

Sample budget of the average cost price of French fries for the 2026 harvest from Frank Pieper (excl. VAT) 1)				2026		In the white cells under 'My company' you can enter your own details.	
	2025						
	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							