



**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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**This publication is available in alternative media on request.**

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**Table 9-5. Processing apple production budget, 272 trees per acre, Pennsylvania, 2021. Summary of estimated costs per acre.**

Item	Unit	Quantity	Your Quantity	Price	Your Price	Amount	Calculated Estimate
<b>Receipts</b>							
Apples	bushels	750	_____	\$5.00	_____	\$3,750.00	_____
<b>VARIABLE COSTS</b>							
Lime	ton	0.5	_____	\$18.00	_____	\$9.00	_____
Fertilizer							
N	pound	40	_____	\$0.63	_____	\$25.20	_____
K	pound	80	_____	\$0.25	_____	\$20.00	_____
Urea	pound	21	_____	\$0.29	_____	\$6.09	_____
Solubor	pound	6	_____	\$1.85	_____	\$11.10	_____
Calcium chloride	pound	50	_____	\$0.45	_____	\$22.50	_____
Soil and leaf tests	acre	1	_____	\$10.00	_____	\$10.00	_____
Pesticides							
Herbicides <sup>1</sup>	acre	1	_____	\$53.87	_____	\$53.87	_____
Fungicides <sup>1</sup>	acre	1	_____	\$369.37	_____	\$369.37	_____
Insecticides <sup>1</sup>	acre	1	_____	\$359.91	_____	\$359.91	_____
Plant growth regulators <sup>2</sup>	acre	1	_____	\$28.85	_____	\$28.85	_____
Labor							
Pest Scouting	acre	1	_____	\$50.00	_____	\$50.00	_____
Operator	hour	7.6	_____	\$18.00	_____	\$136.80	_____
Pruning	tree	272	_____	\$2.00	_____	\$544.00	_____
Misc. seasonal (hourly)	hour	1	_____	\$15.00	_____	\$15.00	_____
Harvesting	bushel	750	_____	\$1.25	_____	\$937.50	_____
Other							
Bee rental	hive	1	_____		_____		_____
Insect traps	acre	1	_____	\$40.00	_____	\$40.00	_____
Rodenticide	pound	10	_____	\$1.19	_____	\$11.90	_____
Crop insurance (APH) <sup>3</sup>	acre	1	_____	\$36.00	_____	\$36.00	_____
Crop insurance (SCO) <sup>3</sup>	acre	1	_____	\$15.00	_____	\$15.00	_____
Diesel fuel	gallon	54.3	_____	\$3.05	_____	\$165.62	_____
Repairs and maintenance							

Tractors	acre	1		\$21.25		\$21.25	
Equipment	acre	1		\$81.42		\$81.42	
Additional expenses							
Additional expenses							
Interest on operating capital	acre	1		\$100.87		\$100.87	
<b>Total variable costs</b>						<b>\$3,071.25</b>	
<b>FIXED COSTS</b>							
Tractors	acre	1		\$59.69		\$59.69	
Equipment	acre	1		\$100.00		\$100.00	
Additional expenses							
Land charge	acre	1		\$200.00		\$200.00	
<b>Total fixed costs</b>						<b>\$359.69</b>	
<b>Total specified costs</b>						<b>\$3,430.94</b>	
<b>Returns over variable costs</b>						<b>\$678.76</b>	
<b>Returns to management</b>						<b>\$319.07</b>	

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. 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.
- 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.