Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
Division: Production Economics
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ENTERPRISE BUDGET			
Classification	Fruit	**Province**	Western Cape
Enterprise Budget Name	Lemons Y5	**District**	Cape Winelands
Land Size	1 Hectare	**Area**	Drakenstein
Date Developed	13 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			**50,00**	**222 824,00**	**4 456,48**
Product Income					
Lemons - Local Market	Ton	4 456,48	50,00	222 824,00	4 456,48
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**222 824,00**	**4 456,48**
TOTAL ALLOCATABLE VARIABLE COSTS				**71 079,49**	**1 421,59**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**65 188,24**	**1 303,76**
A) PRE-HARVEST COST					
FERTILISER				**40 432,99**	**808,66**
Urea HB Granular 46%	Kg	14,33	500,00	7 165,42	143,31
Mono Ammonium Phosphate	Ton	25 829,00	0,24	6 276,45	125,53
Calcium Nitrate	Ton	11 701,94	0,45	5 242,47	104,85
Magnesium	Ton	16 560,00	0,15	2 467,44	49,35
Potassium Nitrate	Ton	31 895,89	0,50	15 884,16	317,68
KCL	Kg	13,07	260,00	3 397,06	67,94
HERBICIDES				**320,85**	**6,42**
Glyphosate	L	106,95	3,00	320,85	6,42
INSECTICIDES				**2 303,29**	**46,07**
Bacillus thuringiensis	Kg	729,46	0,13	94,83	1,90
Imidacloprid 350SC	L	292,63	0,90	263,37	5,27
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	1,41
Spinetoram 250 WG	Kg	9 372,85	0,20	1 874,57	37,49
FUNGICIDES				**4 038,71**	**80,77**
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	80,77
PESTICIDES				**530,50**	**10,61**
Spirotetramat	L	2 652,52	0,20	530,50	10,61
CASUAL LABOUR				**2 879,00**	**57,58**
Casual Labour Spraying/Hour	R/Manhour	28,79	100,00	2 879,00	57,58
B) HARVEST COSTS				**14 682,90**	**293,66**
Casual Labour Harvesting/Hour	R/Manhour	28,79	450,00	12 955,50	259,11
Casual Labour Sorting & Grading/Hour	R/Manhour	28,79	60,00	1 727,40	34,55
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**157 635,76**	**3 152,72**

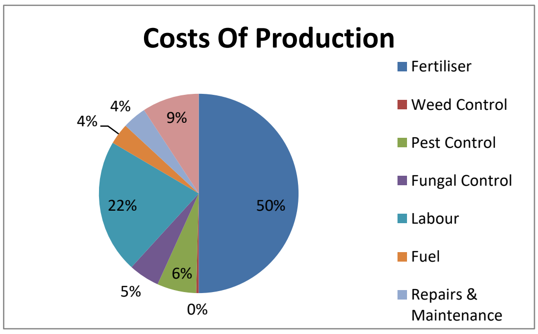
INDIRECTLY ALLOCATABLE VARIABLE COSTS			**5 891,25**	**117,82**
C) PRE-HARVEST COST				
Fuel	L	18,78	765,60	15,31
Repairs & Maintenance			486,66	9,73
D) HARVEST COSTS				
Fuel	L	18,78	1 990,77	39,82
Repairs & Maintenance			2 648,23	52,96
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**151 744,51**	**3 034,89**
Interest on Working Capital			7 463,35	149,27
MARGIN ABOVE SPECIFIED COSTS			**144 281,17**	**2 885,62**

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**
40,00	R 81 890	R 90 803	R 99 716	R 108 629	R 117 542
45,00	R 101 945	R 111 972	R 121 999	R 132 026	R 142 053
50,00	R 121 999	R 133 140	R 144 281	R 155 422	R 166 564
55,00	R 142 053	R 154 308	R 166 564	R 178 819	R 191 074
60,00	R 162 107	R 175 477	R 188 846	R 202 215	R 215 585
BREAKEVEN YIELD (Ton/Ha)	**19,58**	**18,55**	**17,62**	**16,79**	**16,02**

Costs Of Production	R/Ha
Fertiliser	40 432,99
Weed Control	320,85
Pest Control	5 137,08
Fungal Control	4 038,71
Labour	17 561,90
Fuel	2 756,36
Repairs & Maintenance	3 134,88
Interest	7 463,35



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