2006, what percentage of your establishment's sales were:

In 2006, what percentage of your establishment's sales were:			% of national sales
National sales	d3a %	What proportion of national sales were to government departments, agencies, or other public sector organizations at the national, provincial and local level?	sa_d10a%
		If national sales less than 100% , In what year did you begin exporting directly or indirectly?	d8
Direct exports	d3c %		
		What percentage of this establishment's direct export sales were to:	% of direct export sales
		Other countries in SACU	sa_afd3i%
		Other (non-SACU) countries in SADC	sa_afd3j%
		Developed Countries	AFd3g %
		Other	AFd3h %
		Total	100%
		Main destination countries as a % of your direct exports:	
		Name of country 1 : AFd3d1x	AFd3d2%
		Name of country 2 : AFd3e1x	AFd3e2%
Indirect exports (see definition)	d3b %		
Total	100%		

IF DIRECT EXPORTS = 0%, GO TO D1

Indirect exports
Goods sold domestically to another firm who then exports them.



C7) If you **exported directly** in 2006,

What percentage of your exports used an outside clearing agent to facilitate customs clearance?	AFd5b %
What percentage of this establishment's exports were physically inspected?	AFd5c %
What percentage of the consignment value of the products shipped was lost while in transit because of breakage or spoilage?	d7 %
What percentage of the consignment value of the products shipped was lost while in transit because of theft?	d6 %
What is the main point of exit that this establishment used? (name)	AFd3jx
What type of point of exit is it? (see table below and show card)	AFd3k
For the main point of exit in 2006:	
- What was the average number of days it took you to clear customs? (see definition below)	d4 Days
- What was the longest number of days it took you to clear customs?	d5 Days
- What was the total cost to clear the port or crossing for a typical consignment as a percentage of the consignment value? (Please include payments to clearing agents, storage fees, container handling fees, and gifts or informal payments to customs officials)	AFd5a %

Type of point of exit	
1	Land
2	Airport
3	Sea
4	River/Inland lake
5	Other

Days to clear customs
From the time your goods arrived at their point of exit (e.g. port, airport) until the time they cleared customs.



D1)

In 2006, what percentage of your establishment's material inputs and/or supplies were:		2006		IF 100%, GO TO D2
- Of domestic origin?		d12a%		
- Of which , proportion purchased from black empowered companies	rsa_d1a1a %			
- Of foreign origin?		d12b%		
Total		100%		
		Yes	No	
Did you import any of your material inputs and/or supplies directly in 2006?		d13		
If yes:				
- What was the average number of days that it took you to claim the goods from customs? (see definition below)		d14	Days	
- What was the longest number of days that it took you to claim the goods from customs?		d15	Days	

Days to claim goods
From the time your goods arrived at their point of entry (e.g. port, airport) until you could claim them from customs



D2)

In 2006, what was the main point of origin of the main production input that this establishment needed to be transported in <i>by road</i> ? In the case of imported inputs, what was the point of entry into this country?	AFc2ax	
For the last road shipment of that input from that point,	Cost per unit	Units
- What was the cost of transportation from that point?	AFc2b ZAR	AFc2cx
- How long did it take to ship this input from that point to this establishment?	AFc2d Hours	

D3)

In 2006, what percentage of total annual purchases of material inputs or services, were:		
- Paid for before delivery?	k1a	%
- Paid for on delivery?	k1b	%
- Paid for after delivery?	k1c	%
Total	100%	



D4)

Just prior to receiving a delivery of your most important input how many days of inventory (days of production) / does your establishment typically have on hand?	d16 Days	
For how many years have you known the primary supplier of the main input used in 2006?	AFd11a Years	
What was the main source of information that this establishment had about its newest supplier? (see table below)	AFd11b	
What gives this establishment the most confidence in a new supplier? (see table below)	AFd11c	
	Yes	No
In 2006, did you subcontract any part of your production?	AFd11d	
– If yes, did your establishment carry out any of these subcontracted activities in the past 5 years?	rsa_d4c1	
– If yes , what was the main reason for subcontracting these activities (see table below)?	rsa_d4c2	IF 2 OR 3 GO TO E1
– If the main reason was to save costs, is it mainly because your suppliers are able to employ labor at lower cost?	rsa_d4c3	

Source of Information	
Personal knowledge	1
Other businesses in the same line of business as this establishment	2
Other business associates, suppliers, or customers	3
Business association or Chamber of Commerce	4
Government agency	5
Family and friends	6
Tender	7
Advertisement	8
Internet	9
Supplier is located close to this establishment	10
Supplier contacted this establishment	11
Others	12

Source of Confidence	
Personal knowledge or acquaintance	1
Located close to this establishment	2
Belongs to the same business association or clubs as this establishment	3
Recommendations from family or friends	4
Recommendations from business associates/suppliers/customers	5
Set-up of the supplier	6
On-time delivery	7
Written agreement	8
Sample products meet specifications	9
Supplier has permanent address	10
Supplier is government owned	11
Availability of stock	12
Guarantees provided by the supplier	13
International certification supplier has	14
Others	15

Main Reason	
1	To reduce costs
2	To focus on core competencies
3	Other



E1)

In 2006,	
What was your establishment's average capacity utilization ? (see definition below)	f1 %
How many hours per week did your establishment normally operate?	f2 H/week

Capacity utilization
The amount of output actually produced relative to the maximum amount that could have been produced using your facilities at the time (existing machinery, equipment and regular shifts)

E2)

	Yes	No
Does your establishment use technology licensed from a foreign owned company?	e6	
Does this establishment have an internationally-recognized quality certification (ISO 9000, 9002, 14000, etc.)?	b8	

E4)

	Yes	No
Does this establishment compete against unregistered or informal firms?	e11	



F1) a) Do you think that the following issues (1 -15) present any **obstacle** to the current operations of your establishment?
 (See table below and show card):

1	Access to finance (availability and cost)	k30
2	Access to land	g30a
3	Business licensing and Permits	j30c
4	Corruption	j30f
5	Courts	h30
6	Crime, theft and disorder	i30
7	Customs and Trade Regulations	d30b
8	Electricity	c30a
9	Inadequately educated workforce	l30b
10	Labor Regulations	l30a
11	Political instability	j30e
12	Practices of competitors in the informal sector	e30
13	Tax administration	j30b
14	Tax rates	j30a
14.1	Efficiency of Tax Authority	rsa_f1a6a
14.2	Tax compliance costs incurred by the establishment	rsa_f1a6b
	– If any of the above dimensions of taxation is an obstacle what taxation aspect is the most problematic? (see table below and show card)	rsa_f1a6b2
15	Transportation of goods, supplies, and inputs	d30a

Obstacle	
No Obstacle	0
Minor Obstacle	1
Moderate Obstacle	2
Major Obstacle	3
Very Severe Obstacle	4

IF ALL ANSWERS = 1, THEN GO TO POINT 15

Taxation aspects	
1	VAT rates
2	Corporate tax rates
3	Municipal tax rates
4	Other



F1) a) (continued)

Do you think that the following present any **obstacle** to the current operations of your establishment?
(See table below and show card):

	Macroeconomic instability	eec_f1a14
	– If macroeconomic instability is an obstacle, which of the following instability aspects is most problematic? (see table below and show card)	rsa_f1a14a

Instability Aspects	
1	Exchange rate instability
2	Level of exchange rate
3	Inflation
4	Unstable domestic demand for this establishment's goods & services
5	Other (Specify) : rsa_f1a14ax

Obstacle	
No Obstacle	0
Minor Obstacle	1
Moderate Obstacle	2
Major Obstacle	3
Very Severe Obstacle	4

b) Among the issues numbered 1 to 15 above, please indicate which one constitutes:

The most serious obstacle	m1a
The second most serious obstacle	m1b
The third most serious obstacle	m1c



G1)

In 2006, did your establishment experience:	Yes	No	If yes,			
			How many times in a typical month?	How long did each occurrence last on average?	What were your total losses for the year as a result,	
					as a % of annual sales	or as a total amount
Power outages?	c6		c7	c8 hrs	c9a %	c9b
Insufficient water supply for production?	c15		c16	c17 hrs		

G4)

	Yes	No
In 2006, did your establishment own or share a generator?	c10	
- If yes , what percentage of your electricity came from your owned or shared generator(s)?		c11 %

G5)

In 2006, what percentage of your establishment's water supply, used in the production process, was from public sources?	c18 %
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G6)

	Yes	No
In 2006, did your establishment use its own transport to make shipments to its customers?	c1	
- If yes , what percentage, in terms of shipment value, was transported by your own transportation?		c2 %



G7)

In 2006, what percentage of the value of your domestic shipments to clients was lost while in transit due to:		
- Breakage or spoilage?		d11 %
- Theft?		d10 %

G8)

	Yes	No
In 2006, did this establishment pay for security (equipment, personnel, or professional security services)?	i1	
- If yes , how much was spent? (calculated as total annual cost or as a percentage of annual sales)	i2b ZAR	i2a %

G9)

	Yes	No
In 2006, did this establishment experience losses as a result of theft, robbery, vandalism or arson?	i3	
- If yes , what were the estimated losses? (calculated as the total annual value or as a percentage of annual sales)	i4b ZAR	i4a %



1)

Over the last 12 months, in a typical week, what percentage of total senior management's time was spent in dealing with :		
- Requirements imposed by government regulations? (see definition below)	j2	%
- If more than 0%, how much time was spent dealing with issues and requirements associated with Black Economic Empowerment (see definition below)	rsa_ia1a	%
To what extent do you agree or disagree with the following statements? (see table below and show card)		
- Government officials' interpretations of the laws and regulations affecting this establishment are consistent and predictable	j1a	
- The court system is fair, impartial and uncorrupted	h7a	
We've heard that establishments are sometimes required to make gifts or informal payments to public officials to "get things done" with regard to customs, taxes, licenses, regulations, services etc. On average, what percentage of total annual sales, or estimated annual value, do establishments like this one pay in informal payments/gifts to public officials for this purpose?		
	j7a	j7b
	%	ZAR
	Yes	No
Over the last 12 months, has this establishment secured a government contract or attempted to secure a contract with the government?	j6a	
		IF NO, GO TO I2
- If yes , when establishments like this one do business with the government, what percentage of the contract value would typically be paid in informal payments/gifts to secure the contract?	j6	%

Agree or disagree	
Strongly disagree	1
Tend to disagree	2
Tend to agree	3
Strongly Agree	4

Senior Management
Managers, directors, and officers above direct supervisors of production/sales workers.

Government regulations	Black Economic Empowerment
For example : taxes, customs, labor regulations, licensing and registration, including dealings with officials and completing forms	Includes factors related to policy, ownership, procurement, marketing & sales, and labor/employment issues



12)

In the last 2 years, did you request:	Yes	No	If yes, how many days did it take to obtain? If still in process, write "SIP"	If yes, was a gift or informal payment ever expected/requested?	
				Yes	No
A mainline telephone connection	c19		c20 Days	c21	
An electrical connection	c3		c4 Days	c5	
A water connection	c12		c13 Days	c14	
A construction-related permit	g2		g3 Days	g4	
An import license	j10		j11 Days	j12	
An operating license	j13		j14 Days	j15	

13)

	Yes	No
Over the last 12 months, was this establishment visited by, inspected by, or required to meet with tax officials?	j3	
- If yes , how many times?	j4	
	Yes	No
- In any of these visits, inspections or meetings, was a gift or informal payment expected/requested?	j5	

14)

What percentage of total annual sales would you estimate a typical establishment in your sector of activity reports for tax purposes?	AFj8	%
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Please refer to the following definitions for this section

Definitions	
Skilled production workers :	Persons involved directly in the production process or at a supervisor level and whom management considers to be skilled
Unskilled production workers :	Persons involved in production processes but whom management considers to be unskilled.
Non production workers :	Management, professional, support, administrative, sale employees and others
Temporary/seasonal workforce	All paid short-term (i.e. for less than a fiscal year) employees that work 8 or more hours per day with no guarantee of renewal of employment contract)
Permanent workforce	All paid employees that work 8 or more hours per day and that are contracted for a term of one or more fiscal years and/or have a guaranteed renewal of their employment contract.
Part-time workers	All paid workers that work less than 8 hours per day

J1)

How many full-time employees did this establishment employ when it started operations?	b6
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J2)

Please describe the full-time permanent workforce of your establishment:	Total	Production workers	Non production workers	Professionals	Managers
Total number of employees at the end of 2006	I1	I3a	I3b		
- of which total number of females:		I5a	I5b		
- of which skilled production workers		I4a			
- of which unskilled production workers		I4b			
Total number of employees at the end of 2003	I2				
Approximately, in 2006 , what was the average monthly compensation per employee, including benefits when applicable, for each type of permanent full-time worker?		n4a ZAR		rsa_j2d3 ZAR	rsa_j2d4 ZAR
In 2006 , what percentage of the total payments that your establishment made to your employees were in the form of non-cash payments through the formal financial sector (ex. checks, direct deposits, or credit card)?			AFk6a %		



J3)

Please describe the full-time seasonal/temporary workforce of your establishment in 2006	
Total number of seasonal/temporary employees :	16
Average length of employment (months)	18 Months

J8)

What is the average educational attainment of a typical production worker employed in your establishment? : (see table below)	19	
	Yes	No
In 2006 , did this establishment run formal training programs for its permanent, full-time employees?	110	
If yes , what percentage in each category below received formal training?		
- Production workers	111a	%
- Non-production workers	111b	%
- How much did the establishment spend on the programs as a percent of total sales?	AF110a %	
	Yes	No
- Was the training program supported by SETA?	rsa_j8d1	
- If yes , how effective has the SETA system been in supporting this establishment's needs? (see table below and show card)	rsa_j8d2	

Average educational	
0-3 years of education	1
4-6 years of education	2
7-12 years of education	3
**** Reserved for compatibility future versions ****	4
13 years and above of education	5

Effectiveness	
Very effective	1
Effective	2
Neither effective nor ineffective	3
Ineffective	4
Very ineffective	5



K1)

	Yes	No
In 2006, did this establishment have its annual financial statements checked and certified by an external auditor?	k21	
Does this establishment currently have a checking and/or saving account?	k6	
Of the land occupied by this establishment, what percentage does it :		
- Own	g1a	%
- Lease	g1b	%

K2)

	Yes	No
Does your establishment have an overdraft facility?	k7	
- If yes , what is the average annual interest rate?	AFk7a	%



K3)

For 2006, please estimate the proportion of financing from the sources below for :	Working capital (Current assets)	Did you purchase Fixed assets in 2006?		If No, go to K4
		Yes	No	
		k4		
		Purchases of fixed assets		
Internal funds/Retained earnings	k3a %	k5a %		
Borrowed from banks (private and state-owned)	k3bc %	k5bc %		
Borrowed from non-bank financial institutions	k3e %	k5e %		
Purchases on credit from suppliers and advances from customers	k3f %	k5f %		
Issued new equity (shares)		k5i %		
Issued new debt (including commercial paper and debentures)		k5j %		
Other (moneylenders, friends, relatives, etc)	k3hd %	k5hd %		
Total	100%	100%		

Current assets
Inventory, accounts receivable and cash accounts

Fixed assets
Machinery, vehicles, equipment, land, or buildings



K4)

	Yes	No	
Does your establishment currently have a line of credit or loan from a financial institution?	k8		If No, go to K5
If yes , for the most recent line of credit or loan which is still current:	Line of credit	Loan	
- Is it a line of credit or a loan?	AFk8a		
- What year was it approved?	k10		
- What was the amount at the time of approval?	k11 ZAR		
- What is the average annual interest rate?	AFk10a %		
- What is the total duration (term) in months?	k12 Months		
- What is the name of the financial institution that granted the line of credit or the loan?	AFk9ax		
- What type of financial institution granted the line of credit or the loan? (see table below)	k9		
	Yes	No	
Did your financial institution require collateral?	k13		If No, go to K5
If yes , which of the following assets were required as collateral:	Yes	No	
- Land, buildings under ownership of the establishment	k14a		
- Machinery and equipment including movables	k14b		
- Accounts receivable and inventories	k14c		
- Personal assets of owner (house, etc.)	k14d		
- Other	k14e		
- If yes , what was the approximate value of the collateral required as a percentage of the amount of the loan or line of credit?	k15 %		Go to K5

Type of financial institution	
Private commercial banks	1
State-owned banks and/or government agency	2
Non-bank financial institutions (microfinance institution, credit cooperative, credit union, finance company)	3
Other	4



K5)

	Yes	No	
In 2006 , did this establishment apply for loans or lines of credit?	k16		If No , go to K6
- If yes , how many applications were submitted?	k18		
- How many of those applications were rejected?	k19		If 0 , go to L1
- What was the most common reason given by the lender for those rejections? (see table and show card)	AFk20		Go to L1

Reason cited by lender	
Collateral or cosigners unacceptable	1
Insufficient profitability	2
Problems with credit history/report	3
Incompleteness of loan application	4
Concerns about level of debt already incurred	5
Other objections	6

K6)

If your establishment did not apply for a line of credit or a loan, what was the main reason ? (see table below and show card)	k17
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Main reason	
No need for a loan - establishment has sufficient capital	1
Application procedures for loans or line of credit are complex	2
Interest rates are not favorable	3
Collateral requirements for loans or line of credit are unattainable	4
Size of loan and maturity are insufficient	5
Did not think it would be approved	6
Other	7



K7)

	Yes	No	
Did this establishment make any recent major new projects or investments?	rsa_k7a		IF NO GO TO L1
If yes ,			
– Was an expected rate of return calculated for the most recent major new investment or project?	SA_k23		
– What is the minimum expected rate of return on a new investment or project for this establishment to go ahead with it?		SA_k24 %	



L1)

	2006 (ZAR)	2003 (ZAR)
What were the total sales of your establishment in:	d2	n3

L2)

Please provide the following information on your establishment's costs:	2006 (ZAR)
- Total cost of raw materials and intermediate goods used in production	n2e
- Total cost of labor, including wages, salaries and bonuses and social payments	n2a
- Total annual depreciation	AFn2k
- Total cost of rental of land/buildings, equipment, furniture	n2d

L3)

Please provide the following information on your establishment's costs:	2006 (ZAR)
- Electricity	n2b
- Fuel	n2f
- Water	n2h
- Transportation for goods (not including fuel)	n2g
- Communications services	n2c



L4)

In 2006, how much did your establishment spend on purchases of:	2006 (ZAR)
- Machinery, vehicles and equipment (new and/or used)	n5a
- Land and buildings	n5b

Comment [YT2]: n5a and n5b will necessarily be "0" if k4 is "No".

L5)

At the end of 2006, what was the net book value of the following assets?	Net book value (ZAR)
	2006
- Machinery, vehicles, and equipment	n6a
- Land and buildings	n6b

L6)

In 2006, if you had needed to purchase the following in its condition at that time, how much would it have cost?	Value (ZAR)
- All machinery, vehicles and equipment that you use (whether you own it or not)	n7a
- All land and buildings that you use (whether you own it or not)	n7b

L7)

In 2006, what would have been the cost of replacing all your machinery and equipment with new machines?	AFn7c ZAR
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