

ENTERPRISE BUDGET

Classification	Fruit	Province	Western Cape
Enterprise Budget Name	Lemons Y6	District	Cape Winelands
Land Size	1 Hectare	Area	Drakenstein
Date Developed	13 June 2018	Date Updated	15 September 2022
Developer	Mzwanele Lingani	Updater	Nkhanedzeni Nedzungani
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			70,00	175 448,00	2 506,40
Product Income					
Lemons - Local Market	Ton	2 506,40	70,00	175 448,00	2 506,40
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				175 448,00	2 506,40
TOTAL ALLOCATABLE VARIABLE COSTS				64 453,97	920,77
DIRECTLY ALLOCATABLE VARIABLE COSTS				56 786,70	811,24
A) PRE-HARVEST COST					
FERTILISER				40 279,52	575,42
Urea HB Granular 46%	Ton	9 982,00	0,50	5 030,93	71,87
Mono Ammonium Phosphate	Ton	17 618,00	0,24	4 281,17	61,16
Calcium Nitrate	Ton	12 375,92	0,45	5 544,41	79,21
Magnesium	Ton	15 640,00	0,15	2 330,36	33,29
Potassium Nitrate	Ton	33 544,35	0,50	16 705,09	238,64
KCL	Ton	24 380,00	0,26	6 387,56	91,25
HERBICIDES				57,28	0,82
Glyphosate	L	190,92	0,30	57,28	0,82
INSECTICIDES				884,58	12,64
Bacillus thuringiensis	Kg	797,04	0,13	99,63	1,42
Imidacloprid 350SC	L	597,40	0,90	537,66	7,68
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	1,01
Spinetoram 250 WG	kg	7 365,42	0,02	176,77	2,53
FUNGICIDES				1 360,22	19,43
Potassium phosphite 400 SL	L	34,01	40,00	1 360,22	19,43
PESTICIDES				59,21	0,85
Spirotetramat	L	2 960,34	0,02	59,21	0,85
CASUAL LABOUR				2 319,00	33,13
Casual Labour Spraying/Hour	R/Manhour	23,19	100,00	2 319,00	33,13
B) HARVEST COSTS				11 826,90	168,96
Casual Labour Harvesting/Hour	R/Manhour	23,19	450,00	10 435,50	149,08
Casual Labour Sorting & Grading/Hour	R/Manhour	23,19	60,00	1 391,40	19,88
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				118 661,30	1 695,16

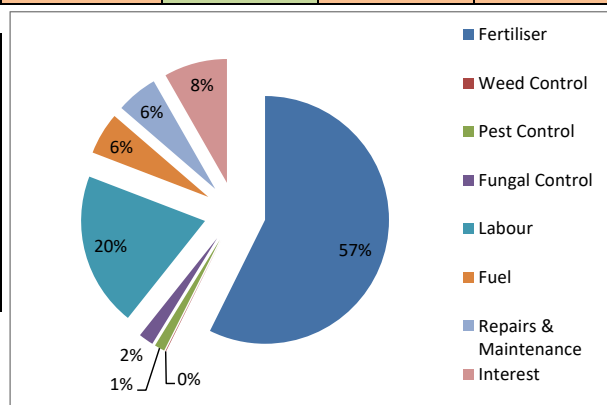
INDIRECTLY ALLOCATABLE VARIABLE COSTS			7 667,26	109,53
C) PRE-HARVEST COST				
Fuel	L	21,14	861,63	12,31
Repairs & Maintenance			486,66	6,95
D) HARVEST COSTS				
Fuel	L	21,14	3 001,41	42,88
Repairs & Maintenance			3 317,57	47,39
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			110 994,03	1 585,63
Interest on Working Capital			5 800,86	82,87
MARGIN ABOVE SPECIFIED COSTS			105 193,18	1 502,76

NOTES:

Interest Rate	9,00%
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 2 256	R 2 381	R 2 506	R 2 632	R 2 757
56,00	R 56 068	R 63 086	R 70 104	R 77 121	R 84 139
63,00	R 71 858	R 79 753	R 87 648	R 95 544	R 103 439
70,00	R 87 648	R 96 421	R 105 193	R 113 966	R 122 738
77,00	R 103 439	R 113 088	R 122 738	R 132 388	R 142 037
84,00	R 119 229	R 129 756	R 140 283	R 150 810	R 161 337
BREAKEVEN YIELD (Ton/Ha)	31,14	29,51	28,03	26,70	25,48

Costs Of Production	R/Ha
Fertiliser	40 279,52
Weed Control	57,28
Pest Control	943,79
Fungal Control	1 360,22
Labour	14 145,90
Fuel	3863,04
Repairs & Maintenance	3804,23
Interest	5 800,86



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