

## **Instructions for using the interactive budgets**

You will need Adobe Acrobat Reader to use these forms. If you do not have this program installed on your computer, you can download a free version [here](#).

You can make changes to the interactive PDF budget files for this publication by inputting your own prices and quantities in the green-outlined cells for any item. You will need to click on and add your own estimated price and quantity information to all of the green-outlined cells to complete your customized budget.

The cells outlined in red automatically calculate your revised totals based on the changes you made to the cells outlined in green.

When you are finished, you can print the budget using the green **Print Form** button at the bottom of the form.

You can use the red **Clear Form** button to clear all the information from your budget when you are finished.

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**[extension.psu.edu/ag-alternatives](http://extension.psu.edu/ag-alternatives)**

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Cooperative Extension  
*College of Agricultural Sciences*

**Processing apple production budget, 272 trees per acre, Pennsylvania, 2016.**

Summary of estimated costs and income per acre.

| Item                                 | Quantity | Your<br>Quantity | Unit   | Your<br>Unit | Price     | Your<br>Price | Total       | Your<br>Calculations |
|--------------------------------------|----------|------------------|--------|--------------|-----------|---------------|-------------|----------------------|
| <b>Receipts</b>                      | 750      |                  | bushel |              | \$ 5.00   |               | \$ 3,750.00 |                      |
| <b>Variable expense</b>              |          |                  |        |              |           |               |             |                      |
| Lime                                 | 0.5      |                  | ton    |              | \$ 26.50  |               | \$ 13.25    |                      |
| Fertilizer                           |          |                  |        |              |           |               |             |                      |
| N                                    | 40       |                  | pound  |              | \$ 0.26   |               | \$ 10.40    |                      |
| K                                    | 80       |                  | pound  |              | \$ 0.25   |               | \$ 20.00    |                      |
| Urea (spray additive)                | 21       |                  | pound  |              | \$ 0.26   |               | \$ 5.46     |                      |
| Solubor                              | 6        |                  | pound  |              | \$ 1.92   |               | \$ 11.52    |                      |
| Calcium chloride                     | 50       |                  | pound  |              | \$ 0.48   |               | \$ 24.00    |                      |
| Herbicides**                         | 1        |                  | acre   |              | \$ 136.50 |               | \$ 136.50   |                      |
| Fungicides**                         | 1        |                  | acre   |              | \$ 389.62 |               | \$ 389.62   |                      |
| Insecticides **1                     | 1        |                  | acre   |              | \$ 388.74 |               | \$ 388.74   |                      |
| Plant growth regulators <sup>2</sup> | 1        |                  | acre   |              | \$ 34.22  |               | \$ 34.22    |                      |
| Labor                                |          |                  |        |              |           |               |             |                      |
| Pest scouting                        | 1        |                  | acre   |              | \$ 40.00  |               | \$ 40.00    |                      |
| Operator                             | 5.75     |                  | hour   |              | \$ 15.00  |               | \$ 86.25    |                      |
| Pruning                              | 272      |                  | tree   |              | \$ 2.25   |               | \$ 612.00   |                      |
| Misc. seasonal                       | 1        |                  | hour   |              | \$ 12.00  |               | \$ 12.00    |                      |
| Harvesting                           | 750      |                  | bushel |              | \$ 1.20   |               | \$ 900.00   |                      |
| Other                                |          |                  |        |              |           |               |             |                      |
| Bee rental                           | 1        |                  | acre   |              | \$ 100.00 |               | \$ 100.00   |                      |
| Insect traps                         | 1        |                  | acre   |              | \$ 38.00  |               | \$ 38.00    |                      |
| Rodenticide                          | 10       |                  | pound  |              | \$ 1.00   |               | \$ 10.00    |                      |
| Crop Insurance - APH <sup>3</sup>    | 1        |                  | acre   |              | \$ 97.00  |               | \$ 97.00    |                      |
| Crop Insurance - SCO <sup>3</sup>    | 1        |                  | acre   |              | \$ 22.00  |               | \$ 22.00    |                      |
| Diesel fuel                          | 30.6     |                  | gallon |              | \$ 2.80   |               | \$ 85.68    |                      |
| Repairs and maintenance              |          |                  |        |              |           |               |             |                      |
| Tractors                             | 1        |                  | acre   |              | \$ 16.54  |               | \$ 15.78    |                      |
| Equipment                            | 1        |                  | acre   |              | \$ 56.00  |               | \$ 54.51    |                      |
| Additional costs                     |          |                  |        |              |           |               |             |                      |
| Additional costs                     |          |                  |        |              |           |               |             |                      |
| Interest on operating capital        | 1        |                  | acre   |              | \$ 92.34  |               | \$ 92.34    |                      |

|                                     |   |  |      |           |  |                    |  |
|-------------------------------------|---|--|------|-----------|--|--------------------|--|
| <b>Total variable costs</b>         |   |  |      |           |  | <b>\$ 3,201.52</b> |  |
| <b>Fixed costs</b>                  |   |  |      |           |  |                    |  |
| Tractors                            | 1 |  | acre | \$ 33.04  |  | \$ 33.04           |  |
| Equipment                           | 1 |  | acre | \$ 108.81 |  | \$ 108.81          |  |
| Land charge                         | 1 |  | acre | \$ 200.00 |  | \$ 200.00          |  |
| Additional costs                    |   |  |      |           |  |                    |  |
| <b>Total fixed costs</b>            |   |  |      |           |  | <b>\$ 341.85</b>   |  |
| <b>Total costs</b>                  |   |  |      |           |  | <b>\$ 3,543.37</b> |  |
| <b>Returns above variable costs</b> |   |  |      |           |  | <b>\$ 548.48</b>   |  |
| <b>Returns above total costs</b>    |   |  |      |           |  | <b>\$ 206.63</b>   |  |

\* Budget estimates are based on data available in August 2015.

\*\* For more detailed information concerning pesticides, please see the 2016-2017 Pennsylvania Tree Fruit Production Guide.

<sup>1</sup> Additional insecticide sprays may be required for control of brown marmorated stink bug. Insecticides such as Belay, Danitol, Actara, and Lannate 90SP provide control for a cost of approximately \$13-30/A for each additional spray (plus application cost if not tank mixed with a fungicide) Other insecticides may be available for use on BMSB under Section 18 emergency exemptions.

2. Assuming chemical thinning.

3. See tables 1-17 and 1-18 in the Penn State Tree Fruit Production Guide for alternative growth regulators used in apples.

Depending on the thinning, growth control, and harvest management program used, plant growth regulator costs vary from \$0 to over \$500 per acre.

<sup>4</sup> Hypothetical cost of crop insurance coverage in Adams County PA (APH: actual production history and SCO: supplemental coverage option) assumes no participation in ARC (Agricultural Risk Coverage from USDA-Farm Service Agency) at the 50% coverage level for 100% of the standard \$5.15/bushel processing price election and an APH yield of 750 bushels per acre. Contact your crop insurance agent for a quote based on your county, government program participation, yields, and pricing preferences.

You should monitor local markets and contact suppliers to determine current prices for all items contained in this sample budget.