

Table 6A. Income and Cash Operating Summary; Spring Lettuce, 1998

COUNTY: Cochise FARM: SE AZ Veg 98 WATER SOURCE: Ks Settlement, NG TILLAGE: Conventional
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Kansas Settlement YIELD: 475.0 Ct / Acre PREVIOUS CROP: Chile, Green DATE: 11/25/98

Item	Unit	Quantity	Price/ Unit	Budgeted /Acre	Total /Acre	Your Farm Budget	
INCOME	Lettuce	Crtn	475.00	\$8.81	\$4,184.75	\$4,184.75	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)							
Paid Labor (including benefits)					61.64	_____	
Tractor/Self Propelled					34.17	_____	
Irrigation					27.47	_____	
Chemicals and Custom Applications					506.95	_____	
Fertilizer					149.34	_____	
Insecticide					310.29	_____	
Herbicide					47.32	_____	
Farm Machinery and Vehicles					52.01	_____	
Diesel Fuel					19.18	_____	
Repairs and Maintenance					32.83	_____	
Irrigation (excluding labor)					199.95	_____	
Natural Gas/Pumping					170.84	_____	
Repairs and Maintenance					29.11	_____	
Other Purchased Inputs &					276.60	_____	
Seed/Transplants					126.60	_____	
Other Services and Rentals					150.00	_____	
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					1097.15	_____	
CASH HARVEST AND POST HARVEST EXPENSES							
Custom Harvest/Post Harvest					1140.00	_____	
Other Materials					440.99	_____	
TOTAL HARVEST AND POST HARVEST EXPENSE					1580.99	_____	
OPERATING OVERHEAD PICKUP USE					15.45	_____	
OPERATING INTEREST AT 10.0%					27.77	_____	
TOTAL CASH OPERATING EXPENSES					\$2,721.37	=====	
RETURNS OVER CASH OPERATING EXPENSES					\$1,463.38	_____	

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

Table 6B. Allocations of Ownership Costs; Spring Lettuce, 1998

COUNTY: Cochise FARM: SE AZ Veg 98 WATER SOURCE: Ks Settlement, NG TILLAGE: Conventional
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Item	-- CASH COST BASIS (\$/ACRE) --		-- TOTAL COST BASIS (\$/ACRE) --	
	Income and Costs	Net Returns	Income and Costs	Net Returns
TOTAL INCOME at \$8.81 / Ct	\$4,184.75		\$4,184.75	
TOTAL OPERATING EXPENSES	\$2,721.37		\$2,721.37	
RETURN OVER CASH OPERATING EXPENSES		\$1,463.38		\$1,463.38
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	5.05		5.05	
Wells and Irrigation System	17.16		17.16	
General and Office Overhead (5.0% of Total Operating Exp.)	136.07		136.07	
General Farm Maintenance (3.0% of Total Operating Exp.)	81.64		81.64	
Total Cash Overhead Expenses	239.93		239.93	
Total Cash Operating and Overhead Cost	2,961.29		2,961.29	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		\$1,223.46		\$1,223.46
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			28.88	
Wells and Irrigation System			63.89	
Interest on Equity, Machinery and Vehicles			13.53	
Wells and Irrigation System			32.58	
Total Capital Allocations			138.89	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		\$1,223.46		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				\$1,084.57
Land Cost / Rent or Lease	50.00		50.00	
Total Land Costs	50.00		50.00	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$1,173.46		
RETURNS TO MANAGEMENT AND RISK ----->				\$1,034.57
Management Services (8% of Total Operation Expenses)			217.71	
TOTAL OWNERSHIP COST	289.93		646.52	
TOTAL COST	\$3,011.29		\$3,367.89	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$1,173.46		
RETURNS TO RISK (PROFITS) ----->				\$816.86
BREAK-EVEN PRICE TO COVER OPERATING COST (PER Lb)		\$5.73		\$5.73
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$0.61		\$1.36
BREAK-EVEN PRICE TO COVER TOTAL COST		\$6.34		\$7.09

Table 6C. Variable Operating Costs; Spring Lettuce, 1998

COUNTY: Cochise FARM: SE AZ Veg 98 WATER SOURCE: Ks Settlement, NG TILLAGE: Conventional
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 AREA: Kansas Settlement YIELD: 475.0 Ct / Acre PREVIOUS CROP: Chile, Green DATE: 11/25/98

No.	First Month	Operation	--- Hours * ---		--- Operating Costs (\$/ACRE *) Per Operation ---					Tot. Cash Expense	Class		
			Machine	Labor	Fuel/Rps.	Labor	Cust/Serv.	Materials	Total			Times	
1	Dec	Disk	0.225	0.250	3.91	2.05			5.96	3.0	17.88	L	
2	Dec	Plow	0.321	0.357	5.52	2.92			8.44	1.0	8.44	L	
3	Dec	Laser Level	0.900	1.000	11.47	8.19			19.66	0.3	5.90	L	
4	Dec	Landplane	0.225	0.250	3.50	2.05			5.55	0.5	2.78	L	
5	Dec	Apply Fert/Ground	0.075	0.083	0.74	0.68		84.27	85.69	1.0	85.69	G	
6	Jan	Apply Herbicide/Ground	0.112	0.125	1.28	1.02		47.32	49.62	1.0	49.62	G	
7	Jan	List	0.180	0.200	2.81	1.64			4.45	1.0	4.45	L	
8	Jan	Shape Beds	0.138	0.154	1.60	1.26		78.03	80.89	1.0	80.89	L	
9	Jan	Plant	0.333	0.370	5.34	3.03		126.60	134.97	1.0	134.97	L	
10	Jan	Buck Rows	0.023	0.025	0.22	0.20			0.42	3.0	1.27	G	
11	Jan	Irrigate		0.847	42.09	5.78			47.88	1.0	47.88	G	
12	Jan	Irrigate		0.212	10.52	1.45			11.97	15.0	179.54	G	
13	Jan	Disk Ends	0.023	0.025	0.27	0.20			0.48	2.0	0.96	G	
14	Jan	Cultivate	0.300	0.333	3.18	2.73			5.91	3.0	17.72	G	
15	Jan	Apply Fert/Ground	0.150	0.167	2.04	1.36		32.54	35.94	2.0	71.89	G	
16	Feb	Thinning						75.00	75.00	1.0	75.00	G	
17	Mar	Apply Insecticide/Air						4.75	22.18	4.0	107.71	G	
18	Mar	Hand Weeding						75.00	75.00	1.0	75.00	G	
19	Apr	Apply Insecticide/Air						4.75	29.67	1.0	34.42	G	
20	Apr	Apply Insecticide/Air						4.75	40.31	2.0	90.13	G	
21	May	Harvest 475 Ct						1140.00	440.99	1580.99	1.0	1580.99	H
22	May	Disk Residue 475 Ct	0.225	0.250	4.04	2.05			6.09	1.0	6.09	L	
		Pickup Use60 Mi/Acre	2.000		15.45						15.45		
		Operating Interest at 10.0						27.77			27.77		
TOTAL CASH OPERATING EXPENSES (includes all times over):					268.47	61.64	1351.02	1040.24			2721.37	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)	261.39
Growing (G)	835.77
Harvest (H)	1,580.99
Post Harvest (P)	0.00
Marketing (M)	0.00
Operating Overhead (O)	43.22
Total (T)	\$2,721.37

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

Prices	- 25%	- 10%	Budgeted	+ 10%	+ 25%	Break-even Price
Yields	\$6.61	\$7.93	\$8.81	\$9.69	\$11.01	
- 25%	356.3	27.63	498.41	812.27	1,126.12	1,596.91
- 10%	427.5	261.26	826.20	1,202.83	1,579.46	2,144.40
Budgeted	475.0	417.02	1,044.73	1,463.21	1,881.68	2,509.39
+ 10%	522.5	572.78	1,263.26	1,723.58	2,183.90	2,874.39
Break-even Yield	347.83	247.91	208.07	179.26	148.43	

Table 6D. Resource and Cash Flow Requirements; Spring Lettuce, 1998

COUNTY: Cochise FARM: SE AZ Veg 98 WATER SOURCE: Ks Settlement, NG TILLAGE: Conventional
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 AREA: Kansas Settlement YIELD: 475.0 Ct / Acre PREVIOUS CROP: Chile, Green DATE: 11/25/98

Month *	Number Irrigations	Water Applied (inches)	Total Labor (Hrs)	Operating Costs (\$/ACRE *)						
				Purchased Water	Fuel, Oil and Repairs	Labor	Chemicals	Other Purchases	Services	Total
DEC P			1.12		24.60	15.89	84.27			124.76
JAN C	3.0	18.0	2.95		79.26	23.37	157.88	126.60		387.11
FEB C	3.0	9.0	1.41		40.73	7.79	32.54		75.00	156.06
MAR C	5.0	15.0	1.39		50.54	6.81	66.53		89.25	213.13
APR C	4.0	12.0	0.85		42.09	4.08	132.48		19.00	197.65
MAY C	1.0	3.0	0.49		14.75	3.70		440.99	1140.00	1599.44
Pickup Use60 Mi/Acre					15.45					15.45
Operating Interest at 10.0									27.77	27.77
Total	16.0	57.0	8.20		267.42	61.64	473.70	567.59	1351.02	2721.37
%					9.83	2.27	17.41	20.86	49.64	100.00

TOTAL RESOURCE REQUIREMENTS (per Acre)

Total N 270.3
 Total P 238.5
 Total K 0.0
 Total Labor 8.2
 Total Water 57.0

TOTAL ENERGY REQUIREMENTS (per Acre)

Diesel Fuel 24.6 Gal
 Unleaded Gas 6.0 Gal
 Nat Gas/Pumping 460.9 Therms
 All Direct Energy 50.3 M BTU

EQUIPMENT REQUIREMENTS (per Acre)

Bed Shaper, 4 Rw	0.14 Hr	Blade Scraper, 10'	0.27 Hr	Directed Spray Rig, 16	0.11 Hr
Fert. Side Dress Unit,	0.30 Hr	Fertilizer Broadcaster,	0.08 Hr	Landplane 12'X 45'	0.11 Hr
Laser, Complete System	0.27 Hr	Lister, 5 Bottom	0.18 Hr	Moldboard Plow, 4-16 2	0.32 Hr
Offset Disk, 12'	0.05 Hr	Offset Disk, 13.5'	0.67 Hr	Offset Disk, 16.5'	0.22 Hr
Pickup Truck, 1/2 Ton	2.00 Hr	Planter, Stanhay, 4 Row	0.33 Hr	Rolling Cultivator, 4 Rw	0.90 Hr
Rowbuck, 10'	0.07 Hr	Saddle Tk Sprayer, 2 Tk 8	0.14 Hr	Tractor, 100 PTO HP	1.97 Hr
Tractor, 125 PTO HP	0.27 Hr	Tractor, 150 PTO HP	1.51 Hr		

MATERIALS REQUIREMENT (per Acre)

11-53-00, Dry	450.00 Lb	46-00-00, Urea 46	480.00 Lb	Benefin	3.00 Pt
Chlorpyrifos	12.00 Pt	Cypermethrin	20.00 Oz	Head Lettuce Sd	200.00 Th
Imidacloprid	16.00 Oz	Lettuce Cartons	475.00 Ct	Methomyl	8.00 Pt
Spinosad	6.00 Oz	Water, Pump	57.00 Al		

LABOR REQUIREMENT (per Acre)

Irrigators 4.03 Hr Tractor 4.17 Hr

*NOTE: P = Previous Year C = Current Year N = Next Year

Table 6E. Schedule of Operations; Spring Lettuce, 1998

COUNTY: Cochise FARM: SE AZ Veg 98 WATER SOURCE: Ks Settlement, NG TILLAGE: Conventional
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Kansas Settlement YIELD: 475.0 Ct / Acre PREVIOUS CROP: Chile, Green DATE: 11/25/98

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	Dec	3.0	Disk	150	Offset Disk, 13.5'	4.00					Tractor
2	Dec	1.0	Plow	150	Moldboard Plow, 4-16 2	2.80					Tractor
3	Dec	0.3	Laser Level	125	Blade Scraper, 10'	1.00					Tractor
					Laser, Complete System						
4	Dec	0.5	Landplane	150	Landplane 12'X 45'	4.00					Tractor
5	Dec	1.0	Apply Fert/Ground	100	Fertilizer Broadcaster,	12.00	11-53-00, Dry	450.00 Lb	355.00 Tn		Tractor
6	Jan	1.0	Apply Herbicide/Ground	100	Directed Spray Rig, 16	8.00	Benefin	3.00 Pt	14.95 Ga		Tractor
7	Jan	1.0	List	150	Lister, 5 Bottom	5.00					Tractor
8	Jan	1.0	Shape Beds	100	Bed Shaper, 4 Rw	6.50	Imidacloprid	16.00 Oz	591.67 Ga		Tractor
					Saddle Tk Sprayer, 2 Tk 8 Row						
9	Jan	1.0	Plant	100	Planter, Stanhay, 4 Row	2.70	Head Lettuce Sd	200.00 Th	0.60 Th		Tractor
10	Jan	3.0	Buck Rows	100	Rowbuck, 10'	40.00					Tractor
11	Jan	1.0	Irrigate			1.18	Water, Pump	12.00 Al	42.09 AF		Irrigators
12	Jan	15.0	Irrigate			4.72	Water, Pump	3.00 Al	42.09 AF		Irrigators
13	Jan	2.0	Disk Ends	100	Offset Disk, 12'	40.00					Tractor
14	Jan	3.0	Cultivate	100	Rolling Cultivator, 4 Rw	3.00					Tractor
15	Jan	2.0	Apply Fert/Ground	100	Fert. Side Dress Unit,	6.00	46-00-00, Urea 46	240.00 Lb	257.00 Tn		Tractor
16	Feb	1.0	Thinning		CST Thinning					75.00 Ac	
17	Mar	4.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Methomyl	2.00 Pt	39.45 Ga	4.75 Ac	
							Cypermethrin	5.00 Oz	285.64 Ga		
18	Mar	1.0	Hand Weeding		CST Hand Weeding					75.00 Ac	
19	Apr	1.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Spinosad	6.00 Oz	600.00 Ga	4.75 Ac	
20	Apr	2.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Chlorpyrifos	6.00 Pt	50.95 Ga	4.75 Ac	
21	May	1.0	Harvest		CST Harvest-Load-Haul		Lettuce Cartons	475.00 Ct	0.88 Ct	2.40 Ct	
22	May	1.0	Disk Residue	150	Offset Disk, 16.5'	4.00					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.