

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	11 March 2025
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 250 m²	Value Per Yield Unit
GROSS INCOME			5,50	313 728,31	57 064,76
Product Income					
Mushrooms	Tons	57 064,76	5,50	313 728,31	57 064,76
MARKETING COSTS Market	12,5%		0,69	39 216,04	7 133,10
GROSS INCOME minus MARKETING COSTS				274 512,27	49 931,67
TOTAL ALLOCATABLE VARIABLE COSTS				311 986,72	56 747,98
DIRECTLY ALLOCATABLE VARIABLE COSTS				304 785,42	55 438,12
A) PRE-HARVEST COST					
PLANTING MATERIAL				15 228,59	2 769,96
Mushroom spawn	L	62,16	245,00	15 228,59	2 769,96
COMPOST				28 546,22	5 192,34
Chicken manure(compost)	m ³	368,00	14,40	5 299,20	963,88
Gypsum Std Grade 66%	Ton	793,50	2,92	2 317,02	421,45
Straw	Ton	1 610,00	13,00	20 930,00	3 807,01
PESTICIDES/INSECTICIDES				403,56	73,40
Alpha-cypermethrin	L	1 020,54	0,16	163,29	29,70
Cyromazine	Kg	1 001,12	0,24	240,27	43,70
FUNGICIDES				377,32	68,63
Imidazole	ML	2,36	160,05	377,32	68,63
OTHER				6 175,90	1 123,35
Peroxil	L	247,14	24,99	6 175,90	1 123,35
CASUAL LABOUR (COMPOSTING)				2 487,46	452,45
Casual Labour/Day	R/Manday	259,11	9,60	2 487,46	452,45
CASUAL LABOUR (SPAWNING AND GROWING)				34 824,38	6 334,29
Casual Labour/Day	R/Manday	259,11	134,40	34 824,38	6 334,29
B) HARVEST COSTS				42 261,99	7 687,13
Casual Labour Harvesting/Hour	R/Manhour	28,79	1 423,48	40 981,99	7 454,31
Casual Labour Packaging/Hour	R/Manhour	28,79	44,46	1 280,00	232,82
PACKAGING MATERIAL				109 480,00	19 913,57
Box (3kg)	Box	12,88	8 500,00	109 480,00	19 913,57
ELECTRICITY COST				65 000,00	11 823,00
Electricity ¹	kWh	2,99	21 739,13	65 000,00	11 823,00
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				-30 273,14	-5 506,45

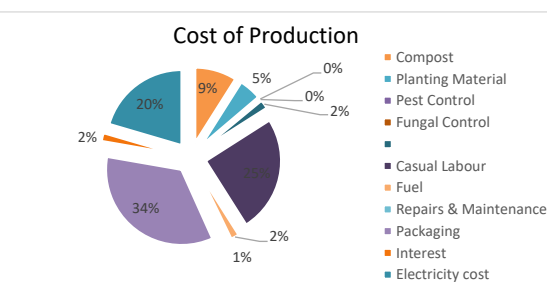
INDIRECTLY ALLOCATABLE VARIABLE COSTS				7 201,30	1 309,86
C) PRE-HARVEST COST					
Fuel	L	18,73	229,90	4 306,79	783,37
Repairs & Maintenance				904,43	164,51
D) HARVEST COSTS					
Fuel	L	18,73	75,88	1 421,49	258,56
Repairs & Maintenance				568,59	103,42
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS				-37 474,44	-6 816,31
Interest on Working Capital				5 719,76	1 040,38
MARGIN ABOVE SPECIFIED COSTS				-43 194,20	-7 856,69

NOTES:

Interest Rate	11,00%
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 51 358,28	R 54 211,52	R 57 064,76	R 59 918,00	R 62 771,24
4	-R 131 038	-R 118 489	-R 105 940	-R 93 391	-R 80 842
5	-R 102 803	-R 88 685	-R 74 567	-R 60 449	-R 46 331
5	-R 74 567	-R 58 881	-R 43 194	-R 27 508	-R 11 821
6	-R 46 331	-R 29 076	-R 11 821	R 5 434	R 22 689
7	-R 18 096	R 728	R 19 551	R 38 375	R 57 199
BREAKEVEN YIELD (KG/Ha)	7	7	6	6	6

Costs Of Production	R/250 m³
Compost	28 546,22
Planting Material	15 228,59
Pest Control	403,56
Fungal Control	377,32
	6 175,90
Casual Labour	79 573,83
Fuel	5 728,28
Repairs & Maintenance	1 473,02
Packaging	109 480,00
Interest	5 719,76
Electricity cost	65 000,00



Disclaimer

The enterprise budgets developed by the Western Cape Department of Agriculture are done to reflect accuracy and relevance of information. However, as each enterprise budget contains data from various sources its correctness cannot be guaranteed. Therefore, any person using this information will be doing so at own risk as the said organisation or other party will under no circumstances be responsible for any loss suffered by any person/ organisation using the information contained in this document.

Check this year is correct as this year elates to price list!

2025

CAPITAL EX

ITEM

Mulch plas

Drip tubes

Plants

TOTAL

PRE HARVEST MECHANICAL COSTS

Power Code	Activity	Power Source kW	Implement Code	Implement Description	Power Demand	Frequency	Working Width (m)
13	Ploughing	45	33	3 furrow	HP	1	1,8
29	Ridging	83	133	1 row	MP	1	1,2
13	Fertiliser spreading	45	326	Single disc (600 L)	MP	2	1,8
13	Spraying	45	393	12 m boom	LP	8	12
		0		0			
		0		0			
		0		0			
		0		0			

Totals:

CODE	ITEM	COST	Power Demand	
1	Fuel	1 654,68	LP	Fuel usage =
2	Repair & Maintenance	538,89	MP	Fuel usage =
			HP	Fuel usage =

HARVEST MECHANICAL COSTS

Power Code	Activity	Power Source kW	Implement Code	Implement Description	Power Demand	frequency	Working Width (m)
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	Combine Harvesters	Grain Drills	Planting Machine	Seed Drill	Tractor
Combine Harvesters (Engine size and Head require					

		0	0		MP	5	6,7
Other mechanical harvesters							
		0	0			0	
		0	0			0	
General Post-harvest operations							
		0	0		MP	0	0
		0	0			0	
		0	0			0	
Transporting Commodity on Farm							
					Terrain	frequency	Distance Km
80	Harvesting	96	491	5 ton	Flat	9	1,3
		0		0			
		0		0			
Totals:							
CODE	ITEM	COST			Power Demand		
1	Fuel	279,45			LP	Fuel usage =	
2	Repair & Maintenance	326,34			MP	Fuel usage =	
					HP	Fuel usage =	
TRANSPORT COSTS							
Power Code	Activity	Engine capacity (cc)			Km travelled	frequency	Fuel Usage (l/100km)
LDV Transport							
	Transport	0			60	3	0
		0			0	0	0
Transport by Truck and Trailer							
210	Transport	8.0 ton			350	4	201
		0			0	0	0
		0			0	0	0
Totals:							
CODE	ITEM	COST					
1	Fuel	5 769,87					
2	Repair & Maintenance	4 714,51					

EXPENDITURE - GREEN PEPPERS

QUANTITY	TOTAL/HA
1	R6 000,00
1	R50 000,00
30 333	R52 324,43
	R108 324,43

Fuel consumption and cost											
Speed Km/hr	Efficiency (%)	Hectare / Hour (Ha/hr)	Hour/ Hectare (Hr/ha)	Fuel Usage (L/ha)	Total Fuel Cost (R/ha)	Tractor		Implement			
						Repair & Maint (R/ha)	Variable Cost (R/ha)	Repair & Maint (R/ha)	Variable Cost (R/ha)	Total Variable Cost	
12	83%	1,79	0,56	4,52	84,64	14,78	99,42	8,70	8,70	108,12	
2	83%	0,20	5,02	65,63	1 229,38	376,54	1 605,92	23,53	23,53	1629,45	
8	83%	1,20	0,84	5,93	222,18	44,33	266,51	9,35	9,35	275,86	
8	83%	7,97	0,13	0,79	118,49	26,60	145,09	35,06	35,06	180,15	
	83%	0,00	0,00	-	-	-	-	-	-	0,00	
	83%	0,00	0,00	-	-	-	-	-	-	0,00	
		0,00	0,00	-	-	-	-	-	-	0,00	
		0,00	0,00	-	-	-	-	-	-	0,00	
				76,86	1 654,68	462,25		76,64		2 193,58	
35% of Tractor power (kW)				Litres used per kW hour			0,4				
45% of Tractor power (kW)				Litres used per kW hour			0,35				
60% of Tractor power (kW)				Litres used per kW hour			0,30				

8	85%	0,00 0,00	0,00 0,00	- -	- -	- -	- -	- -	- -	0,00 0,00	
		0,00 0,00	0,00 0,00	- -	- -	- -	- -	- -	- -	0,00 0,00	
0	0%	0,00 0,00 0,00	0,00 0,00 0,00	- - -	- - -	- - -	- - -	- - -	- - -	0,00 0,00 0,00	
Weight Ton	Time		Fuel Usage (L/T Km)	Total Fuel Cost	Repair & Maint (R/hr)	Variable Cost (R/hr)	Repair & Maint (R/hr)	Variable Cost (R/hr)	Total Variable Cost		
25,5	0,3		1,66	279,45	319,23	598,68	7,11	7,11	605,80		
			-	-	-	-	-	-	-	0,00	
			-	-	-	-	-	-	-	0,00	
				279,45	319,23		7,11		605,80		
									Transport terrain		
35% of Tractor power (kW)			Litres used per kW hour				0,4	Flat			0,05
45% of Tractor power (kW)			Litres used per kW hour				0,35	Undulatin			0,10
60% of Tractor power (kW)			Litres used per kW hour				0,30	Hilly			0,15
	Fuel Cost (c/km)	Oil Cost (c/km)	Tyre Cost (c/km)	Repair & Maint (c/km)	Contingen cy Cost (c/km)	Total Repairs & Maint Cost (R/km)	Total Fuel (R/km)	Total Variable Cost (R/km)			
	0,00	0,00	0,00	0,00	0,00	0,00	-	-			
	0,00	0,00	0,00	0,00	0,00	0,00	-	-			
	412,13	27,54	91,67	154,36	63,18	4714,51	####	10 484,38			
	0,00	0,00	0,00	0,00	0,00	0,00	-	-			
	0,00	0,00	0,00	0,00	0,00	0,00	-	-			
	412,13	27,54	91,67	154,36	63,18	4714,51	5769,87	-			