

Cost of Production - Summer Squash		Unit	Qty/acre	Cost/Unit	Total/acre	
<b>Variable Costs</b>						
<b>Pre-Harvest</b>						
<b>Land preparation</b>						
	Soil sampling (nutrient analysis)	Acre	1.00	15.00	15.00	
	Lime/Gypsum	ton	1.00	55.00	55.00	
	13-13-13	lb	200.00	0.33	65.00	
	Plastic Mulch 48"x4000	Roll 4000	1.81	171.00	309.51	
	Labor	Hours	2.00	19.28	38.56	
<b>Planting</b>						
	Seeds Squash Summer	thou	3.60	90.71	326.56	
<b>Herbicide</b>						
	Pendimethalin	pt	2.25	5.42	12.20	
	Glufosinate-ammonium	oz	32.00	0.22	6.97	
<b>Fungicide</b>						
	Chlorothalonil	pt	10.00	3.11	31.05	
	Oxathiapiprolin	pt	5.00	288.00	1,440.00	
	Pyraclostrobin; Boscalid	oz	36.00	3.23	116.30	
	Propamocarb Hydrochloride	pt	2.00	9.69	19.38	
<b>Herb., Fung., Insect.</b>						
	Labor	Hours	35.00	19.28	674.80	
<b>Irrigation system</b>						
	Running irrigation system Drip Line	\$	1.00	72.48	72.48	
	(Fertigate) Calcium Nitrate	lb	320.00	0.42	134.40	
	Potassium Nitrate	lb	210.00	1.04	218.40	
	Fertilizer Injector	Acre	0.30	85.00	25.50	
	Set up fertigate	Labor	Hours	6.00	19.28	115.68
	Set up irrigation	Labor	Hours	8.00	19.28	154.24
<b>Harvest</b>						
	Labor	Hours	108.00	19.28	2,082.24	
	½ Bushel Squash Summer	20 lbs	650.00	1.55	1,007.50	
<b>Overall</b>						
<b>Machinery</b>						
<b>Labor</b>						
	Disk + Incorporate 10 with 2WD 75 hp with	hrs/acre	0.21	6.94	1.49	
	Spray (Broadcast) 27 with 2WD 75 hp with	hrs/acre	0.07	6.94	0.45	
	Mulch Lifter 1-Row with 2WD 75 hp with	hrs/acre	0.44	6.94	3.08	
	Rotary Tiller 5 with 2WD 75 hp with	hrs/acre	0.73	6.94	5.07	
	Take Up Reel (M&T) 1-Row with 2WD with 75 hp	hrs/acre	0.44	6.94	3.07	
	Plastic Layer Bed 5'cntr with 2WD with 75 hp	hrs/acre	0.97	6.94	6.76	
	Plntr/H20 Squash 1R 5'cntr with 2WD with 75 hp	hrs/acre	5.13	6.94	35.62	
<b>Fuel</b>						
	Disk + Incorporate 10 with 2WD 75 hp with	gal/acre	0.42	3.09	1.28	
	Spray (Broadcast) 27 with 2WD 75 hp with	gal/acre	0.13	3.09	0.39	
	Mulch Lifter 1-Row with 2WD 75 hp with	gal/acre	1.19	3.09	3.67	
	Rotary Tiller 5 with 2WD 75 hp with	gal/acre	1.96	3.09	6.05	
	Take Up Reel (M&T) 1-Row with 2WD with 75 hp	gal/acre	1.19	3.09	3.66	
	Plastic Layer Bed 5'cntr with 2WD with 75 hp	gal/acre	2.61	3.09	8.08	
	Plntr/H20 Squash 1R 5'cntr with 2WD with 75 hp	gal/acre	4.17	3.09	12.87	
<b>R&amp;M</b>						
	Disk + Incorporate 10 with 2WD 75 hp with	\$/acre	0.05	1.16	0.06	
	Spray (Broadcast) 27 with 2WD 75 hp with	\$/acre	0.01	0.24	0.00	
	Mulch Lifter 1-Row with 2WD 75 hp with	\$/acre	0.05	0.75	0.04	
	Rotary Tiller 5 with 2WD 75 hp with	\$/acre	0.05	3.95	0.20	
	Take Up Reel (M&T) 1-Row with 2WD with 75 hp	\$/acre	0.05	1.79	0.09	
	Plastic Layer Bed 5'cntr with 2WD with 75 hp	\$/acre	0.05	3.89	0.19	
	Plntr/H20 Squash 1R 5'cntr with 2WD with 75 hp	\$/acre	0.05	4.69	0.23	
	Irrigation System R&M Drip Line	\$/acre	1.00	91.96	91.96	
	Labor	Hours	16.00	19.28	308.48	
	Cleanup field	Interest rate	%	7,538.58	0.09	1,319.25
	Interest on operating expenses	Crop Insurance - Fruit and Vegetable*	\$	1.00	125.00	125.00
<b>Total Variable Costs</b>					<b>8,857.83</b>	
*Based on USDA FSA NAP Insurance administrative fee of \$325/crop assuming 2.6 acres of production.						
<b>Fixed Costs</b>						
	Irrigation depreciation	System	1.00	262.74	262.74	
	Disk + Incorporate 10 with 2WD 75 hp with	\$/acre	0.05	2.95	0.15	
	Spray (Broadcast) 27 with 2WD 75 hp with	\$/acre	0.01	0.76	0.01	
	Mulch Lifter 1-Row with 2WD 75 hp with	\$/acre	0.05	6.33	0.32	
	Rotary Tiller 5 with 2WD 75 hp with	\$/acre	0.05	9.37	0.47	
	Take Up Reel (M&T) 1-Row with 2WD with 75 hp	\$/acre	0.05	8.38	0.42	
	Plastic Layer Bed 5'cntr with 2WD with 75 hp	\$/acre	0.05	12.42	0.62	
	Plntr/H20 Squash 1R 5'cntr with 2WD with 75 hp	\$/acre	0.05	16.98	0.85	
	Misc. Overhead	%	8,857.83	0.07	620.05	
	Land ownership	-	-	-	-	
<b>Total Fixed Costs</b>					<b>885.62</b>	
<b>TOTAL COSTS</b>					<b>9,743.45</b>	
<b>Total receipts</b>					<b>20,280.00</b>	
<b>Return to land and capital</b>					<b>10,536.55</b>	
<b>Initial Capital Investment</b>						
	.....\Data base\Drip Line - Irrigation System.xlsx	System	1.00	1,839.20	1,839.20	

**Return to land and capital**

Price/acre/yield	YIELD				
	-20%	-10%	Expected	10%	20%
	-0.16	11,700.00	13,000.00	14,300.00	15,600.00
\$1.25	\$6,480.55	\$4,858.15	\$6,480.55	\$8,102.95	\$9,725.35
\$1.40	\$8,508.55	\$6,683.35	\$8,508.55	\$10,333.75	\$12,158.95
\$1.56	\$10,536.55	\$8,508.55	\$10,536.55	\$12,564.55	\$14,592.55
\$1.72	\$12,564.55	\$10,333.75	\$12,564.55	\$14,795.35	\$17,026.15
\$1.87	\$14,592.55	\$12,158.95	\$14,592.55	\$17,026.15	\$19,459.75

By Stiefani Goncalves de Oliveira, David Lawrence, Adam Rabinowitz, Roshell Rosales Aguilar, Wendiam Sawadgo



The Alabama Cooperative Extension System (Alabama A&M University and Auburn University) is an equal opportunity educator, employer, and provider. Revised February 2026, ANR-2852 © 2026 by the Alabama Cooperative Extension System. All rights reserved. www.aces.edu