

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2019 Estimated Costs and Returns per Acre**  
**Fresh Market Spinach**  
**Southwest Extension District - 10**

Crop Acres		122				Enterprise
REVENUE	Quantity	Units	\$/Unit	Total		Total
Fresh Spinach	400.00	Carton	\$16.35	\$6,540.00		\$797,880.00
<b>Total Revenue</b>				<b>\$6,540.00</b>		<b>\$797,880.00</b>
VARIABLE COSTS	Quantity	Units	\$/Unit	Total		Enterprise Total
<b>Production Costs</b>						
Seed						
Spinach Seed	600	Thousand	\$0.29	\$174.00		\$21,228.00
Fertilizer						
Fertilizer 18-46-0	260	Pound	\$0.29	\$75.40		\$9,198.80
Fertilizer 0-0-22 Kmag	90	Pound	\$0.19	\$17.10		\$2,086.20
UAN + Sulfur (28% N)	2.11	CWT	\$8.93	\$18.84		\$2,298.76
Mg, 4% Liquid	5.5	Gallon	\$8.50	\$46.75		\$5,703.50
N-32 in Water	469	Pound	\$0.17	\$79.73		\$9,727.06
Custom						
Custom Harvest Spinach	400	Carton	\$6.65	\$2,660.00		\$324,520.00
Herbicide						
Dual Magnum	1	Pint	\$12.38	\$12.38		\$1,510.36
Insecticide						
Mustang Max	9	Ounce	\$1.54	\$13.86		\$1,690.92
Diazinon	2.5	Quart	\$10.75	\$26.88		\$3,278.75
Miscellaneous						
Miscellaneous Spinach Overhead	2	Acre	\$4.00	\$8.00		\$976.00
Fungicides						
Ridomil Gold Bravo	1	Pound	\$2.00	\$2.00		\$244.00
Quadris	24	Ounce	\$2.46	\$59.04		\$7,202.88
Other Labor						
Hand Labor	3.5	Hour	\$8.50	\$29.75		\$3,629.50
Irrigation						
Energy Cost	1056.00	kWh	\$0.17	\$179.52		\$21,901.44
Irrigation Labor	0.13	Hour	\$11.00	\$1.41		\$171.78
Machinery Labor						
Tractors/Self-Propelled	1.75	Hour	\$12.00	\$21.00		\$2,562.00
Other Labor	0.23	Hour	\$8.50	\$1.96		\$238.51
Diesel Fuel						
Tractors/Self-Propelled	15	Gallon	\$2.99	\$44.85		\$5,471.70
Gasoline						
Pickup/General Use Equipment	1	Acre	\$45.69	\$45.69		\$5,574.25
Repairs & Maintenance						
Pickup/General Use Equipment	1	Acre	\$7.91	\$7.91		\$964.48
Irrigation Equipment	1	Acre	\$9.95	\$9.95		\$1,214.37
Tractors/Self-Propelled	1	Acre	\$33.36	\$33.36		\$4,069.67
Implements	1	Acre	\$27.86	\$27.86		\$3,398.40
Interest on Credit Line			6.50%	\$32.27		\$3,936.37
<b>Total Variable Costs</b>				<b>\$3,629.49</b>		<b>\$442,797.70</b>
Planned Returns Above Variable Costs:				\$2,910.51		\$355,082.30
Breakeven Price to Cover Variable Costs			\$9.07	Carton		
FIXED COSTS	Quantity	Units	\$/Unit	Total		Enterprise Total
Machinery Depreciation						
Pickup/General Use Equipment	1	Acre	\$41.18	\$41.18		\$5,023.35
Irrigation Equipment	1	Acre	\$80.58	\$80.58		\$9,831.25
Tractors/Self-Propelled	1	Acre	\$38.31	\$38.31		\$4,673.87
Implements	1	Acre	\$32.44	\$32.44		\$3,957.40
Equipment Investment						
Pickup/General Use Equipment	\$171.56	Dollars	6.50%	\$11.15		\$1,360.49
Irrigation Equipment	\$646.00	Dollars	6.50%	\$41.99		\$5,122.81
Tractors/Self-Propelled	\$296.65	Dollars	6.50%	\$19.28		\$2,352.41
Implements	\$146.62	Dollars	6.50%	\$9.53		\$1,162.69
Irrigated Winter Garden Rent	1	Acre	\$50.00	\$50.00		\$6,100.00
<b>Total Fixed Costs</b>				<b>\$324.46</b>		<b>\$39,584.27</b>
<b>Total Specified Costs</b>				<b>\$3,953.95</b>		<b>\$482,381.96</b>
Returns Above Specified Costs				\$2,586.05		\$315,498.04
Breakeven Price to Cover Total Costs			\$9.88	Carton		

Example Breakeven Prices			
Example Yield Percent	Example Yield Carton	To Cover Variable Costs	To Cover Total Costs
75%	300.00	\$12.10	\$13.18
90%	360.00	\$10.08	\$10.98
100%	400.00	\$9.07	\$9.88
110%	440.00	\$8.25	\$8.99
125%	500.00	\$7.26	\$7.91

Developed by Rob Hogan, Associate Professor and Extension Economist, Texas A&M AgriLife Extension, 830-278-9151.

**Information presented is prepared solely as a general guide and not intended to recognize or predict the costs and returns from any one operation. Brand names are mentioned only as examples and imply no endorsement.**