

**Table 17A. Income and Cash Operating Summary; Dry Onions (Processing), 1998**

COUNTY: La Paz                      FARM: LaPaz County 98                      WATER SOURCE: CRIR Irrigation Project                      TILLAGE: Conventional  
 CROP: Dry Onions                      ACRES: 1.0                      IRRIGATION SYSTEM: Flood Furrow                      SOIL: Sandy-Loam  
 AREA: Parker CRIR                      YIELD: 18.0 Tn / Acre                      PREVIOUS CROP: Honeydew Melons                      DATE: 12/1/98

Item	Unit	Quantity	Price/ Unit	Budgeted /Acre	Total /Acre	Your Farm Budget
INCOME      Onions	Ton	18.00	\$90.00	\$1,620.00	\$1,620.00	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)						
Paid Labor (including benefits)					91.02	_____
Tractor/Self Propelled				41.53		_____
Irrigation				42.43		_____
Other/ Contract				7.07		_____
Chemicals and Custom Applications					536.06	_____
Fertilizer				114.18		_____
Insecticide				270.42		_____
Herbicide				74.51		_____
Other Chemicals				76.95		_____
Farm Machinery and Vehicles					50.82	_____
Diesel Fuel				18.05		_____
Repairs and Maintenance				32.77		_____
Irrigation Water (excluding labor)					58.12	_____
Water Assessment (See Note Below) **						_____
Other Purchased Inputs & Other Services and Rentals				3.00	3.00	_____
					-----	_____
					739.03	_____
CASH HARVEST AND POST HARVEST EXPENSES						
Paid Labor (including benefits)					0.42	_____
Tractor/Self Propelled				0.42		_____
Farm Machinery and Vehicles					0.57	_____
Diesel Fuel				0.20		_____
Repairs and Maintenance				0.37		_____
					-----	_____
					0.99	_____
OPERATING OVERHEAD      PICKUP USE					15.38	_____
OPERATING INTEREST AT 10.0%					25.78	_____
					-----	_____
					\$781.18	_____
					-----	_____
					\$838.82	_____

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

\*\* A water assessment charge of \$34.50 per Acre is included as an ownership cost in Table B.

**Table 17B. Allocations of Ownership Costs; Dry Onions (Processing), 1998**

COUNTY: La Paz      FARM: LaPaz County 98      WATER SOURCE: CRIR Irrigation Project      TILLAGE: Conventional  
 CROP: Dry Onions      ACRES: 1.0      IRRIGATION SYSTEM: Flood Furrow      SOIL: Sandy-Loam  
 AREA: Parker CRIR      YIELD: 18.0 Tn / Acre      PREVIOUS CROP: Honeydew Melons      DATE: 12/1/98

Item	-- CASH COST BASIS (\$/ACRE) --		-- TOTAL COST BASIS (\$/ACRE) --	
	Income and Costs	Net Returns	Income and Costs	Net Returns
TOTAL INCOME at \$90.00 / Tn	\$1,620.00		\$1,620.00	
TOTAL OPERATING EXPENSES	\$781.18		\$781.18	
RETURN OVER CASH OPERATING EXPENSES		\$838.82		\$838.82
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	4.94		4.94	
General and Office Overhead (5.0% of Total Operating Exp.)	39.06		39.06	
General Farm Maintenance (3.0% of Total Operating Exp.)	23.44		23.44	
Total Cash Overhead Expenses	67.44		67.44	
Total Cash Operating and Overhead Cost	848.62		848.62	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		\$771.38		\$771.38
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			28.97	
Interest on Equity, Machinery and Vehicles			13.47	
Total Capital Allocations			42.44	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		\$771.38		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				\$728.94
Land Cost / Rent or Lease	150.00		150.00	
Water Assessment	34.50		34.50	
Total Land Costs	184.50		184.50	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$586.88		
RETURNS TO MANAGEMENT AND RISK ----->				\$544.44
Management Services ( 8% of Total Operation Expenses)			62.49	
TOTAL OWNERSHIP COST	251.94		356.87	
TOTAL COST	\$1,033.12		\$1,138.05	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$586.88		
RETURNS TO RISK (PROFITS) ----->				\$481.95
BREAK-EVEN PRICE TO COVER OPERATING COST ( PER Lb )		\$43.40		\$43.40
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$14.00		\$19.83
BREAK-EVEN PRICE TO COVER TOTAL COST		\$57.40		\$63.23

**Table 17C. Variable Operating Costs; Dry Onions (Processing), 1998**

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Conventional  
 CROP: Dry Onions ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Parker CRIR YIELD: 18.0 Tn / Acre PREVIOUS CROP: Honeydew Melons DATE: 12/1/98

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	Rip	0.450	0.500	7.10	4.24				11.34	1.0	11.34	L
2	Jul	Disk	0.150	0.167	2.75	1.41				4.16	2.0	8.32	L
3	Aug	Plow	0.450	0.500	2.66	4.24				6.89	1.0	6.89	L
4	Aug	Laser Level	0.450	0.500	6.93	4.24				11.17	0.5	5.58	L
5	Oct	Soil Fertility						3.00		3.00	1.0	3.00	G
6	Oct	Apply Fert/Ground						5.00	48.34	53.34	1.0	53.34	G
7	Oct	List	0.225	0.250	2.51	2.12				4.63	1.0	4.63	L
8	Oct	Shape Beds	0.180	0.200	1.78	1.69				3.48	1.0	3.48	L
9	Oct	Plant	0.900	2.000	13.54	15.55				29.09	1.0	29.09	L
10	Oct	Apply Herbicide/Ground	0.225	0.250	1.33	2.12			65.51	68.95	1.0	68.95	G
11	Nov	Buck Rows	0.045	0.050	0.23	0.42				0.65	2.0	1.31	G
12	Dec	Apply Fungicide/Ground						4.23	0.21	4.44	1.0	4.44	G
13	Oct	Irrigate		0.400		2.83			3.87	6.70	15.0	100.55	G
14	Nov	Disk Ends	0.045	0.050	0.31	0.42				0.73	2.0	1.46	G
15	Nov	Apply Herbicide/Ground	0.225	0.250	1.33	2.12			9.00	12.45	1.0	12.45	G
16	Dec	Cultivate	0.225	0.250	1.74	2.12				3.86	2.0	7.72	G
17	Feb	Apply Fert/Ground	0.300	0.333	4.07	2.82			30.42	37.32	2.0	74.64	G
18	Feb	Apply Fungicide/Air						5.23	15.85	21.08	2.0	42.16	G
19	Feb	Apply Insecticide/Air						4.75	265.67	270.42	1.0	270.42	G
20	Mar	Apply Fungicide/Air						4.75	25.60	30.35	1.0	30.35	G
21	Apr	Prepare Ends	0.045	0.050	0.58	0.42				1.01	1.0	1.01	H
22	May	Harvest, Load & Haul									1.0		H
		Pickup Use60 Mi/Acre	2.000		15.38							15.38	
		Operating Interest at 10.0						25.78				25.78	
TOTAL CASH OPERATING EXPENSES (includes all times over):					67.31	90.90	57.97	565.00				781.18	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 \$34.50 per Acre is included as an ownership cost in Table B.

OPERATING COST SUMMARY BY CLASS

Land Preparation (L)	69.33
Growing (G)	669.68
Harvest (H)	1.01
Post Harvest (P)	0.00
Marketing (M)	0.00
Operating Overhead (O)	41.16
Total (T)	\$781.18

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

Prices	- 25%	- 10%	Budgeted	+ 10%	+ 25%	Break-even Price
Yields	\$67.50	\$81.00	\$90.00	\$99.00	\$112.50	
- 25%	13.5	129.38	311.63	433.13	554.63	736.88
- 10%	16.2	311.48	530.18	675.98	821.78	1,040.48
Budgeted	18.0	432.88	675.88	837.88	999.88	1,242.88
+ 10%	19.8	554.28	821.58	999.78	1,177.98	1,445.28
Break-even Yield	11.58	9.65	8.68	7.89	6.95	

**Table 17D. Resource and Cash Flow Requirements; Dry Onions (Processing), 1998**

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Conventional  
 CROP: Dry Onions ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Parker CRIR YIELD: 18.0 Tn / Acre PREVIOUS CROP: Honeydew Melons DATE: 12/1/98

Month *	Number Irrigations	Water Applied (inches)	Total Labor (Hrs)	Operating Costs (\$/ACRE *)						
				Purchased Water	Fuel, Oil and Repairs	Labor	Chemicals	Other Purchases	Services	Total
JUL P			0.67		6.01	5.65				11.66
AUG P			0.92		8.47	9.89				18.36
OCT P	1.0	3.0	1.75	3.87	11.59	24.31	56.92		5.50	102.18
NOV P	3.0	9.0	2.90	11.62	13.39	25.76	65.95		2.50	119.22
DEC P	3.0	9.0	1.50	11.62	1.92	5.37	0.21		4.23	23.35
JAN C	2.0	6.0	1.05	7.75	1.70	4.95				14.40
FEB C	2.0	6.0	1.18	7.75	4.29	6.08	311.94		9.98	340.04
MAR C	2.0	6.0	1.13	7.75	3.99	5.65	71.87		9.98	99.24
APR C	2.0	6.0	0.85	7.75	0.57	3.25				11.57
MAY C										
Pickup Use60 Mi/Acre					15.38					15.38
Operating Interest at 10.0 Water Assessment				**					25.78	25.78
<b>Total</b>	<b>15.0</b>	<b>45.0</b>	<b>11.95</b>	<b>58.11</b>	<b>67.31</b>	<b>90.90</b>	<b>506.89</b>		<b>57.97</b>	<b>781.18</b>
<b>%</b>				<b>7.44</b>	<b>8.62</b>	<b>11.64</b>	<b>64.89</b>		<b>7.42</b>	<b>100.00</b>

TOTAL RESOURCE REQUIREMENTS ( per Acre)

Total N 252.4  
 Total P 212.0  
 Total K 0.0  
 Total Labor 12.0  
 Total Water 45.0

TOTAL ENERGY REQUIREMENTS ( per Acre)

Diesel Fuel 22.3 Gal  
 Unleaded Gas 6.0 Gal  
 All Direct Energy 3.8 M BTU

EQUIPMENT REQUIREMENTS ( per Acre)

Bed Shaper, 4 Rw 0.18 Hr	Cultivator, Sweep, 4 Rw 0.45 Hr	Directed Spray Rig, 8 0.45 Hr
Drag Scraper, 14' 0.22 Hr	Fertilizer Injector, 4 Row 0.60 Hr	Laser, Complete System 0.22 Hr
Lister, 5 Bottom 0.22 Hr	Moldboard Plow, 4-16 2 0.45 Hr	Offset Disk, 10.5' 0.09 Hr
Offset Disk, 13.5' 0.05 Hr	Offset Disk, 16.5' 0.30 Hr	Pickup Truck, 1/2 Ton 2.00 Hr
Planter/Gramor, 4 Bd,6 0.90 Hr	Rowbuck, 10' 0.09 Hr	Tractor, 25 PTO HP 0.45 Hr
Tractor, 50 PTO HP 0.63 Hr	Tractor, 70 PTO HP 0.45 Hr	Tractor, 100 PTO HP 1.95 Hr
Tractor, 150 PTO HP 0.98 Hr	V-Ripper, 5 Shnk 0.45 Hr	

MATERIALS REQUIREMENT ( per Acre)

10-53-00, Dry 400.00 Lb	32-00-00, URAN 32, Lqd 60.00 Ga	Bromoxynil 1.00 Pt
Chlorothalonil 4.00 Pt	DCPA 10.00 Lb	Mancozeb 2.40 Ga
Permethrin 15.50 Lb	Processing Onions 18.00 Lb	Processing Onions 2.50 Lb
Sulfur 35.00 Lb	Surfactant (spreader) 0.30 Pt	Water, District 45.00 Al

LABOR REQUIREMENT ( per Acre)

Irrigators 6.00 Hr	Other 1.00 Hr	Tractor 4.95 Hr
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\*NOTE: P = Previous Year C = Current Year N = Next Year

\*\* A water assessment charge of \$34.50 per Acre is included as an ownership cost in Table B.

**Table 17E. Schedule of Operations; Dry Onions (Processing), 1998**

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Conventional  
 CROP: Dry Onions ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Parker CRIR YIELD: 18.0 Tn / Acre PREVIOUS CROP: Honeydew Melons DATE: 12/1/98

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			\$ / Unit
1	Jul	1.0	Rip	150	V-Ripper, 5 Shnk	2.00						Tractor	
2	Jul	2.0	Disk	150	Offset Disk, 16.5'	6.00						Tractor	
3	Aug	1.0	Plow	25	Moldboard Plow, 4-16 2	2.00						Tractor	
4	Aug	0.5	Laser Level	150	Drag Scraper, 14' Laser, Complete System	2.00						Tractor	
5	Oct	1.0	Soil Fertility	CST	Soil Analysis (Surface)						3.00	Ac	
6	Oct	1.0	Apply Fert/Ground	CST	Grnd Apply Fertilizer		10-53-00, Dry	400.00	Lb	228.00	Tn	5.00	Ac
7	Oct	1.0	List	100	Lister, 5 Bottom	4.00						Tractor	
8	Oct	1.0	Shape Beds	100	Bed Shaper, 4 Rw	5.00						Tractor	
9	Oct	1.0	Plant	100	Planter/Gramor, 4 Bd,6	1.00	Processing Onions	2.50	Lb	0.00	Lb	Tractor	
												Other	
10	Oct	1.0	Apply Herbicide/Ground	50	Directed Spray Rig, 8 Row	4.00	DCPA	10.00	Lb	6.18	Lb	Tractor	
11	Nov	2.0	Buck Rows	50	Rowbuck, 10'	20.00						Tractor	
12	Dec	1.0	Apply Fungicide/Ground	CST	Air Spray, 3 Gal Mix		Mancozeb	2.40	Ga	16.40	Ga	4.23	Ac
							Surfactant (spreader)	0.10	Pt	16.13	Ga		
13	Oct	15.0	Irrigate			2.50	Water, District	3.00	Al	15.50	AF	Irrigators	
14	Nov	2.0	Disk Ends	50	Offset Disk, 10.5'	20.00						Tractor	
15	Nov	1.0	Apply Herbicide/Ground	50	Directed Spray Rig, 8 Row	4.00	Bromoxynil	1.00	Pt	67.93	Ga	Tractor	
16	Dec	2.0	Cultivate	70	Cultivator, Sweep, 4 Rw	4.00						Tractor	
17	Feb	2.0	Apply Fert/Ground	100	Fertilizer Injector, 4 Row	3.00	32-00-00, URAN 32,	30.00	Ga	173.00	Tn	Tractor	
18	Feb	2.0	Apply Fungicide/Air	CST	Air Spray, 7 Gal Mix		Chlorothalonil	2.00	Pt	59.00	Ga	5.23	Ac
							Surfactant (spreader)	0.10	Pt	16.13	Ga		
19	Feb	1.0	Apply Insecticide/Air	CST	Air Spray, 5 Gal Mix		Permethrin	15.50	Lb	16.17	Lb	4.75	Ac
20	Mar	1.0	Apply Fungicide/Air	CST	Air Spray, 5 Gal Mix		Sulfur	35.00	Lb	0.69	Lb	4.75	Ac
21	Apr	1.0	Prepare Ends	100	Offset Disk, 13.5'	20.00						Tractor	
22	May	1.0	Harvest, Load & Haul	CST	Harvest & Hual Onions		Processing Onions	18.00	Lb	0.00	Lb	0.00	
			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.