

# Iowa Vegetable Production Budgets

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August, 2006

An enterprise budget is an estimate of the costs and returns to produce a product (enterprise). For example, an Iowa corn and soybean producer would be interested in developing both a corn and soybean enterprise budget. Vegetable growers that may have 35 – 40 different products may wish to develop budgets on their key products (those products that contribute the most to the attainment of producer goals).

Why use enterprise budgets? In economic terms, enterprise budgets help to allocate land, labor, and capital, which are limited, to the most appropriate use. The most appropriate use is defined by the person in control of the resources and may be used to maximize profits or minimize soil loss or any other goal.

The estimated costs and returns illustrated in this publication are based on farm data received from three small farms over a three year period. Not all crops were grown on each farm each year. The original farm-derived budgets were adjusted slightly to make them more uniform regarding ownership costs, fertilization cost and amounts of inputs, and other expenses. The budgets were developed on a 4 ft by 100 ft bed basis to better represent small farm production. The exception is strawberries, which is on a per acre basis.

## Budget Format

Enterprise budget formats vary. Some are complex. Others are quite simple. Note that the budgets included in this publication are divided into five sections. The first section illustrates the total receipts the enterprise provides on a set unit(s). Records should be kept on both a sales unit (per lb.) and land unit (per bed) basis.

The second section is the costs of planting and growing the product. These costs are segmented for two reasons. First, these costs are incurred whether a product is sold or not. Once the seed is planted or weeding is completed, it is a sunk cost and needs to be covered from some source. The second purpose is there is a time delay between preharvest expenses and the time the product is sold. These expenses may have to be covered by borrowing or savings or some other source. Therefore, interest on pre-harvest costs should be included as a production expense.

The third section is the harvest component. Note that packaging costs are included with the harvesting activity. Pre-harvest and harvest expenses are combined to equal total variable costs.

The fourth section relates to ownership costs. Each producer owns or controls assets that they use to produce income such as land, machinery, irrigation equipment, and other items. Ownership costs are an allocation to realize some return for the use of those assets. In this example, the land use is \$160 per acre. It is assumed that produce is grown on 70 beds per acre so the \$160 cost is shared by the 70 beds, or \$2.29 per bed. Machinery investment is assumed to be \$7.14 per bed or about \$500 per acre. Machinery is assumed to have a 3-year life so the total machinery investment for replacement purposes is \$1,500 per acre. Therefore, a 3-acre produce farm would have approximately \$4,500 worth of machinery investment that could be replaced every 3 years. The irrigation system is assumed to need replacement every 3 years for a total per acre investment of approximately \$240. Total ownership costs are estimated at \$10.57 per bed. The last section is the summary of returns. Total costs would be variable and ownership costs combined. The return over variable costs would be total receipts minus total variable costs. The return over all costs would be total receipts minus combined variable and ownership costs.

## **Limitations**

The illustrated budgets are to be used as an indication of what a particular crop could average over time and location. Individual farm results will vary from these numbers based on soil types, location to markets, and managerial ability, among other considerations.

Note the budgets include receipts as well as costs through harvest and handling. Marketing and/or transaction costs have been excluded. Marketing costs vary tremendously based on whether products are distributed through a community supported agriculture share, wholesaler, or direct through a farmers' market or other outlet. For this reason, they have not been included in the budgets. Marketing costs should, however, be included to determine crop profitability because, in some cases, costs can shift annual returns from a positive to a negative number. A method to determine and compare marketing (transaction) costs will be described in a future publication.

## Asparagus: 100' x 4' bed

	Quantity		Your Quantity	\$/Unit	Your Unit	Total	Your Total
<b>Receipts</b>							
Asparagus sales - Years 3-15	35	lbs	_____	2.50	_____	\$87.50	_____
Avg. Production Year Annual Receipts						\$87.50	_____
<b>Planting Year</b>							
Seed - cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Fertilization	6.00	lbs	_____	0.15	_____	0.90	_____
Crowns	30.00	plant	_____	0.25	_____	7.50	_____
Straw mulch	6.00	bales	_____	2.50	_____	15.00	_____
<b>Labor</b>							
Cover crop	0.05	hrs	_____	10.00	_____	0.50	_____
Land preparation - trench	0.10	hrs	_____	10.00	_____	1.00	_____
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Planting	0.50	hrs	_____	10.00	_____	5.00	_____
Hand hoeing	1.00	hrs	_____	10.00	_____	10.00	_____
Mulching	0.50	hrs	_____	10.00	_____	5.00	_____
Irrigation set up	0.25	hrs	_____	10.00	_____	2.50	_____
Interest on planting year costs	\$48.85		_____	0.07	_____	3.42	_____
<b>Total Planting Year Costs</b>						\$52.27	_____
<b>Pre-Production Year</b>							
Fertilization	6.00	lbs	_____	0.15	_____	\$0.90	_____
<b>Labor</b>							
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Hand hoeing	0.50	hrs	_____	10.00	_____	5.00	_____
Cutting and raking	0.30	hrs	_____	10.00	_____	3.00	_____
Interest on planting year costs	\$62.17		_____	0.07	_____	4.35	_____
<b>Total Pre-Production Costs</b>						\$66.52	_____
<b>Production Year</b>							
<b>Pre-harvest</b>							
Fertilization	6.00	lbs	_____	0.15	_____	\$0.90	_____
Straw mulch	2.00	bales	_____	2.50	_____	5.00	_____
<b>Labor</b>							
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Hand hoeing	0.50	hrs	_____	10.00	_____	5.00	_____
Mulching	0.25	hrs	_____	10.00	_____	2.50	_____
Cutting and raking	0.30	hrs	_____	10.00	_____	3.00	_____
Interest on pre-harvest costs	\$83.92		_____	0.035	_____	2.94	_____
<b>Total Pre-Harvest Costs</b>						\$20.34	_____
<b>Harvest (Average production / year- lbs)</b>							
Bags (1 lb)	35	bags	_____	0.03	_____	\$1.19	_____
<b>Labor</b>							
Harvest	1.25	hrs	_____	10.00	_____	12.50	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>						\$16.69	_____
<b>Total Variable Costs</b>						\$37.03	_____
Per bed						1.06	_____
Per lb						1.06	_____
<b>Ownership Costs (Annual)</b>							
Irrigation system						\$1.14	_____
Machinery						7.14	_____
Land						2.29	_____
<b>Total Ownership Costs</b>						\$10.57	_____
<b>Pre-Production Costs</b>						\$4.43	_____
Amortized over 15 years						\$4.43	_____
<b>Total Costs (Annual)</b>						\$52.03	_____
Per bed						1.49	_____
Per lb						1.49	_____
<b>Annual Returns Over Variable Costs</b>						\$50.47	_____
Annual Returns Over Total Costs						\$35.47	_____

## Basil: 100' x 4' bed

	Quantity		Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>							
Basil sales	25	lbs	_____	10.00	_____	\$250.00	_____
<b>Total Receipts</b>						\$250.00	_____
<b>Planting Year</b>							
<b>Supplies</b>							
Seed - cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Seed	1	packet	_____	1.00	_____	1.00	_____
Soil mix	0.1	bag	_____	5.00	_____	0.50	_____
Fertilization	12	lbs	_____	0.15	_____	1.80	_____
<b>Labor</b>							
Cover crop	0.05	hrs	_____	10.00	_____	0.50	_____
Soil mix	1.00	hrs	_____	10.00	_____	10.00	_____
Bed preparation	0.20	hrs	_____	10.00	_____	2.00	_____
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Transplanting	1.00	hrs	_____	10.00	_____	10.00	_____
Irrigation set up	0.25	hrs	_____	10.00	_____	2.50	_____
Weeding	2.00	hrs	_____	10.00	_____	20.00	_____
Interest on pre-harvest costs	\$49.75		_____	0.035	_____	1.74	_____
<b>Total Pre-Harvest Costs</b>						\$51.49	_____
<b>Harvest</b>							
Bags (1 lb)	25	bags	_____	0.03	_____	\$0.75	_____
<b>Labor</b>							
Harvest labor	2.00	hrs	_____	10.00	_____	20.00	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>						\$23.75	_____
<b>Total Variable Costs</b>							
Per bed						\$75.24	_____
Per lb						3.01	_____
<b>Ownership Costs (Annual)</b>							
Irrigation system						\$1.14	_____
Machinery						7.14	_____
Land						2.29	_____
<b>Total Ownership Costs</b>						\$10.57	_____
<b>Total Costs (Annual)</b>							
Per bed						\$85.81	_____
Per lb						3.43	_____
<b>Annual Returns Over Variable Costs</b>						\$174.76	_____
<b>Annual Returns Over Total Costs</b>						\$164.19	_____

## Beans, Speciality Green: 100' x 4' bed

	Quantity	Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>						
Bean sales	120 lbs	_____	3	_____	\$360.00	_____
<b>Total Receipts</b>					\$360.00	_____
<b>Planting Year</b>						
Supplies						
Seed - cover crop	0.75 lbs	_____	0.60	_____	\$0.45	_____
Seed	2 lbs	_____	10.00	_____	20.00	_____
Fertilization	6 lbs	_____	0.15	_____	0.90	_____
Labor						
Cover crop	0.05 hrs	_____	10.00	_____	0.50	_____
Bed preparation	0.20 hrs	_____	10.00	_____	2.00	_____
Fertilizer spreading	0.10 hrs	_____	10.00	_____	1.00	_____
Planting	0.15 hrs	_____	10.00	_____	1.50	_____
Irrigation set up	0.25 hrs	_____	10.00	_____	2.50	_____
Weeding	2.00 hrs	_____	10.00	_____	20.00	_____
Interest on pre-harvest costs	\$48.85	_____	0.035	_____	1.71	_____
<b>Total Pre-harvest Costs</b>					\$50.56	_____
<b>Harvest</b>						
Bags (1 lb)	120 bags	_____	0.03	_____	\$3.60	_____
Labor						
Harvest labor	15.00 hrs	_____	10.00	_____	150.00	_____
Packaging	0.50 hrs	_____	10.00	_____	5.00	_____
<b>Total Harvest Costs</b>					\$158.60	_____
<b>Total Variable Costs</b>						
Per bed					\$209.16	_____
Per lb					1.74	_____
<b>Ownership Costs (Annual)</b>						
Irrigation system					\$1.14	_____
Machinery					7.14	_____
Land					2.29	_____
<b>Total Ownership Costs</b>					\$10.57	_____
<b>Total Costs (Annual)</b>						
Per bed					\$219.73	_____
Per lb					1.83	_____
<b>Annual Returns Over Variable Costs</b>					\$150.84	_____
<b>Annual Returns Over Total Costs</b>					\$140.27	_____

## Carrots: 100' x 4' bed

	Quantity		Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>							
Carrot sales	170	lbs	_____	0.80	_____	\$136.00	_____
<b>Total Receipts</b>						\$136.00	_____
<b>Planting Year</b>							
<b>Supplies</b>							
Seed - cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Seed	3	packets	_____	1.50	_____	4.50	_____
Burlap	3	bags	_____	1.80	_____	5.40	_____
Fertilization	10	lbs	_____	0.15	_____	1.50	_____
<b>Labor</b>							
Cover crop	0.05	hrs	_____	10.00	_____	0.50	_____
Bed preparation	0.20	hrs	_____	10.00	_____	2.00	_____
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Planting, laying burlap	0.20	hrs	_____	10.00	_____	2.00	_____
Irrigation set up	0.25	hrs	_____	10.00	_____	2.50	_____
Weeding	0.75	hrs	_____	10.00	_____	7.50	_____
Interest on pre-harvest costs	\$27.35		_____	0.035	_____	0.96	_____
<b>Total Pre-Harvest Costs</b>						\$28.31	_____
<b>Harvest</b>							
Bags (1 lb)	170	bags	_____	0.03	_____	\$5.10	_____
<b>Labor</b>							
Harvest labor	3.50	hrs	_____	10.00	_____	35.00	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>						\$43.10	_____
<b>Total Variable Costs</b>							
Per bed						\$71.41	_____
Per lb						0.42	_____
<b>Ownership Costs (Annual)</b>							
Irrigation system						\$1.14	_____
Machinery						7.14	_____
Land						2.29	_____
<b>Total Ownership Costs</b>						\$10.57	_____
<b>Total Costs (Annual)</b>							
Per bed						\$81.98	_____
Per lb						0.48	_____
<b>Annual Returns Over Variable Costs</b>						\$64.59	_____
<b>Annual Returns Over Total Costs</b>						\$54.02	_____

## Eggplant: 100' x 4' bed

	Quantity		Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>							
Eggplant sales	130	lbs	_____	1.40	_____	\$182.00	_____
<b>Total Receipts</b>						\$182.00	_____
<b>Planting Year</b>							
<b>Supplies</b>							
Seed - cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Seed	2	packet	_____	1.00	_____	2.00	_____
Soil mix	0.5	bag	_____	5.00	_____	2.50	_____
Fertilization	7	lbs	_____	0.15	_____	1.05	_____
Straw mulch	4	bales	_____	2.50	_____	10.00	_____
<b>Labor</b>							
Cover crop	0.05	hrs	_____	10.00	_____	0.50	_____
Soil mix	1.00	hrs	_____	10.00	_____	10.00	_____
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Bed preparation	0.20	hrs	_____	10.00	_____	2.00	_____
Transplanting	1.30	hrs	_____	10.00	_____	13.00	_____
Irrigation set up	0.25	hrs	_____	10.00	_____	2.50	_____
Mulching	0.50	hrs	_____	10.00	_____	5.00	_____
Weeding	0.75	hrs	_____	10.00	_____	7.50	_____
Interest on pre-harvest costs	\$57.50		_____	0.035	_____	2.01	_____
<b>Total Pre-Harvest Costs</b>						\$59.51	_____
<b>Harvest</b>							
Bags (1 lb)	130	bags	_____	0.03	_____	\$3.90	_____
<b>Labor</b>							
Harvest labor	2.00	hrs	_____	10.00	_____	20.00	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>						\$26.90	_____
<b>Total Variable Costs</b>							
Per bed						\$86.41	_____
Per lb						0.66	_____
<b>Ownership Costs (Annual)</b>							
Irrigation system						\$1.14	_____
Machinery						7.14	_____
Land						2.29	_____
<b>Total Ownership Costs</b>						\$10.57	_____
<b>Total Costs (Annual)</b>							
Per bed						\$96.98	_____
Per lb						0.75	_____
<b>Annual Returns Over Variable Costs</b>						\$95.59	_____
<b>Annual Returns Over Total Costs</b>						\$85.02	_____

## Garlic: 100' x 4' bed

	Quantity	Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>						
Garlic sales	35 lbs	_____	5.75	_____	\$201.25	_____
<b>Total Receipts</b>					\$201.25	_____
<b>Planting Year</b>						
Supplies						
Seed - cover crop	0.75 lbs	_____	0.60	_____	\$0.45	_____
Seed	10 lbs	_____	6.50	_____	65.00	_____
Straw mulch	2 bales	_____	2.50	_____	5.00	_____
Fertilization	10 lbs	_____	0.15	_____	1.50	_____
Labor						
Cover crop	0.05 hrs	_____	10.00	_____	0.50	_____
Bed preparation	0.20 hrs	_____	10.00	_____	2.00	_____
Fertilizer spreading	0.10 hrs	_____	10.00	_____	1.00	_____
Planting	1.25 hrs	_____	10.00	_____	12.50	_____
Mulching	0.25 hrs	_____	10.00	_____	2.50	_____
Irrigation set up	0.25 hrs	_____	10.00	_____	2.50	_____
Weeding	0.25 hrs	_____	10.00	_____	2.50	_____
Interest on pre-harvest costs	\$95.45	_____	0.035	_____	3.34	_____
<b>Total Pre-Harvest Costs</b>					\$98.79	_____
<b>Harvest</b>						
Labor						
Harvest Labor	4.50 hrs	_____	10.00	_____	\$45.00	_____
Packaging	0.30 hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>					\$48.00	_____
<b>Total Variable Costs</b>						
Per bed					\$146.79	_____
Per lb					4.19	_____
<b>Ownership Costs (Annual)</b>						
Irrigation system					\$1.14	_____
Machinery					7.14	_____
Land					2.29	_____
<b>Total Ownership Costs</b>					\$10.57	_____
<b>Total Costs (Annual)</b>						
Per bed					\$157.36	_____
Per lb					4.50	_____
<b>Annual Returns Over Variable Costs</b>					\$54.46	_____
<b>Annual Returns Over Total Costs</b>					\$43.89	_____

## Greens, Salad: 100' x 4' bed

	Quantity		Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>							
Greens sales	30	lbs	_____	5.00	_____	\$150.00	_____
<b>Total Receipts</b>						\$150.00	_____
<b>Planting Year</b>							
<b>Supplies</b>							
Seed - cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Seed	5	packets	_____	1.00	_____	5.00	_____
Fertilization	10	lbs	_____	0.15	_____	1.50	_____
<b>Labor</b>							
Cover crop	0.05	hrs	_____	10.00	_____	0.50	_____
Bed preparation	0.20	hrs	_____	10.00	_____	2.00	_____
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Planting	0.15	hrs	_____	10.00	_____	1.50	_____
Irrigation set up	0.25	hrs	_____	10.00	_____	2.50	_____
Weeding	0.50	hrs	_____	10.00	_____	5.00	_____
Interest on pre-harvest costs	\$19.45		_____	0.035	_____	0.68	_____
<b>Total Pre-Harvest Costs</b>						\$20.13	_____
<b>Harvest</b>							
Bags (1 lb)	30	bags	_____	0.03	_____	\$0.90	_____
<b>Labor</b>							
Harvest	1.25	hrs	_____	10.00	_____	12.50	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>						\$16.40	_____
<b>Total Variable Costs</b>							
Per bed						\$36.53	_____
Per lb						1.22	_____
<b>Ownership Costs (Annual)</b>							
Irrigation system						\$1.14	_____
Machinery						7.14	_____
Land						2.29	_____
<b>Total Ownership Costs</b>						\$10.57	_____
<b>Total Costs (Annual)</b>							
Per bed						\$47.10	_____
Per lb						1.57	_____
<b>Annual Returns Over Variable Costs</b>						\$113.47	_____
<b>Annual Returns Over Total Costs</b>						\$102.90	_____

## Peas, Snow: 100' x 4' bed

	Quantity	Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>						
Snow pea sales	50 lbs	_____	3.50	_____	\$175.00	_____
<b>Total Receipts</b>					\$175.00	_____
<b>Planting Year</b>						
<b>Supplies</b>						
Seed - cover crop	0.75 lbs	_____	0.60	_____	\$0.45	_____
Seed	2 lbs	_____	10.00	_____	20.00	_____
Fertilization	6 lbs	_____	0.15	_____	0.90	_____
Cages	7 cages	_____	0.65	_____	4.55	_____
<b>Labor</b>						
Cover crop	0.05 hrs	_____	10.00	_____	0.50	_____
Bed preparation	0.20 hrs	_____	10.00	_____	2.00	_____
Fertilizer spreading	0.10 hrs	_____	10.00	_____	1.00	_____
Planting	0.25 hrs	_____	10.00	_____	2.50	_____
Irrigation set up	0.25 hrs	_____	10.00	_____	2.50	_____
Set cages	0.50 hrs	_____	10.00	_____	5.00	_____
Weeding	2.00 hrs	_____	10.00	_____	20.00	_____
Interest on pre-harvest costs	\$59.40	_____	0.035	_____	2.08	_____
<b>Total Pre-Harvest Costs</b>					\$61.48	_____
<b>Harvest</b>						
Bags (1 lb)	50 bags	_____	0.03	_____	\$1.50	_____
<b>Labor</b>						
Harvest labor	4.00 hrs	_____	10.00	_____	40.00	_____
Packaging	0.30 hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>					\$44.50	_____
<b>Total Variable Costs</b>						
Per bed					\$105.98	_____
Per lb					2.12	_____
<b>Ownership Costs (Annual)</b>						
Irrigation system					\$1.14	_____
Machinery					7.14	_____
Land					2.29	_____
<b>Total Ownership Costs</b>					\$10.57	_____
<b>Total Costs (Annual)</b>						
Per bed					\$116.55	_____
Per lb					2.33	_____
<b>Annual Returns Over Variable Costs</b>					\$69.02	_____
<b>Annual Returns Over Total Costs</b>					\$58.45	_____

**Potatoes: 100' x 4' bed**

	Quantity		Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>							
Potato sales	120	lbs	_____	1.25	_____	\$150.00	_____
<b>Total Receipts</b>						\$150.00	_____
<b>Planting Year</b>							
<b>Supplies</b>							
Seed - cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Seed	20	lbs	_____	.35	_____	7.00	_____
Straw mulch	5	bales	_____	2.50	_____	12.50	_____
Fertilization	10	lbs	_____	0.15	_____	1.50	_____
<b>Labor</b>							
Cover crop	0.05	hrs	_____	10.00	_____	0.50	_____
Bed preparation	0.50	hrs	_____	10.00	_____	5.00	_____
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Planting	1.00	hrs	_____	10.00	_____	10.00	_____
Mulching	0.50	hrs	_____	10.00	_____	5.00	_____
Irrigation set up	0.25	hrs	_____	10.00	_____	2.50	_____
Weeding	0.40	hrs	_____	10.00	_____	4.00	_____
Interest on pre-harvest costs	\$49.45		_____	0.035	_____	1.73	_____
<b>Total Pre-Harvest Costs</b>						\$51.18	_____
<b>Harvest</b>							
Bags (5 lb)	24	bags	_____	0.15	_____	\$3.60	_____
<b>Labor</b>							
Harvest labor	2.00	hrs	_____	10.00	_____	20.00	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>						\$26.60	_____
<b>Total Variable Costs</b>							
Per bed						\$77.78	_____
Per lb						0.65	_____
<b>Ownership Costs (Annual)</b>							
Irrigation system						\$1.14	_____
Machinery						7.14	_____
Land						2.29	_____
<b>Total Ownership Costs</b>						\$10.57	_____
<b>Total Costs (Annual)</b>							
Per bed						\$88.35	_____
Per lb						0.74	_____
<b>Annual Returns Over Variable Costs</b>						\$72.22	_____
<b>Annual Returns Over Total Costs</b>						\$61.65	_____

## Potatoes, Sweet: 100' x 4' bed

	Quantity	Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>						
Potato sales	80 lbs	_____	1.20	_____	\$96.00	_____
<b>Total Receipts</b>					\$96.00	_____
<b>Planting Year</b>						
Supplies						
Seed - cover crop	0.75 lbs	_____	0.60	_____	\$0.45	_____
Plants	95 plants	_____	0.10	_____	9.50	_____
Fertilization	10 lbs	_____	0.15	_____	1.50	_____
Labor						
Cover crop	0.05 hrs	_____	10.00	_____	0.50	_____
Bed preparation	0.20 hrs	_____	10.00	_____	2.00	_____
Fertilizer spreading	0.10 hrs	_____	10.00	_____	1.00	_____
Planting	0.20 hrs	_____	10.00	_____	10.00	_____
Mulching	0.50 hrs	_____	10.00	_____	2.00	_____
Irrigation set up	0.25 hrs	_____	10.00	_____	2.50	_____
Weeding	1.20 hrs	_____	10.00	_____	12.00	_____
Interest on pre-harvest costs	\$31.45	_____	0.035	_____	1.10	_____
<b>Total Pre-Harvest Costs</b>					\$32.55	_____
<b>Harvest</b>						
Bags (1 lb)	80 bags	_____	0.03	_____	\$2.40	_____
Labor						
Harvest labor	2.00 hrs	_____	10.00	_____	20.00	_____
Packaging	0.30 hrs	_____	10.00	_____	3.00	_____
<b>Total Harvest Costs</b>					\$25.40	_____
<b>Total Variable Costs</b>						
Per bed					\$57.95	_____
Per lb					0.72	_____
<b>Ownership Costs (Annual)</b>						
Irrigation system					\$1.14	_____
Machinery					7.14	_____
Land					<u>2.29</u>	_____
<b>Total Ownership Costs</b>					\$10.57	_____
<b>Total Costs (Annual)</b>						
Per bed					\$68.52	_____
Per lb					0.86	_____
<b>Annual Returns Over Variable Costs</b>					\$38.05	_____
<b>Annual Returns Over Total Costs</b>					\$27.48	_____

## Raspberries, Red: 100' x 4' bed

	Quantity		Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>							
Raspberry sales							
Year one of production	10	qts	_____	8.00	_____	\$80.00	_____
Year two through ten	30	qts	_____	8.00	_____	240.00	_____
Average Receipts	28		_____			\$224.00	_____
<b>Planting Year</b>							
Supplies							
Seed- cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Fertilization	6.00	lbs	_____	0.15	_____	0.90	_____
Plants	35.00	plants	_____	1.60	_____	56.00	_____
Straw mulch	6.00	bales	_____	2.50	_____	15.00	_____
Labor							
Cover crop	0.05	hrs	_____	10.00	_____	0.50	_____
Bed preparation - trench	0.10	hrs	_____	10.00	_____	1.00	_____
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Planting	0.50	hrs	_____	10.00	_____	5.00	_____
Hand hoeing	1.00	hrs	_____	10.00	_____	10.00	_____
Mulching	0.50	hrs	_____	10.00	_____	5.00	_____
Irrigation set up	0.25	hrs	_____	10.00	_____	2.50	_____
Interest on planting year costs	\$97.35		_____	0.07	_____	6.81	_____
Total Planting Year Costs						\$104.16	_____
<b>First Year of Production</b>							
Pre-Harvest							
Fertilization	6.00	lbs	_____	0.15	_____	\$0.90	_____
Straw mulch	2.00	bales	_____	3.00	_____	6.00	_____
Labor							
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Hand hoeing	0.50	hrs	_____	10.00	_____	5.00	_____
Mulching	0.25	hrs	_____	10.00	_____	2.50	_____
Cutting and raking	0.30	hrs	_____	10.00	_____	3.00	_____
Interest on pre-harvest costs	\$18.40		_____	0.035	_____	0.64	_____
Total Pre-Harvest Costs						\$19.04	_____
<b>Harvest (Ave. production / year - qts) 10</b>							
Containers (qts)	10		_____	0.10	_____	\$1.00	_____
Labor							
Harvest	1.67	hrs	_____	10.00	_____	16.70	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
Total Harvest Costs						\$20.70	_____
Total Pre-Harvest and Harvest Costs - Year 1						\$39.74	_____
<b>Second Year of Production</b>							
Total Pre-Harvest Costs (Same as first year of production)						\$19.04	_____
<b>Harvest (Ave. production / year - qts) 30</b>							
Containers (qts)	30		_____	0.10	_____	\$3.00	_____
Labor							
Harvest	5	hrs	_____	10.00	_____	50.00	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
Total Harvest Costs						\$56.00	_____
Total Pre-Harvest and Harvest Costs - Year 2						\$75.04	_____

<b>Raspberries, Red: 100' x 4' bed (cont.)</b>
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	Quantity	Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Average Total Variable Costs</b>						
Per bed					\$71.51	_____
Per qt					2.55	_____
<b>Ownership Costs (Annual)</b>						
Irrigation system					\$1.14	_____
Machinery					7.14	_____
Land					<u>2.29</u>	_____
<b>Total Ownership Costs</b>					<b>\$10.57</b>	_____
<b>Pre-Production Costs</b>						
Amortized over 10 years					\$10.42	_____
<b>Total Costs (Annual)</b>						
Per bed					\$92.50	_____
Per qt					3.30	_____
<b>Annual Returns Over Variable Costs</b>					\$152.49	_____
<b>Annual Returns Over Total Costs</b>					\$131.50	_____

## Strawberries: One Acre

	Quantity		Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>							
Strawberry Sales							
First Production Year	4,000	qts	_____	2.25	_____	\$9,000.00	_____
Second Production Year	3,000	qts	_____	2.50	_____	7,500.00	_____
Third Production Year	2,000	qts	_____	3.00	_____	6,000.00	_____
Average Receipts	3,000		_____			\$7,500.00	_____
<b>Establishment Year</b>							
Supplies							
Seed- cover crop	75.00	lbs 1000	_____	0.60	_____	\$45.00	_____
Plants	5.00	plants	_____	100.00	_____	500.00	_____
Fertilization	300.00	lbs lg	_____	0.15	_____	45.00	_____
Straw mulch	7.00	round bales	_____	45.00	_____	315.00	_____
Labor							
Cover crop	3.00	hrs	_____	10.00	_____	30.00	_____
Land preparation - trench	1.00	hrs	_____	10.00	_____	10.00	_____
Fertilizer spreading	1.00	hrs	_____	10.00	_____	10.00	_____
Transplanting	18.00	hrs	_____	10.00	_____	180.00	_____
Hand hoeing	90.00	hrs	_____	10.00	_____	900.00	_____
Pull off blossoms	2.00	hrs	_____	10.00	_____	20.00	_____
Mulching	16.00	hrs	_____	10.00	_____	160.00	_____
Irrigation set up	4.00	hrs	_____	10.00	_____	40.00	_____
Interest on Establishment Yr Costs	\$2,255.00		_____	0.07	_____	157.85	_____
Total Establishment Year Costs						\$2,412.85	_____
<b>First Year of Production</b>							
Fertilization	300.00	lbs lg	_____	0.15	_____	\$45.00	_____
Straw Mulch	7.00	round bales	_____	45.00	_____	315.00	_____
Labor							
Remove mulch	8.00	hrs	_____	10.00	_____	80.00	_____
Fertilizer spreading	1.00	hrs	_____	10.00	_____	10.00	_____
Hand hoeing	30.00	hrs	_____	10.00	_____	300.00	_____
Mowing	1.00	hrs	_____	10.00	_____	10.00	_____
Renovation	4.00	hrs	_____	10.00	_____	40.00	_____
Mulching	16.00	hrs	_____	10.00	_____	160.00	_____
Irrigation tear down & set up	2.00	hrs	_____	10.00	_____	20.00	_____
Interest on Est. and 1st Year Costs	\$3,392.85		_____	0.035	_____	118.75	_____
Total Pre-Harvest Costs						\$1,098.75	_____
<b>Harvest</b> (Production - qts)							
Containers	4,000		_____				_____
Trays for u-pick	1,000	tray	_____	0.15	_____	\$150.00	_____
	100		_____	1.00	_____	100.00	_____
Labor							
Pickers	1,000	qt	_____	0.75	_____	750.00	_____
Total Harvest Costs						\$1,000.00	_____
Total pre-harvest and harvest costs - Year 1						\$1,098.75	_____
<b>Second Year of Production</b>							
Total Pre-Harvest Costs (Same as First Year of Production)						\$1,097.08	_____

## Strawberries: One Acre (cont.)

	Quantity	Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Harvest (Production - qts)</b>	<b>3,000</b>	_____				
Containers	1,000	_____	0.15	_____	\$150.00	_____
Trays for u-pick	75.00 tray	_____	1.00	_____	75.00	_____
Labor Pickers	1,,000 qt	_____	0.75	_____	750.00	_____
<b>Total Harvest Costs</b>					<b>\$975.00</b>	_____
<b>Total Pre-Harvest and Harvest Costs - Year 2</b>					<b>\$2,073.75</b>	_____
<b>Third Year of Production</b>						
<b>Total Pre-Harvest Costs (Same as First Year of Production)</b>					<b>\$1,098.75</b>	_____
<b>Harvest (Production - qts)</b>	<b>2,000</b>	_____				
Containers	1000	_____	0.15	_____	\$150.00	_____
Trays for u-pick	50.00 tray	_____	1.00	_____	50.00	_____
Labor Pickers	1,000 qt	_____	0.75	_____	750.00	_____
<b>Total Harvest Costs</b>					<b>\$950.00</b>	_____
<b>Total Pre-Harvest and Harvest Costs - Year 3</b>					<b>\$2,048.75</b>	_____
<b>Average Total Variable Costs</b>						
Per acre					\$2,073.75	_____
Per qt					0.69	_____
<b>Ownership Costs (Annual)</b>						
Irrigation System					\$80.00	_____
Machinery (cycle mower and tractor)					500.00	_____
Land					160.00	_____
<b>Total Ownership Costs</b>					<b>\$740.00</b>	_____
<b>Preproduction Costs</b>						
Amortized over 3 years					\$804.28	_____
<b>Total Costs (Annual)</b>						
Per acre					\$3,618.03	_____
Per qt					1.21	_____
<b>Annual Returns Over Variable Costs</b>						
					\$5,426.25	_____
<b>Annual Returns Over Total Costs</b>						
					\$3,881.97	_____

## Tomatoes, Cherry: 100' x 4' bed

	Quantity		Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>							
Cherry tomato sales	145	lbs	_____	2.25	_____	\$326.25	_____
<b>Total Receipts</b>						\$326.25	_____
<b>Planting Year</b>							
<b>Supplies</b>							
Seed - cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Seed	0.25	packet	_____	3.00	_____	0.75	_____
Soil mix	0.25	bag	_____	5.00	_____	1.25	_____
Fertilization	10	lbs	_____	0.15	_____	1.50	_____
Straw mulch	4	bales	_____	2.50	_____	10.00	_____
Cages	20	cages	_____	0.10	_____	2.00	_____
<b>Labor</b>							
Cover crop	0.05	hrs	_____	10.00	_____	0.50	_____
Soil mix	1.00	hrs	_____	10.00	_____	10.00	_____
Fertilizer spreading	0.10	hrs	_____	10.00	_____	1.00	_____
Transplanting	1.50	hrs	_____	10.00	_____	15.00	_____
Irrigation set up	0.25	hrs	_____	10.00	_____	2.50	_____
Mulch, set cages	2.00	hrs	_____	10.00	_____	20.00	_____
Interest on pre-harvest costs	\$64.95		_____	0.035	_____	2.27	_____
<b>Total Pre-Harvest Costs</b>						\$67.22	_____
<b>Harvest</b>							
Bags (1 lb)	145	bags	_____	0.03	_____	\$4.35	_____
<b>Labor</b>							
Harvest labor	4.00	hrs	_____	10.00	_____	40.00	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
Removing cages/vines	2.00	hrs	_____	10.00	_____	20.00	_____
<b>Total Harvest Costs</b>						\$67.35	_____
<b>Total Variable Costs</b>							
Per bed						\$134.57	_____
Per lb						0.93	_____
<b>Ownership Costs (Annual)</b>							
Irrigation system						1.14	_____
Machinery						7.14	_____
Ownership costs (approx. 10% of gross sales)						2.29	_____
<b>Total Ownership Costs</b>						\$10.57	_____
<b>Total Costs (Annual)</b>							
Per bed						\$145.14	_____
Per lb						1.00	_____
<b>Annual Returns Over Variable Costs</b>						\$191.68	_____
<b>Annual Returns Over Total Costs</b>						\$181.11	_____

## Tomatoes, Heirloom: 100' x 4' bed

	Quantity	Your Quantity	\$/Unit	Your \$/Unit	Total	Your Total
<b>Receipts</b>						
Heirloom tomato sales	400 lbs	_____	1.75	_____	\$700.00	_____
<b>Total Receipts</b>					\$700.00	_____
<b>Planting Year</b>						
Supplies						
Seed - cover crop	0.75 lbs	_____	0.60	_____	\$0.45	_____
Seed	0.25 packet	_____	3.00	_____	0.75	_____
Soil mix	0.25 bag	_____	5.00	_____	1.25	_____
Fertilization	10 lbs	_____	0.15	_____	1.50	_____
Straw mulch	4 bales	_____	2.50	_____	10.00	_____
Cages	20 cages	_____	0.10	_____	2.00	_____
Labor						
Cover crop	0.05 hrs	_____	10.00	_____	0.50	_____
Soil mix	1.00 hrs	_____	10.00	_____	10.00	_____
Fertilizer spreading	0.10 hrs	_____	10.00	_____	1.00	_____
Transplanting	1.50 hrs	_____	10.00	_____	15.00	_____
Irrigation set up	0.25 hrs	_____	10.00	_____	2.50	_____
Mulch, set cages	2.00 hrs	_____	10.00	_____	20.00	_____
Interest on pre-harvest costs	\$64.95	_____	0.035	_____	<u>2.27</u>	_____
<b>Total Pre-Harvest Costs</b>					\$67.22	_____
<b>Harvest</b>						
Bags (1 lb)	400 bags	_____	0.03	_____	\$12.00	_____
Labor						
Harvest labor	4.00 hrs	_____	10.00	_____	40.00	_____
Packaging	0.30 hrs	_____	10.00	_____	3.00	_____
Removing cages/vines	2.00 hrs	_____	10.00	_____	<u>20.00</u>	_____
<b>Total Harvest Costs</b>					\$75.00	_____
<b>Total Variable Costs</b>						
Per bed					\$142.22	_____
Per lb					0.36	_____
<b>Ownership Costs (Annual)</b>						
Irrigation system					\$1.14	_____
Machinery					7.14	_____
Land					<u>2.29</u>	_____
<b>Total Ownership Costs</b>					\$10.57	_____
<b>Total Costs (Annual)</b>						
Per bed					\$152.79	_____
Per lb					0.38	_____
<b>Annual Returns Over Variable Costs</b>					\$557.78	_____
<b>Annual Returns Over Total Costs</b>					\$547.21	_____