

Projections for Planning Purposes Only -- *Not to be Used without Updating*
2025 Estimated Costs and Returns per Acre
Fresh Market Spinach
Southwest Extension District - 10

Crop Acres	122					Enterprise
REVENUE	Quantity	Units	\$/Unit	Total	Total	Total
Fresh Spinach	400.00	Carton	\$16.35	\$6,540.00	\$797,880.00	
Total Revenue				\$6,540.00	\$797,880.00	Enterprise
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Total	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	\$3.00	\$25.35	\$3,092.70	
Gasoline						
Pickup/General Use Equipment	1	Acre	\$43.48	\$43.48	\$5,304.21	
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			8.60%	\$47.95	\$5,850.51	
Total Variable Costs				\$3,750.40	\$457,548.63	
Planned Returns Above Variable Costs:				\$2,789.60	\$340,331.37	
Breakeven Price to Cover Variable Costs			\$9.38	Carton		
FIXED COSTS	Quantity	Units	\$/Unit	Total	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	\$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	8.60%	\$14.75	\$1,800.03	
Irrigation Equipment	\$646.00	Dollars	8.60%	\$55.56	\$6,777.88	
Tractors/Self-Propelled	\$192.51	Dollars	8.60%	\$16.56	\$2,019.85	
Implements	\$82.18	Dollars	8.60%	\$7.07	\$862.20	
Irrigated Winter Garden Rent	1	Acre	\$50.00	\$50.00	\$6,100.00	
Total Fixed Costs				\$309.42	\$37,748.93	
Total Specified Costs				\$4,059.82	\$495,297.55	
Returns Above Specified Costs				\$2,480.18	\$302,582.45	
Breakeven Price to Cover Total Costs			\$10.15	Carton		

Example Breakeven Prices			
Example	Example	To Cover	To Cover
Yield	Yield	Variable	Total
Percent	Carton	Costs	Costs
75%	300.00	\$12.50	\$13.53
90%	360.00	\$10.42	\$11.28
100%	400.00	\$9.38	\$10.15
110%	440.00	\$8.52	\$9.23
125%	500.00	\$7.50	\$8.12

Developed by Extension Agricultural Economists, Texas A&M AgriLife Extension, 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.