

Sample budget of the average cost price of French fries for the 2026 harvest from Frank Pieper (excl. VAT) 1)		2025		2026		In the white cells under 'My company' you can enter your own details.	
		Sandy soil	Clay soil	Sandy soil	Clay soil	My company 2026 sand	My company 2026 clay
Allocated costs							
Seed potatoes		1750	2000	1550	1800		
Fertilizers		200	625	200	625		
Crop and product protection products		1600	1600	1600	1600		
Soil and crop research		15	15	15	15		
Calculated interest		200	200	185	185		
Other allocated costs		50	50	50	50		
Total allocated costs		3,815	4,490	3,600	4,275	0	0
Editing costs							
Labor costs (soil, planting, milling-hoeing, spraying, harvesting, transport)		1350	1350	1425	1425		
Machines: depreciation and interest		650	750	650	750		
Machines: maintenance		420	420	440	440		
Work by third parties (contract work)		345	345	362	362		
Fuel (diesel, oil, etc.)		325	325	330	330		
Total editing costs		3.090	3,190	3.207	3,307	0	0
Land and buildings							
Lease/ground rent/land rent plus land charges		1600	1600	1625	1625		
Buildings, machinery, and pavement: depreciation and interest		230	230	230	230		
Buildings/paving: maintenance		30	30	30	30		
Total land/buildings		1,860	1,860	1,885	1,885	0	0
General costs							
Energy		50	75	50	75		
Other general costs		310	310	310	310		
Total general costs		360	385	360	385	0	0
Other income							
Miscellaneous (manure supply)		-300	-150	-375	-225		
Total other income		-300	-150	-375	-225	0	0
Storage costs							
Germination inhibition		700	700	700	700		
Depreciation and interest retention		495	550	495	550		
Maintenance storage		120	120	120	120		
cleaning		0					
Loading potatoes		0 120	120	125	125		
Energy costs		500	500	525	525		
Total storage costs		1,935	1,990	1,965	2.020	0	0
Delivery ex-country							
Total costs per hectare of potatoes		€8,825	€ 9,775	€8,677	€ 9,627	€0	€0
Net kilo yield per hectare		53500	48500	53500	48500		

Cost price per net kg of potatoes	€0.165	€0.202	€0.162	€0.198	#DIVISION.BY.0!	#DIVISION.BY.0!
Margin risks entrepreneur	15%	15%	15%	15%	15%	15%
Actual sales price per net kg of potatoes delivered ex-field	€0.190	€0.232	€0.187	€0.228	#SHARINGBY0!	#DIVISION.BY.0!
Delivery from storage in April, approximately one year after planting						
Total costs per hectare of potatoes	€ 10,760	€11,765	€ 10,642	€11,647	€0	€0
Net kilo yield per hectare (Storage losses!)	50,750	46,000	50,750	46,000		
Cost price per net kg of potatoes	€0.212	€0.256	€0.210	€0.253	#SHARINGBY0! 15%	#DIVISION.BY.0!
Margin risks entrepreneur	15%	15%	15%	15%		15%
Actual yield price per net kg of potatoes delivery April	€0.244	€0.294	€0.241	€0.291	#SHARINGBY0!	#DIVISION.BY.0!
1) Assumptions in Frank Pieper's example: HA yield average of the past five years Average business situation Costs of own labor and equity are included The entrepreneur's margin is set at 15% in the example	costs 270,- per irrigation time per hectare					