# Worksheet for Developing a Vegetable Enterprise Budget

By Vern Grubinger  
Vegetable and Berry Specialist, University of Vermont Extension

This worksheet is designed to help you develop a budget for a vegetable enterprise. It includes spaces for you to fill in the specific costs associated with your farm's operations. The worksheet is divided into sections for variable production costs and general management time, as well as spaces for calculating total labor and machinery costs and total materials cost.

### 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) | ___ | ___

**Calculating total production labor and machinery cost:**

\[
\text{Total Labor Cost plus Machinery Cost} = \text{Labor hours} \times \text{average cost per hour} = \text{Machinery hours} \times \text{average cost per hour} =
\]

---

### General management time

**Repairs** | ___
---|---
**Training and supervision** | ___
**Recordkeeping** | ___
**Other** | ___

### Calculating total production labor and machinery cost:

**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):