

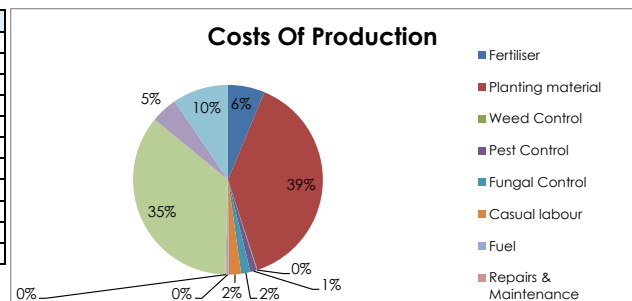
ENTERPRISE BUDGET					
Classification	Fruit	Province	Western Cape		
Enterprise Budget Name	Lemons Establishment	District	Cape Winelands		
Land Size	1 Hectare	Area	Drakenstein		
Date Developed	19 March 2018	Date Updated	23 August 2025		
Developer	Mzwanele Lingani	Updater	Nkhanedzeni Nedzungani		
Soil 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			0,00	0,00	0,00
Product Income					
Lemons - Local Market	Ton	4 456,48	0,00	0,00	0,00
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				0,00	0,00
TOTAL ALLOCATABLE VARIABLE COSTS				232 272,94	0,00
DIRECTLY ALLOCATABLE VARIABLE COSTS				230 764,32	0,00
A) PRE-HARVEST COST					
PLANTING MATERIAL				99 284,45	0,00
Citrus Eureka Tree	Each	162,50	611,00	99 284,45	0,00
FERTILISER				16 120,93	0,00
Urea HB Granular 46%	Kg	14,33	200,00	2 866,17	0,00
Mono Ammonium Phosphate	Ton	25 829,00	0,10	2 510,58	0,00
Calcium Nitrate	Ton	11 701,94	0,18	2 096,99	0,00
Magnesium	Ton	16 560,00	0,06	986,98	0,00
Potassium Nitrate	Ton	31 895,89	0,20	6 353,66	0,00
KCL	Kg	13,07	100,00	1 306,56	0,00
HERBICIDES				320,85	0,00
Glyphosate	L	106,95	3,00	320,85	0,00
INSECTICIDES				2 299,64	0,00
Bacillus thuringiensis	Kg	729,46	0,13	91,18	0,00
Imidacloprid 350SC	L	292,63	0,90	263,37	0,00
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	0,00
Spinetoram 250 WG	Kg	9 372,85	0,20	1 874,57	0,00
FUNGICIDES				4 038,71	0,00
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	0,00
PESTICIDES				530,50	0,00
Spirotetramat	L	2 652,52	0,20	530,50	0,00
CASUAL LABOUR				5 383,73	0,00
Casual Labour Planting/Hour	R/Manhour	28,79	187,00	5 383,73	0,00
DRIP IRRIGATION				91 094,20	0,00
Mainline, airvalves and fittings	Each	19 982,32	1,00	19 982,32	0,00
Block valves, filters and fittings	Each	12 755,62	1,00	12 755,62	0,00
PvC submain, driplines and fittings	Each	29 011,20	1,00	29 011,20	0,00
37 Kw Variable Speed Drive	Each	15 895,94	1,00	15 895,94	0,00
Installation of VSD	Each	1 560,00	1,00	1 560,00	0,00
Installation of irrigation material	Each	11 889,12	1,00	11 889,12	0,00
CONTRACTOR				11 691,31	0,00
Ridges & Levelling	R/Manday	259,11	13,00	3 368,43	0,00
Ridging	Ha	6 250,00	1,00	6 250,00	0,00
Ripping	R/Manday	259,11	8,00	2 072,88	0,00
B) HARVEST COSTS					
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				-230 764,32	0,00

INDIRECTLY ALLOCATABLE VARIABLE COSTS			1 508,62	0,00
C) PRE-HARVEST COST				
Fuel	L	18,78	956,99	0,00
Repairs & Maintenance			551,62	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			-232 272,94	0,00
Interest on Working Capital			24 388,66	0,00
MARGIN ABOVE SPECIFIED COSTS			-256 661,60	0,00

NOTES:		
Interest Rate	10,50%	
Growing period of Crop (Months)	12	
Prices are VAT included		

SENSITIVITY ANALYSIS					
YIELD (Ton/ha)	PRICE (R/Ton)				
YIELD CHANGE AT 10% INCREMENTS	LESS 10%	LESS 5%	ACTUAL	ADD 5%	ADD 10%
	R 4 011	R 4 234	R 4 456	R 4 679	R 4 902
0,00	-R 256 662	-R 256 662	-R 256 662	-R 256 662	-R 256 662
0,00	-R 256 662	-R 256 662	-R 256 662	-R 256 662	-R 256 662
0,00	-R 256 662	-R 256 662	-R 256 662	-R 256 662	-R 256 662
0,00	-R 256 662	-R 256 662	-R 256 662	-R 256 662	-R 256 662
0,00	-R 256 662	-R 256 662	-R 256 662	-R 256 662	-R 256 662
BREAKEVEN YIELD (Ton/Ha)	63,99	60,62	57,59	54,85	52,36

Costs Of Production	R/Ha
Fertiliser	16 120,93
Trees	99 284,45
Weed Control	320,85
Pest Control	2 830,14
Fungal Control	4 038,71
Labour	5 383,73
Fuel	956,99
Repairs & Maintenance	551,62
Irrigation	91094,20
Contractor	11 691,31
Interest	24 388,66



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