Cost of Producing, Harvesting and Marketing Field Grown Tomatoes in the Southeastern United States

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Budgeting Program Developed By:

Olya Sydorovych Researcher, Department of Agricultural and Resource Economics North Carolina State University, Raleigh, NC 27695-8109

Frank Louws
Professor, Department of Plant Pathology
North Carolina State University, Raleigh, NC 27695-7616

Chris Gunter
Assistant Professor, Department of Horticultural Science
North Carolina State University, Raleigh, NC 27695-7609

Questions or Comments: Olya Sydorovych @ obsydoro@ncsu.edu

This budget presents the estimated costs of producing and harvesting tomatoes in the Southeastern United States. The cost estimates are presented on a per acre basis. It was also assumed that the management would be near optimal and that all currently recommended practices by the Agricultural Extension Service would be followed.

This budget is only a guide and is not meant to be a substitute for growers calculating their own costs and estimating their own breakeven yields. Costs vary from grower to grower due to market conditions, labor supply, age and condition of the machinery and equipment, managerial skill, and many other factors. Since every situation is different, it is recommended that every grower estimate their individual production, harvesting and marketing costs based on their own production techniques, price expectations, local supply of labor, and market situation.

It is also recommended that growers develop a marketing plan and have a marketing strategy before investing in a commercial operation. Production of high value produce is a risky business and the risk increases without a stable marketing outlet. In extreme cases, growers have experienced financial losses when they were not able to find a suitable market outlet and/or when they did not meet the buyer's expectations.

The spray schedule in this budget is based on a typical year, however, as any grower knows, each year is different and therefore your pests and means of control will likely vary from what is listed. Mention of a product or vendor does not constitute a guarantee or warranty of the product, nor does it imply recommendation of one product over another. Other products may be suitable depending on soils, weather conditions, farm history, and pest pressures.

The values in the blue cells of the spreadsheets with red tabs are input values that users can either accept or replace with their own estimates. The values in all other cells are calculated based on the inputted values. Users can receive a quick estimate of their costs and returns by entering their own estimates for the selected "key" values displayed in blue cells in the Assumptions worksheet, while those who would like more detailed estimates can fill in the blue cells in the Machinery, Materials, Labor, and/or ProductionSequence worksheets.

KEY ASSUMPTIONS FOR ESTIMATING TOMATO PRODUCTION COSTS AND RETURNS

Marketing Assumptions:

Projected I	Base Yields	96,646	lbs/acre
	Percent of Base Yield	80.0%	
	Pounds	77,317	
	25 lb Boxes	3,093	
	Jumbo and XL fruit	33,301	34.5%
	Large fruit	24,748	25.6%
0 11 1	Medium and small fruit	19,078	19.7%
Culled	Percent of Base Yield	20.0%	
	Pounds	19,329	
Market Pri	ces \$/25 lb Box		
	Jumbo and XL fruit	\$9.50	
	Large fruit	\$8.15	
	Medium and small fruit	\$7.00	
Culled Fru	it		
	\$/Pound	\$0.00	

Selected Input prices:

Production Labor

Owner Expense

Base Wage \$14.00 \$/hour
Total Business Expense \$15.72 \$/hour
Employee Expense
Base Wage \$7.50 \$/hour

Total Business Expense \$8.47 \$/hour

Harvest Labor Cost \$3.00 \$/25lb box

 Gasoline price
 \$3.50
 \$/gal

 Diesel price
 \$3.95
 \$/gal

 Loan Interest Rate
 7.00%

 Insurance Rate
 0.80%

 Tax Rate
 0.80%

Fuel and Lubricant Costs

Machinery and Vehicle by Fuel Type	Estimated Fuel Price (\$/gal)	Estimated Fuel Used per Hour (gals)	Lubricants as a Percent of Fuel Cost	Estimated Average Mileage per Gallon	Estimated Average Speed	Estimated Fuel Cost/Hour	Estimated Lubricant Cost/Hour	Total Estimated Fuel & Lube Cost/Hour
Tractor 30 hp (D)	\$3.95	1.500	2.00%			\$5.93	\$0.12	\$6.04
Tractor 60 hp (D)	\$3.95	2.500	2.00%			\$9.88	\$0.20	\$10.07
Utility Vehicle (G)	\$3.95	0.375	2.00%			\$1.48	\$0.03	\$1.51
1/2 Ton Pickup (G)	\$3.50		2.00%	15.0	50.0	\$11.67	\$0.23	\$11.90

ESTIMATED TOMATO PRODUCTION COSTS PER ACRE

(Marketable Yield = 77,317 pounds, or 3,093 25lb boxes) Equipment **Materials** Labor **Total** Your Costs Costs Month Type of Operation Costs Costs Costs February 0.00 40.68 290.68 Attend Grower Meetings 250.00 **Total February** \$250.00 \$0.00 \$40.68 \$290.68 March Plow Field 27.91 16.72 0.00 11.19 Disc Field 8.83 0.00 5.59 14.42 Subsoil Field 20.29 0.00 15.25 35.55 **Total March** \$45.84 \$32.04 \$0.00 \$77.87 April Preplant Fertilizer 10.53 127.50 7.63 145.66 Assemble Irrigation System 12.08 0.00 84.75 96.83 Bedding and Fumigation 204.91 990.00 30.51 1,225.41 **Total April** \$227.51 \$122.89 \$1,117.50 \$1,467.90 May Purchase Plugs 0.00 550.00 8.47 558.47 Fertilize Plugs 0.11 0.83 8.47 9.42 Transplant Plugs 53.46 0.00 40.68 94.14 Replant 2% 0.00 11.00 19.47 8.47 **Drip Irrigation** 580.79 210.60 525.45 1,316.83 550.00 52.50 Staking 0.00 602.50 9.90 34.80 44.70 String x2 0.00 Prune 0.00 0.00 47.85 47.85 22.37 38.85 266.43 327.65 Weekly Sprays Post-Emergent Herbicide 7.75 13.78 5.59 27.11 **Total May** \$680.95 \$1,612.54 \$754.67 \$3,048.16 June **Drip Irrigation** 562.05 210.60 508.50 1,281.15 Weekly Sprays 38.85 312.05 22.37 373.27 7.75 Post-Emergent Herbicide 17.75 5.59 31.08 **Total June** \$608.64 \$540.40 \$536.46 \$1,685.50 July 580.79 210.60 525.45 **Drip Irrigation** 1,316.83 Weekly Sprays 38.85 150.55 22.37 211.76 Harvest 0.00 0.00 9,278.02 9,278.02 **Total July** \$619.63 \$361.15 \$9,825.84 \$10,806.61 October Remove Plastic 46.64 0.00 152.55 199.19 Dispose Plastic 16.15 0.00 10.17 26.32 Disk Field 16.05 0.00 10.17 26.22 0.00 55.00 0.00 55.00 Apply Lime Plant Rye for Cover Crop 16.99 17.00 10.17 44.16 **Total October** \$95.83 \$72.00 \$183.06 \$350.89 **Annual Administrative Costs** Real Estate Taxes 0.00 16.00 0.00 16.00 10.00 0.00 10.00 0.00 Management Fee Net Land Rent 0.00 100.00 0.00 100.00 Miscellaneous 0.00 35.00 0.00 35.00 0.00 40.00 0.00 40.00 Internet service Overhead (Utilities, legal fees, etc.) 0.00 25.00 0.00 25.00 **Total Annual Administrative Costs** \$0.00 \$226.00 \$0.00 \$226.00 Seasonal Costs 1/2 Ton Pick-up 32.30 0.00 20.34 52.64 Operating Capital 0.00 70.00 0.00 70.00 **Total Seasonal Costs** \$32.30 \$70.00 \$20.34 \$122.64 **TOTAL ANNUAL COSTS** \$2,310.71 \$4,249.58 \$11,515.96 \$18,076.25

ESTIMATED TOMATO PRODUCTION COSTS PER ACRE SUMMARY

Month	Equipment	Material	Labor	Total	Percent	Your
	Costs	Costs	Costs	Costs	Total	Costs
	(Dollars per	Acre			
January	0.00	0.00	0.00	0.00	0.00%	
February	0.00	250.00	40.68	290.68	1.61%	<u>, </u>
March	45.84	0.00	32.04	77.87	0.43%	
April	227.51	1,117.50	122.89	1,467.90	8.12%	
May	680.95	1,612.54	754.67	3,048.16	16.86%	<u>, </u>
June	608.64	540.40	536.46	1,685.50	9.32%	
July	619.63	361.15	9,825.84	10,806.61	59.78%	
August	0.00	0.00	0.00	0.00	0.00%	<u>, </u>
September	0.00	0.00	0.00	0.00	0.00%	
October	95.83	72.00	183.06	350.89	1.94%	
November	0.00	0.00	0.00	0.00	0.00%	
December	0.00	0.00	0.00	0.00	0.00%	
Annual Charges	0.00	226.00	0.00	226.00	1.25%	<u>, </u>
Seasonal Charges	32.30	70.00	20.34	122.64	0.68%	
Total per Year	\$2,310.71	\$4,249.58	\$11,515.96	\$18,076.25	100.00%	

ESTIMATED LABOR PER ACRE SUMMARY

Month	Labor	Percent	Your
	(Hours)	Total	Estimate
January	0.00	0.00%	
February	4.80	0.13%	
March	3.78	0.10%	
April	14.50	0.40%	
May	334.10	9.28%	
June	63.30	1.76%	
July	3,157.31	87.66%	
August	0.00	0.00%	
September	0.00	0.00%	
October	21.60	0.60%	
November	0.00	0.00%	
December	0.00	0.00%	
Seasonal Charges	2.40	0.07%	
Total per Year	3,601.79	100.00%	

Estimated Returns per Acre for Commercial Tomato Production

Yield	Sale	Gross	Annual	Production	Costs	Total	Net
(Lbs/Acre)	Price (\$/Lb)	Revenue	Equipment	Materials	Labor	Production Costs	Returns
			Dollars pe	er Acre		(\$/A)	(\$/A)
96,646		\$26,064	\$2,311	\$4,250	\$11,516	\$18,076	\$7,988
77,317							
33,301	\$0.380	\$12,654					
24,748	\$0.326	\$8,068					
19,078	\$0.280	\$5,342					
19,329	\$0.000	\$0					

Estimated Costs of Owning and Operating the Machinery and Equipment Required for the Production of Tomatoes

Machinery Description		Purchase Price	Salvage Value	Years of Life	Annual Hours of Use	Annual Depreciation	Capital Recovery	Interest	Insurance	Taxes	Total Ownership Cost / Year	Repair & Maintenance Cost	Annual Fuel & Lubricant Costs	Total Annual Operating Costs	Estimated Annual Total Cost/Yr	Machinery Description	Fixed Cost/Hr	Variable Cost/Hr	Total Cost/Hr
Tractor, 60hp	60 HP	24,400	5,379.47	20	500	951.03	531.70	1,042.28	119.12	119.12	1,280.52	366.00	5,036.250	5,402.250	6,682.767	Tractor, 60hp	2.561	10.805	13.366
Boom Sprayer 1	55 gal	750	165.35	12	100	48.72	17.32	32.04	3.66	3.66	39.36	32.50	-	32.500	71.860	Boom Sprayer 1	0.394	0.325	0.719
PTO Blast Sprayer 1	110 gal	6,000	429.00	12	125	464.25	61.82	225.02	25.72	25.72	276.45	260.00	-	260.000	536.447	PTO Blast Sprayer 1	2.212	2.080	4.292
Plastic Mulch Lifter		2,000	440.94	15	75	103.94	44.88	85.43	9.76	9.76	104.96	58.67	-	58.667	163.627	Plastic Mulch Lifter	1.399	0.782	2.182
7' Tine Chisel Plow	7'	3,000	288.00	15	125	180.80	34.96	115.08	13.15	13.15	141.38	88.00	-	88.000	229.384	7' Tine Chisel Plow	1.131	0.704	1.835
9' Disc	2 row - 40"/row	5,000	480.00	15	125	301.33	58.27	191.80	21.92	21.92	235.64	100.00	-	100.000	335.640	9' Disc	1.885	0.800	2.685
Subsoiler		300	30.00	15	125	18.00	3.60	11.55	1.32	1.32	14.19	6.00	-	6.000	20.190	Subsoiler	0.114	0.048	0.162
Rotary Spreader		1,000	100.00	15	100	60.00	12.00	38.50	4.40	4.40	47.30	20.00	-	20.000	67.300	Rotary Spreader	0.473	0.200	0.673
Grain Drill		5,000	1,102.35	15	100	259.84	112.20	213.58	24.41	24.41	262.40	100.00	-	100.000	362.401	Grain Drill	2.624	1.000	3.624
Rototiller		3,500	771.65	15	100	181.89	78.54	149.51	17.09	17.09	183.68	70.00	-	70.000	253.681	Rototiller	1.837	0.700	2.537
Utility Trailer	single axe	2,000	440.94	15	100	103.94	44.88	85.43	9.76	9.76	104.96	40.00	-	40.000	144.960	Utility Trailer	1.050	0.400	1.450
Plastic Layer / Fumigator	-	7,000	1,543.29	20	10	272.84	152.54	299.02	34.17	34.17	367.36	182.00	-	182.000	549.361	Plastic Layer / Fumigator	36.736	18.200	54.936
Fumigation Rig (modified)		7,000	100.00	20	10	345.00	26.25	248.50	28.40	28.40	305.30	182.00	-	182.000	487.300	Fumigation Rig (modified)	30.530	18.200	48.730
Fertilizer Injector	400	400	89.63	10	150	31.04	9.62	17.14	1.96	1.96	21.05	12.00	-	12.000	33.054	Fertilizer Injector	0.140	0.080	0.220
Fertilizer Injector (modified)		800	176.38	20	40	31.18	17.43	34.17	3.91	3.91	41.98	12.00	-	12.000	53.984	Fertilizer Injector (modified)	1.050	0.300	1.350
Drip Irrigation Syst. & Pump**	-	13,275	-	10	150	1,327.50	66.38	464.63	53.10	53.10	570.83	301.25	500.000	801.250	1,372.075	Drip Irrigation Syst. & Pump**	3.806	5.342	9.147
Vehicle Description		Purchase Price	Salvage Value	Years of Life	Annual Hours of Use	Annual Depreciation	Capital Recovery	Interest	Insurance	Taxes	Total Ownership Cost / Year	Repair & Maintenance Cost	Annual Fuel & Lubricant Costs	Total Annual Operating Costs	Estimated Annual Total Cost/Yr	Vehicle Description	Fixed Cost/Hr	Variable Cost/Hr	Total Cost/Hr
1/2 Ton Pickup	-	25,000	5,000	10	24,000			1,050.00	120.00	120.00	1,290.00	750.00	5,712.000	6,462.000	7,752.000	1/2 Ton Pickup	0.054	0.269	0.323
Total Annual Cost to Farm Bu	siness										5.287.37			13.828.67	19.116.03				

Costs of Materials Used in Tomato Production

Material	Rate/	Unit	Cost/	Cost/	Cost/	Annual
	Acre		\$3.25 \$487.50 \$3.25 \$487.50 \$3.25 \$487.50 \$3.25 \$487.50 \$3.25 \$48.24 \$3.00 \$3.00 \$5.25 \$7.88 \$2.00 \$3.00 \$5.850 \$4.39 \$0.71 \$4.26 \$8.17 \$12.26 \$4.00 \$7.00 \$14.00 \$50.00 \$50.00 \$50.00 \$5.25 \$15.75 \$8.00	Cost		
F		_	_	_	_	_
Fumigant Chloroplicrin	150.00	lbs	\$3.25	\$487.50		£407 E0
Total Fumigants	130.00	103	ψ3.23	Ψ+07.50		\$487.50 \$487.50
Fertilizers & Nutrients		_		_	_	φ467.50
10-20-10	750.00	lbs	\$0.17	\$127.50		\$127.50
20-20-20	1.00	lbs				\$0.83
Calcium nitrate (applied daily, monthly rate)	336.96	lbs			3.00	\$252.72
Potassium nitrate (applied daily, monthly rate)	168.48	lbs				\$379.08
Total Fertilizers & Nutrients	100.10	.55	ψοσ	\$120.00	0.00	\$760.13
Herbicides			_			φ/ 00.10
Paraquat	1.50	pt	\$5.25	\$7.88	2.00	\$15.75
Sencor	0.50	lbs			2.00	\$5.90
Poast	1.00	pt				\$9.87
Total Herbicides	1.00	ρ,	ψ0.01	ψ3.37		\$31.52
Insecticides						ψ01.0Z
Thrips Spintor	6.00	OZ	\$5,250	\$31.50	3.00	\$94.50
Aphid Dimethoate	0.75	pt			0.00	\$4.39
Fruit Worm Asana	6.00	OZ			8 00	\$34.08
Total Insecticides	0.00	0L	ψ0.7 1	φ4.20	0.00	\$132.97
Fungicides		_		_	_	Ψ102.01
Early Blight Quadris	6.00	OZ	\$2.71	\$16.26	4.00	\$65.04
Early Blight Bravo Ultrex	1.50	lbs				\$49.02
Late Blight Maneb	2.00	lbs				\$56.00
Late Blight Actiguard	1.00	OZ				\$300.00
Bacterial Kocide 101	3.00	lbs				\$126.00
Total Fungicides			40	Ţ		\$596.06
General						***************************************
Tomato Plugs	5.50	1,000	\$100.00	\$550.00		
Tomato Plugs to replant (2%)	0.11	1,000	\$100.00	\$11.00		
Plastic film	3.50	2400' roll	\$105.00	\$367.50		
Drip tape	1.50	6000ft	\$135.00	\$202.50		
String	3.00	box	\$3.30	\$9.90		
Stakes	2,750.00	each	\$0.20	\$550.00		
Rye Seeds (cover crop)	1.00	bushel	\$17.00	\$17.00		
Annual Grower Meeting	1.00	each	\$250.00	\$250.00		
Custom Lime Application	1.00	ton	\$55.00	\$55.00		
Total General				\$2,012.90		
Harvest Labor						
Picking Labor		25 lb box	\$3.000			
Annual Administrative & Seasonal Costs						
Real Estate Taxes		acre	\$16.000			
Management Fee		acre	\$10.000			
Net Land Rent		acre	\$100.000			
Miscellaneous		acre	\$35.000			
Internet Service		acre	\$40.000			
Utilities, Legal, Accounting, Etc.		acre	\$25.000			
Operating Capital		acre	\$70.000			

LABOR COST WORKSHEET (Fill in blue cells as appropriate)

Owner Name	Owner - C	<u>Operation</u>		Title: E	<u>Boss</u>							
Required Payroll Ex	penses:					Employer Costs						
a. Hrs/Wk:	40	x Weeks:	52									
b. Total Hrs:		x \$/HR:	\$14.00			\$29,120.00						
Employer Share of Employe		6.20% 1.45%	of first	\$90,000		1,805.44 422.24						
3. Unemployment Ir	surance											
State Federal	1.	20% 80%	of first of first	\$16,200 \$7,000		194.40 56.00						
4. Workman's Comp \$3.79		surance: \$100				1103.65						
5. Total Required P	5. Total Required Payroll Expenses: (Lines 1 +2 + 3 + 4)											
Fringe Benefits:												
 Cash Bonuses: Insurance: 						0.00						
a. Health						0.00						
b. Medica	I					0.00						
c. Life d. Dental						0.00						
e. Eye Ca	re					0.00						
f. Other:						0.00						
g. Other						0.00						
SUBTOTA	AL					0.00						
8. Retirement Plan:						0.00						
9. Uniforms:						0.00						
10. Travel Allowance	:					0.00						
11. Transportation						0.00						
12. Tuition Assistanc	e or Contin	uing Educati	ion			0.00						
13. Company Vehicle		_				0.00						
14. Other						0.00						
15. Other						0.00						
16. Other						0.00						
17. Other						0.00						
18. Total Value of Fi 19. TOTAL PAYROL				-		0.00 \$32,701.73						
20. Paid Hours Not	Worked:				1							
a. Holidays	0.0	,	B Hours =		Hrs.							
b. Vacation	0.0		Hours =		Hrs.							
c. Sick	0.0	•	B Hours =		Hrs.							
21. Total hours paid l 22. Total Hours on th		ked:		0.00 H 2080.00	Hrs							
23. TOTAL COST PI	ER HOUR (ON THE JOI	B: (Line 19/	Line 22)		\$15.72						
			COST WOF	RKSHEET ppropriate)								
Employee Name:	J Doe - E	mployee		Title: E	Employee							
Required Payroll Ex	penses:					Employer Costs						
a. Hrs/Wk:	40	x Weeks:	52									
b. Total Hrs:		x \$/HR:	\$7.50			\$15,600.00						
Employer Share of Employe		6.20% 1.45%	of first	\$90,000		967.20 226.2						
3. Unemployment Ir	nguranca											
State		20%	of first	\$16,200		187.20						
Federal		20 <i>%</i> 80%	of first	\$7,000		56.00						
i ducial	0.	3370	51 III 51	ψ.,οοο	30.00							

\$3.79 per \$100

23. TOTAL COST PER HOUR ON THE JOB: (Line 19/Line 22)

5. Total Required Pa	yroll Expe	nses: (Lines 1 +2 + 3	+ 4)		\$17,627.84
Fringe Benefits:					
6. Cash Bonuses:					0.00
7. Insurance:					
a. Health					0.00
b. Medical					0.00
c. Life					0.00
d. Dental					0.00
e. Eye Care	Э				0.00
f. Other:					0.00
g. Other					0.00
SUBTOTAL	_				0.00
8. Retirement Plan:					0.00
9. Uniforms:					0.00
10. Travel Allowance:					0.00 0.00
11. Transportation	or Continu	ing Education			0.00
12. Tuition Assistance	or Continu	ing Education			0.00
13. Company Vehicle 14. Other					0.00
15. Other					0.00
16. Other					0.00
17. Other					0.00
18. Total Value of Fri	nge Renef	ite: (Lines 6 thru 17)			0.00
19. TOTAL PAYROLL			•		\$17,627.84
20. Paid Hours Not W	orked:				
a. Holidays	0.0	Days x 8 Hours =	0.00	Hrs.	
b. Vacation	0.0	Days x 8 Hours =	0.00	Hrs.	
c. Sick	0.0	Days x 8 Hours =	0.00	Hrs.	
21. Total hours paid but	ut not work	ed:	0.00	Hrs	
22. Total Hours on the	Job:		2080.00		

591.24

\$8.47

	MB Base Production Sequer Type op. Descr.	ice.	hrs	Equipment cost/hr	eqcost	Ma price	aterials use unit	d qty	matcost	l hrs	_abor used cost/hr	cost	Summary costs	Cumulative costs
February						\$250		1.00	\$250.000	4.800	\$8.47	\$40.68	\$200.690	February
Total Febr	Attend Grower Meeting oruary					\$250		1.00	\$250.000 \$250.000	4.800	φο.47	\$40.680	\$290.680 \$290.680	
March	Plow Field	60 HP-WT & 7' Tine Chisel Plow	1.100	\$15.201	\$16.721					1.320	\$8.47	\$11.187	\$27.908	March
	Disc Field Subsoil Field	60 HP-WT & Disc 60 HP-WT & Subsoiler	0.550 1.500	\$16.051 \$13.527	\$8.828 \$20.291					0.660 1.800	\$8.47 \$8.47	\$5.593 \$15.255	\$14.421 \$35.545	
Total Mar		60 HP-WT & Subsoller	3.150	\$13.527	\$20.291 \$45.839					3.780	\$8.47	\$15.255	\$35.545 \$77.874	\$368.55
April	Preplant Fertilizer	60 HP-WT & Rotary Spreader	0.750	\$14.039	\$10.529					0.900	\$8.47	\$7.627	\$18.156	April
ľ	10-20-10	60 HF-WT & Rotary Spreader	0.750	\$14.039	\$10.529	\$0.170	lbs	750.00	\$127.500	0.900	φο.47	\$1.021	\$127.500	
	Assemble Irr Syst Bedding and Fumigatior	Utility Trailer & Hand Labor 60 HP-WT & Fumigator	8.333 3.000	\$1.450 \$68.302	\$12.080 \$204.905					10.00 3.600	\$8.47 \$8.47	\$84.749 \$30.510	\$96.829 \$235.415	
	Chloropicrin	60 HF-WT & Fulligator	3.000	\$00.302	\$204.905	\$3.250	lbs	150.00	\$487.500	3.000	φο.47	\$30.510	\$487.500	
	Plastic film Drip tape					\$105.00 \$135.00	2400' roll 6000ft	3.50 1.50	\$367.500 \$135.000				\$367.500 \$135.000	
Total April			12.083		\$227.513	\$135.00	600011	1.50	\$1,117.500	14.500		\$122.886	\$1,467.900	\$1,836.45
May	Purchase Plugs					\$100.000	1,000	5.50	\$550.000	1.000	\$8.47	\$8.475	\$558.475	May
	Fertilize Plugs	Fertilizer Injector	0.500	\$0.220	\$0.110					1.000	\$8.47	\$8.475	\$8.585	
	20-20-20 Transplant plugs	60 HP-WT & Water Wheel	4.000	\$13.366	\$53.462	\$0.830	lbs	1.00	\$0.830	4.800	\$8.47	\$40.680	\$0.830 \$94.142	
	Replant 2%	Hand Labor		ψ13.300		\$100.000	1,000	0.11	\$11.000	1.000	\$8.47	\$8.475	\$19.475	
	Drip Irrigation Calcium Nitrate	Drip System & Fertilizer Injector	62.000	\$9.368	\$580.787	\$0.250	lbs	336.96	\$84.240	62.00	\$8.47	\$525.445	\$1,106.232 \$84.240	
	Pottasium Nitrate					\$0.750	lbs	168.48	\$126.360				\$126.360	
	Staking String x2	Hand Labor				\$0.200 \$3.300	each box	2750.00 3.00	\$550.000 \$9.900	87.00 87.00	60c/100ft 40c/100ft	\$52.500 \$34.800	\$602.500 \$44.700	
F	Prune	Hand Labor				ψ0.000	DOX	3.00	ψ3.300	87.00	55c/100ft	\$47.850	\$47.850	
\ \ \	Weekly sprays Aphid Dimethoate	60 HP-WT & PTO Blast Sprayer	2.200	\$17.657	\$38.846	\$5.850	pt	0.75	\$4.388	2.640	\$8.47	\$22.374	\$61.219 \$4.388	
	Thrips Spintor					\$5.250	οz	6.00	\$31.500				\$31.500	
	Fruit Worm Asana Early Blight Quad					\$0.710 \$2.710	oz oz	18.00 6.00	\$12.780 \$16.260				\$12.780 \$16.260	
	Early Blight Bravo	Ultrex				\$8.170	lbs	1.50	\$12.255				\$12.255	
	Late Blight Manet Late Blight Actigu					\$7.000 \$50.000	lbs oz	6.00 2.00	\$42.000 \$100.000				\$42.000 \$100.000	
	Bacterial Koside 1	01 x3				\$5.250	lbs	9.00	\$47.250				\$47.250	
F	Post-Emergent Herbicide	60 HP-WT &Boom sprayer	0.550	\$14.084	\$7.746	\$5.250	-4	1.50	\$7.875	0.660	\$8.47	\$5.593	\$13.340	
	Paraquat Sencor					\$11.800	pt lbs	0.50	\$5.900				\$7.875 \$5.900	
Total May June	/		69.250		\$680.951				\$1,612.538	334.100		\$754.667	\$3,048.155	\$4,884.60 June
	Drip Irrigation	Drip System & Fertilizer Injector	60.000	\$9.368	\$562.052					60.00	\$8.47	\$508.495	\$1,070.547	04110
	Calcium Nitrate Pottasium Nitrate					\$0.250 \$0.750	lbs lbs	336.96 168.48	\$84.240 \$126.360				\$84.240 \$126.360	
١	Weekly sprays	60 HP-WT & PTO Blast Sprayer	2.200	\$17.657	\$38.846	**	103			2.640	\$8.47	\$22.374	\$61.219	
	Thrips Spintor Fruit Worm Asana	1 ×3				\$5.250 \$0.710	oz oz	6.00 18.00	\$31.500 \$12.780				\$31.500 \$12.780	
	Early Blight Quad	ris				\$2.710	oz	6.00	\$16.260				\$16.260	
	Early Blight Brave Late Blight Manet					\$8.170 \$7.000	lbs lbs	3.00 2.00	\$24.510 \$14.000				\$24.510 \$14.000	
	Late Blight Actigu	ard x3				\$50.000	oz	3.00	\$150.000				\$150.000	
F	Bacterial Koside 1 Post-Emergent Herbicide	01 x4 60 HP-WT &Boom sprayer	0.550	\$14.084	\$7.746	\$5.250	lbs	12.00	\$63.000	0.660	\$8.47	\$5.593	\$63.000 \$13.340	
·	Paraquat	com magazinapiaya	0.000	ψ1σ1	ψ ιο	\$5.250	pt	1.50	\$7.875	0.000	ψ0.11	ψ0.000	\$7.875	
Total June	Poast		62.750		\$608.644	\$9.870	pt	1.00	\$9.870 \$540.395	63.300		\$536.463	\$9.870 \$1,685.501	\$6,570.11
July														July
L	Drip Irrigation Calcium Nitrate	Drip System & Fertilizer Injector	62.000	\$9.368	\$580.787	\$0.250	lbs	336.96	\$84.240	62.00	\$8.47	\$525.445	\$1,106.232 \$84.240	
	Pottasium Nitrate					\$0.750	lbs	168.48	\$126.360				\$126.360	
,	Weekly sprays Thrips Spintor	60 HP-WT & PTO Blast Sprayer	2.200	\$17.657	\$38.846	\$5.250	oz	6.00	\$31.500	2.640	\$8.47	\$22.374	\$61.219 \$31.500	
	Fruit Worm Asana					\$0.710	oz	12.00	\$8.520				\$8.520	
	Early Blight Quad Early Blight Bravo					\$2.710 \$8.170	oz Ibs	12.00 1.50	\$32.520 \$12.255				\$32.520 \$12.255	
	Late Blight Actigu	ard				\$50.000	oz	1.00	\$50.000				\$50.000	
H	Bacterial Koside 1 Harvest	U1 Hand Labor				\$5.250	lbs	3.00	\$15.750	3092.67	\$3.00	\$9,278.016	\$15.750 \$9,278.016	
Total July			64.200		\$619.632				\$361.145	3157.312		\$9,825.835	\$10,806.612	\$17,376.72
	Remove Plastic	60 HP-WT & Lifter & Hand Labor	3.000	\$15.547	\$46.642					18.000	\$8.47	\$152.549	\$199.190	Colonel
	Dispose Plastic Disk Field	Pickup Truck 60 HP-WT & Disc	1.000 1.000	\$16.150 \$16.051	\$16.150 \$16.051					1.200 1.200	\$8.47 \$8.47	\$10.170 \$10.170	\$26.320 \$26.221	
/	Apply Lime	Custom				\$55.000	ton	1.00	\$55.000				\$55.000	
	Plant Rye for Cover Crop	60 HP-WT & Grain Drill 10'	1.000 6.000	\$16.990	\$16.990 \$95.832	\$17.000	bushel	1.00	\$17.000 \$72.000	1.200 21.600	\$8.47	\$10.170 \$183.058	\$44.159 \$350.890	
	dministrative Costs + Taxe		6.000		φ33.032					21.000		\$103.038		Annual
7	Taxes	Real Estate Taxes				\$16.000	acre	1.00	\$16.000 \$10.000				\$16.000 \$10.000	
	Management Land Cost	Management Fee Net Land Rent				\$10.000 \$100.000	acre acre	1.00 1.00	\$10.000 \$100.000				\$10.000 \$100.000	
1	Miscellaneous	Miscellaneous				\$35.000	acre	1.00	\$35.000				\$35.000	
	Internet Service Overhead	Utilities, Legal, Accounting, Etc				\$40.000 \$25.000	acre acre	1.00 1.00	\$40.000 \$25.000				\$40.000 \$25.000	
	nual Administrative Costs + Ta						-		\$226.000				\$226.000	
	Linsts													Seasonal
Seasonal	Pick-up	1/2 Ton Pick-up	2.000	\$16.150	\$32.300					2.400	\$8.47	\$20.340	\$52.640	
Seasonal F		1/2 Ton Pick-up	2.000 2.000	\$16.150	\$32.300 \$32.300	\$70.000	acre	1.00	\$70.000 \$70.000	2.400 2.400	\$8.47	\$20.340 \$20.340	\$52.640 \$70.000 \$122.640	