

ENTERPRISE BUDGET			
<b>Classification</b>	Fruit	<b>Province</b>	Western Cape
<b>Enterprise Budget Name</b>	Lemons Y7	<b>District</b>	Cape Winelands
<b>Land Size</b>	1 Hectare	<b>Area</b>	Drakenstein
<b>Date Developed</b>	06-Sep-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>85.00</b>	<b>464 100.00</b>	<b>5 460.00</b>
<b>Product Income</b>					
Lemons - Export Market (80%)	Ton	6 800.00	68.00	462 400.00	5 440.00
Lemons - Processing (20%)	Ton	100.00	17.00	1 700.00	20.00
<b>MARKETING COSTS (Export Market)</b>	Ton		0.06	27 744.00	326.40
<b>MARKETING COSTS (Local Market)</b>	Ton		0.13	212.50	2.50
<b>GROSS INCOME minus MARKETING COSTS</b>				<b>436 143.50</b>	<b>5 133.60</b>
<b>TOTAL ALLOCATABLE VARIABLE COSTS</b>				<b>40 982.60</b>	<b>482.15</b>
<b>DIRECTLY ALLOCATABLE VARIABLE COSTS</b>				<b>33 500.62</b>	<b>394.12</b>
<b>A) PRE-HARVEST COST</b>					
<b>FERTILISER</b>					
Urea HB Granular 46%	Ton	7021.44	0.50	3 538.81	41.63
Mono Ammonium Phosphate	Ton	7780.90	0.24	1 890.76	22.24
Calcium Nitrate	Ton	6132.18	0.45	2 747.22	32.32
Magnesium	Ton	4453.72	0.15	663.60	7.81
Potassium Nitrate	Ton	18297.42	0.50	9 112.12	107.20
KCL	Ton	7933.70	0.26	2 078.63	24.45
<b>HERBICIDES</b>					
Glyphosate	L	75.93	0.300	22.78	0.27
<b>INSECTICIDES</b>					
Bacillus thuringiensis	Kg	1144.14	0.13	143.02	1.68
Imidacloprid 350SC	L	372.07	0.90	334.86	3.94
Mineral Oil 857g/l (Ampron)	L	21.47	3.00	64.41	0.76
Spinetoram 250 WG	kg	5294.92	0.02	127.08	1.50
<b>FUNGICIDES</b>					
Potassium phosphite 400 SL	L	33.10	40.00	1 323.88	15.58
<b>PESTICIDES</b>					
Spirotetramat	L	2932.74	0.02	58.65	0.69
<b>CASUAL LABOUR</b>					
Casual Labour Spraying/Hour	R/Manhour	18.68	100.00	1 868.00	21.98
<b>IRRIGATION &amp; ELECRCITY</b>					
<b>B) HARVEST COSTS</b>					
Casual Labour Harvesting/Hour	R/Manhour	18.68	450.00	8 406.00	98.89
Casual Labour Sorting & Grading/Hour	R/Manhour	18.68	60.00	1 120.80	13.19
<b>GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS</b>				<b>402 642.88</b>	<b>4 736.98</b>

<b>INDIRECTLY ALLOCATABLE VARIABLE COSTS</b>			<b>7 481.98</b>	<b>88.02</b>
<b>C) PRE-HARVEST COST</b>				
Fuel	L	12.61	513.86	6.05
Repairs & Maintenance			486.66	5.73
<b>D) HARVEST COSTS</b>				
Fuel	L	12.61	2827.78	33.27
Repairs & Maintenance			3653.68	42.98
<b>GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS</b>			<b>395 160.90</b>	<b>4 648.95</b>
Interest on Working Capital			2 868.78	33.75
<b>MARGIN ABOVE SPECIFIED COSTS</b>			<b>392 292.12</b>	<b>4 615.20</b>

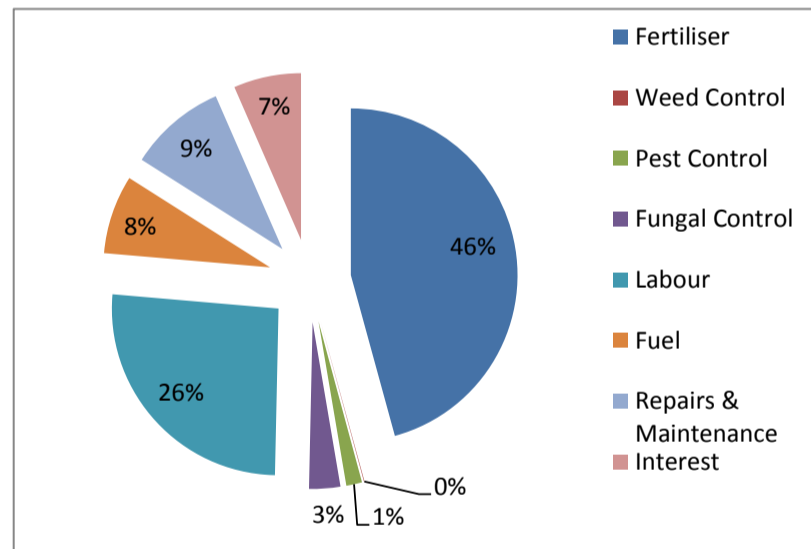
**NOTES:**

Interest Rate	7.00%
Growing period of Crop (Months)	12

**SENSITIVITY ANALYSIS**

YIELD (ton/ha)	PRICE (R/ton)				
	LESS 10%	LESS 5%	ACTUAL	ADD 5%	ADD 10%
<b>YIELD CHANGE AT 10% INCREMENTS</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>68.00</b>	R 262 344	R 280 908	R 299 472	R 318 036	R 336 600
<b>76.50</b>	R 304 113	R 324 998	R 345 882	R 366 767	R 387 651
<b>85.00</b>	R 345 882	R 369 087	R 392 292	R 415 497	R 438 702
<b>93.50</b>	R 387 651	R 413 177	R 438 702	R 464 228	R 489 753
<b>102.00</b>	R 429 420	R 457 266	R 485 112	R 512 958	R 540 804
<b>BREAKEVEN YIELD (Ton/Ha)</b>	<b>14.61</b>	<b>13.84</b>	<b>13.15</b>	<b>12.53</b>	<b>11.96</b>

Costs Of Production	R/Ha
Fertiliser	20 031.13
Weed Control	22.78
Pest Control	669.37
Fungal Control	1 323.88
Labour	11 394.80
Fuel	3341.65
Repairs & Maintenance	4140.34
Interest	2 868.78



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