

ENTERPRISE BUDGET			
<b>Classification</b>	Fruit	<b>Province</b>	Western Cape
<b>Enterprise Budget Name</b>	Lemons Y6	<b>District</b>	Cape Winelands
<b>Land Size</b>	1 Hectare	<b>Area</b>	Drakenstein
<b>Date Developed</b>	13-Jun-18	<b>Date Updated</b>	7 September 2020
<b>Developer</b>	Mzwanele Lingani	<b>Updater</b>	Blanche Bezuidenhout
<b>Soil Type</b>	Sandy clay		

Use this enterprise budget as an aid in the planning process.

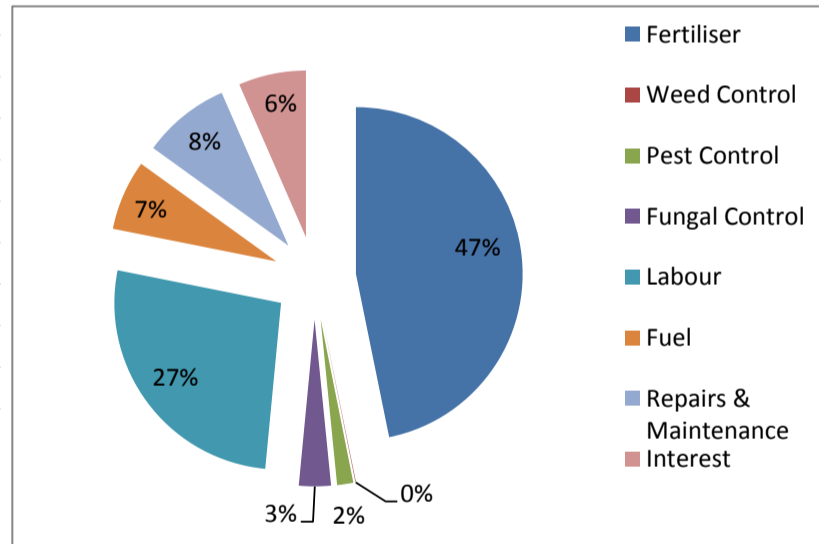
	Unit	Price Per Unit	Quantity	Per Ha	Value Per Yield Unit
<b>GROSS INCOME</b>			<b>70.00</b>	<b>382 200.00</b>	<b>5 460.00</b>
<b>Product Income</b>					
Lemons - Export Market (80%)	Ton	6 800.00	56.00	380 800.00	5 440.00
Lemons - Processing (20%)	Ton	100.00	14.00	1 400.00	20.00
<b>MARKETING COSTS (Export Market)</b>	Ton		0.06	22 848.00	326.40
<b>MARKETING COSTS (Local Market)</b>	Ton		0.13	175.00	2.50
<b>GROSS INCOME minus MARKETING COSTS</b>				<b>359 177.00</b>	<b>5 133.60</b>
<b>TOTAL ALLOCATABLE VARIABLE COSTS</b>				<b>40 053.94</b>	<b>572.20</b>
<b>DIRECTLY ALLOCATABLE VARIABLE COSTS</b>				<b>33 500.62</b>	<b>478.58</b>
<b>A) PRE-HARVEST COST</b>					
<b>FERTILISER</b>					
Urea HB Granular 46%	Ton	7021.44	0.50	3 538.81	50.55
Mono Ammonium Phosphate	Ton	7780.90	0.24	1 890.76	27.01
Calcium Nitrate	Ton	6132.18	0.45	2 747.22	39.25
Magnesium	Ton	4453.72	0.15	663.60	9.48
Potassium Nitrate	Ton	18297.42	0.50	9 112.12	130.17
KCL	Ton	7933.70	0.26	2 078.63	29.69
<b>HERBICIDES</b>					
Glyphosate	L	75.93	0.300	22.78	0.33
<b>INSECTICIDES</b>					
Bacillus thuringiensis	Kg	1144.14	0.13	143.02	2.04
Imidacloprid 350SC	L	372.07	0.90	334.86	4.78
Mineral Oil 857g/l (Ampron)	L	21.47	3.00	64.41	0.92
Spinetoram 250 WG	kg	5294.92	0.02	127.08	1.82
<b>FUNGICIDES</b>					
Potassium phosphite 400 SL	L	33.10	40.00	1 323.88	18.91
<b>PESTICIDES</b>					
Spirotetramat	L	2932.74	0.02	58.65	0.84
<b>CASUAL LABOUR</b>					
Casual Labour Spraying/Hour	R/Manhour	18.68	100.00	1 868.00	26.69
<b>IRRIGATION &amp; ELECRCITY</b>					
<b>B) HARVEST COSTS</b>					
Casual Labour Harvesting/Hour	R/Manhour	18.68	450.00	8 406.00	120.09
Casual Labour Sorting & Grading/Hour	R/Manhour	18.68	60.00	1 120.80	16.01
<b>GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS</b>				<b>325 676.38</b>	<b>4 652.52</b>

<b>INDIRECTLY ALLOCATABLE VARIABLE COSTS</b>			<b>6 553.33</b>	<b>93.62</b>
<b>C) PRE-HARVEST COST</b>				
Fuel	L	12.61	513.86	7.34
Repairs & Maintenance			486.66	6.95
<b>D) HARVEST COSTS</b>				
Fuel	L	12.61	2401.47	34.31
Repairs & Maintenance			3151.34	45.02
<b>GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS</b>			<b>319 123.06</b>	<b>4 558.90</b>
Interest on Working Capital			2 803.78	40.05
<b>MARGIN ABOVE SPECIFIED COSTS</b>			<b>316 319.28</b>	<b>4 518.85</b>

<b>NOTES:</b>	
Interest Rate	7.00%
Growing period of Crop (Months)	12

<b>SENSITIVITY ANALYSIS</b>					
<b>YIELD (ton/ha)</b>	<b>PRICE (R/ton)</b>				
<b>YIELD CHANGE AT 10% INCREMENTS</b>	<b>LESS 10%</b>	<b>LESS 5%</b>	<b>ACTUAL</b>	<b>ADD 5%</b>	<b>ADD 10%</b>
	<b>R 4 914</b>	<b>R 5 187</b>	<b>R 5 460</b>	<b>R 5 733</b>	<b>R 6 006</b>
<b>56.00</b>	R 209 303	R 224 591	R 239 879	R 255 167	R 270 455
<b>63.00</b>	R 243 701	R 260 900	R 278 099	R 295 298	R 312 497
<b>70.00</b>	R 278 099	R 297 209	<b>R 316 319</b>	R 335 429	R 354 539
<b>77.00</b>	R 312 497	R 333 518	R 354 539	R 375 560	R 396 581
<b>84.00</b>	R 346 895	R 369 827	R 392 759	R 415 691	R 438 623
<b>BREAKEVEN YIELD (Ton/Ha)</b>	<b>13.41</b>	<b>12.70</b>	<b>12.07</b>	<b>11.49</b>	<b>10.97</b>

<b>Costs Of Production</b>	<b>R/Ha</b>
Fertiliser	20 031.13
Weed Control	22.78
Pest Control	669.37
Fungal Control	1 323.88
Labour	11 394.80
Fuel	2915.33
Repairs & Maintenance	3638.00
Interest	2 803.78



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