

Table 4A. Income and Cash Operating Summary; Spring Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 685.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 11/27/98

Item	Unit	Quantity	Price/ Unit	Budgeted /Acre	Total /Acre	Your Farm Budget	
INCOME	Lettuce	Crtm	685.00	\$6.48	\$4,438.80	\$4,438.80	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)							
Paid Labor (including benefits)					80.69	_____	
Tractor/Self Propelled					31.79	_____	
Irrigation					24.26	_____	
Other/ Contract					24.64	_____	
Chemicals and Custom Applications					437.42	_____	
Fertilizer					152.59	_____	
Insecticide					166.15	_____	
Herbicide					68.77	_____	
Other Chemicals					49.90	_____	
Farm Machinery and Vehicles					73.63	_____	
Diesel Fuel					17.20	_____	
Gasoline					13.67	_____	
Repairs and Maintenance					42.77	_____	
Water Assessment (See Note Below) **							
Other Purchased Inputs &					347.46	_____	
Seed/Transplants					101.76	_____	
Other Services and Rentals					245.70	_____	
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					939.20	_____	
CASH HARVEST AND POST HARVEST EXPENSES							
Custom Harvest/Post Harvest					1644.00	_____	
Other Materials					638.97	_____	
TOTAL HARVEST AND POST HARVEST EXPENSE					2282.97	_____	
OPERATING OVERHEAD PICKUP USE					12.60	_____	
OPERATING INTEREST AT 10.0%					16.43	_____	
TOTAL CASH OPERATING EXPENSES					\$3,251.19	_____	
RETURNS OVER CASH OPERATING EXPENSES					\$1,187.61	_____	

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 4B. Allocations of Ownership Costs; Spring Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 685.0 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 \$6.48 / Ct	\$4,438.80		\$4,438.80	
TOTAL OPERATING EXPENSES	\$3,251.19		\$3,251.19	
RETURN OVER CASH OPERATING EXPENSES		\$1,187.61		\$1,187.61
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	8.72		8.72	
General and Office Overhead (5.0% of Total Operating Exp.)	162.56		162.56	
General Farm Maintenance (3.0% of Total Operating Exp.)	97.54		97.54	
Total Cash Overhead Expenses	268.82		268.82	
Total Cash Operating and Overhead Cost	3,520.01		3,520.01	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		\$918.79		\$918.79
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			40.12	
Interest on Equity, Machinery and Vehicles			13.29	
Total Capital Allocations			53.41	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		\$918.79		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				\$865.37
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 ----->		\$452.79		
RETURNS TO MANAGEMENT AND RISK ----->				\$399.37
Management Services (8% of Total Operation Expenses)			260.10	
TOTAL OWNERSHIP COST	734.82		1,048.33	
TOTAL COST	\$3,986.01		\$4,299.52	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$452.79		
RETURNS TO RISK (PROFITS) ----->				\$139.28
BREAK-EVEN PRICE TO COVER OPERATING COST (PER Lb)		\$4.75		\$4.75
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$1.07		\$1.53
BREAK-EVEN PRICE TO COVER TOTAL COST		\$5.82		\$6.28

Table 4C. Variable Operating Costs; Spring Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 685.0 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	Oct	Rip	0.450	0.500	6.00	3.90			9.90	1.3	12.87	L
2	Oct	Disk	0.150	0.167	2.40	1.30			3.70	4.0	14.82	L
3	Oct	Laser Level	0.450	0.500	5.54	3.90			9.44	1.0	9.44	L
4	Oct	Make Borders	0.023	0.025	0.13	0.19			0.32	1.0	0.32	G
5	Oct	Preirrigate		0.667		4.33			4.33	2.0	8.67	G
6	Oct	Soil Fertility					3.00		3.00	1.0	3.00	G
7	Oct	Dust Control	0.009	0.010	0.15	0.14			0.30	170.0	50.82	G
8	Nov	Apply Fert/Ground	0.180	0.200	1.10	1.56		52.47	55.13	1.0	55.13	G
9	Nov	Apply Herbicide/Ground	0.225	0.250	4.82	1.95		68.77	75.54	1.0	75.54	G
10	Nov	List	0.225	0.250	2.45	1.95			4.40	1.0	4.40	L
11	Nov	Shape Beds	0.180	0.200	2.13	1.56		78.58	82.27	1.0	82.27	L
12	Nov	Plant	0.360	0.400	5.76	3.12		101.76	110.64	1.0	110.64	L
13	Nov	Set Sprinklers	0.158	0.351	0.88	2.51			3.39	1.0	3.39	G
14	Nov	Irrigate/Sec Sys								10.0		G
15	Nov	Remove Sprinklers	0.158	0.351	0.88	2.51			3.39	1.0	3.39	G
16	Nov	Make Ditches	0.023	0.025	0.32	0.19			0.51	1.0	0.51	G
17	Dec	Field Scouting					6.00		6.00	2.0	12.00	G
18	Dec	Apply Insecticide/Air					4.75	29.81	34.56	1.0	34.56	G
19	Dec	Irrigate/Run Fertilizer		0.200		1.30		16.02	17.32	4.0	69.28	G
20	Dec	Thinning					75.00		75.00	2.0	150.00	G
21	Dec	Cultivate	0.225	0.250	3.55	1.95		16.02	21.52	1.0	21.52	G
22	Dec	Apply Fungicide/Ground	0.015	0.017	0.09	0.13		49.18	49.40	1.0	49.40	G
23	Jan	Apply Insect./Ground	0.015	0.017	0.09	0.13		17.91	18.12	3.0	54.37	G
24	Jan	Bird Control					5.70		5.70	1.0	5.70	G
25	Jan	Make Ditches	0.011	0.013	0.16	0.10			0.26	2.0	0.51	G
26	Jan	Irrigate/Run Fertilizer		0.200		1.30		20.02	21.32	1.0	21.32	G
27	Jan	Hand Weeding					75.00		75.00	1.0	75.00	G
28	Mar	Knock Borders	0.023	0.025	0.13	0.19			0.32	1.0	0.32	G
29	Mar	Knock Ditches	0.023	0.025	0.32	0.19			0.51	1.0	0.51	G
30	Mar	Harvest, Load & Haul 685					1644.00	638.97	2282.97	1.0	2282.97	H
31	Apr	Disk Residue 685 Ct	0.150	0.167	2.40	1.30			3.70	1.0	3.70	L
		Pickup Use50 Mi/Acre	1.667		12.60						12.60	
		Operating Interest at 10.0					16.43				16.43	
TOTAL CASH OPERATING EXPENSES (includes all times over):					90.15	76.77	1910.88	1173.39			3251.19	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 4C. Variable Operating Costs; Spring Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 685.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 11/27/98

OPERATING COST SUMMARY BY CLASS

Land Preparation (L)	241.03
Growing (G)	698.16
Harvest (H)	2,282.97
Post Harvest (P)	0.00
Marketing (M)	0.00
Operating Overhead (O)	29.03
	=====
Total (T)	\$3,251.19

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

Prices	- 25%	- 10%	Budgeted	+ 10%	+ 25%		
Yields	\$4.86	\$5.83	\$6.48	\$7.13	\$8.10	Break-even Price	
- 25%	513.8	-175.70	323.67	656.58	989.49	1,488.85	5.20
- 10%	616.5	-18.78	580.46	979.95	1,379.44	1,978.68	4.89
Budgeted	685.0	85.84	751.65	1,195.54	1,639.42	2,305.24	4.73
+ 10%	753.5	190.45	922.85	1,411.12	1,899.39	2,631.79	4.61
+ 25%	856.3	347.37	1,179.64	1,734.49	2,289.34	3,121.62	4.45
Break-even Yield	628.80	384.24	305.13	253.03	201.44		

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Table 4D. Resource and Cash Flow Requirements; Spring Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 685.0 Ct / Acre PREVIOUS CROP: Wheat, Winter 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
OCT P	1.0	10.0	2.01		13.88	13.77			1.50	29.15
NOV P	6.0	10.0	3.33		32.86	38.08	160.53	50.88	1.50	283.85
DEC P	6.0	3.0	1.95		22.76	28.21	142.32	50.88	85.75	329.92
JAN C	1.5	4.5	0.75		3.89	4.92	51.95		124.20	184.96
FEB C	2.5	7.5	0.82		0.39	2.97	59.96		37.50	100.83
MAR C			0.37		0.83	0.76	17.91	511.17	1315.20	1845.87
APR C			0.28		2.94	1.83		127.79	328.80	461.37
Pickup Use50 Mi/Acre					12.60					12.60
Operating Interest at 10.0									16.43	16.43
Water Assessment				**						
Total	17.0	35.0	9.51		90.15	76.77	432.67	740.72	1910.88	3251.19
%					2.77	2.36	13.31	22.78	58.77	100.00

TOTAL RESOURCE REQUIREMENTS (per Acre)	TOTAL ENERGY REQUIREMENTS (per Acre)
Total N 276.8	Diesel Fuel 22.2 Gal
Total P 144.0	Unleaded Gas 15.7 Gal
Total K 0.0	All Direct Energy 5.1 M BTU
Total Labor 9.5	
Total Water 35.0	

EQUIPMENT REQUIREMENTS (per Acre)			
Bed Shaper, 6 Rw 0.18 Hr	Border Disk, 6' Disk 0.05 Hr	Drag Scraper, 10' 0.45 Hr	
Fertilizer Broadcaster, 0.18 Hr	Fertilizer Injector, 4 Row 0.22 Hr	High Clearance Sprayer, 0.06 Hr	
Laser, Complete System 0.45 Hr	Lister, 5 Bottom 0.22 Hr	Motor Grader, 12' 0.07 Hr	
Offset Disk, 18' 0.98 Hr	Pickup Truck, 1/2 Ton 1.67 Hr	Planter, Stanhay, 4 Row 0.36 Hr	
Saddle Tk Sprayer, 2 Tk 8 0.41 Hr	Section Harrow, 3 Section 0.22 Hr	Sled Cultivator, 4Rw 0.22 Hr	
Sprinkler Trailer 0.32 Hr	Tractor, 60 PTO HP 0.54 Hr	Tractor, 100 PTO HP 0.99 Hr	
Tractor, 125 PTO HP 0.45 Hr	Tractor, 150 PTO HP 0.22 Hr	Tractor, 150 PTO HP, 1.33 Hr	
Truck, 5 Ton w/1000 Gal 1.53 Hr	V-Ripper, 7 Shnk with 0.58 Hr		

MATERIALS REQUIREMENT (per Acre)			
11-48-00, Dry 300.00 Lb	20-00-00, Amm. Nitrate, 125.00 Ga	Benefin 2.00 Pt	
Cypermethrin 6.00 Oz	Head Lettuce Sd 160.00 Th	Imidacloprid 16.00 Oz	
Lettuce Cartons 685.00 Ct	Methomyl 6.00 Pt	Pronamide 2.00 Lb	
Spinosad 6.00 Oz	Spreader-activator 6.40 Oz	Vinclozolin 2.00 Lb	
Water, District 35.00 Al			

LABOR REQUIREMENT (per Acre)			
Irrigators 3.73 Hr	Tractor 4.08 Hr	Truck Driver 1.70 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 4E. Schedule of Operations; Spring Lettuce, 1998

COUNTY: Yuma FARM: Yuma Vegetables 98 WATER SOURCE: Yuma County Water TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Yuma Valley North YIELD: 685.0 Ct / Acre PREVIOUS CROP: Wheat, Winter 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	Oct	1.3	Rip	150	V-Ripper, 7 Shnk with	2.00						Tractor
2	Oct	4.0	Disk	150	Offset Disk, 18'	6.00						Tractor
3	Oct	1.0	Laser Level	125	Drag Scraper, 10'	2.00						Tractor
3					Laser, Complete System							
4	Oct	1.0	Make Borders	60	Border Disk, 6' Disk	40.00						Tractor
5	Oct	2.0	Preirrigate	1.50	Water, District		10.00	Al	0.00	AF		Irrigators
6	Oct	1.0	Soil Fertility		CST Soil Analysis (Surface)						3.00	Ac
7	Oct	170.0	Dust Control		Truck, 5 Ton w/1000 Gal Tank	100.00						Truck
8	Nov	1.0	Apply Fert/Ground	60	Fertilizer Broadcaster,	5.00	11-48-00, Dry		300.00	Lb	330.00	Tn
9	Nov	1.0	Apply Herbicide/Ground	150	Saddle Tk Sprayer, 2 Tk 8	4.00	Benefin		2.00	Pt	9.08	Ga
					Offset Disk, 18'		Pronamide		2.00	Lb	23.36	Lb
					Section Harrow, 3 Section							
10	Nov	1.0	List	100	Lister, 5 Bottom	4.00						Tractor
11	Nov	1.0	Shape Beds	100	Saddle Tk Sprayer, 2 Tk 8	5.00	Imidacloprid		16.00	Oz	591.67	Ga
				1	Bed Shaper, 6 Rw		Spreader-activator		1.60	Oz	13.50	Ga
12	Nov	1.0	Plant	100	Planter, Stanhay, 4 Row	2.50	Head Lettuce Sd		160.00	Th	0.60	Th
13	Nov	1.0	Set Sprinklers	60	Sprinkler Trailer	5.70						Tractor
												Tractor
												Irrigators
14	Nov	10.0	Irrigate/Sec Sys			11.00	Water, District		0.00	Al	0.00	AF
15	Nov	1.0	Remove Sprinklers	60	Sprinkler Trailer	5.70						Tractor
												Irrigators
												Tractor
16	Nov	1.0	Make Ditches		Motor Grader, 12'	40.00						
17	Dec	2.0	Field Scouting		CST Scout For Insects						6.00	Ac
18	Dec	1.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Spinosad		6.00	Oz	600.00	Ga
19	Dec	4.0	Irrigate/Run Fertilizer			5.00	Water, District		3.00	Al	0.00	AF
							20-00-00, Amm. Nitrate,		20.00	Ga	155.00	Tn
20	Dec	2.0	Thinning		CST Thinning						75.00	Ac
21	Dec	1.0	Cultivate	100	Sled Cultivator, 4Rw	4.00	20-00-00, Amm. Nitrate,		20.00	Ga	155.00	Tn
					Fertilizer Injector, 4 Row							Tractor
22	Dec	1.0	Apply Fungicide/Ground		High Clearance Sprayer, 18	60.00	Vinclozolin		2.00	Lb	23.20	Lb
23	Jan	3.0	Apply Insect./Ground		High Clearance Sprayer, 18	60.00	Methomyl		2.00	Pt	49.05	Ga
							Cypermethrin		2.00	Oz	285.64	Ga
							Spreader-activator		1.60	Oz	13.50	Ga
24	Jan	1.0	Bird Control		CST Bird Control						5.70	Ac
25	Jan	2.0	Make Ditches		Motor Grader, 12'	80.00						Tractor
26	Jan	1.0	Irrigate/Run Fertilizer			5.00	Water, District		3.00	Al	0.00	AF
							20-00-00, Amm. Nitrate,		25.00	Ga	155.00	Tn
27	Jan	1.0	Hand Weeding		CST Hand Weeding						75.00	Ac
28	Mar	1.0	Knock Borders	60	Border Disk, 6' Disk	40.00						Tractor
29	Mar	1.0	Knock Ditches		Motor Grader, 12'	40.00						Tractor
30	Mar	1.0	Harvest, Load & Haul		CST Harvest-Load-Haul		Lettuce Cartons		685.00	Ct	0.88	Ct
31	Apr	1.0	Disk Residue	150	Offset Disk, 18'	6.00						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.