Western Cape Government

AGRICULTURAL ECONOMICS SERVICES
Division: Production Economics
Tel: 021 808 5317
Private Bag X1, Elsenburg. 7607

ENTERPRISE BUDGET			
Classification	Fruit	**Province**	Western Cape
Enterprise Budget Name	Lemons Y6	**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.

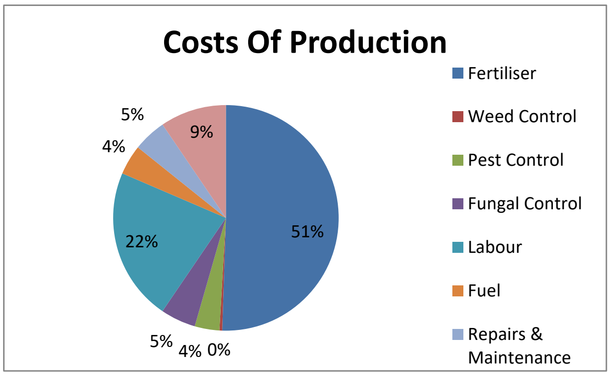
	Unit	Price Per Unit	Quantity	Per Ha	Value Per Yield Unit
GROSS INCOME			**70,00**	**311 953,60**	**4 456,48**
Product Income					
Lemons - Local Market	Ton	4 456,48	70,00	311 953,60	4 456,48
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**311 953,60**	**4 456,48**
TOTAL ALLOCATABLE VARIABLE COSTS				**72 424,94**	**1 034,64**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**65 188,24**	**931,26**
A) PRE-HARVEST COST					
FERTILISER				**40 432,99**	**577,61**
Urea HB Granular 46%	Kg	14,33	500,00	7 165,42	102,36
Mono Ammonium Phosphate	Ton	25 829,00	0,24	6 276,45	89,66
Calcium Nitrate	Ton	11 701,94	0,45	5 242,47	74,89
Magnesium	Ton	16 560,00	0,15	2 467,44	35,25
Potassium Nitrate	Ton	31 895,89	0,50	15 884,16	226,92
KCL	Kg	13,07	260,00	3 397,06	48,53
HERBICIDES				**320,85**	**4,58**
Glyphosate	L	106,95	3,00	320,85	4,58
INSECTICIDES				**2 303,29**	**32,90**
Bacillus thuringiensis	Kg	729,46	0,13	94,83	1,35
Imidacloprid 350SC	L	292,63	0,90	263,37	3,76
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	1,01
Spinetoram 250 WG	Kg	9 372,85	0,20	1 874,57	26,78
FUNGICIDES				**4 038,71**	**57,70**
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	57,70
PESTICIDES				**530,50**	**7,58**
Spirotetramat	L	2 652,52	0,20	530,50	7,58
CASUAL LABOUR				**2 879,00**	**41,13**
Casual Labour Spraying/Hour	R/Manhour	28,79	100,00	2 879,00	41,13
B) HARVEST COSTS				**14 682,90**	**185,08**
Casual Labour Harvesting/Hour	R/Manhour	28,79	450,00	12 955,50	185,08
Casual Labour Sorting & Grading/Hour	R/Manhour	28,79	60,00	1 727,40	24,68
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**246 765,36**	**3 525,22**

INDIRECTLY ALLOCATABLE VARIABLE COSTS			**7 236,70**	**103,38**
C) PRE-HARVEST COST				
Fuel	L	18,78	765,60	10,94
Repairs & Maintenance			486,66	6,95
D) HARVEST COSTS				
Fuel	L	18,78	2 666,88	38,10
Repairs & Maintenance			3 317,57	47,39
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**239 528,66**	**3 421,84**
Interest on Working Capital			7 604,62	108,64
MARGIN ABOVE SPECIFIED COSTS			**231 924,04**	**3 313,20**

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**
56,00	R 144 577	R 157 055	R 169 533	R 182 011	R 194 490
63,00	R 172 653	R 186 691	R 200 729	R 214 767	R 228 805
70,00	R 200 729	R 216 326	R 231 924	R 247 522	R 263 119
77,00	R 228 805	R 245 962	R 263 119	R 280 277	R 297 434
84,00	R 256 880	R 275 598	R 294 315	R 313 032	R 331 749
BREAKEVEN YIELD (Ton/Ha)	**19,95**	**18,90**	**17,96**	**17,10**	**16,33**

Costs Of Production	R/Ha
Fertiliser	40 432,99
Weed Control	320,85
Pest Control	2 833,79
Fungal Control	4 038,71
Labour	17 561,90
Fuel	3 432,47
Repairs & Maintenance	3 804,23
Interest	7 604,62



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