

**Table 10A. Income and Cash Operating Summary; Dry Onions, 1998**

COUNTY: Cochise                      FARM: SE AZ Veg 98                      WATER SOURCE: Ks Settlement, Elect                      TILLAGE: Conventional  
 CROP: Onions, Dry                      ACRES: 1.0                      IRRIGATION SYSTEM: Flood Furrow                      SOIL: Sandy-Loam  
 AREA: Kansas Settlement                      YIELD: 654.0 Sk / Acre                      PREVIOUS CROP: Cotton, Upland                      DATE: 11/11/98

Item	Unit	Quantity	Price/ Unit	Budgeted /Acre	Total /Acre	Your Farm Budget	
INCOME	Onions	Sack	654.00	\$5.32	\$3,479.28	\$3,479.28	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)							
Paid Labor (including benefits)					67.48	_____	
Tractor/Self Propelled					33.36	_____	
Irrigation					27.30	_____	
Other/ Contract					6.82	_____	
Chemicals and Custom Applications					185.55	_____	
Fertilizer					135.46	_____	
Insecticide					11.24	_____	
Herbicide					38.85	_____	
Farm Machinery and Vehicles					48.92	_____	
Diesel Fuel					16.64	_____	
Repairs and Maintenance					32.28	_____	
Irrigation (excluding labor)					226.21	_____	
Pump Energy - Electric					208.59	_____	
Repairs and Maintenance					17.61	_____	
Other Purchased Inputs &					941.95	_____	
Seed/Transplants					938.95	_____	
Other Services and Rentals					3.00	_____	
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					1470.11	_____	
CASH HARVEST AND POST HARVEST EXPENSES							
Paid Labor (including benefits)					0.41	_____	
Tractor/Self Propelled					0.41	_____	
Farm Machinery and Vehicles					0.68	_____	
Diesel Fuel					0.24	_____	
Repairs and Maintenance					0.44	_____	
Custom Harvest/Post Harvest					2151.66	_____	
Other Materials					607.17	_____	
TOTAL HARVEST AND POST HARVEST EXPENSE					2759.92	_____	
OPERATING OVERHEAD PICKUP USE					15.45	_____	
OPERATING INTEREST AT 10.0%					65.61	_____	
TOTAL CASH OPERATING EXPENSES					\$4,311.10	=====	
RETURNS OVER CASH OPERATING EXPENSES					(\$831.82)	_____	

Notes: The above figures do not include ownership costs, see table B for detailed cost allocation.

**Table 10B. Allocations of Ownership Costs; Dry Onions, 1998**

COUNTY: Cochise      FARM: SE AZ Veg 98      WATER SOURCE: Ks Settlement, Elect      TILLAGE: Conventional  
 CROP: Onions, Dry      ACRES: 1.0      IRRIGATION SYSTEM: Flood Furrow      SOIL: Sandy-Loam  
 AREA: Kansas Settlement      YIELD: 654.0 Sk / Acre      PREVIOUS CROP: Cotton, Upland      DATE: 11/12/98

Item	-- CASH COST BASIS (\$/ACRE) --		-- TOTAL COST BASIS (\$/ACRE) --	
	Income and Costs	Net Returns	Income and Costs	Net Returns
TOTAL INCOME at \$5.32 / Sk	\$3,479.28		\$3,479.28	
TOTAL OPERATING EXPENSES	\$4,311.10		\$4,311.10	
RETURN OVER CASH OPERATING EXPENSES		(\$831.82)		(\$831.82)
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	5.52		5.52	
Wells and Irrigation System	9.98		9.98	
General and Office Overhead (5.0% of Total Operating Exp.)	215.55		215.55	
General Farm Maintenance (3.0% of Total Operating Exp.)	129.33		129.33	
Total Cash Overhead Expenses	360.39		360.39	
Total Cash Operating and Overhead Cost	4,671.48		4,671.48	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		(\$1,192.20)		(\$1,192.20)
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			31.18	
Wells and Irrigation System			34.45	
Interest on Equity, Machinery and Vehicles			12.58	
Wells and Irrigation System			18.95	
Total Capital Allocations			97.16	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		(\$1,192.20)		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				(\$1,289.36)
Land Cost / Ownership (100% Equity)				
Property Taxes (\$368.00 X 16.0% X 0.144)	8.54		8.54	
Opportunity Interest on Land (100% X 6.0 X \$368.00)			22.08	
Total Land Costs	8.54		30.62	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		(\$1,200.74)		
RETURNS TO MANAGEMENT AND RISK ----->				(\$1,319.98)
Management Services ( 8% of Total Operation Expenses)			344.89	
TOTAL OWNERSHIP COST	368.92		833.05	
TOTAL COST	\$4,680.02		\$5,144.14	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		(\$1,200.74)		
RETURNS TO RISK (PROFITS) ----->				(\$1,664.86)
BREAK-EVEN PRICE TO COVER OPERATING COST ( PER Lb )		\$6.59		\$6.59
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$0.56		\$1.27
BREAK-EVEN PRICE TO COVER TOTAL COST		\$7.16		\$7.87

**Table 10C. Variable Operating Costs; Dry Onions, 1998**

COUNTY: Cochise FARM: SE AZ Veg 98 WATER SOURCE: Ks Settlement, Elect TILLAGE: Conventional  
 CROP: Onions, Dry ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Kansas Settlement YIELD: 654.0 Sk / Acre PREVIOUS CROP: Cotton, Upland DATE: 11/11/98

No.	First Month	Operation	--- Hours * ---		--- Operating Costs (\$/ACRE *) Per Operation ---					Tot. Cash Expenses	Class	
			Machine	Labor	Fuel/Rps.	Labor	Cust/Serv.	Materials	Total			Times
1	Oct	Plow	0.321	0.357	5.52	2.92			8.44	1.0	8.44	L
2	Oct	Disk	0.225	0.250	3.91	2.05			5.96	4.0	23.83	L
3	Oct	Make Borders	0.090	0.100	0.51	0.82			1.33	1.0	1.33	G
4	Oct	Block Borders	0.090	0.100	0.53	0.82			1.35	1.0	1.35	G
5	Nov	Preirrigate		0.800	45.24	5.46			50.70	1.0	50.70	G
6	Nov	Knock Borders	0.090	0.100	0.51	0.82			1.33	1.0	1.33	G
7	Nov	Soil Fertility					3.00		3.00	1.0	3.00	G
8	Nov	Apply Fert/Ground	0.180	0.200	1.10	1.64		74.91	77.64	1.0	77.64	G
9	Nov	List	0.225	0.250	2.46	2.05			4.50	1.0	4.50	L
10	Nov	Plant	0.900	2.000	14.96	15.01		938.95	968.92	1.0	968.92	L
11	Nov	Apply Herbicide/Ground	0.225	0.250	1.55	2.05		19.42	23.02	2.0	46.05	G
12	Nov	Irrigate		0.400	22.62	2.73			25.35	6.0	152.10	G
13	Dec	Cultivate	0.225	0.250	2.39	2.05			4.44	1.0	4.44	G
14	Dec	Buck Rows	0.045	0.050	0.26	0.41			0.67	1.0	0.67	G
15	Feb	Irrigate/Run Fertilizer		0.400	22.62	2.73		30.28	55.63	2.0	111.26	G
16	Apr	Prepare Ends	0.045	0.050	0.69	0.41			1.10	1.0	1.10	H
17	May	Apply Insecticide/Air					4.75	6.49	11.24	1.0	11.24	G
18	May	Harvest 654 Sk					1419.18	345.96	1765.14	1.0	1765.14	H
19	May	Field Grade 654 Sk					654.00	262.30	916.30	1.0	916.30	H
20	May	Haul, Custom 654 Sk					78.48		78.48	1.0	78.48	H
21	Jun	Disk Residue 654 Sk	0.150	0.167	2.85	1.37			4.22	1.0	4.22	L
		Pickup Use60 Mi/Acre	2.000		15.45						15.45	
		Operating Interest at 10.0						65.61			65.61	
TOTAL CASH OPERATING EXPENSES (includes all times over):					292.18	67.89	2225.02	1728.21			4311.10	T

\*NOTES: Machine and labor hours and operating cost are for one time over the designated acreage. The "Tot. Cash Expense" column and the "TOTAL CASH OPERATING EXPENSES" row include all operations, all times over. Classes are defined below.

OPERATING COST SUMMARY BY CLASS

Land Preparation (L)	1,008.96
Growing (G)	461.11
Harvest (H)	2,759.92
Post Harvest (P)	0.00
Marketing (M)	0.00
Operating Overhead (O)	81.11
=====	
Total (T)	\$4,311.10

SENSITIVITY OF THE NET REVENUES OVER TOTAL CASH EXPENSES (\$/ACRE)

Prices	- 25%	- 10%	Budgeted	+ 10%	+ 25%	Break-even Price
Yields	\$3.99	\$4.79	\$5.32	\$5.85	\$6.65	
- 25%	490.5	-1,664.99	-1,273.57	-1,012.63	-751.68	7.38
- 10%	588.6	-1,687.56	-1,217.86	-904.72	-591.59	6.86
Budgeted	654.0	-1,702.61	-1,180.72	-832.79	-484.86	37.03
+ 10%	719.4	-1,717.66	-1,143.58	-760.85	-378.13	195.95
Break-even Yield	-6,746.12	2,733.02	1,411.14	951.11	638.76	

**Table 10D. Resource and Cash Flow Requirements; Dry Onions, 1998**

COUNTY: Cochise FARM: SE AZ Veg 98 WATER SOURCE: Ks Settlement, Elect TILLAGE: Conventional  
 CROP: Onions, Dry ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Kansas Settlement YIELD: 654.0 Sk / Acre PREVIOUS CROP: Cotton, Upland DATE: 11/11/98

Month *	Number Irrigations	Water Applied (inches)	Total Labor (Hrs)	Operating Costs (\$/ACRE *)						
				Purchased Water	Fuel, Oil and Repairs	Labor	Chemicals	Other Purchases	Services	Total
AUG P			0.10		0.50	0.82				1.32
OCT P			0.96		14.81	10.22				25.03
NOV P	2.0	12.0	4.75		91.95	31.80	113.75	938.95	3.00	1179.45
DEC P	1.0	4.0	0.70		30.27	9.62				39.89
JAN C	1.0	4.0	0.40		22.62	2.73				25.35
FEB C	1.0	4.0	0.40		22.62	2.73	30.28			55.63
MAR C	1.0	4.0	0.40		22.62	2.73				25.35
APR C	3.0	12.0	1.25		68.54	5.87	30.28			104.69
MAY C							6.49	612.75	2156.41	2769.16
JUN C			0.17		2.80	1.37				4.17
Pickup Use60 Mi/Acre					15.45					15.45
Operating Interest at 10.0									65.61	65.61
<b>Total</b>	<b>9.0</b>	<b>40.0</b>	<b>9.12</b>		<b>292.18</b>	<b>67.89</b>	<b>174.31</b>	<b>1551.70</b>	<b>2225.02</b>	<b>4311.10</b>
<b>%</b>					<b>6.78</b>	<b>1.57</b>	<b>4.04</b>	<b>35.99</b>	<b>51.61</b>	<b>100.00</b>

**TOTAL RESOURCE REQUIREMENTS ( per Acre)**

Total N 256.4  
 Total P 212.0  
 Total K 0.0  
 Total Labor 9.1  
 Total Water 40.0

**TOTAL ENERGY REQUIREMENTS ( per Acre)**

Diesel Fuel 21.6 Gal  
 Unleaded Gas 6.0 Gal  
 Electric / Pumping 2781.2 KWH  
 All Direct Energy 13.2 M BTU

**EQUIPMENT REQUIREMENTS ( per Acre)**

Bed Shaper, 4 Rw	0.90 Hr	Blade Scraper, 10'	0.09 Hr	Border Disk, 6' Disk	0.18 Hr
Cultivator, Sweep, 4 Rw	0.22 Hr	Fertilizer Broadcaster,	0.18 Hr	Lister, 5 Bottom	0.22 Hr
Moldboard Plow, 4-16 2	0.32 Hr	Offset Disk, 13.5'	0.94 Hr	Offset Disk, 18'	0.15 Hr
Pickup Truck, 1/2 Ton	2.00 Hr	Planter/Gramor, 4 Bd,8	0.90 Hr	Rowbuck, 10'	0.05 Hr
Saddle Tk Sprayer, 2 Tk 8	0.45 Hr	Tractor, 60 PTO HP	0.94 Hr	Tractor, 100 PTO HP	1.35 Hr
Tractor, 125 PTO HP	0.05 Hr	Tractor, 150 PTO HP	1.37 Hr		

**MATERIALS REQUIREMENT ( per Acre)**

11-53-00, Dry	400.00 Lb	32-00-00, URAN 32, Lqd	60.00 Ga	Burlap Sacks	654.00 Sk
Malathion	2.50 Pt	Onion Bags 50# Mesh	654.00 Sk	Onion Seed (Pelletized)	1000.00 Th
Oxyfluorfen	4.00 Pt	Water, Pump	40.00 Al		

**LABOR REQUIREMENT ( per Acre)**

Irrigators	4.00 Hr	Other	1.00 Hr	Tractor	4.12 Hr
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\*NOTE: P = Previous Year C = Current Year N = Next Year

**Table 10E. Schedule of Operations; Dry Onions, 1998**

COUNTY: Cochise FARM: SE AZ Veg 98 WATER SOURCE: Ks Settlement, Elect TILLAGE: Conventional  
 CROP: Onions, Dry ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Kansas Settlement YIELD: 654.0 Sk / Acre PREVIOUS CROP: Cotton, Upland DATE: 11/11/98

First No.	Month	Times	Operation	Equipment/ Custom Oper		Job Rate Acres/Hr.	Material Use and Cost				Service Cost \$/Unit	Labor Type
				HP	Self-Prop./ Implement		Name	Appl. Rate	\$ / Unit			
1	Oct	1.0	Plow	150	Moldboard Plow, 4-16 2	2.80						Tractor
2	Oct	4.0	Disk	150	Offset Disk, 13.5'	4.00						Tractor
3	Oct	1.0	Make Borders	60	Border Disk, 6' Disk	10.00						Tractor
4	Oct	1.0	Block Borders	60	Blade Scraper, 10'	10.00						Tractor
5	Nov	1.0	Preirrigate			1.25	Water, Pump	8.00	Al	67.86	AF	Irrigators
6	Nov	1.0	Knock Borders	60	Border Disk, 6' Disk	10.00						Tractor
7	Nov	1.0	Soil Fertility		CST Soil Analysis (Surface)						3.00	Ac
8	Nov	1.0	Apply Fert/Ground	60	Fertilizer Broadcaster,	5.00	11-53-00, Dry	400.00	Lb	355.00	Tn	Tractor
9	Nov	1.0	List	100	Lister, 5 Bottom	4.00						Tractor
10	Nov	1.0	Plant	100	Planter/Gramor, 4 Bd,8 Bed Shaper, 4 Rw	1.00	Onion Seed (Pelletized)	1000.00	Th	0.89	Th	Tractor Other
11	Nov	2.0	Apply Herbicide/Ground	60	Saddle Tk Sprayer, 2 Tk 8	4.00	Oxyfluorfen	2.00	Pt	73.64	Ga	Tractor
12	Nov	6.0	Irrigate			2.50	Water, Pump	4.00	Al	67.86	AF	Irrigators
13	Dec	1.0	Cultivate	100	Cultivator, Sweep, 4 Rw	4.00						Tractor
14	Dec	1.0	Buck Rows	60	Rowbuck, 10'	20.00						Tractor
15	Feb	2.0	Irrigate/Run Fertilizer			2.50	Water, Pump	4.00	Al	67.86	AF	Irrigators
							32-00-00, URAN 32,	30.00	Ga	173.00	Tn	
16	Apr	1.0	Prepare Ends	125	Offset Disk, 13.5'	20.00						Tractor
17	May	1.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Malathion	2.50	Pt	19.70	Ga	4.75 Ac
18	May	1.0	Harvest		CST Cut/Top/Field Sack Dry		Burlap Sacks	654.00	Sk	0.50	Sk	2.17 Sk
19	May	1.0	Field Grade		CST Grade/Size/Pack Onions		Onion Bags 50# Mesh	654.00	Sk	0.38	Sk	1.00 Sk
20	May	1.0	Haul, Custom		CST Field Haul Dry Onions							0.12 Sk
21	Jun	1.0	Disk Residue	150	Offset Disk, 18'	6.00						Tractor
			Pickup use 60 Mi/Ac		Pickup Truck, 1/2 Ton	0.50						

\*NOTES: Machine times, labor times, and material rates are for one time over the designated acreage.