

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 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 | 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.