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 Y7	**District**	Cape Winelands
Land Size	1 Hectare	**Area**	Drakenstein
Date Developed	06 September 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			**85,00**	**378 800,80**	**4 456,48**
Product Income					
Lemons - Local Market	Ton	4 456,48	85,00	378 800,80	4 456,48
MARKETING COSTS (Local Market)			0,00	0,00	0,00
GROSS INCOME minus MARKETING COSTS				**378 800,80**	**4 456,48**
TOTAL ALLOCATABLE VARIABLE COSTS				**73 427,02**	**863,85**
DIRECTLY ALLOCATABLE VARIABLE COSTS				**65 188,24**	**766,92**
A) PRE-HARVEST COST					
FERTILISER				**40 432,99**	**475,68**
Urea HB Granular 46%	Kg	14,33	500,00	7 165,42	84,30
Mono Ammonium Phosphate	Ton	25 829,00	0,24	6 276,45	73,84
Calcium Nitrate	Ton	11 701,94	0,45	5 242,47	61,68
Magnesium	Ton	16 560,00	0,15	2 467,44	29,03
Potassium Nitrate	Ton	31 895,89	0,50	15 884,16	186,87
KCL	Kg	13,07	260,00	3 397,06	39,97
HERBICIDES				**320,85**	**3,77**
Glyphosate	L	106,95	3,00	320,85	3,77
INSECTICIDES				**2 303,29**	**27,10**
Bacillus thuringiensis	Kg	729,46	0,13	94,83	1,12
Imidacloprid 350SC	L	292,63	0,90	263,37	3,10
Mineral Oil 857g/l (Ampron)	L	23,51	3,00	70,52	0,83
Spinetoram 250 WG	Kg	9 372,85	0,20	1 874,57	22,05
FUNGICIDES				**4 038,71**	**47,51**
Potassium phosphite 400 SL	L	100,97	40,00	4 038,71	47,51
PESTICIDES				**530,50**	**6,24**
Spirotetramat	L	2 652,52	0,20	530,50	6,24
CASUAL LABOUR				**2 879,00**	**33,87**
Casual Labour Spraying/Hour	R/Manhour	28,79	100,00	2 879,00	33,87
B) HARVEST COSTS				**14 682,90**	**172,74**
Casual Labour Harvesting/Hour	R/Manhour	28,79	450,00	12 955,50	152,42
Casual Labour Sorting & Grading/Hour	R/Manhour	28,79	60,00	1 727,40	20,32
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				**313 612,56**	**3 689,56**

INDIRECTLY ALLOCATABLE VARIABLE COSTS			**8 238,78**	**96,93**
C) PRE-HARVEST COST				
Fuel	L	18,78	765,60	9,01
Repairs & Maintenance			486,66	5,73
D) HARVEST COSTS				
Fuel	L	18,78	3 136,40	36,90
Repairs & Maintenance			3 850,13	45,30
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS			**305 373,78**	**3 592,63**
Interest on Working Capital			7 709,84	90,70
MARGIN ABOVE SPECIFIED COSTS			**297 663,94**	**3 501,93**

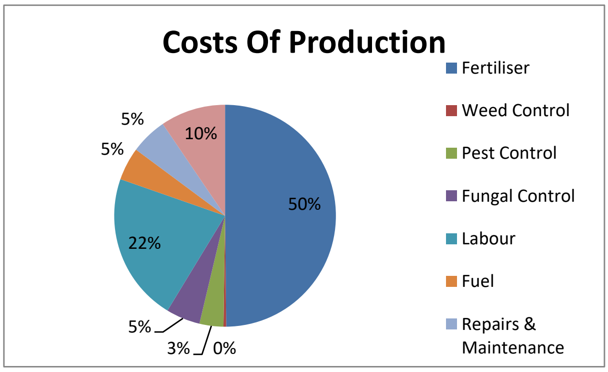
NOTES:

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**
68,00	R 191 600	R 206 752	R 221 904	R 237 056	R 252 208
76,50	R 225 692	R 242 738	R 259 784	R 276 830	R 293 876
85,00	R 259 784	R 278 724	R 297 664	R 316 604	R 335 544
93,50	R 293 876	R 314 710	R 335 544	R 356 378	R 377 212
102,00	R 327 968	R 350 696	R 373 424	R 396 152	R 418 880
BREAKEVEN YIELD (Ton/Ha)	**20,23**	**19,16**	**18,21**	**17,34**	**16,55**

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	3 901,99
Repairs & Maintenance	4 336,79
Interest	7 709,84



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