

Table 9A. Income and Cash Operating Summary; Fall Leaf Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Leaf ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 669.0 Ct / Acre PREVIOUS CROP: Mixed Greens DATE: 11/27/98

Item	Unit	Quantity	Price/ Unit	Budgeted /Acre	Total /Acre	Your Farm Budget	
INCOME	Lettuce	Crtm	669.00	\$17.29	\$11,567.01	\$11,567.01	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)							
Paid Labor (including benefits)					165.53	_____	
Tractor/Self Propelled					68.44	_____	
Irrigation					97.09	_____	
Chemicals and Custom Applications					552.58	_____	
Fertilizer					103.73	_____	
Insecticide					394.05	_____	
Herbicide					54.81	_____	
Farm Machinery and Vehicles					99.37	_____	
Diesel Fuel					35.14	_____	
Repairs and Maintenance					64.23	_____	
Water Assessment (See Note Below) **							
Other Purchased Inputs &					380.28	_____	
Seed/Transplants					305.28	_____	
Other Services and Rentals					75.00	_____	
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					1197.76	_____	
CASH HARVEST AND POST HARVEST EXPENSES							
Custom Harvest/Post Harvest					2007.00	_____	
Other Materials					638.23	_____	
TOTAL HARVEST AND POST HARVEST EXPENSE					2645.23	_____	
OPERATING OVERHEAD PICKUP USE					12.60	_____	
OPERATING INTEREST AT 10.0%					18.41	_____	
TOTAL CASH OPERATING EXPENSES					\$3,873.99	=====	
RETURNS OVER CASH OPERATING EXPENSES					\$7,693.02	_____	

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 9B. Allocations of Ownership Costs; Fall Leaf Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
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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 \$17.29 / Ct	\$11,567.01		\$11,567.01	
TOTAL OPERATING EXPENSES	\$3,873.99		\$3,873.99	
RETURN OVER CASH OPERATING EXPENSES		\$7,693.02		\$7,693.02
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	9.79		9.79	
General and Office Overhead (5.0% of Total Operating Exp.)	193.70		193.70	
General Farm Maintenance (3.0% of Total Operating Exp.)	116.22		116.22	
Total Cash Overhead Expenses	319.71		319.71	
Total Cash Operating and Overhead Cost	4,193.69		4,193.69	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		\$7,373.32		\$7,373.32
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			57.06	
Interest on Equity, Machinery and Vehicles			23.16	
Total Capital Allocations			80.23	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		\$7,373.32		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				\$7,293.09
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 ----->		\$6,907.32		
RETURNS TO MANAGEMENT AND RISK ----->				\$6,827.09
Management Services (8% of Total Operation Expenses)			309.92	
TOTAL OWNERSHIP COST	785.71		1,175.85	
TOTAL COST	\$4,659.69		\$5,049.84	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$6,907.32		
RETURNS TO RISK (PROFITS) ----->				\$6,517.17
BREAK-EVEN PRICE TO COVER OPERATING COST (PER Lb)		\$5.79		\$5.79
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$1.17		\$1.76
BREAK-EVEN PRICE TO COVER TOTAL COST		\$6.97		\$7.55

Table 9C. Variable Operating Costs; Fall Leaf Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
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 AREA: Yuma Valley North YIELD: 669.0 Ct / Acre PREVIOUS CROP: Mixed Greens 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	Aug	Plow	0.900	1.000	15.32	7.80			23.12	1.0	23.12	L
2	Aug	Disk	0.600	0.667	10.09	5.20			15.29	3.0	45.87	L
3	Sep	Laser Level	0.450	0.500	6.66	3.90			10.56	1.0	10.56	L
4	Sep	Make Borders	0.180	0.200	1.02	1.56			2.58	1.0	2.58	G
5	Sep	Preirrigate		0.800		5.20			5.20	1.0	5.20	G
6	Sep	Knock Borders	0.180	0.200	1.02	1.56			2.58	1.0	2.58	G
7	Sep	Apply Fert/Ground	0.450	0.500	4.43	3.90		65.59	73.91	1.0	73.91	G
8	Sep	List	0.300	0.333	3.27	2.60			5.87	1.0	5.87	L
9	Sep	Shape Beds	0.180	0.200	2.07	1.56		78.40	82.03	1.0	82.03	L
10	Sep	Plant	0.360	0.400	5.76	3.12		305.28	314.16	1.0	314.16	L
11	Sep	Set Sprinklers	0.158	0.351	0.88	2.51			3.39	1.0	3.39	G
12	Sep	Apply Insecticide/Air						128.01	128.01	2.0	256.02	G
13	Sep	Apply Herbicide/Air					4.30	50.51	54.81	1.0	54.81	G
14	Sep	Irrigate/Sec Sys		0.091		0.59			0.59	5.0	2.95	G
15	Sep	Remove Sprinklers	0.158	0.351	0.88	2.51			3.39	1.0	3.39	G
16	Sep	Make Ditches	0.023	0.025	0.32	0.19			0.51	1.0	0.51	G
17	Sep	Irrigate		1.333		8.67			8.67	10.0	86.65	G
18	Sep	Cultivate	0.900	1.000	6.15	7.80			13.95	1.0	13.95	G
19	Sep	Thinning					75.00		75.00	1.0	75.00	G
20	Oct	Apply Insect./Ground	0.180	0.200	1.11	1.56		29.81	32.48	2.0	64.96	G
21	Oct	Apply Fert/Side Dress	0.900	1.000	10.46	7.80		38.14	56.40	1.0	56.40	G
22	Nov	Harvest, Load & Haul 669					2007.00	638.23	2645.23	1.0	2645.23	H
23	Nov	Disk Residue 669 Ct	0.600	0.667	10.76	5.20			15.96	1.0	15.96	L
		Pickup Use50 Mi/Acre	1.667		12.60						12.60	
		Operating Interest at 10.0					18.41				18.41	
TOTAL CASH OPERATING EXPENSES (includes all times over):					114.04	163.39	2104.71	1491.79			3873.99	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.

OPERATING COST SUMMARY BY CLASS		SENSITIVITY OF THE NET REVENUES OVER TOTAL CASH EXPENSES (\$/ACRE)						
		Prices	- 25%	- 10%	Budgeted	+ 10%	+ 25%	
Land Preparation (L)	497.56	Yields	\$12.97	\$15.56	\$17.29	\$19.02	\$21.61	Break-even Price
Growing (G)	700.19	- 25%	3,291.62	4,592.91	5,460.43	6,327.96	7,629.25	6.41
Harvest (H)	2,645.23	- 10%	4,196.12	5,757.67	6,798.70	7,839.73	9,401.28	6.00
Post Harvest (P)	0.00	Budgeted	669.0	4,799.13	6,534.18	7,690.88	8,847.58	10,582.6
Marketing (M)	0.00	+ 10%	735.9	5,402.13	7,310.69	8,583.06	9,855.43	11,763.9
Operating Overhead (O)	31.01	Break-even Yield		136.56	106.05	92.30	81.71	69.71
Total (T)	\$3,876.1							

Table 9D. Resource and Cash Flow Requirements; Fall Leaf Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Leaf ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 669.0 Ct / Acre PREVIOUS CROP: Mixed Greens DATE: 11/27/98

Month *	Number Irrigations	Water		Operating Costs (\$/ACRE *)						
		Applied (inches)	Total Labor (Hrs)	Purchased Water	Fuel, Oil and Repairs	Labor	Chemicals	Other Purchases	Services	Total
AUG C			2.33		24.85	13.06				37.91
SEP C	9.0	23.5	9.98		52.30	102.21	450.51	305.28	79.30	989.60
OCT C	4.0	16.0	6.73		11.41	33.02	97.77			142.20
NOV C	3.0	12.0	4.67		10.53	13.86		638.23	2007.00	2669.62
Pickup Use50 Mi/Acre					12.60					12.60
Operating Interest at 10.0 Water Assessment				**					18.41	18.41
Total	16.0	51.5	23.71		114.04	163.45	548.28	943.51	2104.71	3873.99
%					2.94	4.22	14.15	24.35	54.33	100.00

TOTAL RESOURCE REQUIREMENTS (per Acre)

Total N 209.8
 Total P 207.0
 Total K 0.0
 Total Labor 23.7
 Total Water 51.5

TOTAL ENERGY REQUIREMENTS (per Acre)

Diesel Fuel 45.4 Gal
 Unleaded Gas 5.0 Gal
 All Direct Energy 6.9 M BTU

EQUIPMENT REQUIREMENTS (per Acre)

Bed Shaper, 4 Rw	0.18 Hr	Blade Scraper, 10'	0.45 Hr	Border Disk, 6' Disk	0.36 Hr
Cultivator, Sweep, 4 Rw	1.80 Hr	Fert. Side Dress Unit,	1.35 Hr	Laser, Complete System	0.45 Hr
Lister, 5 Bottom	0.30 Hr	Manual Spray Rig, 150 g	0.36 Hr	Moldboard Plow, 3-16 2	0.90 Hr
Motor Grader, 12'	0.02 Hr	Offset Disk, 12'	1.80 Hr	Offset Disk, 16.5'	0.60 Hr
Pickup Truck, 1/2 Ton	1.67 Hr	Planter, Stanhay, 4 Row	0.36 Hr	Saddle Tk Sprayer, 2 Tk 8	0.18 Hr
Sprinkler Trailer	0.32 Hr	Tractor, 60 PTO HP	3.29 Hr	Tractor, 100 PTO HP	0.84 Hr
Tractor, 150 PTO HP	3.75 Hr				

MATERIALS REQUIREMENT (per Acre)

18-46-00, Dry	450.00 Lb	46-00-00, Urea 46	280.00 Lb	Bensulide	10.00 Pt
Boxes for Leaf Lettuce	669.00 Ct	Imidacloprid	16.00 Oz	Leaf Lettuce Sd (coated)	800.00 Th
Methomyl	4.00 Pt	Permethrin	16.00 Pt	Spinosad	12.00 Oz
Water, District	51.50 AI				

LABOR REQUIREMENT (per Acre)

Irrigators 14.94 Hr Tractor 8.78 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 9E. Schedule of Operations; Fall Leaf Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Leaf ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 669.0 Ct / Acre PREVIOUS CROP: Mixed Greens DATE: 11/27/98

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			\$ / Unit	
1	Aug	1.0	Plow	150	Moldboard Plow, 3-16 2	1.00					Tractor		
2	Aug	3.0	Disk	150	Offset Disk, 12'	1.50					Tractor		
3	Sep	1.0	Laser Level	150	Blade Scraper, 10'	2.00					Tractor		
					Laser, Complete System								
4	Sep	1.0	Make Borders	60	Border Disk, 6' Disk	5.00					Tractor		
5	Sep	1.0	Preirrigate			1.25	Water, District	6.00	Al	0.00	AF	Irrigators	
6	Sep	1.0	Knock Borders	60	Border Disk, 6' Disk	5.00						Tractor	
7	Sep	1.0	Apply Fert/Ground	60	Fert. Side Dress Unit, 4Row	2.00	18-46-00, Dry	450.00	Lb	275.00	Tn	Tractor	
8	Sep	1.0	List	100	Lister, 5 Bottom	3.00						Tractor	
9	Sep	1.0	Shape Beds	100	Bed Shaper, 4 Rw	5.00	Imidacloprid	16.00	Oz	591.67	Ga	Tractor	
					Saddle Tk Sprayer, 2 Tk 8 Row								
10	Sep	1.0	Plant	100	Planter, Stanhay, 4 Row	2.50	Leaf Lettuce Sd	800.00	Th	0.36	Th	Tractor	
11	Sep	1.0	Set Sprinklers	60	Sprinkler Trailer	5.70						Tractor	
												Irrigators	
12	Sep	2.0	Apply Insecticide/Air				Methomyl	2.00	Pt	49.05	Ga		
							Permethrin	8.00	Pt	108.50	Ga		
13	Sep	1.0	Apply Herbicide/Air		CST Air Spray, 5 Ga w/ Herb.		Bensulide	10.00	Pt	38.12	Ga	4.30	Ac
14	Sep	5.0	Irrigate/Sec Sys			11.00	Water, District	1.10	Al	0.00	AF		
15	Sep	1.0	Remove Sprinklers	60	Sprinkler Trailer	5.70						Tractor	
												Irrigators	
16	Sep	1.0	Make Ditches		Motor Grader, 12'	40.00						Tractor	
17	Sep	10.0	Irrigate			0.75	Water, District	4.00	Al	0.00	AF	Irrigators	
18	Sep	1.0	Cultivate	60	Cultivator, Sweep, 4 Rw	1.00						Tractor	
19	Sep	1.0	Thinning		CST Thinning							75.00	Ac
20	Oct	2.0	Apply Insect./Ground	60	Manual Spray Rig, 150 g on	5.00	Spinosad	6.00	Oz	600.00	Ga	Tractor	
21	Oct	1.0	Apply Fert/Side Dress	60	Cultivator, Sweep, 4 Rw	1.00	46-00-00, Urea 46	280.00	Lb	257.00	Tn	Tractor	
					Fert. Side Dress Unit, 4Row								
22	Nov	1.0	Harvest, Load & Haul		CST Harvest Leaf Lettuce		Boxes for Leaf Lettuce	669.00	Ct	0.90	Ct	3.00	Ct
23	Nov	1.0	Disk Residue	150	Offset Disk, 16.5'	1.50						Tractor	
			Pickup use 50 Mi/Ac		Pickup Truck, 1/2 Ton	0.60							

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