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 5)	**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			**1,25**	**143 750,00**	**115 000,00**
Product Income					
Almonds	Ton	115 000,00	1,25	143 750,00	115 000,00
MARKETING COSTS	Ton	0,00	1,25	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**143 750,00**	**115 000,00**
TOTAL ALLOCATABLE VARIABLE COSTS				**113 217,04**	**90 573,63**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**104 954,72**	**83 963,77**
A) PRE-HARVEST COST					
FERTILISER				**25 148,79**	**20 119,03**
Calcium Nitrate	Ton	11 701,94	0,18	2 123,90	1 699,12
Qula Vesta	Kg	21,99	121,50	2 671,54	2 137,23
Manganese Sulphate	Kg	21,79	121,50	2 647,40	2 117,92
Qula Cerberus	Kg	126,50	121,50	15 369,75	12 295,80
Qula Janus	Kg	19,23	121,50	2 336,20	1 868,96
PESTICIDES				**12 526,89**	**10 021,51**
Deltamethrin 25EC	L	927,52	0,44	408,11	326,49
Indoxacarb	L	1 831,10	0,37	677,51	542,01
Alkyl polyoxyethylene ether	L	813,79	0,15	118,81	95,05
Floramite		3 936,00	0,15	574,66	459,72
emamectin benzoate	L	371,35	12,00	4 456,25	3 565,00
Methidathion (organophosphate)	L	2 097,19	3,00	6 291,56	5 033,25
WATER COSTS				**17 000,00**	**13 600,00**
Water expenses	Ha	17 000,00	1,00	17 000,00	13 600,00
ELECTRICITY COSTS				**7 358,39**	**5 886,71**
Electricity[1]	kWh	2,99	2 461,00	7 358,39	0,00
POLLINATION				**5 400,00**	**4 320,00**
Beehives	Hive	900,00	6,00	5 400,00	4 320,00
CASUAL LABOUR				**3 368,43**	**2 694,74**
Casual Labour Pruning/Hour	R/Manhour	28,79	117,00	3 368,43	2 694,74
B) HARVEST COSTS				**34 152,21**	**27 321,77**
Casual Labour Harvesting/Hour	R/Manhour	28,79	85,61	2 464,71	1 971,77
Machine Setting	R/Kg	0,80	1 250,00	1 000,00	800,00
Processing	R/Kg	14,50	1 250,00	18 125,00	14 500,00
Packaging	R/Kg	1,65	1 250,00	2 062,50	1 650,00
Harvesting machine rental	R/Ha	10 500,00	1,00	10 500,00	8 400,00
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**38 795,28**	**31 036,23**

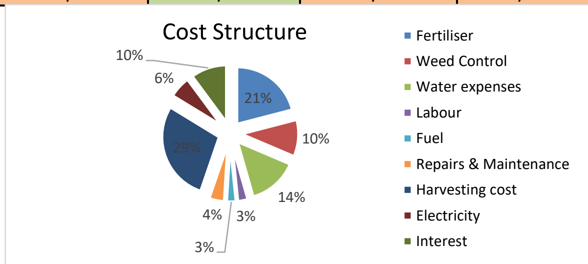
INDIRECTLY ALLOCATABLE VARIABLE COSTS			**8 262,32**	**6 609,86**
C) PRE-HARVEST COST				
Fuel	L	18,78	1 314,76	1 051,80
Repairs & Maintenance			1 318,45	1 054,76
D) HARVEST COSTS				
Fuel	L	18,78	1 809,72	1 447,78
Repairs & Maintenance			3 819,39	3 055,51
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**30 532,96**	**24 426,37**
Interest on Working Capital			12 170,83	9 736,67
MARGIN ABOVE SPECIFIED COSTS			**18 362,13**	**14 689,71**

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**
1,00	-R 21 888	-R 16 138	-R 10 388	-R 4 638	R 1 112
1,13	-R 8 950	-R 2 482	R 3 987	R 10 456	R 16 925
1,25	R 3 987	R 11 175	R 18 362	R 25 550	R 32 737
1,38	R 16 925	R 24 831	R 32 737	R 40 643	R 48 550
1,50	R 29 862	R 38 487	R 47 112	R 55 737	R 64 362
BREAKEVEN YIELD (Ton/Ha)	**1,21**	**1,15**	**1,09**	**1,04**	**0,99**

Costs Of Production	**R/Ha**
Fertiliser	25 148,79
Weed Control	12 526,89
Water expenses	17 000,00
Labour	3 368,43
Fuel	3 124,48
Repairs & Maintenance	5 137,84
Harvesting cost	34 152,21
Electricity	7 358,39
Interest	12 170,83



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