

**ECONOMICS OF PROFITABLE SPINACH PRODUCTION**

FRESH MARKET SPINACH, IRRIGATED, TEXAS WINTER GARDEN REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
HIGH LEVEL MANAGEMENT

	UNIT	PRICE CP COST/UNIT	QUANTITY	VALUE O COST
1. GROSS RECEIPTS FROM PRODUCTION				\$
SPINACH	CRTN	3.50	350.00	<u>1225.00</u>
TOTAL				\$1225.00
2. VARIABLE COSTS				\$
PREHARVEST				
SEED	LBS.	1.20	18.00	21.60
FERT(60-80-0)	ACRE	28.00	1.00	28.00
HERBICIDE	ACRE	15.00	1.00	15.00
INSECTICIDE	APPL	3.00	4.00	12.00
INSECT. APPLI.	APPL	1.75	4.00	7.00
FUNGICIDE	APPL	2.50	7.00	17.50
FUNGICIDE APPLI.	APPL	2.25	7.00	15.75
MACHINERY	ACRE	6.98	1.00	6.98
TRACTORS	ACRE	25.79	1.00	25.79
IRRIGATION MACHINERY	ACRE	34.80	1.00	34.80
LABOR(TRACTOR & MACHINERY)	HOUR	3.00	6.44	19.31
LABOR(IRRIGATION)	HOUR	3.00	0.94	2.82
OTHER LABOR	HOUR	2.25	10.00	22.50
INTEREST ON OP. CAP.	DOL.	0.08	52.91	<u>4.50</u>
SUBTOTAL, PRE-HARVEST				\$ 233.55
HARVEST COSTS				\$
HARV, PACK, MARKET	CRTN	2.60	350.00	<u>910.00</u>
SUBTOTAL, HARVEST				\$ 910.00
TOTAL VARIABLE COST				\$1143.55
3. BREAKEVEN PRICE, VARIABLE COSTS	CRTN			3.267
4. FIXED COSTS				\$
MACHINERY	ACRE	16.77	1.00	16.77
TRACTORS	ACRE	37.52	1.00	37.52
IRRIGATION MACHINERY	ACRE	23.00	1.00	23.00
LAND (NET RENT)	ACRE	40.00	1.00	<u>40.00</u>
TOTAL FIXED COSTS				\$ 117.29
5. TOTAL COSTS				\$1260.84
6. BREAKEVEN PRICE, TOTAL COSTS	CRTN			3.602

SPINACH IS PACKED AND MARKETED IN 20 POUND CARTONS.  
PREPARED BY CECIL A. PARKER, TAEX, COLLEGE STATION, TEXAS PROJECT

FRESH MARKET SPINACH, IRRIGATED, TEXAS WINTER GARDEN REGION  
 ESTIMATED COSTS AND RETURNS PER ACRE  
 HIGH LEVEL MANAGEMENT

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., REP. PER ACRE	FIXED COSTS PER ACRE
SHREDDER 4R	3,30	SEPT	1.00	0.283	0.189	1.42	2.41
OFFSET DISC	1,34	SEPT	1.00	0.368	0.246	2.17	3.65
PICKUP	10	SEPT	0.10	0.125	0.100	0.26	0.20
OFFSET DISC	1,34	OCT	1.00	0.368	0.246	2.17	3.65
MOLDBOARD PLOW	1,32	OCT	1.00	0.814	0.542	5.18	9.09
OFFSET DISC	1,34	OCT	1.00	0.368	0.246	2.17	3.65
BEDDER 6R	1,36	OCT	1.00	0.221	0.147	1.29	2.79
PICKUP	10	OCT	0.10	0.125	0.100	0.26	0.20
BEDDER 6R	1,36	NOV	1.00	0.221	0.147	1.29	2.79
LAND PLANE	1,50	NOV	2.00	0.655	0.437	3.70	5.63
FERT.APPLI,RENTD	3,60	NOV	1.00	0.097	0.064	0.40	0.60
BEDDER 6R	1,36	NOV	1.00	0.221	0.147	1.29	2.79
BED SHAPER 6R	3,48	NOV	1.00	0.196	0.131	1.11	1.79
PICKUP	10	NOV	0.10	0.125	0.100	0.26	0.20
PLANTER 4R	1,41	DEC	1.00	0.372	0.248	2.35	4.18
CULTIVATOR 4R	1,39	DEC	1.00	0.318	0.212	1.75	2.79
V-TYPE DITCHER	3,54	DEC	0.10	0.071	0.047	0.30	0.47
SCRAPER BLADE	3,56	DEC	0.10	0.059	0.039	0.25	0.41
PICKUP	10	DEC	0.10	0.125	0.100	0.26	0.20
CULTIVATOR 4R	1,39	JAN	1.00	0.318	0.212	1.75	2.79
V-TYPE DITCHER	3,54	JAN	0.10	0.071	0.047	0.30	0.47
SCRAPER BLADE	3,56	JAN	0.10	0.059	0.039	0.25	0.41
PICKUP	10	JAN	0.10	0.125	0.100	0.26	0.20
FERT.APPLI,RENTD	3,60	FEB	1.00	0.097	0.064	0.40	0.60
V-TYPE DITCHER	3,54	FEB	0.10	0.071	0.047	0.30	0.47
SCRAPER BLADE	3,56	FEB	0.10	0.059	0.039	0.25	0.41
PICKUP	10	FEB	0.10	0.125	0.100	0.26	0.20
V-TYPE DITCHER	3,54	MAR	0.10	0.071	0.047	0.30	0.47
SCRAPER BLADE	3,56	MAR	0.10	0.059	0.039	0.25	0.41
PICKUP	10	MAR	0.10	0.125	0.100	0.26	0.20
PICKUP	10	APR	0.10	0.125	0.100	0.26	0.20
TOTALS				6.436	4.424	32.78	54.29

SPINACH IS PACKED AND MARKETED IN 20 POUND CARTONS.  
 PREPARED BY CECIL A. PARKER, TAEX, COLLEGE STATION, TEXAS PROJECTED 197

PROCESSED SPINACH, IRRIGATED, TEXAS WINTER GARDEN REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
HIGH LEVEL MANAGEMENT

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
1. GROSS RECEIPTS FROM PRODUCTION				\$
SPINACH	TON	60.00	6.00	<u>360.00</u>
TOTAL				\$ 360.00
2. VARIABLE COSTS				\$
PREHARVEST				
SEED	LBS.	1.20	18.00	21.60
FERT(100-100-0)	ACRE	40.00	1.00	40.00
INSECTICIDE	APPL	3.00	10.00	30.00
INSECT. APPLI.	APPL	1.75	10.00	17.50
FUNGICIDE	APPL	2.50	6.00	15.00
FUNGICIDE APPLI.	APPL	2.25	6.00	13.50
MACHINERY	ACRE	6.85	1.00	6.85
TRACTORS	ACRE	27.69	1.00	27.69
IRRIGATION MACHINERY	ACRE	47.85	1.00	47.85
LABOR(TRACTOR & MACHINERY)	HOUR	3.00	6.67	20.01
LABOR(IRRIGATION)	HOUR	3.00	1.29	3.88
OTHER LABOR	HOUR	2.25	15.00	33.75
INTEREST ON OP. CAP.	DOL.	0.08	40.41	<u>3.44</u>
SUBTOTAL, PRE-HARVEST				\$ 281.07
HARVEST COSTS				\$
HARV, PACK, MARKET	TON	13.50	6.00	<u>81.00</u>
SUBTOTAL, HARVEST				\$ 81.00
TOTAL VARIABLE COST				\$ 362.07
3. BREAKEVEN PRICE, VARIABLE COSTS				TON 60.345
4. FIXED COSTS				\$
MACHINERY	ACRE	16.88	1.00	16.88
TRACTORS	ACRE	40.23	1.00	40.23
IRRIGATION MACHINERY	ACRE	31.62	1.00	31.62
LAND (NET RENT)	ACRE	40.00	1.00	<u>40.00</u>
TOTAL FIXED COSTS				\$ 128.74
5. TOTAL COSTS				\$ 490.80
6. BREAKEVEN PRICE, TOTAL COSTS				TON 81.801

PREPARED BY CECIL A. PARKER, TAEX, COLLEGE STATION, TEXAS

PROJECTED 19



PROCESSED SPINACH, IRRIGATED, TEXAS WINTER GARDEN REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
HIGH LEVEL MANAGEMENT

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., PER ACRE	FIXED REP. COSTS PER ACRE
SHREDDER 4R	3,30	SEPT	1.00	0.283	0.189	1.42	2.41
OFFSET DISC	1,34	SEPT	2.00	0.737	0.491	4.34	7.30
MCLDBOARD PLOW	1,32	SEPT	1.00	0.814	0.542	5.18	9.09
PICKUP	10	SEPT	0.10	0.125	0.100	0.26	0.20
OFFSET DISC	1,34	OCT	1.00	0.368	0.246	2.17	3.65
BEDDER 6R	1,36	OCT	1.00	0.221	0.147	1.29	2.79
PICKUP	10	OCT	0.10	0.125	0.100	0.26	0.20
BEDDER 6R	1,36	NOV	1.00	0.221	0.147	1.29	2.79
LAND PLANF	1,50	NOV	2.00	0.655	0.437	3.70	5.63
FERT.APPLI,RENTD	1,60	NOV	1.00	0.097	0.064	0.47	0.69
BEDDER 6R	1,36	NOV	1.00	0.221	0.147	1.29	2.79
BED SHAPER 6R	3,48	NOV	1.00	0.196	0.131	1.11	1.79
PICKUP	10	NOV	0.10	0.125	0.100	0.26	0.20
STANHAY PLANTER	1,44	DEC	1.00	0.635	0.423	3.77	6.35
CULTIVATOR 4R	1,39	DEC	1.00	0.318	0.212	1.75	2.79
V-TYPE DITCHER	3,54	DEC	0.10	0.071	0.047	0.30	0.47
SCRAPER BLADE	3,56	DEC	0.10	0.059	0.039	0.25	0.41
PICKUP	10	DEC	0.10	0.125	0.100	0.26	0.20
FERT.APPLI,RENTD	1,60	JAN	1.00	0.097	0.064	0.47	0.69
CULTIVATOR 4R	1,39	JAN	1.00	0.318	0.212	1.75	2.79
V-TYPE DITCHER	3,54	JAN	0.10	0.071	0.047	0.30	0.47
SCRAPER BLADE	3,56	JAN	0.10	0.059	0.039	0.25	0.41
PICKUP	10	JAN	0.10	0.125	0.100	0.26	0.20
FERT.APPLI,PENTD	1,60	FEB	1.00	0.097	0.064	0.47	0.69
V-TYPE DITCHER	3,54	FEB	0.10	0.071	0.047	0.30	0.47
SCRAPER BLADE	3,56	FEB	0.10	0.059	0.039	0.25	0.41
PICKUP	10	FEB	0.10	0.125	0.100	0.26	0.20
V-TYPE DITCHER	3,54	MAR	0.10	0.071	0.047	0.30	0.47
SCRAPER BLADE	3,56	MAR	0.10	0.059	0.039	0.25	0.41
PICKUP	10	MAR	0.10	<u>0.125</u>	<u>0.100</u>	<u>0.26</u>	<u>0.20</u>
TOTALS				6.670	4.564	34.54	57.11

PREPARED BY CECIL A. PARKER, TAEX, COLLEGE STATION, TEXAS PROJECTED 1978

*Educational programs conducted by the Texas Agricultural Extension Service serve people of all ages regardless of socio-economic level, race, color, sex, religion, or national origin.*

Cooperative Extension Work in Agriculture and Home Economics, The Texas A&M University System and the United States Department of Agriculture cooperating. Distributed in furtherance of the Acts of Congress of May 8, 1914, as amended, and June 30, 1914, 3M-478, Revised