Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
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ENTERPRISE BUDGET			
Classification	Nuts	**Province**	Western Cape
Enterprise Budget Name	Almonds (Year 6)	**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			**1,73**	**198 375,00**	**115 000,00**
Product Income					
Almonds	Ton	115 000,00	1,73	198 375,00	115 000,00
MARKETING COSTS	Ton	0,00	1,73	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**198 375,00**	**115 000,00**
TOTAL ALLOCATABLE VARIABLE COSTS				**121 610,75**	**70 498,99**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**113 348,43**	**65 709,24**
A) PRE-HARVEST COST					
FERTILISER				**27 663,09**	**16 036,57**
Calcium Nitrate	Ton	11 701,94	0,20	2 335,71	1 354,03
Qula Vesta	Kg	21,99	133,65	2 938,70	1 703,59
Manganese Sulphate	Kg	21,79	133,65	2 912,14	1 688,20
Qula Cerberus	Kg	126,50	133,65	16 906,73	9 801,00
Qula Janus	Kg	19,23	133,65	2 569,82	1 489,75
PESTICIDES				**7 502,57**	**4 349,31**
Deltamethrin 25EC	L	927,52	0,30	278,26	161,31
Indoxacarb	L	1 831,10	0,25	457,77	265,38
Alkyl polyoxyethylene ether	L	813,79	0,10	81,38	47,18
Floramite	L	3 936,00	0,10	393,60	228,17
Methidathion (organophosphate)	L	2 097,19	3,00	6 291,56	3 647,28
WATER COSTS				**16 000,00**	**9 275,36**
Water expenses	Ha	16 000,00	1,00	16 000,00	9 275,36
ELECTRICITY COSTS				**7 358,39**	**4 265,73**
Electricity[1]	kWh	2,99	2 461,00	7 358,39	0,00
POLLINATION				**5 400,00**	**3 130,43**
Beehives	Hive	900,00	6,00	5 400,00	3 130,43
CASUAL LABOUR				**6 189,85**	**3 588,32**
Casual Labour Pruning/Hour	R/Manhour	28,79	215,00	6 189,85	3 588,32
B) HARVEST COSTS				**43 234,54**	**25 063,50**
Casual Labour Harvesting/Hour	R/Manhour	28,79	118,48	3 411,04	1 977,41
Machine Setting	R/Kg	0,80	1 730,00	1 384,00	802,32
Processing	R/Kg	14,50	1 730,00	25 085,00	14 542,03
Packaging	R/Kg	1,65	1 730,00	2 854,50	1 654,78
Harvesting machine rental	R/Ha	10 500,00	1,00	10 500,00	6 086,96
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**85 026,57**	**49 290,76**

INDIRECTLY ALLOCATABLE VARIABLE COSTS			**8 262,32**	**4 789,75**
C) PRE-HARVEST COST				
Fuel	L	18,78	1 314,76	762,18
Repairs & Maintenance			1 318,45	764,32
D) HARVEST COSTS				
Fuel	L	18,78	1 809,72	1 049,11
Repairs & Maintenance			3 819,39	2 214,14
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**76 764,25**	**44 501,01**
Interest on Working Capital			13 073,16	7 578,64
MARGIN ABOVE SPECIFIED COSTS			**63 691,09**	**36 922,37**

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**
1,38	R 8 146	R 16 081	R 24 016	R 31 951	R 39 886
1,55	R 26 000	R 34 927	R 43 854	R 52 780	R 61 707
1,73	R 43 854	R 53 772	R 63 691	R 73 610	R 83 529
1,90	R 61 707	R 72 618	R 83 529	R 94 439	R 105 350
2,07	R 79 561	R 91 464	R 103 366	R 115 269	R 127 171
BREAKEVEN YIELD (Ton/Ha)	**1,30**	**1,23**	**1,17**	**1,12**	**1,06**

Costs Of Production	**R/Ha**
Fertiliser	27 663,09
Weed Control	7 502,57
Water expenses	16 000,00
Labour	6 189,85
Fuel	3 124,48
Repairs & Maintenance	5 137,84
Harvesting cost	43 234,54
Electricity	7 358,39
Interest	13 073,16