

Projections for Planning Purposes Only -- *Not to be Used without Updating*
2020 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
Total Revenue				\$6,540.00		\$797,880.00
VARIABLE COSTS	Quantity	Units	\$/Unit	Total		Enterprise Total
Production Costs						
Seed						
Spinach Seed	600	Thousand	\$0.33	\$198.00		\$24,156.00
Fertilizer						
Fertilizer 18-46-0	260	Pound	\$0.25	\$63.70		\$7,771.40
Fertilizer 0-0-22 Kmag	90	Pound	\$0.18	\$16.29		\$1,987.38
UAN + Sulfur (28% N)	2.11	CWT	\$12.95	\$27.32		\$3,333.59
Mg, 4% Liquid	5.5	Gallon	\$15.50	\$85.25		\$10,400.50
N-32 in Water	469	Pound	\$0.13	\$60.74		\$7,409.73
Custom						
Custom Harvest Spinach	400	Carton	\$6.65	\$2,660.00		\$324,520.00
Herbicide						
Dual Magnum	1	Pint	\$11.22	\$11.22		\$1,368.72
Insecticide						
Mustang Max	9	Ounce	\$1.37	\$12.35		\$1,507.18
Diazinon	2.5	Quart	\$12.25	\$30.63		\$3,736.25
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	\$1.68	\$40.31		\$4,918.13
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	\$2.49	\$37.35		\$4,556.70
Gasoline						
Pickup/General Use Equipment	1	Acre	\$37.79	\$37.79		\$4,609.84
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	\$36.33	\$36.33		\$4,431.67
Implements	1	Acre	\$28.73	\$28.73		\$3,504.80
Interest on Credit Line			6.50%	\$33.12		\$4,040.34
Total Variable Costs				\$3,640.61		\$444,154.31
Planned Returns Above Variable Costs:				\$2,899.39		\$353,725.69
Breakeven Price to Cover Variable Costs			\$9.10	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	\$41.90	\$41.90		\$5,111.64
Implements	1	Acre	\$33.53	\$33.53		\$4,090.28
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	\$324.36	Dollars	6.50%	\$21.08		\$2,572.15
Implements	\$151.28	Dollars	6.50%	\$9.83		\$1,199.64
Irrigated Winter Garden Rent	1	Acre	\$50.00	\$50.00		\$6,100.00
Total Fixed Costs				\$331.24		\$40,411.61
Total Specified Costs				\$3,971.85		\$484,565.91
Returns Above Specified Costs				\$2,568.15		\$313,314.09
Breakeven Price to Cover Total Costs			\$9.93	Carton		

Example Breakeven Prices			
Example Yield Percent	Example Yield Carton	To Cover Variable Costs	To Cover Total Costs
75%	300.00	\$12.14	\$13.24
90%	360.00	\$10.11	\$11.03
100%	400.00	\$9.10	\$9.93
110%	440.00	\$8.27	\$9.03
125%	500.00	\$7.28	\$7.94

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.