## WORKSHEET FOR DEVELOPING A VEGETABLE ENTERPRISE BUDGET

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Crop	Year	Field Name	Acreage	_ Previo	ous Crop
Variable Pro	oduction Costs				
Field labor a	nd equipment time	e:	Labo	r hours	Machinery hours
Prepare land	(plow, disk, rotovat	e, other)	-		
Apply pre-pla	ant amendments (lir	ne, fertilizer, manure, compost)	-		
Grow transpla	ants (fill trays, seed	, water, other)	-		
		lay plastic, drip tape, etc.)	-		
		rtilize, other)	-		
		_ times (pre-plant, post plant)			
	eds ( times)		-		
	field edges ( tin	mes)	-		
Scout crop for	r pests ( times)		-		<del></del>
Spray pesticio	des times (herbi	icides, insecticides, fungicides)	-		
	imes (set up, manag		-		
_	, deliver to packing		-		
		t, pack, store, other)	-		
		ncorporate residues)	-		<del></del>
Sow cover cre	op(s)		-		
General man	nagement time				
Repairs					
Training and	supervision		-		
Recordkeepin			-		
Other	•		-		
			-		
Calculating t	total production la	bor and machinery cost:			
labor h	ours x \$ avera	age cost per hour =	:	\$	
machin	ery hours x \$	average cost per hour =	:	\$	
	•				
To	tal Labor Cos	t plus Machinery Cost			\$
Materials Co	<u>ost</u>				
Seeds or plan	ts	\$			
Trays and pot		\$			
Compost, ma		\$			
Fertilizers		\$			
Plastic mulch	, row cover, drip ta	pe \$			
Pesticides	, , , ,	\$			
Boxes, bins, b	oags	\$			
Cover crop se	•	\$			
General suppl		\$			
Other		\$			
		•			
To	otal Materials	Cost			\$

Marketing Cost		
laborhours @ \$ per hour	\$	
transportation miles x \$/mile	\$	
display materials and/or fees	\$	
co-op, broker or market fees	\$	
advertising	\$	
other	\$	
<b>Total marketing cost</b>		\$
Total Variable Production Costs: (lab	oor+ machinery+ materials+ marketing)	\$
Fixed (Overhead) Costs (prorate each of these costs to reflect the proportion of	of the total farm land occupied by this crop)	
land	\$	
buildings	\$	
insurance	\$	
office expenses	\$	
property taxes	\$	
utilities	\$	
fees, permits	\$	
other	\$	
<b>Total Fixed Costs</b>		\$
<u>Total Costs (Variable + Fixed Costs):</u>		\$
Gross Returns: (marketable yield x average price	/unit)	
retail:units x \$ price per unit = wholesale: units x \$ price per unit =	\$ \$	
Total retail gross returns + wholesale gro	ss returns	\$
Net Returns* (= Gross returns - Total Costs)		\$
* Net Returns= approximate pre-tax profit if farmer'	s labor is included above	

**Notes** (growing conditions, production practices, variety performance, labor issues, etc. that affected numbers):