

# WORKSHEET FOR DEVELOPING A VEGETABLE ENTERPRISE BUDGET

By [Vern Grubinger](#)

Vegetable and Berry Specialist, University of Vermont Extension

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):