

BUDGETING AND BUSINESS PLANNING FOR A FRUIT PROCESSING FACILITY

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We created a financial plan for a fruit processing facility located in the district of Bacs-Kiskun, Hungary. Building our business plan was based on consulting with investors and visiting several fruit processing plants. The estimate was made regarding opportunities for EU fundings. Scenario planning allowed us to generate a first set of forecasts, identify the key signposts that distinguish one scenario versus another. The first one included the current EU funding, the second one was financed completely with our own resources without leverage, calculation included DBP, NPV, IRR, PI. The EU funded scenario seemed to be more beneficial, it is worth implementing.

The average yields achieved in our pilot experiment (153.13 t/ha) are 13.5% higher than the Hungarian average of 132.53 t/ha (2017). The highest yield per hectare (2,353 kg) was achieved in the 3rd row of orange (21.3 m²) planting on 17 May and harvesting on 28 September. Our results show that regarding the