

Item	Custom	Self	Unit	Unit Price (\$)	Quantity	Amount (\$)	My Farm
Variable Cost							
Soil test			each	\$25.00	1	\$25.00	
Chisel plowing			acre	\$50.50	1	\$50.50	
Grain drilling			acre	\$60.50	1	\$60.50	
Disking and Harrowing			acre	\$50.50	2	\$101.00	
Spread dry fertilizer			acre	\$50.50	1	\$50.50	
Apply herbicide			acre	\$50.50	1	\$50.50	
Broadcast seeding			acre	\$50.50	1	\$50.50	
Fertilizers (list below)			lb/ton/fl oz				
Urea			lbs/acre	\$0.10	71	\$7.10	
Sulfur 90%			lbs/acre	\$0.10	400	\$40.00	
Herbicides (list below)			lb/fl oz				
Consult the Cornell Guidelines for Specific Spest Management Strategies						\$21.00	
Cover crop seed (list below)			bu/lb				
oats			bu/lb	\$0.40	25	\$10.00	
buckwheat			bu/lb	\$0.50	25	\$12.50	
hard fescue (gorund cover)			bu/lb	\$0.40	20	\$8.00	
Labor (included in variable costs)			hour				
Seasonal							
Operator							
Interest on Operating Capital			rate	\$6.00	1	\$6.00	
Total Variable Cost						\$493.10	
Total Fixed Cost							
Land Charge				\$200.00	1	\$200.00	
Total Specified Costs						\$693.10	

*enter these figures if sevice(s) done on farm only

KEY

Custom - service contracted off farm

Self -service done one farm

Labor worksheet

Operation	Month	Self								Custom	
		Mach. Hours	Hourly rate	Total Mach.	Labor Hours	Hourly rate	Total Labor	Acres	Cost/ Acre	Service Cost	Cost/ Acre
Layout field	Mar	0.00	0.00	0.00	1.00	25.00	25.00	1.00	25.00		\$0.00
Herbicide planting strips	Apr	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Rototill killed strips	Apr	2.00	17.50	35.00	3.00	16.50	49.50	1.00	84.50		\$0.00
Plant berries	Apr	3.00	17.50	52.50	36.00	16.50	594.00	1.00	646.50		\$0.00
Apply mulch	Apr	4.00	17.50	70.00	20.00	16.50	330.00	1.00	400.00		\$0.00
Irrigation set up	Apr	2.00	17.50	35.00	16.00	16.50	264.00	1.00	299.00		\$0.00
Irrigate	Apr-Sept	30.00	27.50	825.00	2.00	16.50	33.00	1.00	858.00		\$0.00
Remove flowers/weed	May	0.00	0.00	0.00	12.00	16.50	198.00	1.00	198.00		\$0.00
Scouting	Jun/Sept	0.00	0.00	0.00	2.00	35.00	70.00	1.00	70.00		\$0.00
Hand hoe/weed	Jun	0.00	0.00	0.00	12.00	16.50	144.00	1.00	144.00		\$0.00
Mow ground cover	Jun	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Hand hoe/weed	Jul	0.00	0.00	0.00	12.00	16.50	144.00	1.00	144.00		\$0.00
Mow ground cover	Aug	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Hand hoe/weed	Aug	0.00	0.00	0.00	12.00	16.50	144.00	1.00	144.00		\$0.00
Mow ground cover	Sept	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
							2127.50				

Item	Custom	Self	Unit	Unit Price (\$)	Quantity	Amount (\$)	My Farm
Variable Cost							
Apply Herbicide to planting strips			acre	\$50.50	1	\$50.50	
Rototill killed strips			acre	\$84.50	1	\$84.50	
Plant berries			acre	\$646.50	1	\$646.50	
Apply mulch			acre	\$400.00	1	\$400.00	
Irrigation set up			acre	\$858.00	1	\$858.00	
Irrigate			acre	\$299.00	3	\$897.00	
Mow ground cover			acre	\$50.50	3	\$151.50	
Fertilizers (list below) lb/ton/fl oz							
Ammonium Sulfate			lb/acre	\$0.19	159	\$30.21	
Sulfur-90%			lb/acre	\$0.10	400	\$40.00	
Herbicides (list below) lb/fl oz							
Consult the Cornell Guidelines for Specific Pest Management Strategies						\$21.00	
Insecticide/miticide and Fungicide lb/fl oz							
Consult the Cornell Guidelines for Specific Pest Management Strategies							
Other							
Hard fescue seed			lbs	\$2.30	4.3	\$9.89	
blueberry plants			plants	\$1.95	870	\$1,696.50	
saw dust/wood chip mulch			tons	\$160.00	1	\$160.00	
Drip Irrigation			feet	\$0.03	4350	\$130.50	
Item	Custom	Self	Unit	Unit Price (\$)	Quantity	Amount (\$)	
Labor hour							
Full Time			hour	\$16.50	48	\$792.00	
Operator			hour	\$25.00	1	\$25.00	
Interest on Operating Capital			rate	\$6.00	1	\$6.00	
Total Variable Cost						\$5,999.10	
Total Fixed Cost							
Land Charge			acre	\$200.00	1	\$200.00	
Total Specified Costs						\$6,199.10	

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Custom - service contracted off farm

Self -service done one farm

Item	Custom	Self	Unit	Unit Price (\$)	Quantity	Amount (\$)	My Farm	
Variable Cost								
Pruning			acre	\$1,363.75	1	\$1,363.75		
Applying Mulch			acre	\$268.00	1	\$268.00		
Apply fertilizer			acre	\$50.50	2	\$101.00		
Leaf analysis			acre	\$25.00	1	\$25.00		
Fertilizer Application			acre	\$50.50	2	\$101.00		
Irrigation Set-Up			acre	\$50.50	1	\$50.50		
Irrigation			acre	\$957.00	2	\$1,914.00		
Mowing			acre	\$50.50	5	\$252.50		
Pesticide Application			acre	\$50.50	4	\$202.00		
Fertilizers (list below)			lb/ton/fl oz					
Ammonium Sulfate			lb/acre	\$0.19	159	\$30.21		
Sulfur-90%			lb/acre	\$0.10	400	\$40.00		
Herbicides (list below)			lb/fl oz					
Consult the Cornell Guidelines for Specific Pest Management Strategies						\$42.01		
Insecticide/miticide and Fungicide (list below)			lb/fl oz					
Consult the Cornell Guidelines for Specific Pest Management Strategies						\$90.00		
Other (list)								
Clamshells			1/2 pt	\$0.11	1000	\$110.00		
Clamshell Flats			1/2 pt	\$0.65	84	\$54.60		
Item	Custom	Self	Unit	Unit Price (\$)	Quantity	Amount (\$)	My Farm	
Labor			hour					
Full Time			hour	\$16.50	686	\$11,319.00		
Operator			hour	\$25.00	1	\$25.00		
Interest on Operating Capital			rate	\$6.00	1	\$6.00		
Total Variable Cost						\$15,994.57		
Establishment Cost (over 20 yr life)						\$344.51		
Fixed Machinery Costs						\$250.00		
Land Charge				\$200.00	1	\$200.00		
Total Specified Costs						\$16,789.08		

*enter these figures if service(s) done on farm only

KEY

Custom - service contracted off farm
Self -service done one farm

Labor worksheet		Self								Custom	
Operation	Month	Mach.	Hourly	Total	Labor	Hourly	Total	Acres	Cost/	Service	Cost/
		Hours	rate	Mach.	Hours	rate	Labor		Acre	Cost	Acre
Prune	Mar	2.50	17.50	43.75	80.00	16.50	1320.00	1.00	1363.75		\$0.00
Apply 1st herbicide	Mar	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Apply mulch	Mar	4.00	17.50	70.00	12.00	16.50	198.00	1.00	268.00		\$0.00
Dormant spray	Mar/Apr	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Irrigation start up	Ap/My	2.00	17.50	35.00	2.00	16.50	33.00	1.00	68.00		\$0.00
Fertilize #1	Apr	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Mow ground cover	May	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		
Bloom spray	May	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Irrigate	May-Aug	30.00	27.50	825.00	8.00	16.50	132.00	1.00	957.00		\$0.00
Fertilize #2	June	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
1st cover spray	June	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
2nd cover spray	June	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Harvest prep	June	0.00	0.00	0.00	12.00	16.50	198.00	1.00	198.00		\$0.00
Hand hoe	July	0.00	0.00	0.00	12.00	16.50	198.00	1.00	198.00		\$0.00
Mow ground cover	July	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
3rd cover spray	Jul	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Harvest	Jul/Aug	0.00	0.00	0.00	600.00	16.50	9900.00	1.00	9900.00		\$0.00
Harvest misc*	Jul/Aug	0.00	0.00	0.00	50.00	16.50	825.00	1.00	825.00		\$0.00
Mow ground cover	August	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Harvest clean up	August	0.00	0.00	0.00	12.00	16.50	198.00	1.00	198.00		\$0.00
Leaf analysis	Aug	0.00	0.00	0.00	1.00	25.00	25.00	1.00	25.00		\$0.00
Apply 2nd herbicide	Aug	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Mow ground cover	Sept	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Apply 3rd herbicide	Oct	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Mow ground cover	Oct	1.00	17.50	17.50	2.00	16.50	33.00	1.00	50.50		\$0.00
Total		53.50	342.50	\$1,236.25	\$819.00	\$421.00	\$13,522.00	1	0.00		\$0.00

* Supervisor, Checkout clerks, Advertising etc.

Assumptions:**Custom** - service contracted c**Self:** done on farm**Seasonal labor** \$10.00/hr**Employee labor** \$16.50/hr**Operator labor:** \$25.00/hr**40 hp PTO driven tractor with 3-point hitch****Tractor with standard implements: \$15/hr + \$2.50/hr FFM = \$17.50/hr****Tractor with non-standard implements: \$25/hr + \$2.50/hr FFM = \$27.50/hr**

Time to drive tractor with standard implements attached over 1 acre: 2 hrs

Time to set up, take down and maintain tractor and pulled implements: 1 hr

Tractor runs 10 hours 5 gal diesel fuel = 0.5 gal/hr x \$4/gal = \$2.00/hr fuel

Routine maintenance/fluids for tractor = \$0.50/hr operation

Total fuel/fluid/maintenance = \$2.00 + \$0.50 = \$2.50/hr