



## 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.

. . . and justice for all

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, and marital or family status. (Not all prohibited bases apply to all programs.) Many materials can be made available in alternative formats for ADA clients. To file a complaint of discrimination, write USDA, Office of Civil Rights, Room 326-W, Whitten Building, 14th and Independence Avenue, SW, Washington, DC 20250-9410 or call 202-720-5964.

Issued in furtherance of Cooperative Extension work, Acts of May 8 and July 30, 1914, in cooperation with the U.S. Department of Agriculture. Cathann A. Kress, director, Cooperative Extension Service, Iowa State University of Science and Technology, Ames, Iowa.

Asparagus.....	4
Basil .....	5
Beans, Speciality Green .....	6
Carrots.....	7
Eggplant .....	8
Garlic.....	9
Greens, Salad .....	10
Peas, Snow .....	11
Potatoes .....	12
Potatoes, Sweet .....	13
Raspberries, Red .....	14
Strawberries .....	16
Tomatoes, Cherry .....	18
Tomatoes, Heirloom.....	19
Aronia Berry * .....	20

*\* Aronia Budget compiled by Tim Eggers (712-542-5171, [teggerts@iastate.edu](mailto:teggerts@iastate.edu)) and Eldon Everhart, extension specialists, added July 2011.*

## 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		<u>\$87.50</u>	
Avg. Production Year Annual Receipts					<u>\$87.50</u>	
<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		<u>3.42</u>	
<b>Total Planting Year Costs</b>					<u>\$52.27</u>	
<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		<u>4.35</u>	
<b>Total Pre-Production Costs</b>					<u>\$66.52</u>	
<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		<u>2.94</u>	
<b>Total Pre-Harvest Costs</b>					<u>\$20.34</u>	
<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		<u>3.00</u>	
<b>Total Harvest Costs</b>					<u>\$16.69</u>	
<b>Total Variable Costs</b>						
Per bed					\$37.03	
Per lb					1.06	
<b>Ownership Costs (Annual)</b>						
Irrigation system					\$1.14	
Machinery					7.14	
Land					<u>2.29</u>	
<b>Total Ownership Costs</b>					<u>\$10.57</u>	
<b>Pre-Production Costs</b>						
Amortized over 15 years					\$4.43	
<b>Total Costs (Annual)</b>						
Per bed					\$52.03	
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>							
Supplies							
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	_____
Labor							
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	_____
Labor							
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>							
<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	_____
<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	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	_____
<b>Labor</b>							
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	_____
Total Receipts					\$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	_____
Total Pre-Harvest Costs					\$98.79	_____
<b>Harvest</b>						
Labor						
Harvest Labor	4.50 hrs	_____	10.00	_____	\$45.00	_____
Packaging	0.30 hrs	_____	10.00	_____	3.00	_____
Total Harvest Costs					\$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	_____
Total Ownership Costs					\$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	_____
Total Receipts						\$150.00	_____
<b>Planting Year</b>							
Supplies							
Seed - cover crop	0.75	lbs	_____	0.60	_____	\$0.45	_____
Seed	5	packets	_____	1.00	_____	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	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	_____
Total Pre-Harvest Costs						\$20.13	_____
<b>Harvest</b>							
Bags (1 lb)	30	bags	_____	0.03	_____	\$0.90	_____
Labor							
Harvest	1.25	hrs	_____	10.00	_____	12.50	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
Total Harvest Costs						\$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	_____
Total Ownership Costs						\$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	_____
Total Receipts						\$175.00	_____
<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	_____
Cages	7	cages	_____	0.65	_____	4.55	_____
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	0.25	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	_____
Total Pre-Harvest Costs						\$61.48	_____
<b>Harvest</b>							
Bags (1 lb)	50	bags	_____	0.03	_____	\$1.50	_____
Labor							
Harvest labor	4.00	hrs	_____	10.00	_____	40.00	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
Total Harvest Costs						\$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	_____
Total Ownership Costs						\$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	_____
Total Receipts						\$150.00	_____
<b>Planting Year</b>							
Supplies							
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	_____
Labor							
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	_____
Total Pre-Harvest Costs						\$51.18	_____
<b>Harvest</b>							
Bags (5 lb)	24	bags	_____	0.15	_____	\$3.60	_____
Labor							
Harvest labor	2.00	hrs	_____	10.00	_____	20.00	_____
Packaging	0.30	hrs	_____	10.00	_____	3.00	_____
Total Harvest Costs						\$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	_____
Total Ownership Costs						\$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	_____
Total Receipts						\$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	_____
Total Pre-Harvest Costs						\$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	_____
Total Harvest Costs						\$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						2.29	_____
Total Ownership Costs						\$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	_____

## Raspberries, Red: 100' x 4' bed (cont.)

	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>	_____
Total Ownership Costs					\$10.57	_____
<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 (Production - qts)</b>							
Containers	4,000		_____				_____
Trays for u-pick	1,000		_____	0.15	_____	\$150.00	_____
	100	tray	_____	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						\$2,098.75	_____
<b>Second Year of Production</b>							
Total Pre-Harvest Costs (Same as First Year of Production)						\$1,098.75	_____

<b>Strawberries: One Acre (cont.)</b>
---------------------------------------

	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	_____
Total Receipts						\$326.25	_____
<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	_____	2.27	_____
Total Pre-Harvest Costs						\$67.22	_____
<b>Harvest</b>							
Bags (1 lb)	145	bags	_____	0.03	_____	\$4.35	_____
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	_____	20.00	_____
Total Harvest Costs						\$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	_____
Total Ownership Costs						\$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	_____	2.27	_____
<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	_____	20.00	_____
<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						2.29	_____
<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	_____

## Aronia Berry\*

Assumptions:

- 1 Acre
- 10% sold retail (bagged), 90% sold wholesale (bucket)
- 2 years to establish
- 1/2 production year 3, 3/4 year 4, full year 5

**Planting Year**                      2010

	Year	Quantity Unit	\$/Unit		Total
<b>Average Annual Receipts</b>					
First Production Year	2012	9,000 lbs	1.00		\$9,000.00
Second Production Year	2013	13,500 lbs	1.00		13,500.00
Third Production year	2014	18,000 lbs	1.00		18,000.00
Production Year 4-13	2015-2024	18,000 lbs	1.00		18,000.00
<b>Average Total Income</b>		<b>16,962</b>			<b>\$16,961.54</b>

	2010	Quantity Unit	\$/Unit		Total
<b>Planting Year Costs</b>					
Seed - between rows		125.00 lbs	\$2.00		\$250.00
Fertility testing		2.00 tests	10.00		20.00
Fertilization		70.00 lbs	1.50		05.00
Viking liners		900 plants	1.40		1,260.00
Plastic mulch		3630 ft	0.05		164.08
Drip irrigation equipment		1 ft	1,500.00		1,500.00
Poly tubing		4000 ft	0.11		452.00
Water		9000 gal	0.02		180.00
Pest Control		0	-		-
<b>Labor Costs</b>					
Planting grass		3.00 hrs	\$10.00		\$30.00
Preparing soil		8.00 hrs	10.00		80.00
Spreading fertilizer		2.00 hrs	10.00		20.00
Installing irrigation		4.00 hrs	10.00		40.00
Planting liners		16.00 hrs	10.00		160.00
Hand weeding		4.00 hrs	10.00		40.00
Installing mulch		4.00 hrs	10.00		40.00
Mowing between rows		3.00 hrs	10.00		30.00
Other		0 hrs	-		-
Interest on planting year costs			7%		305.98
<b>Total Planting Year Costs</b>					<b>\$4,677.05</b>

	2011	Quantity Unit	\$/Unit		Total
<b>Pre-Production Year Costs</b>					
Water		0 gal	-		-
Fertility testing		2 tests	\$20.00		\$40.00
Fertilization		6.00 lbs	1.50		\$9.00
<b>Labor Costs</b>					
Fertilizer spreading		2.00 hrs	10.00		20.00
Hand hoeing		4.00 hrs	10.00		40.00
Mowing between rows		3.00 hrs	10.00		30.00
Other		0 lbs	-		-
Interest on planting year costs			7%		9.73
<b>Total Pre-Production Year Costs</b>					<b>\$148.73</b>
<b>Total Pre-Production Costs</b>					<b>\$4,825.78</b>

Production Year Costs	2012	Quantity	Unit		\$/Unit		Total
<b>Preharvest</b>							
Water		1000	gal		\$-		\$-
Fertilization		50.00	lbs		\$1.50		\$75.00
<b>Labor Costs</b>							
Mowing between rows		3.00	hrs		10.00		30.00
Fertilizer spreading		2.00	hrs		10.00		20.00
		0.00	hrs		-		-
		0.00	hrs		-		-
		0	lbs		-		-
Interest on preharvest costs					7%		8.75
<b>Total Preharvest Costs</b>							<b>\$133.75</b>

**Harvest** (Average Production / year - lbs)

Bags (1 lb)		900	bags		\$0.10		\$90.00
5 gal buckets		231	buckets		5.00		1,157.14
<b>Labor Costs</b>							
Harvest (hand picking)		559	hrs		7.50		4,192.55
Packaging		32	lbs		10.00		320.00
Other		0.00	hrs		-		-
<b>Total Harvest Costs</b>							<b>\$5,759.69</b>
<b>Total Preharvest and Harvest Costs</b>							<b>\$5,893.44</b>

Production Year Costs	2013	Quantity	Unit		\$/Unit		Total
<i>Total Preharvest Costs (Same as First Year of Production)</i>							<b>\$133.75</b>

**Harvest** (Average Production / year - lbs)

Bags (1 lb)		1350	bags		\$0.10		\$135.00
5 gal buckets		347	buckets		5.00		1,735.71
<b>Custom Costs</b>							
Harvest (mechanical)		13,500	pounds		0.21		2,835.00
<b>Labor Costs</b>							
Harvest		48	hrs		7.50		360.00
Packaging		48	lbs		10.00		480.00
Other		0.00	hrs		-		-
<b>Total Harvest Costs</b>							<b>\$5,454.71</b>
<b>Total Preharvest and Harvest Costs</b>							<b>\$5,679.46</b>

Production Year Costs	2014	Quantity	Unit		\$/Unit		Total
<i>Total Preharvest Costs (Same as First Year of Production)</i>							<b>\$133.75</b>

**Harvest** (Average Production / year - lbs)

Bags (1 lb)		1800	bags		\$0.10		\$180.00
5 gal buckets		463	buckets		5.00		2,314.29
<b>Custom Costs</b>							
Harvest (mechanical)		18,000	pounds		0.21		3,780.00
<b>Labor Costs</b>							
Harvest		64	hrs		7.50		480.00
Packaging		64	lbs		10.00		640.00
Other		0.00	hrs		-		-
<b>Total Harvest Costs</b>							<b>\$7,394.29</b>
<b>Total Preharvest and Harvest Costs</b>							<b>\$7,528.04</b>

<b>Production Year Costs</b>	<b>2015-2024</b>	<b>Quantity</b>	<b>Unit</b>	<b>\$/Unit</b>	<b>Total</b>
<i>Total Preharvest Costs (Same as First Year of Production)</i>					<b>\$133.75</b>
<b>Harvest</b> (Average Production / year - lbs)					
Bags (1 lb)		1800	bags	\$0.10	\$180.00
5 gal buckets		463	buckets	5.00	2,314.29
<b>Custom Costs</b>					
Harvest (mechanical)		18,000	pounds	0.21	3,780.00
<b>Labor Costs</b>					
Harvest		64	hrs	7.50	480.00
Packaging		64	lbs	10.00	640.00
Other		0.00	hrs	-	-
<b>Total Harvest Costs</b>					<b>\$7,394.29</b>
<b>Total Preharvest and Harvest Costs</b>					<b>\$7,528.04</b>
<b>Average Total Variable Costs</b> 13 production years					
Per acre					<b>\$7,260.10</b>
Per lb					<b>\$0.43</b>
<b>Ownership Costs (annual)</b>					
Irrigation System					\$80.00
Machinery					500.00
Land					160.00
<b>Total Ownership Costs</b> per acre					<b>\$740.00</b>
					per lb
					<b>\$0.04</b>
<b>Preproduction Costs</b>					
Amortized over 15 years per acre					<b>\$321.72</b>
Amortized over 15 years per lb					<b>\$0.02</b>
<b>Total Costs (annual)</b>					
Per unit					<b>\$8,321.82</b>
Per lb					<b>\$0.49</b>
<b>Returns Over Variable Costs (Year 3)</b>					<b>\$3,106.56</b>
<b>Returns Over Total Costs (year 3)</b>					<b>\$2,044.84</b>
<b>Returns Over Variable Costs (Year 4)</b>					<b>\$7,820.54</b>
<b>Returns Over Total Costs (year 4)</b>					<b>\$6,758.82</b>
<b>Returns Over Variable Costs (Year 5)</b>					<b>\$10,471.96</b>
<b>Returns Over Total Costs (year5)</b>					<b>\$9,410.25</b>
<b>Annual Returns Over Variable Costs (years 6-15)</b>					<b>\$10,471.96</b>
<b>Annual Returns Over Total Costs (years 6-15)</b>					<b>\$9,410.25</b>

\* Aronia Budget added July 2011.

Compiled by Tim Eggers (712-542-5171, teggers@iastate.edu) and Eldon Everhart, extension specialists.