

**2023 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	\$17.50	\$2.24	\$273.28	
Machinery Labor						
Tractors/Self-Propelled	1.05	Hour	\$17.21	\$18.07	\$2,204.60	
Other Labor	0.04	Hour	\$17.21	\$0.69	\$83.98	
Diesel Fuel						
Tractors/Self-Propelled	8.45	Gallon	\$2.24	\$18.93	\$2,309.22	
Gasoline						
Pickup/General Use Equipment	1	Acre	\$33.04	\$33.04	\$4,031.20	
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			8.00%	\$43.94	\$5,361.23	
Total Variable Costs				\$3,729.53	\$455,002.85	
Planned Returns Above Variable Costs:				\$2,810.47	\$342,877.15	
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	8.00%	\$13.73	\$1,674.45	
Irrigation Equipment	\$646.00	Dollars	8.00%	\$51.68	\$6,305.00	
Tractors/Self-Propelled	\$192.51	Dollars	8.00%	\$15.40	\$1,878.93	
Implements	\$82.18	Dollars	8.00%	\$6.57	\$802.04	
Irrigated Winter Garden Rent	1	Acre	\$50.00	\$50.00	\$6,100.00	
Total Fixed Costs				\$302.86	\$36,949.39	
Total Specified Costs				\$4,032.40	\$491,952.24	
Returns Above Specified Costs				\$2,507.60	\$305,927.76	
Breakeven Price to Cover Total Costs			\$10.08	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.