

**Projected Costs and Returns
Crop Enterprise Budgets
for
Sweet Potato Production in Louisiana,
2015**

Kurt Guidry, Tara Smith, and Myrl Sistrunk



Department of Agricultural Economics & Agribusiness
Louisiana State University Agricultural Center
www.lsuagcenter.com

Table of Contents

	<u>PAGE</u>
Introduction	1
Procedure	1
Expected Crop Yields and Market Prices	2
Direct Production Costs	2
Farm Machinery Costs	3
Overhead Costs	3
Land and Management Costs	3
Acknowledgements	3

Sweet Potato Enterprise Budgets:

Table

1	Sweet Potato Mother Beds	4
2	Sweet Potato Production Acres, 2 Row Harvester	6
3	Sweet Potato Production Acres, Shaker Harvester with Bucket Crew	9
4	Sweet Potato Production Acres, Bulk Harvester, No Storage	12

Appendices:

App. Table

1	Tractors, Performance Rates and Costs, Louisiana, 2015	15
2	Self-propelled, Performance Rates and Costs, Louisiana, 2015	15
3	Implements, Performance Rates and Costs, Louisiana, 2015	16
4	Operating Inputs, Estimated Prices, Louisiana 2015	17
5	Estimated Costs Per Acre, Furrow, 4.5" applied, Louisiana, 2015	18
6	Estimated Costs Per Acre, Center Pivot, 4.5" applied, Louisiana, 2015	19

Projected Costs and Returns Crop Enterprise Budgets for Sweet Potato Production in Louisiana, 2015

By

Kurt Guidry, Tara Smith, and Mryl Sistrunk¹

¹Professor, Department of Agricultural Economics and Agribusiness, LSU Agricultural Center, Baton Rouge, LA; Regional Director, Northeast Region, LSU Agricultural Center, Winnsboro, LA; and Extension Associate, Sweet Potato Research Station, LSU Agricultural Center, Chase, LA.

Introduction

This publication presents estimates of projected costs and returns for sweet potato production in Louisiana for the 2015 crop year. Producers are annually faced with critical management decisions that impact the employment of production inputs for various crop enterprises and the combination of crops that will be assembled into a cropping system. The need for reliable information is crucial if sound production decisions are to be made. Planning information plays a pivotal role in the development of annual crop production plans by producers and is important in supporting their efforts to secure the necessary resources to carry out their plans. In addition, information regarding production alternatives and costs and returns for major crop enterprises is needed by extension personnel, researchers, lending institutions, and others involved in agriculture or agribusiness. The purpose of this report is to provide planning information regarding crop production costs and potential market returns for the 2015 crop year.

Crop enterprise budgets in this report are presented in two budget formats. The first budget format (Table A) is a summary of costs for the crop enterprise. The second budget format (Table B)

provides the sequence of production activities and operations assumed to be conducted by the producer throughout the planting, growing, and harvest seasons. For each activity, the table provides the equipment and implements used, the month of operation, the amount of labor required, the amount of machine time required, and any inputs used. Labor costs, input costs, custom application/service costs, and direct and fixed costs for tractors and equipment are included for each activity. All costs are summed to provide an estimate of the total cost per activity. In addition, projected returns at various yield and price levels are provided in subsequent tables (Tables C through E).

Procedure

The general procedure used in this study was to project machinery and other input price data and apply these data to the production practice data for crop enterprises produced in Louisiana. Input prices were obtained through a combination of surveying farm input and service suppliers and collecting price data available through the Mississippi State Budget Generator Program. This input price data forms the basis for estimating 2015 planning budgets. Machinery and other input

cost data are presented in the Appendix of this report.

The budgets included in this report represent the most common production and harvest strategies being employed by commercial sweet potato producers in Louisiana. All budgets are categorized by per acre total direct expenses and per acre total fixed expenses for a production season. Within these two broad categories, the various inputs are itemized with their respective costs. Although a particular enterprise budget is presented on a per acre basis, some individual cost items are specified on an hourly or price per unit basis. Direct expenses include such cost items as seed, fertilizer, chemicals, fuel, labor, repairs, and irrigation. Fixed expenses include such items as depreciation and interest on investment which are generally incurred during the production period.

The budgets included in this report were developed using the same computational procedures as utilized by the Mississippi State Budget Generator Program and as used by the LSU AgCenter in developing budgets for other row crop commodities. The Mississippi State Budget Generator provides a standard format for crop and livestock budgets and the computational procedures utilized are widely accepted for estimating projected commodity costs for planning purposes.

Expected Crop Yields and Market Prices

Projected crop enterprise budgets in this report include a calculation of expected market returns for the crop. Market returns are based on assumptions about market prices and crop yields. Projected crop yields were based on conversations with producers and LSU AgCenter sweet potato production specialist regarding their expectations for expected yields given normal weather

conditions. Projected market prices were also developed based on conversations with industry personnel regarding current and projected price movement. No estimate of income from farm program participation or crop insurance is included in these budgets due to the wide variety of farm program and crop insurance choices available to producers.

Direct Production Costs

Direct or variable production costs were estimated based on a specific set of production activities assumed conducted throughout the production period. These set of production activities were identified through meetings with producers and LSU AgCenter sweet production specialist. These production strategies represent the most commonly utilized strategies in the production of sweet potatoes in Louisiana. Costs associated with conducting these activities are estimated using input price data collected through industry surveys and from the Mississippi State Budget Generator Program. Herbicide, fertilizer, and insecticide expenditures for each enterprise budget are based upon the types of chemicals producers generally reported using for that situation. Suggested prices for selected farm inputs and custom application rates are presented in the appendix.

Hired labor was charged at \$11.71 per hour for all classes of labor. This wage rate includes a basic wage rate (\$9.12 per hour) plus additional costs for social security, Medicare, and workman's compensation (an additional 26.75%). While farm labor may not be generally available on an hourly basis, any hourly charge represents a practical method for charging labor to the respective crop enterprises on a per acre basis.

Interest on operating capital (short term) was charged at a nominal rate of 3.40% per year.

Operating capital was assumed to be borrowed in a manner consistent with the timely acquisition of inputs. Fuel prices for diesel and gasoline were \$2.35 per gallon and \$2.15 per gallon, respectively. Variable costs for tractors, self-propelled machinery, and irrigation machinery include the cost of fuel, lubrication, and repair.

The intermediate interest rate was charged at an historical real rate of 4.5%. The reasoning behind the difference in short and intermediate term rates is that longer term nominal rates are highly variable and closely follow the trend set by the rate of inflation. Intermediate interest rates above the real rate of interest can overstate true interest costs because they overlook the value gained by an asset due solely to inflation.

Farm Machinery Costs

Machinery cost data were obtained from a combination of a survey of machinery dealers and data available through the Mississippi State Budget Generator Program. For specialized machinery for sweet potato production, cost data were obtained through communication with producers and LSU AgCenter sweet potato production specialist. New machinery prices were used to reflect the economic cost of acquiring and maintaining capital assets in current dollar values. Purchase prices for power and machinery items included in this report are presented in the appendix. Other data included in the appendix indicate hours of annual use and years of life for each selected machinery item. Fuel consumption, salvage value, accumulated repair costs and other machinery performance data are based on ASAE standards. Machinery fixed costs are calculated using the capital recovery method which includes estimates of both annual depreciation and interest on investment.

Overhead Costs

Overhead costs reflect significant expenses associated with the operation of the entire farm business, but are not necessarily attributable to a specific crop enterprise. Examples of farm overhead costs include tax services, record keeping, utilities, farmstead maintenance, and insurance and property taxes where applicable. General farm overhead costs can vary greatly from farm to farm based on many factors including farm size, land tenure, and crop production technology utilized. As the primary purpose of this report is to estimate production cost associated with a specific commodity, no charges for general farm overhead are included.

Land and Management Charges

The estimated production expenses included in this report include only direct and fixed expenses associated with the production of the specific crop enterprise. Labor charges included in the enterprise budgets only include charges for field labor. No charges for management are included. In addition, no charges for land are included in the enterprise cost tables. Following each set of enterprise cost tables, a set of net return tables are included. These tables provide net returns above total specified costs and represent returns to land, management, and general farm overhead. In other words, the returns would be what is left after paying direct and fixed expenses and would be available for paying land, management and overhead expenses.

Acknowledgements

The authors are indebted to Louisiana sweet potato producers and LSU AgCenter Extension Service agents and Experiment Station scientists for their cooperation and assistance in providing specific production practice information.

Table 1a. Estimated Costs Per Acres, Sweet Potato Mother Beds

Expense Item	Unit	Price	Quantity	Amount	Your Value
Seed					
Producer Grown	Bu	\$12.00	1,125.00	\$13,500.00	_____
Foundation Seed	Bu	\$16.50	375.00	\$6,187.50	_____
Fertilizer					
Nitrogen	Lbs	\$0.50	40.00	\$20.00	_____
Phosphate	Lbs	\$0.61	120.00	\$73.20	_____
Potash	Lbs	\$0.34	120.00	\$40.80	_____
Herbicide					
Command 3ME	Pts	\$19.06	1.33	\$25.41	_____
Insecticide					
Brigade 2EC	Oz	\$0.98	3.20	\$3.14	_____
Leverage 360	Oz	\$1.66	2.80	\$4.65	_____
Fungicide					
Botran 75W	Lbs	\$16.25	2.25	\$36.56	_____
Labor					
Tractor/Implement	Hr	\$11.71	5.48	\$64.18	_____
Other Hired Labor	Hr	\$11.71	10.00	\$117.06	_____
Fuel					
Tractor/Implement	Gals	\$2.35	20.70	\$48.64	_____
Repair and Maintenance					
Tractor/Implement	Acre	\$30.96	1.00	\$30.96	_____
Other Inputs					
Plastic	Acre	\$630.00	1.00	\$630.00	_____
Interest on Operating Capital	Acre	\$233.06	1.00	\$233.06	_____
Total Direct Expenses				\$21,015.16	_____
Fixed Expenses					
Tractor/Implement	Acre	\$106.39	1.00	\$106.39	_____
Total Specified Expenses				\$21,121.55	_____

Table 1b. Estimated Resource Use and Costs For Field Activities, Per Acre, Sweet Potato Mother Beds

Activity	Month of Activity	Acres		Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/Acre	R/M Cost/Acre	Labor Use/Acre	Labor Cost/Acre	Input Cost/Acre	Total		Total Cost/Acre
		Per Hour	Per Acre									Direct Cost/Acre	Fixed Cost/Acre	
1) Disked Twice	Jan	6.85	0.146	150	HP	Disk - 14 Ft	\$5.30	\$3.07	0.321	\$3.76	\$0.00	\$12.13	\$11.19	\$23.31
2) Apply Fertilizer	Feb	2.55	0.393	75	HP	Fertilizer - Pull Type - 6 ft	\$3.56	\$5.10	0.432	\$5.06	\$0.00	\$13.72	\$20.60	\$34.32
N - 40 lbs @ \$0.50/lb							\$0.00	\$0.00	0.000	\$0.00	\$20.00	\$20.00	\$0.00	\$20.00
P - 120 lbs @ \$0.61/lb							\$0.00	\$0.00	0.000	\$0.00	\$73.20	\$73.20	\$0.00	\$73.20
K - 120 lbs @ \$0.34/lb							\$0.00	\$0.00	0.000	\$0.00	\$40.80	\$40.80	\$0.00	\$40.80
3) Disked Twice	Feb	6.85	0.146	150	HP	Disk - 14 Ft	\$2.68	\$0.95	0.162	\$1.90	\$0.00	\$5.53	\$4.57	\$10.10
4) Hipped Rows	Feb	6.77	0.148	150	HP	Hipper - 4 Row	\$5.30	\$3.07	0.321	\$3.76	\$0.00	\$12.13	\$11.19	\$23.31
5) Load Seed Potatoes	Mar	3.03	0.330			Forklift	\$0.83	\$0.21	0.363	\$4.25	\$0.00	\$5.29	\$1.22	\$6.51
6) Transport Seed Potatoes	Mar	3.03	0.330	50	HP	Utility Trailer - 50 HP	\$2.00	\$0.46	0.363	\$4.25	\$0.00	\$6.70	\$2.51	\$9.21
7) Plant Seed Potatoes	Mar	3.03	0.330	105	HP	Planter - SP Seed	\$4.19	\$2.97	0.363	\$4.25	\$0.00	\$11.41	\$9.81	\$21.22
Producer Seed - 1,125 Bu @ \$12/Bu							\$0.00	\$0.00	0.000	\$0.00	\$13,500.00	\$13,500.00	\$0.00	\$13,500.00
Foundation Seed - 375 Bu @ \$16.50/Bu							\$0.00	\$0.00	0.000	\$0.00	\$6,187.50	\$6,187.50	\$0.00	\$6,187.50
Botran 75W - 2.25 lbs @ \$16.25/lb							\$0.00	\$0.00	0.000	\$0.00	\$36.56	\$36.56	\$0.00	\$36.56
Additional Labor - 1 Hour							\$0.00	\$0.00	0.000	\$0.00	\$11.71	\$11.71	\$0.00	\$11.71
8) Cover Seed	Mar	5.00	0.200	75	HP	Seed Covering Machine	\$1.81	\$1.08	0.220	\$2.58	\$0.00	\$5.47	\$2.74	\$8.22
9) Apply Herbicide	Mar	10.05	0.100	50	HP	Spray Boom - 12 Ft	\$0.13	\$0.04	0.055	\$0.64	\$0.00	\$0.81	\$0.23	\$1.05
Command 3ME - 2 2/3 pts @ \$19.06/pt							\$0.00	\$0.00	0.000	\$0.00	\$25.41	\$25.41	\$0.00	\$25.41
10) Lay Plastic	Mar	1.62	0.620	50	HP	Plastic Layer - 4 Ft Centers	\$9.78	\$4.03	1.779	\$20.83	\$0.00	\$34.64	\$14.78	\$49.43
Plastic (8 x 2,000) - 3 rolls @ \$210/roll							\$0.00	\$0.00	0.000	\$0.00	\$630.00	\$630.00	\$0.00	\$630.00
Additional Labor - 3 Hours							\$0.00	\$0.00	0.000	\$0.00	\$35.12	\$35.12	\$0.00	\$35.12
11) Make Ditches	Mar	50.00	0.020	50	HP	Ditcher	\$0.12	\$0.06	0.022	\$0.26	\$0.00	\$0.44	\$0.58	\$1.03
12) Hand Labor - 4 Hours - Make Holes/Slits in Plastic	Mar						\$0.00	\$0.00	0.000	\$0.00	\$46.82	\$46.82	\$0.00	\$46.82
13) Disked Between Rows	Mar	6.85	0.146	150	HP	Disk - 14 Ft	\$2.65	\$1.54	0.161	\$1.88	\$0.00	\$6.06	\$5.59	\$11.66
14) Disked Between Rows	Apr	6.85	0.146	150	HP	Disk - 14 Ft	\$2.65	\$1.54	0.161	\$1.88	\$0.00	\$6.06	\$5.59	\$11.66
15) Hand Labor - 2 Hours - Remove Plastic	Apr						\$0.00	\$0.00	0.000	\$0.00	\$23.41	\$23.41	\$0.00	\$23.41
16) Apply Insecticide	Apr	10.05	0.100	50	HP	Spray Boom - 12 Ft	\$0.26	\$0.08	0.110	\$1.28	\$0.00	\$1.62	\$0.47	\$2.09
Brigade 2EC - 3.2 oz @ \$0.98/oz							\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
17) Apply Insecticide	Apr	10.05	0.100	50	HP	Spray Boom - 12 Ft	\$0.26	\$0.08	0.110	\$1.28	\$0.00	\$1.62	\$0.47	\$2.09
Leverage 360 - 2.8 oz @ \$1.66/oz							\$0.00	\$0.00	0.000	\$0.00	\$4.65	\$4.65	\$0.00	\$4.65
18) Cut Slips for Transplant	May	5.00	0.200	75	HP	Plant Cutting - SP	\$1.81	\$3.62	0.220	\$2.58	\$0.00	\$8.01	\$3.67	\$11.68
19) Destroy Seed Potatoes (Disked Twice)	June	6.85	0.146	150	HP	Disk - 14 Ft	\$5.30	\$3.07	0.321	\$3.76	\$0.00	\$12.13	\$11.19	\$23.31
Totals							\$48.64	\$30.96	5.483	\$64.18	\$20,638.31	\$20,782.10	\$106.39	\$20,888.49
Interest on Operating Capital														\$233.06
Total Specified Costs														\$21,121.55

Table 2a. Estimated Costs Per Acres, Sweet Potato Production, 2 Row Harvester

Expense Item	Unit	Price	Quantity	Amount	Your Value
Seed					
Slips	Acre	\$352.03	1.00	\$352.03	_____
Fertilizer					
Nitrogen	Lbs	\$0.50	40.00	\$20.00	_____
Phosphate	Lbs	\$0.61	120.00	\$73.20	_____
Potash	Lbs	\$0.34	120.00	\$40.80	_____
Zinc	Qrt	\$6.00	1.00	\$6.00	_____
Herbicide					
Command 3ME	Pts	\$19.06	2.67	\$50.83	_____
Valor SX	Oz	\$6.15	2.50	\$15.38	_____
Insecticide					
Admire Pro	Oz	\$2.95	10.50	\$30.98	_____
Baythroid XL	Oz	\$2.40	2.80	\$6.72	_____
Belay	Oz	\$2.00	12.00	\$24.00	_____
Brigade 2EC	Oz	\$0.98	9.60	\$9.41	_____
Imidan 70WSB	Lbs	\$10.88	2.60	\$28.29	_____
Leverage 360	Oz	\$1.66	2.80	\$4.65	_____
Lorsban	Qrts	\$11.26	2.00	\$22.52	_____
Fungicide					
Telone II	Gals	\$19.50	8.00	\$156.00	_____
Labor					
Tractor/Implement	Hr	\$11.71	22.58	\$264.26	_____
Irrigation	Hr	\$11.71	0.47	\$5.54	_____
Other Hired Labor	Hr	\$11.71	67.33	\$788.17	_____
Fuel					
Tractor/Implement	Gals	\$2.35	61.02	\$143.41	_____
Irrigation	Gals	\$2.35	4.66	\$10.94	_____
Repair and Maintenance					
Tractor/Implement	Acre	\$72.97	1.00	\$72.97	_____
Irrigation	Acre	\$3.55	1.00	\$3.55	_____
Other					
Transplant Crates	Acre	\$32.00	1.00	\$32.00	_____
Harvest Bins	Acre	\$340.00	1.00	\$340.00	_____
Roll-Out Polypipe	Acre	\$8.58	1.00	\$8.58	_____
Packing Line	Acre	\$1,252.47	1.00	\$1,252.47	_____
Storage	Acre	\$162.50	1.00	\$162.50	_____
LDAF Assessment Fee	Acre	\$17.50	1.00	\$17.50	_____
Interest on Operating Capital	Acre	\$33.52	1.00	\$33.52	_____
Total Direct Expenses				\$3,976.19	_____
Fixed Expenses					
Tractor/Implement	Acre	\$270.77	1.00	\$270.77	_____
Irrigation	Acre	\$39.70	1.00	\$39.70	_____
Total Specified Expenses				\$4,286.66	_____

Table 2b. Estimated Resource Use and Costs For Field Activities, Per Acre, Sweet Potato Production, 2 Row Harvester

Activity	Month of Activity	Acres	Hours	Tractor Size	Implement Size	Fuel	R/M	Labor	Labor	Input	Total	Total	Total
		Per Hour	Per Acre			Cost/ Acre	Cost/ Acre	Use/ Acre	Cost/ Acre	Cost/ Acre	Direct Cost/ Acre	Fixed Cost/ Acre	
1) Disked Three Times	Apr	0.00	0.000	170 HP	Heavy Disk - 20 Ft	\$6.00	\$4.48	0.321	\$3.76	\$0.00	\$14.24	\$14.88	\$29.12
2) Apply Fertilizer	Apr	5.09	0.196	75 HP	Fertilizer - Pull Type - 12 ft	\$1.78	\$0.49	0.216	\$2.53	\$0.00	\$4.80	\$2.45	\$7.25
N - 40 lbs @ \$0.50/lb						\$0.00	\$0.00	0.000	\$0.00	\$20.00	\$20.00	\$0.00	\$20.00
P - 120 lbs @ \$0.61/lb						\$0.00	\$0.00	0.000	\$0.00	\$73.20	\$73.20	\$0.00	\$73.20
K - 120 lbs @ \$0.34/lb						\$0.00	\$0.00	0.000	\$0.00	\$40.80	\$40.80	\$0.00	\$40.80
3) Hipped Field	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
4) Apply Fumigant	Apr	11.11	0.090	150 HP	umigant Applicator - 6 Row	\$1.63	\$0.99	0.099	\$1.16	\$0.00	\$3.78	\$3.72	\$7.50
Telone II - 8 gal @ \$19.50/gal						\$0.00	\$0.00	0.000	\$0.00	\$156.00	\$156.00	\$0.00	\$156.00
5) Hipped Field	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
6) Hipped and Applied Herbicide	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
Valor SX - 2.5 oz @ \$6.15/oz						\$0.00	\$0.00	0.000	\$0.00	\$15.38	\$15.38	\$0.00	\$15.38
7) Hipped and Applied Insecticide	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
Lorsban - 2 qrts @ \$5.63/pt						\$0.00	\$0.00	0.000	\$0.00	\$22.52	\$22.52	\$0.00	\$22.52
Admire Pro - 10.5 oz @ \$2.95/oz						\$0.00	\$0.00	0.000	\$0.00	\$30.98	\$30.98	\$0.00	\$30.98
8) Slips For Transplant	May	1.00	1.000	50 HP	Utility Trailer - 10 Ft	\$6.05	\$1.38	1.100	\$12.88	\$0.00	\$20.30	\$7.59	\$27.90
Sweet Potato Slips						\$0.00	\$0.00	0.000	\$0.00	\$352.03	\$352.03	\$0.00	\$352.03
Additional Labor - 10 Hours						\$0.00	\$0.00	0.000	\$0.00	\$117.06	\$117.06	\$0.00	\$117.06
9) Plant Slips	May	1.00	1.000	75 HP	Transplanter - 6 Row	\$9.07	\$1.58	1.100	\$12.88	\$0.00	\$23.53	\$14.68	\$38.21
Additional Labor - 14 Hours						\$0.00	\$0.00	0.000	\$0.00	\$163.88	\$163.88	\$0.00	\$163.88
Transplant Crates - 4 @ \$8.00/crate						\$0.00	\$0.00	0.000	\$0.00	\$32.00	\$32.00	\$0.00	\$32.00
10) Apply Herbicide	May	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Command 3ME - 2 2/3 pts @ \$19.06/pt						\$0.00	\$0.00	0.000	\$0.00	\$50.83	\$50.83	\$0.00	\$50.83
11) Clean Ditches	May	50.00	0.020	50 HP	Ditcher	\$0.12	\$0.06	0.022	\$0.26	\$0.00	\$0.44	\$0.19	\$0.63
12) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
13) Cultivate	June	9.21	0.109	170 HP	Cultivator - 6 Row	\$2.23	\$0.98	0.119	\$1.40	\$0.00	\$4.61	\$4.37	\$8.99
14) Cultivate and Apply Insecticide	June	8.64	0.116	170 HP	Cultivator Plus Post - 6 Row	\$2.38	\$1.23	0.127	\$1.49	\$0.00	\$5.10	\$5.14	\$10.24
Belay - 12 oz @ \$2.00/oz						\$0.00	\$0.00	0.000	\$0.00	\$24.00	\$24.00	\$0.00	\$24.00
15) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Imidan 70 WSB - 1.3 lbs @ \$10.88/lb						\$0.00	\$0.00	0.000	\$0.00	\$14.14	\$14.14	\$0.00	\$14.14
16) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
17) Irrigation - 4.5 ac in applied in 3 applications	June				Furrow (Polypipe)	\$10.94	\$3.55	0.473	\$5.54	\$0.00	\$20.03	\$39.70	\$59.73
Roll-out Poly Pipe - 33 ft @ \$0.26/ft						\$0.00	\$0.00	0.000	\$0.00	\$8.58	\$8.58	\$0.00	\$8.58
18) Apply Insecticide	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Baythroid XL - 2.8 oz @ \$2.40/oz						\$0.00	\$0.00	0.000	\$0.00	\$6.72	\$6.72	\$0.00	\$6.72
19) Apply Insecticide	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Imidan 70 WSB - 1.3 lbs @ \$10.88/lb						\$0.00	\$0.00	0.000	\$0.00	\$14.14	\$14.14	\$0.00	\$14.14
20) Apply Insecticide and Zinc	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
Zinc Plus - 1 qrt @ \$3.00/pt						\$0.00	\$0.00	0.000	\$0.00	\$6.00	\$6.00	\$0.00	\$6.00
21) Apply Insecticide	Aug	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Leverage 360 - 2.8 oz @ \$1.66/oz						\$0.00	\$0.00	0.000	\$0.00	\$4.65	\$4.65	\$0.00	\$4.65
22) Shredded Plants	Sept	7.27	0.138	75 HP	Stalk Shredder - Flail - 12 ft	\$1.25	\$2.11	0.151	\$1.77	\$0.00	\$5.12	\$2.30	\$7.43
23) Harvest	Sept	0.30	3.333	150 HP	Potato Harvester - 2 Row	\$60.48	\$35.43	3.667	\$42.92	\$0.00	\$138.83	\$116.63	\$255.46
Additional Labor - 40 Hours						\$0.00	\$0.00	0.000	\$0.00	\$468.22	\$468.22	\$0.00	\$468.22
Harvest Bins - 5 @ \$68/bin						\$0.00	\$0.00	0.000	\$0.00	\$340.00	\$340.00	\$0.00	\$340.00
24) Utility Trailer For Harvest	Sept	0.30	3.333	50 HP	Utility Trailer - 10 Ft	\$20.16	\$4.60	3.667	\$42.92	\$0.00	\$67.68	\$25.31	\$92.99
25) Truck - 18 Wheeler	Sept	0.60	1.667		18 Wheeler	\$2.82	\$10.00	3.667	\$42.92	\$0.00	\$55.74	\$27.83	\$83.57
Additional Labor - 3.33 Hours						\$0.00	\$0.00	0.000	\$0.00	\$39.02	\$39.02	\$0.00	\$39.02
26) Forklift - In Field	Sept	0.30	3.333		Forklift	\$8.38	\$2.12	3.667	\$42.92	\$0.00	\$53.42	\$12.29	\$65.72
27) Forklift - At Packing Shed	Sept	0.30	3.333		Forklift	\$8.38	\$2.12	3.667	\$42.92	\$0.00	\$53.42	\$12.29	\$65.72
28) Packing - 500 Bushel Yield with 65% packout	Nov					\$0.00	\$0.00	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boxes - 406 boxes @ \$1.65/box						\$0.00	\$0.00	0.000	\$0.00	\$670.31	\$670.31	\$0.00	\$670.31
Broker Costs - 406 boxes @ \$0.50/box						\$0.00	\$0.00	0.000	\$0.00	\$203.13	\$203.13	\$0.00	\$203.13
Packing Labor - 406 boxes @ \$0.80/box						\$0.00	\$0.00	0.000	\$0.00	\$325.00	\$325.00	\$0.00	\$325.00
Shrink Wrap - 406 boxes @ \$0.133/box						\$0.00	\$0.00	0.000	\$0.00	\$54.03	\$54.03	\$0.00	\$54.03
29) Storage Costs (Harvest to May)	Nov					\$0.00	\$0.00	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storage Costs - 325 Bu @ \$0.50/bu						\$0.00	\$0.00	0.000	\$0.00	\$162.50	\$162.50	\$0.00	\$162.50
30) LDAF Assessment Fee	Nov					\$0.00	\$0.00	0.000	\$0.00	\$17.50	\$17.50	\$0.00	\$17.50

Totals \$154.35 \$76.52 23.049 \$269.80 \$3,442.01 \$3,942.68 \$310.47 \$4,253.14

Interest on Operating Capital \$33.52

Total Specified Costs \$4,286.66

Table 2c. Projected Returns Above Total Specified Costs at Various Fresh Market Sales Volumes and Prices, 55 Percent Fresh Market Packout

Total Yield (Bushels)	Percent Packout (Percent)	Volume Marketed (40 Lb Boxes)	Fresh Market Price (\$ per 40 Lb Box)								
			\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00
			Returns Per Acre above Direct Costs								
200	55.00%	138	(\$2,630.66)	(\$2,561.66)	(\$2,492.66)	(\$2,423.66)	(\$2,354.66)	(\$2,285.66)	(\$2,216.66)	(\$2,147.66)	(\$2,078.66)
250	55.00%	172	(\$2,222.66)	(\$2,136.66)	(\$2,050.66)	(\$1,964.66)	(\$1,878.66)	(\$1,792.66)	(\$1,706.66)	(\$1,620.66)	(\$1,534.66)
300	55.00%	206	(\$1,814.66)	(\$1,711.66)	(\$1,608.66)	(\$1,505.66)	(\$1,402.66)	(\$1,299.66)	(\$1,196.66)	(\$1,093.66)	(\$990.66)
350	55.00%	241	(\$1,394.66)	(\$1,274.16)	(\$1,153.66)	(\$1,033.16)	(\$912.66)	(\$792.16)	(\$671.66)	(\$551.16)	(\$430.66)
400	55.00%	275	(\$986.66)	(\$849.16)	(\$711.66)	(\$574.16)	(\$436.66)	(\$299.16)	(\$161.66)	(\$24.16)	\$113.34
450	55.00%	309	(\$578.66)	(\$424.16)	(\$269.66)	(\$115.16)	\$39.34	\$193.84	\$348.34	\$502.84	\$657.34
500	55.00%	344	(\$158.66)	\$13.34	\$185.34	\$357.34	\$529.34	\$701.34	\$873.34	\$1,045.34	\$1,217.34
550	55.00%	378	\$249.34	\$438.34	\$627.34	\$816.34	\$1,005.34	\$1,194.34	\$1,383.34	\$1,572.34	\$1,761.34
600	55.00%	413	\$669.34	\$875.84	\$1,082.34	\$1,288.84	\$1,495.34	\$1,701.84	\$1,908.34	\$2,114.84	\$2,321.34

Table 2d. Projected Returns Above Total Specified Costs at Various Fresh Market Sales Volumes and Prices, 60 Percent Fresh Market Packout

Total Yield (Bushels)	Percent Packout (Percent)	Volume Marketed (40 Lb Boxes)	Fresh Market Price (\$ per 40 Lb Box)								
			\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00
			Returns Per Acre above Direct Costs								
200	60.00%	150	(\$2,486.66)	(\$2,411.66)	(\$2,336.66)	(\$2,261.66)	(\$2,186.66)	(\$2,111.66)	(\$2,036.66)	(\$1,961.66)	(\$1,886.66)
250	60.00%	188	(\$2,030.66)	(\$1,936.66)	(\$1,842.66)	(\$1,748.66)	(\$1,654.66)	(\$1,560.66)	(\$1,466.66)	(\$1,372.66)	(\$1,278.66)
300	60.00%	225	(\$1,586.66)	(\$1,474.16)	(\$1,361.66)	(\$1,249.16)	(\$1,136.66)	(\$1,024.16)	(\$911.66)	(\$799.16)	(\$686.66)
350	60.00%	263	(\$1,130.66)	(\$999.16)	(\$867.66)	(\$736.16)	(\$604.66)	(\$473.16)	(\$341.66)	(\$210.16)	(\$78.66)
400	60.00%	300	(\$686.66)	(\$536.66)	(\$386.66)	(\$236.66)	(\$86.66)	\$63.34	\$213.34	\$363.34	\$513.34
450	60.00%	338	(\$230.66)	(\$61.66)	\$107.34	\$276.34	\$445.34	\$614.34	\$783.34	\$952.34	\$1,121.34
500	60.00%	375	\$213.34	\$400.84	\$588.34	\$775.84	\$963.34	\$1,150.84	\$1,338.34	\$1,525.84	\$1,713.34
550	60.00%	413	\$669.34	\$875.84	\$1,082.34	\$1,288.84	\$1,495.34	\$1,701.84	\$1,908.34	\$2,114.84	\$2,321.34
600	60.00%	450	\$1,113.34	\$1,338.34	\$1,563.34	\$1,788.34	\$2,013.34	\$2,238.34	\$2,463.34	\$2,688.34	\$2,913.34

Table 2e. Projected Returns Above Total Specified Costs at Various Fresh Market Sales Volumes and Prices, 65 Percent Fresh Market Packout

Total Yield (Bushels)	Percent Packout (Percent)	Volume Marketed (40 Lb Boxes)	Fresh Market Price (\$ per 40 Lb Box)								
			\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00
			Returns Per Acre above Direct Costs								
200	65.00%	163	(\$2,330.66)	(\$2,249.16)	(\$2,167.66)	(\$2,086.16)	(\$2,004.66)	(\$1,923.16)	(\$1,841.66)	(\$1,760.16)	(\$1,678.66)
250	65.00%	203	(\$1,850.66)	(\$1,749.16)	(\$1,647.66)	(\$1,546.16)	(\$1,444.66)	(\$1,343.16)	(\$1,241.66)	(\$1,140.16)	(\$1,038.66)
300	65.00%	244	(\$1,358.66)	(\$1,236.66)	(\$1,114.66)	(\$992.66)	(\$870.66)	(\$748.66)	(\$626.66)	(\$504.66)	(\$382.66)
350	65.00%	284	(\$878.66)	(\$736.66)	(\$594.66)	(\$452.66)	(\$310.66)	(\$168.66)	(\$26.66)	\$115.34	\$257.34
400	65.00%	325	(\$386.66)	(\$224.16)	(\$61.66)	\$100.84	\$263.34	\$425.84	\$588.34	\$750.84	\$913.34
450	65.00%	366	\$105.34	\$288.34	\$471.34	\$654.34	\$837.34	\$1,020.34	\$1,203.34	\$1,386.34	\$1,569.34
500	65.00%	406	\$585.34	\$788.34	\$991.34	\$1,194.34	\$1,397.34	\$1,600.34	\$1,803.34	\$2,006.34	\$2,209.34
550	65.00%	447	\$1,077.34	\$1,300.84	\$1,524.34	\$1,747.84	\$1,971.34	\$2,194.84	\$2,418.34	\$2,641.84	\$2,865.34
600	65.00%	488	\$1,569.34	\$1,813.34	\$2,057.34	\$2,301.34	\$2,545.34	\$2,789.34	\$3,033.34	\$3,277.34	\$3,521.34

Table 3a. Estimated Costs Per Acres, Sweet Potato Production, Shaker Harvester with Bucket Crew

Expense Item	Unit	Price	Quantity	Amount	Your Value
Seed					
Slips	Acre	\$352.03	1.00	\$352.03	_____
Fertilizer					
Nitrogen	Lbs	\$0.50	40.00	\$20.00	_____
Phosphate	Lbs	\$0.61	120.00	\$73.20	_____
Potash	Lbs	\$0.34	120.00	\$40.80	_____
Zinc	Qrt	\$6.00	1.00	\$6.00	_____
Herbicide					
Command 3ME	Pts	\$19.06	2.67	\$50.83	_____
Valor SX	Oz	\$6.15	2.50	\$15.38	_____
Insecticide					
Admire Pro	Oz	\$2.95	10.50	\$30.98	_____
Baythroid XL	Oz	\$2.40	2.80	\$6.72	_____
Belay	Oz	\$2.00	12.00	\$24.00	_____
Brigade 2EC	Oz	\$0.98	9.60	\$9.41	_____
Imidan 70WSB	Lbs	\$10.88	2.60	\$28.29	_____
Leverage 360	Oz	\$1.66	2.80	\$4.65	_____
Lorsban	Qrts	\$11.26	2.00	\$22.52	_____
Fungicide					
Telone II	Gals	\$19.50	8.00	\$156.00	_____
Labor					
Tractor/Implement	Hr	\$11.71	7.91	\$92.57	_____
Irrigation	Hr	\$11.71	0.47	\$5.54	_____
Other Hired Labor	Hr	\$11.71	70.99	\$830.93	_____
Fuel					
Tractor/Implement	Gals	\$2.35	29.48	\$69.28	_____
Irrigation	Gals	\$2.35	4.66	\$10.94	_____
Repair and Maintenance					
Tractor/Implement	Acre	\$29.78	1.00	\$29.78	_____
Irrigation	Acre	\$3.55	1.00	\$3.55	_____
Other					
Transplant Crates	Acre	\$32.00	1.00	\$32.00	_____
Harvest Bins	Acre	\$340.00	1.00	\$340.00	_____
Roll-Out Polypipe	Acre	\$8.58	1.00	\$8.58	_____
Packing Line	Acre	\$1,252.47	1.00	\$1,252.47	_____
Storage	Acre	\$162.50	1.00	\$162.50	_____
LDAF Assessment Fee	Acre	\$17.50	1.00	\$17.50	_____
Interest on Operating Capital	Acre	\$32.12	1.00	\$32.12	_____
Total Direct Expenses				\$3,728.56	_____
Fixed Expenses					
Tractor/Implement	Acre	\$124.47	1.00	\$124.47	_____
Irrigation	Acre	\$39.70	1.00	\$39.70	_____
Total Specified Expenses				\$3,892.73	_____

Table 3b. Estimated Resource Use and Costs For Field Activities, Per Acre, Sweet Potato Production, Shaker Harvester with Bucket Crew

Activity	Month of Activity	Acres	Hours	Tractor Size	Implement Size	Fuel	R/M	Labor	Labor	Input	Total	Total	Total Cost/
		Per Hour	Per Acre			Cost/ Acre	Cost/ Acre	Use/ Acre	Cost/ Acre	Cost/ Acre	Direct Cost/ Acre	Fixed Cost/ Acre	
1) Disked Three Times	Apr	0.00	0.000	170 HP	Heavy Disk - 20 Ft	\$6.00	\$4.48	0.321	\$3.76	\$0.00	\$14.24	\$14.88	\$29.12
2) Apply Fertilizer	Apr	5.09	0.196	75 HP	Fertilizer - Pull Type - 12 ft	\$1.78	\$0.49	0.216	\$2.53	\$0.00	\$4.80	\$2.45	\$7.25
N - 40 lbs @ \$0.50/lb						\$0.00	\$0.00	0.000	\$0.00	\$20.00	\$20.00	\$0.00	\$20.00
P - 120 lbs @ \$0.61/lb						\$0.00	\$0.00	0.000	\$0.00	\$73.20	\$73.20	\$0.00	\$73.20
K - 120 lbs @ \$0.34/lb						\$0.00	\$0.00	0.000	\$0.00	\$40.80	\$40.80	\$0.00	\$40.80
3) Hipped Field	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
4) Apply Fumigant	Apr	11.11	0.090	150 HP	umigant Applicator - 6 Row	\$1.63	\$0.99	0.099	\$1.16	\$0.00	\$3.78	\$3.72	\$7.50
Telone II - 8 gal @ \$19.50/gal						\$0.00	\$0.00	0.000	\$0.00	\$156.00	\$156.00	\$0.00	\$156.00
5) Hipped Field	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
6) Hipped and Applied Herbicide	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
Valor SX - 2.5 oz @ \$6.15/oz						\$0.00	\$0.00	0.000	\$0.00	\$15.38	\$15.38	\$0.00	\$15.38
7) Hipped and Applied Insecticide	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
Lorsban - 2 qrts @ \$5.63/pt						\$0.00	\$0.00	0.000	\$0.00	\$22.52	\$22.52	\$0.00	\$22.52
Admire Pro - 10.5 oz @ \$2.95/oz						\$0.00	\$0.00	0.000	\$0.00	\$30.98	\$30.98	\$0.00	\$30.98
8) Slips For Transplant	May	1.00	1.000	50 HP	Utility Trailer - 10 Ft	\$6.05	\$1.38	1.100	\$12.88	\$0.00	\$20.30	\$7.59	\$27.90
Sweet Potato Slips						\$0.00	\$0.00	0.000	\$0.00	\$352.03	\$352.03	\$0.00	\$352.03
Additional Labor - 10 Hours						\$0.00	\$0.00	0.000	\$0.00	\$117.06	\$117.06	\$0.00	\$117.06
9) Plant Slips	May	1.00	1.000	75 HP	Transplanter - 6 Row	\$9.07	\$1.58	1.100	\$12.88	\$0.00	\$23.53	\$14.68	\$38.21
Additional Labor - 14 Hours						\$0.00	\$0.00	0.000	\$0.00	\$163.88	\$163.88	\$0.00	\$163.88
Transplant Crates - 4 @ \$8.00/crate						\$0.00	\$0.00	0.000	\$0.00	\$32.00	\$32.00	\$0.00	\$32.00
10) Apply Herbicide	May	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Command 3ME - 2 2/3 pts @ \$19.06/pt						\$0.00	\$0.00	0.000	\$0.00	\$50.83	\$50.83	\$0.00	\$50.83
11) Clean Ditches	May	50.00	0.020	50 HP	Ditcher	\$0.12	\$0.06	0.022	\$0.26	\$0.00	\$0.44	\$0.19	\$0.63
12) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
13) Cultivate	June	9.21	0.109	170 HP	Cultivator - 6 Row	\$2.23	\$0.98	0.119	\$1.40	\$0.00	\$4.61	\$4.37	\$8.99
14) Cultivate and Apply Insecticide	June	8.64	0.116	170 HP	Cultivator Plus Post - 6 Row	\$2.38	\$1.23	0.127	\$1.49	\$0.00	\$5.10	\$5.14	\$10.24
Belay - 12 oz @ \$2.00/oz						\$0.00	\$0.00	0.000	\$0.00	\$24.00	\$24.00	\$0.00	\$24.00
15) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Imidan 70 WSB - 1.3 lbs @ \$10.88/lb						\$0.00	\$0.00	0.000	\$0.00	\$14.14	\$14.14	\$0.00	\$14.14
16) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
17) Irrigation - 4.5 ac in applied in 3 applications	June				Furrow (Polypipe)	\$10.94	\$3.55	0.473	\$5.54	\$0.00	\$20.03	\$39.70	\$59.73
Roll-out Poly Pipe - 33 ft @ \$0.26/ft						\$0.00	\$0.00	0.000	\$0.00	\$8.58	\$8.58	\$0.00	\$8.58
18) Apply Insecticide	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Baythroid XL - 2.8 oz @ \$2.40/oz						\$0.00	\$0.00	0.000	\$0.00	\$6.72	\$6.72	\$0.00	\$6.72
19) Apply Insecticide	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Imidan 70 WSB - 1.3 lbs @ \$10.88/lb						\$0.00	\$0.00	0.000	\$0.00	\$14.14	\$14.14	\$0.00	\$14.14
20) Apply Insecticide and Zinc	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
Zinc Plus - 1 qrt @ \$3.00/pt						\$0.00	\$0.00	0.000	\$0.00	\$6.00	\$6.00	\$0.00	\$6.00
21) Apply Insecticide	Aug	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Leverage 360 - 2.8 oz @ \$1.66/oz						\$0.00	\$0.00	0.000	\$0.00	\$4.65	\$4.65	\$0.00	\$4.65
22) Shredded Plants	Sept	7.27	0.138	75 HP	Stalk Shredder - Flail - 12 ft	\$1.25	\$2.11	0.151	\$1.77	\$0.00	\$5.12	\$2.30	\$7.43
23) Harvest	Sept	1.50	0.667	150 HP	Shaker Harvester - 4 Row	\$18.14	\$7.32	0.733	\$8.58	\$0.00	\$34.04	\$32.52	\$66.56
Bucket Crew - 500 Bu Yield @ \$1.10/bu						\$0.00	\$0.00	0.000	\$0.00	\$550.00	\$550.00	\$0.00	\$550.00
Harvest Bins - 5 @ \$68/bin						\$0.00	\$0.00	0.000	\$0.00	\$340.00	\$340.00	\$0.00	\$340.00
24) Utility Trailer For Harvest	Sept	1.50	0.667	50 HP	Utility Trailer - 10 Ft	\$4.03	\$0.92	0.733	\$8.58	\$0.00	\$13.54	\$5.06	\$18.60
25) Truck - 18 Wheeler	Sept	3.00	0.333		18 Wheeler	\$0.56	\$2.00	0.733	\$8.58	\$0.00	\$11.15	\$5.57	\$16.71
26) Forklift - In Field	Sept	1.50	0.667		Forklift	\$1.68	\$0.42	0.733	\$8.58	\$0.00	\$10.68	\$2.46	\$13.14
27) Forklift - At Packing Shed	Sept	1.50	0.667		Forklift	\$1.68	\$0.42	0.733	\$8.58	\$0.00	\$10.68	\$2.46	\$13.14
28) Packing - 500 Bushel Yield with 65% packout	Nov					\$0.00	\$0.00	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boxes - 406 boxes @ \$1.65/box						\$0.00	\$0.00	0.000	\$0.00	\$670.31	\$670.31	\$0.00	\$670.31
Broker Costs - 406 boxes @ \$0.50/box						\$0.00	\$0.00	0.000	\$0.00	\$203.13	\$203.13	\$0.00	\$203.13
Packing Labor - 406 boxes @ \$0.80/box						\$0.00	\$0.00	0.000	\$0.00	\$325.00	\$325.00	\$0.00	\$325.00
Shrink Wrap - 406 boxes @ \$0.133/box						\$0.00	\$0.00	0.000	\$0.00	\$54.03	\$54.03	\$0.00	\$54.03
29) Storage Costs (Harvest to May)	Nov					\$0.00	\$0.00	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storage Costs - 325 Bu @ \$0.50/bu						\$0.00	\$0.00	0.000	\$0.00	\$162.50	\$162.50	\$0.00	\$162.50
30) LDAH Assessment Fee	Nov					\$0.00	\$0.00	0.000	\$0.00	\$17.50	\$17.50	\$0.00	\$17.50
Totals						\$80.22	\$33.33	8.382	\$98.11	\$3,484.77	\$3,696.44	\$164.17	\$3,860.61
Interest on Operating Capital													\$32.12
Total Specified Costs													\$3,892.73

Table 3c. Projected Returns Above Total Specified Costs at Various Fresh Market Sales Volumes and Prices, 55 Percent Fresh Market Packout

Total Yield (Bushels)	Percent Packout (Percent)	Volume Marketed (40 Lb Boxes)	Fresh Market Price (\$ per 40 Lb Box)								
			\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00
			Returns Per Acre above Direct Costs								
200	55.00%	138	(\$2,236.73)	(\$2,167.73)	(\$2,098.73)	(\$2,029.73)	(\$1,960.73)	(\$1,891.73)	(\$1,822.73)	(\$1,753.73)	(\$1,684.73)
250	55.00%	172	(\$1,828.73)	(\$1,742.73)	(\$1,656.73)	(\$1,570.73)	(\$1,484.73)	(\$1,398.73)	(\$1,312.73)	(\$1,226.73)	(\$1,140.73)
300	55.00%	206	(\$1,420.73)	(\$1,317.73)	(\$1,214.73)	(\$1,111.73)	(\$1,008.73)	(\$905.73)	(\$802.73)	(\$699.73)	(\$596.73)
350	55.00%	241	(\$1,000.73)	(\$880.23)	(\$759.73)	(\$639.23)	(\$518.73)	(\$398.23)	(\$277.73)	(\$157.23)	(\$36.73)
400	55.00%	275	(\$592.73)	(\$455.23)	(\$317.73)	(\$180.23)	(\$42.73)	\$94.77	\$232.27	\$369.77	\$507.27
450	55.00%	309	(\$184.73)	(\$30.23)	\$124.27	\$278.77	\$433.27	\$587.77	\$742.27	\$896.77	\$1,051.27
500	55.00%	344	\$235.27	\$407.27	\$579.27	\$751.27	\$923.27	\$1,095.27	\$1,267.27	\$1,439.27	\$1,611.27
550	55.00%	378	\$643.27	\$832.27	\$1,021.27	\$1,210.27	\$1,399.27	\$1,588.27	\$1,777.27	\$1,966.27	\$2,155.27
600	55.00%	413	\$1,063.27	\$1,269.77	\$1,476.27	\$1,682.77	\$1,889.27	\$2,095.77	\$2,302.27	\$2,508.77	\$2,715.27

Table 3d. Projected Returns Above Total Specified Costs at Various Fresh Market Sales Volumes and Prices, 60 Percent Fresh Market Packout

Total Yield (Bushels)	Percent Packout (Percent)	Volume Marketed (40 Lb Boxes)	Fresh Market Price (\$ per 40 Lb Box)								
			\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00
			Returns Per Acre above Direct Costs								
200	60.00%	150	(\$2,092.73)	(\$2,017.73)	(\$1,942.73)	(\$1,867.73)	(\$1,792.73)	(\$1,717.73)	(\$1,642.73)	(\$1,567.73)	(\$1,492.73)
250	60.00%	188	(\$1,636.73)	(\$1,542.73)	(\$1,448.73)	(\$1,354.73)	(\$1,260.73)	(\$1,166.73)	(\$1,072.73)	(\$978.73)	(\$884.73)
300	60.00%	225	(\$1,192.73)	(\$1,080.23)	(\$967.73)	(\$855.23)	(\$742.73)	(\$630.23)	(\$517.73)	(\$405.23)	(\$292.73)
350	60.00%	263	(\$736.73)	(\$605.23)	(\$473.73)	(\$342.23)	(\$210.73)	(\$79.23)	\$52.27	\$183.77	\$315.27
400	60.00%	300	(\$292.73)	(\$142.73)	\$7.27	\$157.27	\$307.27	\$457.27	\$607.27	\$757.27	\$907.27
450	60.00%	338	\$163.27	\$332.27	\$501.27	\$670.27	\$839.27	\$1,008.27	\$1,177.27	\$1,346.27	\$1,515.27
500	60.00%	375	\$607.27	\$794.77	\$982.27	\$1,169.77	\$1,357.27	\$1,544.77	\$1,732.27	\$1,919.77	\$2,107.27
550	60.00%	413	\$1,063.27	\$1,269.77	\$1,476.27	\$1,682.77	\$1,889.27	\$2,095.77	\$2,302.27	\$2,508.77	\$2,715.27
600	60.00%	450	\$1,507.27	\$1,732.27	\$1,957.27	\$2,182.27	\$2,407.27	\$2,632.27	\$2,857.27	\$3,082.27	\$3,307.27

Table 3e. Projected Returns Above Total Specified Costs at Various Fresh Market Sales Volumes and Prices, 65 Percent Fresh Market Packout

Total Yield (Bushels)	Percent Packout (Percent)	Volume Marketed (40 Lb Boxes)	Fresh Market Price (\$ per 40 Lb Box)								
			\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00
			Returns Per Acre above Direct Costs								
200	65.00%	163	(\$1,936.73)	(\$1,855.23)	(\$1,773.73)	(\$1,692.23)	(\$1,610.73)	(\$1,529.23)	(\$1,447.73)	(\$1,366.23)	(\$1,284.73)
250	65.00%	203	(\$1,456.73)	(\$1,355.23)	(\$1,253.73)	(\$1,152.23)	(\$1,050.73)	(\$949.23)	(\$847.73)	(\$746.23)	(\$644.73)
300	65.00%	244	(\$964.73)	(\$842.73)	(\$720.73)	(\$598.73)	(\$476.73)	(\$354.73)	(\$232.73)	(\$110.73)	\$11.27
350	65.00%	284	(\$484.73)	(\$342.73)	(\$200.73)	(\$58.73)	\$83.27	\$225.27	\$367.27	\$509.27	\$651.27
400	65.00%	325	\$7.27	\$169.77	\$332.27	\$494.77	\$657.27	\$819.77	\$982.27	\$1,144.77	\$1,307.27
450	65.00%	366	\$499.27	\$682.27	\$865.27	\$1,048.27	\$1,231.27	\$1,414.27	\$1,597.27	\$1,780.27	\$1,963.27
500	65.00%	406	\$979.27	\$1,182.27	\$1,385.27	\$1,588.27	\$1,791.27	\$1,994.27	\$2,197.27	\$2,400.27	\$2,603.27
550	65.00%	447	\$1,471.27	\$1,694.77	\$1,918.27	\$2,141.77	\$2,365.27	\$2,588.77	\$2,812.27	\$3,035.77	\$3,259.27
600	65.00%	488	\$1,963.27	\$2,207.27	\$2,451.27	\$2,695.27	\$2,939.27	\$3,183.27	\$3,427.27	\$3,671.27	\$3,915.27

Table 4a. Estimated Costs Per Acres, Sweet Potato Production, Bulk Harvester, No Storage

Expense Item	Unit	Price	Quantity	Amount	Your Value
Seed					
Slips	Acre	\$352.03	1.00	\$352.03	_____
Fertilizer					
Nitrogen	Lbs	\$0.50	40.00	\$20.00	_____
Phosphate	Lbs	\$0.61	120.00	\$73.20	_____
Potash	Lbs	\$0.34	120.00	\$40.80	_____
Zinc	Qrt	\$6.00	1.00	\$6.00	_____
Herbicide					
Command 3ME	Pts	\$19.06	2.67	\$50.83	_____
Valor SX	Oz	\$6.15	2.50	\$15.38	_____
Insecticide					
Admire Pro	Oz	\$2.95	10.50	\$30.98	_____
Baythroid XL	Oz	\$2.40	2.80	\$6.72	_____
Belay	Oz	\$2.00	12.00	\$24.00	_____
Brigade 2EC	Oz	\$0.98	9.60	\$9.41	_____
Imidan 70WSB	Lbs	\$10.88	2.60	\$28.29	_____
Leverage 360	Oz	\$1.66	2.80	\$4.65	_____
Lorsban	Qrts	\$11.26	2.00	\$22.52	_____
Fungicide					
Telone II	Gals	\$19.50	8.00	\$156.00	_____
Labor					
Tractor/Implement	Hr	\$11.71	11.58	\$135.49	_____
Irrigation	Hr	\$11.71	0.47	\$5.54	_____
Other Hired Labor	Hr	\$11.71	27.33	\$319.95	_____
Fuel					
Tractor/Implement	Gals	\$2.35	35.47	\$83.36	_____
Irrigation	Gals	\$2.35	4.66	\$10.94	_____
Repair and Maintenance					
Tractor/Implement	Acre	\$69.70	1.00	\$69.70	_____
Irrigation	Acre	\$3.55	1.00	\$3.55	_____
Other					
Transplant Crates	Acre	\$32.00	1.00	\$32.00	_____
Harvest Bins	Acre	\$340.00	1.00	\$340.00	_____
Roll-Out Polypipe	Acre	\$8.58	1.00	\$8.58	_____
LDAF Assessment Fee	Acre	\$17.50	1.00	\$17.50	_____
Interest on Operating Capital	Acre	\$25.77	1.00	\$25.77	_____
Total Direct Expenses				\$1,893.17	_____
Fixed Expenses					
Tractor/Implement	Acre	\$193.73	1.00	\$193.73	_____
Irrigation	Acre	\$39.70	1.00	\$39.70	_____
Total Specified Expenses				\$2,126.60	_____

Table 4b. Estimated Resource Use and Costs For Field Activities, Per Acre, Sweet Potato Production, Bulk Harvester, No Storage

Activity	Month of Activity	Acres	Hours	Tractor	Implement	Fuel	R/M	Labor	Labor	Input	Total	Total	Total
		Per Hour	Per Acre								Cost/ Acre	Cost/ Acre	
1) Disked Three Times	Apr	0.00	0.000	170 HP	Heavy Disk - 20 Ft	\$6.00	\$4.48	0.321	\$3.76	\$0.00	\$14.24	\$14.88	\$29.12
2) Apply Fertilizer	Apr	5.09	0.196	75 HP	Fertilizer - Pull Type - 12 ft	\$1.78	\$0.49	0.216	\$2.53	\$0.00	\$4.80	\$2.45	\$7.25
N - 40 lbs @ \$0.50/lb						\$0.00	\$0.00	0.000	\$0.00	\$20.00	\$20.00	\$0.00	\$20.00
P - 120 lbs @ \$0.61/lb						\$0.00	\$0.00	0.000	\$0.00	\$73.20	\$73.20	\$0.00	\$73.20
K - 120 lbs @ \$0.34/lb						\$0.00	\$0.00	0.000	\$0.00	\$40.80	\$40.80	\$0.00	\$40.80
3) Hipped Field	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
4) Apply Fumigant	Apr	11.11	0.090	150 HP	umigant Applicator - 6 Row	\$1.63	\$0.99	0.099	\$1.16	\$0.00	\$3.78	\$3.72	\$7.50
Telone II - 8 gal @ \$19.50/gal						\$0.00	\$0.00	0.000	\$0.00	\$156.00	\$156.00	\$0.00	\$156.00
5) Hipped Field	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
6) Hipped and Applied Herbicide	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
Valor SX - 2.5 oz @ \$6.15/oz						\$0.00	\$0.00	0.000	\$0.00	\$15.38	\$15.38	\$0.00	\$15.38
7) Hipped and Applied Insecticide	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.03	\$0.81	0.109	\$1.27	\$0.00	\$4.11	\$3.77	\$7.89
Lorsban - 2 qrts @ \$5.63/pt						\$0.00	\$0.00	0.000	\$0.00	\$22.52	\$22.52	\$0.00	\$22.52
Admire Pro - 10.5 oz @ \$2.95/oz						\$0.00	\$0.00	0.000	\$0.00	\$30.98	\$30.98	\$0.00	\$30.98
8) Slips For Transplant	May	1.00	1.000	50 HP	Utility Trailer - 10 Ft	\$6.05	\$1.38	1.100	\$12.88	\$0.00	\$20.30	\$7.59	\$27.90
Sweet Potato Slips						\$0.00	\$0.00	0.000	\$0.00	\$352.03	\$352.03	\$0.00	\$352.03
Additional Labor - 10 Hours						\$0.00	\$0.00	0.000	\$0.00	\$117.06	\$117.06	\$0.00	\$117.06
9) Plant Slips	May	1.00	1.000	75 HP	Transplanter - 6 Row	\$9.07	\$1.58	1.100	\$12.88	\$0.00	\$23.53	\$14.68	\$38.21
Additional Labor - 14 Hours						\$0.00	\$0.00	0.000	\$0.00	\$163.88	\$163.88	\$0.00	\$163.88
Transplant Crates - 4 @ \$8.00/crate						\$0.00	\$0.00	0.000	\$0.00	\$32.00	\$32.00	\$0.00	\$32.00
10) Apply Herbicide	May	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Command 3ME - 2 2/3 pts @ \$19.06/pt						\$0.00	\$0.00	0.000	\$0.00	\$50.83	\$50.83	\$0.00	\$50.83
11) Clean Ditches	May	50.00	0.020	50 HP	Ditcher	\$0.12	\$0.06	0.022	\$0.26	\$0.00	\$0.44	\$0.19	\$0.63
12) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
13) Cultivate	June	9.21	0.109	170 HP	Cultivator - 6 Row	\$2.23	\$0.98	0.119	\$1.40	\$0.00	\$4.61	\$4.37	\$8.99
14) Cultivate and Apply Insecticide	June	8.64	0.116	170 HP	Cultivator Plus Post - 6 Row	\$2.38	\$1.23	0.127	\$1.49	\$0.00	\$5.10	\$5.14	\$10.24
Belay - 12 oz @ \$2.00/oz						\$0.00	\$0.00	0.000	\$0.00	\$24.00	\$24.00	\$0.00	\$24.00
15) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Imidan 70 WSB - 1.3 lbs @ \$10.88/lb						\$0.00	\$0.00	0.000	\$0.00	\$14.14	\$14.14	\$0.00	\$14.14
16) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
17) Irrigation - 4.5 ac in applied in 3 applications	June				Furrow (Polypipe)	\$10.94	\$3.55	0.473	\$5.54	\$0.00	\$20.03	\$39.70	\$59.73
Roll-out Poly Pipe - 33 ft @ \$0.26/ft						\$0.00	\$0.00	0.000	\$0.00	\$8.58	\$8.58	\$0.00	\$8.58
18) Apply Insecticide	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Baythroid XL - 2.8 oz @ \$2.40/oz						\$0.00	\$0.00	0.000	\$0.00	\$6.72	\$6.72	\$0.00	\$6.72
19) Apply Insecticide	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Imidan 70 WSB - 1.3 lbs @ \$10.88/lb						\$0.00	\$0.00	0.000	\$0.00	\$14.14	\$14.14	\$0.00	\$14.14
20) Apply Insecticide and Zinc	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Brigade 2EC - 3.2 oz @ \$0.98/oz						\$0.00	\$0.00	0.000	\$0.00	\$3.14	\$3.14	\$0.00	\$3.14
Zinc Plus - 1 qrt @ \$3.00/pt						\$0.00	\$0.00	0.000	\$0.00	\$6.00	\$6.00	\$0.00	\$6.00
21) Apply Insecticide	Aug	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.57	\$0.27	0.069	\$0.81	\$0.00	\$1.64	\$0.75	\$2.39
Leverage 360 - 2.8 oz @ \$1.66/oz						\$0.00	\$0.00	0.000	\$0.00	\$4.65	\$4.65	\$0.00	\$4.65
22) Shredded Plants	Sept	7.27	0.138	75 HP	Stalk Shredder - Flail - 12 ft	\$1.25	\$2.11	0.151	\$1.77	\$0.00	\$5.12	\$2.30	\$7.43
23) Harvest	Sept	1.20	0.833	150 HP	Bulk Harvester	\$15.12	\$42.84	0.917	\$10.73	\$0.00	\$68.69	\$78.91	\$147.59
Additional Labor - 3.33 Hours						\$0.00	\$0.00	0.000	\$0.00	\$39.02	\$39.02	\$0.00	\$39.02
Harvest Bins - 5 @ \$68/bin						\$0.00	\$0.00	0.000	\$0.00	\$340.00	\$340.00	\$0.00	\$340.00
24) Four (4) Utility Trailers For Harvest	Sept	1.20	0.833	50 HP	Utility Trailer - 10 Ft	\$20.16	\$4.60	3.667	\$42.92	\$0.00	\$67.68	\$25.31	\$92.99
25) Truck - 18 Wheeler	Sept	2.40	0.417		18 Wheeler	\$0.71	\$2.50	0.917	\$10.73	\$0.00	\$13.94	\$6.96	\$20.89
26) Forklift - In Field	Sept	1.20	0.833		Forklift	\$2.10	\$0.53	0.917	\$10.73	\$0.00	\$13.36	\$3.07	\$16.43
27) Forklift - Off Loading Site	Sept	1.20	0.833		Forklift	\$2.10	\$0.53	0.917	\$10.73	\$0.00	\$13.36	\$3.07	\$16.43
28) LDAF Assessment Fee	Nov					\$0.00	\$0.00	0.000	\$0.00	\$17.50	\$17.50	\$0.00	\$17.50

Totals \$94.30 \$73.25 12.049 \$141.03 \$1,558.82 \$1,867.40 \$233.43 \$2,100.83

Interest on Operating Capital \$25.77

Total Specified Costs \$2,126.60

Table 4c. Projected Returns Above Total Specified Costs at Various Yields and Prices, No Storage

Total Yield (Bushels)	Total Yield (Cwts)	Processor Contract Price (\$ per cwt)								
		\$12.00	\$12.50	\$13.00	\$13.50	\$14.00	\$14.50	\$15.00	\$15.50	\$16.00
		Returns Per Acre above Direct Costs								
200	100	(\$926.60)	(\$876.60)	(\$826.60)	(\$776.60)	(\$726.60)	(\$676.60)	(\$626.60)	(\$576.60)	(\$526.60)
250	125	(\$626.60)	(\$564.10)	(\$501.60)	(\$439.10)	(\$376.60)	(\$314.10)	(\$251.60)	(\$189.10)	(\$126.60)
300	150	(\$326.60)	(\$251.60)	(\$176.60)	(\$101.60)	(\$26.60)	\$48.40	\$123.40	\$198.40	\$273.40
350	175	(\$26.60)	\$60.90	\$148.40	\$235.90	\$323.40	\$410.90	\$498.40	\$585.90	\$673.40
400	200	\$273.40	\$373.40	\$473.40	\$573.40	\$673.40	\$773.40	\$873.40	\$973.40	\$1,073.40
450	225	\$573.40	\$685.90	\$798.40	\$910.90	\$1,023.40	\$1,135.90	\$1,248.40	\$1,360.90	\$1,473.40
500	250	\$873.40	\$998.40	\$1,123.40	\$1,248.40	\$1,373.40	\$1,498.40	\$1,623.40	\$1,748.40	\$1,873.40
550	275	\$1,173.40	\$1,310.90	\$1,448.40	\$1,585.90	\$1,723.40	\$1,860.90	\$1,998.40	\$2,135.90	\$2,273.40
600	300	\$1,473.40	\$1,623.40	\$1,773.40	\$1,923.40	\$2,073.40	\$2,223.40	\$2,373.40	\$2,523.40	\$2,673.40

Table 4d. Estimated Additional Storage Costs for Various Storage Lengths, 400 Bushel Yield

Storage Length	Per Acre	Per Cwt	Per Bushel
No Storage	\$2,126.60	\$10.63	\$5.32
One Month	\$2,183.74	\$10.92	\$5.46
Two Months	\$2,240.88	\$11.20	\$5.60
Three Months	\$2,298.02	\$11.49	\$5.75
Four Months	\$2,355.17	\$11.78	\$5.89
Five Months	\$2,412.31	\$12.06	\$6.03
Six Months	\$2,469.45	\$12.35	\$6.17
Seven Months	\$2,526.60	\$12.63	\$6.32
Eight Months	\$2,583.74	\$12.92	\$6.46

Table 4e. Estimated Additional Storage Costs for Various Storage Lengths, 500 Bushel Yield

Storage Length	Per Acre	Per Cwt	Per Bushel
No Storage	\$2,126.60	\$8.51	\$4.25
One Month	\$2,198.02	\$8.79	\$4.40
Two Months	\$2,269.45	\$9.08	\$4.54
Three Months	\$2,340.88	\$9.36	\$4.68
Four Months	\$2,412.31	\$9.65	\$4.82
Five Months	\$2,483.74	\$9.93	\$4.97
Six Months	\$2,555.17	\$10.22	\$5.11
Seven Months	\$2,626.60	\$10.51	\$5.25
Eight Months	\$2,698.02	\$10.79	\$5.40

Appendix Table 1. Tractors - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Hour, Louisiana 2015.

Item	Size	Fuel Use (gal/hr)	New	Salvage	Repair/	Useful Life (years)	Annual Use (hours)	Fuel Cost	R/M Cost	Labor Cost	Total		Total Cost
			Purchase Price (dollars)	Value (percent)	Maintenance (R/M) (percent)						Direct Cost	Fixed Cost	
											Dollars Per Hour		
Tractor(20-39hp)RB	MFWD 30	1.544	\$18,600	40%	15%	8	600	\$3.63	\$0.58	\$11.62	\$15.83	\$3.38	\$19.21
Tractor(20-39hp)CB	MFWD 30	1.544	\$31,100	40%	15%	8	600	\$3.63	\$0.97	\$11.62	\$16.22	\$5.65	\$21.87
Tractor(40-59hp)RB	2WD 50	2.5736	\$18,900	40%	15%	8	600	\$6.05	\$0.59	\$11.62	\$18.26	\$3.43	\$21.69
Tractor(40-59hp)CB	2WD 50	2.5736	\$33,700	40%	15%	8	600	\$6.05	\$1.05	\$11.62	\$18.72	\$6.12	\$24.84
Tractor(40-59hp)RB	MFWD 50	2.5736	\$26,200	40%	15%	8	600	\$6.05	\$0.82	\$11.62	\$18.49	\$4.76	\$23.25
Tractor(40-59hp)CB	MFWD 50	2.5736	\$38,900	40%	15%	8	600	\$6.05	\$1.22	\$11.62	\$18.89	\$7.06	\$25.95
Tractor(60-89hp)RB	2WD 75	3.8604	\$35,000	40%	15%	8	600	\$9.07	\$1.09	\$11.62	\$21.79	\$6.36	\$28.15
Tractor(60-89hp)CB	2WD 75	3.8604	\$43,400	40%	15%	8	600	\$9.07	\$1.36	\$11.62	\$22.05	\$7.88	\$29.93
Tractor(60-89hp)RB	MFWD 75	3.8604	\$39,600	40%	15%	8	600	\$9.07	\$1.24	\$11.62	\$21.93	\$7.19	\$29.12
Tractor(60-89hp)CB	MFWD 75	3.8604	\$47,900	40%	15%	8	600	\$9.07	\$1.50	\$11.62	\$22.19	\$8.70	\$30.89
Tractor(90-119hp)RB	2WD 105	5.4046	\$54,300	40%	15%	8	600	\$12.70	\$1.70	\$11.62	\$26.02	\$9.86	\$35.88
Tractor(90-119hp)CB	2WD 105	5.4046	\$63,100	40%	15%	8	600	\$12.70	\$1.97	\$11.62	\$26.30	\$11.46	\$37.76
Tractor(90-119hp)RB	MFWD 105	5.4046	\$56,900	40%	15%	8	600	\$12.70	\$1.78	\$11.62	\$26.10	\$10.33	\$36.44
Tractor(90-119hp)CB	MFWD 105	5.4046	\$74,400	40%	15%	8	600	\$12.70	\$2.33	\$11.62	\$26.65	\$13.51	\$40.16
Tractor(120-139hp)CB	2WD 130	6.6914	\$96,300	40%	15%	8	600	\$15.72	\$3.01	\$11.62	\$30.36	\$17.49	\$47.85
Tractor(120-139hp)CB	MFWD 130	6.6914	\$114,000	40%	15%	8	600	\$15.72	\$3.56	\$11.62	\$30.91	\$20.70	\$51.61
Tractor(140-159hp)CB	2WD 150	7.7209	\$127,000	40%	15%	8	600	\$18.14	\$3.97	\$11.62	\$33.74	\$23.06	\$56.80
Tractor(140-159hp)CB	MFWD 150	7.7209	\$143,000	40%	15%	8	600	\$18.14	\$4.47	\$11.62	\$34.24	\$25.97	\$60.21
Tractor(160-179hp)CB	MFWD 170	8.7503	\$156,000	35%	15%	8	600	\$20.56	\$4.88	\$11.62	\$37.06	\$29.72	\$66.78
Tractor(180-199hp)CB	MFWD 190	9.7798	\$167,000	35%	15%	8	600	\$22.98	\$5.22	\$11.62	\$39.82	\$31.81	\$71.64
Tractor(200-249hp)CB	MFWD 225	11.5813	\$226,000	35%	15%	8	600	\$27.22	\$7.06	\$11.62	\$45.90	\$43.05	\$88.95
Tractor(200-249hp)CB	Track 225	11.5813	\$277,000	35%	15%	8	600	\$27.22	\$8.66	\$11.62	\$47.50	\$52.77	\$100.26
Tractor(250-349hp)CB	4WD 300	15.4418	\$277,000	35%	15%	8	600	\$36.29	\$8.66	\$11.62	\$56.57	\$52.77	\$109.33
Tractor(250-349hp)CB	Track 300	15.4418	\$281,000	35%	15%	8	600	\$36.29	\$8.78	\$11.62	\$56.69	\$53.53	\$110.22
Tractor(350-449hp)CB	4WD 400	20.5890	\$313,000	35%	15%	8	600	\$48.38	\$9.78	\$11.62	\$69.79	\$59.62	\$129.41
Tractor(350-449hp)CB	Track 400	20.5890	\$364,000	35%	15%	8	600	\$48.38	\$11.38	\$11.62	\$71.38	\$69.34	\$140.72
Utility Vehicle-mule	600 CC	.5	\$11,500	30%	25%	8	200	\$1.18	\$1.80	\$11.62	\$14.59	\$6.88	\$21.47
Utility Vehicle	800 CC	.7	\$6,500	30%	25%	8	200	\$1.65	\$1.02	\$11.62	\$14.28	\$3.89	\$18.17
Utility Vehicle	900 CC	1	\$14,300	30%	25%	8	200	\$2.35	\$2.23	\$11.62	\$16.21	\$8.55	\$24.76

Appendix Table 2. Self Propels - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Hour, Louisiana 2015.

Item	Size	Fuel Use (gal/hr)	New	Salvage	Repair/	Useful Life (years)	Annual Use (hours)	Fuel Cost	R/M Cost	Labor Cost	Total		Total Cost
			Purchase Price (dollars)	Value (percent)	Maintenance (R/M) (percent)						Direct Cost	Fixed Cost	
											Dollars Per Hour		
Fork Lift		1.0700	\$33,500	20%	19%	10	1,000	\$2.51	\$0.64	\$11.62	\$14.77	\$3.69	\$18.46
Truck	18 Wheeler	0.7200	\$120,000	20%	45%	15	600	\$1.69	\$6.00	\$11.62	\$19.31	\$16.70	\$36.01
Sprayer 110Gal	30' 50hp	2.4190	\$44,000	30%	15%	8	350	\$5.68	\$2.36	\$11.62	\$19.66	\$15.04	\$34.70
Sprayer 300-450gal	60' 125hp	5.6620	\$103,000	30%	15%	8	350	\$13.31	\$5.52	\$11.62	\$30.45	\$35.20	\$65.65
Sprayer 300-450gal	80' 125hp	6.4340	\$103,000	30%	15%	8	350	\$15.12	\$5.52	\$11.62	\$32.26	\$35.20	\$67.47
Sprayer 600-750gal	60' 175hp	9.0000	\$174,000	30%	15%	8	350	\$21.15	\$9.32	\$11.62	\$42.09	\$59.47	\$101.57
Sprayer 600-825gal	80' 175hp	11.8120	\$174,000	30%	15%	8	350	\$27.76	\$9.32	\$11.62	\$48.70	\$59.47	\$108.17
Sprayer 600-825gal	90' 250hp	12.7390	\$254,000	30%	15%	8	350	\$29.94	\$13.61	\$11.62	\$55.17	\$86.81	\$141.98

Appendix Table 3. Implements - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Acre, Louisiana 2015.

Item	Size	Power Unit (P.U.)	Performance Rate (hrs/ac)	New		Repair/			Annual Use (hours)	Fuel Cost	R/M	R/M	Total Direct Cost	Fixed	Fixed	Total Cost
				Purchase Price (dollars)	Salvage Value (percent)	Maintenance (R/M) (percent)	Useful Life (years)	Cost (P.U.)			Cost (Imp)	Cost (P.U.)		Cost (Imp)		
----- Dollars Per Acre -----																
Bed/Disk (Hipper)	4R-38	MFWD 150	0.1476	\$7,820	30%	40%	10	160	\$2.68	\$0.66	\$0.29	\$1.89	\$5.51	\$3.83	\$0.74	\$10.08
Bed/Disk (Hipper)	6R-38	MFWD 170	0.0987	\$13,500	30%	40%	10	160	\$2.03	\$0.48	\$0.33	\$1.26	\$4.10	\$2.93	\$0.85	\$7.89
Chisel Plow-Rigid	15'	2WD 130	0.1233	\$11,900	30%	65%	12	150	\$1.94	\$0.37	\$0.53	\$1.58	\$4.41	\$2.16	\$0.88	\$7.45
Chisel Plow-Rigid	24'	MFWD 190	0.0770	\$13,100	30%	65%	12	150	\$1.77	\$0.40	\$0.36	\$0.98	\$3.52	\$2.45	\$0.61	\$6.58
Chisel Plow-Rigid	10'	2WD 130	0.1849	\$6,000	30%	65%	12	150	\$2.91	\$0.56	\$0.40	\$2.36	\$6.23	\$3.23	\$0.67	\$10.13
Chisel Plow-Rigid	20'	MFWD 170	0.1027	\$1,200	30%	65%	12	150	\$2.11	\$0.50	\$0.04	\$1.31	\$3.97	\$3.05	\$0.07	\$7.10
SPotato Seed Covering Machine		MFWD 75	0.2000	\$9,820	30%	80%	10	200	\$1.81	\$0.30	\$0.79	\$2.56	\$5.46	\$1.74	\$1.00	\$8.20
Cultivate	4R-38	2WD 105	0.1624	\$11,900	30%	40%	10	150	\$2.06	\$0.32	\$0.52	\$2.08	\$4.97	\$1.86	\$1.31	\$8.15
Cultivate	6R-38	MFWD 150	0.1086	\$15,700	30%	40%	10	150	\$1.97	\$0.49	\$0.45	\$1.39	\$4.30	\$2.82	\$1.16	\$8.27
Cultivate & Post	4R-38	2WD 105	0.1732	\$17,800	30%	40%	10	150	\$2.20	\$0.34	\$0.82	\$2.21	\$5.58	\$1.99	\$2.10	\$9.66
Cultivate & Post	6R-38	MFWD 150	0.1158	\$21,700	30%	40%	10	150	\$2.10	\$0.52	\$0.67	\$1.48	\$4.77	\$3.01	\$1.71	\$9.48
Disk & Incorporate	14'	2WD 130	0.1497	\$27,800	30%	60%	10	200	\$2.35	\$0.45	\$1.25	\$1.91	\$5.96	\$2.62	\$2.12	\$10.70
Disk & Incorporate	24'	MFWD 190	0.0873	\$48,500	30%	60%	10	200	\$2.01	\$0.46	\$1.27	\$1.12	\$4.85	\$2.78	\$2.16	\$9.78
Disk Harrow	14'	2WD 130	0.1403	\$21,800	30%	50%	10	180	\$2.21	\$0.42	\$0.85	\$1.79	\$5.27	\$2.45	\$1.73	\$9.46
Disk Harrow	24'	MFWD 190	0.0819	\$42,600	30%	50%	10	180	\$1.88	\$0.43	\$0.97	\$1.05	\$4.32	\$2.60	\$1.98	\$8.90
Disk Heavy	14'	MFWD 150	0.1460	\$21,800	30%	50%	10	180	\$2.65	\$0.65	\$0.88	\$1.87	\$6.05	\$3.79	\$1.80	\$11.64
Disk Heavy	20'	MFWD 170	0.0973	\$37,700	30%	50%	10	180	\$2.00	\$0.47	\$1.02	\$1.24	\$4.74	\$2.89	\$2.08	\$9.71
Ditcher		MFWD 50	0.0200	\$4,910	30%	80%	10	200	\$0.12	\$0.02	\$0.04	\$0.26	\$0.44	\$0.14	\$0.05	\$0.63
Fert Appl (Liquid)	4R-38	MFWD 150	0.1547	\$13,500	40%	80%	8	150	\$2.81	\$0.69	\$1.39	\$1.98	\$6.87	\$4.02	\$1.52	\$12.40
Fert Appl (Liquid)	6R-38	MFWD 170	0.1034	\$14,500	40%	80%	8	150	\$2.13	\$0.50	\$1.00	\$1.32	\$4.95	\$3.07	\$1.09	\$9.11
Fertilizer - Pull Type	6'	MFWD 75	0.3930	\$3,830	15%	30%	10	150	\$3.57	\$0.59	\$0.30	\$5.02	\$9.48	\$3.42	\$1.15	\$14.04
Fertilizer - Pull Type	12'	MFWD 75	0.3930	\$4,950	15%	30%	10	150	\$3.57	\$0.59	\$0.39	\$5.02	\$9.57	\$3.42	\$1.48	\$14.46
Field Cult & Inc Fld	24'	MFWD 170	0.0661	\$32,200	30%	25%	10	100	\$1.36	\$0.32	\$0.53	\$0.84	\$3.06	\$1.96	\$2.17	\$7.19
Field Cult & Inc Rdg	12'	MFWD 150	0.1322	\$17,500	30%	25%	10	100	\$2.40	\$0.59	\$0.58	\$1.69	\$5.26	\$3.43	\$2.36	\$11.05
Field Cultivate Fld	24'	MFWD 170	0.0622	\$26,200	30%	25%	10	100	\$1.28	\$0.30	\$0.41	\$0.80	\$2.79	\$1.85	\$1.66	\$6.30
Field Cultivate Rdg	12'	MFWD 150	0.1244	\$11,500	30%	25%	10	100	\$2.26	\$0.56	\$0.36	\$1.59	\$4.76	\$3.23	\$1.46	\$9.45
Fumigant Applicator	6 Row	MFWD 150	0.0900	\$6,500	10%	50%	10	50	\$1.63	\$0.40	\$0.59	\$1.15	\$3.77	\$2.34	\$1.38	\$7.49
Planter - SPotato Seed		MFWD 105	0.3300	\$10,000	25%	50%	15	50	\$4.19	\$0.77	\$2.20	\$4.22	\$11.38	\$4.46	\$5.35	\$21.19
Plastic Layer - 4 ft Centers		MFWD 50	1.6180	\$2,070	17%	80%	16	81	\$9.79	\$1.97	\$2.07	\$20.68	\$34.50	\$11.43	\$3.37	\$49.30
Spray Boom	12/17'	MFWD 50	0.1000	\$430	40%	75%	8	200	\$0.60	\$0.12	\$0.02	\$1.28	\$2.02	\$0.71	\$0.02	\$2.75
Spray (Broadcast)	27'	MFWD 170	0.0627	\$5,940	40%	75%	8	200	\$1.29	\$0.31	\$0.17	\$0.80	\$2.57	\$1.86	\$0.20	\$4.64
Spray (Broadcast)	40'	MFWD 170	0.0423	\$7,350	40%	75%	8	200	\$0.87	\$0.21	\$0.15	\$0.54	\$1.76	\$1.26	\$0.17	\$3.19
Stalk Shredder-Flail	12'	MFWD 150	0.1375	\$15,800	30%	175%	10	200	\$2.49	\$0.61	\$1.90	\$1.76	\$6.77	\$3.57	\$1.11	\$11.45
Stalk Shredder-Flail	15'	MFWD 150	0.1100	\$19,900	30%	175%	10	200	\$2.00	\$0.49	\$1.92	\$1.41	\$5.81	\$2.86	\$1.12	\$9.78
SPotato Harvester	2 Row	MFWD 150	3.3330	\$31,500	15%	88%	15	300	\$60.47	\$14.89	\$20.53	\$42.60	\$138.50	\$86.56	\$30.06	\$255.12
SPotato - Shaker Harvester	4 Row	MFWD 150	0.6667	\$20,000	15%	88%	15	300	\$12.10	\$2.98	\$2.61	\$8.52	\$26.20	\$17.31	\$3.82	\$47.34
SPotato - Bulk Harvester		MFWD 150	0.8333	\$240,000	15%	88%	15	300	\$15.12	\$3.72	\$39.11	\$10.65	\$68.60	\$21.64	\$57.26	\$147.51
Transplanter - SPotato Slips	6 Row	MFWD 75	1.0000	\$18,285	17%	2%	19	225	\$9.07	\$1.50	\$0.09	\$12.78	\$23.43	\$8.70	\$5.98	\$38.11
Utility Trailer	10'	MFWD 50	1.0000	\$1,250	15%	40%	15	200	\$6.05	\$1.22	\$0.17	\$12.78	\$20.21	\$7.06	\$0.54	\$27.81

Appendix Table 4. Operating Inputs - Estimated Prices for 2015.

Item	Unit	Price	Item	Unit	Price
Adjuvants			Herbicide (cont)		
Crop Oil Conc. (Veg)	pt	\$4.60	Lorox 50 DF	lb	\$18.70
Custom Application/Services			Outlook	pt	\$16.88
Custom Apply Fert	acre	\$6.50	Permit 75DF	oz	\$19.73
Custom Haul Swt. Pot	acre	\$70.00	Poast 1.53	pt	\$11.95
Scouting Sweetpotato	acre	\$15.00	Prefar 4E	pt	\$9.38
Fertilizer			Princep 4L	pt	\$3.03
Amm Nitrate (34%)	cwt	\$24.00	Roundup Power Max	pt	\$3.25
Boron (15G Sol)	lb	\$0.75	Roundup Power Max	oz	\$0.21
Calcium Nitrate	lb	\$0.38	Roundup WeatherMax	pt	\$4.07
Fert 13-13-13	cwt	\$21.21	Roundup WeatherMax	oz	\$0.27
Fert 15-30-15	lb	\$0.33	Sandea	oz	\$46.25
Fert 5-20-30+S+B	cwt	\$34.93	Select MAX	oz	\$0.77
Lime (Spread)	ton	\$35.00	Solicam DF	lb	\$27.75
LA Nitrogen	lb	\$0.50	Stinger	oz	\$3.81
LA Phosphorus	lb	\$0.61	Strategy	pt	\$10.24
LA Potash	lb	\$0.34	Surflan AS	qt	\$11.99
Zinc Plus	pt	\$3.00	Treflan 4D	pt	\$3.40
Fungicide			Valor SX	oz	\$6.15
Blocker 10G	lb	\$1.50	Insecticide		
Blocker 4F	pt	\$5.63	Admire Pro	oz	\$2.95
Bravo Weather Stick	pt	\$4.43	Agri-Mek 15EC	oz	\$0.97
Botran 75W	lb	\$16.25	Asana XL	oz	\$0.64
Cabrio	oz	\$2.50	Assail 30 SG	oz	\$5.87
Captan 50 WP	lb	\$6.00	Avaunt 30 WDG	oz	\$6.53
Dithane Rainshield	lb	\$2.75	Baytrhoid XL	oz	\$2.40
Headline EC	oz	\$3.62	Belt	oz	\$6.95
Kocide 2000	lb	\$6.90	Belay	oz	\$2.00
Kocide 3000	lb	\$9.95	Brigade 2EC	oz	\$0.98
Manzate Prostick	lb	\$4.83	Brigade WSB	lb	\$22.20
Mertect 340-F	oz	\$2.96	Coragen	oz	\$7.80
Pristine	oz	\$3.25	Gaucha 600	oz	\$5.80
Quadris	oz	\$2.86	Imidan 70 WSB	lb	\$10.88
Ridomil Gold	oz	\$6.54	K-Pam HL	gal	\$10.35
Telone II	gal	\$19.50	Lorsban 4E	pt	\$5.63
Tilt	oz	\$0.84	Leverage 360	oz	\$1.66
Topsin 4.5L	oz	\$0.55	Mustang Max	oz	\$1.60
Herbicide			Oberon 2SC	oz	\$4.76
Accent DF 75%	oz	\$32.47	Orthene 90 S	lb	\$6.55
Assure II	oz	\$0.74	Poncho	lbseed	\$0.73
Atrazine 4L	pt	\$1.93	Provado 1.6	oz	\$1.03
Basagran	pt	\$11.88	Radiant 1SC	oz	\$6.20
Bicep II Magnum	pt	\$10.97	Other		
Command 3ME	pt	\$19.06	Bin Repair	each	\$1.50
Dacthal Flowable	pt	\$19.88	Bin Sweetpotato	each	\$68.00
Dual II Magnum	pt	\$14.50	Box Sweetpotato	each	\$1.65
Dual Magnum	pt	\$13.49	Crate Sweetpotato	each	\$8.00
Eptam 7E	pt	\$6.13	Plastic Mulch 8' by 2000'	roll	\$210.00
Fusilade DX	oz	\$1.14	Sweet Potato Broker	box	\$0.50
Glyphosate 3lbs a.e.	pt	\$2.25	Shrink Wrap	box	\$0.13
Glyphosate 3lbs a.e.	oz	\$0.14	Sweetpotato Storage	bu	\$1.00
Glystar Plus	pt	\$2.25	Seed/Plants		
Goal 2XL	pt	\$10.00	Sweetpotato Plants	thous	\$30.00
Gramonone SL 2.0	oz	\$0.32	Sweetpotato Seed - Grower	Bu	\$12.00
Guardsman Max	pt	\$6.93	Sweetpotato Seed- Foundation	Bu	\$16.50

Appendix Table 5. Estimated Costs Per Acre, Poly Pipe Irrigation System, Applying 4.5 Inches in Three Applications, Louisiana 2015.

Item	Unit	Price (dollars)	Quantity	Amount (dollars)
DIRECT EXPENSES				
Irrigation Supplies				
Roll-Out Pipe	Ft	\$0.26	33.000	\$8.58
Hired Labor				
Tractors and Implements	hour	\$11.71	0.173	\$2.03
Irrigation Labor	hour	\$11.71	0.300	\$3.51
Diesel Fuel				
Tractors	gal	\$2.35	0.644	\$1.51
Engine, RPF, 75	gal	\$2.35	4.014	\$9.43
Repair and Maintenance				
Tractors and Implements	acre	\$0.50	1.000	\$0.50
Well & Pump, Furrow	Each	\$390.00	0.005	\$1.83
Engine, RPF, 75	ac-in	\$0.27	4.500	\$1.22
Interest on Operating Capital	acre	\$0.46	1.000	\$0.46
TOTAL DIRECT EXPENSES				\$29.07
FIXED EXPENSES				
Tractors and Implements	acre	\$2.81	1.000	\$2.81
Well & Pump, Furrow	each	\$1,095.88	0.005	\$5.14
Main Line Pipe	each	\$756.66	0.005	\$3.55
Land Forming	each	\$22.76	1.000	\$22.76
Engine, RPF, 75	each	\$1,160.82	0.005	\$5.45
TOTAL FIXED EXPENSES				\$39.70
TOTAL SPECIFIED EXPENSES				\$68.77

Appendix Table 6. Estimated Costs Per Acre, Center Pivot Irrigation, 1/4 Mile Applying 4.5 Inches in Six Applications, Louisiana 2015.

Item	Unit	Price (dollars)	Quantity	Amount (dollars)
DIRECT EXPENSES				
Hired Labor				
Special Labor	hour	\$11.71	0.160	\$1.87
Diesel Fuel				
Engine, 1/4 CP, 65	gal	\$2.35	6.720	\$15.79
Repair and Maintenance				
Well & Pump, 1/4 CP	Each	\$390.00	0.008	\$3.10
Engine, 1/4 CP, 65	ac-in	\$0.73	4.500	\$3.31
Pivot, 1/4 CP	1320'	\$1,516.40	0.007	\$10.25
Interest on Operating Capital	acre	\$0.37	1.000	\$0.37
TOTAL DIRECT EXPENSES				\$34.69
FIXED EXPENSES				
Well & Pump, 1/4 CP	each	\$1,095.88	0.006	\$6.96
Engine, 1/4 CP, 65	each	\$1,237.70	0.006	\$7.86
Pivot, 1/4 CP	each	\$5,828.74	0.006	\$37.01
TOTAL FIXED EXPENSES				\$51.83
TOTAL SPECIFIED EXPENSES				\$86.52