

Table 9.A Summary of estimated costs per Acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 1, pre-establishment, Alabama, MALTAG 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER	Acre	189.00	1.0000	189.00	_____
HERBICIDE	Acre	11.15	1.0000	11.15	_____
OTHER	Acre	4084.50	1.0000	4084.50	_____
Hand Labor	hour	8.28	17.2000	142.42	_____
Operator Labor	hour	10.21	6.1029	62.32	_____
UNALLOCATED LABOR	hour	10.21	1.2205	12.47	_____
DIESEL FUEL	gal	2.41	16.3555	39.41	_____
GASOLINE	gal	2.83	0.1500	0.42	_____
REPAIR & MAINTENANCE	Acre	14.04	1.0000	14.04	_____
INTEREST ON OP. CAP.	Acre	265.21	1.0000	265.21	_____

TOTAL DIRECT EXPENSES				4820.94	_____
TOTAL FIXED EXPENSES				59.29	_____

TOTAL SPECIFIED EXPENSES				4880.23	_____

Note: Cost of production estimates are based on last year's input price.

Table 9.B Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 1, pre-establishment, Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF TIMES			POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
			RATE	OVER	MTH	DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Hand Labor	hour			1.00	Mar					0.60	4.97				4.97
Soil Test	each											1.0000	6.00	6.00	6.00
Soil Test Probe	each											0.5000	75.00	37.50	37.50
Cyclone Spin	825 Lb	2WD 50 hp	0.084	1.00	Mar	0.57	0.36	0.05	0.23	0.08	0.86				2.07
Elemental Sulfur	lbs											650.0000	0.18	117.00	117.00
Sprayer - Utility	4 ft	4 x 4	0.250	1.00	Mar	0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	gal											0.2500	44.59	11.15	11.15
Sub-Soiler	2 Shank	2WD 75 hp	0.404	1.00	Mar	4.12	2.68	0.91	2.97	0.40	4.13				14.81
Disk Bed (Hipper)	2-row	2WD 50 hp	0.284	2.00	Mar	3.85	2.44	0.38	1.80	0.56	5.80				14.27
Front end Loader	.5yd	2WD 75 hp	0.600	1.00	Mar	6.11	3.98	0.94	4.57	0.60	6.13				21.73
Incorporate Bark				1.00	Mar										
Trailer utility	10 ft	2WD 50 hp	0.600			4.06	2.58	0.08	0.37	0.60	6.13				13.22
Hand Labor	hour									16.00	132.48				132.48
Mulch - TN & ARK	cu yd											269.0000	15.00	4035.00	4035.00
Rotary Tiller	5 ft	2WD 50 hp	0.970	2.00	Mar	13.15	8.34	4.85	7.33	1.94	19.82				53.49
Bd Shaper (Blue B.)	Bed 8ftctr	2WD 50 hp	0.808	1.00	Mar	5.48	3.48	1.10	4.08	0.80	8.26				22.40
Side Dresser	1R 3ft	2WD 50 hp	0.846	1.00	Mar	5.74	3.64	1.82	8.65	0.84	8.64				28.49
Fert 10-10-10	lb											800.0000	0.09	72.00	72.00
Hand Labor	hour			1.00	Oct					0.60	4.97				4.97
Soil Test	each											1.0000	6.00	6.00	6.00
TOTALS						43.71	29.13	10.16	30.16	23.30	204.74			4284.65	4602.55
INTEREST ON OPERATING CAPITAL															265.21
UNALLOCATED LABOR															12.47
TOTAL SPECIFIED COST															4880.23

Note: Cost of production estimates are based on last year's input prices.

Table 10.A Summary of estimated costs per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 2, set out plants, Alabama, MALTAG 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER	acre	21.96	1.0000	21.96	_____
HERBICIDE	acre	88.32	1.0000	88.32	_____
INSECTICIDE	acre	260.48	1.0000	260.48	_____
SEED/PLANTS	acre	1603.25	1.0000	1603.25	_____
OTHER	acre	6.00	1.0000	6.00	_____
Hand Labor	hour	8.28	8.6000	71.21	_____
Irrigation Labor	hour	8.28	39.5000	327.06	_____
Operator Labor	hour	10.21	6.5565	66.95	_____
Planting Labor	hour	8.28	24.0000	198.72	_____
UNALLOCATED LABOR	hour	10.21	1.3113	13.39	_____
DIESEL FUEL	gal	2.41	13.6569	32.91	_____
GASOLINE	gal	2.83	0.7500	2.10	_____
REPAIR & MAINTENANCE	acre	53.33	1.0000	53.33	_____
INTEREST ON OP. CAP.	acre	137.87	1.0000	137.87	_____

TOTAL DIRECT EXPENSES				2883.55	_____
TOTAL FIXED EXPENSES				975.54	_____

TOTAL SPECIFIED EXPENSES				3859.09	_____

Note: Cost of production estimates are based on last year's input price.

Table 10.B Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 2, set out plants, Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Hand Labor	hour			1.00	Feb					0.60	4.97				4.97
Soil Test	each											1.0000	6.00	6.00	6.00
Spot Spray				1.00	Feb										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Planting				1.00	Mar										
Trailer utility	10 ft	2WD 50 hp	0.600			4.06	2.58	0.08	0.37	0.60	6.13				13.22
Planting Labor	hour									24.00	198.72				198.72
Blueberry Plants T-A	each											605.0000	2.65	1603.25	1603.25
Remove Flowers				1.00	Mar										
Hand Labor	hour									6.00	49.68				49.68
Irrigate & Check				2.00	Apr										
Irrigation Labor	hour									2.00	16.56				16.56
Mow between Rows				2.00	Apr										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Side Dresser	1R 3ft	2WD 50 hp	0.846	1.00	Apr	5.74	3.64	1.82	8.65	0.84	8.64				28.49
Amm. Sulfate(21%N)	lb											61.0000	0.18	10.98	10.98
Side Dresser	1R 3ft	2WD 50 hp	0.846	1.00	May	5.74	3.64	1.82	8.65	0.84	8.64				28.49
Amm. Sulfate(21%N)	lb											61.0000	0.18	10.98	10.98
Spot Spray				1.00	May										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				3.00	May										
Irrigation Labor	hour									4.50	37.26				37.26
Mow between Rows				2.00	May										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Pruning Blueberrys				1.00	May										
Hand Labor	hour									2.00	16.56				16.56
Spot Spray				1.00	Jun										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Jun										
Irrigation Labor	hour									8.00	66.24				66.24
Mow between Rows				2.00	Jun										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	4.00	Jun	6.65	4.22	39.33	88.50	0.98	10.03				148.73
Sevin XLR Plus	qt											32.0000	8.14	260.48	260.48
Irrigate & Check				4.00	Jul										
Irrigation Labor	hour									8.00	66.24				66.24

Table 10.B continued.. Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 2, set out plants, Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
Mow between Rows				2.00	Jul											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Spot Spray				1.00	Aug											
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55					5.00
Roundup Weathermax	pt											2.0000	5.57	11.14		11.14
Irrigate & Check				4.00	Aug											
Irrigation Labor	hour									8.00	66.24					66.24
Mow between Rows				2.00	Aug											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Irrigate & Check				3.00	Sep											
Irrigation Labor	hour									4.50	37.26					37.26
Mow between Rows				2.00	Sep											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Spray (Broadcast)				1.00	Oct											
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55					5.00
Dervinol 50DF	lb											4.0000	8.72	34.88		34.88
Princep 4L	gal											0.5000	17.76	8.88		8.88
Irrigate & Check				3.00	Oct											
Irrigation Labor	hour									4.50	37.26					37.26
Prorated Establish.	Acres				Jan							1.0000				587.68
Irrigation	acre				Jan							1.0000				244.56
TOTALS						39.08	30.99	49.26	112.31	78.65	663.94			1980.01		3707.83
INTEREST ON OPERATING CAPITAL																137.87
UNALLOCATED LABOR																13.39
TOTAL SPECIFIED COST																3859.09

Note: Cost of production estimates are based on last year's input prices.

Table 11.A Summary of estimated costs per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 3, Alabama, MALTAG 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER	acre	68.03	1.0000	68.03	_____
HERBICIDE	acre	116.75	1.0000	116.75	_____
INSECTICIDE	acre	65.12	1.0000	65.12	_____
SEED/PLANTS	acre	39.75	1.0000	39.75	_____
OTHER	acre	1071.00	1.0000	1071.00	_____
Hand Labor	hour	8.28	24.6000	203.69	_____
Irrigation Labor	hour	8.28	39.5000	327.06	_____
Operator Labor	hour	10.21	7.4059	75.63	_____
Planting Labor	hour	8.28	2.0000	16.56	_____
UNALLOCATED LABOR	hour	10.21	1.4811	15.13	_____
DIESEL FUEL	gal	2.41	15.9715	38.48	_____
GASOLINE	gal	2.83	0.9000	2.52	_____
REPAIR & MAINTENANCE	acre	63.30	1.0000	63.30	_____
INTEREST ON OP. CAP.	acre	102.96	1.0000	102.96	_____

TOTAL DIRECT EXPENSES				2205.98	_____
TOTAL FIXED EXPENSES				1000.29	_____

TOTAL SPECIFIED EXPENSES				3206.27	_____

Note: Cost of production estimates are based on last year's input price.

Table 11.B continued.. Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 3, Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Jun										
Irrigation Labor	hour									8.00	66.24				66.24
Mow between Rows				2.00	Jun										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Irrigate & Check				4.00	Jul										
Irrigation Labor	hour									8.00	66.24				66.24
Mow between Rows				2.00	Jul										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	4.00	Jul	6.65	4.22	39.33	88.50	0.98	10.03				148.73
Sevin XLR Plus	qt											8.0000	8.14	65.12	65.12
Spot Spray				1.00	Aug										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Aug										
Irrigation Labor	hour									8.00	66.24				66.24
Mow between Rows				2.00	Aug										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Irrigate & Check				3.00	Sep										
Irrigation Labor	hour									4.50	37.26				37.26
Mow between Rows				2.00	Sep										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Spray (Broadcast)				1.00	Oct										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Dervinol 50DF	lb											4.0000	8.72	34.88	34.88
Solicam DF	lb											1.0000	19.55	19.55	19.55
Irrigate & Check				3.00	Oct										
Irrigation Labor	hour									4.50	37.26				37.26
Prorated Establish.	Acre				Jan							1.0000			587.68
Irrigation	acre				Jan							1.0000			244.56
TOTALS						45.80	36.60	58.50	131.45	73.50	622.94			1360.65	3088.18
INTEREST ON OPERATING CAPITAL															102.96
UNALLOCATED LABOR															15.13
TOTAL SPECIFIED COST															3206.27

Note: Cost of production estimates are based on last year's input prices.

Table 12.A Summary of estimated costs per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 4, (2,000lb yield), Alabama, MALTAG 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER	acre	68.03	1.0000	68.03	_____
HERBICIDE	acre	122.20	1.0000	122.20	_____
INSECTICIDE	acre	65.12	1.0000	65.12	_____
OTHER	acre	726.00	1.0000	726.00	_____
Hand Labor	hour	8.28	86.6000	717.05	_____
Irrigation Labor	hour	8.28	11.5000	95.22	_____
Operator Labor	hour	10.21	5.6059	57.24	_____
UNALLOCATED LABOR	hour	10.20	1.1211	11.44	_____
DIESEL FUEL	gal	2.41	10.5670	25.46	_____
GASOLINE	gal	2.83	0.9000	2.52	_____
REPAIR & MAINTENANCE	acre	60.81	1.0000	60.81	_____
INTEREST ON OP. CAP.	acre	62.64	1.0000	62.64	_____

TOTAL DIRECT EXPENSES				2013.73	_____
TOTAL FIXED EXPENSES				985.27	_____

TOTAL SPECIFIED EXPENSES				2999.00	_____

Note: Cost of production estimates are based on last year's input price.

Table 12.B Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 4, (2,000lb yield), Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Hand Labor	hour			1.00	Feb					0.60	4.97				4.97
Soil Test	each											1.0000	6.00	6.00	6.00
Spot Spray				1.00	Feb										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Pruning Blueberrys				1.00	Mar										
Hand Labor	hour									6.00	49.68				49.68
Pruner (Hand)	each											1.0000	45.00	45.00	45.00
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	1.00	Mar	1.66	1.06	9.83	22.12	0.24	2.51				37.18
Liquid Lime Sulfur	gal											5.0000	11.41	57.05	57.05
Spray (Broadcast)				1.00	Mar										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Princep 4L	gal											1.0000	17.76	17.76	17.76
Irrigate & Check				2.00	Apr										
Irrigation Labor	hour									1.00	8.28				8.28
Mow between Rows				2.00	Apr										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Side Dresser	1R 3ft	2WD 50 hp	0.846	1.00	May	5.74	3.64	1.82	8.65	0.84	8.64				28.49
Amm. Sulfate(21%N)	lb											61.0000	0.18	10.98	10.98
Spot Spray				1.00	May										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				3.00	May										
Irrigation Labor	hour									1.50	12.42				12.42
Mow between Rows				2.00	May										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Spot Spray				1.00	Jun										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Jun										
Irrigation Labor	hour									2.00	16.56				16.56
Mow between Rows				2.00	Jun										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Irrigate & Check				4.00	Jul										
Irrigation Labor	hour									2.00	16.56				16.56
Mow between Rows				2.00	Jul										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Harvest Blueberries				1.00	Jul										
Hand Labor	hour									80.00	662.40				662.40

Table 12.B continued.. Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 4, (2,000lb yield), Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
Refrigeration-chill	month												1.0000	375.00	375.00	375.00
BB Mktng fee TN-Ark	lb												2000.0000	0.15	300.00	300.00
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	4.00	Jul	6.65	4.22	39.33	88.50	0.98	10.03					148.73
Sevin XLR Plus	qt												8.0000	8.14	65.12	65.12
Spot Spray				1.00	Aug											
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55					5.00
Roundup Weathermax	pt												2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Aug											
Irrigation Labor	hour									2.00	16.56					16.56
Mow between Rows				2.00	Aug											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Irrigate & Check				3.00	Sep											
Irrigation Labor	hour									1.50	12.42					12.42
Mow between Rows				2.00	Sep											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Spray (Broadcast)				1.00	Oct											
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55					5.00
Dervinol 50DF	lb												4.0000	8.72	34.88	34.88
Surflan AS	qt												2.0000	12.50	25.00	25.00
Irrigate & Check				3.00	Oct											
Irrigation Labor	hour									1.50	12.42					12.42
Prorated Establish.	Acre				Jan								1.0000			587.68
Irrigation	acre				Jan								1.0000			244.56
TOTALS						31.57	27.46	57.22	125.57	103.70	869.51				981.35	2924.92
INTEREST ON OPERATING CAPITAL																62.64
UNALLOCATED LABOR																11.44
TOTAL SPECIFIED COST																2999.00

Note: Cost of production estimates are based on last year's input prices.

Table 12.C Breakeven price above total expenses and net returns for price/yield combinations, **per acre**
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 4, (2,000lb yield), Alabama, MALTAG 2008

			-----BREAKEVEN PRICE-----										
BB Highbush TN & Ark			1.05	1.11	1.18	1.27	1.37	1.49	1.64	1.83	2.07	2.39	2.84
PERCENT	YIELD	UNIT	-----dollars-----										
50	1000.00	lb	-808	-744	-670	-584	-482	-359	-210	-23	216	536	985
			-1793	-1729	-1655	-1569	-1467	-1345	-1195	-1008	-768	-448	0
60	1200.00	lb	-628	-552	-463	-359	-237	-90	88	312	600	985	1523
			-1614	-1537	-1448	-1345	-1222	-1076	-896	-672	-384	0	538
70	1400.00	lb	-449	-359	-256	-135	6	178	387	648	985	1433	2061
			-1434	-1345	-1241	-1120	-978	-807	-597	-336	0	448	1076
80	1600.00	lb	-270	-167	-49	88	251	447	686	985	1369	1882	2599
			-1255	-1152	-1034	-896	-733	-538	-298	0	384	896	1614
90	1800.00	lb	-90	24	157	312	496	716	985	1321	1753	2330	3137
			-1076	-960	-827	-672	-489	-269	0	336	768	1345	2152
100	2000.00	lb	88	216	364	536	740	985	1284	1657	2138	2778	3675
			-896	-768	-620	-448	-244	0	298	672	1152	1793	2690
110	2200.00	lb	267	408	571	761	985	1254	1583	1994	2522	3227	4213
			-717	-576	-413	-224	0	269	597	1008	1537	2241	3228
120	2400.00	lb	447	600	778	985	1229	1523	1882	2330	2906	3675	4751
			-538	-384	-206	0	244	538	896	1345	1921	2690	3766
130	2600.00	lb	626	793	985	1209	1474	1792	2180	2666	3291	4123	5289
			-358	-192	0	224	489	807	1195	1681	2305	3138	4304
140	2800.00	lb	805	985	1192	1433	1718	2061	2479	3002	3675	4572	5827
			-179	0	206	448	733	1076	1494	2017	2690	3587	4842
150	3000.00	lb	985	1177	1399	1657	1963	2330	2778	3339	4059	5020	6365
			0	192	413	672	978	1345	1793	2353	3074	4035	5380

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.

Note: Cost of production estimates are based on last year's input prices.

Table 13.A Summary of estimated costs per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 5, (6,000 lb yield), Alabama, MALTAG 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER	acre	68.03	1.0000	68.03	_____
HERBICIDE	acre	114.96	1.0000	114.96	_____
INSECTICIDE	acre	65.12	1.0000	65.12	_____
OTHER	acre	2346.00	1.0000	2346.00	_____
Hand Labor	hour	8.28	22.6000	187.13	_____
Harvest Labor	hour	8.28	240.0000	1987.20	_____
Irrigation Labor	hour	8.28	11.5000	95.22	_____
Operator Labor	hour	10.21	6.2659	63.98	_____
UNALLOCATED LABOR	hour	10.20	1.2531	12.79	_____
DIESEL FUEL	gal	2.41	12.3428	29.74	_____
GASOLINE	gal	2.83	0.9000	2.52	_____
REPAIR & MAINTENANCE	acre	61.37	1.0000	61.37	_____
INTEREST ON OP. CAP.	acre	186.71	1.0000	186.71	_____

TOTAL DIRECT EXPENSES				5220.77	_____
TOTAL FIXED EXPENSES				989.08	_____

TOTAL SPECIFIED EXPENSES				6209.85	_____

Note: Cost of production estimates are based on last year's input price.

Table 13.B Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 5, (6,000 lb yield), Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Hand Labor	hour			1.00	Feb					0.60	4.97				4.97
Soil Test	each											1.0000	6.00	6.00	6.00
Spot Spray				1.00	Feb										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Pruning Blueberrys				1.00	Mar										
Hand Labor	hour									6.00	49.68				49.68
Pruner (Hand)	each											1.0000	45.00	45.00	45.00
Front end Loader	.5yd	2WD 75 hp	0.600	0.10	Mar	0.61	0.40	0.09	0.46	0.06	0.61				2.17
Mulching				1.00	Mar										
Trailer utility	10 ft	2WD 50 hp	0.600			4.06	2.58	0.08	0.37	0.60	6.13				13.22
Hand Labor	hour									16.00	132.48				132.48
Mulch - TN & ARK	cu yd											68.0000	15.00	1020.00	1020.00
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	1.00	Mar	1.66	1.06	9.83	22.12	0.24	2.51				37.18
Liquid Lime Sulfur	gal											5.0000	11.41	57.05	57.05
Spray (Broadcast)				1.00	Mar										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Princep 4L	gal											1.0000	17.76	17.76	17.76
Irrigate & Check				2.00	Apr										
Irrigation Labor	hour									1.00	8.28				8.28
Mow between Rows				2.00	Apr										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Side Dresser	1R 3ft	2WD 50 hp	0.846	1.00	May	5.74	3.64	1.82	8.65	0.84	8.64				28.49
Amm. Sulfate(21%N)	lb											61.0000	0.18	10.98	10.98
Spot Spray				1.00	May										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				3.00	May										
Irrigation Labor	hour									1.50	12.42				12.42
Mow between Rows				2.00	May										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Spot Spray				1.00	Jun										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Jun										
Irrigation Labor	hour									2.00	16.56				16.56
Mow between Rows				2.00	Jun										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Irrigate & Check				4.00	Jul										
Irrigation Labor	hour									2.00	16.56				16.56

Table 13.B continued.. Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 5, (6,000 lb yield), Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
Mow between Rows				2.00	Jul											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Harvest Blueberries				1.00	Jul											
Harvest Labor	hour									240.00	1987.20					1987.20
Refrigeration-chill	month											1.0000	375.00	375.00		375.00
BB Mktng fee TN-Ark	lb											6000.0000	0.15	900.00		900.00
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	4.00	Jul	6.65	4.22	39.33	88.50	0.98	10.03					148.73
Sevin XLR Plus	qt											8.0000	8.14	65.12		65.12
Spot Spray				1.00	Aug											
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55					5.00
Roundup Weathermax	pt											2.0000	5.57	11.14		11.14
Irrigate & Check				4.00	Aug											
Irrigation Labor	hour									2.00	16.56					16.56
Mow between Rows				2.00	Aug											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Irrigate & Check				3.00	Sep											
Irrigation Labor	hour									1.50	12.42					12.42
Mow between Rows				2.00	Sep											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Spray (Broadcast)				1.00	Oct											
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55					5.00
Dervinol 50DF	lb											4.0000	8.72	34.88		34.88
Princep 4L	gal											1.0000	17.76	17.76		17.76
Irrigate & Check				3.00	Oct											
Irrigation Labor	hour									1.50	12.42					12.42
Prorated Establish.	Acre				Jan							1.0000				587.68
Irrigation	acre				Jan							1.0000				244.56
TOTALS						36.24	30.44	57.39	126.40	280.36	2333.53			2594.11		6010.35
INTEREST ON OPERATING CAPITAL																186.71
UNALLOCATED LABOR																12.79
TOTAL SPECIFIED COST																6209.85

Note: Cost of production estimates are based on last year's input price

Table 13.C Breakeven price above total expenses and net returns for price/yield combinations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 5, (6,000 lb yield), Alabama, MALTAG 2008

			-----BREAKEVEN PRICE-----										
BB Highbush TN & Ark			0.74	0.78	0.83	0.88	0.95	1.03	1.13	1.25	1.41	1.62	1.91
PERCENT	YIELD	UNIT	-----dollars-----										
50	3000.00	lb	-2533	-2407	-2262	-2093	-1892	-1652	-1359	-992	-520	108	989
			-3522	-3396	-3251	-3082	-2881	-2641	-2348	-1981	-1509	-880	0
60	3600.00	lb	-2181	-2030	-1855	-1652	-1412	-1124	-772	-331	234	989	2045
			-3170	-3019	-2845	-2641	-2401	-2113	-1761	-1320	-754	0	1056
70	4200.00	lb	-1828	-1652	-1449	-1212	-932	-596	-185	328	989	1869	3102
			-2817	-2641	-2438	-2201	-1921	-1585	-1174	-660	0	880	2113
80	4800.00	lb	-1476	-1275	-1043	-772	-451	-67	402	989	1743	2750	4159
			-2465	-2264	-2032	-1761	-1440	-1056	-587	0	754	1761	3170
90	5400.00	lb	-1124	-897	-636	-331	28	460	989	1649	2498	3630	5215
			-2113	-1887	-1625	-1320	-960	-528	0	660	1509	2641	4226
100	6000.00	lb	-772	-520	-230	108	508	989	1576	2309	3253	4511	6272
			-1761	-1509	-1219	-880	-480	0	587	1320	2264	3522	5283
110	6600.00	lb	-419	-143	176	548	989	1517	2163	2970	4008	5392	7329
			-1408	-1132	-812	-440	0	528	1174	1981	3019	4403	6340
120	7200.00	lb	-67	234	582	989	1469	2045	2750	3630	4763	6272	8386
			-1056	-754	-406	0	480	1056	1761	2641	3774	5283	7397
130	7800.00	lb	284	611	989	1429	1949	2574	3337	4291	5517	7153	9442
			-704	-377	0	440	960	1585	2348	3302	4528	6164	8453
140	8400.00	lb	636	989	1395	1869	2430	3102	3924	4951	6272	8033	10499
			-352	0	406	880	1440	2113	2935	3962	5283	7044	9510
150	9000.00	lb	989	1366	1801	2309	2910	3630	4511	5612	7027	8914	11556
			0	377	812	1320	1921	2641	3522	4623	6038	7925	10567

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.

Table 14.A Summary of estimated costs per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 6, (9,960lb yield), Alabama, MALTAG 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER	acre	68.03	1.0000	68.03	_____
HERBICIDE	acre	90.75	1.0000	90.75	_____
INSECTICIDE	acre	65.12	1.0000	65.12	_____
OTHER	acre	1920.00	1.0000	1920.00	_____
Hand Labor	hour	8.28	6.6000	54.65	_____
Harvest Labor	hour	8.28	399.0000	3303.72	_____
Irrigation Labor	hour	8.28	11.5000	95.22	_____
Operator Labor	hour	10.21	5.6059	57.24	_____
UNALLOCATED LABOR	hour	10.20	1.1211	11.44	_____
DIESEL FUEL	gal	2.41	10.5670	25.46	_____
GASOLINE	gal	2.83	0.9000	2.52	_____
REPAIR & MAINTENANCE	acre	60.81	1.0000	60.81	_____
INTEREST ON OP. CAP.	acre	174.28	1.0000	174.28	_____

TOTAL DIRECT EXPENSES				5929.24	_____
TOTAL FIXED EXPENSES				985.27	_____

TOTAL SPECIFIED EXPENSES				6914.51	_____

Note: Cost of production estimates are based on last year's input price.

Table 14.B Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 6, (9,960lb yield), Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Hand Labor	hour			1.00	Feb					0.60	4.97				4.97
Soil Test	each											1.0000	6.00	6.00	6.00
Spot Spray				1.00	Feb										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Pruning Blueberrys				1.00	Mar										
Hand Labor	hour									6.00	49.68				49.68
Pruner (Hand)	each											1.0000	45.00	45.00	45.00
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	1.00	Mar	1.66	1.06	9.83	22.12	0.24	2.51				37.18
Liquid Lime Sulfur	gal											5.0000	11.41	57.05	57.05
Spray (Broadcast)				1.00	Mar										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Princep 4L	gal											1.0000	17.76	17.76	17.76
Irrigate & Check				2.00	Apr										
Irrigation Labor	hour									1.00	8.28				8.28
Mow between Rows				2.00	Apr										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Side Dresser	1R 3ft	2WD 50 hp	0.846	1.00	May	5.74	3.64	1.82	8.65	0.84	8.64				28.49
Amm. Sulfate(21%N)	lb											61.0000	0.18	10.98	10.98
Spot Spray				1.00	May										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				3.00	May										
Irrigation Labor	hour									1.50	12.42				12.42
Mow between Rows				2.00	May										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Spot Spray				1.00	Jun										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Jun										
Irrigation Labor	hour									2.00	16.56				16.56
Mow between Rows				2.00	Jun										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Irrigate & Check				4.00	Jul										
Irrigation Labor	hour									2.00	16.56				16.56
Mow between Rows				2.00	Jul										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Harvest Blueberries				1.00	Jul										
Harvest Labor	hour									399.00	3303.72				3303.72
Refrigeration-chill	month											1.0000	375.00	375.00	375.00

Table 14.B continued.. Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 6, (9,960lb yield), Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
BB Mktng fee TN-Ark lb												9960.0000	0.15	1494.00	1494.00
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	4.00	Jul	6.65	4.22	39.33	88.50	0.98	10.03				148.73
Sevin XLR Plus	qt											8.0000	8.14	65.12	65.12
Spot Spray				1.00	Aug										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Aug										
Irrigation Labor	hour									2.00	16.56				16.56
Mow between Rows				2.00	Aug										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Irrigate & Check				3.00	Sep										
Irrigation Labor	hour									1.50	12.42				12.42
Mow between Rows				2.00	Sep										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Spray (Broadcast)				1.00	Oct										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Solicam DF	lb											1.0000	19.55	19.55	19.55
Princep 4L	gal											0.5000	17.76	8.88	8.88
Irrigate & Check				3.00	Oct										
Irrigation Labor	hour									1.50	12.42				12.42
Prorated Establish.	Acre				Jan							1.0000			587.68
Irrigation	acre				Jan							1.0000			244.56
TOTALS						31.57	27.46	57.22	125.57	422.70	3510.83			2143.90	6728.79
INTEREST ON OPERATING CAPITAL															174.28
UNALLOCATED LABOR															11.44
TOTAL SPECIFIED COST															6914.51

Note: Cost of production estimates are based on last year's input prices.

Table 14.C Breakeven price above total expenses and net returns for price/yield combinations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 6, (9,960lb yield), Alabama, MALTAG 2008

			-----BREAKEVEN PRICE-----										
BB Highbush TN & Ark			0.51	0.53	0.56	0.60	0.64	0.69	0.75	0.82	0.92	1.05	1.23
PERCENT	YIELD	UNIT	-----dollars-----										
50	4980.00	lb	-2599	-2471	-2323	-2151	-1947	-1703	-1404	-1031	-550	89	985
			-3584	-3456	-3308	-3136	-2932	-2688	-2389	-2016	-1536	-896	0
60	5976.00	lb	-2240	-2087	-1910	-1703	-1458	-1165	-807	-358	217	985	2060
			-3226	-3072	-2895	-2688	-2444	-2150	-1792	-1344	-768	0	1075
70	6972.00	lb	-1882	-1703	-1496	-1255	-969	-627	-209	313	985	1881	3136
			-2867	-2688	-2481	-2240	-1955	-1613	-1194	-672	0	896	2150
80	7968.00	lb	-1523	-1319	-1082	-807	-481	-90	387	985	1753	2777	4211
			-2509	-2304	-2068	-1792	-1466	-1075	-597	0	768	1792	3226
90	8964.00	lb	-1165	-935	-669	-358	7	447	985	1657	2521	3673	5286
			-2150	-1920	-1654	-1344	-977	-537	0	672	1536	2688	4301
100	9960.00	lb	-807	-550	-255	89	496	985	1582	2329	3289	4569	6362
			-1792	-1536	-1240	-896	-488	0	597	1344	2304	3584	5376
110	10956.00	lb	-448	-166	158	537	985	1522	2180	3001	4057	5466	7437
			-1433	-1152	-827	-448	0	537	1194	2016	3072	4480	6452
120	11952.00	lb	-90	217	571	985	1474	2060	2777	3673	4825	6362	8512
			-1075	-768	-413	0	488	1075	1792	2688	3840	5376	7527
130	12948.00	lb	268	601	985	1433	1962	2598	3375	4345	5594	7258	9588
			-716	-384	0	448	977	1613	2389	3360	4608	6273	8603
140	13944.00	lb	626	985	1398	1881	2451	3136	3972	5017	6362	8154	10663
			-358	0	413	896	1466	2150	2987	4032	5376	7169	9678
150	14940.00	lb	985	1369	1812	2329	2940	3673	4569	5690	7130	9050	11739
			0	384	827	1344	1955	2688	3584	4704	6145	8065	10753

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.

Note: Cost of production estimates are based on last year's input prices.

Table 15.A Summary of estimated costs per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 7, (12,000lb yield), Alabama, MALTAG 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER	acre	68.03	1.0000	68.03	_____
HERBICIDE	acre	122.20	1.0000	122.20	_____
INSECTICIDE	acre	65.12	1.0000	65.12	_____
OTHER	acre	3246.00	1.0000	3246.00	_____
Hand Labor	hour	8.28	22.6000	187.13	_____
Harvest Labor	hour	8.28	480.0000	3974.40	_____
Irrigation Labor	hour	8.28	11.5000	95.22	_____
Operator Labor	hour	10.21	6.8059	69.50	_____
UNALLOCATED LABOR	hour	10.21	1.3611	13.90	_____
DIESEL FUEL	gal	2.41	14.4274	34.76	_____
GASOLINE	gal	2.83	0.9000	2.52	_____
REPAIR & MAINTENANCE	acre	62.70	1.0000	62.70	_____
INTEREST ON OP. CAP.	acre	271.73	1.0000	271.73	_____

TOTAL DIRECT EXPENSES				8213.21	_____
TOTAL FIXED EXPENSES				996.77	_____

TOTAL SPECIFIED EXPENSES				9209.98	_____

Note: Cost of production estimates are based on last year's input price

Table 15.B Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 7, (12,000lb yield), Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Hand Labor	hour			1.00	Feb					0.60	4.97				4.97
Soil Test	each											1.0000	6.00	6.00	6.00
Spot Spray				1.00	Feb										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Pruning Blueberrys				1.00	Mar										
Hand Labor	hour									6.00	49.68				49.68
Pruner (Hand)	each											1.0000	45.00	45.00	45.00
Front end Loader	.5yd	2WD 75 hp	0.600	1.00	Mar	6.11	3.98	0.94	4.57	0.60	6.13				21.73
Mulching				1.00	Mar										
Trailer utility	10 ft	2WD 50 hp	0.600			4.06	2.58	0.08	0.37	0.60	6.13				13.22
Hand Labor	hour									16.00	132.48				132.48
Mulch - TN & ARK	cu yd											68.0000	15.00	1020.00	1020.00
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	1.00	Mar	1.66	1.06	9.83	22.12	0.24	2.51				37.18
Liquid Lime Sulfur	gal											5.0000	11.41	57.05	57.05
Spray (Broadcast)				1.00	Mar										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Princep 4L	gal											1.0000	17.76	17.76	17.76
Irrigate & Check				2.00	Apr										
Irrigation Labor	hour									1.00	8.28				8.28
Mow between Rows				2.00	Apr										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Side Dresser	1R 3ft	2WD 50 hp	0.846	1.00	May	5.74	3.64	1.82	8.65	0.84	8.64				28.49
Amm. Sulfate(21%N)	lb											61.0000	0.18	10.98	10.98
Spot Spray				1.00	May										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				3.00	May										
Irrigation Labor	hour									1.50	12.42				12.42
Mow between Rows				2.00	May										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Spot Spray				1.00	Jun										
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55				5.00
Roundup Weathermax	pt											2.0000	5.57	11.14	11.14
Irrigate & Check				4.00	Jun										
Irrigation Labor	hour									2.00	16.56				16.56
Mow between Rows				2.00	Jun										
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46				9.11
Irrigate & Check				4.00	Jul										
Irrigation Labor	hour									2.00	16.56				16.56

Table 15.B continued... Estimated resource use and costs for field operations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 7, (12,000lb yield), Alabama, MALTAG 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
Mow between Rows				2.00	Jul											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Harvest Blueberries				1.00	Jul											
Harvest Labor	hour									480.00	3974.40					3974.40
Refrigeration-chill	month											1.0000	375.00	375.00		375.00
BB Mktng fee TN-Ark	lb											12000.0000	0.15	1800.00		1800.00
Sprayer Air Blast	16' 100gal	2WD 50 hp	0.245	4.00	Jul	6.65	4.22	39.33	88.50	0.98	10.03					148.73
Sevin XLR Plus	qt											8.0000	8.14	65.12		65.12
Spot Spray				1.00	Aug											
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55					5.00
Roundup Weathermax	pt											2.0000	5.57	11.14		11.14
Irrigate & Check				4.00	Aug											
Irrigation Labor	hour									2.00	16.56					16.56
Mow between Rows				2.00	Aug											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Irrigate & Check				3.00	Sep											
Irrigation Labor	hour									1.50	12.42					12.42
Mow between Rows				2.00	Sep											
Rotary Cutter	7 ft	2WD 50 hp	0.169			2.29	1.46	1.01	0.89	0.33	3.46					9.11
Spray (Broadcast)				1.00	Oct											
Sprayer - Utility	4 ft	4 x 4	0.250			0.63	1.63	0.03	0.16	0.25	2.55					5.00
Dervinol 50DF	lb											4.0000	8.72	34.88		34.88
Surflan AS	qt											2.0000	12.50	25.00		25.00
Irrigate & Check				3.00	Oct											
Irrigation Labor	hour									1.50	12.42					12.42
Prorated Establish.	Acre				Jan							1.0000				587.68
Irrigation	acre				Jan							1.0000				244.56
TOTALS						41.74	34.02	58.24	130.51	520.90	4326.25			3501.35		8924.35
INTEREST ON OPERATING CAPITAL																271.73
UNALLOCATED LABOR																13.90
TOTAL SPECIFIED COST																9209.98

Note: Cost of production estimates are based on last year's input prices.

Table 15.C Breakeven price above total expenses and net returns for price/yield combinations, per acre
 Blueberry, Tennessee / Arkansas, Irrigated
 Year 7, (12,000lb yield), Alabama, MALTAG 2008

			-----BREAKEVEN PRICE-----										
BB Highbush TN & Ark			0.56	0.59	0.62	0.66	0.71	0.76	0.83	0.92	1.03	1.17	1.38
PERCENT	YIELD	UNIT	-----dollars-----										
50	6000.00	lb	-3908	-3733	-3530	-3295	-3016	-2681	-2273	-1762	-1105	-229	996
			-4904	-4729	-4527	-4291	-4013	-3678	-3269	-2759	-2102	-1226	0
60	7200.00	lb	-3417	-3207	-2964	-2681	-2347	-1946	-1455	-842	-54	996	2468
			-4414	-4204	-3961	-3678	-3344	-2942	-2452	-1839	-1051	0	1471
70	8400.00	lb	-2927	-2681	-2398	-2068	-1678	-1210	-638	77	996	2223	3939
			-3923	-3678	-3395	-3065	-2675	-2207	-1634	-919	0	1226	2942
80	9600.00	lb	-2436	-2156	-1833	-1455	-1009	-474	179	996	2047	3449	5411
			-3433	-3153	-2829	-2452	-2006	-1471	-817	0	1051	2452	4414
90	10800.00	lb	-1946	-1630	-1267	-842	-340	261	996	1916	3098	4675	6882
			-2942	-2627	-2263	-1839	-1337	-735	0	919	2102	3678	5885
100	12000.00	lb	-1455	-1105	-701	-229	327	996	1814	2836	4149	5901	8354
			-2452	-2102	-1697	-1226	-668	0	817	1839	3153	4904	7357
110	13200.00	lb	-965	-579	-135	383	996	1732	2631	3755	5201	7128	9825
			-1961	-1576	-1131	-613	0	735	1634	2759	4204	6131	8828
120	14400.00	lb	-474	-54	430	996	1665	2468	3449	4675	6252	8354	11297
			-1471	-1051	-565	0	668	1471	2452	3678	5255	7357	10300
130	15600.00	lb	15	471	996	1609	2334	3204	4266	5595	7303	9580	12768
			-980	-525	0	613	1337	2207	3269	4598	6306	8583	11771
140	16800.00	lb	506	996	1562	2223	3003	3939	5084	6514	8354	10806	14240
			-490	0	565	1226	2006	2942	4087	5518	7357	9809	13243
150	18000.00	lb	996	1522	2128	2836	3672	4675	5901	7434	9405	12032	15711
			0	525	1131	1839	2675	3678	4904	6437	8408	11036	14714

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.