

# PULA IMVULA

GROWING FOOD • PEOPLE • PROSPERITY

IMAGAZINI YAKWAGRIN SA YOPHUHLISO LWABAVELISI



## Ukuzikhusela kunceda ngolawulo lwemingcipheko

**N**GENXA YEENDLEKO ZEEMVELISO ZAMALUNGI-SELELO EZIKUMAQONDO APHEZULU NGOKUNGA KHOLELEKIYO NGOKUNJALO NENTSILELO YOZINZO KWIINDAWO ZEENTENGISO, ABA-LIMI BAZIBONA BESENGXINGWENI: KUSOLOKO KUYINTO ENOKWENZEKA UKUBA AMAXABISO EHLE KAKHULU, KODWA NGENXA YENKANGELEKO YANGOKU YEHLABATHI YOKUTHENGISA NOKUTHENGA, KUBONAKALA NGATHI AMAXABISO EEMVELISO AYA KUXHASWA KWIXESHA ELIZAYO ELIFUTSHANISILEYO.

Imibandela elandelayo iyawaxhosa amaxabiso eemveliso:

- Impahla engeninzanga yehlabathi ekuqhutwy nayo ukususela kwixehsha lokulima elidlulileyo.
  - lingqikelelo ezithotyiweyo zeemveliso eMelika (USA) ngenxa yeengqikelelo zemozulu ezingamkelekiyo.
  - lingqikelelo zeemveliso ezibuthathaka eYurophu ngenxa yamaza obushu abaxekeyo.
  - Amathandabuso ngeentengiso zangaphandle zaseUkraine.
  - lntengiso zabalimi ezibuthathaka zeembotyi zesoya zaseArgentina.
  - Imveliso enganeno kuleyo ibilindelekile yeoyile yesundu.
- Njengoko amaxabiso ekumanqanaba akuwo ngoku ngokunjalo nexesha lokutyala elisondela ngokukhawuleza, eli lixesha elifanelekileyo lokuqlisa ngokwenza izibalo malunga namaxabiso angoku eemveliso zamalungiselelo nangezinye iimveliso ukuqinisekisa isakhono senzuso kunye nozinzo.

### Imizekelo

Umlimi ubala ngokusebenzisa amaxabiso angoku ukuba iindleko zakhe

zeemveliso zamalungiselelo zokuvvelisa izixa zombona zimalunga nama-R15 500 ngehektare. Umlimi ke ngoko, ufanele ukuqinisekisa ukuba uthengisa imveliso yakhe kwixesha elizayo ngexabiso eliya kufikelela kwiindleko zakhe. Ukuba umlimi ufumana iitoni ezi-4 ngehektare, ufanele uku-thengisa umbona wakhe ngobona buncinane bama-R3 875 ngetoni ukuze afikelele kwinqanaba leendleko zakhe.

Inuzu iya kufumaneka ukuba kukho ukwanda kweetoni ngehektare nganye evelisiweyo okanye ukunyuka kwexabiso ngetoni nganye.

**iindleko zeemveliso zamalungiselelo = R15 500/ngehektare**

**Ingeniso = 4 iitoni/ngehektare x R3 875/ngetoni = R15 500**

Inuzu ilingana nengeniso ekuxhuzulwe kuyo iindleko:

**Inuzu = R0 (R15 500 ingeniso - R15 500 iindleko)**

**• Ukuba iitoni ezivelisiweyo ziyanda zifikelele kwiitonni ezi-5 ngehektare nganye:**

- iindleko zeemveliso zamalungiselelo = R15 500 ngehektare
- Ingeniso = 5 iitoni ngehektare x R3 875 ngetoni = R19 375 ngehektare
- Inuzu = R3 875 ngehektare (R19 375 ingeniso - R15 500 iindleko)

**• Ukuba ixabiso liyanyuka libe ngama-R4 000 ngetoni:**

- iindleko zeemveliso zamalungiselelo = R15 500 ngehektare
- Ingeniso = 4 iitoni ngehektare x R4 000 ngetoni = R16 000 ngetoni



## AMAZWI AVELA...

### kuJeremia Mathebula

**U**KUFAMA KUKHATSHWA YIMINGENI EMINIZI, KODWA IMINCILI YOKUBONA UMBONA WAKHO UKHULA IYA KUKUGCINA UHLELI EKUFAMENI – AKUSAYI KUTHANDA UKULUTSHINTSHELA KWENYE INTO UBIZO LWAKHO OLUQEQQESHELWEYO.

Ngexesha lokubhala lo myalezo, mna, njengabanye abalimi, ndiqibile ukuvuna kwaye ngoku ndixakeke ngokulungiselela ixesha elitsha lokulima. Kubalimi abaninzi ixesha elidlulileyo lokulima belinzima ngenxa yezandyondyo zemvula esizifumeneyo. EMpumalanga besixinga emasimini agwantye amanzi ngalo lonke ixesha.

Kwindawo yam, ingxolo ekhoyo kulimo isemalunga neendleko ezesiphezulu zeemveliso zamalungiselelo kwixesha elitsha lokulima. Abalimi abalima kancinane nabatsha kulimo nabo baxhalabile, njengoko oku kuya kukhokelela kwinzuko encinane kakhulu. Kungenxa yoko ucwangcisel lungumba osentloko. Ukusilela ekwenneni izicwangciso, kuthetha ukwenza izicwangciso zokusilela!

Ngokoluvo lwam imisebenzi ebaluleke kakhulu yolimo efanele ukuqwalaselwa ukuze kuqinisekiswe ixesha lempumelelo eliphambi kwethu yile:

- Akunako ukulima amasimi angalungiswanga, ngoko ke ukulungiswa komhlaba kuselithuba kubalulekile.
- litrektara zakho zinike inkonzo yazo rhoqo ukuqinisekisa ukuba akuzi kulungisa okuthile ngexesha ofuna ukuqalisa ngalo ukuzisebenzisa. Nangona kunjalo, ukulungisa inkoliso yezinto zokusebenza kunokwenziwa kwiinyanga ezingenakuxakeka kangako, ufanele ukuqwalaselida idizili, ukuthambisa iindawo ezithile, inkubo yokupholisa amanzi kune nokuqwalasel amathayara phambi kokusebenzisa itrektara yakho.
- Odola iimveliso zamalungiselelo kuselicesha ukuze uthomalalise ukunyuka kwamaxabiso okunokubakho.

Ukfama kunzima, kodwa akufuneki uthyafe. Sonke sisebenza sineenjongo ezifanayo zokuvelisa ukutya ukwenzela ilizwe lethu ngokunjalo siqinisekise ubukho bokuty okwaneleyo.

Masiqhube ngokusebenzisana nabo bonke esimxhelomnye nabo, nangalo eli thuba linzima, xa ziphezulu iindleko zeemveliso zamalungiselelo ezenza ukufama kubu nemingeni ethe kratya. Sifanele ukugcina ukholo lwethu lokuba le meko iya kulunga kwixesha elizayo eseliftshanisile. Okunyukayo, kufanele ukuphinda kwehle!

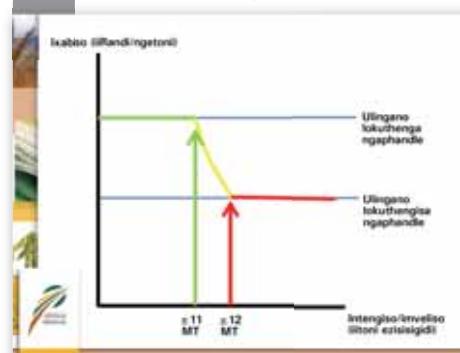
‘Umhlaba yinkqubo yokuphilisana kwendalo ephilayo, kwaye iyimpahla yexabiso yomlimi eyiyona ixabisekileyo. Isakhono somilimi sokuhupha imveliso sinxulumene ngqo nempilo yomhlaba wakhe.’ ■

## Ukuzikhuela kunceda...

- Inzudo = R500 ngehektare (R16 000 ingeniso - R15 500 iindleko)

1

Inqanaba lentengo yombona.



### IMIBANDELA ECHAPHAZELA INZUDO

Xa siqwelasela yonke imizekelo engasentla, kucacile ukuba imibandela emibini enefuthe kwinzuko **yimveliso kune nexabiso**. Umlimiakanalawulo phezu kwemveliso kodwa unalo ulawulo phezu kwexabiso eliyintlawulo yesityalo sakhe.

### Ukukhusela kwangaphambili

Isixhobo esingenabugocigoci sokuqinisekisa inzudo lukhuselo olwenziwa kwangaphambili. Ukukhusela kwangaphambili kwenzeka xa umlimi ethengisa imveliso yakhe kwikhontrakthi eyenziwa kwangaphambili, xa elima ngokwexabiso elithile lexesha elizayo eliphakame ngapehu kweendleko zakhe zeemveliso zamalungiselelo. Umlimi ke ngoko uthenga ikhontrakthi yexesha elizayo ngokushenxisela umngcipheko komnye umntu. Oku kuqinisekisa ukuba umlimi ufumana isixamali esiqingqiweyo ngetoni nganye ngemveliso ayivelisayo.

Okufanelekileyo kukuba umlimi akhusese kwangaphambili isixamali esiya kuba ziindleko zeemveliso zamalungiselelo ukuqinisekisa ukuba uya-kwazi ukufikelela kwivindleko zakhe. Ngokuxhomekeka kwiimeko zeenda-wo zentengiso, umlimi unokukhetha ukukhusela isixa esikhulu sesityalo okanye agcine isityalo asithengisela ukufumana imali esesandleni kwakuba kuqaliswe ukuvuna.

Enyanisweni, ukhuselo olwenziwa kwangaphambili luncheda umlimi ukuba akwazi ukulawula umngcipheko wexabiso ngokuqinisekisa ukuba unako ukuhlawulela zonke iindleko zeemveliso zamalungiselelo. Yonke into engaphaya kweendleko zamalungiselelo yinzuso leyo. Ngoko ke, ukhuselo olwenziwa kwangaphambili sisicwangcisocebo esibalulekileyo emsebenzini wokufama onozinzo.

### ISIPHELO

Amaxabiso achatshazelwa yimveliso efunyenweyo. Ukuba ithe chatha kwaze kwakho iintshiyekela, amaxabiso aya kuya kulingano lokuthengisa ngaphandle kanti kumaxesha onqongophalo amaxabiso aya ngakwicala lolingano lokuthenga ngaphandle. La mathuba olingano achatshazelwa ngamaxabiso ehlabathi, ngoko ke, kukho ugunngqagungqo olunini neminye imibandela echaphazela iindawo zentengiso. Kungenxa yoko ukhuselo olwenziwa kwangaphambili lufanele ukusetyenziswa ukuze kulawuleke imingcipheko. ■



CHRISTIAAN VERCUEIL,  
INGCALI YOQOQOSHO KWEZOLIMO  
ESEKWIBANGA ELIPHANTS, EGRAIN SA

# Zazi izonakalisizityalo zakho: Impehla yeChilo

**K**UBALULEKILE UKUBA UKWAZI UKUCHONGA NANTONI NA ENOKONAKALISA IZITYALO ZAKHO. IZONAKALISIZITYALO ZE-LEPIDOPTERAN EZIFANA NEMPEHLA YECHILO ZINGABANGELA UMONAKALO OMKHULU EMASIMINI OMBONA, KUZE OKO KUKHOKELELE KWILAHLEKO EZINKULU ZEZIVUNO. UKUCHONGWA KWAZO KWANGOKO KUNGAKUTHINTEL AOKANYE KUKUNCIPHISE OKU.

Le mpehla yeChilo yenzeka ubukhulu becalo kunxantathu wombona nakwiindawo ezifudumeleyo zaseMpumalanga, eLimpopo, kwiflethi eSpringbuck, kwiflethi eMakatini nakwiziphaluka ezithile zaKwaZulu-Natal. Umakeli wokuqala wesi sonakalisizityalo ngamazimba, kuze kulandele umbona.

Umjikelo wobomi bempehla yeChilo mfulshane kakhulu futhi uphe-la kwiiveki ezintathu ukuya kwezine. Uvivingane luvela ngoSeptemba, apha isikhomokazi salo sibekela khona izicuku zamaqanda (ade amaqanda afikelele kuma-500) kumphezelu nakwicala elingaphantsi lamaggabi ezithole eziselula. Izicuku zamaqanda amhlophe, ambhoxo, asicaba kwaye abekelwa ngokushiyashiyana, zibukeka njengeethayili zophahla, futhi amaqanda aqanduselwa emva kweentsuku ezintlanu ukuya kwezisixhenxe.

Ophunguphungu bamhlophe sabumthubi banamachokoza asabumnyama aluphawu lwabo kwicala elingasemva, oko kubangela ukuba impehla yeChilo yaziwe njengempehla yesikhondo enamachokoza. Ophunguphungu abavelayo bakhasel ngakwizangqa samaggabi baze basasazeke kwizityalo ezikufutshane kwimicu ecekethekileyo yesilika. Ukondleka koophunguphungu kuthatha iiveki ezintathu ukuya kwezine kwizangqa samaggabi apha azondla khona emaggabini aselula asongekileyo, phambi kokushiya loo ndawo aze agqobhoze isikhondo ukuze bajike babe ngoophunguphungu abakhulu.

Kwithuba lasebusika ophunguphungu baba kwizikhondwana zeziyalo kanti ngokuya enyuka amaqondo obushushu kwakuggitha ubusika, kuela uvivingane nje emva kwethuba elifutshane leentsuku ezintlanu ukuya kwezisixhenxe zokuvela koophunguphungu abakhulu.



Amaqanda eChilo.



Ophunguphungu beChilo  
bazondla kwisangqa samaggabi  
baze batyhutyhe umthambo  
osembedini.



Amachokoza aluphawu loop-  
hunguphungu beChilo.



Ophunguphungu abakhulu kwizikhondo zombona.

Ngenxa yobufutshane bethuba lebanga loophunguphungu, ithuba lokondleka nelifutshane ngakumbi lomjikelo wobomi wempehla yeChilo, ibonakala njengesonakalisizityalo esingenabuzaza bungako emboneni xa kuthelekiswa nentlava yesiAfrika kwizikhondwana.

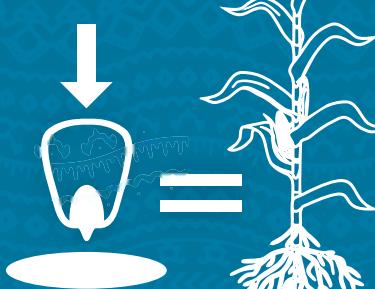
## UMONAKALO

Umonakalo obangelwa yimpehla yeChilo ubandakanya imingxuma emincinane okanye 'iifesitile' emaggabini xa ikhula ngenxa yokuzondla kwizangqa zamaggabi ngokunjalo nokutyhutyha okubanzi koophunguphungu abakhulu ezikhondweni nakwizikhwebu zombona. Umonakalo owensiwa yimpehla yeChilo uyelele kakhulu kulowo wentlava yesiAfrika kwizikhondwana. ■

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# YILWA NGOKUNCOMEKAYO

## nezonakalisizityalo zolimo

**K**ULUNGE KAKHULU XA ABALIMI BEKWAZI UKUCHONGA IZONAKALISIZITYALO UKUQINISEKISA ULAWULO OLWENZIWA KWANGOKO, NGOKUSEBENZISA ISETI ELUNGILEYO YEZIXHOB. II-QUELEA NEENTETHE ZEZONA ZONAKALISIZITYALO ZIPHAMBILI KULIMO, KWYE ZIVAKALISWA NJENGEZONAKALISIZITYALO NGOKOMTHETHO OMISELWEYO NGEZONAKALISIZITYALO ZOLIMO (UMTHETHO OMISELWEYO WENOMBOLO YAMA-36 WANGO-1983). EZI ZONAKALISIZITYALO ZINGABANGELA UMONAKALO ONOBUZAZA EMADLEWLWENI NAKWIZITYALO.

### IZONAKALISIZITYALO ZOLIMO

ISebe IezoLimo, ukuTshintshwa kweMithetho yeMihlaba noPhuhliiso IwamaPhandle (DALRRD) linoxanduva lokutshatyaliswa kwezi zonakalisizityalo.

### liquelea

Phambi kokuba igosa lesebe likwazi ukwenza uhlolo lokuzibonela apho kuxelwe khona ubukho beequelea, kufuneka ofake isikhala zo alandele iinkqubo/amanyathelo alandelayo:

baqhagamshelwa) abaneenkukacha nengxelo ngeequelea. Kuya kumiselwa ixesha ledinga lokuhlolwa kwendawo yokulala okanye yokufukamela ngokukhatshwa ngofake isikhala zo.

### lintethe

Iofisi yeZizwe eziManyenyo eGeneva, eSwitzerland, yenze isibalo esibonisa ukuba nkqu nebubu elincinane leentethe linako ukonakalisa ukutya okunini okunokondla abantu abangama-35 000 ngosuku olunye. Yiloo nto kubaluleke kangaka ukutshabalalisa iintethe.

Ngokolovo lukaGq Gerhard Verdoorn waseCropLife SA, oneminya engama-40 yamava okusebenza ngogqabhu ko lukabhubhane weentethe, iiintothoviyane zingatshatyaliswa ngaphandle kweekhemikhali zezonakalisizityalo zorhwebo. Ukholelwa ekuben iintethe zifanele ukutshatyaliswa kwibakala lokuhamba-hamba lokupuhlu kwazo – elo lithuba ‘lokuhamba’ kwazo kwiintsuku ezisixhenxe ukuya kwezilishumi phambi kokuba ziqualise ukubhabha.

Zakuba ziqualile ukubhabha iintethe, kuba nzima kakhulu ukuzilawula. Amabubu akholisa ukutshizwa ekuseni, phambi kokuba ziqualise ukubhabha, okanye ebusuku, xa ziphumle. Ukuzitshiza xa zisesemoyeni akuyonkcitho yekhemikhali kuperha, kodwa kufaka ityhefu kubume obungqonge indawo. Ngoko ke, uGq Verdoorn ucebisa



*Ukhutshiswano Iweefoto zaseGrain SA – uLuca Geertsema, kuDisemba ngo-2016*

**Kubaluleke kakhulu ukutshabalalisa iintethe phambi kokuba ziqualise ukubhabha.**

- Mayichongwe ngokuchanekileyo indawo yokulala okanye eyoku-fukama yomhlambi weequelea obangela umonakalo. Le ndawo ingachongwa kuperha ekuqaleni kokutshona kwelanga, njengoko ii-quelea zingahlali kwiindlwane zazo emini. Imihlambi efukamileyo iya kuba nendlwanne kanti nazo zingasetyenziselwa ukuchonga indawo yokufukama kwixesa lasemini.
- Ukuba indawo echongiweyo asiyompahla yomfaki wesikhala, umfaki wesikhala ufanale ukufumana imvume yofikelelo futhi ukuba kuyenzeka afumane neyamanyathelo olawulo kumnimhlaba.

Umfaki wesikhala unako ke ngoko ukuhagamshelana nomnye wabahloli bolondolozo Iwemithombo yoncedo (jonga uludwe Iwa-

ukuba kuleqwe umhlambi wezilwanyana phezu kweentethe ezihambayo, okanye kubotshelwe amahlahlha enqweleni ukuze arhuqwe phezu kwazo. Oku kuyazenzakalisa iintethe ezihambayo kangangoku-ba zingabi sakwazi ukubhabha.

### Umbungumkosi ohlaselayo

Umbungumkosi ohlaselayo (*Spodoptera frugiperda*) uququzelu ngorhatya nasekuseni, kwaye ubukhulu becalu uzifihla kwizangqa zamaggabi okanye phakathi kwamaggabi emini. Nangona uhlaselo lokuqala lusenzeka lungaqaphelekanga, njengoko oophunguphungu abancinane bebangela umonakalo ongephi kwizityalo, oophunguphungu abakhulu batya ama 80% okutya kwabo kuphelele kwiintsuku

## Xela iingxaki zezonakalisizityalo apha

### linkcukacha zoqhagamshelwano malunga neequlela

#### JOHN TLADI

(Usekela-mlawuli: Izonakalisizityalo ezifudukayo)  
Umnxeba: 012 309 5743  
Isselfowuni: 060 973 2366

#### COLIN BURKE

Umnxeba: 012 309 5826  
Isselfowuni: 082 451 4861

#### LUKA GEERTSEMA

Umnxeba: 012 309 5824  
Isselfowuni: 066 299 5365

### linkcukacha zoqhagamshelwano ngeentethe

#### UYOKAZI MPUMULWANA

(Igosa lezonakalisizityalo ezifudukayo,  
De Aar)  
Isselfowuni: 084 760 8176

#### MULALO MUKOBE (Upington)

Isselfowuni: 083 326 7773

#### Gq GERHARD VERDOORN (CropLife SA)

Thumela umyalezo weWhatsApp apha  
082 446 8946

#### KHULISO GANGASHE

(Umlawuli onguMncedisi)  
Umnxeba: 012 309 5823  
Isselfowuni: 067 410 6103

#### PRUDENCE MAZOZI

Umnxeba: 012 309 5866  
Isselfowuni: 076 655 1466

#### VINCENT MAKHARI

Umnxeba: 012 309 5877  
Isselfowuni: 073 175 3843

*Ngenxa yomonakalo onokwenzeka kwizityalo, i-quelea ichazwa njengetse na ntaka inomdintsi eAfrika okanye 'intethe eneentsiba' ecatshukelwayo'.*



zabo ezimbalwa zokupuhuhla kokuggibela. Xa besiya kwisikhwebu, kulandela ukuntshula okusilelayo kodwa kungenzeka kubekho umonakalo onobuzaza ukuya kwibanga lembewu eyomeleleyo.

Ngokokubona kweCropLife SA, ulawulo olubalaselayo lombungumkhosi kukuwutshabalala kwangoko. Ukuhlola uvivingane nokulandela imizila eluphawu lwalo kunokunceda ekufumaniseni ukubhabha okuqalisayo, nokwalatha uhlaselko kune nobukhulu balo. Kubalulekile ukuhlolwa kwamasimi qho emva kweentsuku ezintathu ukuya kwezine ukuze kufumaniseke izicuku zamaqanda, oophunguphungu abancinane okanye umonakalo 'weefesitile'. Zakuba zichongiwe ezi zinto, umlimi ufanele ukusebenza ngokukhawuleza kuba kunzima ngakumbi ukutshabalala oophunguphungu abakhulu, nangakumbi xa sebefudukele kwisikhwebu.

### ULAWULO OLUMANYANISIWEYO LWEZONAKALISIZITYALO

Ulawulo olumanyanisiweyo lwezonakalisizityalo (Integrated pest management - IPM) ngumgaqo oncomekayo nokholisa ukuhambelana nobume obungqonge ingxaki kulawulo lwezonakalisizityalo. Lo mgaqo ugxininisa ukukhula kwesityalo esinempilo entle apho ukuphazamiseka okunokubaho kukuncinane kakhulu kwiinkqubo zokuphilisana kwendalo kwezolimo. Ukhuthaza iinkqubo zolawulo oluyindalo lwezonakalisizityalo uphinde usebenzise onke amacebo okanye izicwangcisocebo zokugcina izonakalisizityalo zikumanqanaba aphantsi abangela iilahleko zezityalo ezingamkelekanga. Okufuneka kuqala malunga nelPM kukulinywa kwesityalo esisempi-lweni entle, esikwazi ngakumbi ukunyamezelia iziphumo zezonakalisizityalo kunesityalo esinobuntununtunu okanye esicinezelekileyo.

Ulawulo lwezonakalisizityalo lukhusela isityalo kwiilahleko zezivuno – kodwa alusandisi isakhono sesityalo sokuvelisa isivuno esiphezulu. Lukwangumdibaniso wayo yonke imigaqo efanelekileyo ukuba ibe sisicwangciso esinye solawulo lwezonakalisizityalo esiqinisekisa ukuncomeka kokusetyenziswa kweemveliso zamalungiselelo ukuze kunciphe izonakalisizityalo nokonakala kwesityalo kube kwinqanaba elamkeleki-leyo nokwandisa izivuno zezityalo kangangoko.

### Izinto eziluncedo

Nge-IPM, kwanda kangangoko ukusebenziseka kweemveliso za-malungiselelo:

- Kunqandeka ukusetyenziswa kweekhemikhali zezonakalisizityalo okungeyomfuneko, okukhokelela kwiindleko ezincitshisiwego.
  - Kuncipha iilahleko zesityalo.
  - Kunqandeka ukupuhuhla kwezonakalisizityalo ezimelana neekhemikhali.
  - Ukuveliswa kwezityalo kuba nozinzo futhi kulondolozeka iyantlu-kwano yendalo.
  - Kuncipha umngcipheko wongcoliseko Iwabantu, Iwezilwanyana, ukutya, indalo yasendle kune nobume obusingqongileyo.
- Khumbula ukuba i-IPM ngumba omnye ekulinyweni kwsesityalo kuphelele odinga ukuqwalaselwa ngumlimi. Ulawulo lwezonakalisizityalo ngokubanzi ngumlimi lunefuthe kulawulo lwezonakalisizityalo, naengendlela egqwetha le.

### Imithombo yeenkukacha

*KLK Gesprek, Silimela 2022*

*Pula Imvula, Eyekhala 2022*

<https://www.epa.gov/safepestcontrol/integrated-pest-management-ipm-principles>

<https://sagrainmag.co.za/wp-content/uploads/2020/12/Grain-Guide-2021-ENG-web.pdf> ■



**LOUISE KUNZ,**  
**UMHLELI ONGUMNCEDISI**

# Vuna imivuzo yobhaliso IweVAT

NGABA UNAYO INOMBOLO YEVAT? UYIBHALISELWE I-VAT? MHLAWUMBI LE YIMIBUZO OYIVA QHO NJE-NGOMLIMI, KODWA YINTONI 'I-VAT'? AMAZWE AMANINZI, OKO KUQUKA NOMZANTSİ AFRIKA ASEBENZISA INKQUBO YERHAFU EYONGEZWA NGOKWEXABISO ('VAT') UKUZE KUQOKELELWE IRHAFU KUBATHENGI, KODWA AMANYE ASEBENZISA INKQUBO YERHAFU YE-ENTENGISO OKANYE EYERHAFU YEENTENGO.

I-VAT ihlawuliswa nanini xa kuthengiswa imveliso okanye inkonzo ukuze irhafu iqokelelwe kumthengi – kungabi ngurhulumente, kodwa kube ngumthengisi weemveliso okanye umntu onika inkonzo ('umnikinkonzo').

Umnikinkonzo ke ngoko ufanele ukuhlawula irhafu kwiNkonzo ye-Ngeniso yaseMzantsi Afrika (South African Revenue Service - SARS) ekupheleni kwethuba eliqingqiweyo. I-VAT ayihlawuleyo umnikinkonzo ngeemveliso nangeenkonzo ezisetyenziswe kwishishini isenokubuyiswa yiSARS ngokuthoba isixamali esihlawulwe ngazo. Ngoko ke, urhulumente ufumana iVAT kuphela eyongezelwe ngokwexabiso elifakelwe ngumnikinkonzo kwinkqubo elandelwayo.

Ngamashishini abhaliswe njengawabanikinkonzo kuphela anokuqokelela iVAT egameni likarhulumente.

## UKUBHALISA OKANYE UKUNGABHALISI

Ubhaliso kunye nolawulo lwenqubo yokuqokelela iVAT kubanikinkonzo lwenziwa yiSARS, kwaye inemithetho ethile esisiseko ofanele ukuyazi:

- Ngabantu okanye ngamashishini kuphela athengisa iimveliso okanye anikale ngeenkonzo avumeleke ukuba abhalise futhi aqokelele iVAT kubaxumi bawo.
- Amashishini amancinanana aya kuba nomsebenzi othe kratya wolawulo naxa efumanana inzudo engephi ngokwenene eza kubo okanye kurhulumente; ngoko ke, ngabanikinkonzo kuphela abanegeniso engaphezulu kwiR1 yesigidi ngonyaka abanyanzelekileyo

ukuba babhalisele iVAT.

Mhlawumbi ungaziva unako ukuba nento oyizuza ngokubhalisa, nokuba ingeniso yakho ayikho phezulu njengekhankanyiweyo. Uya kuvumeleka ukuba ubhalise ngokuzithandela xa unokukhupha ubungqina bokuba ingeniso yakho iya kuba ngaphezu kwama-R50 000 ngonyaka.

## Indlela yokubhalisa

Ukuze ubhalise, kufuneka utelele iofisi yeSARS okanye kungenjalo ungasebenzisa ingcali ebhalisiweyo esebezena ngemicimbi yerhafu. Amaqumrhu ezbalomali angawona anamagama amahle abhaliswe njengeengcali zemicimbi yerhafu kwaye aya kukwazi ukukuncedisa nokukukhokela kule nkquo.

Ukuba uqhuba umsebenzi wokufama, quka ezi nkukacha kubhaliso ukuze ufumane inzudo yokuba neVAT ehlawuliselwa i 0% ngabathengisi bakho kwiimveliso ezikhethiweyo, ezifana nezondlo, imbewu kune nesichumiso. Le yinzudo ekhetekileyo efunyanwa ngabalimi kuphela.

## Emva kokubhalisa

Wakuba ubhalisile, yenza kanje:

- Qinisekisa ukuba bonke abathengisi bakho banenombolo yakho yeVAT echanekileyo kumaxwebhu abo kwaye bayazi ukuba ubhalise njengomlimi. Oku kuqinisekisa ukuba unako ukwenza ibango lokubuyiswa kweVAT oyihlawule kupathengisi bakho. Yona ibizwa ngokuthi **yiVAT yeemveliso zamalungiselelo** – yiVAT oyihlawule ngenxa yeemveliso neenkonzo ezingene kwishishini lakho.
- Hlaziya ii-invoyisi zakho zeentengiso ukuze uthobele zonke iimfuneke zeinvoysi esebezisekayo yerhafu, ngokwemithetho yeVAT.
- Qalisa ukufakela iVAT kwixabiso lokuthengisa imfuyo nezityalo ozithengisayo ukususela kulo mhla ukuya phambili. Oku kubizwa ngokuba **yiVAT yeziphumo** – kuba yiVAT ehlawuliswa malunga nento ephuma kwishishini lakho.

I-VAT yeziphumo ikholisa ukuhlawulelwaa kangange 15% yexabiso

## UKHUSELO KUQALA- Icandelo 5

# Xokomezela izixhobo *ngenkathalo*

**P**HAMBI KOKUXOKOMEZELA IZIXHOBO, UMQESHWA MA-KAQALE NGOKUZIHLOLA UKUQINISEKISA UKUBA KONKE KUKWIMEKO YOKUSEBENZA. ISITHUTHI/ITREKTARA NASO MASIQWALASELWE FUTHI ZONKE IINDAWO EZINENTSHUKUMO ZIGQUMEKE XA SISETYENZISWA.

Abasebenzisi bezixhobo mababe nolwazi oluyimfuneko lokuxokomezela nokukhulula

izixhobo. Abaqeshwa abaxokomezela nabakhulula izixhobo okokuqala mabakwenze oko phantsi kweliso elibukhali xa beziqhela-nisa nenqubo leyo.

Qinisekisa ukuba isixhobo silungelelene netrektara/nesithuthi phambi kokusixokomezela kungenjalo isixhobo okanye isithuthi singonakala kule nkquo. Akukho mqeshwa ofanele ukuma phakathi kwsixhobo ne-sithuthi/itrektra xa sixokomezela.

Sakuba sixokomezela isixhobo, makuholwe zonke iindawo ezinentshukumo uku-

qinisekisa ukuba zikwimeko elungele ukusebenza. Abanye abaqeshwa mabangabikho xa kusenziwa olu vavanyo. Ukuba kukho into edinga ingqalelo, efana neebleyidi ezifanele ukutshintshwa ngezintsha, isixhobo eso masicinywe. Isixhobo sifanele ukukhululwa naso ngokunjalo. Xa kukhandwa nokuba sisixhobo, konke kufanele ukuxokomezela ukuze kuvalanywe phambi kokuba kuqualiswe umsebenzi. Seleqalile ukusebenza umsebenzisi wesixhobo, makakhe anqumame ahole ukuze abone ukuba ingaba akukho nto enesandi esinga-

leemveliso ozithengisayo. Ingqolowa, iimbotyi zesoya, oojongilanga kunye nemfuyo ziymize-kelo yeemveliso aphi iVAT ihlawulelwangange 15%. Nangona kunjalo, kwiimeko ezithile iVAT ihlawulisa kangange 0%. Ezinye zeemveliso eziyimfuneko kakhu ezirhafelwa kangange 0% ziqluka umbona, iziqhamo ezitsha nemifuno, ubisi, amaqanda ku-naye nerayisi.

## IIMBUYISELO ZEVAT NGOCWANGCISELO LWAMAXESHA

Ngokuxhomekeka kwihuba elichazwe kubhaliso lwakho lwaseSARS, ufanele ke ngoko ukungenisa iinkcukacha zembuyiselo yeVAT kwiSARS qho emva kweenyanga ezimbini okanye ez-intandathu. Ezo nkukacha zembuyiselo zifanele ukufakwa ngomhla wama-25 wenyanga emva kwasiphelo sethuba leVAT. Umzekelo, ukuba ithuba leVAT nguMatshi noEpreli, imbuyiselo ifanele ukufumaneka ngomhla wama-25 kuMeyi.

Inkubo yokubhala iinkcukacha zeVAT enyanisweni ibandakanya isishwankathelo seeakhawunti zakho nokunika ingxelo kwiSARS isixamali sisonke sokulandelayo:

### I-VAT yesiphumo

- Intengiso ezenziwe ngokwe 15%.
- Intengiso ezenziwe ngokwe 0%.

Ukuba iVAT yesiphumo ithe kratya, ufanele ukuhlawula umahluko kwiSARS xa ungenisa iinkcukacha ngembuyiselo. Ukuhawula emva kwexesha kulandelwa sisohlwayo.

### I-VAT yeemveliso zamalungiselelo

- Intiveliso neenkonzo ezithengiweyo okanye ezhilawulelwapho iVAT ebihlawulisa ngumthengisi ibingange 15%.
- Impahla yexabiso ethengiweyo aphi iVAT ebihlawulisa ngumthengisi ibingange 15%.

Ukuba iVAT yeemveliso zamalungiselelo ithe kratya, uya kubuyiselwa umahluko yiSARS ifakwe kwibhanki yeshishini lakho.

Kumaxesha ngamaxesha iSARS ingacela ezinye iinkcukacha ezithile ukuze ikwazi ukuqiniseka ukuba ezi zixamali uzichaze ngokuchanekileyo.

linkcukacha zeVAT zibhalwa zize zingeniswe kwiqonga leSARS e-filing. Unako ukubhalisela ukuzenzela ngokwakho oko kodwa, ngaphandle kokuba unamava athile ngemibandela efana nale kucetyiswa ukuba ufumane uncedo lobungcali.

linkcukacha ezingeniswe emva kwexesha okanye ezingachanekanga ngokunjalo nokusilela ukuphendula okanye ukunika iimpendulo ezingachanekanga kwiSARS malunga naluphi ulwazi olucelwayo olongezelelwayo kumaxesha ngamaxesha, kungakhokelela kwiirhafu eziphezulu ezongezelelwayo okanye kwizohlwayo ezhilawuliselwa ishishini lakho.

Ngeenkukacha ezithe vetshe, jonga apha <https://www.sars.gov.za/lapd-vat-g02-vat-404-guide-for-vendors/>.

EBEN BAKKER, INGCALI YODIDI KWEZOBALOMALI



vakali kakuhle na. Makaxelete umongameli wakhe ngazo naziphi iingxaki azibonayto.

Sakuba sikhululwe isixhobo, isithuthi/itrekara masikhutshwe egiyerini futhi kutsalwe ibreyikhi yesandla phambi kokuqalisa ngenqubo yokukhulula. Wakuba ugqityiwe umsebenzi, isixhobo masigcinwe ngolondolozo – indawo ezilondolozwa kuyo izixhobo mayingabi yingozi nakubani na. Qinisekisa ukuba zizinze kakuhle iibloko ezhilala kuzo izixhobo xa zisaphumle.

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# Inkqubo egugula ubomi babantu



Ingxelo

## Ukucebisa kutshintsha ubomi

**IQELA** leGrain SA IoPhuhliso IwabaLimi libona ukucebisa njengohlolo oluphilayo lokudlulisela ulwazi kwabanye futhi kukwasiscwangcisocebo esibalulekileyo solawulo lweentlekele ukuze kufumanekе uphuhliso IwabaLimi olunempumelelo.

Lo mbutho usoloko ukushishino lokuqequesha abalimi abatsha kwiminyaka engama-22 nokunika abantu ngabanye uncedo lweengcebiso zodidi olukhethekileyo kune nenkxaso kwiinggaqzi ezahlukahlukileyo ezilima iinkozzo. AbakwaGrain SA bakholelwа ekubeni xa kugxininiswa inkxaso yobuso bomntu omnye-ejongene-nomnye aba balimi bay a kuba nesakhono soku-phuhlisa amashishini abo okufama ukuya phambili bade bafikelele kwinqana-ba lokulimela ukurhweba ngokupheleleyo.

Xa abaninimihlabu abatsha nabalimi abasaqalayo bephulaphula baze bafunde kwabo banolwazi malunga nemigaqo ebalaseleyo yemisebenzi yokufama, sekubonakele iziphumo ezingummangaliso. Abantu abatsha kushishino lolimo mabazimisele ukufunda kubalimi abanamava athe kratya. Akuba umlimi omtsha efunde 'iimfihlelo', uxhoba phucukileyo ukuze abe ngumlimi ophumelelayo. Naba abanye babacebisi kune nabacetyiswa.



Umcebisi uChris de Jager  
kunye nomlimi uHarry  
Khumalo baxoxa ngodidi  
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uJacques Roux.



USolomon Masango,  
ocebisa umlimi uDorcas  
Ntombizethu.

## IINTSIKELELO zeminyaka engaphezu kwengama-20

**NGOKUSEBENZISANA** neGrain SA, abakwa-Bayer South Africa, abangabanye babahluelane nabaxhasi benkqubo yoPhuhliso IwabaLimi, kutshanje benze umboniso wokuqala omtsha obizwa ngokuthi *Iintsikelelo*. Ubonisa ifuthe lenene kupuhliso Iwabalimi abarhweba kancinane kwilizwe lethu liphelele uphinda ubonise amandla afumaneka kulwahluelwano nokomelela kwabalimi beenkozo abarhweba kancinane eMzantsi Afrika. Ukuze ubukele umboniso opheleleyo, skena ikhowudi yeQR:



Izikrinishot ezithathwa kwividiyi. Skena ikhowudi yeQR ukuze ubukele umboniso opheleleyo. █