

**Projected Costs and Returns
Crop Enterprise Budgets
for
Sweet Potato Production in Louisiana,
2019**

Kurt Guidry, Tara Smith, and Myrl Sistrunk



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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, 2019	15
2	Self-propelled, Performance Rates and Costs, Louisiana, 2019	15
3	Implements, Performance Rates and Costs, Louisiana, 2019	16
4	Operating Inputs, Estimated Prices, Louisiana 2019	17
5	Estimated Costs Per Acre, Furrow, 9" applied, Louisiana, 2019	18
6	Estimated Costs Per Acre, Center Pivot, 6" applied, Louisiana, 2019	19

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By

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Introduction

This publication presents estimates of projected costs and returns for sweet potato production in Louisiana for the 2019 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 2019 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 2019 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 \$13.65 per hour for all classes of labor. This wage rate includes a basic wage rate set at the adverse wage rate for Louisiana (\$10.69 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 6.00% per year. Operating capital was assumed to be borrowed in a manner consistent with the timely acquisition of inputs. Fuel price for diesel was set at \$2.50 per gallon and gasoline was set at \$2.00 per gallon. 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 6.50%. 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. 2019 Estimated Costs Per Acre, 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	\$20.63	375.00	\$7,736.25	_____
Fertilizer					
Nitrogen	Lbs	\$0.43	40.00	\$17.20	_____
Phosphate	Lbs	\$0.55	120.00	\$66.00	_____
Potash	Lbs	\$0.32	120.00	\$38.40	_____
Herbicide					
Command 3ME	Pts	\$19.93	1.33	\$26.57	_____
Insecticide					
Brigade 2EC	Pts	\$12.37	0.20	\$2.47	_____
Leverage 2.7	Oz	\$2.17	2.80	\$6.08	_____
Fungicide					
Botran 75W	Lbs	\$14.32	2.25	\$32.22	_____
Labor					
Tractor/Implement	Hr	\$13.65	5.50	\$75.07	_____
Other Hired Labor	Hr	\$13.65	10.00	\$136.46	_____
Fuel					
Tractor/Implement	Gals	\$2.50	20.54	\$51.34	_____
Repair and Maintenance					
Tractor/Implement	Acre	\$35.67	1.00	\$35.67	_____
Other Inputs					
Plastic	Acre	\$595.50	1.00	\$595.50	_____
Interest on Operating Capital	Acre	\$442.04	1.00	\$442.04	_____
Total Direct Expenses				\$22,761.27	_____
Fixed Expenses					
Tractor/Implement	Acre	\$129.72	1.00	\$129.72	_____
Total Specified Expenses				\$22,890.99	_____

Table 1b. 2019 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	\$5.63	\$3.77	0.321	\$4.38	\$0.00	\$13.79	\$13.92	\$27.71	
2) Apply Fertilizer	Feb	2.55	0.393	75 HP	Fertilizer - Pull Type - 6 ft	\$3.79	\$5.52	0.432	\$5.90	\$0.00	\$15.20	\$25.36	\$40.56	
N - 40 lbs @ \$0.43/lb						\$0.00	\$0.00	0.000	\$0.00	\$17.20	\$17.20	\$0.00	\$17.20	
P - 120 lbs @ \$0.55/lb						\$0.00	\$0.00	0.000	\$0.00	\$66.00	\$66.00	\$0.00	\$66.00	
K - 120 lbs @ \$0.32/lb						\$0.00	\$0.00	0.000	\$0.00	\$38.40	\$38.40	\$0.00	\$38.40	
3) Disked Twice	Feb	6.85	0.146	150 HP	Disk - 14 Ft	\$5.63	\$3.77	0.321	\$4.38	\$0.00	\$13.79	\$13.92	\$27.71	
4) Hipped Rows	Feb	6.77	0.148	150 HP	Hipper - 4 Row	\$2.85	\$0.94	0.162	\$2.22	\$0.00	\$6.01	\$4.98	\$10.98	
5) Load Seed Potatoes	Mar	3.03	0.330		Forklift	\$0.71	\$0.21	0.363	\$4.95	\$0.00	\$5.87	\$1.40	\$7.28	
6) Transport Seed Potatoes	Mar	3.03	0.330	50 HP	Utility Trailer - 10 Ft	\$2.12	\$0.46	0.363	\$4.95	\$0.00	\$7.54	\$2.91	\$10.44	
7) Plant Seed Potatoes	Mar	3.03	0.330	105 HP	Planter - SP Seed	\$4.46	\$3.14	0.363	\$4.95	\$0.00	\$12.56	\$12.28	\$24.84	
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 @ \$20.63/Bu						\$0.00	\$0.00	0.000	\$0.00	\$7,736.25	\$7,736.25	\$0.00	\$7,736.25	
Botran 75W - 2.25 lbs @ \$14.32/lb						\$0.00	\$0.00	0.000	\$0.00	\$32.22	\$32.22	\$0.00	\$32.22	
Additional Labor - 1 Hour						\$0.00	\$0.00	0.000	\$0.00	\$13.65	\$13.65	\$0.00	\$13.65	
8) Cover Seed	Mar	5.00	0.200	75 HP	Seed Covering Machine	\$3.86	\$2.61	0.440	\$6.00	\$0.00	\$12.47	\$7.85	\$20.32	
9) Apply Herbicide (Applied on Half of the Acreage)	Mar	11.82	0.085	50 HP	Spray Boom - 20 Ft	\$0.27	\$0.21	0.047	\$0.64	\$0.00	\$1.12	\$0.56	\$1.67	
Command 3ME - 2 2/3 pts @ \$19.93/pt						\$0.00	\$0.00	0.000	\$0.00	\$26.57	\$26.57	\$0.00	\$26.57	
10) Lay Plastic	Mar	0.62	1.618	50 HP	Plastic Layer - 4 Ft Centers	\$10.41	\$4.62	1.779	\$24.28	\$0.00	\$39.31	\$18.31	\$57.62	
Plastic (8 x 2,000) - 3 rolls @ \$198.50/roll						\$0.00	\$0.00	0.000	\$0.00	\$595.50	\$595.50	\$0.00	\$595.50	
Additional Labor - 3 Hours						\$0.00	\$0.00	0.000	\$0.00	\$40.94	\$40.94	\$0.00	\$40.94	
11) Make Ditches	Mar	50.00	0.020	50 HP	Ditcher	\$0.13	\$0.07	0.022	\$0.30	\$0.00	\$0.50	\$0.23	\$0.73	
12) Hand Labor - 4 Hours - Make Holes/Slits in Plastic	Mar					\$0.00	\$0.00	0.000	\$0.00	\$54.58	\$54.58	\$0.00	\$54.58	
13) Disked Between Rows (Covering 0.5 Acres)	Mar	6.85	0.146	150 HP	Disk - 14 Ft	\$1.41	\$0.94	0.080	\$1.10	\$0.00	\$3.45	\$3.48	\$6.93	
14) Disked Between Rows (Covering 0.5 Acres)	Apr	6.85	0.146	150 HP	Disk - 14 Ft	\$1.41	\$0.94	0.080	\$1.10	\$0.00	\$3.45	\$3.48	\$6.93	
15) Hand Labor - 2 Hours - Remove Plastic	Apr					\$0.00	\$0.00	0.000	\$0.00	\$27.29	\$27.29	\$0.00	\$27.29	
16) Apply Insecticide	Apr	11.82	0.085	50 HP	Spray Boom - 12 Ft	\$0.54	\$0.42	0.093	\$1.27	\$0.00	\$2.23	\$1.11	\$3.34	
Brigade 2EC - 3.2 oz @ \$12.37/pt						\$0.00	\$0.00	0.000	\$0.00	\$2.47	\$2.47	\$0.00	\$2.47	
17) Apply Insecticide	Apr	11.82	0.085	50 HP	Spray Boom - 12 Ft	\$0.54	\$0.42	0.093	\$1.27	\$0.00	\$2.23	\$1.11	\$3.34	
Leverage 2.7 - 2.8 oz @ \$2.17/oz						\$0.00	\$0.00	0.000	\$0.00	\$6.08	\$6.08	\$0.00	\$6.08	
18) Cut Slips for Transplant	May	5.00	0.200	75 HP	Plant Cutting - SP	\$1.93	\$3.84	0.220	\$3.00	\$0.00	\$8.77	\$4.90	\$13.68	
19) Destroy Seed Potatoes (Disked Twice)	June	6.85	0.146	150 HP	Disk - 14 Ft	\$5.63	\$3.77	0.321	\$4.38	\$0.00	\$13.79	\$13.92	\$27.71	
Totals						\$51.34	\$35.67	5.501	\$75.07	\$22,157.15	\$22,319.23	\$129.72	\$22,448.95	
Interest on Operating Capital													\$442.04	
Total Specified Costs													\$22,890.99	

Table 2a. 2019 Estimated Costs Per Acre, Sweet Potato Production, 2 Row Harvester

Expense Item	Unit	Price	Quantity	Amount	Your Value
Seed					
Slips	Acre	\$381.52	1.00	\$381.52	_____
Fertilizer					
Nitrogen	Lbs	\$0.43	40.00	\$17.20	_____
Phosphate	Lbs	\$0.55	120.00	\$66.00	_____
Potash	Lbs	\$0.32	120.00	\$38.40	_____
Zinc	Qrt	\$9.98	1.00	\$9.98	_____
Herbicide					
Command 3ME	Pts	\$19.93	2.67	\$53.15	_____
Valor SX	Oz	\$4.57	2.50	\$11.43	_____
Insecticide					
Admire Pro	Oz	\$1.80	10.50	\$18.90	_____
Baythroid XL	Oz	\$2.65	2.80	\$7.42	_____
Belay	Oz	\$2.46	12.00	\$29.52	_____
Brigade 2EC	Oz	\$0.77	9.60	\$7.42	_____
Imidan 70WSB	Lbs	\$10.72	2.60	\$27.87	_____
Leverage 2.7	Oz	\$2.17	2.80	\$6.08	_____
Lorsban 4E	Pts	\$6.14	4.00	\$24.56	_____
Fungicide					
Telone II	Gals	\$18.50	8.00	\$148.00	_____
Labor					
Tractor/Implement	Hr	\$13.65	22.58	\$308.06	_____
Irrigation	Hr	\$13.65	0.43	\$5.91	_____
Other Hired Labor	Hr	\$13.65	67.33	\$918.82	_____
Fuel					
Tractor/Implement	Gals	\$2.50	59.60	\$149.00	_____
Irrigation	Gals	\$2.50	8.05	\$20.13	_____
Repair and Maintenance					
Tractor/Implement	Acre	\$77.15	1.00	\$77.15	_____
Irrigation	Acre	\$6.31	1.00	\$6.31	_____
Other					
Transplant Crates	Acre	\$32.00	1.00	\$32.00	_____
Harvest Bins	Acre	\$340.00	1.00	\$340.00	_____
Roll-Out Polypipe	Acre	\$8.25	1.00	\$8.25	_____
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	_____
Crop Consultant	Acre	\$15.00	1.00	\$15.00	_____
Interest on Operating Capital	Acre	\$62.48	1.00	\$62.48	_____
Total Direct Expenses				\$4,223.00	_____
Fixed Expenses					
Tractor/Implement	Acre	\$323.49	1.00	\$323.49	_____
Irrigation	Acre	\$65.37	1.00	\$65.37	_____
Total Specified Expenses				\$4,611.86	_____

Table 2b. 2019 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 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 Three Times	Apr	10.28	0.097	170	HP	Heavy Disk - 20 Ft	\$6.39	\$4.53	0.321	\$4.38	\$0.00	\$15.30	\$16.75	\$32.05
2) Apply Fertilizer	Apr	5.09	0.196	75	HP	Fertilizer - Pull Type - 12 ft	\$1.90	\$0.58	0.216	\$2.95	\$0.00	\$5.43	\$3.39	\$8.82
N - 40 lbs @ \$0.43/lb							\$0.00	\$0.00	0.000	\$0.00	\$17.20	\$17.20	\$0.00	\$17.20
P - 120 lbs @ \$0.55/lb							\$0.00	\$0.00	0.000	\$0.00	\$66.00	\$66.00	\$0.00	\$66.00
K - 120 lbs @ \$0.32/lb							\$0.00	\$0.00	0.000	\$0.00	\$38.40	\$38.40	\$0.00	\$38.40
3) Hipped Field	Apr	10.13	0.099	170	HP	Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51
4) Apply Fumigant	Apr	11.11	0.090	150	HP	Fumigant Applicator - 6 Row	\$1.74	\$0.97	0.099	\$1.35	\$0.00	\$4.06	\$4.03	\$8.09
Telone II - 8 gal @ \$18.50/gal							\$0.00	\$0.00	0.000	\$0.00	\$148.00	\$148.00	\$0.00	\$156.00
5) Hipped Field	Apr	10.13	0.099	170	HP	Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51
6) Hipped and Applied Herbicide	Apr	10.13	0.099	170	HP	Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51
Valor SX - 2.5 oz @ \$4.57/oz							\$0.00	\$0.00	0.000	\$0.00	\$11.43	\$11.43	\$0.00	\$11.43
7) Hipped and Applied Insecticide	Apr	10.13	0.099	170	HP	Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51
Lorsban 4E - 2 qrts @ \$6.14/pt							\$0.00	\$0.00	0.000	\$0.00	\$24.56	\$24.56	\$0.00	\$24.56
Admire Pro - 10.5 oz @ \$1.80/oz							\$0.00	\$0.00	0.000	\$0.00	\$18.90	\$18.90	\$0.00	\$18.90
8) Slips For Transplant	May	1.00	1.000	50	HP	Utility Trailer - 10 Ft	\$6.43	\$1.40	1.100	\$15.01	\$0.00	\$22.84	\$8.80	\$31.64
Sweet Potato Slips							\$0.00	\$0.00	0.000	\$0.00	\$381.52	\$381.52	\$0.00	\$381.52
Additional Labor - 10 Hours							\$0.00	\$0.00	0.000	\$0.00	\$136.46	\$136.46	\$0.00	\$136.46
9) Plant Slips	May	1.00	1.000	75	HP	Transplanter - 6 Row	\$9.65	\$2.05	1.100	\$15.01	\$0.00	\$26.71	\$21.24	\$47.95
Additional Labor - 14 Hours							\$0.00	\$0.00	0.000	\$0.00	\$191.04	\$191.04	\$0.00	\$191.04
Transplant Crates - 12@\$8.00/crate (Prorated 3yrs)							\$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	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98
Command 3ME - 2 2/3 pts @ \$19.93/pt							\$0.00	\$0.00	0.000	\$0.00	\$53.15	\$53.15	\$0.00	\$53.15
11) Clean Ditches	May	50.00	0.020	50	HP	Ditcher	\$0.13	\$0.07	0.022	\$0.30	\$0.00	\$0.50	\$0.23	\$0.73
12) Apply Insecticide	June	15.95	0.063	75	HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98
Brigade 2EC - 3.2 oz @ \$12.37/pt							\$0.00	\$0.00	0.000	\$0.00	\$2.47	\$2.47	\$0.00	\$2.47
13) Cultivate	June	9.21	0.109	170	HP	Cultivator - 6 Row	\$2.37	\$1.00	0.119	\$1.63	\$0.00	\$5.00	\$4.92	\$9.93
14) Cultivate and Apply Insecticide	June	8.64	0.116	170	HP	Cultivator Plus Post - 6 Row	\$2.53	\$1.29	0.127	\$1.74	\$0.00	\$5.56	\$5.91	\$11.47
Belay - 12 oz @ \$2.46/oz							\$0.00	\$0.00	0.000	\$0.00	\$29.52	\$29.52	\$0.00	\$29.52
15) Apply Insecticide	June	15.95	0.063	75	HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98
Imidan 70 WSB - 1.3 lbs @ \$0.67/oz							\$0.00	\$0.00	0.000	\$0.00	\$13.94	\$13.94	\$0.00	\$13.94
16) Apply Insecticide	June	15.95	0.063	75	HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98
Brigade 2EC - 3.2 oz @ \$12.37/pt							\$0.00	\$0.00	0.000	\$0.00	\$2.47	\$2.47	\$0.00	\$2.47
17) Irrigation - 6 ac in applied in 4 applications	June					Furrow (Polypipe)	\$20.13	\$6.31	0.433	\$5.91	\$0.00	\$32.35	\$65.37	\$97.72
Roll-out Poly Pipe - 33 ft @ \$0.25/ft							\$0.00	\$0.00	0.000	\$0.00	\$8.25	\$8.25	\$0.00	\$8.25
18) Apply Insecticide	July	15.95	0.063	75	HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98
Baythroid XL - 2.8 oz @ \$2.65/oz							\$0.00	\$0.00	0.000	\$0.00	\$7.42	\$7.42	\$0.00	\$7.42
19) Apply Insecticide	July	15.95	0.063	75	HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98
Imidan 70 WSB - 1.3 lbs @ \$0.67/oz							\$0.00	\$0.00	0.000	\$0.00	\$13.94	\$13.94	\$0.00	\$13.94
20) Apply Insecticide and Zinc	July	15.95	0.063	75	HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98
Brigade 2EC - 3.2 oz @ \$12.37/pt							\$0.00	\$0.00	0.000	\$0.00	\$2.47	\$2.47	\$0.00	\$2.47
Zinc Plus - 1 qrt @ \$4.99/pt							\$0.00	\$0.00	0.000	\$0.00	\$9.98	\$9.98	\$0.00	\$9.98
21) Apply Insecticide	Aug	15.95	0.063	75	HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98
Leverage 2.7 - 2.8 oz @ \$2.17/oz							\$0.00	\$0.00	0.000	\$0.00	\$6.08	\$6.08	\$0.00	\$6.08
22) Shredded Plants	Sept	7.27	0.138	75	HP	Stalk Shredder - Flail - 12 ft	\$1.33	\$2.36	0.151	\$2.06	\$0.00	\$5.75	\$3.18	\$8.93
23) Harvest	Sept	0.30	3.333	150	HP	Potato Harvester - 2 Row	\$64.34	\$37.50	3.667	\$50.03	\$0.00	\$151.88	\$137.53	\$289.41
Additional Labor - 40 Hours							\$0.00	\$0.00	0.000	\$0.00	\$545.83	\$545.83	\$0.00	\$545.83
Harvest Bins - 25@\$68/bin (Prorated 5 yrs)							\$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	\$21.45	\$4.65	3.667	\$50.03	\$0.00	\$76.13	\$29.35	\$105.48
25) Truck - 18 Wheeler	Sept	0.60	1.667			18 Wheeler	\$3.00	\$10.61	3.667	\$50.03	\$0.00	\$63.65	\$34.70	\$98.34
Additional Labor - 3.33 Hours							\$0.00	\$0.00	0.000	\$0.00	\$45.49	\$45.49	\$0.00	\$45.49
26) Forklift - In Field	Sept	0.30	3.333			Forklift	\$7.13	\$2.16	3.667	\$50.03	\$0.00	\$59.33	\$14.16	\$73.49
27) Forklift - At Packing Shed	Sept	0.30	3.333			Forklift	\$7.13	\$2.16	3.667	\$50.03	\$0.00	\$59.33	\$14.16	\$73.49
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 - 162.5 Bu @ \$1.00/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
31) Crop Consultant	Nov						\$0.00	\$0.00	0.000	\$0.00	\$15.00	\$15.00	\$0.00	\$15.00
Totals							\$169.13	\$83.46	23.008	\$313.97	\$3,593.97	\$4,160.52	\$388.86	\$4,549.38
Interest on Operating Capital														\$62.48
Total Specified Costs														\$4,611.86

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)								
			\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00
			Returns Per Acre above Direct Costs								
200	55.00%	138	(\$2,679.86)	(\$2,610.86)	(\$2,541.86)	(\$2,472.86)	(\$2,403.86)	(\$2,334.86)	(\$2,265.86)	(\$2,196.86)	(\$2,127.86)
250	55.00%	172	(\$2,203.86)	(\$2,117.86)	(\$2,031.86)	(\$1,945.86)	(\$1,859.86)	(\$1,773.86)	(\$1,687.86)	(\$1,601.86)	(\$1,515.86)
300	55.00%	206	(\$1,727.86)	(\$1,624.86)	(\$1,521.86)	(\$1,418.86)	(\$1,315.86)	(\$1,212.86)	(\$1,109.86)	(\$1,006.86)	(\$903.86)
350	55.00%	241	(\$1,237.86)	(\$1,117.36)	(\$996.86)	(\$876.36)	(\$755.86)	(\$635.36)	(\$514.86)	(\$394.36)	(\$273.86)
400	55.00%	275	(\$761.86)	(\$624.36)	(\$486.86)	(\$349.36)	(\$211.86)	(\$74.36)	\$63.14	\$200.64	\$338.14
450	55.00%	309	(\$285.86)	(\$131.36)	\$23.14	\$177.64	\$332.14	\$486.64	\$641.14	\$795.64	\$950.14
500	55.00%	344	\$204.14	\$376.14	\$548.14	\$720.14	\$892.14	\$1,064.14	\$1,236.14	\$1,408.14	\$1,580.14
550	55.00%	378	\$680.14	\$869.14	\$1,058.14	\$1,247.14	\$1,436.14	\$1,625.14	\$1,814.14	\$2,003.14	\$2,192.14
600	55.00%	413	\$1,170.14	\$1,376.64	\$1,583.14	\$1,789.64	\$1,996.14	\$2,202.64	\$2,409.14	\$2,615.64	\$2,822.14

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)								
			\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00
			Returns Per Acre above Direct Costs								
200	60.00%	150	(\$2,511.86)	(\$2,436.86)	(\$2,361.86)	(\$2,286.86)	(\$2,211.86)	(\$2,136.86)	(\$2,061.86)	(\$1,986.86)	(\$1,911.86)
250	60.00%	188	(\$1,979.86)	(\$1,885.86)	(\$1,791.86)	(\$1,697.86)	(\$1,603.86)	(\$1,509.86)	(\$1,415.86)	(\$1,321.86)	(\$1,227.86)
300	60.00%	225	(\$1,461.86)	(\$1,349.36)	(\$1,236.86)	(\$1,124.36)	(\$1,011.86)	(\$899.36)	(\$786.86)	(\$674.36)	(\$561.86)
350	60.00%	263	(\$929.86)	(\$798.36)	(\$666.86)	(\$535.36)	(\$403.86)	(\$272.36)	(\$140.86)	(\$9.36)	\$122.14
400	60.00%	300	(\$411.86)	(\$261.86)	(\$111.86)	\$38.14	\$188.14	\$338.14	\$488.14	\$638.14	\$788.14
450	60.00%	338	\$120.14	\$289.14	\$458.14	\$627.14	\$796.14	\$965.14	\$1,134.14	\$1,303.14	\$1,472.14
500	60.00%	375	\$638.14	\$825.64	\$1,013.14	\$1,200.64	\$1,388.14	\$1,575.64	\$1,763.14	\$1,950.64	\$2,138.14
550	60.00%	413	\$1,170.14	\$1,376.64	\$1,583.14	\$1,789.64	\$1,996.14	\$2,202.64	\$2,409.14	\$2,615.64	\$2,822.14
600	60.00%	450	\$1,688.14	\$1,913.14	\$2,138.14	\$2,363.14	\$2,588.14	\$2,813.14	\$3,038.14	\$3,263.14	\$3,488.14

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)								
			\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00
			Returns Per Acre above Direct Costs								
200	65.00%	163	(\$2,329.86)	(\$2,248.36)	(\$2,166.86)	(\$2,085.36)	(\$2,003.86)	(\$1,922.36)	(\$1,840.86)	(\$1,759.36)	(\$1,677.86)
250	65.00%	203	(\$1,769.86)	(\$1,668.36)	(\$1,566.86)	(\$1,465.36)	(\$1,363.86)	(\$1,262.36)	(\$1,160.86)	(\$1,059.36)	(\$957.86)
300	65.00%	244	(\$1,195.86)	(\$1,073.86)	(\$951.86)	(\$829.86)	(\$707.86)	(\$585.86)	(\$463.86)	(\$341.86)	(\$219.86)
350	65.00%	284	(\$635.86)	(\$493.86)	(\$351.86)	(\$209.86)	(\$67.86)	\$74.14	\$216.14	\$358.14	\$500.14
400	65.00%	325	(\$61.86)	\$100.64	\$263.14	\$425.64	\$588.14	\$750.64	\$913.14	\$1,075.64	\$1,238.14
450	65.00%	366	\$512.14	\$695.14	\$878.14	\$1,061.14	\$1,244.14	\$1,427.14	\$1,610.14	\$1,793.14	\$1,976.14
500	65.00%	406	\$1,072.14	\$1,275.14	\$1,478.14	\$1,681.14	\$1,884.14	\$2,087.14	\$2,290.14	\$2,493.14	\$2,696.14
550	65.00%	447	\$1,646.14	\$1,869.64	\$2,093.14	\$2,316.64	\$2,540.14	\$2,763.64	\$2,987.14	\$3,210.64	\$3,434.14
600	65.00%	488	\$2,220.14	\$2,464.14	\$2,708.14	\$2,952.14	\$3,196.14	\$3,440.14	\$3,684.14	\$3,928.14	\$4,172.14

Table 3a. 2019 Estimated Costs Per Acre, Sweet Potato Production, Shaker Harvester with Bucket Crew

Expense Item	Unit	Price	Quantity	Amount	Your Value
Seed					
Slips	Acre	\$381.52	1.00	\$381.52	_____
Fertilizer					
Nitrogen	Lbs	\$0.43	40.00	\$17.20	_____
Phosphate	Lbs	\$0.55	120.00	\$66.00	_____
Potash	Lbs	\$0.32	120.00	\$38.40	_____
Zinc	Qrt	\$9.98	1.00	\$9.98	_____
Herbicide					
Command 3ME	Pts	\$19.93	2.67	\$53.15	_____
Valor SX	Oz	\$4.57	2.50	\$11.43	_____
Insecticide					
Admire Pro	Oz	\$1.80	10.50	\$18.90	_____
Baythroid XL	Oz	\$2.65	2.80	\$7.42	_____
Belay	Oz	\$2.46	12.00	\$29.52	_____
Brigade 2EC	Oz	\$0.77	9.60	\$7.42	_____
Imidan 70WSB	Lbs	\$10.72	2.60	\$27.87	_____
Leverage 2.7	Oz	\$2.17	2.80	\$6.08	_____
Lorsban 4E	Pts	\$6.14	4.00	\$24.56	_____
Fungicide					
Telone II	Gals	\$18.50	8.00	\$148.00	_____
Labor					
Tractor/Implement	Hr	\$13.65	7.91	\$107.92	_____
Irrigation	Hr	\$13.65	0.43	\$5.91	_____
Other Hired Labor	Hr	\$13.65	64.31	\$877.50	_____
Fuel					
Tractor/Implement	Gals	\$2.50	29.19	\$72.99	_____
Irrigation	Gals	\$2.50	8.05	\$20.13	_____
Repair and Maintenance					
Tractor/Implement	Acre	\$30.72	1.00	\$30.72	_____
Irrigation	Acre	\$6.31	1.00	\$6.31	_____
Other					
Transplant Crates	Acre	\$32.00	1.00	\$32.00	_____
Harvest Bins	Acre	\$340.00	1.00	\$340.00	_____
Roll-Out Polypipe	Acre	\$8.25	1.00	\$8.25	_____
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	_____
Crop Consultant	Acre	\$15.00	1.00	\$15.00	_____
Interest on Operating Capital	Acre	\$58.84	1.00	\$58.84	_____
Total Direct Expenses				\$3,855.47	_____
Fixed Expenses					
Tractor/Implement	Acre	\$144.28	1.00	\$144.28	_____
Irrigation	Acre	\$65.37	1.00	\$65.37	_____
Total Specified Expenses				\$4,065.12	_____

Table 3b. 2019 Estimated Resource Use and Costs For Field Activities, Per Acre, Sweet Potato Production, Shaker Harvester with Bucket Crew

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 Three Times	Apr	10.28	0.097	170 HP	Heavy Disk - 20 Ft	\$6.39	\$4.53	0.321	\$4.38	\$0.00	\$15.30	\$16.75	\$32.05	
2) Apply Fertilizer	Apr	5.09	0.196	75 HP	Fertilizer - Pull Type - 12 ft	\$1.90	\$0.58	0.216	\$2.95	\$0.00	\$5.43	\$3.39	\$8.82	
N - 40 lbs @ \$0.43/lb						\$0.00	\$0.00	0.000	\$0.00	\$12.80	\$12.80	\$0.00	\$12.80	
P - 120 lbs @ \$0.55/lb						\$0.00	\$0.00	0.000	\$0.00	\$58.80	\$58.80	\$0.00	\$58.80	
K - 120 lbs @ \$0.32/lb						\$0.00	\$0.00	0.000	\$0.00	\$31.20	\$31.20	\$0.00	\$31.20	
3) Hipped Field	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51	
4) Apply Fumigant	Apr	11.11	0.090	150 HP	Fumigant Applicator - 6 Row	\$1.74	\$0.97	0.099	\$1.35	\$0.00	\$4.06	\$4.03	\$8.09	
Telone II - 8 gal @ \$18.50/gal						\$0.00	\$0.00	0.000	\$0.00	\$148.00	\$148.00	\$0.00	\$156.00	
5) Hipped Field	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51	
6) Hipped and Applied Herbicide	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51	
Valor SX - 2.5 oz @ \$4.57/oz						\$0.00	\$0.00	0.000	\$0.00	\$15.95	\$15.95	\$0.00	\$15.95	
7) Hipped and Applied Insecticide	Apr	10.13	0.099	170 HP	Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51	
Lorsban 4E - 2 qrts @ \$6.14/pt						\$0.00	\$0.00	0.000	\$0.00	\$26.64	\$26.64	\$0.00	\$26.64	
Admire Pro - 10.5 oz @ \$1.80/oz						\$0.00	\$0.00	0.000	\$0.00	\$18.06	\$18.06	\$0.00	\$18.06	
8) Slips For Transplant	May	1.00	1.000	50 HP	Utility Trailer - 10 Ft	\$6.43	\$1.40	1.100	\$15.01	\$0.00	\$22.84	\$8.80	\$31.64	
Sweet Potato Slips						\$0.00	\$0.00	0.000	\$0.00	\$381.52	\$381.52	\$0.00	\$381.52	
Additional Labor - 10 Hours						\$0.00	\$0.00	0.000	\$0.00	\$136.46	\$136.46	\$0.00	\$136.46	
9) Plant Slips	May	1.00	1.000	75 HP	Transplanter - 6 Row	\$9.65	\$2.05	1.100	\$15.01	\$0.00	\$26.71	\$21.24	\$47.95	
Additional Labor - 14 Hours						\$0.00	\$0.00	0.000	\$0.00	\$191.04	\$191.04	\$0.00	\$191.04	
Transplant Crates - 12@\$8.00/crate (Prorated 3yrs)						\$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	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Command 3ME - 2 2/3 pts @ \$19.93/pt						\$0.00	\$0.00	0.000	\$0.00	\$49.33	\$49.33	\$0.00	\$49.33	
11) Clean Ditches	May	50.00	0.020	50 HP	Ditcher	\$0.13	\$0.07	0.022	\$0.30	\$0.00	\$0.50	\$0.23	\$0.73	
12) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Brigade 2EC - 3.2 oz @ \$12.37/pt						\$0.00	\$0.00	0.000	\$0.00	\$1.85	\$1.85	\$0.00	\$1.85	
13) Cultivate	June	9.21	0.109	170 HP	Cultivator - 6 Row	\$2.37	\$1.00	0.119	\$1.63	\$0.00	\$5.00	\$4.92	\$9.93	
14) Cultivate and Apply Insecticide	June	8.64	0.116	170 HP	Cultivator Plus Post - 6 Row	\$2.53	\$1.29	0.127	\$1.74	\$0.00	\$5.56	\$5.91	\$11.47	
Belay - 12 oz @ \$2.46/oz						\$0.00	\$0.00	0.000	\$0.00	\$28.80	\$28.80	\$0.00	\$28.80	
15) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Imidan 70 WSB - 1.3 lbs @ \$0.67/oz						\$0.00	\$0.00	0.000	\$0.00	\$14.43	\$14.43	\$0.00	\$14.43	
16) Apply Insecticide	June	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Brigade 2EC - 3.2 oz @ \$12.37/pt						\$0.00	\$0.00	0.000	\$0.00	\$1.85	\$1.85	\$0.00	\$1.85	
17) Irrigation - 6 ac in applied in 4 applications	June				Furrow (Polypipe)	\$20.13	\$6.31	0.433	\$5.91	\$0.00	\$32.35	\$65.37	\$97.72	
Roll-out Poly Pipe - 33 ft @ \$0.25/ft						\$0.00	\$0.00	0.000	\$0.00	\$8.25	\$8.25	\$0.00	\$8.25	
18) Apply Insecticide	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Baythroid XL - 2.8 oz @ \$2.65/oz						\$0.00	\$0.00	0.000	\$0.00	\$6.94	\$6.94	\$0.00	\$6.94	
19) Apply Insecticide	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Imidan 70 WSB - 1.3 lbs @ \$0.67/oz						\$0.00	\$0.00	0.000	\$0.00	\$14.43	\$14.43	\$0.00	\$14.43	
20) Apply Insecticide and Zinc	July	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Brigade 2EC - 3.2 oz @ \$12.37/pt						\$0.00	\$0.00	0.000	\$0.00	\$1.85	\$1.85	\$0.00	\$1.85	
Zinc Plus - 1 qrt @ \$4.99/pt						\$0.00	\$0.00	0.000	\$0.00	\$5.98	\$5.98	\$0.00	\$5.98	
21) Apply Insecticide	Aug	15.95	0.063	75 HP	Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Leverage 2.7 - 2.8 oz @ \$2.17/oz						\$0.00	\$0.00	0.000	\$0.00	\$5.46	\$5.46	\$0.00	\$5.46	
22) Shredded Plants	Sept	7.27	0.138	75 HP	Stalk Shredder - Flail - 12 ft	\$1.33	\$2.36	0.151	\$2.06	\$0.00	\$5.75	\$3.18	\$8.93	
23) Harvest	Sept	1.50	0.667	150 HP	Shaker Harvester - 4 Row	\$19.30	\$6.75	0.733	\$10.01	\$0.00	\$36.06	\$32.21	\$68.26	
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 - 25@\$68/bin (Prorated 5 yrs)						\$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	\$4.29	\$0.93	0.733	\$10.01	\$0.00	\$15.23	\$5.87	\$21.10	
25) Truck - 18 Wheeler	Sept	3.00	0.333		18 Wheeler	\$0.60	\$2.12	0.733	\$10.01	\$0.00	\$12.73	\$6.94	\$19.67	
26) Forklift - In Field	Sept	1.50	0.667		Forklift	\$1.43	\$0.43	0.733	\$10.01	\$0.00	\$11.87	\$2.83	\$14.70	
27) Forklift - At Packing Shed	Sept	1.50	0.667		Forklift	\$1.43	\$0.43	0.733	\$10.01	\$0.00	\$11.87	\$2.83	\$14.70	
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 - 162.5 Bu @ \$1.00/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	
31) Crop Consultant	Nov					\$0.00	\$0.00	0.000	\$0.00	\$15.00	\$15.00	\$0.00	\$15.00	
Totals						\$93.12	\$37.03	8.342	\$113.83	\$3,529.11	\$3,773.08	\$209.65	\$3,982.74	
Interest on Operating Capital													\$58.84	
Total Specified Costs													\$4,041.57	

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)								
			\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00
			Returns Per Acre above Direct Costs								
200	55.00%	138	(\$2,133.12)	(\$2,064.12)	(\$1,995.12)	(\$1,926.12)	(\$1,857.12)	(\$1,788.12)	(\$1,719.12)	(\$1,650.12)	(\$1,581.12)
250	55.00%	172	(\$1,657.12)	(\$1,571.12)	(\$1,485.12)	(\$1,399.12)	(\$1,313.12)	(\$1,227.12)	(\$1,141.12)	(\$1,055.12)	(\$969.12)
300	55.00%	206	(\$1,181.12)	(\$1,078.12)	(\$975.12)	(\$872.12)	(\$769.12)	(\$666.12)	(\$563.12)	(\$460.12)	(\$357.12)
350	55.00%	241	(\$691.12)	(\$570.62)	(\$450.12)	(\$329.62)	(\$209.12)	(\$88.62)	\$31.88	\$152.38	\$272.88
400	55.00%	275	(\$215.12)	(\$77.62)	\$59.88	\$197.38	\$334.88	\$472.38	\$609.88	\$747.38	\$884.88
450	55.00%	309	\$260.88	\$415.38	\$569.88	\$724.38	\$878.88	\$1,033.38	\$1,187.88	\$1,342.38	\$1,496.88
500	55.00%	344	\$750.88	\$922.88	\$1,094.88	\$1,266.88	\$1,438.88	\$1,610.88	\$1,782.88	\$1,954.88	\$2,126.88
550	55.00%	378	\$1,226.88	\$1,415.88	\$1,604.88	\$1,793.88	\$1,982.88	\$2,171.88	\$2,360.88	\$2,549.88	\$2,738.88
600	55.00%	413	\$1,716.88	\$1,923.38	\$2,129.88	\$2,336.38	\$2,542.88	\$2,749.38	\$2,955.88	\$3,162.38	\$3,368.88

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)								
			\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00
			Returns Per Acre above Direct Costs								
200	60.00%	150	(\$1,965.12)	(\$1,890.12)	(\$1,815.12)	(\$1,740.12)	(\$1,665.12)	(\$1,590.12)	(\$1,515.12)	(\$1,440.12)	(\$1,365.12)
250	60.00%	188	(\$1,433.12)	(\$1,339.12)	(\$1,245.12)	(\$1,151.12)	(\$1,057.12)	(\$963.12)	(\$869.12)	(\$775.12)	(\$681.12)
300	60.00%	225	(\$915.12)	(\$802.62)	(\$690.12)	(\$577.62)	(\$465.12)	(\$352.62)	(\$240.12)	(\$127.62)	(\$15.12)
350	60.00%	263	(\$383.12)	(\$251.62)	(\$120.12)	\$11.38	\$142.88	\$274.38	\$405.88	\$537.38	\$668.88
400	60.00%	300	\$134.88	\$284.88	\$434.88	\$584.88	\$734.88	\$884.88	\$1,034.88	\$1,184.88	\$1,334.88
450	60.00%	338	\$666.88	\$835.88	\$1,004.88	\$1,173.88	\$1,342.88	\$1,511.88	\$1,680.88	\$1,849.88	\$2,018.88
500	60.00%	375	\$1,184.88	\$1,372.38	\$1,559.88	\$1,747.38	\$1,934.88	\$2,122.38	\$2,309.88	\$2,497.38	\$2,684.88
550	60.00%	413	\$1,716.88	\$1,923.38	\$2,129.88	\$2,336.38	\$2,542.88	\$2,749.38	\$2,955.88	\$3,162.38	\$3,368.88
600	60.00%	450	\$2,234.88	\$2,459.88	\$2,684.88	\$2,909.88	\$3,134.88	\$3,359.88	\$3,584.88	\$3,809.88	\$4,034.88

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)								
			\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00
			Returns Per Acre above Direct Costs								
200	65.00%	163	(\$1,783.12)	(\$1,701.62)	(\$1,620.12)	(\$1,538.62)	(\$1,457.12)	(\$1,375.62)	(\$1,294.12)	(\$1,212.62)	(\$1,131.12)
250	65.00%	203	(\$1,223.12)	(\$1,121.62)	(\$1,020.12)	(\$918.62)	(\$817.12)	(\$715.62)	(\$614.12)	(\$512.62)	(\$411.12)
300	65.00%	244	(\$649.12)	(\$527.12)	(\$405.12)	(\$283.12)	(\$161.12)	(\$39.12)	\$82.88	\$204.88	\$326.88
350	65.00%	284	(\$89.12)	\$52.88	\$194.88	\$336.88	\$478.88	\$620.88	\$762.88	\$904.88	\$1,046.88
400	65.00%	325	\$484.88	\$647.38	\$809.88	\$972.38	\$1,134.88	\$1,297.38	\$1,459.88	\$1,622.38	\$1,784.88
450	65.00%	366	\$1,058.88	\$1,241.88	\$1,424.88	\$1,607.88	\$1,790.88	\$1,973.88	\$2,156.88	\$2,339.88	\$2,522.88
500	65.00%	406	\$1,618.88	\$1,821.88	\$2,024.88	\$2,227.88	\$2,430.88	\$2,633.88	\$2,836.88	\$3,039.88	\$3,242.88
550	65.00%	447	\$2,192.88	\$2,416.38	\$2,639.88	\$2,863.38	\$3,086.88	\$3,310.38	\$3,533.88	\$3,757.38	\$3,980.88
600	65.00%	488	\$2,766.88	\$3,010.88	\$3,254.88	\$3,498.88	\$3,742.88	\$3,986.88	\$4,230.88	\$4,474.88	\$4,718.88

Table 4a. 2019 Estimated Costs Per Acres, Sweet Potato Production, Bulk Harvester, No Storage

Expense Item	Unit	Price	Quantity	Amount	Your Value
Seed					
Slips	Acre	\$381.52	1.00	\$381.52	_____
Fertilizer					
Nitrogen	Lbs	\$0.43	40.00	\$17.20	_____
Phosphate	Lbs	\$0.55	120.00	\$66.00	_____
Potash	Lbs	\$0.32	120.00	\$38.40	_____
Zinc	Qrt	\$9.98	1.00	\$9.98	_____
Herbicide					
Command 3ME	Pts	\$19.93	2.67	\$53.15	_____
Valor SX	Oz	\$4.57	2.50	\$11.43	_____
Insecticide					
Admire Pro	Oz	\$1.80	10.50	\$18.90	_____
Baythroid XL	Oz	\$2.65	2.80	\$7.42	_____
Belay	Oz	\$2.46	12.00	\$29.52	_____
Brigade 2EC	Oz	\$0.77	9.60	\$7.42	_____
Imidan 70WSB	Lbs	\$10.72	2.60	\$27.87	_____
Leverage 2.7	Oz	\$2.17	2.80	\$6.08	_____
Lorsban 4E	Pts	\$6.14	4.00	\$24.56	_____
Fungicide					
Telone II	Gals	\$18.50	8.00	\$148.00	_____
Labor					
Tractor/Implement	Hr	\$13.65	11.58	\$157.95	_____
Irrigation	Hr	\$13.65	0.43	\$5.91	_____
Other Hired Labor	Hr	\$13.65	27.33	\$372.98	_____
Fuel					
Tractor/Implement	Gals	\$2.50	35.12	\$87.79	_____
Irrigation	Gals	\$2.50	8.05	\$20.13	_____
Repair and Maintenance					
Tractor/Implement	Acre	\$73.33	1.00	\$73.33	_____
Irrigation	Acre	\$6.31	1.00	\$6.31	_____
Other					
Transplant Crates	Acre	\$32.00	1.00	\$32.00	_____
Harvest Bins	Acre	\$340.00	1.00	\$340.00	_____
Roll-Out Polypipe	Acre	\$8.25	1.00	\$8.25	_____
LDAF Assessment Fee	Acre	\$17.50	1.00	\$17.50	_____
Crop Consultant	Acre	\$15.00	1.00	\$15.00	_____
Interest on Operating Capital	Acre	\$47.79	1.00	\$47.79	_____
Total Direct Expenses				\$2,032.39	_____
Fixed Expenses					
Tractor/Implement	Acre	\$232.04	1.00	\$232.04	_____
Irrigation	Acre	\$65.37	1.00	\$65.37	_____
Total Specified Expenses				\$2,329.80	_____

Table 4b. 2019 Estimated Resource Use and Costs For Field Activities, Per Acre, Sweet Potato Production, Bulk Harvester, No Storage

Activity	Month of Activity	Acres		Hours		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	Per Hour	Per Acre								Direct Cost/Acre	Fixed Cost/Acre	
1) Disked Three Times	Apr	10.28	0.097	170 HP		Heavy Disk - 20 Ft	\$6.39	\$4.53	0.321	\$4.38	\$0.00	\$15.30	\$16.75	\$32.05	
2) Apply Fertilizer	Apr	5.09	0.196	75 HP		Fertilizer - Pull Type - 12 ft	\$1.90	\$0.58	0.216	\$2.95	\$0.00	\$5.43	\$3.39	\$8.82	
N - 40 lbs @ \$0.43/lb							\$0.00	\$0.00	0.000	\$0.00	\$12.80	\$12.80	\$0.00	\$12.80	
P - 120 lbs @ \$0.55/lb							\$0.00	\$0.00	0.000	\$0.00	\$58.80	\$58.80	\$0.00	\$58.80	
K - 120 lbs @ \$0.32/lb							\$0.00	\$0.00	0.000	\$0.00	\$31.20	\$31.20	\$0.00	\$31.20	
3) Hipped Field	Apr	10.13	0.099	170 HP		Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51	
4) Apply Fumigant	Apr	11.11	0.090	150 HP		Fumigant Applicator - 6 Row	\$1.74	\$0.97	0.099	\$1.35	\$0.00	\$4.06	\$4.03	\$8.09	
Telone II - 8 gal @ \$18.50/gal							\$0.00	\$0.00	0.000	\$0.00	\$148.00	\$148.00	\$0.00	\$156.00	
5) Hipped Field	Apr	10.13	0.099	170 HP		Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51	
6) Hipped and Applied Herbicide	Apr	10.13	0.099	170 HP		Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51	
Valor SX - 2.5 oz @ \$4.57/oz							\$0.00	\$0.00	0.000	\$0.00	\$15.95	\$15.95	\$0.00	\$15.95	
7) Hipped and Applied Insecticide	Apr	10.13	0.099	170 HP		Bed Disk (Hipper) - 6 Row	\$2.16	\$0.78	0.109	\$1.48	\$0.00	\$4.42	\$4.09	\$8.51	
Lorsban 4E - 2 qrts @ \$6.14/pt							\$0.00	\$0.00	0.000	\$0.00	\$26.64	\$26.64	\$0.00	\$26.64	
Admire Pro - 10.5 oz @ \$1.80/oz							\$0.00	\$0.00	0.000	\$0.00	\$18.06	\$18.06	\$0.00	\$18.06	
8) Slips For Transplant	May	1.00	1.000	50 HP		Utility Trailer - 10 Ft	\$6.43	\$1.40	1.100	\$15.01	\$0.00	\$22.84	\$8.80	\$31.64	
Sweet Potato Slips							\$0.00	\$0.00	0.000	\$0.00	\$381.52	\$381.52	\$0.00	\$381.52	
Additional Labor - 10 Hours							\$0.00	\$0.00	0.000	\$0.00	\$136.46	\$136.46	\$0.00	\$136.46	
9) Plant Slips	May	1.00	1.000	75 HP		Transplanter - 6 Row	\$9.65	\$2.05	1.100	\$15.01	\$0.00	\$26.71	\$21.24	\$47.95	
Additional Labor - 14 Hours							\$0.00	\$0.00	0.000	\$0.00	\$191.04	\$191.04	\$0.00	\$191.04	
Transplant Crates - 12@\$8.00/crate (Prorated 3yrs)							\$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	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Command 3ME - 2 2/3 pts @ \$19.93/pt							\$0.00	\$0.00	0.000	\$0.00	\$49.33	\$49.33	\$0.00	\$49.33	
11) Clean Ditches	May	50.00	0.020	50 HP		Ditcher	\$0.13	\$0.07	0.022	\$0.30	\$0.00	\$0.50	\$0.23	\$0.73	
12) Apply Insecticide	June	15.95	0.063	75 HP		Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Brigade 2EC - 3.2 oz @ \$12.37/pt							\$0.00	\$0.00	0.000	\$0.00	\$1.85	\$1.85	\$0.00	\$1.85	
13) Cultivate	June	9.21	0.109	170 HP		Cultivator - 6 Row	\$2.37	\$1.00	0.119	\$1.63	\$0.00	\$5.00	\$4.92	\$9.93	
14) Cultivate and Apply Insecticide	June	8.64	0.116	170 HP		Cultivator Plus Post - 6 Row	\$2.53	\$1.29	0.127	\$1.74	\$0.00	\$5.56	\$5.91	\$11.47	
Belay - 12 oz @ \$2.46/oz							\$0.00	\$0.00	0.000	\$0.00	\$28.80	\$28.80	\$0.00	\$28.80	
15) Apply Insecticide	June	15.95	0.063	75 HP		Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Imidan 70 WSB - 1.3 lbs @ \$0.67/oz							\$0.00	\$0.00	0.000	\$0.00	\$14.43	\$14.43	\$0.00	\$14.43	
16) Apply Insecticide	June	15.95	0.063	75 HP		Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Brigade 2EC - 3.2 oz @ \$12.37/pt							\$0.00	\$0.00	0.000	\$0.00	\$1.85	\$1.85	\$0.00	\$1.85	
17) Irrigation - 6 ac in applied in 4 applications	June					Furrow (Polypipe)	\$20.13	\$6.31	0.433	\$5.91	\$0.00	\$32.35	\$65.37	\$97.72	
Roll-out Poly Pipe - 33 ft @ \$0.25/ft							\$0.00	\$0.00	0.000	\$0.00	\$8.25	\$8.25	\$0.00	\$8.25	
18) Apply Insecticide	July	15.95	0.063	75 HP		Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Baythroid XL - 2.8 oz @ \$2.65/oz							\$0.00	\$0.00	0.000	\$0.00	\$6.94	\$6.94	\$0.00	\$6.94	
19) Apply Insecticide	July	15.95	0.063	75 HP		Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Imidan 70 WSB - 1.3 lbs @ \$0.67/oz							\$0.00	\$0.00	0.000	\$0.00	\$14.43	\$14.43	\$0.00	\$14.43	
20) Apply Insecticide and Zinc	July	15.95	0.063	75 HP		Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Brigade 2EC - 3.2 oz @ \$12.37/pt							\$0.00	\$0.00	0.000	\$0.00	\$1.85	\$1.85	\$0.00	\$1.85	
Zinc Plus - 1 qrt @ \$4.99/pt							\$0.00	\$0.00	0.000	\$0.00	\$5.98	\$5.98	\$0.00	\$5.98	
21) Apply Insecticide	Aug	15.95	0.063	75 HP		Spray Broadcast - 27 ft	\$0.60	\$0.34	0.069	\$0.94	\$0.00	\$1.88	\$1.10	\$2.98	
Leverage 2.7 - 2.8 oz @ \$2.17/oz							\$0.00	\$0.00	0.000	\$0.00	\$5.46	\$5.46	\$0.00	\$5.46	
22) Shredded Plants	Sept	7.27	0.138	75 HP		Stalk Shredder - Flail - 12 ft	\$1.33	\$2.36	0.151	\$2.06	\$0.00	\$5.75	\$3.18	\$8.93	
23) Harvest	Sept	1.20	0.833	150 HP		Shaker Harvester - 4 Row	\$16.09	\$44.89	0.917	\$12.51	\$0.00	\$73.48	\$93.34	\$166.82	
Additional Labor - 3.33 Hours							\$0.00	\$0.00	0.000	\$0.00	\$45.49	\$45.49	\$0.00	\$45.49	
Harvest Bins - 25@\$68/bin (Prorated 5 yrs)							\$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	\$21.45	\$4.65	3.667	\$50.03	\$0.00	\$76.13	\$29.35	\$105.48	
25) Truck - 18 Wheeler	Sept	2.40	0.417			18 Wheeler	\$0.75	\$2.65	0.917	\$12.51	\$0.00	\$15.91	\$8.67	\$24.59	
26) Forklift - In Field	Sept	1.20	0.833			Forklift	\$1.78	\$0.54	0.917	\$12.51	\$0.00	\$14.83	\$3.54	\$18.37	
27) Forklift - Off Loading Site	Sept	1.20	0.833			Forklift	\$1.78	\$0.54	0.917	\$12.51	\$0.00	\$14.83	\$3.54	\$18.37	
28) LDAF Assessment Fee	Nov						\$0.00	\$0.00	0.000	\$0.00	\$17.50	\$17.50	\$0.00	\$17.50	
29) Crop Consultant	Nov						\$0.00	\$0.00	0.000	\$0.00	\$15.00	\$15.00	\$0.00	\$15.00	
Totals							\$107.92	\$79.64	12.008	\$163.86	\$1,609.63	\$1,961.05	\$297.41	\$2,258.46	
Interest on Operating Capital														\$47.79	
Total Specified Costs														\$2,306.26	

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)								
		\$14.00	\$14.50	\$15.00	\$15.50	\$16.00	\$16.50	\$17.00	\$17.50	\$18.00
Returns Per Acre above Direct Costs										
200	100	(\$929.80)	(\$879.80)	(\$829.80)	(\$779.80)	(\$729.80)	(\$679.80)	(\$629.80)	(\$579.80)	(\$529.80)
250	125	(\$579.80)	(\$517.30)	(\$454.80)	(\$392.30)	(\$329.80)	(\$267.30)	(\$204.80)	(\$142.30)	(\$79.80)
300	150	(\$229.80)	(\$154.80)	(\$79.80)	(\$4.80)	\$70.20	\$145.20	\$220.20	\$295.20	\$370.20
350	175	\$120.20	\$207.70	\$295.20	\$382.70	\$470.20	\$557.70	\$645.20	\$732.70	\$820.20
400	200	\$470.20	\$570.20	\$670.20	\$770.20	\$870.20	\$970.20	\$1,070.20	\$1,170.20	\$1,270.20
450	225	\$820.20	\$932.70	\$1,045.20	\$1,157.70	\$1,270.20	\$1,382.70	\$1,495.20	\$1,607.70	\$1,720.20
500	250	\$1,170.20	\$1,295.20	\$1,420.20	\$1,545.20	\$1,670.20	\$1,795.20	\$1,920.20	\$2,045.20	\$2,170.20
550	275	\$1,520.20	\$1,657.70	\$1,795.20	\$1,932.70	\$2,070.20	\$2,207.70	\$2,345.20	\$2,482.70	\$2,620.20
600	300	\$1,870.20	\$2,020.20	\$2,170.20	\$2,320.20	\$2,470.20	\$2,620.20	\$2,770.20	\$2,920.20	\$3,070.20

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

Storage Length	Per Acre	Per Cwt	Per Bushel
No Storage	\$2,329.80	\$11.65	\$5.82
One Month	\$2,386.94	\$11.93	\$5.97
Two Months	\$2,444.09	\$12.22	\$6.11
Three Months	\$2,501.23	\$12.51	\$6.25
Four Months	\$2,558.37	\$12.79	\$6.40
Five Months	\$2,615.51	\$13.08	\$6.54
Six Months	\$2,672.66	\$13.36	\$6.68
Seven Months	\$2,729.80	\$13.65	\$6.82
Eight Months	\$2,786.94	\$13.93	\$6.97

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

Storage Length	Per Acre	Per Cwt	Per Bushel
No Storage	\$2,329.80	\$9.32	\$4.66
One Month	\$2,401.23	\$9.60	\$4.80
Two Months	\$2,472.66	\$9.89	\$4.95
Three Months	\$2,544.09	\$10.18	\$5.09
Four Months	\$2,615.51	\$10.46	\$5.23
Five Months	\$2,686.94	\$10.75	\$5.37
Six Months	\$2,758.37	\$11.03	\$5.52
Seven Months	\$2,829.80	\$11.32	\$5.66
Eight Months	\$2,901.23	\$11.60	\$5.80

Appendix Table 1. Tractors - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Hour, Louisiana 2019.

Item	Size	New		Repair/		Useful Life (years)	Annual Use (hours)	Total					
		Fuel Use (gal/hr)	Purchase Price (dollars)	Salvage Value (percent)	Maintenance (R/M) (percent)			Fuel Cost	R/M Cost	Labor Cost	Direct Cost	Fixed Cost	Total Cost
								----- Dollars Per Hour -----					
Tractor(20-39hp)RB	MFWD 30	1.544	\$20,400	40%	15%	8	600	\$3.63	\$0.64	\$11.62	\$15.89	\$3.70	\$19.59
Tractor(20-39hp)CB	MFWD 30	1.544	\$25,500	40%	15%	8	600	\$3.63	\$0.80	\$11.62	\$16.05	\$4.63	\$20.68
Tractor(40-59hp)RB	2WD 50	2.5736	\$29,400	40%	15%	8	600	\$6.05	\$0.92	\$11.62	\$18.59	\$5.34	\$23.93
Tractor(40-59hp)CB	2WD 50	2.5736	\$22,900	40%	15%	8	600	\$6.05	\$0.72	\$11.62	\$18.39	\$4.16	\$22.55
Tractor(40-59hp)RB	MFWD 50	2.5736	\$27,800	40%	15%	8	600	\$6.05	\$0.87	\$11.62	\$18.54	\$5.05	\$23.59
Tractor(40-59hp)CB	MFWD 50	2.5736	\$39,500	40%	15%	8	600	\$6.05	\$1.23	\$11.62	\$18.91	\$7.17	\$26.08
Tractor(60-89hp)RB	2WD 75	3.8604	\$38,600	40%	15%	8	600	\$9.07	\$1.21	\$11.62	\$21.90	\$7.01	\$28.91
Tractor(60-89hp)CB	2WD 75	3.8604	\$52,800	40%	15%	8	600	\$9.07	\$1.65	\$11.62	\$22.34	\$9.59	\$31.93
Tractor(60-89hp)RB	MFWD 75	3.8604	\$40,100	40%	15%	8	600	\$9.07	\$1.25	\$11.62	\$21.95	\$7.28	\$29.23
Tractor(60-89hp)CB	MFWD 75	3.8604	\$62,500	40%	15%	8	600	\$9.07	\$1.95	\$11.62	\$22.65	\$11.35	\$34.00
Tractor(90-119hp)RB	2WD 105	5.4046	\$61,200	40%	15%	8	600	\$12.70	\$1.91	\$11.62	\$26.24	\$11.11	\$37.35
Tractor(90-119hp)CB	2WD 105	5.4046	\$69,200	40%	15%	8	600	\$12.70	\$2.16	\$11.62	\$26.49	\$12.57	\$39.05
Tractor(90-119hp)RB	MFWD 105	5.4046	\$67,500	40%	15%	8	600	\$12.70	\$2.11	\$11.62	\$26.43	\$12.26	\$38.69
Tractor(90-119hp)CB	MFWD 105	5.4046	\$83,000	40%	15%	8	600	\$12.70	\$2.59	\$11.62	\$26.92	\$15.07	\$41.99
Tractor(120-139hp)CB	2WD 130	6.6914	\$103,000	40%	15%	8	600	\$15.72	\$3.22	\$11.62	\$30.57	\$18.71	\$49.27
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	\$109,000	40%	15%	8	600	\$18.14	\$3.41	\$11.62	\$33.17	\$19.80	\$52.97
Tractor(140-159hp)CB	MFWD 150	7.7209	\$130,000	40%	15%	8	600	\$18.14	\$4.06	\$11.62	\$33.83	\$23.61	\$57.44
Tractor(160-179hp)CB	MFWD 170	8.7503	\$148,000	35%	15%	8	600	\$20.56	\$4.63	\$11.62	\$36.81	\$28.19	\$65.00
Tractor(180-199hp)CB	MFWD 190	9.7798	\$175,000	35%	15%	8	600	\$22.98	\$5.47	\$11.62	\$40.07	\$33.34	\$73.41
Tractor(200-249hp)CB	MFWD 225	11.5813	\$191,000	35%	15%	8	600	\$27.22	\$5.97	\$11.62	\$44.81	\$36.38	\$81.19
Tractor(250-349hp)CB	MFWD 300	15.4418	\$278,000	35%	15%	8	600	\$36.29	\$8.69	\$11.62	\$56.60	\$52.96	\$109.56
Tractor(250-349hp)CB	4WD 300	15.4418	\$286,000	35%	15%	8	600	\$36.29	\$8.94	\$11.62	\$56.85	\$54.48	\$111.33
Tractor(250-349hp)CB	Track 300	15.4418	\$317,000	35%	15%	8	600	\$36.29	\$9.91	\$11.62	\$57.82	\$60.39	\$118.20
Tractor(350-449hp)CB	4WD 400	20.5890	\$328,000	35%	15%	8	600	\$48.38	\$10.25	\$11.62	\$70.26	\$62.48	\$132.74
Tractor(350-449hp)CB	Track 400	20.5890	\$420,000	35%	15%	8	600	\$48.38	\$13.13	\$11.62	\$73.13	\$80.01	\$153.14
Utility Vehicle-mule	600 CC	.5	\$8,340	30%	25%	8	200	\$1.18	\$1.30	\$11.62	\$14.10	\$4.99	\$19.09
Utility Vehicle	800 CC	.7	\$12,200	30%	25%	8	200	\$1.65	\$1.91	\$11.62	\$15.17	\$7.30	\$22.47
Utility Vehicle	900 CC	1	\$15,800	30%	25%	8	200	\$2.35	\$2.47	\$11.62	\$16.44	\$9.45	\$25.89

Appendix Table 2. Self Propels - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Hour, Louisiana 2019.

Item	Size	New		Repair/		Useful Life (years)	Annual Use (hours)	Total					
		Fuel Use (gal/hr)	Purchase Price (dollars)	Salvage Value (percent)	Maintenance (R/M) (percent)			Fuel Cost	R/M Cost	Labor Cost	Direct Cost	Fixed Cost	Total Cost
								----- Dollars Per Hour -----					
Fork Lift		1.0700	\$34,170	20%	19%	10	1,000	\$2.51	\$0.65	\$11.62	\$14.79	\$3.76	\$18.55
Truck	18 Wheeler	0.7200	\$127,345	20%	45%	15	600	\$1.69	\$6.37	\$11.62	\$19.68	\$17.72	\$37.40
Sprayer 110Gal	30' 50hp	2.4190	\$44,600	30%	15%	8	350	\$5.68	\$2.39	\$11.62	\$19.70	\$15.24	\$34.94
Sprayer 600-750gal	60' 175hp	9.0000	\$208,000	30%	15%	8	350	\$21.15	\$11.14	\$11.62	\$43.92	\$71.09	\$115.01
Sprayer 600-825gal	80' 175hp	11.8120	\$210,000	30%	15%	8	350	\$27.76	\$11.25	\$11.62	\$50.63	\$71.78	\$122.41
Sprayer 600-825gal	90' 250hp	12.7390	\$288,000	30%	15%	8	350	\$29.94	\$15.43	\$11.62	\$56.99	\$98.44	\$155.42
Sprayer 800gal	80' 250hp	12.8681	\$255,000	30%	15%	8	350	\$30.24	\$13.66	\$11.62	\$55.52	\$87.16	\$142.68
Sprayer 800gal	100' 250hp	14.1540	\$303,000	30%	15%	8	350	\$33.26	\$16.23	\$11.62	\$61.12	\$103.56	\$164.68

Appendix Table 3. Implements - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Acre, Louisiana 2019.

Item	Size	Power Unit (P.U.)	Performance Rate (hrs/ac)	New		Repair/			R/M				Total	Fixed	Fixed	Total	
				Purchase	Salvage	Maintenance	Useful	Annual	Fuel	Cost	Cost	Labor	Direct	Cost	Cost	Total	
				Price	Value	(R/M)	Life	Use	Cost	(P.U.)	(Imp)	Cost	Cost	(P.U.)	(Imp)	Cost	
-----														Dollars Per Acre		-----	
Bed/Disk (Hipper)	4R-38	MFWD 150	0.1476	\$9,200	30%	40%	10	160	\$2.68	\$0.60	\$0.34	\$1.89	\$5.51	\$3.49	\$0.87	\$9.86	
Bed/Disk (Hipper)	6R-38	MFWD 170	0.0987	\$13,000	30%	40%	10	160	\$2.03	\$0.46	\$0.32	\$1.26	\$4.07	\$2.78	\$0.82	\$7.67	
Chisel Plow-Rigid	15'	2WD 130	0.1233	\$11,800	30%	65%	12	150	\$1.94	\$0.40	\$0.53	\$1.58	\$4.44	\$2.31	\$0.88	\$7.62	
Chisel Plow-Rigid	24'	MFWD 190	0.0770	\$11,700	30%	65%	12	150	\$1.77	\$0.42	\$0.33	\$0.98	\$3.50	\$2.57	\$0.54	\$6.61	
Chisel Plow-Rigid	10'	2WD 130	0.1849	\$7,090	30%	65%	12	150	\$2.91	\$0.60	\$0.47	\$2.36	\$6.34	\$3.46	\$0.79	\$10.58	
Chisel Plow-Rigid	20'	MFWD 170	0.1027	\$11,300	30%	65%	12	150	\$2.11	\$0.48	\$0.42	\$1.31	\$4.32	\$2.90	\$0.70	\$7.91	
SPotato Seed Covering Machine		MFWD 75	0.2000	\$11,400	30%	80%	10	200	\$1.81	\$0.39	\$0.91	\$2.56	\$5.67	\$2.27	\$1.16	\$9.11	
Cultivate	4R-38	2WD 105	0.1624	\$12,200	30%	40%	10	150	\$2.06	\$0.35	\$0.53	\$2.08	\$5.02	\$2.04	\$1.35	\$8.41	
Cultivate	6R-38	MFWD 150	0.1086	\$17,200	30%	40%	10	150	\$1.97	\$0.44	\$0.50	\$1.39	\$4.30	\$2.56	\$1.27	\$8.13	
Cultivate & Post	4R-38	2WD 105	0.1732	\$19,500	30%	40%	10	150	\$2.20	\$0.37	\$0.90	\$2.21	\$5.69	\$2.18	\$2.30	\$10.16	
Cultivate & Post	6R-38	MFWD 150	0.1158	\$24,500	30%	40%	10	150	\$2.10	\$0.47	\$0.76	\$1.48	\$4.81	\$2.73	\$1.93	\$9.47	
Disk & Incorporate	14'	2WD 130	0.1497	\$31,900	30%	60%	10	200	\$2.35	\$0.48	\$1.43	\$1.91	\$6.18	\$2.80	\$2.43	\$11.41	
Disk & Incorporate	24'	MFWD 190	0.0873	\$50,000	30%	60%	10	200	\$2.01	\$0.48	\$1.31	\$1.12	\$4.91	\$2.91	\$2.23	\$10.04	
Disk Harrow	14'	2WD 130	0.1403	\$24,600	30%	50%	10	180	\$2.21	\$0.45	\$0.96	\$1.79	\$5.41	\$2.62	\$1.96	\$9.99	
Disk Harrow	24'	MFWD 190	0.0819	\$42,700	30%	50%	10	180	\$1.88	\$0.45	\$0.97	\$1.05	\$4.35	\$2.73	\$1.98	\$9.05	
Disk Heavy	14'	MFWD 150	0.1460	\$31,900	30%	50%	10	180	\$2.65	\$0.59	\$1.29	\$1.87	\$6.40	\$3.45	\$2.64	\$12.48	
Disk Heavy	20'	MFWD 170	0.0973	\$39,200	30%	50%	10	180	\$2.00	\$0.45	\$1.06	\$1.24	\$4.75	\$2.74	\$2.16	\$9.66	
Ditcher		MFWD 50	0.0200	\$5,700	30%	80%	10	200	\$0.12	\$0.02	\$0.05	\$0.26	\$0.45	\$0.14	\$0.06	\$0.65	
Fert Appl (Liquid)	4R-38	MFWD 150	0.1547	\$12,900	40%	80%	8	150	\$2.81	\$0.63	\$1.33	\$1.98	\$6.74	\$3.65	\$1.45	\$11.84	
Fert Appl (Liquid)	6R-38	MFWD 170	0.1034	\$16,100	40%	80%	8	150	\$2.13	\$0.48	\$1.11	\$1.32	\$5.03	\$2.91	\$1.21	\$9.16	
Fertilizer - Pull Type	6'	MFWD 75	0.3930	\$4,029	15%	30%	10	150	\$3.57	\$0.77	\$0.32	\$5.02	\$9.67	\$4.46	\$1.21	\$15.34	
Fertilizer - Pull Type	12'	MFWD 75	0.3930	\$5,049	15%	30%	10	150	\$3.57	\$0.77	\$0.40	\$5.02	\$9.75	\$4.46	\$1.51	\$15.72	
Field Cult & Inc Fld	24'	MFWD 170	0.0661	\$34,000	30%	25%	10	100	\$1.36	\$0.31	\$0.56	\$0.84	\$3.07	\$1.86	\$2.29	\$7.23	
Field Cult & Inc Rdg	12'	MFWD 150	0.1322	\$15,800	30%	25%	10	100	\$2.40	\$0.54	\$0.52	\$1.69	\$5.15	\$3.12	\$2.13	\$10.40	
Field Cultivate Fld	24'	MFWD 170	0.0622	\$28,600	30%	25%	10	100	\$1.28	\$0.29	\$0.44	\$0.80	\$2.81	\$1.75	\$1.81	\$6.38	
Field Cultivate Rdg	12'	MFWD 150	0.1244	\$10,400	30%	25%	10	100	\$2.26	\$0.51	\$0.32	\$1.59	\$4.68	\$2.94	\$1.32	\$8.93	
Fumigant Applicator	6 Row	MFWD 150	0.0900	\$6,763	10%	50%	10	50	\$1.63	\$0.37	\$0.61	\$1.15	\$3.76	\$2.12	\$1.44	\$7.32	
Planter - SPotato Seed		MFWD 105	0.3300	\$10,404	25%	50%	15	50	\$4.19	\$0.86	\$2.29	\$4.22	\$11.55	\$4.97	\$5.57	\$22.10	
Plastic Layer - 4 ft Centers		MFWD 50	1.6180	\$2,632	17%	80%	16	81	\$9.79	\$2.00	\$2.63	\$20.68	\$35.09	\$11.61	\$4.29	\$50.98	
Spray (Bcast/HB) Rigid	20'	MFWD 50	0.0846	\$6,450	40%	75%	8	200	\$0.51	\$0.10	\$0.26	\$1.08	\$1.95	\$0.61	\$0.30	\$2.86	
Spray (Broadcast)	27'	MFWD 170	0.0627	\$7,270	40%	75%	8	200	\$1.29	\$0.29	\$0.21	\$0.80	\$2.59	\$1.77	\$0.25	\$4.61	
Spray (Broadcast)	40'	MFWD 170	0.0423	\$8,630	40%	75%	8	200	\$0.87	\$0.20	\$0.17	\$0.54	\$1.78	\$1.19	\$0.20	\$3.17	
Stalk Shredder-Flail	12'	MFWD 150	0.1375	\$17,400	30%	175%	10	200	\$2.49	\$0.56	\$2.09	\$1.76	\$6.90	\$3.25	\$1.22	\$11.37	
Stalk Shredder-Flail	15'	MFWD 150	0.1100	\$21,900	30%	175%	10	200	\$2.00	\$0.45	\$2.11	\$1.41	\$5.96	\$2.60	\$1.23	\$9.78	
SPotato Harvester	2 Row	MFWD 150	3.3330	\$34,680	15%	88%	15	300	\$60.47	\$13.54	\$22.60	\$42.60	\$139.22	\$78.69	\$33.10	\$251.00	
SPotato - Shaker Harvester	4 Row	MFWD 150	0.6667	\$20,808	15%	88%	15	300	\$12.10	\$2.71	\$2.71	\$8.52	\$26.04	\$15.74	\$3.97	\$45.75	
SPotato - Bulk Harvester		MFWD 150	0.8333	\$249,696	15%	88%	15	300	\$15.12	\$3.39	\$40.69	\$10.65	\$69.84	\$19.67	\$59.58	\$149.09	
Transplanter - SPotato Slips	6 Row	MFWD 75	1.0000	\$21,053	17%	2%	19	225	\$9.07	\$1.95	\$0.10	\$12.78	\$23.90	\$11.35	\$6.88	\$42.14	
Utility Trailer	10'	MFWD 50	1.0000	\$1,209	15%	40%	15	200	\$6.05	\$1.23	\$0.16	\$12.78	\$20.22	\$7.17	\$0.52	\$27.92	

Appendix Table 4. Operating Inputs - Estimated Prices for 2019.

Item	Unit	Price	Item	Unit	Price
Adjuvants			Herbicide (cont)		
Crop Oil Conc. (Veg)	pt	\$2.58	Lorox 50 DF	lb	\$26.36
Custom Application/Services			Outlook	pt	\$16.60
Custom Apply Fert	acre	\$7.00	Permit	oz	\$22.46
Custom Haul Swt. Pot	acre	\$70.00	Poast 1.53	pt	\$12.77
Scouting Sweetpotato	acre	\$15.00	Powerflex HL	lb	\$122.38
Fertilizer			Prefix	pt	\$6.53
Amm Sulfate (21% N)	cwt	\$14.50	Roundup Power Max	pt	\$2.80
UAN (32%)	cwt	\$11.25	Roundup Power Max	oz	\$0.18
Urea, Solid (46% N)	cwt	\$14.50	Roundup WeatherMax	pt	\$4.17
Fert 10-34-0	cwt	\$22.25	Roundup WeatherMax	oz	\$0.26
Fert 11-37-0	cwt	\$26.50	Scepter 70 DG	oz	\$4.48
Fert 33-0-0-12S	cwt	\$18.00	Select MAX	pt	\$14.99
Lime (Spread)	ton	\$38.00	Sharpen	oz	\$6.45
LA Nitrogen	lb	\$0.43	Steadfast	oz	\$12.26
LA Phosphorus	lb	\$0.55	Synchrony XP	oz	\$12.71
LA Potash	lb	\$0.32	Touchdown Total	qt	\$6.97
Zinc Plus	pt	\$4.99	Treflan 4D	pt	\$3.52
Fungicide			Valor SX	oz	\$4.57
Apron Maxx RTA	oz	\$0.95	Insecticide		
Artisan	oz	\$1.00	Acephate 90%	lb	\$8.70
Bravo Weather Stick	pt	\$6.88	Admire Pro	oz	\$1.80
Botran 75W	lb	\$14.32	Asana .66 XL	oz	\$0.56
CruiserMaxx	oz	\$4.28	Baytrhoid XL	oz	\$2.65
Captan 50 WP	lb	\$4.28	Belt	oz	\$7.90
Dithane Rainshield	pt	\$4.08	Belay	oz	\$2.46
Headline EC	oz	\$3.11	Brigade 2EC	pt	\$12.37
Manzate 75 DF	lb	\$4.86	Brigade WSB	lb	\$26.04
Monocut 70 DF	lb	\$32.81	Centric 40WG	oz	\$5.37
Propimax EC	pt	\$12.88	Gaicho 600	oz	\$2.36
Prosaro	oz	\$2.56	Imidan 70 WSB	lb	\$10.72
Provost	oz	\$2.43	K-Pam HL	gal	\$10.35
Quadris	oz	\$2.25	Lorsban 4E	pt	\$6.14
Ridomil Gold	oz	\$6.42	Leverage 2.7	oz	\$2.17
Telone II	gal	\$18.50	Mustang Max	oz	\$1.34
Tilt 3.6 EC	oz	\$0.75	Oberon 2SC	pt	\$59.84
Uniform	oz	\$4.63	Orthene 90	lb	\$9.49
Herbicide			Pounce 25WP	lb	\$14.15
Accent Q	oz	\$23.85	Prevathon	oz	\$1.32
Assure II	oz	\$0.74	Radiant 1SC	oz	\$6.82
Atrazine 4L	pt	\$1.98	Sevin 4F	pt	\$6.22
Basagran	pt	\$12.31	Steward	pt	\$39.51
Bicep II Magnum	qrt	\$11.01	Other		
Command 3ME	pt	\$19.93	Bin Repair	each	\$1.50
Dicamba	pt	\$8.48	Bin Sweetpotato	each	\$68.00
Dual II Magnum	pt	\$14.83	Box Sweetpotato	each	\$1.65
Dual Magnum	pt	\$13.81	Crate Sweetpotato	each	\$8.00
Flexstar	pt	\$8.41	Plastic Mulch 8' by 2000'	roll	\$198.50
Fusilade DX	oz	\$1.00	Sweet Potato Broker	box	\$0.50
Glyphosate 3lbs a.e.	pt	\$2.16	Shrink Wrap	box	\$0.13
Glyphosate 3lbs a.e.	oz	\$0.14	Sweetpotato Storage	bu	\$1.00
Glystar Plus	pt	\$2.17	Seed/Plants		
Goal 2XL	pt	\$10.80	Sweetpotato Plants	thous	\$30.00
Gramoxone SL 2.0	oz	\$0.15	Sweetpotato Seed - Grower	Bu	\$12.00
Grandstand R	qrt	\$15.86	Sweetpotato Seed- Foundation	Bu	\$20.63

Appendix Table 5. Estimated Costs Per Acre, Poly Pipe Irrigation System, Applying 9 Inches in Four Applications, Louisiana 2019.

Item	Unit	Price (dollars)	Quantity	Amount (dollars)
DIRECT EXPENSES				
Irrigation Supplies				
Roll-Out Pipe	Ft	\$0.25	33.000	\$8.25
Hired Labor				
Tractors and Implements	hour	\$13.65	0.202	\$2.76
Irrigation Labor	hour	\$13.65	0.231	\$3.15
Diesel Fuel				
Tractors	gal	\$2.50	0.723	\$1.81
Engine, RPF, 75	gal	\$2.50	7.328	\$18.32
Repair and Maintenance				
Tractors and Implements	acre	\$0.64	1.000	\$0.64
Well & Pump, Furrow	Each	\$390.00	0.008	\$2.96
Engine, RPF, 75	ac-in	\$0.30	9.000	\$2.71
Interest on Operating Capital	acre	\$1.06	1.000	\$1.06
TOTAL DIRECT EXPENSES				\$41.66
FIXED EXPENSES				
Tractors and Implements	acre	\$3.87	1.000	\$3.87
Well & Pump, Furrow	each	\$1,152.97	0.009	\$10.09
Main Line Pipe	each	\$796.08	0.006	\$4.99
Land Forming	each	\$36.89	1.000	\$36.89
Engine, RPF, 75	each	\$1,340.05	0.007	\$9.53
TOTAL FIXED EXPENSES				\$65.37
TOTAL SPECIFIED EXPENSES				\$107.03

Appendix Table 6. Estimated Costs Per Acre, Center Pivot Irrigation, 1/4 Mile Applying 6 Inches in Eight Applications, Louisiana 2019.

Item	Unit	Price (dollars)	Quantity	Amount (dollars)
DIRECT EXPENSES				
Hired Labor				
Special Labor	hour	\$13.65	0.192	\$2.62
Diesel Fuel				
Engine, 1/4 CP, 65	gal	\$2.60	8.963	\$23.30
Repair and Maintenance				
Well & Pump, 1/4 CP	Each	\$390.00	0.007	\$2.80
Engine, 1/4 CP, 65	ac-in	\$0.62	6.000	\$3.74
Pivot, 1/4 CP	1320'	\$1,516.40	0.007	\$10.78
Interest on Operating Capital	acre	\$0.86	1.000	\$0.86
TOTAL DIRECT EXPENSES				\$44.11
FIXED EXPENSES				
Well & Pump, 1/4 CP	each	\$1,152.97	0.010	\$11.96
Engine, 1/4 CP, 65	each	\$1,340.05	0.008	\$11.29
Pivot, 1/4 CP	each	\$6,083.99	0.010	\$61.18
TOTAL FIXED EXPENSES				\$84.43
TOTAL SPECIFIED EXPENSES				\$128.54