Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
Division: Production Economics
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ENTERPRISE BUDGET

Classification	Fruit	**Province**	Western Cape
Enterprise Budget Name	Lemons Y2	**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	0,00
GROSS INCOME minus MARKETING COSTS				**0,00**	**0,00**
TOTAL ALLOCATABLE VARIABLE COSTS				**35 633,01**	**0,00**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**34 380,76**	**0,00**
A) PRE-HARVEST COST					
FERTILISER				**24 312,06**	**0,00**
Urea HB Granular 46%	Kg	14,33	300,00	4 299,25	0,00
Mono Ammonium Phosphate	Ton	25 829,00	0,15	3 765,87	0,00
Calcium Nitrate	Ton	11 701,94	0,27	3 145,48	0,00
Magnesium	Ton	16 560,00	0,09	1 480,46	0,00
Potassium Nitrate	Ton	31 895,89	0,30	9 530,49	0,00
KCL	Kg	13,07	160,00	2 090,50	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				**2 879,00**	**0,00**
Casual Labour Spraying/Hour	R/Manhour	28,79	100,00	2 879,00	0,00
B) HARVEST COSTS					
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**-34 380,76**	**0,00**

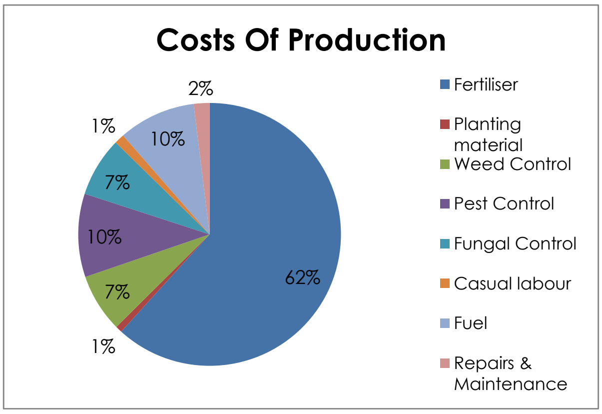
INDIRECTLY ALLOCATABLE VARIABLE COSTS			**1 252,25**	**0,00**
C) PRE-HARVEST COST				
Fuel	L	18,78	765,60	0,00
Repairs & Maintenance			486,66	0,00
D) HARVEST COSTS				
Fuel	L	18,78	0,00	0,00
Repairs & Maintenance			0,00	0,00
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**-35 633,01**	**0,00**
Interest on Working Capital			3 741,47	0,00
MARGIN ABOVE SPECIFIED COSTS			**-39 374,48**	**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 39 374	-R 39 374	-R 39 374	-R 39 374	-R 39 374
0,00	-R 39 374	-R 39 374	-R 39 374	-R 39 374	-R 39 374
0,00	-R 39 374	-R 39 374	**-R 39 374**	-R 39 374	-R 39 374
0,00	-R 39 374	-R 39 374	-R 39 374	-R 39 374	-R 39 374
0,00	-R 39 374	-R 39 374	-R 39 374	-R 39 374	-R 39 374
BREAKEVEN YIELD (Ton/Ha)	**9,82**	**9,30**	**8,84**	**8,41**	**8,03**

Costs Of Production	R/Ha
Fertiliser	24 312,06
Weed Control	320,85
Pest Control	2 830,14
Fungal Control	4 038,71
Labour	2 879,00
Repairs & Maintenance	486,66
Interest	3741,47
Fuel	765,60



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