



VESTIGING- EN PRODUKSIEKOSTE - VOORBEELD / ESTABLISHMENT AND PRODUCTION COST - EXAMPLE

Hersiening - Augustus 2023 / Reviewed - August 2023

NOTAS EN AANNAMES / NOTES AND ASSUMPTIONS :

• Waarskuwing / Caution -

Die voorbeeld kan nie gebruik word voordat die inligting geëvalueer en vir die spesifieke omstandighede aangepas is nie /
The example cannot be used without evaluating the information and adjusting it for the specific circumstances

- Koste is bereken vir die gemiddelde koste per hektaar vir 'n 25 ha plaas in Vaalharts / *Costs are based on an average cost per hectare for a 25 ha farm in Vaalharts*
- Alle berekenings word teen huidige randwaarde gedoen / *All calculations are done at current rand value*
- Alle bedrae sluit BTW uit / *All amounts excludes VAT*
- Om eenvormigheid mbt die die ouderdom van die bome/boord te verseker, word dit soos volg bereken / *To ensure consistency when referring to the age of the trees, it is determined as follows :*
 - Die jaar waarin die bome gevestig word, is jaar 1 / *The year that trees are planted is year 1*
 - Sodra die bome die volgende jaar bot, begin jaar 2 en eindig net voor die bome weer bot, met dié bot begin jaar 3 ens / *Year 2 commences at bud break the next year and ends just before the next bud break, at that bud break year 3 commences etc.*
- Inligting kan slegs in die selle wat gekleur is, ingevoer word / *Information can only be entered in shaded cells*

Inkomste en Uitgawes / *Income and Expenses*

- Vestigingskoste / *Establishment cost*
 - Die besproeiingsstelsel sluit die toerustingkoste vir die toediening van bemesting deur die stelsel in / *The cost of the irrigation system includes the cost of the equipment to apply fertiliser through the system*
 - Die koste van bome is gebaseer op 100 bome per hektaar / *The cost of the trees is based on 100 trees per hectare*
 - Daar word begroot om 5 % van die bome in jare 2 en 3 te vervang / *The budget includes replacing 5 % of the trees in years 2 and 3*
- Bestuur- en arbeidskoste / *Management and labour cost*
 - Voorsiening word gemaak vir R250 000 per jaar vir vergoeding vir die eienaar of bestuurder / *Provision is made for an annual remuneration of R250 000 for the owner or manager*
 - Voorsiening word gemaak vir drie permanente werkers / *Provision is made for three permanent labourers*
- Produksiekoste / *Production cost*
 - Bemestingtoediening word deur die stelsel gedoen en permanente arbeid word gebruik / *One permanent worker is used to apply the fertiliser through the system*
 - Swambeheer en blaarvoeding word saam gedoen en toedieningskoste word slegs een keer aangedui / *Fungal control and leaf nourishment are done together and the application cost is only shown once*
 - Snoei koste sluit koste vir verwydering of snipper van takke in / *Pruning cost include the cost of removing or shredding the branches*
 - Oeskoste is vir handoes - Tans is dit ongeveer dieselfde as kontrak masjiene / *Manual harvesting cost is used - Currently it is about the same as contract mechanical harvesting*
- Kapitaal items / *Capital items*
 - Lys die kapitaal items wat in berekening gebring moet word / *List the capital items that have to be included*
 - Dui slegs die jaarlikse paaient per item aan / *Only use the annual instalment*



**VESTIGING- EN PRODUKSIEKOSTE - VOORBEELD /
ESTABLISHMENT AND PRODUCTION COST - EXAMPLE**

INKOMSTE EN UITGAWES / INCOME AND EXPENSES

Jaar / Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Inkomste / Income															
Opbrengs / Yield : Kg / Ha	0	0	0	0	50	250	500	800	1,400	1,800	2,300	2,750	2,750	2,750	2,750
Prys / Price : R / Kg	R70.00														
Inkomste / Income : R/Ha	0	0	0	0	3,500	17,500	35,000	56,000	98,000	126,000	161,000	192,500	192,500	192,500	192,500

Uitgawes / Expenses :

Vestigingskoste / Establishment cost

Grondvoorbereiding / Soil preparation	R4,000		
Besproeiingstelsel / Irrigation system	R60,000		
Bome / Trees	R21,000	R1,150	R1,150
Plantkoste / Planting cost	R3,500	R300	R300
Jongboom beskerming / Young tree protection	R600	R600	R600

Bestuur en arbeidskoste / Management and labour cost

Eienaar / Owner	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0	R0
Bestuurder / Manager	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000	R10,000
Permanente arbeid / Permanent labour	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100	R7,100

Produksiekoste / Production cost

R24,925	R26,125	R27,925	R30,138	R35,750	R39,050	R44,300	R49,475	R65,575	R72,625	R77,675	R79,325	R79,325	R79,325	R79,325
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Totale uitgawes / Total expenses

R131,125	R45,275	R47,075	R47,238	R52,850	R56,150	R61,400	R66,575	R82,675	R89,725	R94,775	R96,425	R96,425	R96,425	R96,425
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Totale tekort/oorskot / Total shortfall/surplus

-R131,125	-R45,275	-R47,075	-R47,238	-R49,350	-R38,650	-R26,400	-R10,575	R15,325	R36,275	R66,225	R96,075	R96,075	R96,075	R96,075
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Kontantvloei / Cash flow

-R131,125	-R176,400	-R223,475	-R270,713	-R320,063	-R358,713	-R385,113	-R395,688	-R380,363	-R344,088	-R277,863	-R181,788	-R85,713	R10,363	R106,438
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Kapitaal items / Capital items

R28,300	R16,700	R16,700	R17,900	R16,700	R5,600	R0	R0	R0	R0	R0	R0	R0	R0	R0
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**Tekort/oorskot (kapitaal items ingesluit) /
Shortfall/surplus (capital items included)**

-R159,425	-R61,975	-R63,775	-R65,138	-R66,050	-R44,250	-R26,400	-R10,575	R15,325	R36,275	R66,225	R96,075	R96,075	R96,075	R96,075
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**Kontantvloei - kapitaal items ingesluit /
Cash flow - capital items included**

-R159,425	-R221,400	-R285,175	-R350,313	-R416,363	-R460,613	-R487,013	-R497,588	-R482,263	-R445,988	-R379,763	-R283,688	-R187,613	-R91,538	R4,538
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Renteberekening / Interest calculation

Rentekoers / Interest rate 13.8%

**Rente op opgeboude tekort / Interest on
progressive shortfall**

R0	R21,921	R33,457	R43,812	R54,192	R64,701	R72,231	R76,896	R78,991	R77,172	R71,934	R62,108	R47,547	R32,334	R17,032
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**Kontantvloei - rente ingesluit / Cash flow
- interest included**

-R159,425	-R243,321	-R318,632	-R394,124	-R470,555	-R525,314	-R559,243	-R574,483	-R561,254	-R523,160	-R451,697	-R345,796	-R235,159	-R123,872	-R12,495
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**VESTIGING- EN PRODUKSIEKOSTE - VOORBEELD /
ESTABLISHMENT AND PRODUCTION COST - EXAMPLE**

PRODUKSIEKOSTE / PRODUCTION COST

Jaar/ Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bemesting / Fertilisation															
Toediening / Application	R250	R250	R250	R250	R250	R250	R250	R250	R250	R300	R300	R300	R300	R300	R300
Bemestingstowwe / Fertiliser	R2,000	R2,800	R3,600	R5,200	R6,500	R7,500	R9,000	R10,000	R13,000	R15,000	R17,000	R17,000	R17,000	R17,000	R17,000
Onkruidbeheer / Weed control															
Handskoffel / Hand weeding	R2,000	R2,000	R2,000	R2,000	R2,000										
Mulching	R2,000	R2,000	R2,000	R2,000	R2,000	R2,000	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500
Toediening / Application	R600	R600	R600	R600	R600	R600	R900	R900	R900	R900	R900	R900	R900	R900	R900
Middels / Substances	R1,700	R1,700	R1,700	R1,700	R1,700	R1,700	R2,200	R2,200	R2,200	R2,200	R2,200	R2,200	R2,200	R2,200	R2,200
Plaaigbeheer / Pest control															
Toediening / Application	R600	R600	R600	R600	R600	R600	R600	R600	R600	R600	R600	R600	R600	R600	R600
Middels / Substances	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500	R1,500
Swambeheer / Fungal control															
Toediening / Application	R2,000	R2,000	R2,000	R2,000	R2,000	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500	R2,500
Middels / Substances	R2,000	R2,000	R2,000	R2,000	R2,000	R3,000	R3,000	R3,000	R3,000	R3,000	R3,000	R3,000	R3,000	R3,000	R3,000
Waterkoste / Water cost	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000	R4,000
Besproeiingskoste / Irrigation cost															
Arbeid / Labour															
Uitbreiding / Extention															
Instandhouding / Maintenance	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000	R1,000
Elektrisiteit / Electricity	R3,200	R3,200	R3,200	R3,200	R3,500	R3,800	R4,200	R4,700	R5,000	R5,500	R5,500	R5,500	R5,500	R5,500	R5,500
Snoei / Pruning/Hedging	R800	R1,200	R2,200	R2,400	R2,600	R2,800	R3,000	R3,200	R12,000	R12,000	R12,000	R12,000	R12,000	R12,000	R12,000
Oeskoste / Harvesting cost					R2,700	R2,900	R4,500	R5,500	R6,500	R9,000	R9,000	R9,000	R9,000	R9,000	R9,000
Vervoer neut / Transporting nuts					R250	R350	R500	R600	R700	R800	R950	R1,100	R1,100	R1,100	R1,100
Oesversekering / Crop insurance						R2,000	R2,400	R3,800	R6,700	R8,600	R11,500	R13,000	R13,000	R13,000	R13,000
Ander koste / Other costs															
Blaarvoeding / Leaf nourishment	R1,275	R1,275	R1,275	R1,688	R2,550	R2,550	R2,550	R3,225	R3,225	R3,225	R3,225	R3,225	R3,225	R3,225	R3,225
Totale produksiekoste / Total production cost	R24,925	R26,125	R27,925	R30,138	R35,750	R39,050	R44,300	R49,475	R65,575	R72,625	R77,675	R79,325	R79,325	R79,325	R79,325

