Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
Division: Production Economics
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ENTERPRISE BUDGET

Classification	Nuts	**Province**	Western Cape
Enterprise Budget Name	Almonds (Year 1)	**District**	Western Cape
Land Size	1 Hectare	**Area**	Western Cape
Date Developed	06 June 2024	**Date Updated**	30 May 2025
Developer	Nontembeko Mbusi	**Updater**	Nontembeko Mbusi
Soil Type	Various		

Use this enterprise budget as an aid in the planning process.

	Unit	Price Per Unit	Quantity	Per Ha	Value Per Yield Unit
GROSS INCOME			**0,00**	**0,00**	**0,00**
Product Income					
Almonds	Ton	115 000,00	0,00	0,00	0,00
MARKETING COSTS	Ton	0,00	0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**0,00**	**0,00**
TOTAL ALLOCATABLE VARIABLE COSTS				**191 785,96**	**0,00**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**189 152,75**	**0,00**
A) PRE-HARVEST COST					
PLANTING MATERIAL				**70 242,00**	**0,00**
Almond tree	Tree	138,00	509,00	70 242,00	0,00
FERTILISER				**17 484,23**	**0,00**
Calcium Nitrate	Ton	11 701,94	0,15	1 755,29	0,00
Qula Vesta	Kg	21,99	83,00	1 825,00	0,00
Manganese Sulphate	Kg	21,79	83,00	1 808,51	0,00
Qula Cerberus	Kg	126,50	83,00	10 499,50	0,00
Qula Janus	Kg	19,23	83,00	1 595,92	0,00
PESTICIDES				**11 958,82**	**0,00**
Deltamethrin 25EC	L	927,52	0,30	278,26	0,00
Indoxacarb	L	1 831,10	0,25	457,77	0,00
Alkyl polyoxyethylene ether	L	813,79	0,10	81,38	0,00
Floramite	L	3 936,00	0,10	393,60	0,00
emamectin benzoate	L	371,35	12,00	4 456,25	0,00
Methidathion (organophosphate)	L	2 097,19	3,00	6 291,56	0,00
WATER COSTS				**9 000,00**	**0,00**
Water expenses	Ha	9 000,00	1,00	9 000,00	0,00
ELECTRICITY COSTS				**7 358,39**	**0,00**
Electricity[1]	kWh	2,99	2 461,00	7 358,39	0,00
CASUAL LABOUR				**3 109,32**	**0,00**
Casual Labour Planting/Day	R/Manday	259,11	12,00	3 109,32	0,00
CONTRACTOR				**70 000,00**	**0,00**
Soil Preparation	Ha	30 000,00	1,00	30 000,00	0,00
Drip Irrigation system	Ha	40 000,00	1,00	40 000,00	0,00
B) HARVEST COSTS				**0,00**	**0,00**
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**-189 152,75**	**0,00**

INDIRECTLY ALLOCATABLE VARIABLE COSTS			**2 633,21**	**0,00**
C) PRE-HARVEST COST				
Fuel	L	18,78	1 314,76	0,00
Repairs & Maintenance			1 318,45	0,00
D) HARVEST COSTS				
Fuel	L	18,78	0,00	0,00
Repairs & Maintenance			0,00	0,00
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**-191 785,96**	**0,00**
Interest on Working Capital			20 616,99	0,00
MARGIN ABOVE SPECIFIED COSTS			**-212 402,96**	**0,00**

NOTES:	
Interest Rate	10,75%
Growing period of Crop (Months)	12
Inter row spacing (m)	6
Intra-row spacing (m)	3,27
Tree replacement %	5%

SENSITIVITY ANALYSIS

YIELD (ton/ha)	**PRICE (R/ton)**				
YIELD CHANGE AT 10% INCREMENTS	**LESS 10%**	**LESS 5%**	**ACTUAL**	**ADD 5%**	**ADD 10%**
	R 103 500	**R 109 250**	**R 115 000**	**R 120 750**	**R 126 500**
0,00	-R 212 403	-R 212 403	-R 212 403	-R 212 403	-R 212 403
0,00	-R 212 403	-R 212 403	-R 212 403	-R 212 403	-R 212 403
0,00	-R 212 403	-R 212 403	-R 212 403	-R 212 403	-R 212 403
0,00	-R 212 403	-R 212 403	-R 212 403	-R 212 403	-R 212 403
0,00	-R 212 403	-R 212 403	-R 212 403	-R 212 403	-R 212 403
BREAKEVEN YIELD (Ton/Ha)	**2,05**	**1,94**	**1,85**	**1,76**	**1,68**

Costs Of Production	**R/Ha**
Fertiliser	17 484,23
Trees	70 242,00
Pesticides	11 958,82
Water expenses	9 000,00
Labour	3 109,32
Fuel	1 314,76
Repairs & Maintenance	1 318,45
Electricity	7 358,39
Contractor	70 000,00
Interest	20 616,99