

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	11 March 2025
Soil Type	Compost		

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

Description	Unit	Price Per Unit	Quantity	Per 3124 m²	Value Per Yield Unit
GROSS INCOME			68,70	3 920 349,01	57 064,76
Product Income					
Mushrooms	Tons	57 064,76	68,70	3 920 349,01	57 064,76
MARKETING COSTS Market	12,5%		8,59	490 043,63	7 133,10
GROSS INCOME minus MARKETING COSTS				3 430 305,39	49 931,67
TOTAL ALLOCATABLE VARIABLE COSTS				2 569 253,79	37 398,16
DIRECTLY ALLOCATABLE VARIABLE COSTS				2 479 262,42	36 088,24
A) PRE-HARVEST COST					
PLANTING MATERIAL				190 296,43	2 769,96
Mushroom spawn	L	62,16	3 061,52	190 296,43	2 769,96
COMPOST				356 806,55	5 193,69
Chicken manure(compost)	m ³	368,00	179,94	66 218,80	963,88
Gypsum Std Grade 66%	Ton	793,50	36,50	28 962,75	421,58
Straw	Ton	1 610,00	162,50	261 625,00	3 808,22
PESTICIDES/INSECTICIDES				5 044,45	73,43
Alpha-cypermethrin	L	1 020,54	2,00	2 041,09	29,71
Cyromazine	Kg	1 001,12	3,00	3 003,36	43,72
FUNGICIDES				4 715,00	68,63
Imidazole	ML	2,36	2 000,00	4 715,00	68,63
OTHER				6 175,90	89,90
Peroxil	L	247,14	24,99	6 175,90	89,90
CASUAL LABOUR (COMPOSTING)				31 093,20	452,59
Casual Labour/Day	R/Manday	259,11	120,00	31 093,20	452,59
CASUAL LABOUR (SPAWNING AND GROWING)				435 304,80	6 336,31
Casual Labour/Day	R/Manday	259,11	1 680,00	435 304,80	6 336,31
B) HARVEST COSTS				528 106,60	7 687,14
Casual Labour Harvesting/Hour	R/Manhour	28,79	17 787,80	512 110,88	7 454,31
Casual Labour Packaging/Hour	R/Manhour	28,79	555,60	15 995,72	232,83
PACKAGING MATERIAL				109 480,00	1 593,60
Box (3kg)	Box	12,88	8 500,00	109 480,00	1 593,60
ELECTRICITY COST				812 239,48	11 822,99
Electricity ¹	kWh	2,99	271 652,00	812 239,48	11 822,99
GROSS MARGIN ABOVE DIRECTLY ALLOCATABLE VARIABLE COSTS				951 042,97	13 843,42

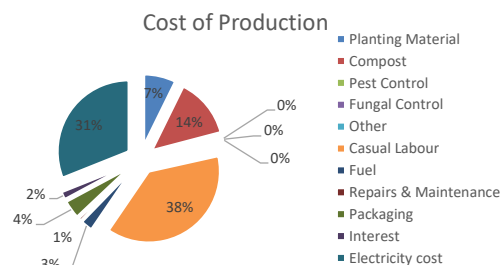
INDIRECTLY ALLOCATABLE VARIABLE COSTS				89 991,37	1 309,92
C) PRE-HARVEST COST					
Fuel	L	18,73	2 873,00	53 820,87	783,42
Repairs & Maintenance				11 302,38	164,52
D) HARVEST COSTS					
Fuel	L	18,73	948,20	17 762,95	258,56
Repairs & Maintenance				7 105,18	103,42
GROSS MARGIN ABOVE TOTAL ALLOCATABLE VARIABLE COSTS				861 051,59	12 533,50
Interest on Working Capital				47 102,99	685,63
MARGIN ABOVE SPECIFIED COSTS				813 948,61	11 847,87

NOTES:

Interest Rate	11,00%
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 51 358,28	R 54 211,52	R 57 064,76	R 59 918,00	R 62 771,24
55	-R 283 749	-R 126 935	R 29 879	R 186 693	R 343 507
62	R 69 082	R 245 498	R 421 914	R 598 329	R 774 745
69	R 421 914	R 617 931	R 813 949	R 1 009 966	R 1 205 984
76	R 774 745	R 990 364	R 1 205 984	R 1 421 603	R 1 637 222
82	R 1 127 577	R 1 362 797	R 1 598 018	R 1 833 239	R 2 068 460
BREAKEVEN YIELD (KG/Ha)	60	57	54	52	49

Costs Of Production	R/3124 m²
Planting Material	190 296,43
Compost	356 806,55
Pest Control	5 044,45
Fungal Control	4 715,00
Other	6 175,90
Casual Labour	994 504,60
Fuel	71 583,81
Repairs & Maintenance	18 407,56
Packaging	109 480,00
Interest	47 102,99
Electricity cost	812 239,48



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.