

**2022 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 | | | | | | |
| Fertilizer | | | | | | |
| Fertilizer 18-46-0 | 260 | Pound | \$0.35 | \$91.00 | \$11,102.00 | |
| Fertilizer 0-0-22 Kmag | 90 | Pound | \$0.25 | \$22.50 | \$2,745.00 | |
| UAN + Sulfur (28% N) | 2.11 | CWT | \$17.36 | \$36.63 | \$4,468.81 | |
| Mg, 4% Liquid | 5.5 | Gallon | \$21.70 | \$119.35 | \$14,560.70 | |
| N-32 in Water | 469 | Pound | \$0.17 | \$78.79 | \$9,612.62 | |
| 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 | \$16.38 | \$2.10 | \$255.79 | |
| Machinery Labor | | | | | | |
| Tractors/Self-Propelled | 1.05 | Hour | \$16.12 | \$16.93 | \$2,064.97 | |
| Other Labor | 0.04 | Hour | \$16.12 | \$0.64 | \$78.67 | |
| Diesel Fuel | | | | | | |
| Tractors/Self-Propelled | 8.45 | Gallon | \$2.67 | \$22.56 | \$2,752.50 | |
| Gasoline | | | | | | |
| Pickup/General Use Equipment | 1 | Acre | \$39.52 | \$39.52 | \$4,822.01 | |
| 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 | \$22.16 | \$22.16 | \$2,703.97 | |
| Implements | 1 | Acre | \$15.90 | \$15.90 | \$1,939.38 | |
| Interest on Credit Line | | | 6.30% | \$34.88 | \$4,255.47 | |
| Total Variable Costs | | | | \$3,729.25 | \$454,968.75 | |
| Planned Returns Above Variable Costs: | | | | \$2,810.75 | \$342,911.25 | |
| Breakeven Price to Cover Variable Costs | | | \$9.32 | 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 | \$24.83 | \$24.83 | \$3,029.68 | |
| Implements | 1 | Acre | \$18.89 | \$18.89 | \$2,304.69 | |
| Equipment Investment | | | | | | |
| Pickup/General Use Equipment | \$171.56 | Dollars | 6.30% | \$10.81 | \$1,318.63 | |
| Irrigation Equipment | \$646.00 | Dollars | 6.30% | \$40.70 | \$4,965.19 | |
| Tractors/Self-Propelled | \$192.51 | Dollars | 6.30% | \$12.13 | \$1,479.66 | |
| Implements | \$82.18 | Dollars | 6.30% | \$5.18 | \$631.61 | |
| Irrigated Winter Garden Rent | 1 | Acre | \$50.00 | \$50.00 | \$6,100.00 | |
| Total Fixed Costs | | | | \$284.30 | \$34,684.05 | |
| Total Specified Costs | | | | \$4,013.55 | \$489,652.80 | |
| Returns Above Specified Costs | | | | \$2,526.45 | \$308,227.20 | |
| Breakeven Price to Cover Total Costs | | | \$10.03 | 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.