Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
Division: Production Economics
Tel: 021 808 5317
Private Bag X1, Elsenburg. 7607

ENTERPRISE BUDGET			
Classification	Fruit	**Province**	Western Cape
Enterprise Budget Name	Lemons Y5	**District**	Cape Winelands
Land Size	1 Hectare	**Area**	Drakenstein
Date Developed	13 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			**50,00**	**159 698,00**	**3 193,96**
Product Income					
Lemons - Local Market	Ton	3 193,96	50,00	159 698,00	3 193,96
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**159 698,00**	**3 193,96**
TOTAL ALLOCATABLE VARIABLE COSTS				**69 962,07**	**1 399,24**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**63 893,73**	**1 277,87**
A) PRE-HARVEST COST					
FERTILISER				**39 953,50**	**799,07**
Urea HB Granular 46%	Ton	13 422,21	0,50	6 764,80	135,30
Mono Ammonium Phosphate	Ton	35 480,00	0,24	8 621,64	172,43
Calcium Nitrate	Ton	9 640,00	0,45	4 318,72	86,37
Magnesium	Ton	16 560,00	0,15	2 467,44	49,35
Potassium Nitrate	Ton	31 866,50	0,50	15 869,52	317,39
KCL	Ton	7 295,37	0,26	1 911,39	38,23
HERBICIDES				**472,04**	**9,44**
Glyphosate	L	157,35	3,00	472,04	9,44
INSECTICIDES				**2 057,34**	**41,15**
Bacillus thuringiensis	Kg	823,41	0,13	102,93	2,06
Imidacloprid 350SC	L	253,72	0,90	228,35	4,57
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	1,41
Spinetoram 250 WG	Kg	8 277,71	0,20	1 655,54	33,11
FUNGICIDES				**4 038,71**	**80,77**
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	80,77
PESTICIDES				**548,34**	**10,97**
Spirotetramat	L	2 741,70	0,20	548,34	10,97
CASUAL LABOUR				**2 758,00**	**55,16**
Casual Labour Spraying/Hour	R/Manhour	27,58	100,00	2 758,00	55,16
B) HARVEST COSTS				**14 065,80**	**281,32**
Casual Labour Harvesting/Hour	R/Manhour	27,58	450,00	12 411,00	248,22
Casual Labour Sorting & Grading/Hour	R/Manhour	27,58	60,00	1 654,80	33,10
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**95 804,27**	**1 916,09**

INDIRECTLY ALLOCATABLE VARIABLE COSTS			**6 068,34**	**121,37**
C) PRE-HARVEST COST				
Fuel	L	19,99	814,78	16,30
Repairs & Maintenance			486,66	9,73
D) HARVEST COSTS				
Fuel	L	19,99	2 118,68	42,37
Repairs & Maintenance			2 648,23	52,96
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**89 735,93**	**1 794,72**
Interest on Working Capital			8 220,54	164,41
MARGIN ABOVE SPECIFIED COSTS			**81 515,38**	**1 630,31**

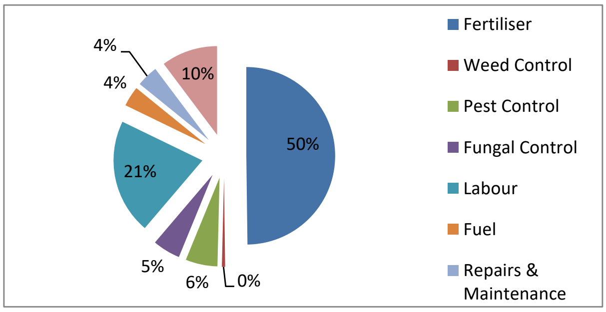
NOTES:

Interest Rate	11,75%
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 2 875	**R 3 034**	**R 3 194**	**R 3 354**	**R 3 513**
40,00	R 36 800	R 43 188	R 49 576	R 55 964	R 62 352
45,00	R 51 173	R 58 359	R 65 546	R 72 732	R 79 918
50,00	R 65 546	R 73 530	R 81 515	R 89 500	R 97 485
55,00	R 79 918	R 88 702	R 97 485	R 106 269	R 115 052
60,00	R 94 291	R 103 873	R 113 455	R 123 037	R 132 619
BREAKEVEN YIELD (Ton/Ha)	**27,20**	**25,77**	**24,48**	**23,31**	**22,25**

Costs Of Production	**R/Ha**
Fertiliser	39 953,50
Weed Control	472,04
Pest Control	4 663,02
Fungal Control	4 038,71
Labour	16 823,80
Fuel	2 933,46
Repairs & Maintenance	3 134,88
Interest	8 220,54



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