

# 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>	
Irrigation	6	months	\$ 41.33	\$ 248.00	
Variable Machinery Costs	1	acre	\$ 138.07	\$ 138.07	
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>	
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>	

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

# 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)	

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

## UPick Highbush Blueberries, Kentucky 2008

First Production Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>					
Blueberries--Pick Your Own	800	pints	\$ 1.25	\$ 1,000.00	
Blueberries--Wholesale/Retail	200	pints	\$ 1.75	\$ 350.00	
	1000	pts		\$ 1,350.00	
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Fungicide	1	acre	\$ 174.10	\$ 174.10	
Fertilizer (Ammonium Sulfate)	193	lbs	\$ 0.51	\$ 98.43	
Herbicide	1	acre	\$ 160.96	\$ 160.96	
Insecticide	1	acre	\$ 60.50	\$ 60.50	
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	\$ 40.57	\$ 40.57	
Hired Labor					
Pest Control and Hoeing	18	hours	\$ 8.50	\$ 153.00	
Interest	1	acre	\$ 54.25	\$ 54.25	
<b>TOTAL PRODUCTION COST</b>				\$ 1,259.81	
<b>RETURN ABOVE PREHARVEST VARIABLE COSTS</b>				\$ 90.19	
<b>FIXED COSTS</b>					
Fixed Machinery Costs	1	acre	\$ 60.76	\$ 60.76	
Fixed Costs on Irrigation System	1	year	\$ 258.00	\$ 258.00	
<b>TOTAL FIXED COST</b>				\$ 318.76	
<b>TOTAL PREHARVEST COSTS</b>				\$ 1,578.57	
<b>HARVESTING AND MARKETING</b>					
Hired Labor	8	hours	\$ 8.50	\$ 68.00	
Plastic Clamshells	200	pints	\$ 0.15	\$ 30.00	
Marketing Costs	10%	gross	\$ 1,500.00	\$ 150.00	
<b>Total Harvest and Marketing Variable Costs</b>				\$ 248.00	
<b>Total Harvest Costs</b>				\$ 248.00	
<b>TOTAL COSTS</b>				\$ 1,826.57	
Operator and Unpaid Family Labor	37.70	hrs	\$ 15.00	\$ 565.50	
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				\$ (476.57)	

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

# HIGHBUSH BLUEBERRIES, Kentucky 2008

Second Production Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>					
Blueberries--Upick	2400	pts	\$ 1.25	\$ 3,000.00	
Blueberries--Wholesale/Retail	600	pts	\$ 1.75	\$ 1,050.00	
Totals	3000	pts		\$ 4,050.00	
<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>				\$ 2,742.38	
<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>				\$ 1,632.38	
<b>HARVESTING AND MARKETING</b>					
Hired Labor	24	hours	\$ 8.50	\$ 204.00	
Plastic Clamshells	600	pints	\$ 0.15	\$ 90.00	
Marketing Costs	10%	gross	\$ 4,050.00	\$ 405.00	
<b>Total Harvest and Marketing Variable Costs</b>				\$ 699.00	
<b>Total Harvest Costs</b>				\$ 699.00	
<b>TOTAL COSTS</b>				\$ 2,331.38	
Operator and Unpaid Family Labor	59.95	hrs	\$ 15.00	\$ 899.25	
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				\$ 819.37	

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# HIGHBUSH BLUEBERRIES, Kentucky 2008

Third Production Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>					
Blueberries--Upick	4800	pts	\$ 1.25	\$ 6,000.00	
Blueberries--Wholesale/Retail	1200	pts	\$ 1.75	\$ 2,100.00	
<b>TOTALS</b>	<b>6000</b>	<b>pts</b>		<b>\$ 8,100.00</b>	
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Fungicide	1	acre	\$ 174.10	\$ 174.10	
Fertilizer (Ammonium Sulfate)	315	lbs	\$ 0.51	\$ 160.65	
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	\$ 57.71	\$ 57.71	
<b>TOTAL PRODUCTION COST</b>				<b>\$ 1,340.13</b>	
<b>RETURN ABOVE PREHARVEST VARIABLE COSTS</b>				<b>\$ 6,759.87</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>				<b>\$ 324.76</b>	
<b>TOTAL PREHARVEST COSTS</b>				<b>\$ 1,664.89</b>	
<b>HARVESTING AND MARKETING</b>					
Hired Labor	48	hours	\$ 8.50	\$ 408.00	
Plastic Clamshells	1200	pints	\$ 0.15	\$ 180.00	
Marketing Costs	10%	gross	\$ 8,100.00	\$ 810.00	
<b>Total Harvest and Marketing Variable Costs</b>				<b>\$ 1,398.00</b>	
<b>Total Harvest Costs</b>				<b>\$ 1,398.00</b>	
<b>TOTAL COSTS</b>				<b>\$ 3,062.89</b>	
Operator and Unpaid Family Labor	67.95	hrs	\$ 15.00	\$ 1,019.25	
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				<b>\$ 4,017.86</b>	

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

# HIGHBUSH BLUEBERRIES, Kentucky 2008

Full Production Year Summary

	Quantity	Unit	\$/Unit	Total	Your Estimate
<b>GROSS RETURNS</b>					
Blueberries--Upick	6800	pts	\$ 1.25	\$ 8,500.00	
Blueberries--Wholesale/Retail	1700	pts	\$ 1.75	\$ 2,975.00	
<b>TOTALS</b>	<b>8500</b>	<b>pts</b>	<b>\$ 1.75</b>	<b>\$ 11,475.00</b>	
<b>VARIABLE COSTS</b>					
<b>PRODUCTION</b>					
Fungicide	1	acre	\$ 174.10	\$ 174.10	
Fertilizer (Ammonium Sulfate)	376	lbs	\$ 0.51	\$ 191.76	
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	\$ 59.11	\$ 59.11	
<b>TOTAL PRODUCTION COST</b>				<b>\$ 1,372.64</b>	
<b>RETURN ABOVE PREHARVEST VARIABLE COSTS</b>				<b>\$ 10,102.36</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>				<b>\$ 324.76</b>	
<b>TOTAL PREHARVEST COSTS</b>				<b>\$ 1,697.40</b>	
<b>HARVESTING AND MARKETING</b>					
Hired Labor	68	hours	\$ 8.50	\$ 578.00	
Plastic Clamshells	1700	pints	\$ 0.15	\$ 255.00	
Marketing Costs	10%	gross	\$ 11,475.00	\$ 1,147.50	
<b>Total Harvest and Marketing Variable Costs</b>				<b>\$ 1,980.50</b>	
<b>Total Harvest Costs</b>				<b>\$ 1,980.50</b>	
<b>TOTAL COSTS</b>				<b>\$ 3,677.90</b>	
Operator and Unpaid Family Labor	67.95	hrs	\$ 15.00	\$ 1,019.25	
<b>RETURN TO LAND, CAPITAL, AND MANAGEMENT</b>				<b>\$ 6,777.85</b>	

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**Establishment Cost for 1 Acre Highbush Blueberries (UPick)  
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	\$	1,507.81
Fixed costs	\$	318.76
Cost of Land and Taxes	\$	110.00
Interest on accrued establishment costs 9%	\$	585.90
<b>Total Costs, First Fruiting Year</b>	\$	2,522.47
<b>Total Revenue, First Fruiting Year</b>	\$	1,350.00
<b>Total Return, First Fruiting Year</b>	\$	(1,172.47)
<b>Accrued Establishment Costs Through Year 4</b>	\$	7,682.41
<b>Second Fruiting Year</b>		
Variable costs	\$	2,006.62
Fixed costs	\$	324.76
Cost of Land and Taxes	\$	110.00
Interest on accrued establishment costs 9%	\$	691.42
<b>Total Costs, Second Fruiting Year</b>	\$	3,132.80
<b>Total Revenue, Second Fruiting Year</b>	\$	4,050.00
<b>Total Return, Second Fruiting Year</b>	\$	917.20
<b>Accrued Establishment Costs Through Year 5</b>	\$	6,765.21
<b>Third Fruiting Year</b>		
Variable costs	\$	2,738.13
Fixed costs	\$	324.76
Cost of Land and Taxes	\$	110.00
Interest on accrued establishment costs 9%	\$	608.87
<b>Total Costs, Third Fruiting Year</b>	\$	3,781.76
<b>Total Revenue, Third Fruiting Year</b>	\$	8,100.00
<b>Total Return, Third Fruiting Year</b>	\$	4,318.24
<b>Accrued Establishment Costs Through Year 6</b>	\$	2,446.96

<b>Full Fruiting Year</b>		
Variable costs	\$	3,353.14
Fixed costs	\$	324.76
Cost of Land and Taxes	\$	110.00
Interest on accrued establishment costs 9%	\$	220.23
<b>Total Costs, Full Fruiting Year</b>	\$	4,008.13
<b>Total Revenue, Full Fruiting Year</b>	\$	11,475.00
<b>Total Return, Full Fruiting Year</b>	\$	7,466.87
<b>Accrued Establishment Costs Through Year 7</b>	\$	(5,019.91)
<b>Seven-year Return to Land, Labor, and Management</b>	\$	<b>5,019.91</b>

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

ITEM	YEAR								
<b>RETURNS</b>		1	2	3	4	5	6	7-10	10 Yrs.
Blueberries	Yield (Pints/Acre)	0	0	0	1000	3000 \$	6,000 \$	8,500	44,000
	Gross Returns \$	\$ -	\$ -	\$ -	\$ 1,350	\$ 4,050	\$ 8,100	\$ 11,475	\$ 59,400
<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	221	357	561	731	\$ 4,599
Containers					30	90	180	255	\$ 1,320
Marketing Costs					150	405	810	1,148	\$ 5,955
Refrigeration Costs					0	0	0	0	\$ -
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	1,288	1,787	2,518	3,133	\$ 23,101
<b>RETURN ABOVE VARIABLE COSTS</b>		-611	-3,646	-720	62	2,263	5,582	8,342	\$ 36,299
<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					0	0	0	0	\$ -
Pest Control					220	220	220	220	\$ 1,540
<b>TOTAL FIXED COST</b>		34	368	288	539	545	545	545	\$ 4,498
<b>TOTAL COSTS</b>		645	4,014	1,008	1,827	2,331	3,063	3,678	\$ 27,599
<b>RETURN TO LAND, LABOR AND MAN/</b>		-645	-4,014	-1,008	-477	1,719	5,037	7,797	\$ 31,801
<b>OPERATOR LABOR</b>		25	159	140	566	899	1,019	1,019	\$ 6,886
<b>RETURN TO LAND AND MANAGEMEN</b>		-669	-4,174	-1,148	-1,042	819	4,018	6,778	\$ 24,915
<b>LAND COST</b>		100	100	100	100	100	100	100	\$ 1,000
<b>RETURN TO MANAGEMENT</b>		-769	-4,274	-1,248	-1,142	719	3,918	6,678	\$ 23,915