SWEET CORN, FRESH MARKET, Overhead Irrigated
Kentucky Estimated per Acre Costs and Returns for 2017
Large Scale (5 or more acres trickle irrigated)*
NOT TO BE CONSIDERED CROPPING RECOMMENDATIONS OR PROFITABILITY PROJECTIONS. FOR COMPARISON AND PLANNING PURPOSES ONLY.

CENTER FOR CROP DIVERSIFICATION

	Quantity	Unit	$/Unit	Total		
GROSS RETURNS						**Harvest & Pack Labor, Handling Hauling Labor** **6.25 crates/hour**
Sweet Corn (Crate)	340	crate	$ 9.00	$ 3,060.00	a,b	
VARIABLE COSTS						**Your Numbers**
Production						
Seed	15	lb	$ 12.00	$ 180.00		
Fertilizer: N (Urea)	200	lbs	$ 0.40	$ 80.00		
Fertilizer: Other Preplant	100	lbs	$ 0.35	$ 35.00		
Fertilizer: N (Side Dressing)	1.5	cwt	$ 52.00	$ 78.00		
Herbicide	1	acre	$ 21.33	$ 21.33	d	
Insecticides	1	acre	$ 87.50	$ 87.50	d	
Fungicide	1	acre	$ 90.50	$ 90.50	d	
Irrigation	8	hrs	$ 7.50	$ 80.00	c	
Machinery Variable Costs	1	acre	$ 45.34	$ 45.34	e	
Total Preharvest Variable Costs				**$ 697.67**		
HARVESTING AND MARKETING						
Crates	340	crates	$ 1.60	$ 544.00		
Hired Labor						
Harvest & Pack	$ 2.00	crate		$ 680.00	f	
Misc. Harvest Labor	2.50	hrs	$ 12.50	$ 31.25	f	
Marketing Costs (10% of Gross)	10.0%	gross		$ 306.00		
Hauling Variable Costs	340	crates	$ 0.10	$ 34.00		
Total Harvesting and Marketing Cost				**$ 1,595.25**		
Interest on Variable Costs				$ 44.86		
TOTAL VARIABLE COST				**$ 2,337.78**		
RETURN ABOVE VARIABLE COSTS				**$ 722.22**		
FIXED COSTS						
Machinery and Equipment				$ 66.23	e	
Depreciation on Irrigation System				$ 125.00	c	
Taxes on Land				$ 5.00		
Insurance				$ 45.90		
TOTAL FIXED COSTS				**$ 242.13**		
TOTAL EXPENSES				**$ 2,579.91**		
RETURN TO OPERATOR LABOR, LAND, CAPITAL, & MG				$ 480.09		
Operator and Unpaid Family Labor	15	hrs.	$ 15.00	$ 225.00		
RETURN TO LAND, CAPITAL, AND MANAGEMENT				**$ 255.09**		

a Yields based on past UK variety trials and grower yield estimates.
b Price based on terminal market price trends in Atlanta, 2016, and Ky. produce auctions.
c Materials actual cost, fuel and power estimate for irrigation system. Assumes established well or water source. Depreciation fixed costs in capital recovery line.
d Pesticide costs based on recommended applications of various products using 2017 product costs.
e Machinery costs generator using updated 2016-17 gasoline, purchase price and replacement cost estimates.
f Based on past UK assumptions updated for changes in wage rates.
* Farm has 5 or more acres total in trickle-irrigated crops