

Table 5A. Income and Cash Operating Summary; Cauliflower, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Cauliflower ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 737.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 11/27/98

Item	Unit	Quantity	Price/ Unit	Budgeted /Acre	Total /Acre	Your Farm Budget	
INCOME	Cauliflower	Crtm	737.00	\$6.78	\$4,996.86	\$4,996.86	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)							
Paid Labor (including benefits)					99.06	_____	
Tractor/Self Propelled					41.90	_____	
Irrigation					29.50	_____	
Other/ Contract					27.66	_____	
Chemicals and Custom Applications					585.95	_____	
Fertilizer					157.33	_____	
Insecticide					413.78	_____	
Herbicide					3.89	_____	
Other Chemicals					10.96	_____	
Farm Machinery and Vehicles					67.95	_____	
Diesel Fuel					16.22	_____	
Gasoline					12.47	_____	
Repairs and Maintenance					39.26	_____	
Water Assessment (See Note Below) **							
Other Purchased Inputs &					364.11	_____	
Seed/Transplants					196.11	_____	
Other Services and Rentals					168.00	_____	
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					1117.07	_____	
CASH HARVEST AND POST HARVEST EXPENSES							
Paid Labor (including benefits)					1.30	_____	
Tractor/Self Propelled					1.30	_____	
Farm Machinery and Vehicles					2.35	_____	
Diesel Fuel					0.86	_____	
Repairs and Maintenance					1.49	_____	
Custom Harvest/Post Harvest					2395.25	_____	
Other Materials					617.16	_____	
TOTAL HARVEST AND POST HARVEST EXPENSE					3016.07	_____	
OPERATING OVERHEAD PICKUP USE					29.47	_____	
OPERATING INTEREST AT 10.0%					28.78	_____	
TOTAL CASH OPERATING EXPENSES					\$4,191.39	=====	
RETURNS OVER CASH OPERATING EXPENSES					\$805.47	_____	

Notes: The above figures do not include ownership costs, see table B for detailed cost allocation.
 ** A water assessment charge of \$31.00 per Acre is included as an ownership cost in Table B.

Table 5B. Allocations of Ownership Costs; Cauliflower, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Cauliflower ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 737.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 11/27/98

Item	-- CASH COST BASIS (\$/ACRE) --		-- TOTAL COST BASIS (\$/ACRE) --	
	Income and Costs	Net Returns	Income and Costs	Net Returns
TOTAL INCOME at \$6.78 / Ct	\$4,996.86		\$4,996.86	
TOTAL OPERATING EXPENSES	\$4,191.39		\$4,191.39	
RETURN OVER CASH OPERATING EXPENSES		\$805.47		\$805.47
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	7.71		7.71	
General and Office Overhead (5.0% of Total Operating Exp.)	209.57		209.57	
General Farm Maintenance (3.0% of Total Operating Exp.)	125.74		125.74	
Total Cash Overhead Expenses	343.02		343.02	
Total Cash Operating and Overhead Cost	4,534.41		4,534.41	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		\$462.45		\$462.45
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			36.16	
Interest on Equity, Machinery and Vehicles			10.36	
Total Capital Allocations			46.52	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		\$462.45		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				\$415.93
Land Cost / Rent or Lease	435.00		435.00	
Water Assessment	31.00		31.00	
Total Land Costs	466.00		466.00	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		(\$3.55)		
RETURNS TO MANAGEMENT AND RISK ----->				(\$50.07)
Management Services (8% of Total Operation Expenses)			335.31	
TOTAL OWNERSHIP COST	809.02		1,190.85	
TOTAL COST	\$5,000.41		\$5,382.25	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		(\$3.55)		
RETURNS TO RISK (PROFITS) ----->				(\$385.38)
BREAK-EVEN PRICE TO COVER OPERATING COST (PER Lb)		\$5.69		\$5.69
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$1.10		\$1.62
BREAK-EVEN PRICE TO COVER TOTAL COST		\$6.78		\$7.30

Table 5C. Variable Operating Costs; Cauliflower, 1998

COUNTY:Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Cauliflower ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 737.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 11/27/98

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	Jul	Disk	0.150	0.167	2.40	1.30			3.71	3.0	11.12	L
2	Jul	Rip	0.225	0.250	2.73	1.95			4.68	1.0	4.68	L
3	Jul	Laser Level	0.450	0.500	5.72	3.90			9.62	1.0	9.62	L
4	Jul	Make Borders	0.023	0.025	0.13	0.19			0.32	1.0	0.32	G
5	Jul	Preirrigate		0.909		5.91			5.91	1.0	5.91	G
6	Jul	Knock Borders	0.023	0.025	0.13	0.19			0.32	1.0	0.32	G
7	Jul	Dust Control	0.009	0.010	0.15	0.14			0.30	155.0	46.34	G
8	Jul	Apply Herbicide/Ground	0.015	0.017	0.10	0.13		3.89	4.12	1.0	4.12	G
9	Aug	Soil Fertility					3.00		3.00	2.0	6.00	G
10	Aug	Apply Fert/Ground	0.015	0.017	0.17	0.13		60.21	60.51	1.0	60.51	G
11	Aug	List	0.150	0.167	1.63	1.30			2.93	1.0	2.93	L
12	Aug	Mulch	0.150	0.167	1.86	1.30			3.16	1.0	3.16	L
13	Aug	Shape Beds	0.138	0.154	1.59	1.20		78.40	81.20	1.0	81.20	L
14	Aug	Plant	0.300	0.333	4.80	2.60		196.11	203.51	1.0	203.51	L
15	Aug	Set Sprinklers	0.158	0.351	0.62	2.51			3.13	1.0	3.13	G
16	Aug	Irrigate/Sec Sys		1.205		7.83			7.83	1.0	7.83	G
17	Aug	Field Scouting					6.00		6.00	2.0	12.00	G
18	Sep	Apply Insecticide/Air					4.75	9.07	13.82	1.0	13.82	G
19	Sep	Remove Sprinklers	0.158	0.351	0.62	2.51			3.13	1.0	3.13	G
20	Sep	Make Basins	0.045	0.050	0.25	0.39			0.64	8.0	5.15	G
21	Sep	Irrigate/Run Fertilizer		0.125		0.81		6.20	7.01	5.0	35.07	G
22	Sep	Knock Basins	0.045	0.050	0.25	0.39			0.64	8.0	5.15	G
23	Sep	Cultivate	0.300	0.333	2.05	2.60			4.65	1.0	4.65	G
24	Sep	Spike Furrows	0.225	0.250	1.48	1.95			3.43	3.0	10.28	G
25	Sep	Apply Insecticide/Air					4.75	37.82	42.57	3.0	127.72	G
26	Sep	Cultivate	0.180	0.200	1.22	1.56			2.78	2.0	5.57	G
27	Sep	Apply Insect./Ground	0.015	0.017	0.09	0.13		29.81	30.03	1.0	30.03	G
28	Sep	Apply Fert/Ground	0.225	0.250	2.15	1.95		33.06	37.15	2.0	74.31	G
29	Oct	Hand Weeding					75.00		75.00	2.0	150.00	G
30	Nov	Apply Fungicide/Ground	0.015	0.017	0.09	0.13		10.96	11.18	1.0	11.18	G
31	Nov	Apply Insect./Ground	0.015	0.017	0.09	0.13		54.67	54.89	3.0	164.66	G
32	Nov	Shovel Ends		0.400		2.60			2.60	2.0	5.20	G
33	Nov	Irrigate		0.200		1.30			1.30	2.0	2.60	G
34	Dec	Harvest 737 Ct					2395.25	617.16	3012.41	1.0	3012.41	H
35	Jan	Residue Disposal 737 Ct	0.150	0.167	2.36	1.30			3.66	1.0	3.66	P
		Pickup Use117Mi/Acre	3.900		29.47						29.47	
		Operating Interest at 10.0					28.78				28.78	
TOTAL CASH OPERATING EXPENSES (includes all times over):					103.69	96.44	2611.03	1380.23			4191.39	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. A water assessment charge of \$31.00 per Acre is included as an ownership cost in Table B.

Table 5C. Variable Operating Costs; Cauliflower, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Cauliflower ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 737.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 11/27/98

OPERATING COST SUMMARY BY CLASS		SENSITIVITY OF THE NET REVENUES OVER TOTAL CASH EXPENSES (\$/ACRE)						
		Prices	- 25%	- 10%	Budgeted	+ 10%	+ 25%	Break-even Price
Land Preparation (L)	316.22							
Growing (G)	800.85	Yields	\$5.09	\$6.10	\$6.78	\$7.46	\$8.48	
Harvest (H)	3,012.41							
Post Harvest (P)	3.66	- 25%	552.8	-617.03	-54.88	319.88	694.65	1,256.79
Marketing (M)	0.00	- 10%	663.3	-507.30	167.27	616.99	1,066.71	1,741.29
Operating Overhead (O)	58.25	Budgeted	737.0	-434.15	315.38	815.07	1,314.75	2,064.28
	=====	+ 10%	810.7	-361.00	463.49	1,013.14	1,562.80	2,387.28
Total (T)	\$4,191.39	+ 25%	921.3	-251.27	685.64	1,310.25	1,934.86	2,871.77
		Break-even Yield		1,174.40	580.06	433.73	346.35	265.98

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Table 5D. Resource and Cash Flow Requirements; Cauliflower, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Cauliflower ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 737.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 11/27/98

Month *	Number Irrigations	Applied (inches)	Total Labor (Hrs)	Operating Costs (\$/ACRE *)						Total
				Purchased Water	Fuel, Oil and Repairs	Labor	Chemicals	Other Purchases	Services	
JUL C	1.0	12.0	1.93		27.36	29.98				57.32
AUG C	1.0	6.0	3.57		29.46	17.72	142.50	196.11	9.00	394.79
SEP C	1.0	3.0	2.70		8.10	28.08	153.79		20.25	210.22
OCT C	2.0	6.0	1.45		5.40	7.24	83.28		157.75	253.67
NOV C	3.0	8.0	1.40		0.82	5.90	132.71			139.43
DEC C	1.0	2.0	1.22		0.73	4.95	54.67	617.16	2395.25	3072.76
JAN N			0.17		2.35	1.30				3.65
Pickup Use 117 Mi/Acre					29.47					29.47
Operating Interest at 10.0									28.78	28.78
Water Assessment				**						
Total	9.0	37.0	12.43		103.69	96.45	566.95	813.27	2611.03	4191.39
%					2.47	2.30	13.53	19.40	62.30	100.00

TOTAL RESOURCE REQUIREMENTS (per Acre)		TOTAL ENERGY REQUIREMENTS (per Acre)	
Total N	245.2	Diesel Fuel	22.1 Gal
Total P	208.0	Unleaded Gas	21.5 Gal
Total K	0.0	All Direct Energy	5.8 M BTU
Total Labor	12.4		
Total Water	37.0		

EQUIPMENT REQUIREMENTS (per Acre)			
Bed Shaper, 4 Rw	0.14 Hr	Blade Scraper, 10'	0.45 Hr
Cultivator, Sweep, 4 Rw	0.30 Hr	Fertilizer Injector, 4 Row	0.45 Hr
Furrow Spike, 4 Rw	0.67 Hr	High Clearance Sprayer,	0.07 Hr
Lister, 5 Bottom	0.15 Hr	Offset Disk, 18'	0.60 Hr
Planter, Stanhay, 4 Row	0.30 Hr	Power Mulcher, 4 Rw	0.15 Hr
Saddle Tk Sprayer, 2 Tk 8	0.15 Hr	Sprinkler Trailer	0.32 Hr
Tractor, 40 PTO HP	0.32 Hr	Tractor, 60 PTO HP	2.58 Hr
Tractor, 125 PTO HP	0.45 Hr	Tractor, 150 PTO HP,	0.83 Hr
		Border Disk, 6' Disk	0.77 Hr
		Fertilizer Spreader, 28'	0.01 Hr
		Laser, Complete System	0.45 Hr
		Pickup Truck, 1/2 Ton	3.90 Hr
		Rolling Cultivator, 4 Rw	0.36 Hr
		Subsoiler, Heavy Duty, 3	0.22 Hr
		Tractor, 100 PTO HP	0.74 Hr
		Truck, 5 Ton w/1000 Gal	1.39 Hr

MATERIALS REQUIREMENT (per Acre)			
11-52-00, Dry	400.00 Lb	20-0-0-45, Nitro-Sul	25.00 Ga
Boxes for Cauliflower	737.00 Ct	Cauliflower Seed	3.00 Lb
Chlorpyrifos	0.80 Lb	Cypermethrin	15.00 Oz
Methomyl	14.01 Pt	Permethrin	10.50 Pt
Spinosad	6.00 Oz	Trifluralin	1.00 Pt
		33-00-00, Amm. Nitrate,	44.00 Ga
		Chlorothalonil	2.00 Pt
		Imidacloprid	16.00 Oz
		Permethrin	8.00 Oz
		Water, District	37.00 AI

LABOR REQUIREMENT (per Acre)			
Irrigators	4.54 Hr	Other	0.80 Hr
Truck Driver	1.55 Hr	Tractor	5.54 Hr

*NOTE: P = Previous Year C = Current Year N = Next Year
 ** A water assessment charge of \$31.00 per Acre is included as an ownership cost in Table B.

Table 5E. Schedule of Operations; Cauliflower, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Cauliflower ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 737.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 11/27/98

First No.	Month	Times	Operation	Equipment/ Custom Oper HP Self-Prop./ Implement	Job Rate Acres/Hr	Material Use and Cost Name	Appl. Rate \$ / Unit	Service Cost \$ / Unit	Labor Type
1	Jul	3.0	Disk	150 Offset Disk, 18'	6.00				Tractor
2	Jul	1.0	Rip	150 Subsoiler, Heavy Duty, 3	4.00				Tractor
3	Jul	1.0	Laser Level	125 Blade Scraper, 10' Laser, Complete System	2.00				Tractor
4	Jul	1.0	Make Borders	60 Border Disk, 6' Disk	40.00				Tractor
5	Jul	1.0	Preirrigate		1.10	Water, District	12.00 Al 0.00 AF		Irrigators
6	Jul	1.0	Knock Borders	60 Border Disk, 6' Disk	40.00				Tractor
7	Jul	155.0	Dust Control	Truck, 5 Ton w/1000 Gal Tank	100.00				Truck
8	Jul	1.0	Apply Herbicide/Ground	60 Saddle Tk Sprayer, 2 Tk 8	60.00	Trifluralin	1.00 Pt 29.35 Ga		Tractor
9	Aug	2.0	Soil Fertility	CST Soil Analysis (Surface)				3.00 Ac	
10	Aug	1.0	Apply Fert/Ground	60 Fertilizer Spreader, 28'	60.00	11-52-00, Dry	400.00 Lb 284.00 Tn		Tractor
11	Aug	1.0	List	100 Lister, 5 Bottom	6.00				Tractor
12	Aug	1.0	Mulch	100 Power Mulcher, 4 Rw	6.00				Tractor
13	Aug	1.0	Shape Beds	100 Saddle Tk Sprayer, 2 Tk 8 Bed Shaper, 4 Rw	6.50	Imidacloprid	16.00 Oz 591.67 Ga		Tractor
14	Aug	1.0	Plant	100 Planter, Stanhay, 4 Row	3.00	Cauliflower Seed	3.00 Lb 61.67 Lb		Tractor
15	Aug	1.0	Set Sprinklers	40 Sprinkler Trailer	5.70				Tractor
16	Aug	1.0	Irrigate/Sec Sys		0.83	Water, District	6.00 Al 0.00 AF		Irrigators
17	Aug	2.0	Field Scouting	CST Scout For Insects				6.00 Ac	
18	Sep	1.0	Apply Insecticide/Air	CST Air Spray, 5 Gal Mix		Chlorpyrifos Permethrin	0.80 Lb 1.65 Lb 8.00 Oz 115.83 Ga	4.75 Ac	
19	Sep	1.0	Remove Sprinklers	40 Sprinkler Trailer	5.70				Tractor
20	Sep	8.0	Make Basins	60 Border Disk, 6' Disk	20.00				Irrigators
21	Sep	5.0	Irrigate/Run Fertilizer		8.00	Water, District 20-0-0-45, Nitro-Sul	3.00 Al 0.00 AF 5.00 Ga 240.00 Tn		Irrigators
22	Sep	8.0	Knock Basins	60 Border Disk, 6' Disk	20.00				Tractor
23	Sep	1.0	Cultivate	60 Cultivator, Sweep, 4 Rw	3.00				Tractor
24	Sep	3.0	Spike Furrows	60 Furrow Spike, 4 Rw	4.00				Tractor
25	Sep	3.0	Apply Insecticide/Air	CST Air Spray, 5 Gal Mix		Cypermethrin Methomyl	5.00 Oz 285.64 Ga 4.00 Pt 49.05 Ga	4.75 Ac	
26	Sep	2.0	Cultivate	60 Rolling Cultivator, 4 Rw	5.00				Tractor
27	Sep	1.0	Apply Insect./Ground	High Clearance Sprayer, 18	60.00	Spinosad	6.00 Oz 600.00 Ga		Tractor
28	Sep	2.0	Apply Fert/Ground	60 Fertilizer Injector, 4 Row	4.00	33-00-00, Amm. Nitrate,	22.00 Ga 270.00 Tn		Tractor
29	Oct	2.0	Hand Weeding	CST Hand Weeding				75.00 Ac	
30	Nov	1.0	Apply Fungicide/Ground	High Clearance Sprayer, 18	60.00	Chlorothalonil	2.00 Pt 41.37 Ga		Tractor
31	Nov	3.0	Apply Insect./Ground	High Clearance Sprayer, 18	60.00	Methomyl Permethrin	0.67 Pt 49.05 Ga 3.50 Pt 108.50 Ga		Tractor
32	Nov	2.0	Shovel Ends		2.50				Other
33	Nov	2.0	Irrigate		5.00	Water, District	2.00 Al 0.00 AF		Irrigators
34	Dec	1.0	Harvest	CST Harvest Cauliflower		Boxes for Cauliflower	737.00 Ct 0.79 Ct	3.25 Ct	
35	Jan	1.0	Residue Disposal	150 Offset Disk, 18'	6.00				Tractor
			Pickup use 117 Mi/Ac	Pickup Truck, 1/2 Ton	0.26				

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