

ENTERPRISE BUDGET

Classification	Vegetable	Province	Western Cape
Enterprise Budget Name	Mushrooms	District	Western Cape
Land Size	250 m ² (indoors)	Area	Western Cape
Date Developed	01 August 2022	Date Updated	14 March 2024
Developer	O'Brien Perel	Updater	O'Brien Perel
Soil Type	Compost		

Use this enterprise budget as an aid in the planning process.

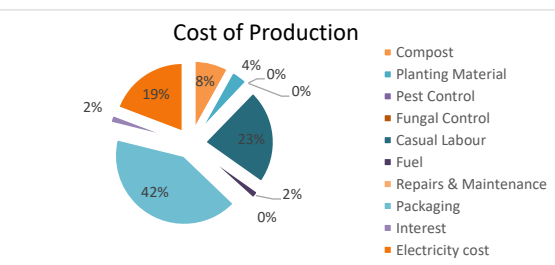
Description	Unit	Price Per Unit	Quantity	Per Ha	Value Per Yield Unit
GROSS INCOME			5,50	427 179,80	77 700,71
Product Income					
Mushrooms	Tons	77 700,71	5,50	427 179,80	77 700,71
MARKETING COSTS Market	12,5%		0,69	53 397,47	9 712,59
GROSS INCOME minus MARKETING COSTS				373 782,32	67 988,12
TOTAL ALLOCATABLE VARIABLE COSTS				331 770,84	60 346,56
DIRECTLY ALLOCATABLE VARIABLE COSTS				323 743,05	58 886,36
A) PRE-HARVEST COST					
PLANTING MATERIAL				13 332,41	2 425,06
Mushroom spawn	L	54,42	245,00	13 332,41	2 425,06
COMPOST				27 337,89	4 972,55
Chicken manure(compost)	m ³	379,50	14,40	5 464,80	994,00
Gypsum Std Grade 66%	Ton	2 069,77	2,92	6 043,73	1 099,31
Straw	Ton	1 217,64	13,00	15 829,36	2 879,24
PESTICIDES/INSECTICIDES				405,74	73,80
Alpha-cypermethrin	L	1 015,70	0,16	162,51	29,56
Cyromazine	Kg	1 013,45	0,24	243,23	44,24
FUNGICIDES				384,30	69,90
Oxifoam	L	55,03	2,00	110,06	20,02
Imidazole	ML	1,71	160,05	274,25	49,88
CASUAL LABOUR (COMPOSTING)				2 382,91	433,43
Casual Labour/Day	R/Manday	248,22	9,60	2 382,91	433,43
CASUAL LABOUR (SPAWNING AND GROWING)				33 360,77	6 068,07
Casual Labour/Day	R/Manday	248,22	134,40	33 360,77	6 068,07
B) HARVEST COSTS				40 485,79	7 364,05
Casual Labour Harvesting/Hour	R/Manhour	27,58	1 423,48	39 259,58	7 141,01
Casual Labour Packaging/Hour	R/Manhour	27,58	44,46	1 226,21	223,04
PACKAGING MATERIAL				141 053,25	25 656,50
Box (Mushrooms) (3kg)	Box	16,5945	8 500,00	141 053,25	25 656,50
ELECTRICITY COST					
	m ²	260	250,00	65 000,00	11 823,00
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				50 039,27	9 101,76

INDIRECTLY ALLOCATABLE VARIABLE COSTS				8 027,78	1 460,19
C) PRE-HARVEST COST					
Fuel	L	20,88	229,90	4 801,08	873,28
Repairs & Maintenance				1 008,23	183,39
D) HARVEST COSTS					
Fuel	L	20,88	75,88	1 584,63	288,23
Repairs & Maintenance				633,85	115,29
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS				42 011,49	7 641,57
Interest on Working Capital				6 497,18	1 181,79
MARGIN ABOVE SPECIFIED COSTS				35 514,31	6 459,78

NOTES:	
Interest Rate	11,75%
Growing period of Crop (Months)	2

SENSITIVITY ANALYSIS					
YIELD (Ton/250m²)	PRICE (R/ton)				
YIELD CHANGE AT 10% INCREMENTS	LESS 10%	LESS 5%	ACTUAL	ADD 5%	ADD 10%
	R 69 930,64	R 73 815,67	R 77 700,71	R 81 585,75	R 85 470,78
4	-R 84 096	-R 67 009	-R 49 922	-R 32 834	-R 15 747
5	-R 45 650	-R 26 427	-R 7 204	R 12 019	R 31 243
5	-R 7 204	R 14 155	R 35 514	R 56 873	R 78 232
6	R 31 243	R 54 737	R 78 232	R 101 727	R 125 222
7	R 69 689	R 95 319	R 120 950	R 146 581	R 172 212
BREAKEVEN YIELD (KG/Ha)	6	5	5	5	5

Costs Of Production	R/250 m³
Compost	27 337,89
Planting Material	13 332,41
Pest Control	405,74
Fungal Control	384,30
Casual Labour	76 229,47
Fuel	6 385,71
Repairs & Maintenance	1 642,08
Packaging	141 053,25
Interest	6 497,18
Electricity cost	65 000,00



Disclaimer

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