



PennState Extension

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.

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Penn State College of Agricultural Sciences research and extension programs are funded in part by Pennsylvania counties, the Commonwealth of Pennsylvania, and the U.S. Department of Agriculture.

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Table 9-4. Fresh-market apple production budget, 1,210 trees per acre, without mating disruption, Pennsylvania, 2021. Summary of estimated costs per acre.

Item	Unit	Quantity	Your Quantity	Price	Your Price	Amount	Calculated Estimate
Receipts							
Apples	bushel	1,210		\$8.00		\$9,680.00	
VARIABLE COSTS							
Lime	ton	0.5		\$18.00		\$9.00	
Fertilizer							
N	pound	20		\$0.63		\$12.60	
K	pound	50		\$0.25		\$12.50	
Urea	pound	21		\$0.29		\$6.09	
Calcium chloride	pound	47.5		\$0.45		\$21.38	
Soulbor	pound	6		\$1.85		\$11.10	
Soil test and leaf analysis	acre	1		\$10.00		\$10.00	
Pesticides							
Herbicides ¹	acre	1		\$48.75		\$48.75	
Fungicides ¹	acre	1		\$361.04		\$361.04	
Insecticides ¹	acre	1		\$277.42		\$277.42	
Plant Growth Regulators ²	acre	1		\$54.09		\$54.09	
Labor							
Trellis maintenance	acre	1		\$100.00		\$100.00	
Pest Scouting	acre	1		\$50.00		\$50.00	
Thinning and misc. ³	hour	28.4		\$15.00		\$426.00	
Operator	hour	7.6		\$18.00		\$136.80	
Pruning	tree	1,210		\$1.67		\$2,020.70	
Harvesting	bushel	1,210		\$1.50		\$1,815.00	
Other							
Bee rental	hive						
Insect traps	acre	1		\$40.00		\$40.00	
Rodenticide	pound	10		\$1.19		\$11.90	
Crop insurance (APH) ⁴	acre	1		\$192.00		\$192.00	
Crop insurance (SCO) ⁴	acre	1		\$89.00		\$89.00	

Deer repellent	tree	400		\$0.80		\$320.00	
Diesel fuel	gallon	58.5		\$3.05		\$178.43	
Repairs and maintenance							
Tractors	acre	1		\$24.13		\$24.13	
Equipment	acre	1		\$85.74		\$85.74	
Additional expenses							
Additional expenses							
Interest on operating capital	acre	1		\$225.27		\$225.27	
Total variable costs						\$6,538.93	
FIXED COSTS							
Tractors	acre	1		\$65.19		\$65.19	
Equipment ⁵	acre	1		\$110.31		\$110.31	
Additional expenses							
Land charge	acre	1		\$200.00		\$200.00	
Total fixed costs						\$375.50	
Total specified costs						\$6,914.43	
Returns over variable costs						\$3,141.07	
Returns to management						\$2,765.57	

1. Cost estimates based on a typical mix of pesticides used in conjunction with integrated pest management practices.
 2. See Tables 1-15 and 1-18 for alternative plant growth regulators used in apples. Depending on the thinning, growth control, and harvest management program used, plant growth regulator costs could vary from \$0 to over \$500 per acre.
 3. Assuming chemical thinning in addition to hand-thinning.
 4. Hypothetical cost of crop insurance coverage in Adams County (APH, actual production history and SCO, supplemental coverage option) at the 50 percent coverage level for 100 percent of the standard \$12.70 per bushel fresh-market price election and an APH of 1,200 bushels per acre. Contact your crop insurance agent for a quote based on your county, government program participation, yields, and pricing preferences. Assumes no participation in Agricultura Risk Coverage (ARC) from the USDA Farm Service Agency.
 5. Includes irrigation system.
- You should monitor local markets and contact suppliers to determine current prices for all items contained in this sample budget.
Use the Your Price and Your Quantity columns to enter your potential or actual figures. Budget estimates are based on data available in June 2021