Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
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ENTERPRISE BUDGET			
Classification	Nuts	**Province**	Western Cape
Enterprise Budget Name	Almonds (Year 3)	**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			**0,32**	**36 340,00**	**115 000,00**
Product Income					
Almonds	Ton	115 000,00	0,32	36 340,00	115 000,00
MARKETING COSTS	Ton	0,00	0,32	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**36 340,00**	**115 000,00**
TOTAL ALLOCATABLE VARIABLE COSTS				**83 316,52**	**263 659,88**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**75 054,20**	**237 513,30**
A) PRE-HARVEST COST					
FERTILISER				**19 232,65**	**60 862,82**
Calcium Nitrate	Ton	11 701,94	0,17	1 930,82	6 110,19
Qula Vesta	Kg	21,99	91,30	2 007,50	6 352,86
Manganese Sulphate	Kg	21,79	91,30	1 989,36	6 295,45
Qula Cerberus	Kg	126,50	91,30	11 549,45	36 548,89
Qula Janus	Kg	19,23	91,30	1 755,52	5 555,43
PESTICIDES				**12 201,02**	**38 610,81**
Deltamethrin 25EC	L	927,52	0,36	333,91	1 056,67
Indoxacarb	L	1 831,10	0,30	549,33	1 738,39
Alkyl polyoxyethylene ether	L	813,79	0,12	97,65	309,03
Floramite		3 936,00	0,12	472,32	1 494,68
emamectin benzoate	L	371,35	12,00	4 456,25	14 102,05
Methidathion (organophosphate)	L	2 097,19	3,00	6 291,56	19 909,99
WATER COSTS				**13 000,00**	**41 139,24**
Water expenses	Ha	13 000,00	1,00	13 000,00	41 139,24
ELECTRICITY COSTS				**7 358,39**	**23 286,04**
Electricity[1]	kWh	2,99	2 461,00	7 358,39	0,00
CASUAL LABOUR				**1 122,81**	**3 553,20**
Casual Labour Pruning/Hour	R/Manhour	28,79	39,00	1 122,81	3 553,20
POLLINATION				**5 400,00**	**17 088,61**
Beehives	Hive	900,00	6,00	5 400,00	17 088,61
B) HARVEST COSTS				**16 739,33**	**52 972,57**
Casual Labour Harvesting/Hour	R/Manhour	28,79	28,32	815,33	2 580,17
Machine Setting	R/Kg	0,80	320,00	256,00	810,13
Processing	R/Kg	14,50	320,00	4 640,00	14 683,54
Packaging	R/Kg	1,65	320,00	528,00	1 670,89
Harvesting machine rental	R/Ha	10 500,00	1,00	10 500,00	33 227,85
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**-38 714,20**	**-122 513,30**

INDIRECTLY ALLOCATABLE VARIABLE COSTS			**8 262,32**	**26 146,58**
C) PRE-HARVEST COST				
Fuel	L	18,78	1 314,76	4 160,62
Repairs & Maintenance			1 318,45	4 172,32
D) HARVEST COSTS				
Fuel	L	18,78	1809,72	5 726,97
Repairs & Maintenance			3819,39	12 086,67
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**-46 976,52**	**-148 659,88**
Interest on Working Capital			8 956,53	28 343,44
MARGIN ABOVE SPECIFIED COSTS			**-55 933,05**	**-177 003,32**

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
0,25	-R 66 108	-R 64 655	-R 63 201	-R 61 747	-R 60 294
0,28	-R 62 838	-R 61 202	-R 59 567	-R 57 932	-R 56 296
0,32	-R 59 567	-R 57 750	-R 55 933	-R 54 116	-R 52 299
0,35	-R 56 296	-R 54 298	-R 52 299	-R 50 300	-R 48 302
0,38	-R 53 026	-R 50 845	-R 48 665	-R 46 485	-R 44 304
BREAKEVEN YIELD (Ton/Ha)	0,89	0,84	0,80	0,76	0,73

Costs Of Production	R/Ha
Fertiliser	19 232,65
Weed Control	12 201,02
Water expenses	13 000,00
Labour	1 122,81
Fuel	3 124,48
Repairs & Maintenance	5 137,84
Harvesting cost	16 739,33
Electricity	7 358,39
Interest	8 956,53