

ENTERPRISE BUDGET

Classification	Vegetable	Province	Western Cape
Enterprise Budget Name	Mushrooms	District	Western Cape
Land Size	3124 m ² (indoors)	Area	Western Cape
Date Developed	03 March 2022	Date Updated	O'Brien Perel
Developer	O'Brien Perel	Updater	14 March 2024
Soil Type	Compost		

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

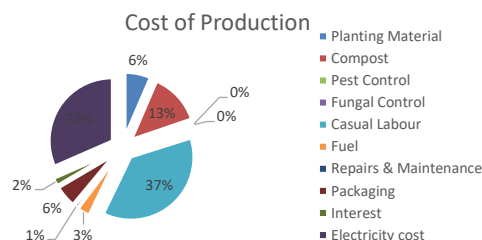
Description	Unit	Price Per Unit	Quantity	Per Ha	Value Per Yield Unit
GROSS INCOME			68,70	5 338 038,78	77 700,71
Product Income					
Mushrooms	Tons	77 700,71	68,70	5 338 038,78	77 700,71
MARKETING COSTS Market	12,5%		8,59	667 254,85	9 712,59
GROSS INCOME minus MARKETING COSTS				4 670 783,93	67 988,12
TOTAL ALLOCATABLE VARIABLE COSTS				2 524 497,87	36 746,69
DIRECTLY ALLOCATABLE VARIABLE COSTS				2 424 178,30	35 286,44
A) PRE-HARVEST COST					
PLANTING MATERIAL				166 601,80	2 425,06
Mushroom spawn	L	54,42	3 061,52	166 601,80	2 425,06
COMPOST				341 701,73	4 973,82
Chicken manure(compost)	m ³	379,50	179,94	68 288,14	994,00
Gypsum Std Grade 66%	Ton	2 069,77	36,50	75 546,61	1 099,66
Straw	Ton	1 217,64	162,50	197 866,99	2 880,16
PESTICIDES/INSECTICIDES				5 071,75	73,82
Alpha-cypermethrin	L	1 015,70	2,00	2 031,41	29,57
Cyromazine	Kg	1 013,45	3,00	3 040,35	44,26
FUNGICIDES				4 802,69	69,91
Oxifoam	L	55,03	25,00	1 375,69	20,02
Imidazole	ML	1,71	2 000,00	3 427,00	49,88
CASUAL LABOUR (COMPOSTING)				29 786,40	433,57
Casual Labour/Day	R/Manday	248,22	120,00	29 786,40	433,57
CASUAL LABOUR (SPAWNING AND GROWING)				417 009,60	6 070,01
Casual Labour/Day	R/Manday	248,22	1 680,00	417 009,60	6 070,01
B) HARVEST COSTS				505 911,08	7 364,06
Casual Labour Harvesting/Hour	R/Manhour	27,58	17 787,80	490 587,63	7 141,01
Casual Labour Packaging/Hour	R/Manhour	27,58	555,60	15 323,45	223,05
PACKAGING MATERIAL				141 053,25	2 053,18
Box (Mushrooms) (3kg)	Box	16,5945	8 500,00	141 053,25	2 053,18
ELECTRICITY COST	per m ²	260	3 124,00	812 240,00	11 823,00
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				2 246 605,63	32 701,68

INDIRECTLY ALLOCATABLE VARIABLE COSTS				100 319,57	1 460,26
C) PRE-HARVEST COST					
Fuel	L	20,88	2 873,00	59 997,82	873,33
Repairs & Maintenance				12 599,54	183,40
D) HARVEST COSTS					
Fuel	L	20,88	948,20	19 801,58	288,23
Repairs & Maintenance				7 920,63	115,29
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS				2 146 286,06	31 241,43
Interest on Working Capital				49 438,08	719,62
MARGIN ABOVE SPECIFIED COSTS				2 096 847,98	30 521,80

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

SENSITIVITY ANALYSIS					
YIELD (Ton/3124m²)	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
55	R 602 197	R 815 719	R 1 029 240	R 1 242 762	R 1 456 283
62	R 1 082 621	R 1 322 832	R 1 563 044	R 1 803 256	R 2 043 468
69	R 1 563 044	R 1 829 946	R 2 096 848	R 2 363 750	R 2 630 652
76	R 2 043 468	R 2 337 060	R 2 630 652	R 2 924 244	R 3 217 836
82	R 2 523 891	R 2 844 173	R 3 164 456	R 3 484 738	R 3 805 020
BREAKEVEN YIELD (Ton/Ha)	46	44	42	40	38

Costs Of Production	R/3124 m²
Planting Material	166 601,80
Compost	341 701,73
Pest Control	5 071,75
Fungal Control	4 802,69
Casual Labour	952 707,08
Fuel	79 799,39
Repairs & Maintenance	20 520,17
Packaging	141 053,25
Interest	49 438,08
Electricity cost	812 240,00



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