



# Southwest British Columbia Small-Scale Farm Enterprise Budget: High Tunnel Cucumber



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This enterprise budget presents costs and returns for a 0.02 acre of cucumbers grown in a high tunnel on a small-scale mixed vegetable farm in southwest British Columbia, Canada. The sample values are typical of small-scale cucurbit crop production using low-input growing methods and selling directly to consumers through venues such as farmers' markets. These values were derived from data gathering sessions with representative farmers from the region, but do not represent any particular farm, and should be used only as a guide. The actual costs of production may vary from farm to farm depending on production method and scale, machinery use and other input costs. This budget is also available as a dynamic MS Excel spreadsheet to facilitate more detailed planning for your own operation. Please refer to the "Institute for Sustainable Food Systems Enterprise Budget User Guide for assistance in tailoring the spreadsheet to your own farm.

## Assumptions:

- 1) The cucumber crop area is 0.02 acre, consisting of two beds, each measuring 4' x 100' (400 square feet per bed) grown on a small-scale mixed-vegetable farm.
- 2) Cucumber takes three months from seed to harvestable maturity.
- 3) An annual land rent of \$400 per acre is included in overhead charges.
- 4) Physical farm labourers (regular labour) are paid \$12 per hour.
- 5) Equipment operators (operator labour) are paid \$15 per hour.
- 6) The proportion of sales of cucumber to the total annual sales of 16 crops, grown on a 2-acre mixed vegetable farm, is used to allocate marketing costs to the cucumber enterprise.
- 7) The proportion of the farm's total cultivated acreage used to grow cucumbers is used to allocate fixed costs to the cucumber enterprise.
- 8) Fuel cost is \$1.30 per liter.
- 9) The interest rate is fixed at 5%.
- 10) The annual fixed cost is estimated using the straight-line depreciation method.
- 11) Management time is not included as a cost. The net return over total cost may be considered as the return to management time.

REVENUE					
Item	Quantity per 0.02 Acre	Unit	\$ per Unit	\$ per 0.02 Acre	\$ per 100' Bed
Cucumber	1,430.00	pounds	\$2.50	\$3,575.00	\$1,787.50

ANNUAL VARIABLE COST					
Item	Quantity per 0.02 Acre	Unit	\$ per unit	\$ per 0.02 Acre	\$ per 100' Bed
<b>Seeds and Plants</b>					
Seed	550.00	seeds	0.04	22.00	11.00
Cover crop ( winter weed) seed				6.00	3.00
<b>Fertility and Nutrients</b>					
Compost (Chicken manure)	60.00	pounds	0.60	36.00	18.00
Lime	30.00	pounds	0.30	9.00	4.50
<b>Other Materials</b>					
Potting mix			9.00	9.00	4.50
Trays	10.00	trays	1.20	12.00	6.00
Mulch (landscape fabric)				100.00	50.00
<b>Land Preparation</b>					
Custom plowing				4.80	2.40
Apply pre-plant amendments (lime, manure) – regular labour	1	hours	12.00	12.00	6.00
Prepare for planting (form beds, irrigation set-up, etc) – operator labour	0.5	hours	15.00	7.50	3.75
<b>Planting</b>					
Transplanting ( potting up, moving, transplanting) – regular labour	2.5	hours	12.00	30.00	15.00
<b>Pest Management</b>					
Mulching – regular labour	1	hours	12.00	12.00	6.00
<b>Other Activities</b>					
Irrigating (manage drip or overhead) – regular labour	0.5	hours	12.00	6.00	3.00
Twining – regular labour	2	hours	12.00	24.00	12.00
<b>Post-Harvest Activities</b>					
Harvesting – regular labour	11	hours	12.00	132.00	66.00
<b>Miscellaneous Expenses</b>					
Repair and maintenance				19.40	9.70
Fuel				3.30	1.65
Interest on working capital				5.56	2.78
Marketing				1,487.22	743.61
<b>TOTAL LABOUR COST</b>				<b>228.30</b>	<b>114.15</b>
<b>TOTAL MATERIAL COST</b>				<b>194.00</b>	<b>97.00</b>
<b>TOTAL MISCELLANEOUS COST</b>				<b>1,515.48</b>	<b>757.74</b>
<b>TOTAL VARIABLE COST</b>				<b>1,937.78</b>	<b>968.89</b>

<b>ANNUAL FIXED COST</b>		
<b>Item</b>	<b>\$ per 0.02 Acre</b>	<b>\$ per 100' Bed</b>
<b>Machinery</b>		
Tractor	11.63	5.81
Rototiller	3.04	1.52
Pick-up truck	32.08	16.04
Trailer	0.75	0.38
<b>Equipment and tools</b>	5.71	2.85
<b>Irrigation</b>	10.92	5.46
<b>Building and shelter</b>	6.18	3.09
<b>Overhead charges</b>		
Land rent	8.40	4.20
Soil test	1.05	0.53
Farm liability insurance	8.82	4.41
Motor vehicle insurance	21.84	10.92
Office expenses	5.25	2.63
Electricity	10.08	5.04
Water	10.50	5.25
Telephone and internet	5.25	2.63
<b>TOTAL ANNUAL FIXED COST</b>	<b>141.49</b>	<b>70.74</b>

<b>TOTAL COST</b>	<b>\$ per 0.02 Acre</b>	<b>\$ per 100' Bed</b>
<b>TOTAL FIXED AND VARIABLE COST</b>	<b>2,079.27</b>	<b>1,039.64</b>

<b>NET RETURNS</b>		
<b>Item</b>	<b>\$ per 0.02 Acre</b>	<b>\$ per 100' Bed</b>
<b>Return Over Variable Cost</b>	<b>1,637.22</b>	<b>818.61</b>
<b>Return Over Fixed Cost</b>	<b>3,433.51</b>	<b>1,716.76</b>
<b>Return Over Total Cost</b>	<b>1,495.73</b>	<b>747.86</b>

<b>MACHINERY INFORMATION</b>				
<b>Item</b>	<b>Type</b>	<b>Purchase Price (\$)</b>	<b>Trade-in Value (\$)</b>	<b>Useful Life (Years)</b>
Tractor	23 HP	16,000.00	1500.00	20
Rototiller	48" (new)	4,000.00	1500.00	15
Manure spreader	used	5,000.00	0.00	10
Pick-up truck	new	35,000.00	0.00	15
Trailer	used	1,000.00	0.00	20

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