

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	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			70,00	223 577,20	3 193,96
Product Income					
Lemons - Local Market	Ton	3 193,96	70,00	223 577,20	3 193,96
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				223 577,20	3 193,96
TOTAL ALLOCATABLE VARIABLE COSTS				71 350,97	1 019,30
DIRECTLY ALLOCATABLE VARIABLE COSTS				63 893,73	912,77
A) PRE-HARVEST COST					
FERTILISER				39 953,50	570,76
Urea HB Granular 46%	Ton	13 422,21	0,50	6 764,80	96,64
Mono Ammonium Phosphate	Ton	35 480,00	0,24	8 621,64	123,17
Calcium Nitrate	Ton	9 640,00	0,45	4 318,72	61,70
Magnesium	Ton	16 560,00	0,15	2 467,44	35,25
Potassium Nitrate	Ton	31 866,50	0,50	15 869,52	226,71
KCL	Ton	7 295,37	0,26	1 911,39	27,31
HERBICIDES				472,04	6,74
Glyphosate	L	157,35	3,00	472,04	6,74
INSECTICIDES				2 057,34	29,39
Bacillus thuringiensis	Kg	823,41	0,13	102,93	1,47
Imidacloprid 350SC	L	253,72	0,90	228,35	3,26
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	1,01
Spinetoram 250 WG	Kg	8 277,71	0,20	1 655,54	23,65
FUNGICIDES				4 038,71	57,70
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	57,70
PESTICIDES				548,34	7,83
Spirotetramat	L	2 741,70	0,20	548,34	7,83
CASUAL LABOUR				2 758,00	39,40
Casual Labour Spraying/Hour	R/Manhour	27,58	100,00	2 758,00	39,40
B) HARVEST COSTS				14 065,80	177,30
Casual Labour Harvesting/Hour	R/Manhour	27,58	450,00	12 411,00	177,30
Casual Labour Sorting & Grading/Hour	R/Manhour	27,58	60,00	1 654,80	23,64

GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS	159 683,47	2 281,19
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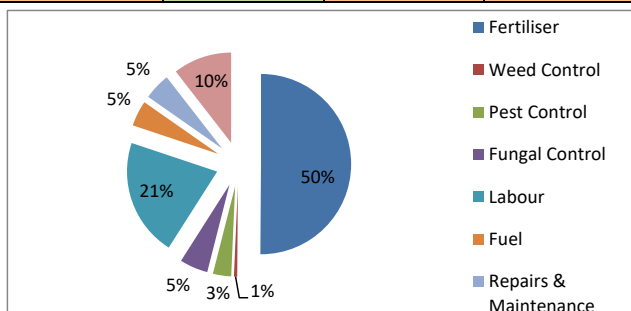
INDIRECTLY ALLOCATABLE VARIABLE COSTS			7 457,24	106,53
C) PRE-HARVEST COST				
Fuel	L	19,99	814,78	11,64
Repairs & Maintenance			486,66	6,95
D) HARVEST COSTS				
Fuel	L	19,99	2 838,23	40,55
Repairs & Maintenance			3 317,57	47,39
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			152 226,23	2 174,66
Interest on Working Capital			8 383,74	119,77
MARGIN ABOVE SPECIFIED COSTS			143 842,49	2 054,89

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
56,00	R 81 241	R 90 184	R 99 127	R 108 070	R 117 013
63,00	R 101 363	R 111 424	R 121 485	R 131 546	R 141 607
70,00	R 121 485	R 132 664	R 143 842	R 155 021	R 166 200
77,00	R 141 607	R 153 903	R 166 200	R 178 497	R 190 794
84,00	R 161 729	R 175 143	R 188 558	R 201 973	R 215 387
BREAKEVEN YIELD (Ton/Ha)	27,74	26,28	24,96	23,78	22,69

Costs Of Production	R/Ha
Fertiliser	39 953,50
Weed Control	472,04
Pest Control	2 605,68
Fungal Control	4 038,71
Labour	16 823,80
Fuel	3 653,01
Repairs & Maintenance	3 804,23
Interest	8 383,74



Disclaimer

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