### BURLEY TOBACCO BUDGET

#### 2015 ESTIMATED COSTS AND RETURNS

7,000 Plants per Acre

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>UNIT</th>
<th>AMOUNT (Qty/AC)</th>
<th>PRICE ($/UNIT)</th>
<th>TOTAL ($/AC)</th>
<th>TOTAL ($/LB)</th>
</tr>
</thead>
</table>

**GROSS REVENUE**

- Tobacco Sales
  - Burley Tobacco
  - lb 2100
  - $2.00
  - $4,200.00
  - $2.00 ________

**VARIABLE COSTS**

- Transplants
  - Purchased
  - 1000
  - 7
  - $42.00
  - $294.00
  - $0.14 ________

- Fertilization
  - Lime
    - ton 1
    - $24.00
    - $24.00
    - $0.01 ________
  - Blended Fertilizer, 9-18-27
    - lb 900
    - $0.34
    - $306.00
    - $0.15 ________
  - Urea, 46-0-0
    - lb 222
    - $0.24
    - $53.28
    - $0.03 ________

- Herbicide
  - Spartan Charge
    - oz 13
    - $3.75
    - $48.75
    - $0.02 ________
  - Command 3ME
    - pint 2
    - $20.00
    - $40.00
    - $0.02 ________

- Insecticide
  - Coragen
    - oz 5
    - $6.70
    - $33.50
    - $0.02 ________
  - Admire Pro
    - oz 7
    - $3.07
    - $21.49
    - $0.03 ________
  - Orthene 97G / acephate (1 appl.)
    - lb 1
    - $8.75
    - $8.75
    - $0.01 ________

- Fungicide
  - Ridomil Gold (1 pint rate)
    - pint 1
    - $100.00
    - $100.00
    - $0.06 ________
  - Quadris
    - oz 8
    - $2.26
    - $18.08
    - $0.01 ________

- Sucker Control
  - MH-30
    - gal 1.5
    - $13.50
    - $20.25
    - $0.01 ________
  - Prime plus
    - gal 0.5
    - $82.00
    - $41.00
    - $0.02 ________

- Cover Crop
  - Wheat
    - bu 2
    - $12.50
    - $25.00
    - $0.01 ________

- Hired Labor
  - Pre-Harvest, transplant to stick drop
    - hr 17.5
    - $10.00
    - $175.00
    - $0.09 ________
  - Harvest, cutting
    - sticks 1167
    - $0.34
    - $396.67
    - $0.19 ________
  - Harvest, loading and hanging
    - sticks 1167
    - $0.20
    - $233.33
    - $0.11 ________
  - Post Harvest, market preparation
    - hr 60.8
    - $10.00
    - $608.00
    - $0.29 ________

- Machinery
  - Fuel/Oil, Repairs
    - ac 1
    - $100.00
    - $100.00
    - $0.05 ________

- Supplies
  - Bale Twine or Wire, cardboard
    - ac 1
    - $20.00
    - $20.00
    - $0.01 ________

- Crop Insurance
  - lb 2100
  - $0.10
  - $210.00
  - $0.09 ________

- Interest
  - Variable Costs, 6 months
  - $ 2,567.10
  - 4.00%
  - $41.07
  - $0.02 ________

**TOTAL VARIABLE COSTS**

- $2,818.17
- $1.34
- $1.381.83
- $0.66

**RETURN OVER VARIABLE COSTS**

- $879.83
- $0.42

**FIXED COSTS**

- Machinery
  - Depreciation, Insurance, Storage
    - ac 1
    - $97.00
    - $97.00
    - $0.05 ________
- 3-Tier Barn
  - Depreciation, Insurance
    - ac 1
    - $185.00
    - $185.00
    - $0.09 ________
- Tobacco Sticks
  - Depreciated over 8 years
    - ac 1
    - $25.00
    - $25.00
    - $0.01 ________
- Interest
  - Barns, Machinery
    - ac 1
    - $195.00
    - $195.00
    - $0.09 ________

**TOTAL FIXED COSTS**

- $502.00
- $0.24

**RETURN TO LAND, OPERATOR LABOR AND MANAGEMENT**

- $879.83
- $0.42

**RETURN TO OPERATOR LABOR AND MANAGEMENT**

- $729.83
- $0.35

**RETURN TO MANAGEMENT**

- $75.83
- $0.04

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## DARK AIR CURED TOBACCO BUDGET

### 2015 ESTIMATED CONTRACTED TOBACCO COSTS AND RETURNS

4,600 Plants per Acre

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>UNIT</th>
<th>AMOUNT (#/AC)</th>
<th>PRICE ($/UNIT)</th>
<th>TOTAL ($/AC)</th>
<th>TOTAL ($/LB)</th>
<th>YOUR FARM</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GROSS REVENUE</strong></td>
<td>Dark Air Cured Tobacco</td>
<td>lb</td>
<td>2600</td>
<td>$2.35</td>
<td>$6,110.00</td>
<td>$2.35</td>
<td></td>
</tr>
<tr>
<td><strong>VARIABLE COSTS</strong></td>
<td>Tobacco Sales</td>
<td>lb</td>
<td>2600</td>
<td>$2.35</td>
<td>$6,110.00</td>
<td>$2.35</td>
<td></td>
</tr>
</tbody>
</table>

- **Transplants**
  - Purchased
    - 1000 units
    - 4.6
    - $52.00
    - $239.20
    - $0.09

- **Fertilization**
  - Dolamite Lime - Spread (ton)
    - 1
    - $24.00
    - $24.00
    - $0.01
  - Blended Fertilizer, 300-250-300 (lb)
    - 1500
    - $0.26
    - $390.00
    - $0.15
  - Ammonium Nitrate, 34-0-0 (lb)
    - 300
    - $0.23
    - $69.00
    - $0.03

- **Herbicide**
  - Spartan Charge (oz)
    - 8
    - $3.75
    - $30.00
    - $0.01
  - Command 3ME (pint)
    - 2
    - $20.00
    - $40.00
    - $0.02

- **Insecticide**
  - Orthene 97G, 5 Applications (lb)
    - 3.75
    - $8.50
    - $31.88
    - $0.01
  - Admire Pro (oz)
    - 4.4
    - $3.07
    - $13.51
    - $0.01
  - Coragen (oz)
    - 7.5
    - $6.70
    - $50.25
    - $0.02
  - Quadris SC (oz)
    - 18
    - $2.26
    - $40.68
    - $0.02
  - Command 3ME (pint)
    - 2
    - $20.00
    - $40.00
    - $0.02
  - Admire Pro (oz)
    - 4.4
    - $3.07
    - $13.51
    - $0.01
  - Coragen (oz)
    - 7.5
    - $6.70
    - $50.25
    - $0.02

- **Fungicide**
  - Orthene 97G, 5 Applications (lb)
    - 3.75
    - $8.50
    - $31.88
    - $0.01
  - Admire Pro (oz)
    - 4.4
    - $3.07
    - $13.51
    - $0.01
  - Coragen (oz)
    - 7.5
    - $6.70
    - $50.25
    - $0.02

- **Hired Labor**
  - Pre-Harvest, transplant to stick drop
    - 23.6 hours
    - $10.28
    - $242.61
    - $0.09
  - Harvest, cutting
    - 30 hours
    - $10.28
    - $308.40
    - $0.12
  - Harvest, loading and hanging
    - 22 hours
    - $10.28
    - $226.16
    - $0.09
  - Post Harvest, market preparation
    - 133 hours
    - $10.28
    - $1,367.24
    - $0.53

- **Machinery**
  - Fuel/Oil, Repairs (ac)
    - 1
    - $120.00
    - $120.00
    - $0.05
  - Crop Insurance** (ac)
    - 1
    - $100.00
    - $100.00
    - $0.04

- **Custom Hire**
  - Spraying (4 times) (ac)
    - 1
    - $125.00
    - $125.00
    - $0.05

- **Interest**
  - Variable Costs, 6 months ($)
    - $3,467.17
    - 4.00%
    - $69.34
    - $0.03

**TOTAL VARIABLE COSTS**

- Tobacco Sales
  - $6,110.00

- Transplants
  - $239.20

- Fertilization
  - $390.00

- Herbicide
  - $30.00

- Insecticide
  - $31.88

- Fungicide
  - $13.51

- Hired Labor
  - $242.61

- Harvest
  - $308.40

- Harvest, loading and hanging
  - $226.16

- Post Harvest
  - $1,367.24

- Machinery
  - $120.00

- Crop Insurance**
  - $100.00

- Custom Hire
  - $125.00

**RETURN OVER VARIABLE COSTS**

- Gross Revenue
  - $6,110.00

- Variable Costs
  - $2,573.49

**RETURN TO LAND, OPERATOR LABOR AND MANAGEMENT**

- Land Value of Land/Rental Cost (ac)
  - 1
  - $150.00

- Operator Labor
  - Unpaid Operator and/or Family Labor (hrs)
    - 87
    - $10.28

- Total Fixed Costs
  - $515.00

**TOTAL FIXED COSTS**

- Machinery
  - $100.00

- 3-Tier Barn
  - $195.00

- Tobacco Sticks
  - $25.00

- Interest
  - $195.00

**RETURN TO MANAGEMENT**

- $1,014.13

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*H2A Labor cost only. Does not include housing and transportation cost.

**Insert crop insurance cost.

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# Dark Fired Tobacco Budget

## 2015 Estimated Contracted Tobacco Costs and Returns

**4,600 Plants per Acre**

### Item | Description | Unit | Amount (#/AC) | Price ($/UNIT) | Total ($/AC) | Total ($/LB) | Your Farm
--- | --- | --- | --- | --- | --- | --- | ---
**Gross Revenue**
Tobacco Sales | Dark Fired Tobacco | lb | 2800 | $2.65 | $7,420.00 | $2.65 |

### Variable Costs

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Unit</th>
<th>Amount (#/AC)</th>
<th>Price ($/UNIT)</th>
<th>Total ($/AC)</th>
<th>Total ($/LB)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transplants</td>
<td>Purchased</td>
<td>1000</td>
<td>4.6</td>
<td>$52.00</td>
<td>$520.00</td>
<td>$0.01</td>
</tr>
<tr>
<td>Fertilization</td>
<td>Dolomite Lime - Spread</td>
<td>ton</td>
<td>1</td>
<td>$24.00</td>
<td>$24.00</td>
<td>$0.01</td>
</tr>
<tr>
<td></td>
<td>Blended Fertilizer, 300-250-300</td>
<td>lb</td>
<td>1500</td>
<td>$0.26</td>
<td>$390.00</td>
<td>$0.14</td>
</tr>
<tr>
<td></td>
<td>Ammonium Nitrate, 34-0-0</td>
<td>lb</td>
<td>300</td>
<td>$0.23</td>
<td>$69.00</td>
<td>$0.02</td>
</tr>
<tr>
<td>Herbicide</td>
<td>Spartan Charge</td>
<td>oz</td>
<td>8</td>
<td>$3.75</td>
<td>$30.00</td>
<td>$0.01</td>
</tr>
<tr>
<td></td>
<td>Command 3ME</td>
<td>pint</td>
<td>2</td>
<td>$20.00</td>
<td>$40.00</td>
<td>$0.01</td>
</tr>
<tr>
<td>Insecticide</td>
<td>Orthene 97G, 5 Applications</td>
<td>lb</td>
<td>3.75</td>
<td>$8.50</td>
<td>$31.88</td>
<td>$0.01</td>
</tr>
<tr>
<td></td>
<td>Admire Pro</td>
<td>oz</td>
<td>4.4</td>
<td>$3.07</td>
<td>$13.51</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td>Coragen</td>
<td>oz</td>
<td>7.5</td>
<td>$6.70</td>
<td>$50.25</td>
<td>$0.02</td>
</tr>
<tr>
<td></td>
<td>Fungicide</td>
<td>Quardris SC</td>
<td>oz</td>
<td>18</td>
<td>$2.62</td>
<td>$46.80</td>
</tr>
<tr>
<td>Sucker Control</td>
<td>Prime plus</td>
<td>gal</td>
<td>1</td>
<td>$82.00</td>
<td>$82.00</td>
<td>$0.29</td>
</tr>
<tr>
<td></td>
<td>Sucker Plucker</td>
<td>gal</td>
<td>2.5</td>
<td>$16.50</td>
<td>$41.25</td>
<td>$0.16</td>
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<tr>
<td>Cover crop</td>
<td>Wheat</td>
<td>50lb. bag</td>
<td>2</td>
<td>$13.00</td>
<td>$26.00</td>
<td>$0.01</td>
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<tr>
<td>Hired Labor*</td>
<td>Pre-Harvest, transplant to stick drop</td>
<td>hr</td>
<td>23.6</td>
<td>$10.28</td>
<td>$242.61</td>
<td>$0.09</td>
</tr>
<tr>
<td></td>
<td>Harvest, cutting</td>
<td>hr</td>
<td>30</td>
<td>$10.28</td>
<td>$308.40</td>
<td>$0.11</td>
</tr>
<tr>
<td></td>
<td>Harvest, loading and hanging</td>
<td>hr</td>
<td>22</td>
<td>$10.28</td>
<td>$226.16</td>
<td>$0.08</td>
</tr>
<tr>
<td></td>
<td>Post Harvest, market preparation</td>
<td>hr</td>
<td>133</td>
<td>$10.28</td>
<td>$1,367.24</td>
<td>$0.49</td>
</tr>
<tr>
<td>Curing</td>
<td>Sawdust, Slabs</td>
<td>ac</td>
<td>1</td>
<td>$525.00</td>
<td>$525.00</td>
<td>$0.19</td>
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<tr>
<td>Machinery</td>
<td>Fuel/Oil, Repairs</td>
<td>ac</td>
<td>1</td>
<td>$120.00</td>
<td>$120.00</td>
<td>$0.04</td>
</tr>
<tr>
<td>Crop Insurance**</td>
<td>ac</td>
<td>1</td>
<td>$195.00</td>
<td>$195.00</td>
<td>$0.07</td>
<td></td>
</tr>
<tr>
<td>Custom Hire</td>
<td>Spraying (4 times)</td>
<td>ac</td>
<td>1</td>
<td>$125.00</td>
<td>$125.00</td>
<td>$0.04</td>
</tr>
<tr>
<td>Interest</td>
<td>Variable Costs, 6 months</td>
<td>$</td>
<td>$3,867.17</td>
<td>4.00%</td>
<td>$77.34</td>
<td>$0.30</td>
</tr>
</tbody>
</table>

**Total Variable Costs**

|  |  |  |  |  | **$4,069.51** | **$1.45** |

**Return over Variable Costs**

|  |  |  |  |  | **$3,350.49** | **$1.20** |

### Fixed Costs

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Unit</th>
<th>Amount (#/AC)</th>
<th>Price ($/UNIT)</th>
<th>Total ($/AC)</th>
<th>Total ($/LB)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Machinery</td>
<td>Depreciation, Insurance, Storage</td>
<td>ac</td>
<td>1</td>
<td>$100.00</td>
<td>$100.00</td>
<td>$0.04</td>
</tr>
<tr>
<td></td>
<td>3-Tier Barn</td>
<td>Depreciation, Insurance</td>
<td>ac</td>
<td>1</td>
<td>$350.00</td>
<td>$350.00</td>
</tr>
<tr>
<td>Tobacco Sticks</td>
<td>Depreciation at 8 years</td>
<td>ac</td>
<td>1</td>
<td>$25.00</td>
<td>$25.00</td>
<td>$0.01</td>
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<tr>
<td>Interest</td>
<td>Barns, Machinery</td>
<td>ac</td>
<td>1</td>
<td>$195.00</td>
<td>$195.00</td>
<td>$0.07</td>
</tr>
</tbody>
</table>

**Total Fixed Costs**

|  |  |  |  |  | **$670.00** | **$0.24** |

**Return to Land, Operator Labor and Management**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Unit</th>
<th>Amount (#/AC)</th>
<th>Price ($/UNIT)</th>
<th>Total ($/AC)</th>
<th>Total ($/LB)</th>
</tr>
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<tbody>
<tr>
<td>Land</td>
<td>Value of Land/Rental Cost</td>
<td>ac</td>
<td>1</td>
<td>$150.00</td>
<td>$150.00</td>
<td>$0.05</td>
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**Return to Operators Labor and Management**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Unit</th>
<th>Amount (#/AC)</th>
<th>Price ($/UNIT)</th>
<th>Total ($/AC)</th>
<th>Total ($/LB)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operator Labor</td>
<td>Unpaid Operator and/or Family Labor</td>
<td>hrs</td>
<td>87</td>
<td>$10.28</td>
<td>$894.96</td>
<td>$0.32</td>
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</table>

**Return to Management**

|  |  |  |  |  | **$1,636.13** | **$0.58** |

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*H2A Labor cost only. Does not include housing and transportation cost.

**Insert crop insurance cost.

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## DARK FIRED WRAPPER TOBACCO BUDGET

### 2015 ESTIMATED CONTRACTED TOBACCO COSTS AND RETURNS

4,600 Plants per Acre

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>UNIT</th>
<th>AMOUNT (#/AC)</th>
<th>PRICE TOTAL ($/UNIT)</th>
<th>TOTAL ($/LB)</th>
<th>YOUR FARM</th>
</tr>
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<tbody>
<tr>
<td><strong>GROSS REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tobacco Sales</td>
<td>Dark Fired Wrapper Tobacco</td>
<td>lb</td>
<td>2400</td>
<td>$3.20</td>
<td>$7,680.00</td>
<td>$3.91</td>
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<td><strong>VARIABLE COSTS</strong></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Transplants</td>
<td>Purchased</td>
<td></td>
<td>1000</td>
<td>4.6</td>
<td>$52.00</td>
<td>$239.20</td>
</tr>
<tr>
<td>Fertilization</td>
<td>Dolomite Lime - Spread</td>
<td>ton</td>
<td>1</td>
<td></td>
<td>$24.00</td>
<td>$24.00</td>
</tr>
<tr>
<td></td>
<td>Blended Fertilizer, 300-250-300</td>
<td>lb</td>
<td>1500</td>
<td></td>
<td>$0.26</td>
<td>$390.00</td>
</tr>
<tr>
<td></td>
<td>Ammonium Nitrate, 34-0-0</td>
<td>lb</td>
<td>300</td>
<td></td>
<td>$0.23</td>
<td>$69.00</td>
</tr>
<tr>
<td>Herbicide</td>
<td>Spartan Charge</td>
<td>oz</td>
<td>8</td>
<td></td>
<td>$3.75</td>
<td>$30.00</td>
</tr>
<tr>
<td></td>
<td>Devrinol 50DF</td>
<td>lb</td>
<td>3</td>
<td></td>
<td>$12.40</td>
<td>$37.20</td>
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<tr>
<td>Insecticide</td>
<td>Orthene 97G, 5 Applications</td>
<td>lb</td>
<td>3.75</td>
<td></td>
<td>$8.50</td>
<td>$31.88</td>
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<tr>
<td></td>
<td>Admire Pro</td>
<td>oz</td>
<td>4.4</td>
<td></td>
<td>$3.07</td>
<td>$13.51</td>
</tr>
<tr>
<td></td>
<td>Coragen</td>
<td>oz</td>
<td>7.5</td>
<td></td>
<td>$6.70</td>
<td>$50.25</td>
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<td></td>
<td>Blended Fertilizer, 300-250-300</td>
<td>lb</td>
<td>1500</td>
<td></td>
<td>$0.26</td>
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<td></td>
<td>Ammonium Nitrate, 34-0-0</td>
<td>lb</td>
<td>300</td>
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<td>$0.23</td>
<td>$69.00</td>
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<tr>
<td>Herbicide</td>
<td>Spartan Charge</td>
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<td>8</td>
<td></td>
<td>$3.75</td>
<td>$30.00</td>
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<td></td>
<td>Devrinol 50DF</td>
<td>lb</td>
<td>3</td>
<td></td>
<td>$12.40</td>
<td>$37.20</td>
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<tr>
<td>Insecticide</td>
<td>Orthene 97G, 5 Applications</td>
<td>lb</td>
<td>3.75</td>
<td></td>
<td>$8.50</td>
<td>$31.88</td>
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<tr>
<td></td>
<td>Admire Pro</td>
<td>oz</td>
<td>4.4</td>
<td></td>
<td>$3.07</td>
<td>$13.51</td>
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<td></td>
<td>Coragen</td>
<td>oz</td>
<td>7.5</td>
<td></td>
<td>$6.70</td>
<td>$50.25</td>
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<tr>
<td>Fungicide</td>
<td>Quadris SC</td>
<td>oz</td>
<td>18</td>
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<td>$2.26</td>
<td>$40.68</td>
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<tr>
<td>Sucker Control</td>
<td>Prime plus</td>
<td>gal</td>
<td>1</td>
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<tr>
<td></td>
<td>Sucker Plucker</td>
<td>gal</td>
<td>2.5</td>
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<td>$41.25</td>
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<td>Cover crop</td>
<td>Wheat 50lb. Bag</td>
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<td>2</td>
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<td>$26.00</td>
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<td>Hired Labor*</td>
<td>Pre-Harvest, transplant to stick drop</td>
<td>hr</td>
<td>23.6</td>
<td></td>
<td>$10.28</td>
<td>$242.61</td>
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<tr>
<td></td>
<td>Harvest, cutting</td>
<td>hr</td>
<td>35</td>
<td></td>
<td>$10.28</td>
<td>$359.80</td>
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<tr>
<td></td>
<td>Harvest, loading and hanging</td>
<td>hr</td>
<td>28</td>
<td></td>
<td>$10.28</td>
<td>$287.84</td>
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<td></td>
<td>Post Harvest, market preparation</td>
<td>hr</td>
<td>180</td>
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<tr>
<td>Curing</td>
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<tr>
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<tr>
<td>Crop Insurance**</td>
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<tr>
<td>Custom Hire</td>
<td>Spraying (4 times)</td>
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<td>Interest</td>
<td>Variable Costs, 6 months</td>
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<td><strong>TOTAL VARIABLE COSTS</strong></td>
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<tr>
<td>Machinery</td>
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<td>3-Tier Barn</td>
<td>Depreciation, Insurance</td>
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<td>Tobacco Sticks</td>
<td>Depreciation at 8 years</td>
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<tr>
<td>Interest</td>
<td>Barns, Machinery</td>
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<td>1</td>
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<tr>
<td><strong>TOTAL FIXED COSTS</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>RETURN TO LAND, OPERATOR LABOR AND MANAGEMENT</strong></td>
<td></td>
<td></td>
<td>$2,332.68</td>
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<td>$1.68</td>
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<tr>
<td>Land</td>
<td>Value of Land/Rental Cost</td>
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<td>1</td>
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<td>$150.00</td>
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<tr>
<td><strong>RETURN TO OPERATORS LABOR AND MANAGEMENT</strong></td>
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<td></td>
<td>$2,182.68</td>
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<td>$1.62</td>
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<tr>
<td>Operator Labor</td>
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<td>hrs</td>
<td>117</td>
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<td>$10.28</td>
<td>$1,202.76</td>
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<tr>
<td><strong>RETURN TO MANAGEMENT</strong></td>
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<td>$979.92</td>
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<td>$1.12</td>
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</tr>
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</table>

*H2A Labor cost only. Does not include housing and transportation cost.

**Insert crop insurance cost.

Use of trade or brand names is for clarity and information; it does not imply approval of the product to the exclusion of others which may be of similar, suitable composition, nor does it guarantee or warrant the standard of the product. Chemicals recommended were registered for the prescribed uses. Chemical registrations are continuously being reviewed. Should registration of a recommended chemical be canceled, it will no longer be recommended by The University of Tennessee. In order to protect people and the environment, chemicals should be used safely. This is everyone's responsibility. Read and follow label directions carefully before you buy, mix, apply, store or dispose of a chemical. According to laws regulating chemicals, they must be used only as directed by the label. Adjust the estimates as appropriate. This budget is intended as a guide only. Adjustments can be and should be made when needed.