



ENTERPRISE BUDGET			
<b>Classification</b>	Fruit	<b>Province</b>	Western Cape
<b>Enterprise Budget Name</b>	Lemons Y3	<b>District</b>	Cape Winelands
<b>Land Size</b>	1 Hectare	<b>Area</b>	Drakenstein
<b>Date Developed</b>	06 June 2018	<b>Date Updated</b>	20 September 2021
<b>Developer</b>	Mzwanele Lingani	<b>Updater</b>	Mzwanele Lingani
<b>Soil Type</b>	Sandy clay		

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

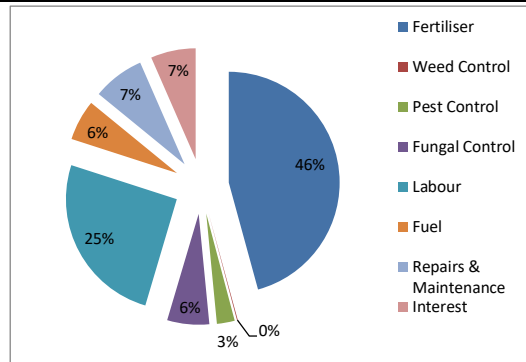
	Unit	Price Per Unit	Quantity	Per Ha	Value Per Yield Unit
<b>GROSS INCOME</b>			<b>17,00</b>	<b>95 880,00</b>	<b>5 640,00</b>
<b>Product Income</b>					
Lemons - Export Market (80%)	Ton	6 950,00	13,60	94 520,00	5 560,00
Lemons - Processing (20%)	Ton	400,00	3,40	1 360,00	80,00
<b>MARKETING COSTS (Export Market)</b>	Ton		0,06	5 671,20	333,60
<b>MARKETING COSTS (Local Market)</b>	Ton		0,13	170,00	10,00
<b>GROSS INCOME minus MARKETING COSTS</b>				<b>90 038,80</b>	<b>5 306,40</b>
<b>TOTAL ALLOCATABLE VARIABLE COSTS</b>				<b>20 256,06</b>	<b>1 191,53</b>
<b>DIRECTLY ALLOCATABLE VARIABLE COSTS</b>				<b>17 344,92</b>	<b>1 020,29</b>
<b>A) PRE-HARVEST COST</b>					
<b>FERTILISER</b>					
Urea HB Granular 46%	Ton	7 617,60	0,40	3 071,42	180,67
Mono Ammonium Phosphate	Ton	9 325,52	0,19	1 812,88	106,64
Calcium Nitrate	Ton	4 600,00	0,36	1 648,64	96,98
Magnesium	Ton	5 414,20	0,12	645,37	37,96
Potassium Nitrate	Ton	3 082,00	0,40	1 227,87	72,23
KCL	Ton	7 072,50	0,21	1 482,40	87,20
<b>HERBICIDES</b>					
Glyphosate	L	82,90	0,300	24,87	1,46
<b>INSECTICIDES</b>					
Bacillus thuringiensis	Kg	1 148,51	0,13	143,56	8,44
Imidacloprid 350SC	L	251,46	0,90	226,31	13,31
Mineral Oil 857g/l (Ampron)	L	21,47	3,00	64,41	3,79
Spinetoram 250 WG	kg	5 294,92	0,02	127,08	7,48
<b>FUNGICIDES</b>					
Potassium phosphite 400 SL	L	33,10	40,00	1 323,88	77,88
<b>PESTICIDES</b>					
Spirotetramat	L	2 932,74	0,02	58,65	3,45
<b>CASUAL LABOUR</b>					
Casual Labour Spraying/Hour	R/Manhour	21,69	100,00	2 169,00	127,59
<b>IRRIGATION &amp; ELECRCITY</b>					
<b>B) HARVEST COSTS</b>					
Casual Labour Harvesting/Hour	R/Manhour	21,69	118,00	2 559,42	150,55
Casual Labour Sorting & Grading/Hour	R/Manhour	21,69	35,00	759,15	44,66
<b>GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS</b>				<b>72 693,88</b>	<b>4 276,11</b>

<b>INDIRECTLY ALLOCATABLE VARIABLE COSTS</b>			<b>2 911,14</b>	<b>171,24</b>
<b>C) PRE-HARVEST COST</b>				
Fuel	L	14,06	573,19	33,72
Repairs & Maintenance			486,66	28,63
<b>D) HARVEST COSTS</b>				
Fuel	L	14,06	709,30	41,72
Repairs & Maintenance			1 142,00	67,18
<b>GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS</b>			<b>69 782,74</b>	<b>4 104,87</b>
Interest on Working Capital			1 417,92	83,41
<b>MARGIN ABOVE SPECIFIED COSTS</b>			<b>68 364,81</b>	<b>4 021,46</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 5 076</b>	<b>R 5 358</b>	<b>R 5 640</b>	<b>R 5 922</b>	<b>R 6 204</b>
<b>13,60</b>	R 41 518	R 45 354	R 49 189	R 53 024	R 56 859
<b>15,30</b>	R 50 148	R 54 462	R 58 777	R 63 091	R 67 406
<b>17,00</b>	R 58 777	R 63 571	R 68 365	R 73 159	R 77 953
<b>18,70</b>	R 67 406	R 72 679	R 77 953	R 83 226	R 88 500
<b>20,40</b>	R 76 035	R 81 788	R 87 541	R 93 294	R 99 046
<b>BREAKEVEN YIELD (Ton/Ha)</b>	<b>5,42</b>	<b>5,14</b>	<b>4,88</b>	<b>4,65</b>	<b>4,44</b>

<b>Costs Of Production</b>	<b>R/Ha</b>
Fertiliser	9 888,58
Weed Control	24,87
Pest Control	561,37
Fungal Control	1 323,88
Labour	5 487,57
Fuel	1 282,49
Repairs & Maintenance	1 628,65
Interest	1 417,92



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