



12 February 2025



Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 30 January 2025. You requested the following:

We require information on the number of farms in NZ. Are you able to provide me a count of farms (or IRD numbers) by Agri ANZSIC Codes and by total turnover band? We want to understand size of farm (turnover) by type of farm (ANZSIC code). Please refer attached example.

Your example listed level-four ANZSIC codes within the A01 range, examples being A011100 (undercover nursery production) or A011200 (outdoors nursery production).

Turnover data is supplied as a separate field on GST tax returns. As your request is for a breakdown by turnover band, we have used GST information for the 2023/24 tax year, covering the period 01 April 2023 to 31 March 2024, to respond to your request.

Where the number of taxpayers in any one farm type were too small to release, they were combined into a single category. This is to protect individual taxpayer confidentiality as required by the confidentiality provisions set out in section 18 of the Tax Administration Act 1994 (TAA), while still providing useful aggregate information for the purposes of responding to your request. The combined category contains Floriculture Production Outdoors (A011500), Turf Growing (A011300), Mushroom Growing (A012100), Citrus Fruit Growing (A013600) and Olive Growing (A013700).

The information provided in this response does not cover entities that are not registered for GST. Such enterprises would be smaller in size, as turnover exceeding \$60,000 per annum requires GST registration. However, many businesses with a turnover under \$60,000 per annum do register for GST.

Information being released

Table 1 displays the count of farms by ANZSIC codes (as specified in your attachment), split by total GST turnover band, for the period from 1 April 2023 to 31 March 2024. The turnover split includes GST.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sandra Watson
Policy Lead, Forecasting and Analysis

Table 1: Count of agriculture-industry taxpayers by industry code and total GST turnover, March year 2023-24

2023-24 Number of taxpayers by GST Turnover band							
ANZSIC CODE	Description	\$0-60K	\$60K-250K	\$250K-500K	\$500K-1M	\$1M+	Total
A011100	Nursery Production (Under Cover)	66	39	8	8	9	130
A011200	Nursery Production (Outdoors)	239	105	43	43	77	507
A011400	Floriculture Production (Under Cover)	280	132	37	27	38	514
A012200	Vegetable Growing (Under Cover)	81	59	26	14	21	201
A012300	Vegetable Growing (Outdoors)	477	245	104	85	176	1,087
A013100	Grape Growing	525	387	242	140	247	1,541
A013200	Kiwifruit Growing	572	468	373	353	444	2,210
A013300	Berry Fruit Growing	118	58	26	22	30	254
A013400	Apple and Pear Growing	219	88	36	47	94	484
A013500	Stone Fruit Growing	132	58	24	26	43	283
A013900	Other Fruit and Tree Nut Growing	1,099	307	79	36	51	1,572
A014100	Sheep Farming (Specialised)	1,561	906	459	353	343	3,622
A014200	Beef Cattle Farming (Specialised)	4,281	2,009	638	406	390	7,724
A014400	Sheep-Beef Cattle Farming	4,344	2,814	1,622	1,897	1,998	12,675
A014500	Grain-Sheep or Grain-Beef Cattle Farming	259	174	91	112	280	916
A014900	Other Grain Growing	145	102	50	47	127	471
A015900	Other Crop Growing n.e.c.	393	133	66	47	77	716
A016000	Dairy Cattle Farming	3,165	3,065	2,347	3,360	6,169	18,106
A017200	Poultry Farming (Eggs)	93	47	26	27	41	234
A018000	Deer Farming	348	242	97	79	82	848
A019100	Horse Farming	984	370	103	77	92	1,626
A019200	Pig Farming	89	25	12	11	47	184
A019900	Other Livestock Farming n.e.c.	1,900	707	271	223	373	3,474
Combined Group (A011500, A011300, A012100, A013600, A013700)	Floriculture Production Outdoors, Turf, Mushroom, Citrus Fruit or Olive Growing	366	131	40	24	29	590
A01 subtotal		21,736	12,671	6,820	7,464	11,278	59,969