

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	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			85,00	213 044,00	2 506,40
Product Income					
Lemons - Local Market	Ton	2 506,40	85,00	213 044,00	2 506,40
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				213 044,00	2 506,40
TOTAL ALLOCATABLE VARIABLE COSTS				65 514,94	770,76
DIRECTLY ALLOCATABLE VARIABLE COSTS				56 786,70	668,08
A) PRE-HARVEST COST					
FERTILISER				40 279,52	473,88
Urea HB Granular 46%	Ton	9 982,00	0,50	5 030,93	59,19
Mono Ammonium Phosphate	Ton	17 618,00	0,24	4 281,17	50,37
Calcium Nitrate	Ton	12 375,92	0,45	5 544,41	65,23
Magnesium	Ton	15 640,00	0,15	2 330,36	27,42
Potassium Nitrate	Ton	33 544,35	0,50	16 705,09	196,53
KCL	Ton	24 380,00	0,26	6 387,56	75,15
HERBICIDES				57,28	0,67
Glyphosate	L	190,92	0,30	57,28	0,67
INSECTICIDES				884,58	10,41
Bacillus thuringiensis	Kg	797,04	0,13	99,63	1,17
Imidacloprid 350SC	L	597,40	0,90	537,66	6,33
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	0,83
Spinetoram 250 WG	kg	7 365,42	0,02	176,77	2,08
FUNGICIDES				1 360,22	16,00
Potassium phosphite 400 SL	L	34,01	40,00	1 360,22	16,00
PESTICIDES				59,21	0,70
Spirotetramat	L	2 960,34	0,02	59,21	0,70
CASUAL LABOUR				2 319,00	27,28
Casual Labour Spraying/Hour	R/Manhour	23,19	100,00	2 319,00	27,28
B) HARVEST COSTS				11 826,90	139,14
Casual Labour Harvesting/Hour	R/Manhour	23,19	450,00	10 435,50	122,77
Casual Labour Sorting & Grading/Hour	R/Manhour	23,19	60,00	1 391,40	16,37
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				156 257,30	1 838,32

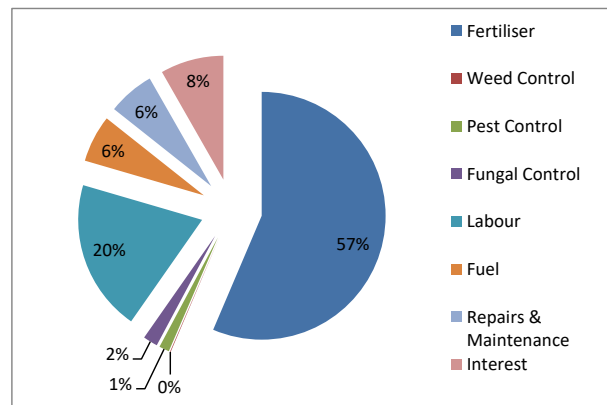
INDIRECTLY ALLOCATABLE VARIABLE COSTS			8 728,24	102,69
C) PRE-HARVEST COST				
Fuel	L	21,14	861,63	10,14
Repairs & Maintenance			486,66	5,73
D) HARVEST COSTS				
Fuel	L	21,14	3 529,82	41,53
Repairs & Maintenance			3 850,13	45,30
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			147 529,06	1 735,64
Interest on Working Capital			5 896,34	69,37
MARGIN ABOVE SPECIFIED COSTS			141 632,71	1 666,27

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
68,00	R 81 980	R 90 502	R 99 024	R 107 546	R 116 067
76,50	R 101 154	R 110 741	R 120 328	R 129 915	R 139 502
85,00	R 120 328	R 130 981	R 141 633	R 152 285	R 162 937
93,50	R 139 502	R 151 220	R 162 937	R 174 655	R 186 372
102,00	R 158 676	R 171 459	R 184 242	R 197 024	R 209 807
BREAKEVEN YIELD (Ton/Ha)	31,66	29,99	28,49	27,13	25,90

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	4391,45
Repairs & Maintenance	4336,79
Interest	5 896,34



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