

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	06 September 2024		
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			30,00	95 818,80	3 193,96
Product Income					
Lemons - Local Market	Ton	3 193,96	30,00	95 818,80	3 193,96
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				95 818,80	3 193,96
TOTAL ALLOCATABLE VARIABLE COSTS				66 504,68	2 216,82
DIRECTLY ALLOCATABLE VARIABLE COSTS				61 825,23	2 060,84
A) PRE-HARVEST COST					
FERTILISER				39 953,50	1 331,78
Urea HB Granular 46%	Ton	13 422,21	0,50	6 764,80	225,49
Mono Ammonium Phosphate	Ton	35 480,00	0,24	8 621,64	287,39
Calcium Nitrate	Ton	9 640,00	0,45	4 318,72	143,96
Magnesium	Ton	16 560,00	0,15	2 467,44	82,25
Potassium Nitrate	Ton	31 866,50	0,50	15 869,52	528,98
KCL	Ton	7 295,37	0,26	1 911,39	63,71
HERBICIDES				472,04	15,73
Glyphosate	L	157,35	3,00	472,04	15,73
INSECTICIDES				2 057,34	68,58
Bacillus thuringiensis	Kg	823,41	0,13	102,93	3,43
Imidacloprid 350SC	L	253,72	0,90	228,35	7,61
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	2,35
Spinetoram 250 WG	Kg	8 277,71	0,20	1 655,54	55,18
FUNGICIDES				4 038,71	134,62
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	134,62
PESTICIDES				548,34	18,28
Spirotetramat	L	2 741,70	0,20	548,34	18,28
CASUAL LABOUR				2 758,00	91,93
Casual Labour Spraying/Hour	R/Manhour	27,58	100,00	2 758,00	91,93
B) HARVEST COSTS				11 997,30	399,91
Casual Labour Harvesting/Hour	R/Manhour	27,58	395,00	10 894,10	363,14
Casual Labour Sorting & Grading/Hour	R/Manhour	27,58	40,00	1 103,20	36,77
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				33 993,57	1 133,12

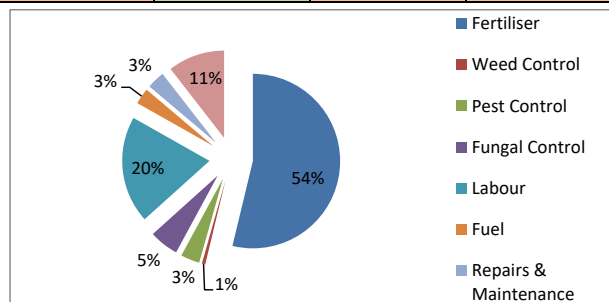
INDIRECTLY ALLOCATABLE VARIABLE COSTS			4 679,45	155,98
C) PRE-HARVEST COST				
Fuel	L	19,99	814,78	27,16
Repairs & Maintenance			486,66	16,22
D) HARVEST COSTS				
Fuel	L	19,99	1 399,13	46,64
Repairs & Maintenance			1 978,88	65,96
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			29 314,12	977,14
Interest on Working Capital			7 814,30	260,48
MARGIN ABOVE SPECIFIED COSTS			21 499,82	716,66

NOTES:

Interest Rate	11,75%
Growing period of Crop (Months)	12

<u>SENSITIVITY ANALYSIS</u>					
YIELD (ton/ha)	PRICE (R/ton)				
YIELD CHANGE AT 10% INCREMENTS	LESS 10%	LESS 5%	ACTUAL	ADD 5%	ADD 10%
	R 2 875	R 3 034	R 3 194	R 3 354	R 3 513
24,00	-R 5 329	-R 1 497	R 2 336	R 6 169	R 10 002
27,00	R 3 294	R 7 606	R 11 918	R 16 230	R 20 542
30,00	R 11 918	R 16 709	R 21 500	R 26 291	R 31 082
33,00	R 20 542	R 25 812	R 31 082	R 36 352	R 41 622
36,00	R 29 165	R 34 914	R 40 664	R 46 413	R 52 162
BREAKEVEN YIELD (Ton/Ha)	25,85	24,49	23,27	22,16	21,15

Costs Of Production	R/Ha
Fertiliser	39 953,50
Weed Control	472,04
Pest Control	2 605,68
Fungal Control	4 038,71
Labour	14 755,30
Fuel	2 213,91
Repairs & Maintenance	2 465,54
Interest	7 814,30



Disclaimer

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