



ENTERPRISE BUDGET

| | | | |
|-------------------------------|-------------------|---------------------|-------------------|
| Classification | Fruit | Province | Western Cape |
| Enterprise Budget Name | Lemons Y7 | District | Cape Winelands |
| Land Size | 1 Hectare | Area | Drakenstein |
| Date Developed | 06 September 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.

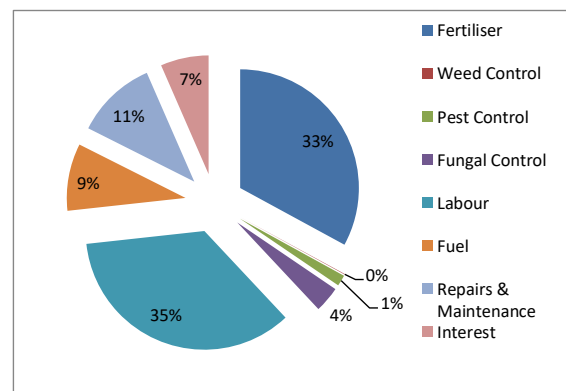
| | Unit | Price Per Unit | Quantity | Per Ha | Value Per Yield Unit |
|---|-----------|----------------|--------------|-------------------|----------------------|
| GROSS INCOME | | | 85,00 | 479 400,00 | 5 640,00 |
| Product Income | | | | | |
| Lemons - Export Market (80%) | Ton | 6 950,00 | 68,00 | 472 600,00 | 5 560,00 |
| Lemons - Processing (20%) | Ton | 400,00 | 17,00 | 6 800,00 | 80,00 |
| MARKETING COSTS (Export Market) | Ton | | 0,06 | 28 356,00 | 333,60 |
| MARKETING COSTS (Local Market) | Ton | | 0,13 | 850,00 | 10,00 |
| GROSS INCOME minus MARKETING COSTS | | | | 450 194,00 | 5 306,40 |
| TOTAL ALLOCATABLE VARIABLE COSTS | | | | 35 136,63 | 413,37 |
| DIRECTLY ALLOCATABLE VARIABLE COSTS | | | | 27 560,39 | 324,24 |
| A) PRE-HARVEST COST | | | | | |
| FERTILISER | | | | | |
| Urea HB Granular 46% | Ton | 7 617,60 | 0,50 | 3 839,27 | 45,17 |
| Mono Ammonium Phosphate | Ton | 9 325,52 | 0,24 | 2 266,10 | 26,66 |
| Calcium Nitrate | Ton | 4 600,00 | 0,45 | 2 060,80 | 24,24 |
| Magnesium | Ton | 5 414,20 | 0,15 | 806,72 | 9,49 |
| Potassium Nitrate | Ton | 3 082,00 | 0,50 | 1 534,84 | 18,06 |
| KCL | Ton | 7 072,50 | 0,26 | 1 853,00 | 21,80 |
| HERBICIDES | | | | | |
| Glyphosate | L | 82,90 | 0,300 | 24,87 | 0,29 |
| INSECTICIDES | | | | | |
| Bacillus thuringiensis | Kg | 1 148,51 | 0,13 | 143,56 | 1,69 |
| Imidacloprid 350SC | L | 251,46 | 0,90 | 226,31 | 2,66 |
| Mineral Oil 857g/l (Ampron) | L | 21,47 | 3,00 | 64,41 | 0,76 |
| Spinetoram 250 WG | kg | 5 294,92 | 0,02 | 127,08 | 1,50 |
| FUNGICIDES | | | | | |
| Potassium phosphite 400 SL | L | 33,10 | 40,00 | 1 323,88 | 15,58 |
| PESTICIDES | | | | | |
| Spirotetramat | L | 2 932,74 | 0,02 | 58,65 | 0,69 |
| CASUAL LABOUR | | | | | |
| Casual Labour Spraying/Hour | R/Manhour | 21,69 | 100,00 | 2 169,00 | 25,52 |
| IRRIGATION & ELECRCITY | | | | | |
| B) HARVEST COSTS | | | | | |
| Casual Labour Harvesting/Hour | R/Manhour | 21,69 | 450,00 | 9 760,50 | 114,83 |
| Casual Labour Sorting & Grading/Hour | R/Manhour | 21,69 | 60,00 | 1 301,40 | 15,31 |
| GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS | | | | 422 633,61 | 4 972,16 |

| | | | | |
|--|---|-------|-------------------|-----------------|
| INDIRECTLY ALLOCATABLE VARIABLE COSTS | | | 7 576,24 | 89,13 |
| C) PRE-HARVEST COST | | | | |
| Fuel | L | 14,06 | 573,19 | 6,74 |
| Repairs & Maintenance | | | 486,66 | 5,73 |
| D) HARVEST COSTS | | | | |
| Fuel | L | 14,06 | 2862,71 | 33,68 |
| Repairs & Maintenance | | | 3653,68 | 42,98 |
| GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS | | | 415 057,37 | 4 883,03 |
| Interest on Working Capital | | | 2 459,56 | 28,94 |
| MARGIN ABOVE SPECIFIED COSTS | | | 412 597,80 | 4 854,09 |

| | |
|---------------------------------|-------|
| 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 |
| 68,00 | R 278 366 | R 297 542 | R 316 718 | R 335 894 | R 355 070 |
| 76,50 | R 321 512 | R 343 085 | R 364 658 | R 386 231 | R 407 804 |
| 85,00 | R 364 658 | R 388 628 | R 412 598 | R 436 568 | R 460 538 |
| 93,50 | R 407 804 | R 434 171 | R 460 538 | R 486 905 | R 513 272 |
| 102,00 | R 450 950 | R 479 714 | R 508 478 | R 537 242 | R 566 006 |
| BREAKEVEN YIELD (Ton/Ha) | 13,16 | 12,47 | 11,84 | 11,28 | 10,77 |

| Costs Of Production | R/Ha |
|----------------------------|-------------|
| Fertiliser | 12 360,72 |
| Weed Control | 24,87 |
| Pest Control | 561,37 |
| Fungal Control | 1 323,88 |
| Labour | 13 230,90 |
| Fuel | 3435,91 |
| Repairs & Maintenance | 4140,34 |
| Interest | 2 459,56 |



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