Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
Division: Production Economics
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ENTERPRISE BUDGET

Classification	Fruit	**Province**	Western Cape
Enterprise Budget Name	Lemons Y3	**District**	Cape Winelands
Land Size	1 Hectare	**Area**	Drakenstein
Date Developed	06 June 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			**17,00**	**75 760,16**	**4 456,48**
Product Income					
Lemons - Local Market	Ton	4 456,48	17,00	75 760,16	4 456,48
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**75 760,16**	**4 456,48**
TOTAL ALLOCATABLE VARIABLE COSTS				**47 356,83**	**2 785,70**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**44 128,45**	**2 595,79**
A) PRE-HARVEST COST					
FERTILISER				**29 654,88**	**1 744,40**
Urea HB Granular 46%	Kg	14,33	400,00	5 732,34	337,20
Mono Ammonium Phosphate	Ton	25 829,00	0,19	5 021,16	295,36
Calcium Nitrate	Ton	11 701,94	0,36	4 193,98	246,70
Magnesium	Ton	16 560,00	0,12	1 973,95	116,11
Potassium Nitrate	Ton	31 895,89	0,40	12 707,32	747,49
KCL	Kg	13,07	2,00	26,13	1,54
HERBICIDES				**320,85**	**18,87**
Glyphosate	L	106,95	3,00	320,85	18,87
INSECTICIDES				**2 299,64**	**135,27**
Bacillus thuringiensis	Kg	729,46	0,13	91,18	5,36
Imidacloprid 350SC	L	292,63	0,90	263,37	15,49
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	4,15
Spinetoram 250 WG	Kg	9 372,85	0,20	1 874,57	110,27
FUNGICIDES				**4 038,71**	**237,57**
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	237,57
PESTICIDES				**530,50**	**31,21**
Spirotetramat	L	2 652,52	0,20	530,50	31,21
CASUAL LABOUR				**2 879,00**	**169,35**
Casual Labour Spraying/Hour	R/Manhour	28,79	100,00	2 879,00	169,35
B) HARVEST COSTS				**4 404,87**	**259,11**
Casual Labour Harvesting/Hour	R/Manhour	28,79	118,00	3 397,22	199,84
Casual Labour Sorting & Grading/Hour	R/Manhour	28,79	35,00	1 007,65	59,27
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**31 631,71**	**1 860,69**

INDIRECTLY ALLOCATABLE VARIABLE COSTS			**3 228,38**	**189,90**
C) PRE-HARVEST COST				
Fuel	L	18,78	765,60	45,04
Repairs & Maintenance			486,66	28,63
D) HARVEST COSTS				
Fuel	L	18,78	788,80	46,40
Repairs & Maintenance			1 187,33	69,84
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**28 403,33**	**1 670,78**
Interest on Working Capital			4 972,47	292,50
MARGIN ABOVE SPECIFIED COSTS			**23 430,87**	**1 378,29**

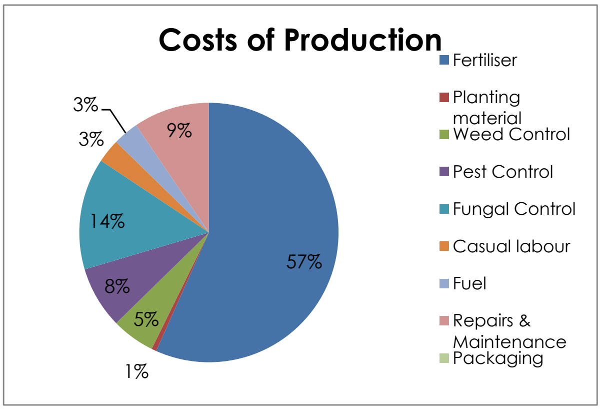
NOTES:

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**
13,60	R 2 218	R 5 248	R 8 279	R 11 309	R 14 340
15,30	R 9 036	R 12 446	R 15 855	R 19 264	R 22 673
17,00	R 15 855	R 19 643	R 23 431	R 27 219	R 31 007
18,70	R 22 673	R 26 840	R 31 007	R 35 174	R 39 341
20,40	R 29 492	R 34 037	R 38 583	R 43 129	R 47 674
BREAKEVEN YIELD (Ton/Ha)	**13,05**	**12,36**	**11,74**	**11,18**	**10,67**

Costs Of Production	R/Ha
Fertiliser	29 654,88
Weed Control	320,85
Pest Control	2 830,14
Fungal Control	4 038,71
Labour	7 283,87
Fuel	1554,39
Repairs & Maintenance	1673,99
Interest	4 972,47



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