

Table 3.A Summary of estimated costs per acre  
 Cabbage - spring, hand harvest  
 Alabama, MALTAG, 2007

| ITEM                     | UNIT | PRICE   | QUANTITY | AMOUNT  | YOUR FARM |
|--------------------------|------|---------|----------|---------|-----------|
|                          |      | dollars |          | dollars |           |
| DIRECT EXPENSES          |      |         |          |         |           |
| FERTILIZER               | acre | 146.83  | 1.0000   | 146.83  | _____     |
| FUNGICIDE                | acre | 41.63   | 1.0000   | 41.63   | _____     |
| HERBICIDE                | acre | 4.66    | 1.0000   | 4.66    | _____     |
| INSECTICIDE              | acre | 64.98   | 1.0000   | 64.98   | _____     |
| SEED/PLANTS              | acre | 394.02  | 1.0000   | 394.02  | _____     |
| OTHER                    | acre | 3420.00 | 1.0000   | 3420.00 | _____     |
| HAND LABOR               | hour | 8.00    | 7.7482   | 61.99   | _____     |
| OPERATOR LABOR           | hour | 9.41    | 6.3163   | 59.43   | _____     |
| PLANTING LABOR           | hour | 8.00    | 30.0000  | 240.00  | _____     |
| DIESEL FUEL              | gal  | 2.41    | 24.3837  | 58.74   | _____     |
| REPAIR & MAINTENANCE     | acre | 86.09   | 1.0000   | 86.09   | _____     |
| INTEREST ON OP. CAP.     | acre | 61.63   | 1.0000   | 61.63   | _____     |
|                          |      |         |          | -----   |           |
| TOTAL DIRECT EXPENSES    |      |         |          | 4640.00 | _____     |
| TOTAL FIXED EXPENSES     |      |         |          | 227.23  | _____     |
|                          |      |         |          | -----   |           |
| TOTAL SPECIFIED EXPENSES |      |         |          | 4867.23 | _____     |

Note: Cost of production estimates are based on 2006 input prices.

Table 3.B Estimated resource use and costs for field operations, per acre  
 Cabbage - spring, hand harvest  
 Alabama, MALTAG, 2007

| OPERATION/<br>OPERATING INPUT | SIZE/<br>UNIT | POWER UNIT<br>SIZE | PERF<br>RATE | TIMES<br>OVER | MTH | POWER UNIT COST   |       | EQUIPMENT COST |        | ALLOC LABOR |        | OPERATING/DURABLE INPUT |       |         | TOTAL<br>COST |
|-------------------------------|---------------|--------------------|--------------|---------------|-----|-------------------|-------|----------------|--------|-------------|--------|-------------------------|-------|---------|---------------|
|                               |               |                    |              |               |     | DIRECT            | FIXED | DIRECT         | FIXED  | HOURS       | COST   | AMOUNT                  | PRICE | COST    |               |
|                               |               |                    |              |               |     | -----dollars----- |       |                |        | dollars     |        | -----dollars-----       |       |         |               |
| Lime (Spread)                 | ton           |                    |              | 0.33          | Jan |                   |       |                |        |             |        | 0.4950                  | 34.00 | 16.83   | 16.83         |
| Cyclone Spin                  | 825 Lb        | 2WD 75 hp          | 0.084        | 1.00          | Feb | 0.86              | 0.56  | 0.04           | 0.18   | 0.08        | 0.79   |                         |       |         | 2.43          |
| Fert 13-13-13                 | cwt           |                    |              |               |     |                   |       |                |        |             |        | 8.0000                  | 12.00 | 96.00   | 96.00         |
| Chisel Plow                   | 9 Ft          | 2WD 75 hp          | 0.220        | 1.00          | Feb | 2.25              | 1.48  | 0.17           | 0.36   | 0.22        | 2.07   |                         |       |         | 6.33          |
| Disk Harrow                   | 10 Ft         | 2WD 75 hp          | 0.198        | 1.00          | Feb | 2.03              | 1.33  | 0.51           | 1.30   | 0.19        | 1.87   |                         |       |         | 7.04          |
| Disk Bed                      | 2-row         | 2WD 75 hp          | 0.284        | 1.00          | Feb | 2.90              | 1.90  | 0.17           | 0.78   | 0.28        | 2.67   |                         |       |         | 8.42          |
| Cult + App Herb               | 4-Row         | 2WD 75 hp          | 0.193        | 1.00          | Feb | 1.98              | 1.30  | 0.39           | 1.24   | 0.29        | 2.60   |                         |       |         | 7.51          |
| Treflan HFP                   | pt            |                    |              |               |     |                   |       |                |        |             |        | 2.0000                  | 2.33  | 4.66    | 4.66          |
| Plntr/H2O Wheel               | 2 Row         | 2WD 75 hp          | 1.473        | 1.00          | Feb | 15.07             | 9.87  | 3.89           | 8.07   | 8.83        | 72.79  |                         |       |         | 109.69        |
| PLANTING LABOR                | hour          |                    |              |               |     |                   |       |                |        | 30.00       | 240.00 |                         |       |         | 240.00        |
| Cabbage - Hybrid              | thou          |                    |              |               |     |                   |       |                |        |             |        | 13.2000                 | 29.85 | 394.02  | 394.02        |
| Cultivate                     | 2-Row         | 2WD 75 hp          | 0.390        | 3.00          | Mar | 11.98             | 7.85  | 0.41           | 2.49   | 1.17        | 11.03  |                         |       |         | 33.76         |
| Sprayer Air Blast             | 16' spray     | 2WD 75 hp          | 0.245        | 5.00          | Mar | 12.55             | 8.22  | 39.87          | 86.68  | 1.22        | 11.55  |                         |       |         | 158.87        |
| Bravo Weather Stick           | pt            |                    |              |               |     |                   |       |                |        |             |        | 7.5000                  | 5.55  | 41.63   | 41.63         |
| Cultivate+Sidedress           | 2-Row         | 2WD 75 hp          | 0.390        | 1.00          | Mar | 3.99              | 2.62  | 0.74           | 4.45   | 0.58        | 5.24   |                         |       |         | 17.04         |
| Amm Nitrate (34%)             | cwt           |                    |              |               |     |                   |       |                |        |             |        | 1.0000                  | 17.00 | 17.00   | 17.00         |
| Sprayer Air Blast             | 16' spray     | 2WD 75 hp          | 0.245        | 1.00          | Apr | 2.51              | 1.64  | 7.97           | 17.34  | 0.24        | 2.31   |                         |       |         | 31.77         |
| Endosulfan 3E                 | pt            |                    |              |               |     |                   |       |                |        |             |        | 1.3300                  | 3.75  | 4.99    | 4.99          |
| Dipel ES                      | pt            |                    |              |               |     |                   |       |                |        |             |        | 1.0000                  | 3.91  | 3.91    | 3.91          |
| Side Dresser                  | 2R 6ft        | 2WD 75 hp          | 0.423        | 1.00          | Apr |                   |       | 2.15           | 9.95   |             |        |                         |       |         | 12.10         |
| Amm Nitrate (34%)             | cwt           |                    |              |               |     |                   |       |                |        |             |        | 1.0000                  | 17.00 | 17.00   | 17.00         |
| Sprayer Air Blast             | 16' spray     | 2WD 75 hp          | 0.245        | 1.00          | May | 2.51              | 1.64  | 7.97           | 17.34  | 0.24        | 2.31   |                         |       |         | 31.77         |
| Endosulfan 3E                 | pt            |                    |              |               |     |                   |       |                |        |             |        | 1.3300                  | 3.75  | 4.99    | 4.99          |
| Dipel ES                      | pt            |                    |              |               |     |                   |       |                |        |             |        | 1.0000                  | 3.91  | 3.91    | 3.91          |
| Sprayer Air Blast             | 16' spray     | 2WD 75 hp          | 0.245        | 1.00          | May | 2.51              | 1.64  | 7.97           | 17.34  | 0.24        | 2.31   |                         |       |         | 31.77         |
| Asana XL                      | oz            |                    |              |               |     |                   |       |                |        |             |        | 6.0000                  | 0.72  | 4.32    | 4.32          |
| Dipel ES                      | pt            |                    |              |               |     |                   |       |                |        |             |        | 1.0000                  | 3.91  | 3.91    | 3.91          |
| Sprayer Air Blast             | 16' spray     | 2WD 75 hp          | 0.245        | 1.00          | May | 2.51              | 1.64  | 7.97           | 17.34  | 0.24        | 2.31   |                         |       |         | 31.77         |
| Confirm 2F                    | oz            |                    |              |               |     |                   |       |                |        |             |        | 24.0000                 | 1.46  | 35.04   | 35.04         |
| Dipel ES                      | pt            |                    |              |               |     |                   |       |                |        |             |        | 1.0000                  | 3.91  | 3.91    | 3.91          |
| Trailer - Vegetables          | 16 ft         | 2WD 75 hp          | 0.090        | 1.00          | Jun | 0.92              | 0.60  | 0.04           | 0.08   | 0.18        | 1.57   |                         |       |         | 3.21          |
| Harv.Labor S.Cabbage          | box           |                    |              | 1.00          | Jun |                   |       |                |        |             |        | 600.0000                | 1.35  | 810.00  | 810.00        |
| Grd & Pack S.Cabbage          | box           |                    |              | 1.00          | Jun |                   |       |                |        |             |        | 600.0000                | 1.40  | 840.00  | 840.00        |
| Box Cabbage                   | each          |                    |              |               |     |                   |       |                |        |             |        | 600.0000                | 1.70  | 1020.00 | 1020.00       |
| Marketing Fee                 | box           |                    |              | 1.00          | Jun |                   |       |                |        |             |        | 600.0000                | 1.00  | 600.00  | 600.00        |
| CoolingBox S.Cabbage          | box           |                    |              | 1.00          | Jun |                   |       |                |        |             |        | 600.0000                | 0.25  | 150.00  | 150.00        |
| TOTALS                        |               |                    |              |               |     | 64.57             | 42.29 | 80.26          | 184.94 | 44.06       | 361.42 |                         |       | 4072.12 | 4805.60       |
| INTEREST ON OPERATING CAPITAL |               |                    |              |               |     |                   |       |                |        |             |        |                         |       |         | 61.63         |
| UNALLOCATED LABOR             |               |                    |              |               |     |                   |       |                |        |             |        |                         |       |         | 0.00          |
| TOTAL SPECIFIED COST          |               |                    |              |               |     |                   |       |                |        |             |        |                         |       |         | 4867.23       |

Note: Cost of production estimates are based on 2006 input prices.

Table 3.C Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Cabbage - spring, hand harvest  
 Alabama, MALTAG, 2007

|         |        |      | -----BREAKEVEN PRICE----- |       |       |       |       |       |       |       |       |       |       |
|---------|--------|------|---------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Cabbage |        |      | 5.97                      | 6.28  | 6.63  | 7.04  | 7.53  | 8.11  | 8.82  | 9.71  | 10.85 | 12.37 | 14.51 |
| PERCENT | YIELD  | UNIT | -----dollars-----         |       |       |       |       |       |       |       |       |       |       |
| 50      | 300.00 | 50lb | -2332                     | -2241 | -2135 | -2012 | -1867 | -1692 | -1479 | -1212 | -869  | -412  | 227   |
|         |        |      | -2560                     | -2468 | -2363 | -2240 | -2094 | -1920 | -1706 | -1440 | -1097 | -640  | 0     |
| 60      | 360.00 | 50lb | -2076                     | -1967 | -1840 | -1692 | -1518 | -1308 | -1052 | -732  | -321  | 227   | 995   |
|         |        |      | -2304                     | -2194 | -2067 | -1920 | -1745 | -1536 | -1280 | -960  | -548  | 0     | 768   |
| 70      | 420.00 | 50lb | -1820                     | -1692 | -1545 | -1372 | -1169 | -924  | -626  | -252  | 227   | 867   | 1763  |
|         |        |      | -2048                     | -1920 | -1772 | -1600 | -1396 | -1152 | -853  | -480  | 0     | 640   | 1536  |
| 80      | 480.00 | 50lb | -1564                     | -1418 | -1249 | -1052 | -820  | -540  | -199  | 227   | 775   | 1507  | 2531  |
|         |        |      | -1792                     | -1645 | -1476 | -1280 | -1047 | -768  | -426  | 0     | 548   | 1280  | 2304  |
| 90      | 540.00 | 50lb | -1308                     | -1144 | -954  | -732  | -470  | -156  | 227   | 707   | 1324  | 2147  | 3299  |
|         |        |      | -1536                     | -1371 | -1181 | -960  | -698  | -384  | 0     | 480   | 1097  | 1920  | 3072  |
| 100     | 600.00 | 50lb | -1052                     | -869  | -658  | -412  | -121  | 227   | 653   | 1187  | 1872  | 2787  | 4067  |
|         |        |      | -1280                     | -1097 | -886  | -640  | -349  | 0     | 426   | 960   | 1645  | 2560  | 3840  |
| 110     | 660.00 | 50lb | -796                      | -595  | -363  | -92   | 227   | 611   | 1080  | 1667  | 2421  | 3427  | 4835  |
|         |        |      | -1024                     | -822  | -590  | -320  | 0     | 384   | 853   | 1440  | 2194  | 3200  | 4608  |
| 120     | 720.00 | 50lb | -540                      | -321  | -68   | 227   | 576   | 995   | 1507  | 2147  | 2970  | 4067  | 5603  |
|         |        |      | -768                      | -548  | -295  | 0     | 349   | 768   | 1280  | 1920  | 2742  | 3840  | 5376  |
| 130     | 780.00 | 50lb | -284                      | -47   | 227   | 547   | 925   | 1379  | 1933  | 2627  | 3518  | 4707  | 6371  |
|         |        |      | -512                      | -274  | 0     | 320   | 698   | 1152  | 1706  | 2400  | 3291  | 4480  | 6144  |
| 140     | 840.00 | 50lb | -28                       | 227   | 522   | 867   | 1274  | 1763  | 2360  | 3107  | 4067  | 5347  | 7139  |
|         |        |      | -256                      | 0     | 295   | 640   | 1047  | 1536  | 2133  | 2880  | 3840  | 5120  | 6912  |
| 150     | 900.00 | 50lb | 227                       | 501   | 817   | 1187  | 1623  | 2147  | 2787  | 3587  | 4615  | 5987  | 7907  |
|         |        |      | 0                         | 274   | 590   | 960   | 1396  | 1920  | 2560  | 3360  | 4388  | 5760  | 7680  |

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 2006 input prices.