



PennState Extension

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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Sample Fresh-Market Tomato Budget

Summary of estimated costs and returns per acre. Budget based on 500 cartons per acre
(25 pounds per carton).

Item	Quantity	Your Quantity	Unit	Price	Your Price	Total	Calculated Estimate
Receipts							
Tomatoes	500	_____	cartons	\$22.00	_____	\$ 11,000.00	_____
Variable costs							
Custom							
Soil test	1	_____	kit	\$13.00	_____	\$13.00	_____
Chisel plowing	1	_____	acre	\$19.40	_____	\$19.40	_____
Disking	1	_____	acre	\$39.80	_____	\$39.80	_____
Harrowing	1	_____	acre	\$28.80	_____	\$28.80	_____
Pest scouting	1	_____	acre	\$20.00	_____	\$20.00	_____
Applying fertilizer	1	_____	acre	\$20.87	_____	\$20.87	_____
Fertilizer/lime							
Applying calcium lime	0.5	_____	ton	\$29.00	_____	\$14.50	_____
Nitrogen	85	_____	pounds	\$0.23	_____	\$19.55	_____
Phosphorus	100	_____	pounds	\$0.24	_____	\$24.00	_____
Potassium	150	_____	pounds	\$0.24	_____	\$36.00	_____
Fungicides	1	_____	acre	\$261.05	_____	\$261.05	_____
Insecticides	1	_____	acre	\$89.86	_____	\$89.86	_____
Plastic mulch	10,890	_____	feet	\$0.03	_____	\$326.70	_____
Drip irrigation	10,890	_____	feet	\$0.02	_____	\$217.80	_____
Tomato transplants	2,160	_____	each	\$0.32	_____	\$691.20	_____
Stakes	3,630	_____	each	\$0.76	_____	\$2,758.80	_____
Twine	327	_____	100 ft.	\$0.33	_____	\$107.91	_____
Labor							
Planting transplants	4	_____	hours	\$15.00	_____	\$60.00	_____
Staking and tying	30	_____	hours	\$15.00	_____	\$450.00	_____
Hand weeding	9	_____	hours	\$15.00	_____	\$135.00	_____
Hand labor	11.75	_____	hours	\$15.00	_____	\$176.25	_____

Operator labor	3.7	_____	hours	\$18.00	_____	\$66.60	_____
Hand harvest	12,500	_____	lb.	\$0.13	_____	\$1,625.00	_____
Marketing and advertising	15%	_____	sales	\$11,000.00	_____	\$1,650.00	_____
Cartons plus lids and shipping	500	_____	cartons	\$1.50	_____	\$750.00	_____
Fuel	52.6	_____	gallons	\$2.60	_____	\$136.76	_____
Repairs and maintenance							
Tractors	1	_____	acre	\$36.88	_____	\$36.88	_____
Implements ¹	1	_____	acre	\$68.38	_____	\$68.38	_____
Additional inputs		_____			_____		_____
Additional inputs		_____			_____		_____
Interest on operating capital	1	_____	acre	\$106.90	_____	\$106.90	_____
Total variable costs						\$9,951.01	_____
Fixed costs							
Tractors and implements ¹	1	_____	acre	\$236.69	_____	\$236.69	_____
Land charge	1	_____	acre	\$200.00	_____	\$200.00	_____
Additional inputs	1	_____	acre		_____		_____
Total fixed costs						\$436.69	_____
Total costs						\$10,387.70	_____
Returns							
Net returns over variable costs						\$1,048.99	_____
Net returns						\$612.30	_____

1. Includes irrigation system.

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