

Cost of Production - Tomato (Spring season)		Unit	Qty/acre	Cost/Unit	Total/acre
Variable Costs					
Pre-Harvest					
Land preparation					
	Soil sampling (nutrient analysis)	Acre	1.00	15.00	15.00
	Lime/Gypsum	ton	1.50	55.00	82.50
	13-13-13	lb	400.00	0.33	130.00
	Labor	Hours	2.00	19.28	38.56
	Silver/Aluminum Plastic Mulch 48"x4000	Roll 4000	1.81	325.95	589.97
Planting					
	Transplanting Tomato	Each	3.63	0.25	0.91
Staking					
	Wood Stake 48"	Each	3.63	0.60	2.18
Stringing					
	Twine	6300 Ft	3.50	1.15	4.03
(Staking/Stringing/Pruning)					
	Labor	Hours	80.00	19.28	1,542.40
Herbicide					
	Fomesafen Sodium Salt	oz	19.00	0.35	6.60
	Metribuzin	oz	8.00	0.60	4.78
	Halosulfuron-methyl	oz	1.00	30.00	30.00
Fungicide					
	Mancozeb	lb	16.00	36.00	576.00
	Copper Hydroxide	lb	16.00	5.80	92.80
	Penthiopyrad	oz	96.00	1.45	138.75
	Cyprodinil Fludioxonil	oz	14.00	3.20	44.80
	Azoxystrobin	oz	12.00	0.80	9.58
	Chlorothalonil	pt	15.00	3.11	46.58
Insecticide					
	Chlorantraniliprole	qt	0.23	375.00	86.25
	Thiamethoxam	oz	6.00	5.41	32.43
	Spinetoram	qt	0.62	6.64	4.12
	Zeta-cypermethrin	oz	12.00	1.15	13.83
Herb., Fung., Insect.					
	Labor	Hours	35.00	19.28	674.80
Irrigation system					
	Running irrigation system Drip Line	\$	1.00	104.60	104.60
	(Fertigate) Calcium Nitrate	lb	640.00	0.42	268.80
	Potassium Nitrate	lb	322.00	1.04	334.88
	Fertilizer Injector	Acre	0.30	85.00	25.50
Set up fertigation					
	Labor	Hours	6.00	19.28	115.68
Set up irrigation					
	Labor	Hours	8.00	19.28	154.24
Harvest					
	25 lbs Boxes Tomato	25 lbs	1,500.00	1.60	2,400.00
Packing					
	Labor	Hours	200.00	19.28	3,856.00
Overall					
Machinery					
Labor					
	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 6'cntr with 2WD with 75 hp	hrs/acre	0.81	6.94	5.63
	Plntr/H2O Tomato 1R 6'cntr with 2WD with 75 hp	hrs/acre	4.28	6.94	29.69
Fuel					
	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 6'cntr with 2WD with 75 hp	gal/acre	2.18	3.09	6.73
	Plntr/H2O Tomato 1R 6'cntr with 2WD with 75 hp	gal/acre	3.47	3.09	10.73
R&M					
	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 6'cntr with 2WD with 75 hp	\$/acre	0.05	3.68	0.18
	Plntr/H2O Tomato 1R 6'cntr with 2WD with 75 hp	\$/acre	0.05	4.32	0.22
	Irrigation System R&M Drip Line	\$/acre	1.00	91.96	91.96
Cleanup field					
	Labor	Hours	32.00	19.28	616.96
Interest on operating expenses					
	Interest rate	%	12,342.25	0.09	2,159.89
	Crop Insurance - Fruit and Vegetable*	\$	1.00	125.00	125.00
Total Variable Costs					14,502.14
*Based on USDA FSA NAP Insurance administrative fee of \$325/crop assuming 2.6 acres of production.					
Fixed Costs					
	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 6'cntr with 2WD with 75 hp	\$/acre	0.05	11.09	0.55
	Plntr/H2O Tomato 1R 6'cntr with 2WD with 75 hp	\$/acre	0.05	14.83	0.74
	Misc. Overhead	%	14,502.14	0.07	1,015.15
	Land ownership	-	-	-	-
Total Fixed Costs					1,280.55
TOTAL COSTS					15,782.69
Total receipts					20,625.00
Return to land and capital					4,842.31
Initial Capital Investment					
\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%
30,000.00	33,750.00	37,500.00	41,250.00	45,000.00	
\$0.44	-\$2,562.69	-\$932.69	\$717.31	\$2,367.31	\$4,017.31
\$0.50	-\$932.69	\$923.56	\$2,779.81	\$4,636.06	\$6,492.31
\$0.55	\$717.31	\$2,779.81	\$4,842.31	\$6,904.81	\$8,967.31
\$0.61	\$2,367.31	\$4,636.06	\$6,904.81	\$9,173.56	\$11,442.31
\$0.66	\$4,017.31	\$6,492.31	\$8,967.31	\$11,442.31	\$13,917.31

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