

# HIGHBUSH BLUEBERRIES, Kentucky, 2008

Soil Buildup Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>					
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Soil Test	2	assays	\$ 10.00	\$ 20.00	<input type="text"/>
Sulfur	650	pounds	\$ 0.35	\$ 227.50	<input type="text"/>
Herbicide	2	quarts	\$ 14.81	\$ 29.62	<input type="text"/>
Grass Seed	10	lbs	\$ 2.35	\$ 23.50	<input type="text"/>
Fertilizer (10-10-10)	800	lbs	\$ 0.30	\$ 240.00	<input type="text"/>
Variable Machinery Costs	1	acre	\$ 35.48	\$ 43.70	<input type="text"/>
Interest				\$ 26.29	<input type="text"/>
<b>TOTAL PRODUCTION COST</b>				\$ 610.61	<input type="text"/>
<b>RETURN ABOVE VARIABLE COSTS</b>				<b>\$ 610.61</b>	<input type="text"/>
<b>FIXED COSTS</b>					
Fixed Machinery & Equipment Costs	1	acre	\$ 33.93	\$ 33.93	<input type="text"/>
<b>TOTAL FIXED COST</b>				\$ 33.93	<input type="text"/>
<b>TOTAL COSTS</b>				\$ 644.54	<input type="text"/>
<b>RETURN TO OPERATOR LABOR, LAND, CAPITAL, AND MGT.</b>				<b>\$(644.54)</b>	<input type="text"/>
Operator and Unpaid Family Labor	1.66	hrs	\$ 15.00	\$ 24.90	<input type="text"/>
<b>TOTAL OPERATOR AND UNPAID FAMILY LABOR</b>				\$ 24.90	<input type="text"/>
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				<b>\$(669.44)</b>	<input type="text"/>

Totals will vary slightly from budget details due to rounding of labor hours.

# HIGHBUSH BLUEBERRIES, Kentucky 2008

Planting Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>					
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Herbicide (Burndown)	1	quarts	\$ 14.81	\$ 14.81	
Plants	605	plants	\$ 2.75	\$ 1,663.75	
Peat Moss	14	bales	\$ 25.00	\$ 350.00	
Fertilizer (Ammonium Sulfate)	61	lbs	\$ 0.51	\$ 31.11	
Mulch (Sawdust)	1	acre	\$ 250.00	\$ 250.00	
Herbicide (Planting)	1	lbs	\$ 148.00	\$ 148.00	
Herbicide (Midseason)	2.5	pints	\$ 11.13	\$ 27.83	
Insecticide	2	lbs	\$ 6.83	\$ 13.66	
Seed Grass	10	lbs	\$ 2.35	\$ 23.50	
Fall Herbicide	8	lbs	\$ 10.87	\$ 86.96	
<b>Hired Labor</b>					
Planting & Hoeing	58.00	hours	\$ 8.50		
<b>TOTAL HIRED LABOR</b>	<b>58</b>	<b>hours</b>	<b>\$ 8.50</b>	<b>\$ 493.00</b>	
<b>Irrigation</b>					
Irrigation	6	months	\$ 41.33	\$ 248.00	
<b>Variable Machinery Costs</b>					
Variable Machinery Costs	1	acre	\$ 138.07	\$ 138.07	
<b>Interest</b>					
Interest	1	acre	\$ 156.99	\$ 156.99	
<b>TOTAL PRODUCTION COST</b>				<b>\$ 3,645.68</b>	
<b>RETURN ABOVE VARIABLE COSTS</b>				<b>\$(3,645.68)</b>	
<b>FIXED COSTS</b>					
Fixed Machinery Costs	1	acre	\$ 110.45	\$ 110.45	
Fixed Costs on Irrigation System	1	year	\$ 258.00	\$ 258.00	
<b>TOTAL FIXED COST</b>				<b>\$ 368.45</b>	
<b>TOTAL COSTS</b>				<b>\$ 4,014.13</b>	
<b>RETURN TO OPERATOR LABOR, LAND, CAPITAL, AND MGT.</b>				<b>\$(4,014.13)</b>	
<b>Operator and Unpaid Family Labor</b>					
Operator and Unpaid Family Labor	10.63	hrs	\$ 15.00	\$ 159.45	
<b>TOTAL OPERATOR AND UNPAID FAMILY LABOR</b>				<b>\$ 159.45</b>	
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				<b>\$(4,173.58)</b>	

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# HIGHBUSH BLUEBERRIES, Kentucky 2008

Year After Planting Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>					
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Fungicide	5 gallons		\$ 17.00	\$ 85.00	
Plants (Replantings)	15 plants		\$ 2.75	\$ 41.25	
Fertilizer (Ammonium Sulfate)	122 lbs		\$ 0.51	\$ 62.22	
Herbicide	16 lbs		\$ 10.87	\$ 173.92	
Insecticide	2 lbs		\$ 6.83	\$ 13.66	
Irrigation	6 months		\$ 41.33	\$ 248.00	
Variable Machinery Costs	1 acre		\$ 22.43	\$ 22.43	
Hired Labor					
Hoeing and Flower Removal	5 hours		\$ 8.50	\$ 42.50	
Interest	1 acre		\$ 31.00	\$ 31.00	
<b>TOTAL PRODUCTION COST</b>				\$ 719.98	
<b>RETURN ABOVE VARIABLE COSTS</b>				\$ (719.98)	
<b>FIXED COSTS</b>					
Fixed Machinery Costs	1 acre		\$ 30.19	\$ 30.19	
Fixed Costs on Irrigation System	1 year		\$ 258.00	\$ 258.00	
<b>TOTAL FIXED COST</b>				\$ 288.19	
<b>TOTAL COSTS</b>				\$ 1,008.17	
<b>RETURN TO OPERATOR LABOR, LAND, CAPITAL, AND MGT.</b>				\$ (1,008.17)	
Operator and Unpaid Family Labor	9.35 hrs		\$ 15.00	\$ 140.25	
<b>TOTAL OPERATOR AND UNPAID FAMILY LABOR</b>				\$ 140.25	
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				\$ (1,148.42)	

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# HIGHBUSH BLUEBERRIES, Kentucky 2008

First Production Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>	1000 pts		\$ 1.75	\$ 1,750.00	<input type="text"/>
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Fungicide	1 acre		\$ 174.10	\$ 174.10	<input type="text"/>
Fertilizer (Ammonium Sulfate)	193 lbs		\$ 0.51	\$ 98.43	<input type="text"/>
Herbicide	1 acre		\$ 160.96	\$ 160.96	<input type="text"/>
Insecticide	1 acre		\$ 60.50	\$ 60.50	<input type="text"/>
Irrigation	6 months		\$ 41.33	\$ 248.00	<input type="text"/>
Pest Control	1 year		\$ 220.00	\$ 220.00	<input type="text"/>
Pollination	1 hive		\$ 50.00	\$ 50.00	<input type="text"/>
Variable Machinery Costs	1 acre		\$ 40.57	\$ 40.57	<input type="text"/>
Hired Labor					<input type="text"/>
Pest Control and Hoeing	18 hours		\$ 8.50	\$ 153.00	<input type="text"/>
Interest	1 acre		\$ 54.25	\$ 54.25	<input type="text"/>
<b>TOTAL PRODUCTION COST</b>				\$ 1,259.81	<input type="text"/>
<b>RETURN ABOVE PREHARVEST VARIABLE COSTS</b>				\$ 490.19	<input type="text"/>
<b>FIXED COSTS</b>					
Fixed Machinery Costs	1 acre		\$ 60.76	\$ 60.76	<input type="text"/>
Fixed Costs on Irrigation System	1 year		\$ 258.00	\$ 258.00	<input type="text"/>
<b>TOTAL FIXED COST</b>				\$ 318.76	<input type="text"/>
<b>TOTAL PREHARVEST COSTS</b>				\$ 1,578.57	<input type="text"/>
<b>HARVESTING AND MARKETING</b>					
Hired Labor	40 hours		\$ 8.50	\$ 340.00	<input type="text"/>
Plastic Clamshells	1000 pints		\$ 0.15	\$ 150.00	<input type="text"/>
Marketing Costs	10% gross		\$ 1,500.00	\$ 150.00	<input type="text"/>
Refrigeration Costs	30 days		\$ 1.22	\$ 36.60	<input type="text"/>
<b>Total Harvest and Marketing Variable Costs</b>				\$ 676.60	<input type="text"/>
Fixed cost of refrigeration system	1 year		\$ 550.00	\$ 550.00	<input type="text"/>
<b>Total Harvest Costs</b>				\$ 1,226.60	<input type="text"/>
<b>TOTAL COSTS</b>				\$ 2,805.17	<input type="text"/>
Operator and Unpaid Family Labor	17.70 hrs		\$ 15.00	\$ 265.50	<input type="text"/>
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				\$ (1,055.17)	<input type="text"/>

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# HIGHBUSH BLUEBERRIES, Kentucky 2008

Second Production Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>	3000 pts		\$ 1.75	\$ 5,250.00	
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Fungicide	1 acre		\$ 174.10	\$ 174.10	
Fertilizer (Ammonium Sulfate)	254 lbs		\$ 0.51	\$ 129.54	
Herbicide	1 acre		\$ 160.96	\$ 160.96	
Insecticide	1 acre		\$ 72.20	\$ 72.20	
Irrigation	6 months		\$ 41.33	\$ 248.00	
Pest Control	1 year		\$ 220.00	\$ 220.00	
Pollination	1 hive		\$ 50.00	\$ 50.00	
Variable Machinery Costs	1 acre		\$ 43.51	\$ 43.51	
Hired Labor					
Pest Control and Hoeing	18 hours		\$ 8.50	\$ 153.00	
Interest	1 acre		\$ 56.31	\$ 56.31	
<b>TOTAL PRODUCTION COST</b>				\$ 1,307.62	
<b>RETURN ABOVE PREHARVEST VARIABLE COSTS</b>				<b>\$ 3,942.38</b>	
<b>FIXED COSTS</b>					
Fixed Machinery Costs	1 acre		\$ 66.76	\$ 66.76	
Fixed Costs on Irrigation System	1 year		\$ 258.00	\$ 258.00	
<b>TOTAL FIXED COST</b>				\$ 324.76	
<b>TOTAL PREHARVEST COSTS</b>				<b>\$ 1,632.38</b>	
<b>HARVESTING AND MARKETING</b>					
Hired Labor	120 hours		\$ 8.50	\$ 1,020.00	
Plastic Clamshells	3000 pints		\$ 0.15	\$ 450.00	
Marketing Costs	10% gross		\$ 5,250.00	\$ 525.00	
Refrigeration Costs	30 days		\$ 1.22	\$ 36.60	
<b>Total Harvest and Marketing Variable Costs</b>				\$ 2,031.60	
Fixed cost of refrigeration system	1 year		\$ 550.00	\$ 550.00	
<b>Total Harvest Costs</b>				\$ 2,581.60	
<b>TOTAL COSTS</b>				<b>\$ 4,213.98</b>	
Operator and Unpaid Family Labor	19.95 hrs		\$ 15.00	\$ 299.25	
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				<b>\$ 736.77</b>	

Totals will vary slightly from budget details due to rounding of labor hours.

# HIGBUSH BLUEBERRIES, Kentucky 2008

Third Production Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>	6000 pts		\$ 1.75	\$ 10,500.00	<input type="text"/>
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Fungicide	1 acre		\$ 174.10	\$ 174.10	<input type="text"/>
Fertilizer (Ammonium Sulfate)	315 lbs		\$ 0.51	\$ 160.65	<input type="text"/>
Herbicide	1 acre		\$ 160.96	\$ 160.96	<input type="text"/>
Insecticide	1 acre		\$ 72.20	\$ 72.20	<input type="text"/>
Irrigation	6 months		\$ 41.33	\$ 248.00	<input type="text"/>
Pest Control	1 year		\$ 220.00	\$ 220.00	<input type="text"/>
Pollination	1 hive		\$ 50.00	\$ 50.00	<input type="text"/>
Variable Machinery Costs	1 acre		\$ 43.51	\$ 43.51	<input type="text"/>
Hired Labor					<input type="text"/>
Pest Control and Hoeing	18 hours		\$ 8.50	\$ 153.00	<input type="text"/>
Interest	1 acre		\$ 57.71	\$ 57.71	<input type="text"/>
<b>TOTAL PRODUCTION COST</b>				\$ 1,340.13	<input type="text"/>
<b>RETURN ABOVE PREHARVEST VARIABLE COSTS</b>				\$ 9,159.87	<input type="text"/>
<b>FIXED COSTS</b>					
Fixed Machinery Costs	1 acre		\$ 66.76	\$ 66.76	<input type="text"/>
Fixed Costs on Irrigation System	1 year		\$ 258.00	\$ 258.00	<input type="text"/>
<b>TOTAL FIXED COST</b>				\$ 324.76	<input type="text"/>
<b>TOTAL PREHARVEST COSTS</b>				\$ 1,664.89	<input type="text"/>
<b>HARVESTING AND MARKETING</b>					
Hired Labor	240 hours		\$ 8.50	\$ 2,040.00	<input type="text"/>
Plastic Clamshells	6000 pints		\$ 0.15	\$ 900.00	<input type="text"/>
Marketing Costs	10% gross		\$ 10,500.00	\$ 1,050.00	<input type="text"/>
Refrigeration Costs	30 days		\$ 1.22	\$ 36.60	<input type="text"/>
<b>Total Harvest and Marketing Variable Costs</b>				\$ 4,026.60	<input type="text"/>
Fixed cost of refrigeration system	1 year		\$ 550.00	\$ 550.00	<input type="text"/>
<b>Total Harvest Costs</b>				\$ 4,576.60	<input type="text"/>
<b>TOTAL COSTS</b>				\$ 6,241.49	<input type="text"/>
Operator and Unpaid Family Labor	19.95 hrs		\$ 15.00	\$ 299.25	<input type="text"/>
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				\$ 3,959.26	<input type="text"/>

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# HIGBUSH BLUEBERRIES, Kentucky 2008

Full Production Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>	8500 pts		\$ 1.75	\$ 14,875.00	<input type="text"/>
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Fungicide	1 acre		\$ 174.10	\$ 174.10	<input type="text"/>
Fertilizer (Ammonium Sulfate)	376 lbs		\$ 0.51	\$ 191.76	<input type="text"/>
Herbicide	1 acre		\$ 160.96	\$ 160.96	<input type="text"/>
Insecticide	1 acre		\$ 72.20	\$ 72.20	<input type="text"/>
Irrigation	6 months		\$ 41.33	\$ 248.00	<input type="text"/>
Pest Control	1 year		\$ 220.00	\$ 220.00	<input type="text"/>
Pollination	1 hive		\$ 50.00	\$ 50.00	<input type="text"/>
Variable Machinery Costs	1 acre		\$ 43.51	\$ 43.51	<input type="text"/>
Hired Labor					<input type="text"/>
Pest Control and Hoeing	18 hours		\$ 8.50	\$ 153.00	<input type="text"/>
Interest	1 acre		\$ 59.11	\$ 59.11	<input type="text"/>
<b>TOTAL PRODUCTION COST</b>				\$ 1,372.64	<input type="text"/>
<b>RETURN ABOVE PREHARVEST VARIABLE COSTS</b>				<b>\$ 13,502.36</b>	<input type="text"/>
<b>FIXED COSTS</b>					
Fixed Machinery Costs	1 acre		\$ 66.76	\$ 66.76	<input type="text"/>
Fixed Costs on Irrigation System	1 year		\$ 258.00	\$ 258.00	<input type="text"/>
<b>TOTAL FIXED COST</b>				\$ 324.76	<input type="text"/>
<b>TOTAL PREHARVEST COSTS</b>				<b>\$ 1,697.40</b>	<input type="text"/>
<b>HARVESTING AND MARKETING</b>					
Hired Labor	340 hours		\$ 8.50	\$ 2,890.00	<input type="text"/>
Plastic Clamshells	8500 pints		\$ 0.15	\$ 1,275.00	<input type="text"/>
Marketing Costs	10% gross		\$ 14,875.00	\$ 1,487.50	<input type="text"/>
Refrigeration Costs	30 days		\$ 1.22	\$ 36.60	<input type="text"/>
<b>Total Harvest and Marketing Variable Costs</b>				\$ 5,689.10	<input type="text"/>
Fixed cost of refrigeration system	1 year		\$ 550.00	\$ 550.00	<input type="text"/>
<b>Total Harvest Costs</b>				\$ 6,239.10	<input type="text"/>
<b>TOTAL COSTS</b>				\$ 7,936.50	<input type="text"/>
Operator and Unpaid Family Labor	19.95 hrs		\$ 15.00	\$ 299.25	<input type="text"/>
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				<b>\$ 6,639.25</b>	<input type="text"/>

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## Establishment Cost for 1 Acre Highbush Blueberries Kentucky, 2008

<b>Soil buildup year</b>	<b>Cost per Acre</b>
Variable costs	\$ 610.61
Fixed costs	\$ 33.93
Cost of Land and Taxes	\$ 110.00
<b>Total soil buildup year</b>	<b>\$ 754.54</b>
<b>Accrued establishment costs</b>	<b>\$ 754.54</b>
<b>Planting year</b>	
Variable costs	\$ 3,645.68
Fixed costs	\$ 368.45
Cost of Land and Taxes	\$ 110.00
 Interest on soil buildup year costs 9%	 \$ 67.91
<b>Total Planting Year</b>	<b>\$ 4,192.03</b>
<b>Accrued Establishment Costs Through Year 2</b>	<b>\$ 4,946.58</b>
<b>Year After Planting</b>	
Variable costs	\$ 719.98
Fixed costs	\$ 288.19
Cost of Land and Taxes	\$ 110.00
 Interest on accrued establishment costs 9%	 \$ 445.19
<b>Total Year After Planting</b>	<b>\$ 1,563.37</b>
<b>Accrued Establishment Costs Through Year 3</b>	<b>\$ 6,509.95</b>



<b>First Fruiting Year</b>		
Variable costs	\$	1,936.41
Fixed costs	\$	868.76
Cost of Land and Taxes	\$	110.00
Interest on accrued establishment costs 9%	\$	585.90
<b>Total Costs, First Fruiting Year</b>	\$	3,501.07
<b>Total Revenue, Second Fruiting Year</b>	\$	1,750.00
<b>Total Return, Second Fruiting Year</b>	\$	(1,751.07)
<b>Accrued Establishment Costs Through Year 4</b>	\$	8,261.01
<b>Second Fruiting Year</b>		
Variable costs	\$	3,339.22
Fixed costs	\$	874.76
Cost of Land and Taxes	\$	110.00
Interest on accrued establishment costs 9%	\$	743.49
<b>Total Costs, Second Fruiting Year</b>	\$	5,067.47
<b>Total Revenue, Second Fruiting Year</b>	\$	5,250.00
<b>Total Return, Second Fruiting Year</b>	\$	182.53
<b>Accrued Establishment Costs Through Year 5</b>	\$	8,078.48
<b>Third Fruiting Year</b>		
Variable costs	\$	5,366.73
Fixed costs	\$	874.76
Cost of Land and Taxes	\$	110.00
Interest on accrued establishment costs 9%	\$	727.06
<b>Total Costs, Third Fruiting Year</b>	\$	7,078.55
<b>Total Revenue, Third Fruiting Year</b>	\$	10,500.00
<b>Total Return, Third Fruiting Year</b>	\$	3,421.45
<b>Accrued Establishment Costs Through Year 6</b>	\$	4,657.03

<b>Full Fruiting Year</b>		
Variable costs	\$	7,061.74
Fixed costs	\$	874.76
Cost of Land and Taxes	\$	110.00
Interest on accrued establishment costs 9%	\$	419.13
<b>Total Costs, Full Fruiting Year</b>	\$	8,465.63
<b>Total Revenue, Full Fruiting Year</b>	\$	14,875.00
<b>Total Return, Full Fruiting Year</b>	\$	6,409.37
<b>Accrued Establishment Costs Through Year 7</b>	\$	(1,752.34)
<b>Seven-year Return to Land, Labor, and Management</b>	\$	<b>1,752.34</b>

**2008 Kentucky Highbush Blueberry Costs and Returns Summary**

ITEM	YEAR								
		1	2	3	4	5	6	7-10	10 Yrs.
<b>RETURNS</b>									
Blueberries	Yield (Pints/Acre)	0	0	0	1000	3000	\$ 6,000	\$ 8,500	44,000
	\$ 1.75 Pint	\$ -	\$ -	\$ -	\$ 1,750	\$ 5,250	\$ 10,500	\$ 14,875	\$ 77,000
<b>VARIABLE COSTS</b>									
<b>PRODUCTION</b>									
Cover/Row Crop Seed		24	24						\$ 47
Plants, Peat Moss, Mulch			2,264	41					\$ 2,305
Fertilizer and/or Sulfur		468	31	62	98	130	161	192	\$ 1,716
Herbicides		30	278	174	161	161	161	161	\$ 1,608
Fungicides				85	174	174	174	174	\$ 1,304
Insecticides			14	14	61	72	72	72	\$ 521
Irrigation			248	248	248	248	248	248	\$ 2,232
Hired Labor			493	43	493	1,173	2,193	3,043	\$ 16,567
Containers					150	450	900	1,275	\$ 6,600
Marketing Costs					150	525	1,050	1,488	\$ 7,675
Refrigeration Costs					37	37	37	37	\$ 256
Variable Machinery Costs		44	138	22	41	44	44	44	\$ 506
Miscellaneous (Soil Tests, Pollination)		20			50	50	50	50	\$ 370
Interest on Operating Capital		26	157	31	54	56	58	59	\$ 619
									\$ -
<b>TOTAL VARIABLE COST</b>		611	3,646	720	1,716	3,119	5,147	6,842	\$ 42,326
<b>RETURN ABOVE VARIABLE COSTS</b>		-611	-3,646	-720	34	2,131	5,353	8,033	\$ 34,674
<b>FIXED COSTS</b>									
Fixed Machinery Costs		34	110	30	61	67	67	67	\$ 636
Fixed Costs on Irrigation System			258	258	258	258	258	258	\$ 2,322
Fixed Costs on Refrigeration System					550	550	550	550	\$ 3,850
Pest Control					220	220	220	220	\$ 1,540
<b>TOTAL FIXED COST</b>		34	368	288	1,089	1,095	1,095	1,095	\$ 8,348
<b>TOTAL COSTS</b>		645	4,014	1,008	2,805	4,214	6,241	7,936	\$ 50,673
<b>RETURN TO LAND, LABOR AND MAN/</b>		-645	-4,014	-1,008	-1,055	1,036	4,259	6,939	\$ 26,327
<b>OPERATOR LABOR</b>		25	159	140	266	299	299	299	\$ 2,386
<b>RETURN TO LAND AND MANAGEMEN</b>		-669	-4,174	-1,148	-1,321	737	3,959	6,639	\$ 23,941
<b>LAND COST</b>		100	100	100	100	100	100	100	\$ 1,000
<b>RETURN TO MANAGEMENT</b>		-769	-4,274	-1,248	-1,421	637	3,859	6,539	\$ 22,941