

Costs of Producing, Harvesting and Marketing Strawberries in the Southeastern United States

January 2013

Budgeting Program Developed By:

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This budget presents the estimated costs of producing and harvesting strawberries in the Southeastern United States. The cost estimates are presented on a per acre basis based on five-acre production model. It was also assumed that the management would be near optimal and that all currently recommended practices by the Agricultural Extension Service would be followed.

This budget is only a guide and is not meant to be a substitute for growers calculating their own costs and estimating their own breakeven yields. Costs vary from grower to grower due to market conditions, labor supply, age and condition of the machinery and equipment, managerial skill, and many other factors. Since every situation is different, it is recommended that every grower estimate their individual production, harvesting and marketing costs based on their own production techniques, price expectations, local supply of labor, and market situation.

It is also recommended that growers develop a marketing plan and have a marketing strategy before investing in a commercial operation. Production of high value produce is a risky business and the risk increases without a stable marketing outlet. In extreme cases, growers have experienced financial losses when they were not able to find a suitable market outlet and/or when they did not meet the buyer's expectations.

The spray schedule in this budget is based on a typical year, however, as any grower knows, each year is different and therefore your pests and means of control will likely vary from what is listed. Mention of a product or vendor does not constitute a guarantee or warranty of the product, nor does it imply recommendation of one product over another. Other products may be suitable depending on soils, weather conditions, farm history, and pest pressures.

The values in the blue cells of the spreadsheets with red tabs are input values that users can either accept or replace with their own estimates. The values in all other cells are calculated based on the inputted values. Users can receive a quick estimate of their costs and returns by entering their own estimates for the selected "key" values displayed in the *Assumptions* worksheet, while those who would like more detailed estimates can fill in the blue cells in the *Machinery, Materials, Labor, or ProductionSequence* worksheets.

Key Assumptions for Estimating the Cost of Producing, Harvesting, and Marketing Strawberries

This Budget was Updated on: Jan-13 by Olya Sydorovych

Marketing Assumptions:

Plants/acre							
		15,000					
Projected Marketable Yields							
			1.20 pounds/plant				
			18,000 pounds/acre				
			3,000 4qt buckets/acre				
Harvest week 1		10.0%	1,800				pounds/ac
Harvest week 2		15.0%	2,700				pounds/ac
Harvest week 3		25.0%	4,500				pounds/ac
Harvest week 4		20.0%	3,600				pounds/ac
Harvest week 5		15.0%	2,700				pounds/ac
Harvest week 6		15.0%	2,700				pounds/ac
U-Pick		40.0%	7,200				pounds/ac
Price							
							\$10.00 /4qt basket
							\$1.67 /pound
Pre-Pick		60.0%	10,800				pounds/ac
Price							
							\$12.00 /4qt basket
							\$2.00 /pound

Selected Input prices:

Production Labor		
Owner Expense		
Base Wage	\$14.00 /hour	
Total Business Expense	\$15.72 /hour	
Employee Expense		
Base Wage	\$7.50 /hour	
Total Business Expense	\$8.47 /hour	
Harvest Labor Cost	\$1.15 /4qt basket	
Gasoline price	\$3.50 /gal	
Diesel price	\$3.95 /gal	
Loan Interest Rate	7.00%	
Insurance Rate	0.80%	
Tax Rate	0.80%	

Fuel and Lubricant Costs

Machinery and Vehicle by Fuel Type	Estimated Fuel Price (\$/gal)	Estimated Fuel Used per Hour (gals)	Lubricants as a Percent of Fuel Cost	Estimated Average Mileage per Gallon	Estimated Average Speed	Estimated Fuel Cost/Hour	Estimated Lubricant Cost/Hour	Total Estimated Fuel & Lube Cost/Hour
Tractor 30 hp (D)	\$3.95	1.500	2.00%			\$5.93	\$0.12	\$6.04
Tractor 60 hp (D)	\$3.95	2.500	2.00%			\$9.88	\$0.20	\$10.07
Utility Vehicle (G)	\$3.95	0.375	2.00%			\$1.48	\$0.03	\$1.51
1/2 Ton Pickup (G)	\$3.50		2.00%	15.0	50.0	\$11.67	\$0.23	\$11.90

ESTIMATED STRAWBERRY PRODUCTION COSTS PER ACRE
 (Marketable Yield = 18,000 pounds, or 3,000 4qt buckets)

Month	Type of Operation	Equipment Costs	Materials Costs	Labor Costs	Total Costs	Your Costs
LAND PREPARATION						
June						
	Treat old crop with Gramoxone (x2)	67.18	18.40	30.51	116.09	
	Remove & dispose plastic from previous crop	71.91	0.00	193.23	265.14	
	Disk	20.36	0.00	10.17	30.53	
	Lime	0.00	55.00	0.00	55.00	
	Plant cover crop	64.47	39.20	30.51	134.18	
Total June		\$223.92	\$112.60	\$264.42	\$600.94	
TOTAL LAND PREPARATION		\$223.92	\$112.60	\$264.42	\$600.94	
PRE-PLANT						
July						
	Order transplants and supplies	0.00	0.00	4.72	4.72	
Total July		\$0.00	\$0.00	\$4.72	\$4.72	
August						
	Rotovate cover crop (x2)	117.74	0.00	61.02	178.76	
	Subsoiling	23.36	0.00	15.25	38.61	
	Break up soil clods	5.66	0.00	2.83	8.49	
Total August		\$146.76	\$0.00	\$79.10	\$225.86	
September						
	Assemble irrigation system	0.94	0.00	101.70	102.64	
	Irrigate for fumigation (0.5")	16.36	0.00	1.57	17.94	
	Rotovate for fumigation	58.87	0.00	30.51	89.38	
	Preplant fertilizing	7.48	195.31	7.63	210.42	
	Preplant fumigation	272.39	1,164.12	56.60	1,493.11	
	Seed ryegrass in aisles	7.48	8.00	7.63	23.11	
TOTAL PRE-PLANT		\$510.29	\$1,367.43	\$289.45	\$2,167.18	
TRANS-PLANT						
	Pay for transplants	0.00	3,450.00	0.00	3,450.00	
	Transplant plugs	91.61	0.00	254.25	345.85	
	Irrigate plugs (x3)	284.68	0.00	91.53	376.21	
Total September		\$739.82	\$4,817.43	\$551.41	\$6,108.66	
October						
	Replant (2%)	0.00	69.00	12.71	81.71	
	Drip irrigation (2hx2)	26.33	0.00	6.29	32.62	
	Inject Ridomil Gold EC and drip (2h)	14.02	62.50	15.72	92.24	
	Spray mites (Acramite)	14.56	79.80	6.61	100.97	
	Tissue sample	0.00	7.00	2.12	9.12	
	Winterize drip system	0.00	0.00	16.95	16.95	
Total October		\$54.90	\$218.30	\$60.40	\$333.61	
November						
	Anthrachnose spray and deer control	14.56	205.93	6.61	227.09	
Total November		\$14.56	\$205.93	\$6.61	\$227.09	
TOTAL TRANS-PLANT		\$445.75	\$3,874.23	\$412.79	\$4,732.76	
DORMANT						
December						
	Clean and weed beds	0.00	0.00	203.40	203.40	
	Remove runners	0.00	0.00	254.25	254.25	
	Dormant spray (Captan 50 W)	14.56	25.20	6.61	46.37	

	Apply floating row covers	0.00	1,263.24	33.90	1,297.14
	Apply row cover hold downs	0.94	50.00	16.95	67.89
Total December		\$15.50	\$1,338.44	\$515.11	\$1,869.04
January					
	Order supplies	0.00	0.00	7.86	7.86
	Remove row cover	0.00	0.00	50.85	50.85
	Remove dead foliage, weed beds	0.00	0.00	339.00	339.00
Total January		\$0.00	\$0.00	\$397.71	\$397.71
February					
	Scout for insects, mites	0.00	0.00	8.47	8.47
	Re-apply row covers	0.00	0.00	50.85	50.85
TOTAL DORMANT		\$15.50	\$1,338.44	\$972.14	\$2,326.07
PRE-HARVEST					
	Pull plants through plastic	0.00	0.00	127.12	127.12
	Apply herbicide to aisles	14.56	29.90	6.61	51.07
	Scout for insects, mites	0.00	0.00	15.72	15.72
	Remove row covers	0.00	0.00	50.85	50.85
	Spray mites and deer controll	14.56	280.69	6.61	301.86
	Connect drip system	0.00	0.00	50.85	50.85
	Inject Ridomil Gold EC and drip (2h)	14.02	62.50	15.72	92.24
	Check irrigation system	0.00	0.00	7.86	7.86
	Scout for strawberry weevil	0.00	0.00	15.72	15.72
Total February		\$43.13	\$373.09	\$356.40	\$772.62
March					
	Tissue sample (x2)	0.00	14.00	8.47	22.47
	Pull plants and weed	0.00	0.00	84.75	84.75
	Inject fertilizer and drip (2hx4)	56.08	70.86	62.89	189.83
	Re-apply row covers (x2)	0.00	0.00	101.70	101.70
	Remove row cover (x2)	0.00	0.00	101.70	101.70
	Scout for pests (x2)	0.00	0.00	31.44	31.44
	Spray for pests (x2)	29.11	209.50	13.22	251.83
	Freeze protection (x2)	327.28	0.00	157.22	484.50
	Pollinate with bees	0.00	35.00	0.00	35.00
Total March		\$412.46	\$329.36	\$561.39	\$1,303.22
April					
	Freeze protection (x2)	229.09	0.00	110.05	339.15
	Inject fertilizer and drip (2hx3)	42.06	82.24	47.17	171.46
	Tissue sample	0.00	7.00	2.12	9.12
	Spray for pests	14.56	188.26	6.61	209.42
TOTAL PRE-HARVEST		\$741.30	\$979.95	\$1,024.41	\$2,745.66
HARVEST					
	U-pick supervision	0.00	0.00	118.65	118.65
	Check-out area	0.00	562.50	118.65	681.15
	Pre-pick harvest labor	0.00	0.00	517.50	517.50
	Drip irrigation (2h)	13.16	0.00	3.14	16.31
	Spray for pests	14.56	105.68	6.61	126.84
	Inject fertilizer and drip (2h)	14.02	17.43	15.72	47.17
Total April		\$327.44	\$963.10	\$946.22	\$2,236.76
May					
	Tissue sample	0.00	7.00	2.12	9.12
	Inject fertilizer and drip (2hx2)	28.04	61.61	31.44	121.10
	Drip irrigation (12h)	78.99	0.00	18.87	97.85
	Spray for pests (x2)	29.11	237.78	13.22	280.11

U-pick supervision	0.00	0.00	322.05	322.05	_____
Check-out area	0.00	1,687.50	322.05	2,009.55	_____
Pre-pick harvest labor	0.00	0.00	1,552.50	1,552.50	_____
Dis-assemble irrigation system	0.00	0.00	50.85	50.85	_____
Total May	\$136.13	\$1,993.89	\$2,313.09	\$4,443.12	_____
TOTAL HARVEST	\$177.87	\$2,679.49	\$3,093.37	\$5,950.74	_____
TOTAL VARIABLE PER GROWING SEASON	\$2,114.63	\$10,352.14	\$6,056.58	\$18,523.35	_____

Annual Administrative Costs and Taxes

Taxes				16.00	_____
Management				10.00	_____
Land Cost				100.00	_____
Miscellaneous				35.00	_____
Internet Service				40.00	_____
Overhead				25.00	_____
Total Annual Administrative Costs and Taxes				\$226.00	_____

Cost Estimates for Strawberry Production, Harvest and Marketing

Monthly Cost Estimates

Month	Equipment Costs	Material Costs	Labor Costs	Total Costs	Percent Total
June	223.92	112.60	264.42	\$600.94	3.21%
July	0.00	0.00	4.72	\$4.72	0.03%
August	146.76	0.00	79.10	\$225.86	1.20%
September	739.82	4,817.43	551.41	\$6,108.66	32.58%
October	54.90	218.30	60.40	\$333.61	1.78%
November	14.56	205.93	6.61	\$227.09	1.21%
December	15.50	1,338.44	515.11	\$1,869.04	9.97%
January	0.00	0.00	397.71	\$397.71	2.12%
February	43.13	373.09	356.40	\$772.62	4.12%
March	412.46	329.36	561.39	\$1,303.22	6.95%
April	327.44	963.10	946.22	\$2,236.76	11.93%
May	136.13	1,993.89	2,313.09	\$4,443.12	23.70%
Annual Charges	0.00	0.00	0.00	\$226.00	1.21%
Total per Year	\$2,114.63	\$10,352.14	\$6,056.58	\$18,749.35	100.00%

Monthly Labor Estimates

Month	Labor (Hours)	Percent Total
June	31.20	1.40%
July	0.30	0.01%
August	9.33	0.42%
September	61.90	2.77%
October	5.93	0.27%
November	0.78	0.03%
December	60.78	2.72%
January	46.50	2.08%
February	39.06	1.75%
March	52.56	2.35%
April	491.01	21.96%
May	1,437.01	64.26%
Total Annual	2,236.36	100.00%

Cost Estimates for Stages of Production

Stage	Equipment Costs	Material Costs	Labor Costs	Total Costs	Percent Total
Land Preparation	223.92	112.60	264.42	\$600.94	3.21%
Pre-Plant	510.29	1,367.43	289.45	\$2,167.18	11.56%
Trans-Plant	445.75	3,874.23	412.79	\$4,732.76	25.24%
Dormant	15.50	1,338.44	972.14	\$2,326.07	12.41%
Pre-Harvest	741.30	979.95	1,024.41	\$2,745.66	14.64%
Harvest	177.87	2,679.49	3,093.37	\$5,950.74	31.74%
Annual Charges	0.00	0.00	0.00	\$226.00	1.21%
Total per Year	\$2,114.63	\$10,352.14	\$6,056.58	\$18,749.35	100.00%

Labor Estimates for Stages of Production

Month	Labor (Hours)	Percent Total
Land Preparation	31.20	1.40%
Pre-Plant	30.73	1.37%
Trans-Plant	47.51	2.12%
Dormant	114.28	5.11%
Pre-Harvest	95.65	4.28%
Harvest	1,916.99	85.72%
Total Annual	2,236.36	100.00%

Estimated Returns per Acre for Commercial Strawberry Production

Marketable yield		18,000 lbs/acre
U-pick	40%	7,200 lbs/acre
Pre-pick	60%	10,800 lbs/acre
Market price		
U-pick		1.67 \$/lb
Pre-pick		2.00 \$/lb
Gross revenue		33,600.00 \$/acre
Production costs		18,749.35 \$/acre
Equipment		2,114.63 \$/acre
Materials		10,352.14 \$/acre
Labor		6,056.58 \$/acre
Administrative and taxes		226.00 \$/acre
Net revenue		14,850.65 \$/acre

Estimated Costs of Owning and Operating the Machinery and Equipment Required for the Production of Strawberries

Machinery Description		Purchase Price	Salvage Value	Years of Life	Annual Hours of Use	Annual Depreciation	Capital Recovery	Interest	Insurance	Taxes	Total Ownership Cost / Year	Repair & Maintenance Cost	Annual Fuel & Lubricant Costs	Total Annual Operating Costs	Estimated Annual Total Cost/Yr	Machinery Description	Fixed Cost/Hr	Variable Cost/Hr	Total Cost/Hr
Tractor, 30hp	30 HP	12,500	2,755.88	20	500	487.21	272.39	533.96	61.02	61.02	1,143.21	187.50	3,021.750	3,209.250	4,352.459	Tractor, 30hp	2.286	6.419	8.705
Tractor, 60hp	60 HP	24,400	5,379.47	20	500	951.03	531.70	1,042.28	119.12	119.12	2,231.54	366.00	5,036.250	5,402.250	7,633.794	Tractor, 60hp	4.463	10.805	15.268
PTO Blast Sprayer	110 gal	6,000	429.00	12	125	464.25	61.82	225.02	25.72	25.72	740.70	150.00	-	150.000	890.697	PTO Blast Sprayer	5.926	1.200	7.126
Plastic Mulch Lifter		2,000	440.94	15	75	103.94	44.88	85.43	9.76	9.76	208.90	40.00	-	40.000	248.898	Plastic Mulch Lifter	2.785	0.533	3.319
9' Disc	2 row - 40"/row	5,000	480.00	15	125	301.33	58.27	191.80	21.92	21.92	536.97	100.00	-	100.000	636.973	9' Disc	4.296	0.800	5.096
Subsoiler		300	30.00	15	125	18.00	3.60	11.55	1.32	1.32	32.19	6.00	-	6.000	38.190	Subsoiler	0.258	0.048	0.306
Rotary Spreader		1,000	100.00	15	100	60.00	12.00	38.50	4.40	4.40	107.30	20.00	-	20.000	127.300	Rotary Spreader	1.073	0.200	1.273
Grain Drill		5,000	1,102.35	15	100	259.84	112.20	213.58	24.41	24.41	522.24	100.00	-	100.000	622.244	Grain Drill	5.222	1.000	6.222
Rototiller		3,500	771.65	15	100	181.89	78.54	149.51	17.09	17.09	365.57	70.00	-	70.000	435.571	Rototiller	3.656	0.700	4.356
Fumigation Rig (modified)		7,000	100.00	20	10	345.00	26.25	248.50	28.40	28.40	650.30	105.00	-	105.000	755.300	Fumigation Rig (modified)	65.030	10.500	75.530
Fertilizer Injector	400	400	89.63	10	150	31.04	9.62	17.14	1.96	1.96	52.09	12.00	-	12.000	64.091	Fertilizer Injector	0.347	0.080	0.427
OH Irrigation System		24,645	-	20	35	1,232.25	61.61	862.58	98.58	98.58	2,291.99	369.68	202.000	571.675	2,863.660	OH Irrigation System	65.485	16.334	81.819
Drip Irrigation System		12,382	-	20	42	619.10	30.96	433.37	49.53	49.53	1,151.53	185.73	45.000	230.730	1,382.256	Drip Irrigation System	27.417	5.494	32.911
Vehicle Description		Purchase Price	Salvage Value	Years of Life	Annual Hours of Use	Annual Depreciation	Capital Recovery	Interest	Insurance	Taxes	Total Ownership Cost / Year	Repair & Maintenance Cost	Annual Fuel & Lubricant Costs	Total Annual Operating Costs	Estimated Annual Total Cost/Yr	Vehicle Description	Fixed Cost/Hr	Variable Cost/Hr	Total Cost/Hr
1/2 Ton Pickup	-	25,000	5,000	10	24,000			1,050.00	120.00	120.00	1,290.00	750.00	5,712.000	6,462.000	7,752.000	1/2 Ton Pickup	0.054	0.269	0.323

Costs of Materials Used in Strawberry Production

Material	Rate/ Acre	Unit	Cost/ Unit	Cost/ Acre	No. App	Annual Cost
Fumigant						
Pic-Chlor 60	150.00	lbs	\$3.46	\$519.00	1.00	\$519.00
Total Fumigants						\$519.00
Fertilizers & Nutrients						
Lime	1.00	ton	\$55.00	\$55.00	1.00	\$55.00
Ammonium sulfate (60lb N/acre)	285.70	lbs	\$0.30	\$85.71	1.00	\$85.71
Potassium sulfate (60lb K2O, 22lb S/acre)	120.00	lbs	\$0.58	\$69.60	1.00	\$69.60
Triple superphosphate (50lb P2O5/acre)	100.00	lbs	\$0.40	\$40.00	1.00	\$40.00
Calcium nitrate (0.75lb N/day)	33.87	lbs	\$0.42	\$14.23	8.00	\$113.80
Sul-Po-Mg	10.00	lbs	\$0.32	\$3.20	7.00	\$22.40
Boron (11% Solubor - 1/8lb/acre)	1.14	lbs	\$1.02	\$1.16	1.00	\$1.16
Potassium nitrate (0.50N/day)	53.85	lbs	\$0.88	\$47.39	2.00	\$94.78
Total Fertilizers & Nutrients						\$482.45
Herbicides						
Gramoxone	2.00	pt	\$4.60	\$9.20	2.00	\$18.40
Crop oil concentrate	1.00	qt	\$8.75	\$8.75	1.00	\$8.75
Poast	1.50	pt	\$14.10	\$21.15	1.00	\$21.15
Total Herbicides						\$48.30
Insecticides						
Acramite 50WP	1.00	lbs	\$79.800	\$79.80	2.00	\$159.60
Savey 50WP	7.00	oz	\$22.920	\$160.44	1.00	\$160.44
Esteem	2.00	lbs	\$14.000	\$28.00	1.00	\$28.00
Elevate WDG	1.50	lbs	\$51.000	\$76.50	4.00	\$306.00
Kanemite 15C	31.00	oz	\$2.60	\$80.48	2.00	\$160.95
Radiant SC	10.00	oz	\$5.35	\$53.50	1.00	\$53.50
Total Insecticides						\$868.49
Fungicides						
Captan 50 W	3.00	lbs	\$8.40	\$25.20	3.00	\$75.60
Ridomil Gold EC	0.50	pt	\$125.00	\$62.50	2.00	\$125.00
Pristine 50 WG	23.00	oz	\$3.73	\$85.68	1.00	\$85.68
Procure 480SC	8.00	oz	\$3.91	\$31.28	2.00	\$62.56
Total Fungicides						\$348.84
General						
Tomato plugs	15.00	1,000	\$230.00	\$3,450.00	1.00	\$3,450.00
Tomato plugs to replant (2%)	0.30	1,000	\$230.00	\$69.00	1.00	\$69.00
Tissue sample	1.00	kit	\$7.00	\$7.00	5.00	\$35.00
Floating row covers	4,840.00	sqr yd	\$0.26	\$1,263.24	1.00	\$1,263.24
Row cover hold downs	500.00	lbs	\$0.10	\$50.00	1.00	\$50.00
Plastic film (1.25 ml, 2400')	4.00	2400' roll	\$109.30	\$437.20	1.00	\$437.20
Drip tape	1.60	6000ft	\$129.95	\$207.92	1.00	\$207.92
Spotrete	2.50	gal	\$46.00	\$115.00	2.00	\$230.00
Nu Film 17	1.00	pt	\$5.25	\$5.25	2.00	\$10.50
Bee hive	1.00	hive	\$35.00	\$35.00	1.00	\$35.00
4qt harvest basket	3,000.00	4qt basket	\$0.75	\$2,250.00	1.00	\$2,250.00
Soybean seeds (cover crop)	80.00	lbs	\$0.40	\$32.00	1.00	\$32.00
Millet seeds (cover crop)	40.00	lbs	\$0.18	\$7.20	1.00	\$7.20
Ryegrass seeds	20.00	lbs	\$0.40	\$8.00	1.00	\$8.00
Total General						\$8,085.06
Total All Materials						\$10,352.14
Harvest Labor						
Picking Labor		25 lb box	\$1.150			
Annual Administrative & Seasonal Costs						
Real Estate Taxes		acre	\$16.000			
Management Fee		acre	\$10.000			
Net Land Rent		acre	\$100.000			
Miscellaneous		acre	\$35.000			
Internet Service		acre	\$40.000			
Utilities, Legal, Accounting, Etc.		acre	\$25.000			
Operating Capital		acre	\$70.000			

LABOR COST WORKSHEET
(Fill in blue cells as appropriate)

Owner Name Owner - Operation Title: Boss

Required Payroll Expenses:

Employer Costs

1. Wages:					
a. Hrs/Wk:	<u>40</u>	x Weeks:	<u>52</u>		
b. Total Hrs:	2080	x \$/HR:	\$14.00		\$29,120.00
2. Employer Share of OASDI:	<u>6.20%</u>	of first	\$90,000		1,805.44
Employer Share of HI:	<u>1.45%</u>				422.24
3. Unemployment Insurance					
State	<u>1.20%</u>	of first	\$16,200		194.40
Federal	<u>0.80%</u>	of first	\$7,000		56.00
4. Workman's Compensation Insurance:					
<u>\$3.79</u>		per \$100			1103.65
5. Total Required Payroll Expenses: (Lines 1 +2 + 3 + 4)					\$32,701.73

Fringe Benefits:

6. Cash Bonuses:					<u>0.00</u>
7. Insurance:					
a. Health					0.00
b. Medical					0.00
c. Life					0.00
d. Dental					0.00
e. Eye Care					0.00
f. Other:					0.00
g. Other					0.00
SUBTOTAL					0.00
8. Retirement Plan:					0.00
9. Uniforms:					0.00
10. Travel Allowance:					0.00
11. Transportation					0.00
12. Tuition Assistance or Continuing Education					0.00
13. Company Vehicle					0.00
14. Other					0.00
15. Other					0.00
16. Other					0.00
17. Other					0.00
18. Total Value of Fringe Benefits: (Lines 6 thru 17)					0.00
19. TOTAL PAYROLL EXPENSES: (Line 5 + 18)					\$32,701.73

20. Paid Hours Not Worked:

a. Holidays	<u>0.0</u>	Days x 8 Hours =	0.00	Hrs.
b. Vacation	<u>0.0</u>	Days x 8 Hours =	0.00	Hrs.
c. Sick	<u>0.0</u>	Days x 8 Hours =	0.00	Hrs.
21. Total hours paid but not worked:			0.00	Hrs
22. Total Hours on the Job:			2080.00	

23. TOTAL COST PER HOUR ON THE JOB: (Line 19/Line 22)

\$15.72

LABOR COST WORKSHEET
(Fill in blue cells as appropriate)

Employee Name: J Doe - Employee Title: Employee

Required Payroll Expenses:

Employer Costs

1. Wages:				
a. Hrs/Wk:	<u>40</u>	x Weeks:	<u>52</u>	
b. Total Hrs:	2080	x \$/HR:	<u>\$7.50</u>	\$15,600.00
2. Employer Share of OASDI:	<u>6.20%</u>	of first	\$90,000	967.20
Employer Share of HI:	<u>1.45%</u>			226.2
3. Unemployment Insurance				
State	<u>1.20%</u>	of first	\$16,200	187.20
Federal	<u>0.80%</u>	of first	\$7,000	56.00
4. Workman's Compensation Insurance:				
<u>\$3.79</u>		per \$100		591.24
5. Total Required Payroll Expenses: (Lines 1 +2 + 3 + 4)				\$17,627.84

Fringe Benefits:

6. Cash Bonuses:				0.00
7. Insurance:				
a. Health				0.00
b. Medical				0.00
c. Life				0.00
d. Dental				0.00
e. Eye Care				0.00
f. Other:				0.00
g. Other				0.00
SUBTOTAL				0.00
8. Retirement Plan:				0.00
9. Uniforms:				0.00
10. Travel Allowance:				0.00
11. Transportation				0.00
12. Tuition Assistance or Continuing Education				0.00
13. Company Vehicle				0.00
14. Other				0.00
15. Other				0.00
16. Other				0.00
17. Other				0.00
18. Total Value of Fringe Benefits: (Lines 6 thru 17)				0.00
19. TOTAL PAYROLL EXPENSES: (Line 5 + 18)				\$17,627.84

20. Paid Hours Not Worked:

a. Holidays	<u>0.0</u>	Days x 8 Hours =	0.00	Hrs.
b. Vacation	<u>0.0</u>	Days x 8 Hours =	0.00	Hrs.
c. Sick	<u>0.0</u>	Days x 8 Hours =	0.00	Hrs.
21. Total hours paid but not worked:			0.00	Hrs
22. Total Hours on the Job:			2080.00	

23. TOTAL COST PER HOUR ON THE JOB: (Line 19/Line 22) **\$8.47**

Strawberry Base Production Sequence (Per Acre Costs Calculated Based on 5-Acre Production)

Month	Type operation description	Equipment used	Equipment used			Materials used				Labor used			Summary costs
			hrs	cost/hr	eqcost	price	unit	qt	matcost	hrs	cost/hr	cost	
LAND PREPARATION STAGE													
June													
wk 1	Treat old crop with Gramoxone (x2)	60 HP-WT & Sprayer	3.000	22.393	\$67.18	\$4.60	pt	4.00	\$18.40	3.600	\$8.47	\$30.51	\$116.09
wk 1	Remove plastic from previous crop	Hand								18.000	\$8.47	\$152.55	\$152.55
		60 HP-WT & Lifter	3.000	18.586	\$55.76					3.600	\$8.47	\$30.51	\$86.27
wk 2	Dispose plastic and tape	Pickup	1.000	16.150	\$16.15					1.200	\$8.47	\$10.17	\$26.32
wk 2	Disk	60 HP-WT & Tandem	1.000	20.363	\$20.36					1.200	\$8.47	\$10.17	\$30.53
wk 2	Lime	Custom				\$55.00	ton	1.00	\$55.00				\$55.00
wk 2	Plant cover crop	60 HP-WT & Grain drill	3.000	21.490	\$64.47					3.600	\$8.47	\$30.51	\$94.98
	Soybean					\$0.40	lbs	80.00	\$32.00				\$32.00
	Millet					\$0.18	lbs	40.00	\$7.20				\$7.20
TOTAL June					\$223.92				\$112.60	31.20		\$264.42	\$600.94
TOTAL LAND PREPARATION STAGE					\$223.92				\$112.60	31.20		\$264.42	\$600.94
PRE-PLANT STAGE													
July													
wk 1	Order transplants and supplies									0.300	\$15.72	\$4.72	\$4.72
TOTAL July					\$0.00				\$0.00	0.30		\$4.72	\$4.72
August													
wk 1	Rotovate cover crop (x2)	60 HP-WT & Rototiller	6.000	19.623	\$117.74					7.200	\$8.47	\$61.02	\$178.76
wk 2	Subsoiling	60 HP-WT & Subsoiler	1.500	15.573	\$23.36					1.800	\$8.47	\$15.25	\$38.61
wk 2	Break up soil clods	60 HP-WT & Tandem	0.278	20.363	\$5.66					0.334	\$8.47	\$2.83	\$8.49
TOTAL August					\$146.76				\$0.00	9.33		\$79.10	\$225.86
September													
wk 1	Assemble irrigation system	30 HP-WT	0.108	8.705	\$0.94					12.000	\$8.47	\$101.70	\$102.64
wk 1	Irrigate for fumigation (0.5')	OH Irrigation System	1.000	16.364	\$16.36					0.100	\$15.72	\$1.57	\$17.94
wk 1	Rotovate for fumigation	60 HP-WT & Rototiller	3.000	19.623	\$58.87					3.600	\$8.47	\$30.51	\$89.38
wk 1	Preplant fertilizing	30 HP-WT & Rot Spreader	0.750	9.978	\$7.48					0.900	\$8.47	\$7.63	\$15.11
	Ammonium sulfate (60 lb N/acre)					\$0.30	lbs	285.70	\$85.71				\$85.71
	Potassium sulfate (60 lb K2O, 22 lb S/acre)					\$0.58	lbs	120.00	\$69.60				\$69.60
	Triple superphosphate (50 lbs P2O)					\$0.40	lbs	100.00	\$40.00				\$40.00
wk 2	Preplant fumigation	60 HP-WT & Fumigation Rig	3.000	90.798	\$272.39					3.600	\$15.72	\$56.60	\$328.99
	Pic-Chlor 60					\$3.46	lbs	150.00	\$519.00				\$519.00
	Plastic film					\$109.30	2400' roll	4.00	\$437.20				\$437.20
	Drip tape					\$129.95	6000ft	1.60	\$207.92				\$207.92
wk 2	Seed ryegrass in aisles	30 HP-WT & Rot Spreader	0.750	9.978	\$7.48	\$0.40	lbs	20.00	\$8.00	0.900	\$8.47	\$7.63	\$23.11
TOTAL PRE-PLANT STAGE					\$510.29				\$1,367.43	30.73		\$289.45	\$2,167.18
TRANS-PLANT STAGE													
wk 3	Pay for transplants					\$230.00	1,000	15.00	\$3,450.00				\$3,450.00
wk 4	Transplant plugs	60 HP-WT & Water Wheel	6.000	15.268	\$91.61					30.000	\$8.47	\$254.25	\$345.85
wk 4	Irrigate plugs (x3)	30 HP-WT & OH Irrigation Sys	9.000	31.631	\$284.68					10.800	\$8.47	\$91.53	\$376.21
TOTAL September					\$739.82				\$4,817.43	61.90		\$551.41	\$6,108.66
October													
wk 1	Replant (2%)	Hand				\$230.00	1,000	0.30	\$69.00	1.500	\$8.47	\$12.71	\$81.71
wk 1	Drip irrigation	Drip System	2.000	6.582	\$13.16					0.200	\$15.72	\$3.14	\$16.31
wk 2	Inject Ridomil Gold EC	Drip System & Injector	2.000	7.009	\$14.02	\$125.00	pt	0.50	\$62.50	1.000	\$15.72	\$15.72	\$92.24
wk 3	Spray mites (Acramite)	60 HP-WT & Sprayer	0.650	22.393	\$14.56	\$79.80	lbs	1.00	\$79.80	0.780	\$8.47	\$6.61	\$100.97
wk 3	Drip irrigation	Drip System	2.000	6.582	\$13.16					0.200	\$15.72	\$3.14	\$16.31
wk 3	Tissue sample	Hand				\$7.00	kit	1.00	\$7.00	0.250	\$8.47	\$2.12	\$9.12
wk 4	Winterize drip system	Hand								2.000	\$8.47	\$16.95	\$16.95
TOTAL October					\$54.90				\$218.30	5.93		\$60.40	\$333.61
November													
wk 1	Anthracnose spray and deer control	60 HP-WT & Sprayer	0.650	22.393	\$14.56					0.780	\$8.47	\$6.61	\$21.17
	Pristine WG					\$3.73	oz	23.00	\$85.68				\$85.68
	Spotrete					\$46.00	gal	2.50	\$115.00				\$115.00
	Nu Film 17					\$5.25	pt	1.00	\$5.25				\$5.25
TOTAL November					\$14.56				\$205.93	0.78		\$6.61	\$227.09
TOTAL TRANS-PLANT STAGE					\$445.75				\$3,874.23	47.51		\$412.79	\$4,732.76
DORMANT STAGE													
December													
wk 1	Clean and weed beds	Hand								24.000	\$8.47	\$203.40	\$203.40
wk 1	Remove runners	Hand								30.000	\$8.47	\$254.25	\$254.25
wk 1	Dormant spray (Captain 50 W)	60 HP-WT & Sprayer	0.650	22.393	\$14.56	\$8.40	lbs	3.00	\$25.20	0.780	\$8.47	\$6.61	\$46.37
wk 2	Apply floating row covers	Hand				\$0.26	sqr yd	4,840.00	\$1,263.24	4.000	\$8.47	\$33.90	\$1,297.14
wk 2	Apply row cover hold downs	30 HP-WT	0.108	8.705	\$0.94	\$0.10	lbs	500.00	\$50.00	2.000	\$8.47	\$16.95	\$67.89
TOTAL December					\$15.50				\$1,338.44	60.78		\$515.11	\$1,869.04
January													
wk 2	Order supplies									0.500	\$15.72	\$7.86	\$7.86
wk 3	Remove row cover	Hand								6.000	\$8.47	\$50.85	\$50.85
wk 4	Remove dead foliage, weed beds	Hand								40.000	\$8.47	\$339.00	\$339.00
TOTAL January					\$0.00				\$0.00	46.50		\$397.71	\$397.71
February													
wk 2	Scout for insects, mites									1.000	\$8.47	\$8.47	\$8.47
wk 2	Re-apply row covers	Hand								6.000	\$8.47	\$50.85	\$50.85
TOTAL DORMANT STAGE					\$15.50				\$1,338.44	114.28		\$972.14	\$2,326.07