

**2021 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		
Production Costs							
Fertilizer							
Fertilizer 18-46-0	260	Pound	\$0.25	\$63.70	\$7,771.40		
Fertilizer 0-0-22 Kmag	90	Pound	\$0.18	\$16.56	\$2,020.32		
UAN + Sulfur (28% N)	2.11	CWT	\$12.40	\$26.16	\$3,192.01		
Mg, 4% Liquid	5.5	Gallon	\$15.50	\$85.25	\$10,400.50		
N-32 in Water	469	Pound	\$0.12	\$57.22	\$6,980.60		
Custom							
Custom Harvest Spinach	400	Carton	\$6.65	\$2,660.00	\$324,520.00		
Seed							
Spinach Seed	600	Thousand	\$0.33	\$198.00	\$24,156.00		
Miscellaneous							
Miscellaneous Spinach Overhead	2	Acre	\$4.00	\$8.00	\$976.00		
Herbicide							
Dual Magnum	1	Pint	\$11.44	\$11.44	\$1,395.38		
Insecticide							
Mustang Max	9	Ounce	\$1.44	\$12.94	\$1,578.38		
Diazinon	2.5	Quart	\$12.38	\$30.94	\$3,774.38		
Fungicides							
Ridomil Gold Bravo	2.5	Pint	\$14.94	\$37.34	\$4,555.94		
Quadris	24	Ounce	\$1.69	\$40.50	\$4,941.00		
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	1.77	Hour	\$12.00	\$21.24	\$2,591.28		
Other Labor	0.23	Hour	\$8.50	\$1.96	\$238.51		
Diesel Fuel							
Tractors/Self-Propelled	15.19	Gallon	\$2.00	\$30.38	\$3,706.36		
Gasoline							
Pickup/General Use Equipment	1	Acre	\$30.04	\$30.04	\$3,664.73		
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	\$38.10	\$38.10	\$4,648.32		
Implements	1	Acre	\$27.95	\$27.95	\$3,410.18		
Interest on Credit Line			6.50%	\$33.91	\$4,136.99		
Total Variable Costs				\$3,660.16	\$446,539.83		
Planned Returns Above Variable Costs:				\$2,879.84	\$351,340.17		
Breakeven Price to Cover Variable Costs			\$9.15	Carton			
FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise		
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	\$43.50	\$43.50	\$5,306.41		
Implements	1	Acre	\$32.60	\$32.60	\$3,977.59		
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	\$336.91	Dollars	6.50%	\$21.90	\$2,671.66		
Implements	\$148.84	Dollars	6.50%	\$9.67	\$1,180.28		
Irrigated Winter Garden Rent	1	Acre	\$50.00	\$50.00	\$6,100.00		
Total Fixed Costs				\$332.57	\$40,573.85		
Total Specified Costs				\$3,992.74	\$487,113.68		
Returns Above Specified Costs				\$2,547.26	\$310,766.32		
Breakeven Price to Cover Total Costs			\$9.98	Carton			

Developed by Extension Economists, Texas A&M AgriLife Extension Service, budgets@tamu.edu.

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.