
AGRICULTURAL ALTERNATIVES

Instructions for using the interactive budgets

You will need Adobe Acrobat Reader to use these forms. If you do not have this program installed on your computer, you can download a free version [here](#).

You can make changes to the interactive PDF budget files for this publication by inputting your own prices and quantities in the green-outlined cells for any item. You will need to click on and add your own estimated price and quantity information to all of the green-outlined cells to complete your customized budget.

The cells outlined in red automatically calculate your revised totals based on the changes you made to the cells outlined in green.

When you are finished, you can print the budget using the green **Print Form** button at the bottom of the form.

You can use the red **Clear Form** button to clear all the information from your budget when you are finished.

extension.psu.edu/ag-alternatives

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Cooperative Extension
College of Agricultural Sciences

Sample Fresh-Market Highbush Blueberry Budget

Per acre costs for mature production based on 6,000 pints (6,375 lbs) per acre.

Item	Quantity	Your Quantity	Unit	Price	Your Price	Total	Calculated Estimate
Receipts							
Blueberries - Pint - Retail	6,000	_____	pints	\$ 3.00	_____	\$ 18,000.00	_____
Blueberries - Pick-your-own	6,000	_____	pints	\$ 2.00	_____	\$ 12,000.00	_____
Variable costs							
Custom operations							
Plant analysis kit	1	_____	acre	\$ 25.00	_____	\$ 25.00	_____
Fertilizer spreading	1	_____	acre	\$ 10.70	_____	\$ 10.70	_____
Bee rental	1	_____	acre	\$ 100.00	_____	\$ 100.00	_____
Fertilizer	1	_____	acre	\$ 81.25	_____	\$ 81.25	_____
Herbicides	1	_____	acre	\$ 171.80	_____	\$ 171.80	_____
Insecticides	1	_____	acre	\$ 104.19	_____	\$ 104.19	_____
Fungicides	1	_____	acre	\$ 144.01	_____	\$ 144.01	_____
Labor							
Operator	4.6	_____	hours	\$15.00	_____	\$69.00	_____
Seasonal labor	41.6	_____	hours	\$ 12.00	_____	\$ 499.20	_____
Harvest labor	6,000	_____	pints	\$ 0.85	_____	\$ 5,100.00	_____
Packaging supplies							
(clam shells and flats)	1	_____	acre	\$ 1,045.00	_____	\$ 1,045.00	_____
Marketing expense	10%	_____	total	\$ 9,893.00	_____	\$ 989.30	_____
Fuel	15.6	_____	gallons	\$ 3.50	_____	\$ 54.60	_____
Repairs and maintenance	1	_____	acre	\$ 26.50	_____	\$ 26.50	_____
Additional Inputs		_____			_____		_____
Additional Inputs		_____			_____		_____
Interest	1	_____	acre	\$ 185.08	_____	\$ 185.08	_____
<i>Total variable costs</i>						\$ 8,605.63	_____
Fixed costs							
Equipment	1	_____	acre	\$ 51.13	_____	\$ 51.13	_____
Land	1	_____	acre	\$ 200.00	_____	\$ 200.00	_____
Irrigation	1	_____	acre	\$ 240.00	_____	\$240.00	_____
Additional Inputs		_____	acre		_____		_____
<i>Total fixed costs</i>						\$ 491.13	_____

Total costs	\$	9,096.76	_____
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Retail			
Returns over variable costs	\$	9,394.37	_____
Returns over total costs	\$	8,903.24	_____
Pick-your-own			
Returns over variable costs	\$	3,394.37	_____
Returns over total costs	\$	2,903.24	_____

You should monitor local markets and contact suppliers to determine current prices for all items contained in this sample budget.