



**ENTERPRISE BUDGET**

<b>Classification</b>	Fruit	<b>Province</b>	Western Cape
<b>Enterprise Budget Name</b>	Lemons Y5	<b>District</b>	Cape Winelands
<b>Land Size</b>	1 Hectare	<b>Area</b>	Drakenstein
<b>Date Developed</b>	13 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.

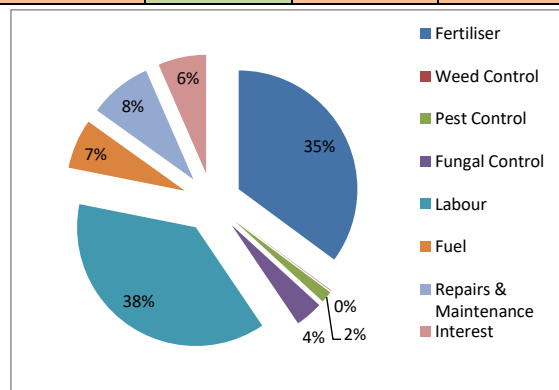
	Unit	Price Per Unit	Quantity	Per Ha	Value Per Yield Unit
<b>GROSS INCOME</b>			<b>50,00</b>	<b>282 000,00</b>	<b>5 640,00</b>
<b>Product Income</b>					
Lemons - Export Market (80%)	Ton	6 950,00	40,00	278 000,00	5 560,00
Lemons - Processing (20%)	Ton	400,00	10,00	4 000,00	80,00
<b>MARKETING COSTS (Export Market)</b>	Ton		0,06	16 680,00	333,60
<b>MARKETING COSTS (Local Market)</b>	Ton		0,13	500,00	10,00
<b>GROSS INCOME minus MARKETING COSTS</b>				<b>264 820,00</b>	<b>5 306,40</b>
<b>TOTAL ALLOCATABLE VARIABLE COSTS</b>				<b>32 954,67</b>	<b>659,09</b>
<b>DIRECTLY ALLOCATABLE VARIABLE COSTS</b>				<b>27 560,39</b>	<b>551,21</b>
<b>A) PRE-HARVEST COST</b>					
<b>FERTILISER</b>					
Urea HB Granular 46%	Ton	7 617,60	0,50	3 839,27	76,79
Mono Ammonium Phosphate	Ton	9 325,52	0,24	2 266,10	45,32
Calcium Nitrate	Ton	4 600,00	0,45	2 060,80	41,22
Magnesium	Ton	5 414,20	0,15	806,72	16,13
Potassium Nitrate	Ton	3 082,00	0,50	1 534,84	30,70
KCL	Ton	7 072,50	0,26	1 853,00	37,06
<b>HERBICIDES</b>					
Glyphosate	L	82,90	0,300	24,87	0,50
<b>INSECTICIDES</b>					
Bacillus thuringiensis	Kg	1 148,51	0,13	143,56	2,87
Imidacloprid 350SC	L	251,46	0,90	226,31	4,53
Mineral Oil 857g/l (Ampron)	L	21,47	3,00	64,41	1,29
Spinetoram 250 WG	kg	5 294,92	0,02	127,08	2,54
<b>FUNGICIDES</b>					
Potassium phosphite 400 SL	L	33,10	40,00	1 323,88	26,48
<b>PESTICIDES</b>					
Spirotetramat	L	2 932,74	0,02	58,65	1,17
<b>CASUAL LABOUR</b>					
Casual Labour Spraying/Hour	R/Manhour	21,69	100,00	2 169,00	43,38
<b>IRRIGATION &amp; ELECRCITY</b>					
<b>B) HARVEST COSTS</b>					
Casual Labour Harvesting/Hour	R/Manhour	21,69	450,00	9 760,50	195,21
Casual Labour Sorting & Grading/Hour	R/Manhour	21,69	60,00	1 301,40	26,03
<b>GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS</b>				<b>237 259,61</b>	<b>4 745,19</b>

<b>INDIRECTLY ALLOCATABLE VARIABLE COSTS</b>			<b>5 394,28</b>	<b>107,89</b>
<b>C) PRE-HARVEST COST</b>				
Fuel	L	14,06	573,19	11,46
Repairs & Maintenance			486,66	9,73
<b>D) HARVEST COSTS</b>				
Fuel	L	14,06	1807,10	36,14
Repairs & Maintenance			2527,33	50,55
<b>GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS</b>			<b>231 865,33</b>	<b>4 637,31</b>
Interest on Working Capital			2 306,83	46,14
<b>MARGIN ABOVE SPECIFIED COSTS</b>			<b>229 558,50</b>	<b>4 591,17</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>40,00</b>	R 150 599	R 161 879	R 173 159	R 184 439	R 195 719
<b>45,00</b>	R 175 979	R 188 669	R 201 359	R 214 049	R 226 739
<b>50,00</b>	R 201 359	R 215 459	<b>R 229 559</b>	R 243 659	R 257 759
<b>55,00</b>	R 226 739	R 242 249	R 257 759	R 273 269	R 288 779
<b>60,00</b>	R 252 119	R 269 039	R 285 959	R 302 879	R 319 799
<b>BREAKEVEN YIELD (Ton/Ha)</b>	<b>10,33</b>	<b>9,79</b>	<b>9,30</b>	<b>8,86</b>	<b>8,45</b>

<b>Costs Of Production</b>	<b>R/Ha</b>
Fertiliser	12 360,72
Weed Control	24,87
Pest Control	561,37
Fungal Control	1 323,88
Labour	13 230,90
Fuel	2380,29
Repairs & Maintenance	3013,99
Interest	2 306,83



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