

WORKSHEET FOR DEVELOPING A VEGETABLE ENTERPRISE BUDGET

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Crop _____ Year _____ Field Name _____ Acreage _____ Previous Crop _____

Variable Production Costs

Field labor and equipment time:

	Labor hours	Machinery hours
Prepare land (plow, disk, rotovate, other _____)	_____	_____
Apply pre-plant amendments (lime, fertilizer, manure, compost)	_____	_____
Grow transplants (fill trays, seed, water, other _____)	_____	_____
Prepare for planting (form beds, lay plastic, drip tape, etc.)	_____	_____
Set transplants (set out, water, fertilize, other _____)	_____	_____
Mechanically cultivate weeds ___ times (pre-plant, post plant)	_____	_____
Hand-hoe weeds (____ times)	_____	_____
Mow alleys, field edges (____ times)	_____	_____
Scout crop for pests (___ times)	_____	_____
Spray pesticides ___ times (herbicides, insecticides, fungicides)	_____	_____
Irrigate ___ times (set up, manage overhead or drip)	_____	_____
Harvest (pick, deliver to packing house)	_____	_____
Post-harvest handling (wash, sort, pack, store, other _____)	_____	_____
Field clean-up (remove plastic, incorporate residues)	_____	_____
Sow cover crop(s)	_____	_____

General management time

Repairs	_____	_____
Training and supervision	_____	_____
Recordkeeping	_____	_____
Other _____	_____	_____

Calculating total production labor and machinery cost:

_____ labor hours x \$ _____ average cost per hour = \$ _____

_____ machinery hours x \$ _____ average cost per hour = \$ _____

Total Labor Cost plus Machinery Cost \$ _____

Materials Cost

Seeds or plants	\$ _____
Trays and potting mix	\$ _____
Compost, manure	\$ _____
Fertilizers	\$ _____
Plastic mulch, row cover, drip tape	\$ _____
Pesticides	\$ _____
Boxes, bins, bags	\$ _____
Cover crop seed	\$ _____
General supplies	\$ _____
Other _____	\$ _____

Total Materials Cost \$ _____

Marketing Cost

labor ____ hours @ \$ ____ per hour \$ ____
transportation ____ miles x \$ ____/mile \$ ____
display materials and/or fees \$ ____
co-op, broker or market fees \$ ____
advertising \$ ____
other _____ \$ ____

Total marketing cost \$ ____

Total Variable Production Costs: (labor+ machinery+ materials+ marketing) \$ ____

Fixed (Overhead) Costs

(prorate each of these costs to reflect the proportion of the total farm land occupied by this crop)

land \$ ____
buildings \$ ____
insurance \$ ____
office expenses \$ ____
property taxes \$ ____
utilities \$ ____
fees, permits \$ ____
other _____ \$ ____

Total Fixed Costs \$ ____

Total Costs (Variable + Fixed Costs): \$ ____

Gross Returns: (marketable yield x average price/unit)

retail: ____ units x \$ ____ price per unit = \$ ____
wholesale: ____ units x \$ ____ price per unit = \$ ____

Total retail gross returns + wholesale gross returns \$ ____

Net Returns* (= Gross returns - Total Costs) \$ ____

* Net Returns= approximate pre-tax profit if farmer's labor is included above

Notes (growing conditions, production practices, variety performance, labor issues, etc. that affected numbers):