

Cornell Cooperative Extension
Eastern NY Commercial Horticulture Program

ASD Enterprise Budget

by Elizabeth Higgins, Business Management Specialist, CCE ENYCHP



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Operation	Month	Self								Custom	
		Mach. Hours ¹	Hourly rate	Total Mach.	Labor Hours	Hourly rate	Total Labor	Acres	Cost/ Acre	Service Cost	Cost/ Acre
Layout field	Apr	0.0	\$0.00	\$ -	2.0	\$25.00	\$0.00	1.0	\$ -		\$0.00
Soil test sampling	Apr	0.0	\$0.00	\$ -	1.0	\$25.00	\$25.00	1.0	\$ 25.00		\$0.00
Plow #1	Apr	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Disk #1	Apr	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Drag #1	Apr	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Pick Stones	Apr	4.0	\$27.50	\$110.00	1.0	\$16.50	\$16.50	1.0	\$ 126.50		\$0.00
Lime application	Apr	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Fertilizer application #1	Apr	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Plant cover crop #1 (Buckwheat)	May	2.0	\$27.50	\$ 55.00	3.0	\$16.50	\$49.50	1.0	\$ 104.50		\$0.00
Mow cover crop #1	July	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Herbicide application #2	July	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Plow down cover crop #1	July	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Disk #2	July	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Fertilizer application #2	July	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Plant cover crop #2 (Buckwheat)	July	2.0	\$27.50	\$ 55.00	3.0	\$16.50	\$49.50	1.0	\$ 104.50		\$0.00
Mow cover crop #2	July	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Herbicide application #3	Aug	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Plow down cover crop #2	Aug	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Disk #3	Sept	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Fertilizer application #3	Sept	2.0	\$17.50	\$ 35.00	3.0	\$16.50	\$49.50	1.0	\$ 84.50		\$0.00
Plant cover crop #3 (Annual Rye)	Sept	2.0	\$27.50	\$ 55.00	3.0	\$16.50	\$49.50	1.0	\$ 104.50		\$0.00
Total		40.0		\$800.00	55.0		\$907.50	1.0	\$ 1,707.50		\$0.00

¹ Machine hours include equipment use, fuel, fluids, routine maintenance

Change Machinery assumption- one hour

Assumptions:

Custom - service contracted off farm

Self: done on farm

Seasonal labor \$10.00/hr

Employee labor \$16.50/hr

Operator labor: \$25.00/hr

40 hp PTO driven tractor with 3-point hitch
Tractor with standard implements: \$15/hr + \$2.50/hr FFM = \$17.50/hr
Tractor with non-standard implements: \$25/hr + \$2.50/hr FFM = \$27.50/hr
Time to drive tractor with standard implements attached over 1 acre: 2 hrs
Time to set up, take down and maintain tractor and pulled implements: 1 hr
Tractor runs 10 hours 5 gal diesel fuel = 0.5 gal/hr x \$4/gal = \$2.00/hr fuel
Routine maintenance/fluids for tractor = \$0.50/hr operation
Total fuel/fluid/maintenance = \$2.00 + \$0.50 = \$2.50/hr

Item	Custom ¹	Self ²	Unit	Unit Price (\$)	Quantity	Amount (\$)	My Farm
Variable Cost							
Cornell soil health test test with hot water soluble boron add-on	√		acre	\$ 100.00	1	\$ 100.00	
Lime application		√	acre	\$ 84.50	1	\$ 84.50	
Fertilizer application #1		√	acre	\$ 84.50	3	\$ 253.50	
Herbicide application #1		√	acre	\$ 84.50	3	\$ 253.50	
Plow #1		√	acre	\$ 84.50	1	\$ 84.50	
Disk #1		√	acre	\$ 84.50	3	\$ 253.50	
Drag #1		√	acre	\$ 84.50	1	\$ 84.50	
Stone pick #1		√	acre	\$ 192.50	1	\$ 192.50	
Plant cover crop #1		√	acre	\$ 104.50	2	\$ 209.00	
Mow cover crop #1		√	acre	\$ 84.50	2	\$ 169.00	
Plow down cover crop #1		√	acre	\$ 84.50	2	\$ 169.00	
						\$ 1,853.50	
Fertilizers (list below)			lb/ton/fl oz				
Lime			ton	\$ 33.00	2	\$ 66.00	
Ammonium Sulfate			lb	\$ 375.00	0	\$ 375.00	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
Herbicides (list below)			lb/oz/fl oz				
Consult the Cornell Guidelines for specific pest management strategies			gal			\$ 42.01	
Cover crop seed (list below)			bu/lb				
Buckwheat #1			lb	\$ 0.70	75	\$ 52.50	
Buckwheat #2			lb	\$ 0.70	75	\$ 52.50	
Cereal ryegrass			lb	\$ 0.28	90	\$ 25.20	
Fumigation (list below)							
				\$ -		\$ -	
Labor⁴			hour				
Full-time employee		√	hour	\$ 16.50		\$ -	
Operator		√	hour	\$ 25.00		\$ -	
Interest on Operating Capital				\$ 6.00	1	\$ 6.00	
Total Variable Cost						\$ 4,326.21	
Total Fixed Cost							
Land Charge			acre	\$ 200.00	1	\$ 200.00	
Total Specified Costs						\$ 4,532.21	

¹ Contracted services

² Services done in-house

³ Unit price (self) = machine costs + labor costs; see labor sheet for details

⁴ Labor costs are included in the variable costs

Suitable Cover Crops to Grow the Year Before Planting Berries		
Cover Crop	Last Day to Plant	Seeding Rate (lb/A)*
Winter Rye	1-Oct	80-100
Oats*	15-Sep	60-100
Wheat	15-Sep	80-100
Vetch	1-Sep	30-40
Ryegrass	15-Aug	15
Barley*	15-Aug	75-100
Sweet Clover**	15-Aug	20
Red Clover**	15-Aug	10-20
Buckwheat*	1-Aug	75
Marigold*	1-Jul	5-10
Sorghum Sudan Grass*	1-Jul	50-90
*Highest rate recommended for best weed management		
** Will winter kill		
*** Not suitable for blueberries; do not perform well in low pH soils.		

Source: Pritts et. al. (2014) Cornell Pest Management Guidelines for Berry Crops

Covercrop pricing 2014					
Type	Unit (lb)	unit price	price/lb	rate (lb/A)	cost/Acre
Buckwheat	50	\$ 35.00	\$ 0.70	75	\$ 52.50
Sorghum Sudan	50	\$ 38.00	\$ 0.76	90	\$ 68.40
Cereal Rye	56	\$ 15.75	\$ 0.28	90	\$ 25.31
Annual Rye (forage)	50	\$ 44.00	\$ 0.88	15	\$ 13.20
Spring oats	48	\$ 17.50	\$ 0.36	80	\$ 29.17
Winter wheat	48	\$ 15.75	\$ 0.33	90	\$ 29.53

Pricing courtesy: Seedway, Hall, NY. www.seedway.com/

Operation	Month	Self								Custom	
		Mach. Hours ¹	Hourly rate	Total Mach.	Labor Hours	Hourly rate	Total Labor	Acres	Cost/ Acre	Service Cost	Cost/ Acre
Mow cover crop #3	Apr	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Herbicide application #1	April	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Plow down cover crop #3	Apr	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Drag #1	Apr	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Fertilizer application #1	Apr	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Layout field	May	0.0	\$0.00	0.00	2.0	\$25.00	\$50.00	1.0	50.00		\$0.00
Plant berries	May	4.0	\$17.50	70.00	16.0	\$16.50	\$264.00	1.0	334.00		\$0.00
Herbicide application #2	May	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Trickle irrigation - install ¹	May	2.0	\$17.50	35.00	24.0	\$16.50	\$396.00	1.0	431.00		\$0.00
Trickle irrigation bi-weekly run (2x) ²	June	10.0	\$27.50	275.00	2.0	\$16.50	\$33.00	1.0	308.00		\$0.00
Bi-weekly scouting (2X)	June	0.0	\$0.00	0.00	2.0	\$35.00	\$70.00	1.0	70.00		\$0.00
Hand weeding #1; Remove flowers	June	0.0	\$0.00	0.00	16.0	\$16.50	\$264.00	1.0	264.00		\$0.00
Cultivation #1	June	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Trickle irrigation bi-weekly run (2x)	June	10.0	\$27.50	275.00	2.0	\$16.50	\$33.00	1.0	308.00		\$0.00
Bi-weekly scouting (2X)	July	0.0	\$0.00	0.00	2.0	\$35.00	\$70.00	1.0	70.00		\$0.00
Fertilizer application #2	July	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Hand weeding #2	July	0.0	\$0.00	0.00	16.0	\$16.50	\$264.00	1.0	264.00		\$0.00
Cultivation #2	July	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Trickle irrigation bi-weekly run (2x)	Aug	10.0	\$27.50	275.00	2.0	\$16.50	\$33.00	1.0	308.00		\$0.00
Bi-weekly scouting (2X)	Aug	0.0	\$0.00	0.00	2.0	\$35.00	\$70.00	1.0	70.00		\$0.00
Hand weeding #3	Aug	0.0	\$0.00	0.00	16.0	\$16.50	\$264.00	1.0	264.00		\$0.00
Cultivation #3	Aug	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Hand weeding #4	Sept	0.0	\$0.00	0.00	16.0	\$16.50	\$264.00	1.0	264.00		\$0.00
Cultivation #4	Sept	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Fertilizer application #3	Sept	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Bi-weekly scouting (2X)	Sept	0.0	\$0.00	0.00	2.0	\$35.00	\$70.00	1.0	70.00		\$0.00
Herbicide application #3	Nov	2.0	\$17.50	35.00	3.0	\$16.50	\$49.50	1.0	84.50		\$0.00
Straw mulch application	Nov	5.0	\$27.50	137.50	17.0	\$16.50	\$280.50	1.0	418.00		\$0.00
Total		63.0		\$1,452.50	170.0		\$2,970.00		\$4,422.50		\$0.00

¹ Machine hours include equipment use, fuel, fluids, routine maintenance
² Does not include fixed costs: pump, sand filter, main trunkline, domestic water costs
³ Includes hourly costs for pump operation: fuel, fluids, routine maintenance

Assumptions:

Custom - service contracted off farm

Self: done on farm

Seasonal labor \$10.00/hr

Employee labor \$16.50/hr

Operator labor: \$25.00/hr

Irrigation run time = 5 hrs

40 hp PTO driven tractor with 3-point hitch
Tractor with standard implements: \$15/hr + \$2.50/hr FFM = \$17.50/hr
Tractor with non-standard implements: \$25/hr + \$2.50/hr FFM = \$27.50/hr
Time to drive tractor with standard implements attached over 1 acre: 2 hrs
Time to set up, take down and maintain tractor and pulled implements: 1 hr
Tractor runs 10 hours 5 gal diesel fuel = 0.5 gal/hr x \$4/gal = \$2.00/hr fuel
Routine maintenance/fluids for tractor = \$0.50/hr operation
Total fuel/fluid/maintenance (FFM) = \$2.00 + \$0.50 = \$2.50/hr

Item	Custom	Self	Unit	Unit Price (\$)	Quantity	Amount (\$)	My Farm
Variable Cost							
Mow cover crop ¹		√	acre	\$ 84.50	1	\$ 84.50	
Plow down cover crop ¹		√	acre	\$ 84.50	1	\$ 84.50	
Drag ¹		√	acre	\$ 84.50	1	\$ 84.50	
Plant berries ¹		√	acre	\$ 324.00	1	\$ 324.00	
Install trickle ¹		√	acre	\$ 426.00	1	\$ 426.00	
Run trickle ¹		√	acre	\$ 154.00	8	\$ 1,232.00	
Cultivation ¹		√	acre	\$ 84.50	4	\$ 338.00	
Fertilizer application ¹		√	acre	\$ 84.50	3	\$ 253.50	
Herbicide application ¹		√	acre	\$ 84.50	3	\$ 253.50	
Fungicide application ¹		√	acre	\$ 84.50	1	\$ 84.50	
Insecticide application ¹		√	acre	\$ 84.50	1	\$ 84.50	
Pest Scouting	√		acre	\$ 35.00	8	\$ 280.00	
Straw mulch application		√	acre	\$ 385.00	1	\$ 385.00	
Fertilizers (list below) lb/ton/fl oz							
Calcium nitrate (June) 30 lb Actual N/A		√	lb	\$ 3.00	200	\$ 600.00	
Calcium nitrate (Sept) 30 lb Actual N/A		√	lb	\$ 3.00	200	\$ 600.00	
Fungicides (list below) lb/fl oz							
Consult the Cornell Guidelines for specific pest management strategies		√	lb			\$ -	
						\$ -	
Herbicides (list below) lb/fl oz							
		√				\$ -	
Consult the Cornell Guidelines for specific pest management strategies		√	lb			\$ 49.28	
		√	lb			\$ -	
		√	lb/1% v/v			\$ -	
		√	gal/gal			\$ -	
		√	qt			\$ -	
						\$ -	
Insecticide/miticide (list below) lb/fl oz							
Consult the Cornell Guidelines for specific pest management strategies						\$ -	
Other							
Straw, wheat	√		bale	\$ 4.00	210	\$ 840.00	
Strawberry plants	√		each	\$ 0.14	7,000	\$ 1,008.00	
						\$ -	
						\$ 840.00	
Labor⁴ hour							
Full-time		√	hour	\$ 16.50	64	\$ 1,056.00	
Operator		√	hour	\$ 25.00	2	\$ 50.00	
Interest on Operating Capital							
Land Charge			acre	\$ 200.00	1	\$ 200.00	
Total Specified Costs						\$ 9,157.78	

Wendy strawberry pricing Nourse farms 2014
 \$0.144 per plant

Irrigation calculations
 800 ft tape/A; 3 people 8 hours

Straw calculations
 50 bales/ton
 6 bales/250 ft row x 35 rows, 5 ft centers
 big round bales - less per ton

⁴Labor costs for hand tasks

Operation	Month	Self								Custom	
		Mach. Hours ¹	Hourly rate	Total Mach.	Labor Hours	Hourly rate	Total Labor	Acres	Cost/ Acre	Service Cost	Cost/ Acre
Remove mulch	Apr	4.00	\$27.50	110.00	5.00	\$16.50	\$82.50	1.0	192.50		\$0.00
Insecticide application #1	Apr	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Setup / test irrigation	May	2.00	\$27.50	55.00	3.00	\$16.50	\$49.50	1.0	104.50		\$0.00
Herbicide application #1	May	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Handweeding #1	May	0.00	\$0.00	0.00	16.00	\$10.00	\$160.00	1.0	160.00		\$0.00
Irrigate (trickle) bi-weekly (2X) ²	May	10.00	\$27.50	275.00	11.00	\$16.50	\$181.50	1.0	456.50		\$0.00
Insecticide application #2	May	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Fungicide application #1	May	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Frost protection - install	May	2.00	\$17.50	35.00	6.00	\$25.00	\$150.00	1.0	185.00		\$0.00
Frost protection - run #1	May	12.00	\$27.50	330.00	10.00	\$25.00	\$250.00	1.0	580.00		\$0.00
Frost protection - run #2	May	12.00	\$27.50	330.00	10.00	\$25.00	\$250.00	1.0	580.00		\$0.00
Bi-weekly scouting (2X)	June	0.00	\$0.00	0.00	3.00	\$35.00	\$105.00	1.0	105.00		\$0.00
Irrigate (trickle) bi-weekly (2X) ²	June	10.00	\$27.50	275.00	11.00	\$16.50	\$181.50	1.0	456.50		\$0.00
Fungicide application #2	June	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Bi-weekly scouting (2X)	June	0.00	\$0.00	0.00	3.00	\$16.50	\$49.50	1.0	49.50		\$0.00
Prepare for harvest	June	0.00	\$0.00	0.00	12.00	\$16.50	\$198.00	1.0	198.00		\$0.00
Hourly Hrvst/Hrvst Supervsn	June	0.00	\$0.00	0.00	160.00	\$16.50	\$2,640.00	1.0	2640.00		\$0.00
Piece rate harvest	June	0.00	\$0.00	0.00			\$0.00	1.0	0.00		\$0.00
Irrigate (trickle) bi-weekly (2X) ²	July	10.00	\$27.50	275.00	11.00	\$16.50	\$181.50	1.0	456.50		\$0.00
Bi-weekly scouting (2X)	July	0.00	\$0.00	0.00	3.00	\$35.00	\$105.00	1.0	105.00		\$0.00
Harvest clean-up	July	0.00	\$0.00	0.00	12.00	\$10.00	\$120.00	1.0	120.00		\$0.00
Herbicide application #2 (2,4-D)	July	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Mowing- renovation	July	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Narrow rows w/rototiller	July	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Fertilizer application #1	July	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Herbicide application #3	July	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Bi-weekly scouting (2X)	Aug	0.00	\$0.00	0.00	3.00	\$16.50	\$49.50	1.0	49.50		\$0.00
Irrigate (trickle) bi-weekly (2X) ²	Aug	10.00	\$27.50	275.00	11.00	\$16.50	\$181.50	1.0	456.50		\$0.00
Handweeding #3	Aug	0.00	\$0.00	0.00	16.00	\$10.00	\$160.00	1.0	160.00		\$0.00
Cultivation #4	Aug	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Handweeding #4	Sept	0.00	\$0.00	0.00	16.00	\$10.00	\$160.00	1.0	160.00		\$0.00

Operation	Month	Self								Custom	
		Mach. Hours ¹	Hourly rate	Total Mach.	Labor Hours	Hourly rate	Total Labor	Acres	Cost/ Acre	Service Cost	Cost/ Acre
Fertilizer application #2	Oct	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Herbicide application #4	Nov	2.00	\$17.50	35.00	3.00	\$16.50	\$49.50	1.0	84.50		\$0.00
Straw mulch application	Nov	8.00	\$27.50	220.00	10.00	\$16.50	\$165.00	1.0	385.00		\$0.00
Totals		106.0	\$492.50	2635.0	371.0		\$6,063.50		\$8,698.50		\$0.00

¹ Machine hours include equipment use, fuel, fluids, routine maintenance

² Includes hourly costs for pump operation: fuel, fluids, routine maintenance

² Does not include fixed costs: pump, sand filter, main trunkline, domestic water costs

Assumptions:

Custom - service contracted off farm
 Self: done on farm
 Seasonal labor \$10.00/hr
 Employee labor \$16.50/hr
 Operator labor: \$25.00/hr
 Irrigation run time = 5 hrs

40 hp PTO driven tractor with 3-point hitch
 Tractor with standard implements: \$15/hr + \$2.50/hr FFM = \$17.50/hr
 Tractor with non-standard implements: \$25/hr + \$2.50/hr FFM = \$27.50/hr
 Time to drive tractor with standard implements attached over 1 acre: 2 hrs
 Time to set up, take down and maintain tractor and pulled implements: 1 hr
 Tractor runs 10 hours 5 gal diesel fuel = 0.5 gal/hr x \$4/gal = \$2.00/hr fuel
 Routine maintenance/fluids for tractor = \$0.50/hr operation
 Total fuel/fluid/maintenance (FFM) = \$2.00 + \$0.50 = \$2.50/hr

Yield estimations

Research trials 9,000 -20,000 lb/A
 NY NASS average yield/A (1964-2013) 4,041 lb/A
 U-pick 50% 2,020 lb/A / 1.5 lb/ qt = 1347 qt
 Piece rate 25% 1,010 lb/A / 1.5 lb/ qt = 673 qt
 1 qt = 1.5 lb
 Time to pick 1 qt =
 Time to pick 1 flat (12 qt) = 1 hr

10qt/hr

1-2 people/crew

5 hours for 3 weeks

Item	Custom	Self	Unit	Unit Price (\$)	Quantity	Amount (\$)	My Farm
Variable Cost							
Straw mulch removal		√	acre	\$ 192.50	1	\$ 192.50	
Setup / test irrigation		√	acre	\$ 104.50	1	\$ 104.50	
Run trickle ¹		√	acre	\$ 104.50	8	\$ 836.00	
Herbicide application ¹		√	acre	\$ 84.50	4	\$ 338.00	
Frost protection (install, run 2x)		√	acre	\$ 672.50	2	\$ 1,345.00	
Fungicide application ¹		√	acre	\$ 84.50	4	\$ 338.00	
Insecticide application ¹		√	acre	\$ 84.50	2	\$ 169.00	
Pest Scouting	√	√	acre	\$ 35.00	8	\$ 280.00	
Mowing - renovation		√	acre	\$ 84.50	1	\$ 84.50	
Fertilizer application ¹		√	acre	\$ 84.50	2	\$ 169.00	
Cultivation-renovation ¹		√	acre	\$ 84.50	1	\$ 84.50	
Straw mulch application		√	a	\$ 385.00	1	\$ 385.00	
Total						\$ 4,326.00	
Fertilizers (list below)			lb/ton/fl oz				
Ammonium Nitrate		√	lbs	\$ 0.12	294	\$ 35.28	
		√				\$ -	
		√				\$ -	
Fungicides and Insecticides (list below)			lb/fl oz				
Consult the Cornell Guidelines for specific pest management strategies		√				\$ 60.00	
		√				\$ -	
		√				\$ -	
Herbicides (list below)			lb/fl oz				
Consult the Cornell Guidelines for specific pest management strategies		√				\$ 40.04	
		√				\$ -	
		√				\$ -	
Other (list)							
Overhead irrigation (Frost protection)						\$ 400.00	
floating row cover			acre			\$ 1,000.00	
pulp boxes 1 qt			box	\$ 0.12	7000	\$ 840.00	
tray, 1 qt			tray	\$ 1.60	583	\$ 932.80	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
Item	Custom	Self	Unit	Unit Price (\$)	Quantity	Amount (\$)	
Labor			hour				
Full-time				\$ 16.50	208	\$ 3,432.00	
Operator				\$ 25.00	3	\$ 75.00	
Interest on Operating Capital				\$ 6.00	1	\$ 6.00	
Total Variable Cost						\$ 11,147.12	
Land Charge				\$ 200.00	1	\$ 200.00	
Establishment costs ²						\$ 5,764.00	
Total Specified Costs						\$ 17,111.12	

¹ Unit price = machine costs+ labor costs; see labor sheet for details

² Proportioned over 3-year life of planting

Returns to Risk and Management for PYO June-bearing strawberries, NY 2014*								
Yield (lb/A)								
Price (\$/lb)	3,000	4,000	5,000	6,000	7,000	8,000	9,000	Breakeven yield
\$ 1.50	\$ 4,500.00	\$ 6,000.00	\$ 7,500.00	\$ 9,000.00	\$ 10,500.00	\$ 12,000.00	\$ 13,500.00	11,407
\$ 2.00	\$ 6,000.00	\$ 8,000.00	\$ 10,000.00	\$ 12,000.00	\$ 14,000.00	\$ 16,000.00	\$ 18,000.00	8,556
\$ 2.50	\$ 7,500.00	\$ 10,000.00	\$ 12,500.00	\$ 15,000.00	\$ 17,500.00	\$ 20,000.00	\$ 22,500.00	6,844
\$ 3.00	\$ 9,000.00	\$ 12,000.00	\$ 15,000.00	\$ 18,000.00	\$ 21,000.00	\$ 24,000.00	\$ 27,000.00	5,704
\$ 3.50	\$ 10,500.00	\$ 14,000.00	\$ 17,500.00	\$ 21,000.00	\$ 24,500.00	\$ 28,000.00	\$ 31,500.00	4,889
\$ 4.00	\$ 12,000.00	\$ 16,000.00	\$ 20,000.00	\$ 24,000.00	\$ 28,000.00	\$ 32,000.00	\$ 36,000.00	4,278
\$ 4.50	\$ 13,500.00	\$ 18,000.00	\$ 22,500.00	\$ 27,000.00	\$ 31,500.00	\$ 36,000.00	\$ 40,500.00	3,802
\$ 5.00	\$ 15,000.00	\$ 20,000.00	\$ 25,000.00	\$ 30,000.00	\$ 35,000.00	\$ 40,000.00	\$ 45,000.00	3,422
breakeven price	\$ 5.70	\$ 4.28	\$ 3.42	\$ 2.85	\$ 2.44	\$ 2.14	\$ 1.90	

* Pricing from 2012 NYS Berry Pricing Survey; Prorated land and planting costs based on a productive life of 3 years; A 1-qt pulp box of berries weights approximately 1.5 lb.

Returns to Risk and Management for Wholesale June-bearing strawberries, NY 2014*								
Yield (lb/A)								
Price (\$/lb)	3,000	4,000	5,000	6,000	7,000	8,000	9,000	Breakeven yield
\$ 1.50	4,500	6,000	7,500	9,000	10,500	12,000	13,500	11,407
\$ 2.00	6,000	8,000	10,000	\$ 12,000.00	14,000	16,000	\$ 18,000.00	8,556
\$ 2.50	7,500	10,000	12,500	\$ 15,000.00	17,500	20,000	\$ 22,500.00	6,844
\$ 3.00	9,000	12,000	15,000	\$ 18,000.00	21,000	24,000	\$ 27,000.00	5,704
\$ 3.50	10,500	14,000	17,500	\$ 21,000.00	24,500	28,000	\$ 31,500.00	4,889
\$ 4.00	12,000	16,000	20,000	\$ 24,000.00	28,000	32,000	\$ 36,000.00	4,278
\$ 5.00	15,000	20,000	25,000	\$ 30,000.00	35,000	40,000	\$ 9,005.00	3,422
\$ 6.00	18,000	24,000	30,000	\$ 36,000.00	42,000	48,000	\$ 54,000.00	2,852
breakeven price	\$ 5.70	\$ 4.28	\$ 3.42	\$ 2.85	\$ 2.44	\$ 2.14	\$ 1.90	

* Pricing from 2012 NYS Berry Pricing Survey; Prorated land and planting costs based on a productive life of 3 years; A 1-qt pulp box of berries weights approximately 1.5 lb. Price/Yield =

Returns to Risk and Management for Retail June-bearing strawberries, NY 2014*								
Yield (lb/A)								
Price (\$/lb)	3,000	4,000	5,000	6,000	7,000	8,000	9,000	Breakeven yield
\$ 2.00	\$ 6,000.00	\$ 8,000.00	\$ 10,000.00	\$ 12,000.00	\$ 14,000.00	\$ 16,000.00	\$ 18,000.00	8,556
\$ 2.50	\$ 7,500.00	\$ 10,000.00	\$ 12,500.00	\$ 15,000.00	\$ 17,500.00	\$ 20,000.00	\$ 22,500.00	6,844
\$ 3.00	\$ 9,000.00	\$ 12,000.00	\$ 15,000.00	\$ 18,000.00	\$ 21,000.00	\$ 24,000.00	\$ 27,000.00	5,704
\$ 3.50	\$ 10,500.00	\$ 14,000.00	\$ 17,500.00	\$ 21,000.00	\$ 24,500.00	\$ 28,000.00	\$ 31,500.00	4,889
\$ 4.00	\$ 12,000.00	\$ 16,000.00	\$ 20,000.00	\$ 24,000.00	\$ 28,000.00	\$ 32,000.00	\$ 36,000.00	4,278
\$ 4.50	\$ 13,500.00	\$ 18,000.00	\$ 22,500.00	\$ 27,000.00	\$ 31,500.00	\$ 36,000.00	\$ 40,500.00	3,802
\$ 5.00	\$ 15,000.00	\$ 20,000.00	\$ 25,000.00	\$ 30,000.00	\$ 35,000.00	\$ 40,000.00	\$ 45,000.00	3,422
\$ 6.00	\$ 18,000.00	\$ 24,000.00	\$ 30,000.00	\$ 36,000.00	\$ 42,000.00	\$ 48,000.00	\$ 54,000.00	2,852
breakeven price	\$ 5.70	\$ 4.28	\$ 3.42	\$ 2.85	\$ 2.44	\$ 2.14	\$ 1.90	

* Pricing from 2012 NYS Berry Pricing Survey; Prorated land and planting costs based on a productive life of 3 years; A 1-qt pulp box of berries weights approximately 1.5 lb.