Table 4. Sensitivity Analysis – Yield Variations

| | Expected | Moderate | Low | Catastrophic |
|---|---|---|---|---|
| **Assumptions** | | | | |
| **Yield/ Acre (lbs of berries)** | **5,000** | **3,500** | **1,500** | **0.00** |
| Number Acres Processed (BHF) | 17.00 | 17.00 | 17.00 | 17.00 |
| Number Acres Processed (other Growers) | 0.00 | 0.00 | 0.00 | 0.00 |
| Wholesale Price ($/lb) | 3.00 | 3.00 | 3.00 | 3.00 |
| Other Grower Berries Processed (lb) | 0.00 | 0.00 | 0.00 | 0.00 |
| Price Paid to other Growers ($/lb) | 1.75 | 1.75 | 1.75 | 1.75 |
| Variable Blueberry Growing Cost ($/acre) | 2,000 | 2,000 | 2,000 | 2,000 |
| Mechanical Harvesting Cost (own berries - $/lb) | 0.25 | 0.25 | 0.25 | 0.25 |
| CSA Growing Cost/ Acre | 2,000 | 2,000 | 2,000 | 2,000 |
| CSA & Farmers Market Revenue/ Acre | 15,385 | 15,385 | 15,385 | 15,385 |
| Numer CSA Acres | 13 | 13 | 13 | 13 |
| | | | | |
| **Revenues** | | | | |
| Berries (BHF Berries) | 255,000 | 178,500 | 76,500 | 0 |
| Berries (Other Organic Grower Berries) | 0 | 0 | 0 | 0 |
| *CSA & Farmers Market* | 200,005 | 200,005 | 200,005 | 200,005 |
| **Operating Revenue** | 455,005 | 378,505 | 276,505 | 200,005 |
| | | | | |
| **Variable Costs** | | | | |
| Purchase Price - Other Grower Berries | 0 | 0 | 0 | 0 |
| Variable Growing Costs (BHF Berries) | 34,000 | 34,000 | 34,000 | 34,000 |
| Variable Machine Harvesting Costs | 21,250 | 14,875 | 6,375 | 0 |
| Variable Purchasing Costs (other grower berries) | 0 | 0 | 0 | 0 |
| Packaging Labor - BHF Berries ($.266/lb) | 22,610 | 15,827 | 6,783 | 0 |
| Packaging Labor - Other Grower Berries ($.266/lb) | 0 | 0 | 0 | 0 |
| Sales Labor (11.3% sales) | 51,416 | 42,771 | 31,245 | 22,601 |
| *CSA & Farmers Market* | 26,000 | 26,000 | 26,000 | 26,000 |
| **Variable Costs** | 155,276 | 133,473 | 104,403 | 82,601 |
| **Gross Operating Profit** | 299,729 | 245,032 | 172,102 | 117,404 |
| | | | | |
| **Overhead Costs** | | | | |
| Management Salaries | 120,000 | 120,000 | 120,000 | 120,000 |
| Hourly Labor | 31,000 | 31,000 | 31,000 | 31,000 |
| Rent | 9,600 | 9,600 | 9,600 | 9,600 |
| Organic Certification | 2,240 | 2,240 | 2,240 | 2,240 |
| Marketing | 15,000 | 15,000 | 15,000 | 15,000 |
| Utilities | 3,000 | 3,000 | 3,000 | 3,000 |
| Fuel | 600 | 600 | 600 | 600 |
| Refrigerated Truck | 3,200 | 3,200 | 3,200 | 3,200 |
| **Total Other Expenses** | 184,640 | 184,640 | 184,640 | 184,640 |
| | | | | |
| **Net Income** | 115,089 | 60,392 | -12,538 | -67,236 |
| Owner Profit Share | 33,404 | 0 | 0 | 0 |
| | | | | |
| Net Income after profit sharing | 81,685 | 60,392 | -12,538 | -67,236 |
| Net Income - Blueberries ONLY (+ 50% overhead) | 33,404 | -21,293 | -94,223 | -148,921 |

Table 5. Sensitivity Analysis – Price Variation

| | Expected | Moderate | Low | Glut |
|---|---|---|---|---|
| **Assumptions** | | | | |
| Yield/ Acre (lbs of berries) | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Number Acres Processed (BHF) | 17.00 | 17.00 | 17.00 | 17.00 |
| Number Acres Processed (other Growers) | 0.00 | 0.00 | 0.00 | 0.00 |
| **Wholesale Price ($/lb)** | **3.00** | **2.50** | **2.00** | **1.50** |
| Other Grower Berries Processed (lb) | 0.00 | 0.00 | 0.00 | 0.00 |
| Price Paid to other Growers ($/lb) | 1.75 | 1.50 | 1.10 | 0.85 |
| Variable Blueberry Growing Cost ($/acre) | 2,000 | 2,000 | 2,000 | 2,000 |
| Mechanical Harvesting Cost (own berries - $/lb) | 0.25 | 0.25 | 0.25 | 0.25 |
| CSA Growing Cost/ Acre | 2,000 | 2,000 | 2,000 | 2,000 |
| CSA & Farmers Market Revenue/ Acre | 15,385 | 15,385 | 15,385 | 15,385 |
| Numer CSA Acres | 13 | 13 | 13 | 13 |
| | | | | |
| **Revenues** | | | | |
| Berries (BHF Berries) | 255,000 | 212,500 | 170,000 | 127,500 |
| Berries (Other Organic Grower Berries) | 0 | 0 | 0 | 0 |
| *CSA & Farmers Market* | 200,005 | 200,005 | 200,005 | 200,005 |
| **Operating Revenue** | 455,005 | 412,505 | 370,005 | 327,505 |
| | | | | |
| **Variable Costs** | | | | |
| Purchase Price - Other Grower Berries | 0 | 0 | 0 | 0 |
| Variable Growing Costs (BHF Berries) | 34,000 | 34,000 | 34,000 | 34,000 |
| Variable Machine Harvesting Costs | 21,250 | 21,250 | 21,250 | 0 |
| Variable Purchasing Costs (other grower berries) | 0 | 0 | 0 | 0 |
| Packaging Labor - BHF Berries ($.266/lb) | 22,610 | 22,610 | 22,610 | 22,610 |
| Packaging Labor - Other Grower Berries ($.266/lb) | 0 | 0 | 0 | 0 |
| Sales Labor (11.3% sales) | 51,416 | 46,613 | 41,811 | 37,008 |
| *CSA & Farmers Market* | 26,000 | 26,000 | 26,000 | 26,000 |
| **Variable Costs** | 155,276 | 150,473 | 145,671 | 119,618 |
| **Gross Operating Profit** | 299,729 | 262,032 | 224,334 | 207,887 |
| | | | | |
| **Overhead Costs** | | | | |
| Management Salaries | 120,000 | 120,000 | 120,000 | 120,000 |
| Hourly Labor | 31,000 | 31,000 | 31,000 | 31,000 |
| Rent | 9,600 | 9,600 | 9,600 | 9,600 |
| Organic Certification | 2,240 | 2,240 | 2,240 | 2,240 |
| Marketing | 15,000 | 15,000 | 15,000 | 15,000 |
| Utilities | 3,000 | 3,000 | 3,000 | 3,000 |
| Fuel | 600 | 600 | 600 | 600 |
| Refrigerated Truck | 3,200 | 3,200 | 3,200 | 3,200 |
| **Total Other Expenses** | 184,640 | 184,640 | 184,640 | 184,640 |
| | | | | |
| **Net Income** | 115,089 | 77,392 | 39,694 | 23,247 |
| Owner Profit Share (only blueberries & 50% overhead) | 33,404 | 0 | 0 | 0 |
| Net Income after profit sharing | 81,685 | 77,392 | 39,694 | 23,247 |
| Net Income - Blueberries ONLY (incl 50% overhead) | 33,404 | -4,293 | -41,991 | -58,438 |