

Table 12A. Income and Cash Operating Summary; Fall Lettuce, 1998

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Parker CRIR YIELD: 427.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 12/14/98

Item	Unit	Quantity	Price/ Unit	Budgeted /Acre	Total /Acre	Your Farm Budget	
INCOME	Lettuce	Crtn	427.00	\$5.32	\$2,271.64	\$2,271.64	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)							
Paid Labor (including benefits)					92.55	_____	
Tractor/Self Propelled					34.99	_____	
Irrigation					32.36	_____	
Other/ Contract					25.21	_____	
Chemicals and Custom Applications					591.85	_____	
Fertilizer					183.85	_____	
Insecticide					289.33	_____	
Herbicide					68.77	_____	
Other Chemicals					49.90	_____	
Farm Machinery and Vehicles					77.10	_____	
Diesel Fuel					19.29	_____	
Gasoline					13.31	_____	
Repairs and Maintenance					44.51	_____	
Irrigation Water (excluding labor)					52.96	_____	
Water Assessment (See Note Below) **						_____	
Other Purchased Inputs &					278.46	_____	
Seed/Transplants					101.76	_____	
Other Services and Rentals					176.70	_____	
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					1092.92	_____	
CASH HARVEST AND POST HARVEST EXPENSES							
Custom Harvest/Post Harvest					1024.80	_____	
Other Materials					398.31	_____	
TOTAL HARVEST AND POST HARVEST EXPENSE					1423.11	_____	
OPERATING OVERHEAD PICKUP USE					12.81	_____	
OPERATING INTEREST AT 10.0%					22.24	_____	
TOTAL CASH OPERATING EXPENSES					\$2,551.08	_____	
RETURNS OVER CASH OPERATING EXPENSES					(\$279.44)	_____	

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

** A water assessment charge of \$17.25 per Acre is included as an ownership cost in Table B.

Table 12B. Allocations of Ownership Costs; Fall Lettuce, 1998

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Parker CRIR YIELD: 427.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 12/14/98

Item	-- CASH COST BASIS (\$/ACRE) --		-- TOTAL COST BASIS (\$/ACRE) --	
	Income and Costs	Net Returns	Income and Costs	Net Returns
TOTAL INCOME at \$5.32 / Ct	\$2,271.64		\$2,271.64	
TOTAL OPERATING EXPENSES	\$2,551.08		\$2,551.08	
RETURN OVER CASH OPERATING EXPENSES		(\$279.44)		(\$279.44)
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	8.44		8.44	
General and Office Overhead (5.0% of Total Operating Exp.)	127.55		127.55	
General Farm Maintenance (3.0% of Total Operating Exp.)	76.53		76.53	
Total Cash Overhead Expenses	212.53		212.53	
Total Cash Operating and Overhead Cost	2,763.61		2,763.61	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		(\$491.97)		(\$491.97)
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			38.89	
Interest on Equity, Machinery and Vehicles			13.17	
Total Capital Allocations			52.07	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		(\$491.97)		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				(\$544.04)
Land Cost / Rent or Lease	150.00		150.00	
Water Assessment	17.25		17.25	
Total Land Costs	167.25		167.25	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		(\$659.22)		
RETURNS TO MANAGEMENT AND RISK ----->				(\$711.29)
Management Services (8% of Total Operation Expenses)			204.09	
TOTAL OWNERSHIP COST	379.78		635.93	
TOTAL COST	\$2,930.86		\$3,187.01	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		(\$659.22)		
RETURNS TO RISK (PROFITS) ----->				(\$915.37)
BREAK-EVEN PRICE TO COVER OPERATING COST (PER Lb)		\$5.97		\$5.97
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$0.89		\$1.49
BREAK-EVEN PRICE TO COVER TOTAL COST		\$6.86		\$7.46

Table 12C. Variable Operating Costs; Fall Lettuce, 1998

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Parker CRIR YIELD: 427.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 12/14/98

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	8.52	4.24				12.76	1.3	16.59	L
2	Jul	Disk	0.150	0.167	2.75	1.42				4.16	2.0	8.32	L
3	Jul	Laser Level	0.450	0.500	5.97	4.24				10.21	2.0	20.41	L
4	Jul	Make Borders	0.023	0.025	0.13	0.21				0.34	1.0	0.34	G
5	Jul	Preirrigate		0.667		4.72			15.50	20.22	1.0	20.22	G
6	Jul	Soil Fertility					3.00			3.00	1.0	3.00	G
7	Jul	Dust Control	0.009	0.010	0.16	0.16				0.31	160.0	50.29	G
8	Aug	Apply Fert/Ground	0.075	0.083	0.47	0.70			75.72	76.90	1.0	76.90	G
9	Aug	Apply Herbicide/Ground	0.150	0.167	2.79	1.42			68.77	72.98	1.0	72.98	G
10	Sep	List	0.180	0.200	2.01	1.69				3.70	1.0	3.70	L
11	Sep	Shape Beds	0.180	0.200	2.17	1.69			78.40	82.27	1.0	82.27	L
12	Sep	Plant	0.450	0.500	7.31	4.24			101.76	113.31	1.0	113.31	L
13	Sep	Set Sprinklers	0.158	0.350	0.90	2.72				3.62	1.0	3.62	G
14	Sep	Apply Insecticide/Air					4.75		27.92	32.67	1.0	32.67	G
15	Sep	Irrigate/Sec Sys		0.091		0.64			1.42	2.06	10.0	20.64	G
16	Sep	Remove Sprinklers	0.158	0.350	0.90	2.72				3.62	1.0	3.62	G
17	Sep	Make Ditches	0.022	0.025	0.32	0.21				0.53	1.0	0.53	G
18	Sep	Irrigate/Run Fertilizer		0.599		4.24			11.88	16.12	1.0	16.12	G
19	Sep	Field Scouting					6.00			6.00	3.0	18.00	G
20	Sep	Apply Insect./Ground	0.015	0.017	0.09	0.14	4.75		29.81	34.79	1.0	34.79	G
21	Oct	Apply Insect./Ground	0.015	0.017	0.09	0.14			54.75	54.98	1.0	54.98	G
22	Oct	Irrigate/Run Fertilizer		0.200		1.41			19.89	21.31	4.0	85.23	G
23	Oct	Thinning					75.00			75.00	1.0	75.00	G
24	Oct	Cultivate	0.225	0.250	3.61	2.12			16.02	21.74	1.0	21.74	G
25	Oct	Apply Fungicide/Ground	0.015	0.017	0.09	0.14			49.18	49.41	1.0	49.41	G
26	Oct	Apply Insect./Ground	0.015	0.017	0.09	0.14			17.73	17.95	1.0	17.95	G
27	Nov	Bird Control					5.70			5.70	1.0	5.70	G
28	Nov	Apply Insecticide/Air					4.75		29.81	34.56	1.0	34.56	G
29	Nov	Make Ditches	0.011	0.013	0.16	0.11				0.27	2.0	0.54	G
30	Nov	Irrigate/Run Fertilizer		0.200		1.41			23.90	25.31	1.0	25.31	G
31	Nov	Hand Weeding					75.00			75.00	1.0	75.00	G
32	Nov	Apply Insect./Ground	0.015	0.017	0.09	0.14			18.68	18.91	2.0	37.83	G
33	Dec	Knock Borders	0.023	0.025	0.15	0.21				0.36	1.0	0.36	G
34	Dec	Knock Ditches	0.022	0.025	0.32	0.21				0.53	1.0	0.53	G
35	Dec	Harvest, Load & Haul 427						1024.80	398.31	1423.11	1.0	1423.11	H
36	Jan	Disk Residue 427 Ct	0.150	0.167	2.75	1.42				4.16	1.0	4.16	L
		Pickup Use50 Mi/Acre	1.667		12.81							12.81	
		Operating Interest at 10.0					22.24					22.24	
TOTAL CASH OPERATING EXPENSES (includes all times over):					94.21	88.25	1237.99	1130.63				2551.08	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 \$17.25 per Acre is included as an ownership cost in Table B.

Table 12C. Variable Operating Costs; Fall Lettuce, 1998

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Parker CRIR YIELD: 427.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 12/14/98

OPERATING COST SUMMARY BY CLASS		SENSITIVITY OF THE NET REVENUES OVER TOTAL CASH EXPENSES (\$/ACRE)						
		Prices	- 25%	- 10%	Budgeted	+ 10%	+ 25%	
Land Preparation (L)	248.77							
Growing (G)	844.15	Yields	\$3.99	\$4.79	\$5.32	\$5.85	\$6.65	
Harvest (H)	1,423.11						Break-even Price	
Post Harvest (P)	0.00	- 25%	320.3	-910.52	-654.96	-484.59	-314.21	-58.66
Marketing (M)	0.00	- 10%	384.3	-868.43	-561.76	-357.31	-152.86	153.81
Operating Overhead (O)	35.05	Budgeted	427.0	-840.36	-499.62	-272.45	-45.29	295.46
	=====	+ 10%	469.7	-812.30	-437.48	-187.60	62.28	437.10
Total (T)	\$2,551.08	+ 25%	533.8	-770.21	-344.28	-60.32	223.63	649.57
		Break-even Yield		1,705.70	770.33	564.10	444.98	337.93

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Table 12D. Resource and Cash Flow Requirements; Fall Lettuce, 1998

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Parker CRIR YIELD: 427.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 12/14/98

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 C	1.0	12.0	2.28	15.50	22.53	16.70				3.00	57.73
AUG C			1.05		9.18	6.51	144.50				160.19
SEP C	5.5	7.0	2.43	9.04	19.10	26.03	155.68	50.88		15.50	276.23
OCT C	6.5	10.0	2.75	12.92	22.65	29.56	134.15	50.88		81.00	331.16
NOV C	2.0	6.0	0.86	7.75	3.95	5.36	92.55			76.45	186.06
DEC C	2.0	6.0	0.75	7.75	0.85	2.25	50.72	199.15		528.60	789.33
JAN N			0.19		3.14	1.84		199.15		511.20	715.33
Pickup Use50 Mi/Acre					12.81						12.81
Operating Interest at 10.0 Water Assessment				**						22.24	22.24
Total	17.0	41.0	10.30	52.96	94.21	88.25	577.60	500.06	1237.99	2551.08	
%				2.08	3.69	3.46	22.64	19.60	48.53	100.00	

TOTAL RESOURCE REQUIREMENTS (per Acre)

Total N 263.3
 Total P 202.5
 Total K 0.0
 Total Labor 10.3
 Total Water 41.0

TOTAL ENERGY REQUIREMENTS (per Acre)

Diesel Fuel 23.6 Gal
 Unleaded Gas 15.1 Gal
 All Direct Energy 5.2 M BTU

EQUIPMENT REQUIREMENTS (per Acre)

Bed Shaper, 6 Rw 0.18 Hr	Border Disk, 6' Disk 0.05 Hr	Drag Scraper, 14' 0.90 Hr
Fertilizer Broadcaster, 0.08 Hr	Fertilizer Injector, 4 Row 0.22 Hr	High Clearance Sprayer, 0.09 Hr
Laser, Complete System 0.90 Hr	Lister, 5 Bottom 0.18 Hr	Motor Grader, 12' 0.07 Hr
Offset Disk, 16.5' 0.60 Hr	Pickup Truck, 1/2 Ton 1.67 Hr	Planter, Stanhay, 4 Row 0.45 Hr
Saddle Tk Sprayer, 2 Tk 8 0.33 Hr	Section Harrow, 3 Section 0.15 Hr	Sled Cultivator, 4Rw 0.22 Hr
Sprinkler Trailer 0.32 Hr	Tractor, 60 PTO HP 0.41 Hr	Tractor, 70 PTO HP 0.02 Hr
Tractor, 100 PTO HP 1.04 Hr	Tractor, 125 PTO HP 1.05 Hr	Tractor, 150 PTO HP 0.45 Hr
Tractor, 175 PTO HP 0.58 Hr	Truck, 5 Ton w/1000 Gal 1.44 Hr	V-Ripper, 7 Shnk with 0.58 Hr

MATERIALS REQUIREMENT (per Acre)

00-45-00, Treble Super. 450.00 Lb	20-00-00, Amm. Nitrate, 135.00 Ga	Benefin 2.00 Pt
Cypermethrin 12.00 Oz	Head Lettuce Sd 160.00 Th	Imidacloprid 16.00 Oz
Lettuce Cartons 427.00 Ct	Methomyl 10.00 Pt	Permethrin 2.00 Pt
Permethrin 2.00 Oz	Pronamide 2.00 Lb	Spinosad 12.00 Oz
Spreader-activator 6.40 Oz	Thiodicarb 2.00 Pt	Vinclozolin 2.00 Lb
Water, District 41.00 Al		

LABOR REQUIREMENT (per Acre)

Irrigators 4.58 Hr	Tractor 4.13 Hr	Truck Driver 1.60 Hr
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*NOTE: P = Previous Year C = Current Year N = Next Year

** A water assessment charge of \$17.25 per Acre is included as an ownership cost in Table B.

Table 12E. Schedule of Operations; Fall Lettuce, 1998

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Double Crop
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam
 AREA: Parker CRIR YIELD: 427.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 12/14/98

First No.	Month	Times	Operation	Equipment/ Custom Oper HP Self-Prop./ Implement	Job Rate Acre/Hr	----- Material Use and Cost Name	----- Appl. Rate \$ / Unit	----- Service Cost \$ / Unit	Labor Type
1	Jul	1.3	Rip	175 V-Ripper, 7 Shnk with	2.00				Tractor
2	Jul	2.0	Disk	150 Offset Disk, 16.5'	6.00				Tractor
3	Jul	2.0	Laser Level	125 Drag Scraper, 14' 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			Water, District	12.00 Al 15.50 AF		Irrigators
6	Jul	1.0	Soil Fertility	CST Soil Analysis (Surface)				3.00 Ac	
7	Jul	160.0	Dust Control	Truck, 5 Ton w/1000 Gal Tank	100.00				Truck
8	Aug	1.0	Apply Fert/Ground	60 Fertilizer Broadcaster,	12.00	00-45-00, Treble	450.00 Lb 317.50 Tn		Tractor
9	Aug	1.0	Apply Herbicide/Ground	125 Saddle Tk Sprayer, 2 Tk 8 Offset Disk, 16.5' Section Harrow, 3 Section	6.00	Benefin	2.00 Pt 9.08 Ga		Tractor
						Pronamide	2.00 Lb 23.36 Lb		
10	Sep	1.0	List	100 Lister, 5 Bottom	5.00				Tractor
11	Sep	1.0	Shape Beds	100 Bed Shaper, 6 Rw Saddle Tk Sprayer, 2 Tk 8 Row	5.00	Imidacloprid	16.00 Oz 591.67 Ga		Tractor
12	Sep	1.0	Plant	100 Planter, Stanhay, 4 Row	2.00	Head Lettuce Sd	160.00 Th 0.60 Th		Tractor
13	Sep	1.0	Set Sprinklers	60 Sprinkler Trailer	5.70				Tractor Irrigators
14	Sep	1.0	Apply Insecticide/Air	CST Air Spray, 5 Gal Mix		Methomyl	4.00 Pt 49.05 Ga	4.75 Ac	
						Permethrin	2.00 Oz 115.83 Ga		
15	Sep	10.0	Irrigate/Sec Sys			Water, District	1.10 Al 15.50 AF		Irrigators
16	Sep	1.0	Remove Sprinklers	60 Sprinkler Trailer	5.70				Tractor Irrigators
17	Sep	1.0	Make Ditches	Motor Grader, 12'	40.00				Tractor Irrigators
18	Sep	1.0	Irrigate/Run Fertilizer			Water, District	3.00 Al 15.50 AF		Irrigators
						20-00-00, Amm. Nitrate,	10.00 Ga 155.00 Tn		
19	Sep	3.0	Field Scouting	CST Scout For Insects				6.00 Ac	
20	Sep	1.0	Apply Insect./Ground	CST Air Spray, 5 Gal Mix	60.00	Spinosad	6.00 Oz 600.00 Ga	4.75 Ac	Tractor
21	Oct	1.0	Apply Insect./Ground	High Clearance Sprayer, 18	60.00	Methomyl	4.00 Pt 49.05 Ga		Tractor
						Permethrin	2.00 Pt 108.50 Ga		
22	Oct	4.0	Irrigate/Run Fertilizer			Water, District	3.00 Al 15.50 AF		Irrigators
						20-00-00, Amm. Nitrate,	20.00 Ga 155.00 Tn		
23	Oct	1.0	Thinning	CST Thinning				75.00 Ac	
24	Oct	1.0	Cultivate	100 Sled Cultivator, 4Rw Fertilizer Injector, 4 Row	4.00	20-00-00, Amm. Nitrate,	20.00 Ga 155.00 Tn		Tractor
25	Oct	1.0	Apply Fungicide/Ground	High Clearance Sprayer, 18	60.00	Vinclozolin	2.00 Lb 23.20 Lb		Tractor
26	Oct	1.0	Apply Insect./Ground	High Clearance Sprayer, 18	60.00	Thiodicarb	2.00 Pt 49.04 Ga		Tractor
						Cypermethrin	2.00 Oz 285.64 Ga		
27	Nov	1.0	Bird Control	CST Bird Control				5.70 Ac	
28	Nov	1.0	Apply Insecticide/Air	CST Air Spray, 5 Gal Mix		Spinosad	6.00 Oz 600.00 Ga	4.75 Ac	

Table 12E. Schedule of Operations; Fall Lettuce, 1998

COUNTY: La Paz FARM: LaPaz County 98 WATER SOURCE: CRIR Irrigation Project TILLAGE: Double Crop
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 AREA: Parker CRIR YIELD: 427.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 12/14/98

First No.	Month	Times	Operation	Equipment/ Custom Oper HP Self-Prop./ Implement	Job Rate Acre/Hr	Material Use Name	Appl. Rate	\$ / Unit	Service Cost \$ / Unit	Labor Type
29	Nov	2.0	Make Ditches	Motor Grader, 12'	80.00					Tractor
30	Nov	1.0	Irrigate/Run Fertilizer			Water, District	3.00	AI 15.50	AF	Irrigators
						20-00-00, Amm. Nitrate,	25.00	Ga 155.00	Tn	
31	Nov	1.0	Hand Weeding	CST Hand Weeding					75.00	Ac
32	Nov	2.0	Apply Insect./Ground	High Clearance Sprayer, 18	60.00	Methomyl	1.00	Pt 49.05	Ga	Tractor
						Cypermethrin	5.00	Oz 285.64	Ga	
						Spreader-activator	3.20	Oz 13.50	Ga	
33	Dec	1.0	Knock Borders	70 Border Disk, 6' Disk	40.00					Tractor
34	Dec	1.0	Knock Ditches	Motor Grader, 12'	40.00					Tractor
35	Dec	1.0	Harvest, Load & Haul	CST Harvest-Load-Haul		Lettuce Cartons	427.00	Ct 0.88	Ct 2.40	Ct
36	Jan	1.0	Disk Residue	150 Offset Disk, 16.5'	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.

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