



## 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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**Start Farming Model Plot Budget for 1 Acre of Tomato Production with Cover Crop Rotation, Grower A.**

The primary goals of the Model Plot Vegetable and Cover Crop Rotations are to improve soil health and reduce overall disease pressure. This budget provides an example of 2 of 6 recommended rotations alternated between cash and cover crops on a half-year basis. The goal is to build up the soil to help ensure the profitability of the next cash crop rotation.

No crop family is planted in the same area during the course of the rotations in order to reduce both disease and pest pressure. Best management practices highlighted in this case study example have the potential to reduce fertilizer and pesticide inputs and increase profits, so consider this as you create a budget for your enterprise.

**Start Farming model plot budget, cover crop establishment.<sup>1</sup>**

	Quantity	Your Quantity	Unit	Price	Your Price	Cost	Calculated Estimate
<b>Variable expenses</b>							
<b>Seed</b>							
Sudan grass seed	40	_____	lb.	\$2.60	_____	\$104.00	_____
<b>Operator Labor</b>							
Tractors	2.2	_____	hr.	\$16.00	_____	\$35.20	_____
<b>Diesel Fuel</b>							
Tractors	13.4	_____	gal.	\$2.73	_____	\$36.58	_____
<b>Repair &amp; Maintenance</b>							
Tractors	1	_____	acre	\$15.17	_____	\$15.17	_____
Implements	1	_____	acre	\$8.26	_____	\$8.26	_____
Interest on Operating Capital	1	_____	acre	\$4.22	_____	\$4.22	_____
<b>Total Variable Expenses</b>						<b>\$203.43</b>	_____
<b>Fixed Expenses</b>							
Implements	1	_____	acre	\$18.12	_____	\$18.12	_____
Tractors	1	_____	acre	\$14.15	_____	\$14.15	_____
<b>Total Fixed Expenses</b>						<b>\$32.27</b>	_____
<b>Total Expenses</b>						<b>\$235.70</b>	_____

1. The establishment and incorporation of a cover crop may increase organic matter and reduce the requirement for fertilizers. Please account for this possible reduction in the appropriate items below in the tomato production budget. This reduction should be based on a soil test that includes an analysis for organic matter. A soil health test will provide information on additional benefits, such as soil tilth and drainage.

**Start Farming model plot budget, tomato production.<sup>2</sup>**

<b>Receipts</b>	<b>Quantity</b>	<b>Your Quantity</b>	<b>Unit</b>	<b>Price</b>	<b>Your Price</b>	<b>Income</b>	<b>Your Estimate</b>
Tomatoes	240		cartons	\$35.00		\$8,400.00	
	<b>Quantity</b>	<b>Your Quantity</b>	<b>Unit</b>	<b>Price</b>	<b>Your Price</b>	<b>Cost</b>	<b>Calculated Estimate</b>
<b>Variable expenses</b>							
Fertilizer	1		acre	\$423.59		\$423.59	
Fungicides	1		acre	\$300.28		\$300.28	
Insecticides	1		acre	\$128.08		\$128.08	
Spray additive	1		acre	\$5.40		\$5.40	
<b>Seed</b>							
Hot water seed treatment	1		ea.	\$22.50		\$22.50	
Planting seeds	1		ea.	\$267.00		\$267.00	
Oat seed for row middles	21		lb.	\$0.90		\$18.90	
<b>Other</b>							
Soil test	1		ea.	\$14.00		\$14.00	
Soil health test	1		ea.	\$30.00		\$30.00	
Biodegradable mulch	8,712		ft.	\$0.03		\$261.36	
Drip tape	8,712		ft.	\$0.02		\$174.24	
Irrigation	1		ea.	\$15.00		\$15.00	
Tissue analysis	1		ea.	\$24.00		\$24.00	
Stakes	405		ea.	\$0.61		\$247.05	
Twine	330		100 ft.	\$0.20		\$66.00	
Tomato boxes	240		ea.	\$1.75		\$420.00	
<b>Labor</b>							
Seasonal labor	27		hr.	\$12.00		\$324.00	
Harvest labor	50		hr.	\$12.00		\$600.00	
<b>Operator Labor</b>							
Tractors	3.7		hr.	\$16.00		\$59.20	
<b>Seasonal Labor</b>							
Implements	1.6		hr.	\$12.00		\$19.20	
<b>Diesel Fuel</b>							
Tractors	17.6		gal.	\$2.73		\$48.05	
<b>Repair &amp; Maintenance</b>							

Implements	1	_____	acre	\$17.37	_____	\$17.37	_____
Tractors	1	_____	acre	\$13.35	_____	\$13.35	_____
Additional expenses		_____			_____		_____
Additional expenses		_____			_____		_____
Interest on Operating Capital	1	_____	acre	\$47.65	_____	\$47.65	_____
<b>Total Variable Expenses</b>						<b>\$3,546.22</b>	_____
<hr/>							
Fixed Expenses							
Implements	1	_____	acre	\$34.04	_____	\$34.04	_____
Tractors	1	_____	acre	\$22.83	_____	\$22.83	_____
Additional expenses		_____			_____		_____
Land charge	1	_____	acre	\$200.00	_____	\$200.00	_____
<b>Total Fixed Expenses</b>						<b>\$256.87</b>	_____
<hr/>							
<b>Total Expenses</b>						<b>\$3,803.09</b>	_____
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<b>Returns above variable expenses</b>						<b>\$4,853.78</b>	_____
<b>Returned to management</b>						<b>\$4,596.91</b>	_____
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2. Budgets are calculated on a per acre basis with actual plots being 1/3 acre.

Considerations when developing your own budget:

~Fertilizer expenses may be reduced with the use of cover cropping. A 20 lb. nitrogen credit is earned for each 1% increase in organic matter over 2%. For example, if the recommended rate of actual nitrogen is 50 lbs. per acre, and the organic matter level is 3%, the rate of nitrogen can be reduced to 30 lbs. per acre.

~ A hot water treatment for seeds reduces the potential for diseases and may decrease fungicide use and costs.

~ Fertilizer (N, P, K, Ca, Mg, micronutrients) use can be further reduced by timely soil and tissue analysis and should be taken into account when planning a budget and production.

~The use of new stakes has the potential to greatly reduce bactericide costs.