

Table 10A. Income and Cash Operating Summary; Romaine Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Romaine ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 568.0 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	568.00	\$9.87	\$5,606.16	\$5,606.16	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)							
Paid Labor (including benefits)					168.65	_____	
Tractor/Self Propelled					71.56	_____	
Irrigation					97.09	_____	
Chemicals and Custom Applications					371.64	_____	
Fertilizer					103.73	_____	
Insecticide					217.41	_____	
Herbicide					50.51	_____	
Farm Machinery and Vehicles					102.03	_____	
Diesel Fuel					35.27	_____	
Repairs and Maintenance					66.76	_____	
Water Assessment (See Note Below) **						_____	
Other Purchased Inputs &					711.00	_____	
Seed/Transplants					636.00	_____	
Other Services and Rentals					75.00	_____	
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					1353.32	_____	
CASH HARVEST AND POST HARVEST EXPENSES							
Custom Harvest/Post Harvest					1704.00	_____	
Other Materials					764.64	_____	
TOTAL HARVEST AND POST HARVEST EXPENSE					2468.64	_____	
OPERATING OVERHEAD PICKUP USE					12.60	_____	
OPERATING INTEREST AT 10.0%					20.72	_____	
TOTAL CASH OPERATING EXPENSES					\$3,855.27	=====	
RETURNS OVER CASH OPERATING EXPENSES					\$1,750.89	_____	

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 10B. Allocations of Ownership Costs; Romaine 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 \$9.87 / Ct	\$5,606.16		\$5,606.16	
TOTAL OPERATING EXPENSES	\$3,855.27		\$3,855.27	
RETURN OVER CASH OPERATING EXPENSES		\$1,750.89		\$1,750.89
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	10.25		10.25	
General and Office Overhead (5.0% of Total Operating Exp.)	192.76		192.76	
General Farm Maintenance (3.0% of Total Operating Exp.)	115.66		115.66	
Total Cash Overhead Expenses	318.67		318.67	
Total Cash Operating and Overhead Cost	4,173.94		4,173.94	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		\$1,432.22		\$1,432.22
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			60.38	
Interest on Equity, Machinery and Vehicles			23.62	
Total Capital Allocations			84.00	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		\$1,432.22		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				\$1,348.23
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 ----->		\$966.22		
RETURNS TO MANAGEMENT AND RISK ----->				\$882.23
Management Services (8% of Total Operations Expenses)			308.42	
TOTAL OWNERSHIP COST	784.67		1,177.09	
TOTAL COST	\$4,639.94		\$5,032.35	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$966.22		
RETURNS TO RISK (PROFITS) ----->				\$573.81
BREAK-EVEN PRICE TO COVER OPERATING COST (PER Lb)		\$6.79		\$6.79
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$1.38		\$2.07
BREAK-EVEN PRICE TO COVER TOTAL COST		\$8.17		\$8.86

Table 10C. Variable Operating Costs; Romaine Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Romaine ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 568.0 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	10.76	5.20				15.96	3.0	47.87	L
3	Sep	Laser Level	0.450	0.500	5.54	3.90				9.44	1.0	9.44	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	Apply Insecticide/Air					4.75	41.75		46.50	1.0	46.50	G
11	Sep	Plant	0.360	0.400	4.94	3.12		636.00		644.06	1.0	644.06	L
12	Sep	Set Sprinklers	0.158	0.351	0.88	2.51				3.39	1.0	3.39	G
13	Sep	Apply Herbicide/Ground	0.180	0.200	1.24	1.56		50.51		53.31	1.0	53.31	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		79.51		82.17	1.0	82.17	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	Oct	Apply Insect./Ground	0.180	0.200	1.24	1.56		6.50		9.30	2.0	18.60	G
23	Nov	Harvest, Load & Haul 568					1704.00	764.64		2468.64	1.0	2468.64	H
24	Nov	Disk Residue 568 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		12.60	
		Operating Interest at 10.0					20.72			20.72		20.72	
TOTAL CASH OPERATING EXPENSES (includes all times over):					115.68	167.59	1804.47	1767.53				3855.27	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)	827.28	Yields	\$7.40	\$8.88	\$9.87	\$10.86	\$12.34	Break-even Price
Growing (G)	526.03							
Harvest (H)	2,468.64							
Post Harvest (P)	0.00	- 25%	426.0	-86.79	543.90	964.36	1,384.82	2,015.52
Marketing (M)	0.00	- 10%	511.2	173.60	930.43	1,434.99	1,939.54	2,696.37
Operating Overhead (O)	33.32	Budgeted	568.0	347.20	1,188.12	1,748.74	2,309.36	3,150.28
		+ 10%	624.8	520.80	1,445.81	2,062.49	2,679.17	3,604.19
Total (T)	\$3,855.27	Break-even Yield		454.40	306.11	251.42	213.30	173.79

Table 10D. Resource and Cash Flow Requirements; Romaine 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: 568.0 Ct / Acre PREVIOUS CROP: Mixed Greens DATE: 11/27/98

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 C			2.33		31.91	37.76				69.67
SEP C	9.0	23.5	10.18		48.02	96.39	236.25	636.00	79.75	1096.41
OCT C	4.0	16.0	6.93		12.62	19.58	130.64			162.84
NOV C	3.0	12.0	4.67		10.53	13.86		764.64	1704.00	2493.03
Pickup Use50 Mi/Acre					12.60					12.60
Operating Interest at 10.0 Water Assessment				**					20.72	20.72
Total	16.0	51.5	24.11		115.68	167.59	366.89	1400.64	1804.47	3855.27
%					3.00	4.35	9.52	36.33	46.81	100.00

TOTAL RESOURCE REQUIREMENTS (per Acre)		TOTAL ENERGY REQUIREMENTS (per Acre)	
Total N	209.8	Diesel Fuel	45.6 Gal
Total P	207.0	Unleaded Gas	5.0 Gal
Total K	0.0	All Direct Energy	7.0 M BTU
Total Labor	24.1		
Total Water	51.5		

EQUIPMENT REQUIREMENTS (per Acre)			
Bed Shaper, 4 Rw	0.18 Hr	Border Disk, 6' Disk	0.36 Hr
Drag Scraper, 10'	0.45 Hr	Fert. Side Dress Unit,	1.35 Hr
Lister, 5 Bottom	0.30 Hr	Manual Spray Rig, 150 g	0.18 Hr
Motor Grader, 12'	0.02 Hr	Offset Disk, 16.5'	2.40 Hr
Planter, Stanhay, 4 Row	0.36 Hr	Saddle Tk Sprayer, 2 Tk 8	0.72 Hr
Tractor, 60 PTO HP	3.65 Hr	Tractor, 80 PTO HP	0.36 Hr
Tractor, 125 PTO HP	0.45 Hr	Tractor, 150 PTO HP	3.30 Hr
		Cultivator, Sweep, 4 Rw	1.80 Hr
		Laser, Complete System	0.45 Hr
		Moldboard Plow, 3-16 2	0.90 Hr
		Pickup Truck, 1/2 Ton	1.67 Hr
		Sprinkler Trailer	0.32 Hr
		Tractor, 100 PTO HP	0.48 Hr

MATERIALS REQUIREMENT (per Acre)			
18-46-00, Dry	450.00 Lb	46-00-00, Urea 46	280.00 Lb
Imidacloprid	16.00 Oz	Methomyl	4.00 Pt
Romaine lettuce box	568.00 Ct	Romaine Lettuce Seed	800.00 Th
Water, District	51.50 Al	Bensulide	10.00 Pt
		Permethrin	2.00 Pt
		Spinosad	16.00 Oz

LABOR REQUIREMENT (per Acre)			
Irrigators	14.94 Hr	Tractor	9.18 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 10E. Schedule of Operations; Romaine Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Romaine ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 568.0 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			
1	Aug	1.0	Plow	150	Moldboard Plow, 3-16 2	1.00						Tractor
2	Aug	3.0	Disk	150	Offset Disk, 16.5'	1.50						Tractor
3	Sep	1.0	Laser Level	125	Drag Scraper, 10' Laser, Complete System	2.00						Tractor
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	AI	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 Saddle Tk Sprayer, 2 Tk 8 Row	5.00	Imidacloprid	16.00	Oz	591.67	Ga	Tractor
10	Sep	1.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Methomyl	2.00	Pt	49.05	Ga	4.75 Ac
							Permethrin	2.00	Pt	108.50	Ga	
11	Sep	1.0	Plant	80	Planter, Stanhay, 4 Row	2.50	Romaine Lettuce Seed	800.00	Th	0.75	Th	Tractor
12	Sep	1.0	Set Sprinklers	60	Sprinkler Trailer	5.70						Tractor
												Irrigators
13	Sep	1.0	Apply Herbicide/Ground	60	Saddle Tk Sprayer, 2 Tk 8	5.00	Bensulide	10.00	Pt	38.12	Ga	Tractor
14	Sep	5.0	Irrigate/Sec Sys			11.00	Water, District	1.10	AI	0.00	AF	Irrigators
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	AI	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	1.0	Apply Insect./Ground	60	Manual Spray Rig, 150 g on	5.00	Spinosad	16.00	Oz	600.00	Ga	Tractor
21	Oct	1.0	Apply Fert/Side Dress	60	Cultivator, Sweep, 4 Rw Fert. Side Dress Unit, 4Row	1.00	46-00-00, Urea 46	280.00	Lb	257.00	Tn	Tractor
22	Oct	2.0	Apply Insect./Ground	60	Saddle Tk Sprayer, 2 Tk 8	5.00	Methomyl	1.00	Pt	49.05	Ga	Tractor
23	Nov	1.0	Harvest, Load & Haul		CST Harvest Leaf Lettuce		Romaine lettuce box	568.00	Ct	1.27	Ct	3.00 Ct
24	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.