

**Cost of Producing, Harvesting and Marketing Blackberries  
in the Southeastern United States  
Estimated Costs for a Ten Acre Commercial Operation**

Jul-09

Budgeting Program Developed By:

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This budget presents the estimated costs of producing and harvesting blackberries in the Southeastern United States along with an analysis of the effects of varying yields and wholesale prices that can be useful for farmers considering starting a commercial operation or expanding an existing operation. While the budget was developed for a representative 10 acre planting with drip irrigation, 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.

For purposes of this study, it was assumed that all the machinery and equipment were purchased new at 2008 purchase prices. The machinery and equipment used in this budget reflect machinery components that can be used for other farming enterprises in addition to growing blackberries on a typical diversified farm. Therefore, the hours of annual use and the resulting costs per hour reflect the equipment costs for a total farm business and not just for blackberry production. The exception to this are the irrigation equipment, the fertilizer injector and the plastic layer/fumigator which were used solely for blackberry production and the refrigeration equipment, which was needed to maintain fruit quality during storage and transportation to the wholesale market.

Costs associated with Good Agricultural Practices (GAP) and third certification party, if required by your buyer, will vary from farm-to-farm. In addition the implementation costs will vary each year of the production cycle. We have included a line item in this budget titled "annual food safety costs" to account for part of these costs. However, the actual costs on your farm may differ from these estimates.

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. See the NC Ag Chemical or the spray schedule at [www.smallfruits.org](http://www.smallfruits.org) <<http://www.smallfruits.org>> for a more complete listing of pest control products for blackberries. 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.

Budget Contents:

Key Assumptions

Annual and monthly costs by operation for:

- Preparation Year
- Year 1: Planting Year
- Year 2: First Harvest
- Year 3 through Year 10

Summary of the Monthly Costs

Summary of the Monthly Labor Requirements

Estimated Costs and Returns for Varying Yields and Wholesale Prices

Investment Analysis

### Key Assumptions for Estimating the Cost of Producing, Harvesting, and Marketing Blackberries

This Budget was Updated on: 7-Jul-09 by John Doe

The values in the blue cells are input values that users can either accept or replace with their own estimates. The values in the protected 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 on this worksheet, while those who would like more detailed estimates can fill in the blue cells in the *Equipment, Materials, Labor, or Production Cost worksheets*.

#### Marketing Assumptions:

	Year 2	Years 3 through 10
Projected Base Yields	12,000 lbs/acre	15,500 lbs/acre
<u>Marketable Blackberries:</u>		
Percent of Base Yield	95.0%	95.0%
Pounds	11,400 lbs/acre	14,725 lbs/acre
8-oz Clamshells	22,800 /acre	29,450 /acre
Flats - 12 Clamshells	1,900 /acre	2,454 /acre
<u>Culled Blackberries:</u>		
Percent of Base Yield	5.0%	5.0%
Pounds	600 lbs/acre	775 lbs/acre
<u>Market Prices</u>		
<u>Marketable Blackberries:</u>		
\$/Pound		\$2.00
\$/Flat		\$12.00
<u>Culled Blackberries:</u>		
\$/Pound		\$0.00

#### Selected Input prices:

Production Labor		
Owner Expense		
Base Wage		\$10.00 /hour
Total Business Expense		\$11.26 /hour
Employee Expense		
Base Wage		\$7.50 /hour
Total Business Expense		\$8.47 /hour
Harvest Labor Cost		
Picking Labor		\$3.25 /flat
Field Supervisor		\$0.50 /flat
Sorting Room Labor		\$0.25 /flat
Transporting Berries from Field		\$7.50 /hour
Packing Materials		
8-oz Clamshells		\$0.115 each
Flats		\$0.550 each
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)	\$2.52	1.500	2.00%			\$3.78	#N/A	#N/A
Tractor 60 hp (D)	\$2.52	2.500	2.00%			\$6.30	#N/A	#N/A
1/2 Ton Pickup (G)	\$2.50	0.375	2.00%	15.0	50.0	\$8.33	#N/A	#N/A
Utility Vehicle (G)	\$2.50	0.375	2.00%			\$0.94	#N/A	#N/A
Refrigerated Truck (G)	\$2.50	2.000	2.00%	8.0	50.0	\$15.63	#N/A	#N/A
Refrigeration Unit (G)	\$2.50	2.000	2.00%			\$5.00	#N/A	#N/A

**ESTIMATED BLACKBERRY PRODUCTION COSTS PER ACRE: LAND PREPARATION**

<b>Month</b>	<b>Type of Operation</b>	<b>Equipment Costs</b>	<b>Materials Costs</b>	<b>Labor Costs</b>	<b>Total Costs</b>	<b>Your Costs</b>
( ----- Dollars per Acre -----)						
February	Attend Grower Meeting	0.00	25.00	40.68	65.68	
<b>Total February</b>		<b>\$0.00</b>	<b>\$25.00</b>	<b>\$40.68</b>	<b>\$65.68</b>	
April	Internet service (Monthly Fee)	0.00	6.00	0.00	6.00	
	Sample Soil	0.00	0.00	4.24	4.24	
	Nematode assay NCDA&CS	0.00	2.00	4.24	6.24	
<b>Total April</b>		<b>\$0.00</b>	<b>\$8.00</b>	<b>\$8.47</b>	<b>\$16.47</b>	
May	Internet service (Monthly Fee)	0.00	6.00	0.00	#N/A	
	Remove noxious weeds from field perimeter	0.00	0.00	203.40	#N/A	
	Apply Herb	#N/A	0.00	4.24	#N/A	
	Simizine	0.00	15.75	0.00	#N/A	
	Plow Field	#N/A	0.00	11.19	#N/A	
	Disc Field	#N/A	0.00	5.59	#N/A	
	Order & Plant cover crop	#N/A	14.00	3.56	#N/A	
	Apply Nutrients	#N/A	0.00	3.56	#N/A	
	Lime	0.00	1.98	0.00	#N/A	
	Ammonium nitrate	0.00	10.00	0.00	#N/A	
<b>Total May</b>		<b>#N/A</b>	<b>\$47.73</b>	<b>\$231.54</b>	<b>#N/A</b>	
June - September	Internet service (Monthly Fee)	0.00	24.00	0.00	24.00	
	Mow Cover Crop	#N/A	0.00	12.71	#N/A	
<b>Total June-September</b>		<b>#N/A</b>	<b>\$24.00</b>	<b>\$12.71</b>	<b>#N/A</b>	
October	Internet service (Monthly Fee)	0.00	6.00	0.00	6.00	
<b>Total October</b>		<b>\$0.00</b>	<b>\$6.00</b>	<b>\$0.00</b>	<b>\$6.00</b>	
November	Internet service	0.00	6.00	0.00	6.00	
<b>Total November</b>		<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	
December	Internet service (Monthly Fee)	0.00	6.00	0.00	6.00	
	Order plants	0.00	1,633.50	2.82	1,636.32	
	Order trellis supplies*	0.00	2,410.40	11.26	2,421.66	
<b>Total December</b>		<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	
Annual Administrative Costs	Real Estate Taxes	0.00	16.00	0.00	16.00	
	Management Fee	0.00	10.00	0.00	10.00	
	Net Land Rent	0.00	100.00	0.00	100.00	
	Miscellaneous	0.00	35.00	0.00	35.00	
	Overhead (Utilities, legal fees, etc.)	0.00	25.00	0.00	25.00	
<b>Total Annual Administrative Costs</b>		<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	
Seasonal Costs	1/2 Ton Pick-up	#N/A	0.00	20.34	#N/A	
	Operating Capital	0.00	70.00	0.00	70.00	
<b>Total Seasonal Costs</b>		<b>#N/A</b>	<b>\$70.00</b>	<b>\$20.34</b>	<b>#N/A</b>	
<b>TOTAL SITE PREPARATION COSTS</b>		<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	

**ESTIMATED BLACKBERRY PRODUCTION COSTS PER ACRE: YEAR 1 - PLANTING YEAR**

Month	Type of Operation	Equipment Costs	Materials Costs	Labor Costs	Total Costs	Your Costs
( ----- Dollars per Acre ----- )						
January	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
<b>Total January</b>		<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	
February	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Attend Grower Meetings	0.00	25.00	40.68	65.68	
	Mark row (flags)	0.00	10.20	42.37	52.57	
<b>Total February</b>		<b>\$0.00</b>	<b>\$ 41.20</b>	<b>\$ 83.05</b>	<b>\$ 124.25</b>	
March	Internet service (Monthly fee)	0.00	6.00	0.00	#N/A	
	Fumigate Strips (4356 linear feet)	#N/A	0.00	30.51	#N/A	
	Telone-chloropicrin-35	#N/A	800.00	30.51	#N/A	
	Plastic film	0.00	144.00	0.00	#N/A	
	Drip tape	0.00	115.00	0.00	#N/A	
	Plant Blackberries	0.00	0.00	271.20	#N/A	
	Set up irrigation system	#N/A	0.00	84.75	#N/A	
<b>Total March</b>		<b>#N/A</b>	<b>\$1,065.00</b>	<b>\$416.97</b>	<b>#N/A</b>	
April	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Order Pruning Equipment	0.00	0.00	#N/A	#N/A	
	Order & Replant	0.00	354.25	#N/A	#N/A	
	Mark post locations	0.00	0.00	#N/A	#N/A	
	Auger post holes	#N/A	0.00	#N/A	#N/A	
	Build Trellis	0.00	0.00	#N/A	#N/A	
	Irrigate & apply fertilizer	#N/A	0.00	#N/A	#N/A	
	18-18-18 (20 lbs N/month)	0.00	25.19	#N/A	#N/A	
	Mow alleys	#N/A	0.00	4.95	#N/A	
	Train	0.00	0.00	8.47	#N/A	
<b>Total April</b>		<b>#N/A</b>	<b>\$385.44</b>	<b>#N/A</b>	<b>#N/A</b>	
May	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Hand weed	0.00	0.00	33.90	33.90	
	Mow alleys	#N/A	0.00	5.08	#N/A	
	Irrigate & apply fertilizer	#N/A	0.00	4.24	#N/A	
	18-18-18 (20 lbs N/month)	0.00	25.19	0.00	25.19	
<b>Total May</b>		<b>#N/A</b>	<b>\$31.19</b>	<b>\$43.22</b>	<b>#N/A</b>	
June	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Mow alleys	#N/A	0.00	5.08	#N/A	
	Irrigate	#N/A	0.00	33.90	#N/A	
<b>Total June</b>		<b>#N/A</b>	<b>\$6.00</b>	<b>\$38.98</b>	<b>#N/A</b>	
July	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Mow alleys	#N/A	0.00	10.17	#N/A	
	Irrigate	#N/A	0.00	42.37	#N/A	
<b>Total July</b>		<b>#N/A</b>	<b>\$6.00</b>	<b>\$52.54</b>	<b>#N/A</b>	

  

Month	Type of Operation	Equipment Costs	Materials Costs	Labor Costs	Total Costs	Your Costs
( ----- Dollars per Acre ----- )						
August	Internet service (Monthly fee)	0.00	6.00	0.00	#N/A	
	Training & pruning 40.00 hours	#N/A	0.00	339.00	#N/A	
	Training Supplies	0.00	250.00	0.00	#N/A	
	Mow alleys	#N/A	0.00	5.08	#N/A	
	Irrigate	#N/A	0.00	33.90	#N/A	
	Training & pruning 40.00 hours	#N/A	0.00	339.00	#N/A	
	Training Supplies	0.00	250.00	0.00	#N/A	
<b>Total August</b>		<b>#N/A</b>	<b>\$506.00</b>	<b>\$716.98</b>	<b>#N/A</b>	
September	Internet service (Monthly fee)	0.00	6.00	0.00	#N/A	
	Training & pruning 40.00 hours	#N/A	0.00	339.00	#N/A	
	Training Supplies	0.00	250.00	0.00	#N/A	
	Apply Herbicide	#N/A	0.00	4.24	#N/A	
	Gramoxone	0.00	3.52	0.00	#N/A	
	Training & pruning 40.00 hours	#N/A	0.00	339.00	#N/A	
	Training Supplies	0.00	250.00	0.00	#N/A	
	Mow alleys	#N/A	0.00	5.08	#N/A	
<b>Total September</b>		<b>#N/A</b>	<b>\$509.52</b>	<b>\$687.32</b>	<b>#N/A</b>	
October - December	Internet service (Monthly fee)	0.00	18.00	0.00	18.00	
<b>Total October - December</b>		<b>\$0.00</b>	<b>\$18.00</b>	<b>\$0.00</b>	<b>\$18.00</b>	
Annual Administrative Costs						
	Real Estate Taxes	0.00	#N/A	0.00	#N/A	
	Management Fee	0.00	#N/A	0.00	#N/A	
	Net Land Rent	0.00	#N/A	0.00	#N/A	
	Miscellaneous	0.00	#N/A	0.00	#N/A	
	Overhead (Utilities, legal fees, etc.)	0.00	#N/A	0.00	#N/A	
	Interest on Accumulating Investment	0.00	#N/A	0.00	#N/A	
<b>Total Annual Administrative Costs</b>		<b>\$0.00</b>	<b>#N/A</b>	<b>\$0.00</b>	<b>#N/A</b>	
Seasonal Costs						
	1/2 Ton Pick-up	#N/A	0.00	50.85	#N/A	
	Operating Capital	0.00	70.00	0.00	70.00	
<b>Total Seasonal Costs</b>		<b>#N/A</b>	<b>\$70.00</b>	<b>\$50.85</b>	<b>#N/A</b>	
<b>TOTAL YEAR 1 PLANTING COSTS</b>		<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	

**ESTIMATED BLACKBERRY PRODUCTION COSTS PER ACRE - YEAR 2 - FIRST HARVEST**

Month	Type of Operation	11,400 pounds or more		0-1000 lbs (2-4 ac/acre)		Total Costs	Your Costs
		Equipment Costs	Materials Costs	Equipment Costs	Materials Costs		
(----- Dollars per Acre -----)							
January	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	6.00	
	Transportation	INVA	0.00	40.88	INVA		
	Order Harvest Supplies	0.00	0.00	22.53	22.53		
	Wholesale Production 95.0% 8 cut - clamshells with labels	0.00	2,622.00	0.00	2,622.00		
	Plats (12 clam shells/flat)	0.00	1,045.00	0.00	1,045.00		
	Cutlery 5.0% 5 - Clam Cut containers	0.00	337.50	0.00	337.50		
<b>Total January</b>		<b>INVA</b>	<b>\$4,016.50</b>	<b>\$63.21</b>	<b>INVA</b>		
February	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Attend Grower Meetings	0.00	25.00	203.40	228.40		
	Apply Fungicide (2x)	INVA	0.00	4.24	INVA		
	Liquid Lime Sulfur	0.00	100.00	0.00	100.00		
	Train/Phone	INVA	0.00	351.70	INVA		
<b>Total February</b>		<b>INVA</b>	<b>\$131.00</b>	<b>\$359.34</b>	<b>INVA</b>		
March	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Remove Plastic	0.00	0.00	677.89	INVA		
	Apply Insecticide	INVA	0.00	4.24	INVA		
	Capture ZEC	0.00	3.12	0.00	INVA		
	Apply Insecticide & Fungicide	INVA	0.00	4.24	INVA		
	Capture ZEC	0.00	3.12	0.00	INVA		
	Captan 50 WP	0.00	16.00	0.00	INVA		
	Now 40W	0.00	15.00	0.00	INVA		
	Set up irrigation system	INVA	0.00	84.75	INVA		
	Irrigate & apply fertilizer	INVA	0.00	4.24	INVA		
	15-18 (20 Ba Nitroth)	0.00	1.25	0.00	INVA		
	Apply Fertilizer	INVA	0.00	4.24	INVA		
	Boron (20% Solubar)	0.00	1.58	0.00	INVA		
	Apply Herb	INVA	0.00	4.24	INVA		
	Gramoxone	0.00	3.52	0.00	INVA		
	Apply Herb	INVA	0.00	4.24	INVA		
	Surflan	0.00	62.00	0.00	INVA		
<b>Total March</b>		<b>INVA</b>	<b>\$141.80</b>	<b>\$788.18</b>	<b>INVA</b>		
April	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Apply Fungicide	INVA	0.00	4.24	INVA		
	Pristine WG	0.00	70.00	0.00	INVA		
	Apply Fungicide	INVA	0.00	4.24	INVA		
	Captan 50 WP	0.00	16.00	0.00	INVA		
	Now 40W	0.00	15.00	0.00	INVA		
	Irrigate & apply fertilizer	INVA	0.00	4.24	INVA		
	15-18 (20 Ba Nitroth)	0.00	22.00	0.00	INVA		
	Harvest Preparation	0.00	0.00	14.74	INVA		
	Beehives	0.00	150.00	0.00	INVA		
<b>Total April</b>		<b>INVA</b>	<b>\$279.90</b>	<b>\$27.46</b>	<b>INVA</b>		
May	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
(----- Dollars per Acre -----)							
May cont.	Mow Allys	INVA	0.00	4.95	INVA		
	Irrigate/Fertilize	INVA	0.00	4.24	INVA		
	15-18 (20 Ba Nitroth)	0.00	22.00	0.00	INVA		
	Apply Insecticide & Fungicide	INVA	0.00	4.24	INVA		
	Capture 2 EC	0.00	3.12	0.00	INVA		
	Elimite SOWDG	0.00	60.00	0.00	INVA		
	Apply Fungicide	INVA	0.00	4.24	INVA		
	Captan 50WP	0.00	16.00	0.00	INVA		
	Now 40W	0.00	15.00	0.00	INVA		
	Apply Insecticide	INVA	0.00	4.24	INVA		
	Surflan	0.00	22.00	0.00	INVA		
	Apply Fungicide	INVA	0.00	4.24	INVA		
	Pristine WG	0.00	70.00	0.00	INVA		
	Bird Deterrent Management	0.00	0.00	4.24	INVA		
	Irrigate	INVA	0.00	42.37	INVA		
	Beehives (Rental)	0.00	150.00	0.00	INVA		
<b>Total May</b>		<b>INVA</b>	<b>\$363.02</b>	<b>\$72.76</b>	<b>INVA</b>		
June	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Mow Allys	INVA	0.00	4.95	INVA		
	Bird Deterrent Management	0.00	0.00	4.24	INVA		
	Beehives (Rental)	0.00	150.00	0.00	INVA		
	Apply Fungicide	INVA	0.00	4.24	INVA		
	Elimite SOWDG	0.00	60.00	0.00	INVA		
	Apply Fungicide	INVA	0.00	4.24	INVA		
	Pristine WG	0.00	70.00	0.00	INVA		
	Apply Fungicide & Fungicide	INVA	0.00	4.24	INVA		
	Now 40W	0.00	15.00	0.00	INVA		
	Matshion 57 EC	0.00	27.96	0.00	INVA		
	Irrigate	INVA	0.00	33.60	INVA		
	Field Safety Costs	0.00	INVA	0.00	INVA		
	Harvest Labor*	0.00	0.00	2,058.33	INVA		
	Field Supervisor*	0.00	0.00	316.87	INVA		
	Transport fuel from farm*	INVA	0.00	120.12	INVA		
	Sorting room†	0.00	0.00	158.33	INVA		
	Cooler/Cooling Unit Costs	INVA	0.00	0.00	INVA		
	Sorting/Storage Room Costs	INVA	0.00	0.00	INVA		
	Refrigerated Truck	INVA	0.00	13.56	INVA		
	Mow Allys	INVA	0.00	4.95	INVA		
<b>Total June</b>		<b>INVA</b>	<b>\$471.96</b>	<b>\$2,727.77</b>	<b>INVA</b>		
July	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Irrigate	INVA	0.00	42.37	INVA		
	Leaf Analysis	0.00	0.00	0.00	5.00		
	Remove Canes	INVA	0.00	67.80	INVA		
	Mow Allys	INVA	0.00	5.08	INVA		
	Apply Fungicide	INVA	0.00	4.24	INVA		
	Knocide	0.00	20.00	0.00	INVA		
	Apply Fungicide	INVA	0.00	4.24	INVA		
	Pristine WG	0.00	70.00	0.00	INVA		
(----- Dollars per Acre -----)							
July cont.	Apply Insecticide	INVA	0.00	4.24	INVA		
	Capture ZEC	0.00	3.12	0.00	INVA		
	Bird Deterrent Management	0.00	0.00	3.81	3.81		
	Harvest Labor*	0.00	0.00	2,058.33	INVA		
	Field Supervisor*	0.00	0.00	316.87	INVA		
	Transport fuel from farm*	INVA	0.00	120.12	INVA		
	Sorting room†	0.00	0.00	158.33	INVA		
	Removing soft berries (20 hrs)	0.00	0.00	169.50	INVA		
	Cooler/Cooling Unit Costs	INVA	0.00	0.00	INVA		
	Sorting/Storage Room Costs	INVA	0.00	0.00	INVA		
	Refrigerated Truck	INVA	0.00	13.56	INVA		
<b>Total July</b>		<b>INVA</b>	<b>\$104.12</b>	<b>\$2,368.31</b>	<b>INVA</b>		
August	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Mow Allys	INVA	0.00	5.08	INVA		
	Irrigate	INVA	0.00	33.60	INVA		
	Harvest Labor*	0.00	0.00	2,058.33	INVA		
	Field Supervisor*	0.00	0.00	316.87	INVA		
	Transport fuel from farm*	INVA	0.00	103.95	INVA		
	Sorting room†	0.00	0.00	158.33	INVA		
	Removing soft berries (20 hrs)	0.00	0.00	169.50	INVA		
	Cooler/Cooling Unit Costs	INVA	0.00	0.00	INVA		
	Sorting/Storage Room Costs	INVA	0.00	0.00	INVA		
	Refrigerated Truck	INVA	0.00	13.56	INVA		
	Training & pruning	20.00 hours	INVA	0.00	100.00		
	Training Supplies	20.00 hours	0.00	100.00	0.00	100.00	
	Training & pruning	20.00 hours	INVA	0.00	169.50	INVA	
	Training Supplies	20.00 hours	0.00	100.00	0.00	INVA	
<b>Total August</b>		<b>INVA</b>	<b>\$206.00</b>	<b>\$1,198.32</b>	<b>INVA</b>		
September	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Training & pruning	20.00 hours	INVA	0.00	100.00		
	Training Supplies	20.00 hours	0.00	100.00	0.00	100.00	
	Training & pruning	20.00 hours	INVA	0.00	169.50	INVA	
	Training Supplies	20.00 hours	0.00	100.00	0.00	100.00	
<b>Total September</b>		<b>INVA</b>	<b>\$206.00</b>	<b>\$539.90</b>	<b>INVA</b>		
October	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
<b>Total October</b>		<b>INVA</b>	<b>\$6.00</b>	<b>\$6.00</b>	<b>INVA</b>		
November	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Apply Herb	INVA	0.00	4.24	INVA		
	Gramoxone	0.00	3.52	0.00	3.52		
	Repair Tools	0.00	0.00	169.50	169.50		
<b>Total November</b>		<b>INVA</b>	<b>\$9.52</b>	<b>\$173.74</b>	<b>INVA</b>		
December	Internet service (Monthly fee)	0.00	6.00	0.00	6.00		
	Apply Herb	INVA	0.00	4.24	INVA		
	Surflan	0.00	92.00	0.00	92.00		
(----- Dollars per Acre -----)							
Dec. cont.	Apply Herb	INVA	0.00	4.24	INVA		
	Simazine	0.00	5.25	0.00	5.25		
<b>Total December</b>		<b>INVA</b>	<b>\$103.25</b>	<b>\$0.48</b>	<b>INVA</b>		
Annual Administrative Costs	Real Estate Taxes	0.00	INVA	0.00	INVA		
	Management Fee	0.00	INVA	0.00	INVA		
	Net Land Rent	0.00	INVA	0.00	INVA		
	Miscellaneous	0.00	INVA	0.00	INVA		
	Overhead (Utilities, legal fees, etc.)	0.00	INVA	0.00	INVA		
	Interest on Accumulated Investment	0.00	INVA	0.00	INVA		
<b>Total Annual Administrative Costs</b>		<b>INVA</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>INVA</b>		
Seasonal Costs	1/2 Ton Pick-up	INVA	0.00	50.85	INVA		
	Operating Capital	0.00	70.00	0.00	70.00		
<b>Total Seasonal Costs</b>		<b>INVA</b>	<b>\$70.00</b>	<b>\$50.85</b>	<b>INVA</b>		
<b>TOTAL ANNUAL COSTS - 2nd YEAR</b>		<b>INVA</b>	<b>INVA</b>	<b>\$16,727.42</b>	<b>INVA</b>		

Notes:  
 Harvest Labor \*Picking Labor = \$1.25 per flat  
 \*Field Supervisor = \$0.50 per flat  
 \*Transporting fuel from farm = \$1.50 per hour  
 (Assumed 1 person @ 5.5 hrs per day, 6 days per week)  
 \*Sorting room = \$0.25 per flat  
 Cooler/Cooling Unit Used 24 hours per day, 7 days per week  
 Sorting/Storage Room Used 10 hours per day, 6 days per week  
 Refrigerated Truck Assumed 4 trips per wk @ 100 miles per trip

ESTIMATED BLACKBERRY PRODUCTION COSTS PER ACRE: YEAR 3 - SECOND HARVEST						
(Marketable Yield = 14,725 pounds or 5,454 Bushels @ 2.70 lbs per bushel)						
Month	Type of Operation	Equipment Costs	Materials Costs	Labor Costs	Total Costs	Year Costs
Dollars per Acre						
January	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Train/Phone	0.00	0.00	305.10	305.10	
	Order Harvest Supplies	0.00	0.00	22.53	22.53	
	Wholesale Production 95.0%	0.00	0.00	0.00	0.00	
	8 oz clamshell with labels	0.00	3,386.75	0.00	3,386.75	
	Flats (12 clamshell/flat)	0.00	1,349.79	0.00	1,349.79	
	Culls	0.00	0.00	0.00	0.00	
	5-gallon cull containers	0.00	0.00	337.60	337.60	
<b>Total January</b>		<b>0.00</b>	<b>\$5,082.04</b>	<b>\$327.63</b>	<b>5,409.67</b>	
February	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Attend Grower Meetings	0.00	25.00	40.88	65.88	
	Apply Fungicide (3x)	0.00	0.00	4.24	4.24	
	Liquid Lime Sulfur	0.00	100.00	0.00	100.00	
	Train/Phone	0.00	0.00	152.55	152.55	
<b>Total February</b>		<b>0.00</b>	<b>\$127.00</b>	<b>\$197.67</b>	<b>324.67</b>	
March	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Apply Insecticide	0.00	0.00	4.24	4.24	
	Capture ZEC	0.00	3.12	0.00	3.12	
	Apply Insecticide & Fungicide	0.00	0.00	4.24	4.24	
	Captan 50 WP	0.00	3.12	0.00	3.12	
	Novia 40W	0.00	15.00	0.00	15.00	
	Set up irrigation system	0.00	0.00	84.75	84.75	
	Irrigate & apply fertilizer	0.00	0.00	4.24	4.24	
	18-18-18 (30 lbs Nimonth)	0.00	1.25	0.00	1.25	
	Apply Fertilizer	0.00	0.00	4.24	4.24	
	Boron (20% Solubor)	0.00	1.58	0.00	1.58	
	Apply Herb	0.00	0.00	4.24	4.24	
	Gramoxone	0.00	3.52	0.00	3.52	
	Apply Herb	0.00	0.00	4.24	4.24	
	Surflan	0.00	82.00	0.00	82.00	
<b>Total March</b>		<b>0.00</b>	<b>\$144.00</b>	<b>\$119.13</b>	<b>263.13</b>	
April	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Apply Fungicide	0.00	0.00	4.24	4.24	
	Pristine WG	0.00	70.00	0.00	70.00	
	Apply Fungicide	0.00	0.00	4.24	4.24	
	Captan 50 WP	0.00	15.00	0.00	15.00	
	Novia 40W	0.00	15.00	0.00	15.00	
	Irrigate & apply fertilizer	0.00	0.00	4.24	4.24	
	18-18-18 (20 lbs Nimonth)	0.00	38.50	0.00	38.50	
	Harvest Preparation	0.00	0.00	16.56	16.56	
	Beehives	0.00	150.00	0.00	150.00	
<b>Total April</b>		<b>0.00</b>	<b>\$298.50</b>	<b>\$239.87</b>	<b>538.37</b>	
May	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Mow alleys	0.00	0.00	4.56	4.56	
<b>Total May</b>		<b>0.00</b>	<b>\$6.00</b>	<b>\$4.56</b>	<b>\$10.56</b>	
Month	Type of Operation	Equipment Costs	Materials Costs	Labor Costs	Total Costs	Year Costs
Dollars per Acre						
May, cont.	Irrigate/Fertilize	0.00	0.00	4.24	4.24	
	18-18-18 (20 lbs Nimonth)	0.00	44.00	0.00	44.00	
	Apply Insecticide & Fungicide	0.00	0.00	4.24	4.24	
	Capture ZEC	0.00	3.12	0.00	3.12	
	Elevate SOWDGO	0.00	60.00	0.00	60.00	
	Apply Fungicide	0.00	0.00	4.24	4.24	
	Captan 50WP	0.00	15.00	0.00	15.00	
	Novia 40W	0.00	15.00	0.00	15.00	
	Apply Insecticide	0.00	0.00	4.24	4.24	
	Sprayer	0.00	22.00	0.00	22.00	
	Apply Fungicide	0.00	0.00	4.24	4.24	
	Pristine WG	0.00	70.00	0.00	70.00	
	Bird Deterrent Management	0.00	0.00	4.24	4.24	
	Irrigate (30 hours)	0.00	0.00	42.37	42.37	
	Beehives (Plantar)	0.00	150.00	0.00	150.00	
<b>Total May</b>		<b>0.00</b>	<b>\$398.12</b>	<b>\$172.76</b>	<b>570.88</b>	
June	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Mow alleys	0.00	0.00	4.56	4.56	
	Bird Deterrent Management	0.00	0.00	4.24	4.24	
	Beehives (Plantar)	0.00	150.00	0.00	150.00	
	Apply Fungicide	0.00	0.00	4.24	4.24	
	Elevate SOWDGO	0.00	60.00	0.00	60.00	
	Apply Fungicide	0.00	0.00	4.24	4.24	
	Pristine WG	0.00	70.00	0.00	70.00	
	Apply Insecticide & Fungicide	0.00	0.00	4.24	4.24	
	Novia 40W	0.00	15.00	0.00	15.00	
	Masthion S7 EC	0.00	27.96	0.00	27.96	
	Irrigate (24 hours)	0.00	0.00	33.80	33.80	
	Food Safety Costs	0.00	143.00	0.00	143.00	
	Harvest Labor	0.00	0.00	2,658.68	2,658.68	
	Picking Labor*	0.00	0.00	409.03	409.03	
	Field Supervisor*	0.00	0.00	120.12	120.12	
	Transport fuel from field*	0.00	0.00	204.51	204.51	
	Sorting room*	0.00	0.00	0.00	0.00	
	Cooler/Cooling Unit Costs	0.00	0.00	0.00	0.00	
	Sorting/Storage Room Costs	0.00	0.00	0.00	0.00	
	Refrigerated Truck	0.00	0.00	13.56	13.56	
	Mow alleys	0.00	0.00	4.56	4.56	
<b>Total June</b>		<b>0.00</b>	<b>\$471.96</b>	<b>\$3,466.66</b>	<b>3,938.62</b>	
July	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Irrigate (30 hours)	0.00	0.00	42.37	42.37	
	Leaf Analysis	0.00	5.00	0.00	5.00	
	Remove Canes	0.00	0.00	67.80	67.80	
	Mow alleys	0.00	0.00	5.08	5.08	
	Apply Fungicide	0.00	0.00	4.24	4.24	
	Kocide	0.00	20.00	0.00	20.00	
	Apply Fungicide	0.00	0.00	4.24	4.24	
	Pristine WG	0.00	70.00	0.00	70.00	
	Apply Insecticide	0.00	0.00	4.24	4.24	
	Capture ZEC	0.00	3.12	0.00	3.12	
<b>Total July</b>		<b>0.00</b>	<b>\$104.12</b>	<b>\$1,797.62</b>	<b>1,901.74</b>	
August	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Mow alleys	0.00	0.00	5.08	5.08	
	Irrigate (24 hours)	0.00	0.00	33.80	33.80	
	Harvest Labor	0.00	0.00	2,658.68	2,658.68	
	Picking Labor*	0.00	0.00	409.03	409.03	
	Field Supervisor*	0.00	0.00	120.12	120.12	
	Transport fuel from field*	0.00	0.00	204.51	204.51	
	Sorting room*	0.00	0.00	0.00	0.00	
	Removing soft berries (20 hrs)	0.00	0.00	169.50	169.50	
	Cooler/Cooling Unit Costs	0.00	0.00	0.00	0.00	
	Sorting/Storage Room Costs	0.00	0.00	0.00	0.00	
	Refrigerated Truck	0.00	0.00	13.56	13.56	
<b>Total August</b>		<b>0.00</b>	<b>\$104.12</b>	<b>\$3,797.62</b>	<b>3,901.74</b>	
September	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Training & pruning	36.00	0.00	305.10	311.10	
	Training Supplies	0.00	100.00	0.00	100.00	
	Training & pruning	36.00	0.00	305.10	341.10	
	Training Supplies	0.00	100.00	0.00	100.00	
<b>Total September</b>		<b>\$72.00</b>	<b>\$206.00</b>	<b>\$610.19</b>	<b>878.19</b>	
October	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
<b>Total October</b>		<b>\$0.00</b>	<b>\$6.00</b>	<b>\$0.00</b>	<b>\$6.00</b>	
November	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Apply Herb	0.00	0.00	4.24	4.24	
	Gramoxone	0.00	3.52	0.00	3.52	
	Repair Trellis	0.00	0.00	189.50	189.50	
<b>Total November</b>		<b>0.00</b>	<b>\$9.52</b>	<b>\$173.74</b>	<b>\$183.26</b>	
December	Internet service (Monthly fee)	0.00	6.00	0.00	6.00	
	Apply Herb	0.00	0.00	4.24	4.24	
	Surflan	0.00	82.00	0.00	82.00	
	Apply Herb	0.00	0.00	4.24	4.24	
	Simazine	0.00	5.25	0.00	5.25	
<b>Total December</b>		<b>0.00</b>	<b>\$103.25</b>	<b>\$88.48</b>	<b>191.73</b>	
Month	Type of Operation	Equipment Costs	Materials Costs	Labor Costs	Total Costs	Year Costs
Dollars per Acre						
Annual Administrative Costs	Real Estate Taxes	0.00	0.00	0.00	0.00	
	Management Fee	0.00	0.00	0.00	0.00	
	Net Land Rent	0.00	0.00	0.00	0.00	
Administrative Costs cont.	Miscellaneous	0.00	0.00	0.00	0.00	
	Overhead (Utilities, legal fees, etc.)	0.00	0.00	0.00	0.00	
	Interest on Accumulating Investment	0.00	0.00	0.00	0.00	
<b>Total Annual Administrative Costs</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Seasonal Costs	1/2 Ton Pick-up	0.00	0.00	50.85	50.85	
	Operating Capital	0.00	0.00	70.00	70.00	
<b>Total Seasonal Costs</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120.85</b>	<b>\$120.85</b>	
<b>TOTAL ANNUAL COSTS - 3rd Year</b>		<b>\$72.00</b>	<b>\$1,014.12</b>	<b>\$12,379.54</b>	<b>\$13,465.66</b>	

Notes:

- \*Picking Labor = \$3.25 per flat
- \*Field Supervisor = \$0.50 per flat
- \*Transporting fuel from field = \$7.50 per hour
- \*Sorting room = (Assumed 1 person @ 5.5 hrs per day, 8 days per week) \$0.25 per flat

Cooler/Cooling Unit Used 24 hours per day, 7 days per week  
Sorting/Storage Room Used 10 hours per day, 6 days per week  
Refrigerated Truck Assumed 4 trips per wk @ 100 miles per trip

**ESTIMATED BLACKBERRY PRODUCTION COSTS PER ACRE**

Year & Month	Equipment Costs	Material Costs	Labor Costs	Total Costs	Your Costs
(----- Dollars per Acre -----)					
<b>Land Preparation</b>					
January	0.00	0.00	0.00	0.00	
February	0.00	25.00	40.68	#N/A	
March	0.00	0.00	0.00	#N/A	
April	0.00	8.00	8.47	#N/A	
May	#N/A	47.73	231.54	#N/A	
June	#N/A	6.00	3.18	#N/A	
July	#N/A	6.00	3.18	#N/A	
August	#N/A	6.00	3.18	#N/A	
September	#N/A	6.00	3.18	#N/A	
October	0.00	6.00	0.00	#N/A	
November	#N/A	#N/A	#N/A	#N/A	
December	#N/A	#N/A	#N/A	#N/A	
Annual Charges	#N/A	#N/A	#N/A	#N/A	
Seasonal Charges	#N/A	70.00	20.34	#N/A	
<b>Total Prep Year</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	
<b>First Year: Planting Year</b>					
January	#N/A	#N/A	#N/A	#N/A	
February	0.00	41.20	83.05	#N/A	
March	#N/A	1,065.00	416.97	#N/A	
April	#N/A	385.44	#N/A	#N/A	
May	#N/A	31.19	43.22	#N/A	
June	#N/A	6.00	38.98	#N/A	
July	#N/A	6.00	52.54	#N/A	
August	#N/A	506.00	716.98	#N/A	
September	#N/A	509.52	687.32	#N/A	
October	0.00	6.00	0.00	#N/A	
November	0.00	6.00	0.00	#N/A	
December	0.00	6.00	0.00	#N/A	
Annual Charges	0.00	#N/A	0.00	#N/A	
Seasonal Charges	#N/A	70.00	50.85	#N/A	
<b>Total First Year</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	
<b>Second Year: Harvest</b>					
	1,900	Flats/A			
January	#N/A	4,010.50	63.21	#N/A	
February	#N/A	131.00	309.34	#N/A	
March	#N/A	141.60	788.18	#N/A	
April	#N/A	279.90	27.46	#N/A	
May	#N/A	365.02	72.76	#N/A	
June	#N/A	471.96	2,727.77	#N/A	
July	#N/A	104.12	2,968.31	#N/A	
August	#N/A	206.00	3,198.32	#N/A	
September	#N/A	206.00	339.00	#N/A	
October	0.00	6.00	0.00	#N/A	
November	#N/A	9.52	173.74	#N/A	
December	#N/A	103.25	8.48	#N/A	
Annual Charges	0.00	#N/A	0.00	#N/A	
Seasonal Charges	#N/A	70.00	50.85	#N/A	
<b>Total Second Year</b>	<b>#N/A</b>	<b>#N/A</b>	<b>\$10,727.42</b>	<b>#N/A</b>	
<b>Third Through Tenth Year: Harvest</b>					
		2,454	Flats/A		
January	#N/A	5,080.04	327.63	#N/A	
February	#N/A	131.00	197.47	#N/A	
March	#N/A	141.60	110.19	#N/A	
April	#N/A	295.50	29.67	#N/A	
May	#N/A	386.12	72.76	#N/A	
June	#N/A	471.96	3,466.66	#N/A	
July	#N/A	104.12	3,707.62	#N/A	
August	#N/A	206.00	4,224.58	#N/A	
September	#N/A	206.00	610.19	#N/A	
October	0.00	6.00	0.00	#N/A	
November	#N/A	9.52	173.74	#N/A	
December	#N/A	103.25	8.48	#N/A	
Annual Charges	0.00	#N/A	0.00	#N/A	
Seasonal Charges	#N/A	70.00	50.85	#N/A	
<b>Total Third thru Tenth Years</b>	<b>#N/A</b>	<b>#N/A</b>	<b>\$12,979.84</b>	<b>#N/A</b>	

**MONTHLY LABOR ESTIMATES FOR BLACKBERRY PRODUCTION**

Year & Month	Labor (Person Hours per Acre)	Your Estimate
<b>Land Preparation</b>		
January	0.00	_____
February	4.80	_____
March	0.00	_____
April	1.00	_____
May	27.32	_____
June	0.38	_____
July	0.38	_____
August	0.38	_____
September	0.38	_____
October	0.00	_____
November	#N/A	_____
December	#N/A	_____
Miscellaneous Labor	2.40	_____
<b>Total Prep Year</b>	<b>#N/A</b>	_____

Year & Month	Labor (Person Hours per Acre)	Your Estimate
<b>Second Year: First Harvest</b>		
January	6.80	_____
February	36.50	_____
March	93.00	_____
April	3.24	_____
May	8.60	_____
June <sup>1</sup>	40.36	_____
July <sup>1</sup>	68.71	_____
August <sup>1</sup>	95.45	_____
September	40.00	_____
October	0.00	_____
November	20.50	_____
December	1.00	_____
Miscellaneous Labor	6.00	_____
<b>Total Second Year</b>	<b>420.17</b>	_____

<b>First Year: Planting Year</b>		
January	#N/A	_____
February	9.80	_____
March	49.20	_____
April	120.40	_____
May	5.10	_____
June	4.60	_____
July	6.20	_____
August	84.60	_____
September	81.10	_____
October	0.00	_____
November	0.00	_____
December	0.00	_____
Miscellaneous Labor	6.00	_____
<b>Total First Year</b>	<b>#N/A</b>	_____

<b>Third Year through Tenth Year</b>		
January	38.00	_____
February	23.30	_____
March	13.00	_____
April	3.50	_____
May	8.60	_____
June <sup>1</sup>	40.36	_____
July <sup>1</sup>	68.76	_____
August <sup>1</sup>	129.76	_____
September	72.00	_____
October	0.00	_____
November	20.50	_____
December	1.00	_____
Miscellaneous Labor	6.00	_____
<b>Total Third thru Tenth Years</b>	<b>424.79</b>	_____

<sup>1</sup>These estimates do not include picking labor. It was assumed that the grower would secure the services of a picking crew.



**Estimated Returns per Acre for Commercial Blackberry Production  
for Varying Yields and Wholesale Prices per Flat**

Wholesale Market (\$/flat)	Marketable Flats per Acre <sup>1</sup>				
	#N/A	#N/A	#N/A	#N/A	#N/A
\$7.20	#N/A	#N/A	#N/A	#N/A	#N/A
\$9.60	#N/A	#N/A	#N/A	#N/A	#N/A
<b>\$12.00</b>	#N/A	#N/A	<b>#N/A</b>	#N/A	#N/A
\$14.40	#N/A	#N/A	#N/A	#N/A	#N/A
\$16.80	#N/A	#N/A	#N/A	#N/A	#N/A

<sup>1</sup>It was assumed that 95.0% of the total yield was marketable fruit.

**Estimated Returns per Acre for Commercial Blackberry Production  
for Varying Yields and Wholesale Prices per Pound**

Wholesale Market (\$/lb)	Yield per Acre <sup>1</sup> (Pounds)				
	#N/A	#N/A	#N/A	#N/A	#N/A
\$1.200	#N/A	#N/A	#N/A	#N/A	#N/A
\$1.600	#N/A	#N/A	#N/A	#N/A	#N/A
<b>\$2.000</b>	#N/A	#N/A	<b>#N/A</b>	#N/A	#N/A
\$2.400	#N/A	#N/A	#N/A	#N/A	#N/A
\$2.800	#N/A	#N/A	#N/A	#N/A	#N/A

<sup>1</sup>It was assumed that 95.0% of the total yield was marketable fruit.

**Estimated Costs, Gross Revenues and Net Returns per Acre for Commercial Blackberry  
Production for Varying Yields and Wholesale Prices per Flat**

Yield per Acre	Wholesale Price	Cull Price	Annual Growing Costs			Total Costs	Gross Revenues	Net Returns
			Equipment	Materials	Labor			
(Flats)	(\$/Flat)	(\$/lb)	(\$/A)	(\$/A)	(\$/A)	(\$/A)	(\$/A)	(\$/A)
1,473	\$7.20	\$0.00	#N/A	#N/A	\$9,053	#N/A	\$10,602	#N/A
1,963	\$9.60	\$0.00	#N/A	#N/A	\$11,017	#N/A	\$18,848	#N/A
<b>2,454</b>	<b>\$12.00</b>	<b>\$0.00</b>	<b>#N/A</b>	<b>#N/A</b>	<b>\$12,980</b>	<b>#N/A</b>	<b>\$29,450</b>	<b>#N/A</b>
2,945	\$14.40	\$0.00	#N/A	#N/A	\$14,943	#N/A	\$42,408	#N/A
3,436	\$16.80	\$0.00	#N/A	#N/A	\$16,907	#N/A	\$57,722	#N/A

**Estimated Costs, Gross Revenues and Net Returns per Acre for Commercial Blackberry  
Production for Varying Yields and Wholesale Prices per Pound**

Yield per Acre	Wholesale Price	Cull Price	Annual Growing Costs			Total Costs	Gross Revenues	Returns
			Equipment	Materials	Labor			
(Pounds)	(\$/lb)	(\$/lb)	(\$/A)	(\$/A)	(\$/A)	(\$/A)	(\$/A)	(\$/A)
8,835	\$1.200	\$0.00	#N/A	#N/A	\$9,053	#N/A	\$10,602	#N/A
11,780	\$1.600	\$0.00	#N/A	#N/A	\$11,017	#N/A	\$18,848	#N/A
<b>14,725</b>	<b>\$2.000</b>	<b>\$0.00</b>	<b>#N/A</b>	<b>#N/A</b>	<b>\$12,980</b>	<b>#N/A</b>	<b>\$29,450</b>	<b>#N/A</b>
17,670	\$2.400	\$0.00	#N/A	#N/A	\$14,943	#N/A	\$42,408	#N/A
20,615	\$2.800	\$0.00	#N/A	#N/A	\$16,907	#N/A	\$57,722	#N/A

**Breakeven and Net Present Value Analysis for Commercial Blackberry Production**

Year	Total Yield per Acre	Wholesale Yield per Acre <sup>1</sup>		Culls	Equipment & Machinery Purchases <sup>23</sup>	Total Costs per Acre	Total Revenue per Acre	Net Cash Flow per Acre	Accumulated Net Cash Flow	Discount Factor	Present Value of Net Cash Flow
	(Lbs)	(Lbs)	(Flats)			(Lbs)	(\$)	(\$/A)	(\$/A)		(\$/A)
0	0	0	0	0	0	#N/A	\$0	#N/A	#N/A	1.0000	#N/A
1	0	0	0	0	4,568	#N/A	\$0	#N/A	#N/A	0.9430	#N/A
2	12,000	11,400	1,900	600	10,200	#N/A	\$22,800	#N/A	#N/A	0.8900	#N/A
3	15,500	14,725	2,454	775	0	#N/A	\$29,450	#N/A	#N/A	0.8400	#N/A
4	15,500	14,725	2,454	775	0	#N/A	\$29,450	#N/A	#N/A	0.7920	#N/A
5	15,500	14,725	2,454	775	0	#N/A	\$29,450	#N/A	#N/A	0.7470	#N/A
6	15,500	14,725	2,454	775	0	#N/A	\$29,450	#N/A	#N/A	0.7050	#N/A
7	15,500	14,725	2,454	775	0	#N/A	\$29,450	#N/A	#N/A	0.6650	#N/A
8	15,500	14,725	2,454	775	0	#N/A	\$29,450	#N/A	#N/A	0.6270	#N/A
9	15,500	14,725	2,454	775	0	#N/A	\$29,450	#N/A	#N/A	0.5920	#N/A
10	15,500	14,725	2,454	775	0	#N/A	\$29,450	#N/A	#N/A	0.5580	#N/A
	Total				\$14,768	#N/A	\$258,400	#N/A	#N/A		#N/A

<sup>1</sup>It was assumed that 95.0% of the total yield was marketable fruit.

<sup>2</sup> The value of 1/10th of the total cost of an air blast sprayer, a drip irrigation system, a 6" well, a fertilizer injector, a plastic layer/fumigator, and pumping equipment were included in the equipment purchases in the 2nd year.

<sup>3</sup> The value of 1/10th of the total cost of a cooler/sorting room, a new cooling unit, and a used refrigerated truck were included in the equipment purchases in the 3rd year.

Total Accumulated Cash Flow	#N/A
Payback Period	6 Years
Net Present Value	#N/A

**Estimated Costs of Owning and Operating the Machinery and Equipment Required for the Production of Blackberries in the Southeastern U.S.**

Ten Acres: 1-year Production Cycle

Machinery Description	Purchase Price	Salvage Value	Years of Life	Annual Hours of Use	Annual Depreciation	Capital Recovery	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, 30hp	12,500	2,755.88	20	500	497.21	272.39	61.02	61.02	122.05	197.50	1,927.800	2,115.300	2,237.347	Tractor, 30hp	#N/A	#N/A	#N/A	
Tractor, 60hp	24,400	5,379.47	20	500	#N/A	#N/A	119.12	119.12	238.24	366.00	3,213.000	#N/A	#N/A	Tractor, 60hp	#N/A	#N/A	#N/A	
Boom Sprayer 1	55 gal	750	165.35	12	100	#N/A	3.68	3.68	7.32	32.50	-	#N/A	#N/A	Boom Sprayer 1	#N/A	#N/A	#N/A	
Pruning Equipment	-	1,000	220.47	15	100	#N/A	-	-	-	34.67	-	#N/A	-	Pruning Equipment	#N/A	#N/A	#N/A	
PTO Blast Sprayer 1	110 gal	6,000	429.00	12	125	#N/A	25.72	25.72	#N/A	260.00	-	#N/A	#N/A	PTO Blast Sprayer 1	#N/A	#N/A	#N/A	
7" Rotary Mower 1	7"	2,600	573.22	15	150	#N/A	12.69	12.69	#N/A	76.27	-	#N/A	#N/A	7" Rotary Mower 1	#N/A	#N/A	#N/A	
7" Tine Chisel Plow	7"	3,000	288.00	15	125	#N/A	13.15	13.15	#N/A	88.00	-	#N/A	#N/A	7" Tine Chisel Plow	#N/A	#N/A	#N/A	
9' Disc	2 row - 40"row	5,000	480.00	15	125	#N/A	21.92	21.92	#N/A	100.00	-	#N/A	#N/A	9' Disc	#N/A	#N/A	#N/A	
Utility Trailer	single axle	2,000	440.94	15	100	#N/A	9.76	9.76	#N/A	40.00	-	#N/A	#N/A	Utility Trailer	#N/A	#N/A	#N/A	
Plastic Layer / Fumigator	-	7,000	1,543.29	20	10	#N/A	34.17	34.17	#N/A	182.00	-	#N/A	#N/A	Plastic Layer / Fumigator	#N/A	#N/A	#N/A	
Cooler/Cooling Unit (used)	357 sq ft	15,000	3,361.05	10	4,320	#N/A	73.44	73.44	#N/A	450.00	16,632.000	17,082.000	#N/A	Cooler/Cooling Unit (used)	#N/A	#N/A	#N/A	
Cooler/Cooling Unit (new)	357 sq ft	30,000	6,722.10	20	4,320	#N/A	146.89	146.89	#N/A	450.00	16,632.000	17,082.000	#N/A	Cooler/Cooling Unit (new)	#N/A	#N/A	#N/A	
Sorting/Storage Room	4,000 sq ft	40,000	8,962.80	20	1,256	#N/A	195.85	195.85	#N/A	600.00	37,680	637,680	#N/A	Sorting Room*	#N/A	#N/A	#N/A	
Fertilizer Injector	400	400	89.63	10	150	#N/A	1.96	1.96	#N/A	12.00	-	#N/A	#N/A	Fertilizer Injector	#N/A	#N/A	#N/A	
Well	-	18,000	4,033.26	30	150	#N/A	88.13	88.13	#N/A	120.00	-	120,000	#N/A	Well	#N/A	#N/A	#N/A	
Drip Irrigation Syst. & Pump**	-	13,275	-	10	150	#N/A	53.10	53.10	#N/A	301.25	500,000	801,250	#N/A	Drip Irrigation Syst. & Pump	#N/A	#N/A	#N/A	
Utility Vehicle	26 HP	7,689	1,725.11	10	840	597.39	#N/A	37.70	37.70	#N/A	230.97	803,250	1,034,220	#N/A	Utility Vehicle	#N/A	#N/A	#N/A
Truck/Refrigeration Unit	-	-	-	10	192	-	-	-	-	5.00	244,800	249,800	249,800	Truck/Refrigeration Unit	#N/A	#N/A	#N/A	
<b>Vehicle Description</b>	<b>Purchase Price</b>	<b>Salvage Value</b>	<b>Years of Life</b>	<b>Annual Hours of Use</b>	<b>Annual Depreciation</b>	<b>Capital Recovery</b>	<b>Insurance</b>	<b>Taxes</b>	<b>Total Ownership Cost / Year</b>	<b>Repair &amp; Maintenance Cost</b>	<b>Annual Fuel &amp; Lubricant Costs</b>	<b>Total Annual Operating Costs</b>	<b>Estimated Annual Total Cost/yr</b>	<b>Vehicle Description</b>	<b>Fixed Cost/Hr</b>	<b>Variable Cost/Hr</b>	<b>Total Cost/Hr</b>	
1/2 Ton Pickup	-	25,000	5,000	10	24,000	-	120.00	120.00	240.00	750.00	4,080,000	4,830,000	5,070,000	1/2 Ton Pickup	\$0.01	\$0.20	#N/A	
Refrigerated Truck (Used)	-	32,000	7,170	10	16,000	-	156.68	156.68	313.36	840.00	5,100,000	#N/A	#N/A	Refrigerated Truck	\$0.02	#N/A	#N/A	
<b>Total Annual Cost to Farm Business</b>														#N/A	#N/A	#N/A		

Post Harvest Handling	Estimated Electricity Cost (\$/hour)
Cooling Room*	\$3.85
Sorting Room	\$0.03

\*Estimated Annual Cooling Room Utilization = 5 months/year (May - Sept) = 153 days/year X 24 hours/day = 3672 hours/year

**Costs of Materials Used in Blackberry Production**

Material	Rate/ Acre	Unit	Cost/ Unit	Cost/ Acre	10 Acre Cost	No. App Year 0	Year 1	No. App Year 2	No. App Yrs 3-10
<b>Fumigant</b>									
Telone-chloropicrin 35	40.00	gallons	\$20.00	\$800.00	\$8,000.00		1.00		
<b>Total Fumigants</b>					\$800.00				
<b>Fertilizers &amp; Nutrients</b>									
Boron (20% Solubor) (1/8 lb/A)	0.63	lbs	\$1.98	\$1.25	#N/A				
Calcium nitrate: March (0.75 lb N/day):	5.48	lbs	\$0.35	\$1.92	#N/A				
Calcium nitrate: April (0.75 lb N/day)	67.75	lbs	\$0.35	\$23.71	#N/A				
Calcium nitrate: May (0.50 lb/day)	45.16	lbs	\$0.35	\$15.81	#N/A				
Potassium nitrate (0.5 lb/day)	53.85	lbs	\$0.40	\$21.54	#N/A				
Sul-Po-Mg	10.00	lbs	\$0.25	\$2.50	#N/A				
18-18-18	-	lbs	\$0.23	\$0.00	#N/A				
<b>Total Fertilizers &amp; Nutrients</b>					\$63.56				
<b>Herbicides</b>									
Simazine	1.50	quart	\$3.50	\$5.25	\$52.50				
Surflan	2.00	quart	\$46.00	\$92.00	\$920.00				
Gramoxone	1.00	quart	\$3.52	\$3.52	\$35.20			2.00	2.00
<b>Total Herbicides</b>					\$100.77				
<b>Insecticides</b>									
Spintor	4.00	oz	\$5.500	22.00	\$220.00			1.00	1.00
Malathion 57 EC	2.00	lbs	\$13.980	27.96	\$279.60			1.00	1.00
Capture 2EC	6.00	oz	\$0.52	\$3.12	\$31.20			2.00	2.00
<b>Total Insecticides</b>					\$31.08				
<b>IPM Scouting</b>									
Pheromone Traps	2.00	ea	\$3.00	\$6.00				1.00	1.00
<b>Total IPM Scouting</b>					\$6.00				
<b>Fungicides</b>									
Allette WSP	0.00	lbs	\$25.00	\$0.00	#N/A			0.00	0.00
Captan 50 W	4.00	lb	\$4.00	\$16.00	#N/A		1.00	#N/A	#N/A
Rovral	0.00	lbs	\$26.00	#N/A	#N/A			#N/A	#N/A
Pristine WG	20.00	oz	\$3.50	#N/A	#N/A			#N/A	#N/A
Elevate 50WDG	1.50	lbs	\$40.00	#N/A	#N/A			#N/A	#N/A
Kocide	2.00	lbs	\$10.00	#N/A	#N/A			#N/A	#N/A
Nova 40W	2.50	oz	\$6.00	#N/A	#N/A			#N/A	#N/A
Bordeaux (cuprofix disperses)	0.00	lbs	\$5.00	#N/A	#N/A			#N/A	#N/A
Liquid Lime Sulphur	0.00	gallon	\$10.00	\$0.00	#N/A			#N/A	#N/A
<b>Total Fungicides</b>					#N/A				
<b>V Trellis (1 acre, 210" rows, 20 rows)</b>									
6" Heavy duty metal fence posts (20/ row)	400.00	ea	3.51	1,404.00	\$14,040.00	1.00			
Wire, 1,200/rolls #9 gage, galvanized; 16,000 feet/A (rolls)	13.30	ea	74.00	984.20	\$9,842.00	1.00			
Wire, in-line strainers: 160 feet (rolls)	0.30	ea	74.00	22.20	\$222.00	1.00			
<b>Total Trellis</b>					\$2,410.40				
<b>General</b>									
Flags	1.00	bundle	\$10.20	\$10.20	\$102.00		1.00		
Blackberry Plants	1,210.00	plants	\$1.50	#N/A	#N/A	1.00			
Blackberry Plants - replant	109.00	plants	\$3.25	#N/A	#N/A		1.00		
Plastic film	2.00	2400' roll	\$72.00	#N/A	#N/A		1.00		
Drip tape	1.00	6000ft	\$115.00	#N/A	#N/A		1.00		
Training Materials Year 1 (Plastic Ties)	1.00	acre	\$1,000.00	#N/A	\$10,000.00				
Training Materials Year 2 (Plastic Ties)	1.00	acre	\$400.00	#N/A	\$4,000.00				
Sudangrass (cover crop)	0.40	lb	\$35.00	#N/A	#N/A	1.00			
Bee hive (Rental Cost)	2.00	hive	\$75.00	#N/A	#N/A			3.00	3.00
Annual Grower Meeting	1.00	each	\$25.00	\$25.00	\$250.00				
Monthly Internet Rental	1.00	each	\$0.60	\$0.60	\$6.00				
Leaf Analysis	1.00	each	\$5.00	\$5.00	\$50.00				
ATM Driver Wage Rate	7.00	Hour							
<b>Total General</b>					#N/A				
<b>Food Safety</b>									
Field Sanitation Units 2 months (Toilet & Handwashing Facility)		Farm		\$63.00	\$630.00				
- Rental plus service and re-stocking costs									
Third Party Audit/GAP Certification		Farm		\$80.00	\$800.00				
<b>Total Food Safety</b>					\$143.00				
<b>Packing Materials</b>									
8 oz - Clamshell (\$0.115 each)		Each	\$0.115						
Clamshell label (\$0.02 each if bought separate from clamshells)		Each	\$0.020						
Flats (12 Clamshells) (\$0.55 each)		Each	\$0.550						
5 Gallon Cull buckets		Each	\$2.250						
					\$2.94				
<b>Harvest Labor</b>									
Picking Labor		Flat	\$3.250						
Transport Labor from Field to Sorting Room		Hour	\$7.500						
Sorting Room Labor (Quality Control, Repacking, Stacking in Cooling room, etc)		Flat	\$0.250						
Field Supervisor		Flat	\$0.500						
<b>Annual Administrative &amp; Seasonal Costs</b>									
Real Estate Taxes		Acre	\$16.00						
Management Fee		Acre	\$10.00						
Net Land Rent		Acre	\$100.00						
Miscellaneous		Acre	\$35.00						
Utilities, Legal, Accounting, Etc.		Acre	\$25.00						
Operating Capital		Acre	\$70.00						

**LABOR COST WORKSHEET**  
(Fill in blue cells as appropriate)

Owner Name: Owner - Blackberry operation Title: Boss

<b>Required Payroll Expenses:</b>					Employer Costs
1. Wages:					
a. Hrs/Wk:	40	x Weeks:	52		
b. Total Hrs:	2080	x \$/HR:	\$10.00		\$20,800.00
2. Employer Share of OASDI: 6.20% of first \$90,000 1,289.60					
Employer Share of HI: 1.45% 301.6					
3. Unemployment Insurance					
State	1.20%	of first	\$16,200		194.40
Federal	0.80%	of first	\$7,000		56.00
4. Workman's Compensation Insurance:					
	\$3.79	per \$100			788.32
<b>5. Total Required Payroll Expenses: (Lines 1 +2 + 3 + 4)</b>					<b>\$23,429.92</b>

<b>Fringe Benefits:</b>					
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					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					
11. Transportation: 0.00					
12. Tuition Assistance or Continuing Education: 0.00					
13. Company Vehicle: 0.00					
14. Other: 0.00					
15. Other: 0.00					
16. Other: 0.00					
17. Other: 0.00					
<b>18. Total Value of Fringe Benefits: (Lines 6 thru 17)</b>					<b>0.00</b>
<b>19. TOTAL PAYROLL EXPENSES: (Line 5 + 18)</b>					<b>\$23,429.92</b>
20. Paid Hours Not Worked:					
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 not worked: 0.00 Hrs					
22. Total Hours on the Job: 2080.00					
<b>23. TOTAL COST PER HOUR ON THE JOB: (Line 19/Line 22)</b>					<b>\$11.26</b>

**LABOR COST WORKSHEET**  
(Fill in blue cells as appropriate)

Employee Name: J.Doe - Blackberry Employee Title: Employee

<b>Required Payroll Expenses:</b>					Employer Costs
1. Wages:					
a. Hrs/Wk:	40	x Weeks:	52		
b. Total Hrs:	2080	x \$/HR:	\$7.50		\$15,600.00
2. Employer Share of OASDI: 6.20% of first \$90,000 967.20					
Employer Share of HI: 1.45% 226.2					
3. Unemployment Insurance					
State	1.20%	of first	\$16,200		187.20
Federal	0.80%	of first	\$7,000		56.00
4. Workman's Compensation Insurance:					
	\$3.79	per \$100			591.24
<b>5. Total Required Payroll Expenses: (Lines 1 +2 + 3 + 4)</b>					<b>\$17,627.84</b>

<b>Fringe Benefits:</b>					
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					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					
11. Transportation: 0.00					
12. Tuition Assistance or Continuing Education: 0.00					
13. Company Vehicle: 0.00					
14. Other: 0.00					
15. Other: 0.00					
16. Other: 0.00					
17. Other: 0.00					
<b>18. Total Value of Fringe Benefits: (Lines 6 thru 17)</b>					<b>0.00</b>
<b>19. TOTAL PAYROLL EXPENSES: (Line 5 + 18)</b>					<b>\$17,627.84</b>
20. Paid Hours Not Worked:					
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 not worked: 0.00 Hrs					
22. Total Hours on the Job: 2080.00					
<b>23. TOTAL COST PER HOUR ON THE JOB: (Line 19/Line 22)</b>					<b>\$8.47</b>

**Blackberry Base Production Sequence. YEAR 0: LAND PREPARATION STAGE**

Month	code	Type op. Descr.	hrs	Equipment		price	Materials used			Labor used			Summary costs	Cumulative costs
				cost/hr	eqcost		unit	qty	matcost	cost/hr	cost			
<b>YEAR 0: LAND PREPARATION STAGE</b>														
<b>February</b>														
100		Attend Grower Meeting				\$25			1	\$25.000	4.800	\$8.47	\$40.68	\$65.680
Total February										\$25.000	4.800	\$8.47	\$40.680	\$65.680
<b>April</b>														
101		Internet service Monthly fee				\$6.000	1 month		1.00	\$6.000				\$6.000
102		Sample Soil Hand Labor & Soil Auger			\$0.000						0.500	\$8.47	\$4.237	\$4.237
103		Nematode assay NCD&CS				\$2.000	10 acres		1.00	\$2.000	0.500	\$8.47	\$4.237	\$6.237
Total April					\$0.000					\$8.000	1.000	\$8.47	\$16.475	\$16.475
<b>May</b>														
101		Internet service Monthly fee				\$6.000	1 acre		1.00	\$6.000				#N/A
104		Remove noxious weeds from field perimeter									24.000	\$8.47	\$203.398	#N/A
105		Apply Herb 60 HP-WT & Boom Sprayer	0.417	#N/A	#N/A						0.500	\$8.47	\$4.241	#N/A
		Simazine				\$5.250	1 pint		3.00	\$15.750				#N/A
106		Plow Field 60 HP-WT & 7' Tine Chisel Plow	1.100	#N/A	#N/A						1.320	\$8.47	\$11.187	#N/A
107		Disc Field 60 HP-WT & Disc	0.550	#N/A	#N/A						0.660	\$8.47	\$5.593	#N/A
107		Order & Plant cover crop 60 HP-WT	0.350	#N/A	#N/A	\$35.000	100 lbs		0.40	\$14.000	0.420	\$8.47	\$3.558	#N/A
108		Apply Nutrients 60 HP-WT	0.350	#N/A	#N/A						0.420	\$8.47	\$3.558	#N/A
1080		Lime				\$1.980	1 tons		1.00	\$1.980				#N/A
1081		Ammonium nitrate				\$0.100	100 lbs		100.00	\$10.000				#N/A
Total May			2.767	#N/A	#N/A					\$47.730	27.320	\$50.850	\$231.538	#N/A
<b>June - September</b>														
101		Internet service Monthly fee				\$6.000	1 month		4.00	\$24.000				\$24.000
110		Mow Cover Crop 60 HP-WT & Rotary Mower	1.250	#N/A	#N/A						1.500	\$8.47	\$12.712	#N/A
Total June-September			1.250	#N/A	#N/A					\$24.000	1.500	\$8.47	\$12.712	#N/A
<b>October</b>														
101		Internet service Monthly fee				\$6.000	1 month		1.00	\$6.000				\$6.000
Total October			0.000	#N/A	\$0.000					\$6.000	0.000	\$0.000	\$6.000	\$6.000
<b>November</b>														
101		Internet service Monthly fee				\$6.000	1 month		1.00	\$6.000				\$6.000
Total November			0.000	#N/A	#N/A					#N/A	#N/A	#N/A	#N/A	#N/A
<b>December</b>														
101		Internet service Monthly fee				\$6.000	1 month		1.00	\$6.000				\$6.000
111		Order plants				\$1.500	1 acre		1089.00	\$1,633.500	0.250	\$11.26	\$2.816	\$1,636.316
112		Order trellis supplies*				\$2,410.400	1 acre		1.000	\$2,410.400	1.000	\$11.26	\$11.264	\$2,421.664
Total December			0.000	#N/A	#N/A					#N/A	#N/A	#N/A	#N/A	#N/A
<b>Annual Administrative Costs + Taxes</b>														
113		Taxes Real Estate Taxes				\$16.000	1 acre		1.00	\$16.000				\$16.000
114		Management Management Fee				\$10.000	1 acre		1.00	\$10.000				\$10.000
115		Land Cost Net Land Rent				\$100.000	1 acre		1.00	\$100.000				\$100.000
116		Miscellaneous Miscellaneous				\$35.000	1 acre		1.00	\$35.000				\$35.000
117		Overhead Utilities, Legal, Accounting, Etc.				\$25.000	1 acre		1.00	\$25.000				\$25.000
Total Annual Administrative Costs + Taxes			0.000	#N/A	#N/A					#N/A	#N/A	#N/A	#N/A	#N/A
<b>Seasonal Costs</b>														
118		Pick-up 1/2 Ton Pick-up	2.000	#N/A	#N/A						2.400	\$8.47	\$20.340	#N/A
119		Operating Capital				\$70.000	1 acre		1.00	\$70.000				\$70.000
Total Seasonal Costs			2.000	#N/A	#N/A					\$70.000	2.400	\$8.47	\$20.340	#N/A
<b>TOTAL YEAR 0 SITE-PREPARATION COSTS</b>			<b>6.017</b>	<b>#N/A</b>	<b>#N/A</b>					<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>

\* See Materials for detailed description of trellis items and cost/item

Blackberry Base Production Sequence. YEAR 1:PLANTING

Month	code	Type op. descr.	Equipment used			Materials used				Labor used			Summary costs	Cumulative costs
			hrs	cost/hr	eqcost	price	unit	qty	matcost	hrs	cost/hr	cost		
<b>YEAR 1: PLANTING</b>														
<b>January</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				\$6.000
Total														
January				0.000		#N/A				#N/A		#N/A	#N/A	#N/A
<b>February</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				\$6.000
	224	Attend Grower Meetings					\$25		1	\$25.000	4.80	\$8.47	\$40.68	\$65.680
	225	Mark row (flags)	Hand labor				\$10.200	bundle	10	\$10.200	5.00	\$8.47	\$42.37	\$52.575
Total														
February				0.000		\$0.000				\$41.200	9.80	\$83.05	\$124.25	\$124.25
<b>March</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				#N/A
	227	Fumigate Strips (4356 linear feet)	Plastic Layer / Fumigator	3.000	#N/A	#N/A					3.60	\$8.47	\$30.510	#N/A
		Telone-chloropicrin-35	60 HP-WT	3.000	#N/A	#N/A	\$20.00	gallons	40.00	\$800.000	3.60	\$8.47	\$30.510	#N/A
		Plastic film					\$72.00	qt	2.00	\$144.000				#N/A
		Drip tape					\$115.00	qt	1.00	\$115.000				#N/A
	228	Plant Blackberries	Hand Labor & Misc. Tools								32.00	\$8.47	\$271.198	#N/A
	234	Set up irrigation system	Utility Trailer & Hand Labor	8.333	#N/A	#N/A					10.00	\$8.47	\$84.748	#N/A
Total														
March				14.333		#N/A				\$1,065.000	49.20	\$416.966	#N/A	#N/A
<b>April</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				\$6.000
		Order Pruning Equipment									0.30	\$11.26	#N/A	#N/A
		Order & Replant	Hand Labor & Miscellaneous Tools				\$3.25	1 acre	109.00	\$354.250	7.00	\$8.47	#N/A	#N/A
	230	Mark post locations									5.00	\$8.47	#N/A	#N/A
	231	Auger post holes	60 HP - WT+ Soil Auger	5.000	#N/A	#N/A					6.00	\$8.47	#N/A	#N/A
	229	Build Trellis	Hand Labor & Misc. Tools								100.00	\$8.47	#N/A	#N/A
	237	Irrigate/Fertilize	Drip Irrig System & Fertilizer Injector	3.000	#N/A	#N/A					0.50	\$8.47	#N/A	#N/A
		18-18-18 (20 lbs N/month)					\$0.23	lbs	110.00	\$25.190	0.00	\$8.47	#N/A	#N/A
		Mow alleys	60 HP & Rotary Mower 7'	0.500	#N/A	#N/A					0.60	\$8.47	\$4.95	#N/A
		Train	Hand Labor								1.00	\$8.47	\$8.47	#N/A
Total														
April				8.500		#N/A				\$385.440	120.40	#N/A	#N/A	#N/A
<b>May</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				\$6.000
		Hand Hoe	Hand Labor & Misc. Tools								4.00	\$8.47	\$33.900	\$33.900
	209	Mow alleys	60 HP & Rotary Mower 7'	0.500	#N/A	#N/A					0.60	\$8.47	\$5.085	#N/A
	237	Irrigate/Fertilize	Drip Irrig System & Fertilizer Injector	3.000	#N/A	#N/A					0.50	\$8.47	\$4.237	#N/A
		18-18-18 (20 lbs N/month)					\$0.23	lbs	110.00	\$25.190	0.00	\$8.47	\$0.000	\$25.190
Total														
May				3.500		#N/A				\$31.190	5.10	\$43.222	#N/A	#N/A
<b>June</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				\$6.000
	210	Mow alleys	60 HP & Rotary Mower 7'	0.500	#N/A	#N/A					0.60	\$8.47	\$5.085	#N/A
	237	Irrigate	Hand Labor & Drip Irrigation System	24.000	#N/A	#N/A					4.00	\$8.47	\$33.900	#N/A
Total														
June				24.500		#N/A				\$6.000	4.60	\$38.985	#N/A	#N/A
<b>July</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				\$6.000
	216	Mow alleys	60 HP & Rotary Mower 7'	1.000	#N/A	#N/A					1.20	\$8.47	\$10.170	#N/A
	237	Irrigate	Hand Labor & Drip Irrigation System	30.000	#N/A	#N/A					5.00	\$8.47	\$42.375	#N/A
Total														
July				31.000		#N/A				\$6.000	6.20	\$52.545	#N/A	#N/A
<b>August</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				#N/A
	239	Train/Prune	Training Supplies	2.000	#N/A	#N/A	\$1,000.00	acre	0.25	\$250.000	40.00	\$8.47	\$338.997	#N/A
		Mow alleys	60 HP & Rotary Mower 7'	0.500	#N/A	#N/A					0.60	\$8.47	\$5.085	#N/A
	237	Irrigate	Hand Labor & Drip Irrigation System	24.000	#N/A	#N/A					4.00	\$8.47	\$33.900	#N/A
	239	Train/Prune	Training Supplies	2.000	#N/A	#N/A	\$1,000.00	acre	0.25	\$250.000	40.00	\$8.47	\$338.997	#N/A
Total														
August				28.500		#N/A				\$506.000	84.60	\$716.978	#N/A	#N/A
<b>September</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	1.00	\$6.000				#N/A
	239	Train/Prune	Training Supplies	2.000	#N/A	#N/A	\$1,000.00	acre	0.25	\$250.000	40.00	\$8.47	\$338.997	#N/A
	204	Apply Herbicide	60 HP & Boom Sprayer 7'	0.417	#N/A	#N/A					0.50	\$8.47	\$4.241	#N/A
		Gramoxone					\$3.520	pint	1.00	\$3.520				#N/A
	239	Train/Prune	Training Supplies	2.000	#N/A	#N/A	\$1,000.00	acre	0.25	\$250.000	40.00	\$8.47	\$338.997	#N/A
		Mow alleys	60 HP & Rotary Mower 7'	0.500	#N/A	#N/A					0.60	\$8.47	\$5.085	#N/A
Total														
September				4.917		#N/A				\$509.520	81.10	\$687.320	#N/A	#N/A
<b>Oct - Dec</b>														
	201	Internet service	Monthly fee				\$6.00	1 month	3.00	\$18.000				\$18.000
Total														
October - December				0.000		\$0.000				\$18.000	0.00	\$0.000	\$18.000	\$18.000
<b>Annual Administrative Costs + Taxes</b>														
	216	Taxes	Real Estate Taxes				\$16.00	1 acre	1.00	#N/A				#N/A
	217	Management	Management Fee				\$10.00	1 acre	1.00	#N/A				#N/A
	218	Land Cost	Net Land Rent				\$100.00	1 acre	1.00	#N/A				#N/A
	219	Miscellaneous	Miscellaneous				\$35.00	1 acre	1.00	#N/A				#N/A
	220	Overhead	Utilities, Legal, Accounting, Etc.				\$25.00	1 acre	1.00	#N/A				#N/A
	241	Investment	Interest on Accumulating Investment				\$165.64	1 acre	1.00	#N/A				#N/A
Total														
Annual Administrative Costs + Taxes				0.000		\$0.000				#N/A	0.00	\$0.000	#N/A	#N/A
<b>Seasonal Costs</b>														
	221	Pick-up	1/2 Ton Pick-up	5.000	#N/A	#N/A					6.00	\$8.47	\$50.850	#N/A
	223	Operating Capital					\$70.00	1 acre	1.00	\$70.000				\$70.000
Total														
Seasonal Costs				5.000		#N/A				\$70.000	6.00	\$50.850	#N/A	#N/A
<b>TOTAL YEAR 1 PLANTING COSTS</b>				<b>120.250</b>		<b>#N/A</b>				<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>

**BlackBerry Base Production Sequence, YEAR 2: FIRST HARVEST**

Month	Code	Type of op.	Description	Equipment used			Materials used				Labor used			Summary costs		Cumulative costs
				hrs	cost/hr	cost	price	unit	qty	material	hrs	cost/hr	cost	costs	costs	
<b>YEAR 2: HARVEST</b>																
<b>January</b>																
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000					\$6.00	
330		Train/Pune	Hand Labor & Shears	20,000	#N/A	#N/A					4.80	\$8.47	\$40,680	#N/A	\$6.00	
342		Order Harvest Supplies	Yield = 12,000 Wholesale Percent Production = 95.00% 8.oz. containers with labels Flare (12" x 8" oz clamshell/bat) Percent Production = 9% 5-gallon fuel containers				\$0.115	ea	22,800.00	\$2,622.00					\$2,622.00	
							\$0.550	ea	1,900.00	\$1,045.00					\$1,045.00	
							\$2.250	ea	150.00	\$337.50					\$337.50	
<b>Total January</b>				<b>20,000</b>	<b>#N/A</b>	<b>#N/A</b>				<b>\$4,916,500</b>	<b>6.80</b>	<b>\$63.208</b>	<b>#N/A</b>	<b>\$337.50</b>	<b>#N/A</b>	<b>#N/A</b>
<b>February</b>																
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000					\$6.00	
224		Attend Grower Meetings					\$25,000	1.00	\$25,000		24.00	\$8.47	\$203.40	#N/A	\$28.40	
		Apply Fungicide (2x)	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
			Liquid Line Sulfur				\$10,000	gallon	10.00	\$100.00					\$100.00	
339		Train/Pune	Hand Labor & Shears	10,000	#N/A	#N/A					12.00	\$8.47	\$101.70	#N/A		
<b>Total February</b>				<b>10,417</b>	<b>#N/A</b>	<b>#N/A</b>				<b>\$13,000</b>	<b>36.50</b>	<b>\$309.338</b>	<b>#N/A</b>	<b>\$101.70</b>	<b>#N/A</b>	<b>#N/A</b>
<b>March</b>																
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000					\$6.00	
		Remove Plastic	Hand (4 workers @ 8 hours)								80.00	\$8.47	\$677.96	#N/A		
343		Apply Insecticide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Capture ZEC					\$0.520	oz	6.00	\$3.120						
344		Apply Insecticide & Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Capture ZEC					\$0.520	oz	6.00	\$3.120						
		Captain 50 WP					\$4,000	lb	4.00	\$16,000						
		Newa 40W					\$6,000	oz	2.50	\$15,000						
343		Set up irrigation system	30HP+Utility Trailer & Hand Labor	0.108	#N/A	#N/A					10.00	\$8.47	\$84.70	#N/A		
346		Irrigate/Fertilize	18-18-18 (20 lbs Nitrothor)	3.000	#N/A	#N/A					0.50	\$8.47	\$4.237	#N/A		
			Drip Irrig. System & Fertilizer Injector				\$0.229	lbs	5.48	\$1,256						
		Apply Fertilizer	60HP Tractor/Air Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Apply Herb	Boron (20% Solubor)	0.417	#N/A	#N/A					0.00	\$8.47	\$0.000	#N/A		
304		Apply Herb	60 HP & Boom Sprayer 7	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Gramoxone					\$3,520	quart	1.00	\$3,520						
		Apply Herb	60 HP & Boom Sprayer 7	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
			Sulfur				\$48,000	quart	2.00	\$92,000						
<b>Total March</b>				<b>5,193</b>	<b>#N/A</b>	<b>#N/A</b>				<b>\$141,999</b>	<b>93.00</b>	<b>\$788.185</b>	<b>#N/A</b>	<b>\$101.70</b>	<b>#N/A</b>	<b>#N/A</b>
<b>April</b>																
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000					\$6.00	
347		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Pristine WG					\$3,500	oz	20.00	\$70,000						
		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Captain 50 WP					\$4,000	lb	4.00	\$16,000						
		Newa 40W					\$6,000	oz	2.50	\$15,000						
346		Irrigate/Fertilize	18-18-18 (20 lbs Nitrothor)	3.000	#N/A	#N/A					0.50	\$8.47	\$4.237	#N/A		
			Drip Irrig. System & Fertilizer Injector				\$0.229	lbs	100.00	\$22,900						
348		Harvest Preparation									1.74	\$8.47	\$14.739	#N/A		
349		Beehives					\$75,000	hive	2.00	\$150,000						
<b>Total April</b>				<b>3,834</b>	<b>#N/A</b>	<b>#N/A</b>				<b>\$160,000</b>	<b>3.24</b>	<b>\$27.490</b>	<b>#N/A</b>	<b>\$14.739</b>	<b>#N/A</b>	<b>#N/A</b>
<b>May</b>																
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000					\$6.00	
309		Mow alleys	60 HP & Rotary Mower 7	0.500	#N/A	#N/A					0.60	\$8.47	\$4.95	#N/A		
		Irrigate/Fertilize	Drip Irrig. System & Fertilizer Injector	3.000	#N/A	#N/A					0.50	\$8.47	\$4.237	#N/A		
350		Apply Insecticide & Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Capture ZEC					\$0.520	oz	6.00	\$3.120						
		Elevate 50WGD					\$40,000	oz	1.50	\$60,000						
		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Captain 50WP					\$4,000	lb	4.00	\$16,000						
		Newa 40W					\$6,000	oz	2.50	\$15,000						
		Apply Insecticide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Spiritor					\$5,500	oz	4.00	\$22,000						
		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
347		Bird Deterrent Management	Pristine WG				\$3,500	oz	20.00	\$70,000						
337		Irrigate	Hand Labor & Drip Irrigation System	30.000	#N/A	#N/A					0.00	\$8.47	\$0.000	#N/A		
349		Beehives (Florida)					\$75,000	hive	2.00	\$150,000						
<b>Total May</b>				<b>35,168</b>	<b>#N/A</b>	<b>#N/A</b>				<b>\$866,000</b>	<b>0.60</b>	<b>\$72.783</b>	<b>#N/A</b>	<b>\$0.000</b>	<b>#N/A</b>	<b>#N/A</b>
<b>June</b>																
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000					\$6.00	
309		Mow alleys	60 HP & Rotary Mower 7	0.500	#N/A	#N/A					0.50	\$8.47	\$4.237	#N/A		
347		Bird Deterrent Management	Pristine WG				\$3,500	oz	20.00	\$70,000						
349		Beehives (Florida)					\$75,000	hive	2.00	\$150,000						
350		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Elevate 50WGD					\$40,000	oz	1.50	\$60,000						
		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Apply Insecticide & Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Newa 40W					\$6,000	oz	2.50	\$15,000						
		Mathison 57 EC					\$13,980	lbs	2.00	\$27,960						
337		Irrigate	Hand Labor & Drip Irrigation System	24,000	#N/A	#N/A					4.00	\$8.47	\$33.90	#N/A		
		Field Safety Costs					\$143,000	acre	1.00	\$143,000						
		Harvest Labor	Picking Labor								633.33	\$3.250	\$2,066.333	#N/A		
			Field Supervisor								633.33	\$0.500	\$316.667	#N/A		
			Transporting fuel (5.5 hrs @ 26 days)	14,300	#N/A	#N/A					17.16	\$7.00	\$120.120	#N/A		
			Sorting room								633.33	\$0.250	\$158.333	#N/A		
		Cooler/Cooling Unit Costs	Cleanup Culls (20 hrs)	720,000	#N/A	#N/A					20.00	\$8.47	\$169.498	#N/A		
		Sorting/Storage Room Cost	(27days @ 10 hours/day)	260,000	#N/A	#N/A										
		Refrigerated Truck	(miles of use 4/mi @ 100mi/hr)	400,000	#N/A	#N/A					16.00	\$8.47	\$135.960	#N/A		
		Mow alleys	60 HP & Rotary Mower 7	0.500	#N/A	#N/A					0.60	\$8.47	\$4.95	#N/A		
<b>Total June</b>				<b>1420,551</b>	<b>#N/A</b>	<b>#N/A</b>				<b>\$471,960</b>	<b>46.56</b>	<b>\$2,727.773</b>	<b>#N/A</b>	<b>\$169.498</b>	<b>#N/A</b>	<b>#N/A</b>
<b>July</b>																
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000					\$6.00	
337		Irrigate	Hand Labor & Drip Irrigation System	30,000	#N/A	#N/A					5.00	\$8.47	\$42.375	#N/A		
355		Leaf Analysis					\$5,000	1 acre	1.00	\$5,000					\$5.00	
356		Remove Canes	Hand Labor & Shears	8,000	#N/A	#N/A					8.00	\$8.47	\$67.799	#N/A		
309		Mow alleys	60 HP & Rotary Mower 7	0.500	#N/A	#N/A					0.60	\$8.47	\$5.085	#N/A		
350		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
		Apply Fungicide	Kiodo				\$10,000	lbs	2.00	\$20,000						
		Apply Fungicide	Pristine WG				\$3,500	oz	20.00	\$70,000						
		Apply Insecticide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.24	#N/A		
347		Bird Deterrent Management	Capture ZEC				\$0,520	oz	6.00	\$3,120		0.45	\$8.47	\$3.814	#N/A	\$3.81



**Blackberry Base Production Sequence, YEARS 3 Through 10: FULL HARVEST**

Month	code	Type or descr.	Equipment used	hrs	cost/hr	eqcost	price	unit	qty	matcost	hrs	cost/hr	cost	Summary costs
<b>YEAR 3: HARVEST</b>														
<b>January</b>														
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000				\$6,000
390		Train/Phone	Hand Labor & Shears	30.000	#N/A	#N/A					36.00	\$8.47	\$305.097	#N/A
392		Over Harvest Supplies	Yield = 15,000								2.00	\$11.28	\$22.528	\$22,529
		Wholesale Percent Production = 95.0%					\$0.118	ea	29,400.00	\$3,366.750				\$3,366.75
		8-oz clamshells with labels					\$0.550	ea	2,464.17	\$1,349.792				\$1,349.79
		Cuts Percent Production = 5.0%					\$2.250	ea	150	\$337.500				\$337.500
		5-gallon cut containers												\$0.00
				0.000	#N/A	#N/A				\$1,066.04	38.00		\$327.026	#N/A
<b>February</b>														
224		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000				\$6,000
301		Attend Grower Meetings					\$25,000	1.00	1.00	\$25,000	4.80	\$8.47	\$40.68	\$65,680
302		Apply Fungicide (2x)	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.241	#N/A
		Label Lime Sulfur					\$10.000	gallon	10.00	\$100.000				\$100.000
339		Train/Phone	Hand Labor & Shears	15.000	#N/A	#N/A					18.00	\$8.47	\$152.55	#N/A
				15.417	#N/A	#N/A				\$131.000	23.30		\$197.469	#N/A
<b>March</b>														
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000				#N/A
343		Apply Insecticide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$0.520	oz	6.00	\$3.120	0.50	\$8.47	\$4.241	#N/A
		Captura 2EC					\$0.520	oz	6.00	\$3.120	0.50	\$8.47	\$4.241	#N/A
344		Apply Insecticide & Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$4.000	lb	4.00	\$16.000	0.50	\$8.47	\$4.241	#N/A
		Captura 2EC					\$6.000	oz	2.50	\$15.000	0.50	\$8.47	\$4.241	#N/A
		Nova 40W					\$0.229	bs	5.48	\$1.255	0.50	\$8.47	\$4.241	#N/A
343		Set up Irrigation system	30HP+Utility Trailer & Hand Labor	0.108	#N/A	#N/A					10.00	\$8.47	\$84.708	#N/A
		Irigate/Fertilizer	Drip Irrigation System & Fertilizer Injector	3.000	#N/A	#N/A					0.50	\$8.47	\$4.237	#N/A
346		Apply Fertilizer	18-18-18 (20 lbs Nimorth)	0.417	#N/A	#N/A	\$0.229	bs	5.48	\$1.255	0.50	\$8.47	\$4.241	#N/A
		Beacon (20% Solubar)					\$1.980	bs	0.80	\$1.584	0.50	\$8.47	\$4.241	#N/A
304		Apply Herb	60 HP & Boom Sprayer 7"	0.417	#N/A	#N/A	\$3.520	quart	1.00	\$3.520	0.50	\$8.47	\$4.241	#N/A
		Gramoxone					\$48.000	quart	2.00	\$96.000	0.50	\$8.47	\$4.241	#N/A
		Apply Herb	60 HP & Boom Sprayer 7"	0.417	#N/A	#N/A					0.50	\$8.47	\$4.241	#N/A
		Surflan									0.50	\$8.47	\$4.241	#N/A
				5.193	#N/A	#N/A				\$141.699	13.30		\$110.193	#N/A
<b>April</b>														
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000				#N/A
347		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$3.500	oz	20.00	\$70.000	0.50	\$8.47	\$4.241	#N/A
		Pristine WG					\$4.000	lb	4.00	\$16.000	0.50	\$8.47	\$4.241	#N/A
347		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$6.000	oz	2.50	\$15.000	0.50	\$8.47	\$4.237	#N/A
		Captura 50 WP					\$0.350	bs	110.00	\$38.500	0.50	\$8.47	\$4.237	#N/A
346		Apply Fertilizer	18-18-18 (20 lbs Nimorth)	3.000	#N/A	#N/A	\$0.350	bs	110.00	\$38.500	0.50	\$8.47	\$4.237	#N/A
		Irigate/Fertilizer	Drip Irrigation System & Fertilizer Injector								2.00	\$8.47	\$16.950	#N/A
348		Harvest Preparation					\$75.000	hive	2.00	\$150.000				\$150.000
349		Beehives									3.50		\$29.669	#N/A
				3.834	#N/A	#N/A				\$29.500			\$29.669	#N/A
<b>May</b>														
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000				\$6,000
309		Mow alleys	60 HP + Rotary Mower 7"	0.500	#N/A	#N/A					0.60	\$8.47	\$4.95	#N/A
		Irigate/Fertilizer	Drip Irrigation System & Fertilizer Injector	3.000	#N/A	#N/A					0.50	\$8.47	\$4.237	#N/A
		18-18-18 (20 lbs Nimorth)					\$0.400	bs	110.00	\$44.000	0.50	\$8.47	\$4.241	#N/A
350		Apply Insecticide & Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$0.520	oz	6.00	\$3.120	0.50	\$8.47	\$4.241	#N/A
		Captura 2EC					\$40.000	bs	1.50	\$60.000	0.50	\$8.47	\$4.241	#N/A
		Elvate 50WDG					\$4.000	lb	4.00	\$16.000	0.50	\$8.47	\$4.241	#N/A
347		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$6.000	oz	2.50	\$15.000	0.50	\$8.47	\$4.241	#N/A
		Captura 50WP					\$5.500	oz	4.00	\$22.000	0.50	\$8.47	\$4.241	#N/A
		Nova 40W					\$3.500	oz	20.00	\$70.000	0.50	\$8.47	\$4.241	#N/A
347		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$3.500	oz	20.00	\$70.000	0.50	\$8.47	\$4.237	#N/A
		Pristine WG									0.50	\$8.47	\$4.237	#N/A
347		Bird Deterrent Management									0.50	\$8.47	\$4.237	#N/A
		Irigate	Hand Labor & Irrigation System	30.000	#N/A	#N/A					5.00	\$8.47	\$42.370	#N/A
		Beehives (Rental)					\$75.000	hive	2.00	\$150.000				\$150.000
				35.169	#N/A	#N/A				\$386.128	8.60		\$72.763	#N/A
<b>June</b>														
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000				#N/A
309		Mow alleys	60 HP + Rotary Mower 7"	0.500	#N/A	#N/A					0.60	\$8.47	\$4.95	#N/A
347		Bird Deterrent Management									0.50	\$8.47	\$4.237	#N/A
349		Beehives (Rental)					\$75.000	hive	2.00	\$150.000	0.50	\$8.47	\$4.241	#N/A
350		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$40.000	bs	1.50	\$60.000	0.50	\$8.47	\$4.241	#N/A
		Elvate 50WDG					\$3.500	oz	20.00	\$70.000	0.50	\$8.47	\$4.241	#N/A
347		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$6.000	oz	2.50	\$15.000	0.50	\$8.47	\$4.241	#N/A
		Pristine WG					\$13.980	bs	2.00	\$27.960	4.00	\$8.47	\$33.90	#N/A
337		Irigate	Hand Labor & Drip Irrigation System	24.000	#N/A	#N/A	\$143.000	acre	1.00	\$143.000				\$143.000
		Food Safety Costs	Picking Labor									\$3.250	\$2,658.681	#N/A
		Harvest Labor	Field Supervisor									\$0.500	\$409.028	#N/A
			Transporting fruit (5.5 hrs @ 26 days)								17.16	\$7.00	\$120.120	#N/A
			Sorting room									\$0.250	\$204.514	#N/A
			Cooler/Cooling Unit Costs	720.000	#N/A	#N/A								#N/A
			Spring/Storage Room Cos	260.000	#N/A	#N/A								#N/A
			Refrigerated Truck	400.000	#N/A	#N/A					16.00	\$8.47	\$135.560	#N/A
309		Mow alleys	60 HP + Rotary Mower 7"	0.500	#N/A	#N/A					0.60	\$8.47	\$4.95	#N/A
				1420.581	#N/A	#N/A				\$471.95	40.30		\$3,466.862	#N/A
<b>July</b>														
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000				#N/A
337		Leaf Analysis	Hand Labor & Drip Irrigation System	30.000	#N/A	#N/A					5.00	\$8.47	\$42.375	#N/A
355		Remove Canes	Hand Labor & Shears	8.000	#N/A	#N/A	\$5,000	1 acre	1.00	\$5,000	8.00	\$8.47	\$67.790	#N/A
309		Mow alleys	60 HP + Rotary Mower 7"	0.500	#N/A	#N/A	\$0,000	1 acre	1.00	\$0,000	0.60	\$8.47	\$5.082	#N/A
350		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$10.000	bs	2.00	\$20.000	0.50	\$8.47	\$4.241	#N/A
		Kocide					\$3.500	oz	20.00	\$70.000	0.50	\$8.47	\$4.241	#N/A
347		Apply Fungicide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A	\$3.500	oz	20.00	\$70.000	0.50	\$8.47	\$4.241	#N/A
		Pristine WG					\$0.520	oz	6.00	\$3.120	0.50	\$8.47	\$4.241	#N/A
		Apply Insecticide	60 HP & PTO Blast Sprayer	0.417	#N/A	#N/A					0.50	\$8.47	\$4.241	#N/A
		Captura 2EC									0.50	\$8.47	\$4.241	#N/A
347		Bird Deterrent Management									0.50	\$8.47	\$4.237	#N/A
		Harvest Labor	Picking Labor									\$3.250	\$2,658.681	#N/A
			Field Supervisor									\$0.500	\$409.028	#N/A
			Transporting fruit (5.5 hrs @ 26 days)								17.16	\$7.00	\$120.120	#N/A
			Sorting room									\$0.250	\$204.514	#N/A
			Cleanup Cuts (20 hrs)								20.00	\$8.47	\$169.488	#N/A
			Cooler/Cooling Unit Costs	744.000	#N/A	#N/A								#N/A
			Spring/Storage Room Cos	270.000	#N/A	#N/A								#N/A
			Refrigerated Truck	400.000	#N/A	#N/A					16.00	\$8.47	\$135.560	#N/A
				39.781	#N/A	#N/A				\$194.120	68.78		\$3,707.620	#N/A
<b>August</b>														
301		Internet service	Monthly fee				\$6,000	1 month	1.00	\$6,000				#N/A
309		Mow alleys	60 HP + Rotary Mower 7"	0.500	#N/A	#N/A								

**Monthly Cost Estimates for Blackberry Production, Harvest and Marketing**

Year & Month	Equipment Costs	Material Costs	Labor Costs	Total Costs
<b>Prep Year</b>				
January	0.00	0.00	0.00	#N/A
February	0.00	25.00	40.68	#N/A
March	0.00	0.00	0.00	#N/A
April	0.00	8.00	8.47	#N/A
May	#N/A	47.73	231.54	#N/A
June	#N/A	6.00	3.18	#N/A
July	#N/A	6.00	3.18	#N/A
August	#N/A	6.00	3.18	#N/A
September	#N/A	6.00	3.18	#N/A
October	0.00	6.00	0.00	#N/A
November	#N/A	#N/A	#N/A	#N/A
December	#N/A	#N/A	#N/A	#N/A
Annual Charges	#N/A	#N/A	#N/A	#N/A
Seasonal Charges	#N/A	70.00	20.34	#N/A
<b>Total Prep Year</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>
<b>First Year</b>				
January	#N/A	#N/A	#N/A	#N/A
February	0.00	41.20	83.05	#N/A
March	#N/A	1,065.00	416.97	#N/A
April	#N/A	385.44	#N/A	#N/A
May	#N/A	31.19	43.22	#N/A
June	#N/A	6.00	38.98	#N/A
July	#N/A	6.00	52.54	#N/A
August	#N/A	506.00	716.98	#N/A
September	#N/A	509.52	687.32	#N/A
October	0.00	6.00	0.00	#N/A
November	0.00	6.00	0.00	#N/A
December	0.00	6.00	0.00	#N/A
Annual Charges	0.00	#N/A	0.00	#N/A
Seasonal Charges	#N/A	70.00	50.85	#N/A
<b>Total First Year</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>
<b>Second Year</b>				
January	#N/A	4,010.50	63.21	#N/A
February	#N/A	131.00	309.34	#N/A
March	#N/A	141.60	788.18	#N/A
April	#N/A	279.90	27.46	#N/A
May	#N/A	365.02	72.76	#N/A
June	#N/A	471.96	2,727.77	#N/A
July	#N/A	104.12	2,968.31	#N/A
August	#N/A	206.00	3,198.32	#N/A
September	#N/A	206.00	339.00	#N/A
October	0.00	6.00	0.00	#N/A
November	#N/A	9.52	173.74	#N/A
December	#N/A	103.25	8.48	#N/A
Annual Charges	0.00	#N/A	0.00	#N/A
Seasonal Charges	#N/A	70.00	50.85	#N/A
<b>Total Second Year</b>	<b>#N/A</b>	<b>#N/A</b>	<b>\$10,727.42</b>	<b>#N/A</b>
<b>Third Year</b>				
January	#N/A	5,080.04	327.63	#N/A
February	#N/A	131.00	197.47	#N/A
March	#N/A	141.60	110.19	#N/A
April	#N/A	295.50	29.67	#N/A
May	#N/A	386.12	72.76	#N/A
June	#N/A	471.96	3,466.66	#N/A
July	#N/A	104.12	3,707.62	#N/A
August	#N/A	206.00	4,224.58	#N/A
September	#N/A	206.00	610.19	#N/A
October	0.00	6.00	0.00	#N/A
November	#N/A	9.52	173.74	#N/A
December	#N/A	103.25	8.48	#N/A
Annual Charges	0.00	#N/A	0.00	#N/A
Seasonal Charges	#N/A	70.00	50.85	#N/A
<b>Total Third Year</b>	<b>#N/A</b>	<b>#N/A</b>	<b>\$12,979.84</b>	<b>#N/A</b>
<b>Total Costs Year 4</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>
<b>Total Costs Year 5</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>
<b>Total Costs Year 6</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>
<b>Total Costs Year 7</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>
<b>Total Costs Year 8</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>
<b>Total Costs Year 9</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>
<b>Total Costs Year 10</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>	<b>#N/A</b>

**Monthly Labor Estimates**

Year & Month	Labor (Hours)
<b>Prep Year</b>	
January	0.00
February	4.80
March	0.00
April	1.00
May	27.32
June	0.38
July	0.38
August	0.38
September	0.38
October	0.00
November	#N/A
December	#N/A
Seasonal Charges	2.40
<b>Total Prep Year</b>	<b>#N/A</b>
<b>First Year</b>	
January	#N/A
February	9.80
March	49.20
April	120.40
May	5.10
June	4.60
July	6.20
August	84.60
September	81.10
October	0.00
November	0.00
December	0.00
Seasonal Charges	6.00
<b>Total First Year</b>	<b>#N/A</b>
<b>Second Year</b>	
January	6.80
February	36.50
March	93.00
April	3.24
May	8.60
June	40.36
July	68.71
August	95.45
September	40.00
October	0.00
November	20.50
December	1.00
Seasonal Charges	6.00
<b>Total Second Year</b>	<b>420.17</b>
<b>Third Year</b>	
January	38.00
February	23.30
March	13.00
April	3.50
May	8.60
June	40.36
July	68.76
August	129.76
September	72.00
October	0.00
November	20.50
December	1.00
Seasonal Charges	6.00
<b>Total Third Year</b>	<b>424.79</b>