Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
Division: Production Economics
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ENTERPRISE BUDGET

Classification	Fruit	**Province**	Western Cape
Enterprise Budget Name	Lemons Y4	**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			**30,00**	**133 694,40**	**4 456,48**
Product Income					
Lemons - Local Market	Ton	4 456,48	30,00	133 694,40	4 456,48
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**133 694,40**	**4 456,48**
TOTAL ALLOCATABLE VARIABLE COSTS				**67 574,78**	**2 252,49**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**63 028,99**	**2 100,97**
A) PRE-HARVEST COST					
FERTILISER				**40 432,99**	**1 347,77**
Urea HB Granular 46%	Kg	14,33	500,00	7 165,42	238,85
Mono Ammonium Phosphate	Ton	25 829,00	0,24	6 276,45	209,21
Calcium Nitrate	Ton	11 701,94	0,45	5 242,47	174,75
Magnesium	Ton	16 560,00	0,15	2 467,44	82,25
Potassium Nitrate	Ton	31 895,89	0,50	15 884,16	529,47
KCL	Kg	13,07	260,00	3 397,06	113,24
HERBICIDES				**320,85**	**10,70**
Glyphosate	L	106,95	3,00	320,85	10,70
INSECTICIDES				**2 303,29**	**76,78**
Bacillus thuringiensis	Kg	729,46	0,13	94,83	3,16
Imidacloprid 350SC	L	292,63	0,90	263,37	8,78
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	2,35
Spinetoram 250 WG	Kg	9 372,85	0,20	1 874,57	62,49
FUNGICIDES				**4 038,71**	**134,62**
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	134,62
PESTICIDES				**530,50**	**17,68**
Spirotetramat	L	2 652,52	0,20	530,50	17,68
CASUAL LABOUR				**2 879,00**	**95,97**
Casual Labour Spraying/Hour	R/Manhour	28,79	100,00	2 879,00	95,97
B) HARVEST COSTS				**12 523,65**	**417,46**
Casual Labour Harvesting/Hour	R/Manhour	28,79	395,00	11 372,05	379,07
Casual Labour Sorting & Grading/Hour	R/Manhour	28,79	40,00	1 151,60	38,39
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**70 665,41**	**2 355,51**

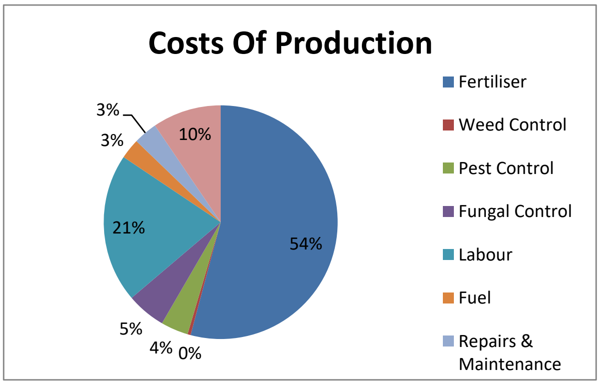
INDIRECTLY ALLOCATABLE VARIABLE COSTS			**4 545,79**	**151,53**
C) PRE-HARVEST COST				
Fuel	L	18,78	765,60	25,52
Repairs & Maintenance			486,66	16,22
D) HARVEST COSTS				
Fuel	L	18,78	1 314,66	43,82
Repairs & Maintenance			1 978,88	65,96
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**66 119,62**	**2 203,99**
Interest on Working Capital			7 095,35	236,51
MARGIN ABOVE SPECIFIED COSTS			**59 024,26**	**1 967,48**

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**
24,00	R 21 590	R 26 938	R 32 285	R 37 633	R 42 981
27,00	R 33 622	R 39 639	R 45 655	R 51 671	R 57 687
30,00	R 45 655	R 52 340	R 59 024	R 65 709	R 72 394
33,00	R 57 687	R 65 041	R 72 394	R 79 747	R 87 100
36,00	R 69 720	R 77 741	R 85 763	R 93 785	R 101 806
BREAKEVEN YIELD (Ton/Ha)	**18,62**	**17,64**	**16,76**	**15,96**	**15,23**

Costs Of Production	R/Ha
Fertiliser	40 432,99
Weed Control	320,85
Pest Control	2 833,79
Fungal Control	4 038,71
Labour	15 402,65
Fuel	2 080,25
Repairs & Maintenance	2 465,54
Interest	7 095,35



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