



ENTERPRISE BUDGET

Classification	Fruit	Province	Western Cape
Enterprise Budget Name	Lemons Y4	District	Cape Winelands
Land Size	1 Hectare	Area	Drakenstein
Date Developed	06 June 2018	Date Updated	20 September 2021
Developer	Mzwanele Lingani	Updater	Mzwanele Lingani
Soil Type	Sandy clay		

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

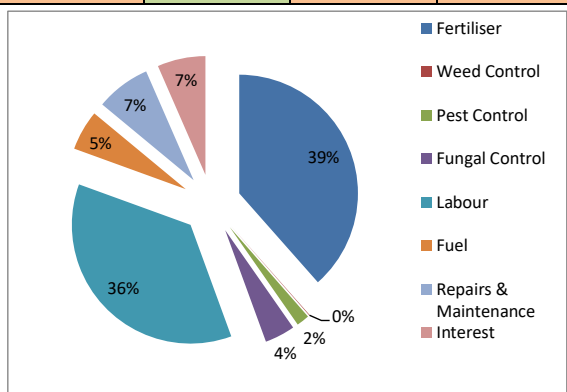
	Unit	Price Per Unit	Quantity	Per Ha	Value Per Yield Unit
GROSS INCOME			30,00	169 200,00	5 640,00
Product Income					
Lemons - Export Market (80%)	Ton	6 950,00	24,00	166 800,00	5 560,00
Lemons - Processing (20%)	Ton	400,00	6,00	2 400,00	80,00
MARKETING COSTS (Export Market)	Ton		0,06	10 008,00	333,60
MARKETING COSTS (Local Market)	Ton		0,13	300,00	10,00
GROSS INCOME minus MARKETING COSTS				159 192,00	5 306,40
TOTAL ALLOCATABLE VARIABLE COSTS				30 078,98	1 002,63
DIRECTLY ALLOCATABLE VARIABLE COSTS				25 933,64	864,45
A) PRE-HARVEST COST					
FERTILISER					
Urea HB Granular 46%	Ton	7 617,60	0,50	3 839,27	127,98
Mono Ammonium Phosphate	Ton	9 325,52	0,24	2 266,10	75,54
Calcium Nitrate	Ton	4 600,00	0,45	2 060,80	68,69
Magnesium	Ton	5 414,20	0,15	806,72	26,89
Potassium Nitrate	Ton	3 082,00	0,50	1 534,84	51,16
KCL	Ton	7 072,50	0,26	1 853,00	61,77
HERBICIDES					
Glyphosate	L	82,90	0,300	24,87	0,83
INSECTICIDES					
Bacillus thuringiensis	Kg	1 148,51	0,13	143,56	4,79
Imidacloprid 350SC	L	251,46	0,90	226,31	7,54
Mineral Oil 857g/l (Ampron)	L	21,47	3,00	64,41	2,15
Spinetoram 250 WG	kg	5 294,92	0,02	127,08	4,24
FUNGICIDES					
Potassium phosphite 400 SL	L	33,10	40,00	1 323,88	44,13
PESTICIDES					
Spirotetramat	L	2 932,74	0,02	58,65	1,96
CASUAL LABOUR					
Casual Labour Spraying/Hour	R/Manhour	21,69	100,00	2 169,00	72,30
IRRIGATION & ELECIRICITY					
B) HARVEST COSTS					
Casual Labour Harvesting/Hour	R/Manhour	21,69	395,00	8 567,55	285,59
Casual Labour Sorting & Grading/Hour	R/Manhour	21,69	40,00	867,60	28,92
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				133 258,36	4 441,95

INDIRECTLY ALLOCATABLE VARIABLE COSTS			4 145,34	138,18
C) PRE-HARVEST COST				
Fuel	L	14,06	573,19	19,11
Repairs & Maintenance			486,66	16,22
D) HARVEST COSTS				
Fuel	L	14,06	1182,17	39,41
Repairs & Maintenance			1903,33	63,44
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			129 113,02	4 303,77
Interest on Working Capital			2 105,53	70,18
MARGIN ABOVE SPECIFIED COSTS			127 007,49	4 233,58

NOTES:	
Interest Rate	7,00%
Growing period of Crop (Months)	12

SENSITIVITY ANALYSIS					
YIELD (ton/ha)	PRICE (R/ton)				
YIELD CHANGE AT 10% INCREMENTS	LESS 10%	LESS 5%	ACTUAL	ADD 5%	ADD 10%
	R 5 076	R 5 358	R 5 640	R 5 922	R 6 204
24,00	R 79 331	R 86 099	R 92 867	R 99 635	R 106 403
27,00	R 94 559	R 102 173	R 109 787	R 117 401	R 125 015
30,00	R 109 787	R 118 247	R 126 707	R 135 167	R 143 627
33,00	R 125 015	R 134 321	R 143 627	R 152 933	R 162 239
36,00	R 140 243	R 150 395	R 160 547	R 170 699	R 180 851
BREAKEVEN YIELD (Ton/Ha)	8,37	7,93	7,53	7,18	6,85

Costs Of Production	R/Ha
Fertiliser	12 360,72
Weed Control	24,87
Pest Control	561,37
Fungal Control	1 323,88
Labour	11 604,15
Fuel	1755,36
Repairs & Maintenance	2389,98
Interest	2 105,53



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