

Sample Field-grown Winter Squash Production Budget

Summary of estimated income and expenses per acre using plasticulture production methods.

Item	Quantity or number of operations	Your Quantity	Unit	Price	Your Price	Total	Calculated Estimate
Income							
Winter squash	800		boxes	\$16.00		\$12,800.00	
Variable Costs							
Custom							
Soil test	1		kit	\$13.00		\$13.00	
Fertilizer spreading	1		acre	\$8.20		\$8.20	
Moldboard plowing	1		acre	\$25.20		\$25.20	
Disking ¹	1		acre	\$39.80		\$39.80	
Harrowing	1		acre	\$14.40		\$14.40	
Plant analysis kit	1		kit	\$25.00		\$25.00	
Fertilizer/soil amendments							
N	50		pounds	\$0.23		\$11.50	
P	100		pounds	\$0.24		\$24.00	
K	200		pounds	\$0.24		\$48.00	
10-10-10	750		pounds	\$0.20		\$150.00	
Seeds	2.8		thsnd.	\$55.38		\$155.06	
Herbicides	1		acre	\$22.67		\$22.67	
Fungicides	1		acre	\$314.08		\$314.08	
Insecticides	1		acre	\$38.84		\$38.84	
Plastic mulch	8,712		feet	\$0.03		\$261.36	
Drip tape	8,712		feet	\$0.02		\$174.24	
Labor							
Labor	10		hours	\$15.00		\$150.00	
Operator labor	2.6		hours	\$18.00		\$46.80	
Diesel fuel	49		gal	\$2.60		\$127.40	
Harvest/packing							
Labor	300		hour	\$15.00		\$4,500.00	
Boxes 1 1/9 bushel	800		boxes	\$1.75		\$1,400.00	
Marketing	15%		sales	\$12,800.00		\$1,920.00	
Repairs and maintenance							
Tractors	1		acre	\$34.25		\$34.25	

Implements ²	1	_____	acre	\$68.07	_____	\$68.07	_____
Additional expenses		_____			_____		_____
Additional expenses		_____			_____		_____
Interest on operating capital	1	_____	acre	\$28.96	_____	\$28.96	_____
Total variable costs						\$9,600.83	_____

Fixed Costs							
Implements ²	1	_____	acre	\$160.22	_____	\$160.22	_____
Tractors	1	_____	acre	\$69.45	_____	\$69.45	_____
Land charge	1	_____	acre	\$200.00	_____	\$200.00	_____
Food safety inspection ³	1	_____	crop	\$250.00	_____	\$250.00	_____
Additional expenses		_____			_____		_____
Total fixed costs						\$679.67	_____

Total costs						\$10,280.50	_____
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Returns							
Net returns over variable costs						\$3,199.17	_____
Net returns						\$2,519.50	_____

Break-even							
Break-even yield - boxes						643	_____
Break-even - price per box						\$12.85	_____

1. Disking includes two times over the acre.

2. Includes irrigation system.

3. This is a portion of the total cost for the entire farm producing more than one crop.

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