

Table 10A. Income and Cash Operating Cost Summary, Barley (Double Crop), 1996

COUNTY: Yuma FARM: Yuma County Farm WATER SOURCE: YCWUA TILLAGE: Double Cropped  
 CROP: Barley ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 4,800.0 Lb/Acre PREVIOUS CROP: Cotton, Upland DATE: 10/02/96

| Item   | Unit  | Quantity | Price /Unit | Budgeted /Acre | Total /Acre | Your Farm Budget |
|--|-------|----------|-------------|----------------|-------------|------------------|
| INCOME -> Grain  | Pound | 4,800.00 | \$0.0567    | \$272.16       | \$272.16    |                  |
| CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax) |       |          |             |                |             |                  |
| Paid Labor (including benefits)                                  |       |          |             |                | 27.21       |                  |
| Tractor/Self Propelled   |       |          |             | 12.26          |             |                  |
| Irrigation   |       |          |             | 14.95          |             |                  |
| Chemicals & Custom Applications                                  |       |          |             |                | 104.50      |                  |
| Fertilizers  |       |          |             | 81.91          |             |                  |
| Herbicides   |       |          |             | 22.59          |             |                  |
| Farm Machinery and Vehicles                                      |       |          |             |                | 11.49       |                  |
| Diesel Fuel  |       |          |             | 5.31           |             |                  |
| Repairs & Maint.   |       |          |             | 6.18           |             |                  |
| Irrigation Water (excluding labor)                               |       |          |             |                | 0.00        |                  |
| Water Assessment (See Note Below) **                             |       |          |             |                | **          |                  |
| Other Purchased Inputs & Services                                |       |          |             |                | 25.20       |                  |
| Seed/Transplants   |       |          |             | 25.20          |             |                  |
| TOTAL CASH LAND PREPARATION AND GROWING EXPENSES                 |       |          |             |                | 168.40      |                  |
| CASH HARVEST AND POST HARVEST EXPENSES                           |       |          |             |                |             |                  |
| Custom Harvest/Post Harvest                                      |       |          |             |                | 46.30       |                  |
| TOTAL HARVEST AND POST HARVEST EXPENSE                           |       |          |             |                | 46.30       |                  |
| OPERATING OVERHEAD->PICKUP USE                                   |       |          |             |                |             |                  |
| OPERATING INTEREST AT 8.0%                                       |       |          |             |                | 7.81        |                  |
|  |       |          |             |                | 5.07        |                  |
| TOTAL CASH OPERATING EXPENSES                                    |       |          |             |                | \$227.58    |                  |
| RETURNS OVER CASH OPERATING EXPENSES                             |       |          |             |                | \$44.58     |                  |

Notes: The above figures do not include ownership costs, see Table 10B on Next Page for detailed cost allocation.

\*\* A water assessment charge of \$31.00/Acre is included in the ownership costs of Table 10B.

Table 10B. Allocation of Ownership Costs; Barley (Double Crop), 1996

COUNTY: Yuma FARM: Yuma County Farm WATER SOURCE: YCWUA TILLAGE: Double Cropped  
 CROP: Barley ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 4,800.0 Lb/Acre PREVIOUS CROP: Cotton, Upland DATE: 10/02/96

| Item   | -- CASH COST BASIS (\$/ACRE) - |             | - TOTAL COST BASIS (\$/ACRE) - |             |
|--|--------------------------------|-------------|--------------------------------|-------------|
|  | Income & Costs                 | Net Returns | Income & Costs                 | Net Returns |
| TOTAL INCOME at \$ 0.0567/Lb                       | \$272.16                       |             | \$272.16                       |             |
| TOTAL OPERATING EXPENSES                           | 227.57                         |             | 227.57                         |             |
| RETURN OVER CASH OPERATING EXPENSES                |                                | \$44.58     |                                | \$44.58     |
| CASH OVERHEAD EXPENSES                             |                                |             |                                |             |
| Taxes, Housing & Insur., Farm Machinery            | 1.25                           |             | 1.25                           |             |
| Gen. & Off. Overhead ( 5% of Tot. Oper. Exp.)      | 11.37                          |             | 11.37                          |             |
| General Farm Maint. ( 3% of Tot. Oper. Exp.)       | 6.83                           |             | 6.83                           |             |
| Total Cash Overhead Expenses                       | 19.45                          |             | 19.45                          |             |
| Total Cash Oper. & Over. Cost                      | 247.03                         |             | 247.03                         |             |
| RETURNS OVER CASH OPER. & OVER. EXPENSES.          |                                | 25.12       |                                | 25.12       |
| CAPITAL ALLOCATIONS (100% Equity)                  |                                |             |                                |             |
| Capital Replacement, Machinery & Vehicles          |                                |             | 7.02                           |             |
| Interest on Equity, Machinery & Vehicles           |                                |             | 3.93                           |             |
| Total Capital Allocations                          |                                |             | 10.94                          |             |
| RETURNS TO LAND, CAPITAL, MANAGEMENT & RISK -----> |                                | 25.12       |                                |             |
| RETURNS TO LAND, MANAGEMENT & RISK ----->          |                                |             |                                | 14.17       |
| LAND COSTS / OWNERSHIP (100% Equity)               |                                |             |                                |             |
| Property Taxes (\$780 X 16% X .13076)              | 8.15                           |             | 8.15                           |             |
| Opport. Inter. on Land (100% X 6.0% X \$780)       |                                |             | 23.40                          |             |
| Water Assessment **                                | 31.00                          |             | 31.00                          |             |
| Total Land Costs                                   | 39.15                          |             | 62.55                          |             |
| RETURNS TO MANAGEMENT, CAPITAL & RISK ----->(      |                                | 14.03)      |                                |             |
| RETURNS TO MANAGEMENT & RISK ----->(               |                                |             |                                | 48.38)      |
| Management Services ( 8% of Tot. Oper. Exp.)       |                                |             | 18.20                          |             |
| TOTAL OWNERSHIP COST                               | 58.61                          |             | 111.17                         |             |
| TOTAL COST   | \$286.19                       |             | \$338.74                       |             |
| RETURN TO MANAGEMENT, CAPITAL & RISK ----->(       |                                | \$14.03)    |                                |             |
| RETURN TO RISK (PROFITS) ----->(                   |                                |             |                                | \$66.58)    |
| BREAK-EVEN PRICE TO COVER OPERATING COST (PER Lb)  |                                | \$0.0474    |                                | \$0.0474    |
| BREAK-EVEN PRICE TO COVER OWNERSHIP COST           |                                | \$0.0122    |                                | \$0.0231    |
| BREAK-EVEN PRICE TO COVER TOTAL COST               |                                | \$0.0596    |                                | \$0.0705    |

Table 10C. Variable Operating Costs; Barley (Double Crop), 1996

COUNTY: Yuma FARM: Yuma County Farm WATER SOURCE: YCWUA TILLAGE: Double Cropped  
 CROP: Barley ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 4,800.0 Lb/Acre PREVIOUS CROP: Cotton, Upland DATE: 10/02/96

| No.                            | First Month | Operation                   | Hours * -- |       | Operating Costs (\$/Acre*) |         |           |           |       | Tot. Cash Expense | Class    |       |
|--------------------------------|-------------|-----------------------------|------------|-------|----------------------------|---------|-----------|-----------|-------|-------------------|----------|-------|
|                                |             |                             | Machine    | Labor | Fuel/Rps.                  | Labor   | Cust/Ser. | Materials | Total |                   |          | Times |
| 1                              | Dec         | Disk                        | 0.300      | 0.333 | 3.04                       | 2.80    |           |           | 5.84  | 1.0               | 5.84     | L     |
| 2                              | Dec         | Apply Fert/Ground           | 0.180      | 0.200 | 1.49                       | 1.68    |           | 46.20     | 49.37 | 1.0               | 49.37    | G     |
| 3                              | Dec         | Plant                       | 0.225      | 0.250 | 2.01                       | 2.10    |           | 25.20     | 29.31 | 1.0               | 29.31    | L     |
| 4                              | Dec         | Make Borders                | 0.113      | 0.125 | 0.62                       | 1.05    |           |           | 1.67  | 1.0               | 1.67     | G     |
| 5                              | Dec         | Irrigate                    |            | 0.267 |                            | 1.87    |           |           | 1.87  | 2.0               | 3.74     | G     |
| 6                              | Jan         | Apply Herbicide/Ground      | 0.150      | 0.167 | 0.99                       | 1.40    |           | 19.46     | 21.85 | 1.0               | 21.85    | G     |
| 7                              | Feb         | Irrigate/Run Fertilizer     |            | 0.267 |                            | 1.87    |           | 35.71     | 37.58 | 1.0               | 37.58    | G     |
| 8                              | Feb         | Apply Herbicide/Ground      | 0.150      | 0.167 | 0.99                       | 1.40    |           | 10.42     | 12.81 | 0.3               | 3.84     | G     |
| 9                              | Mar         | Irrigate                    |            | 0.333 |                            | 2.33    |           |           | 2.33  | 4.0               | 9.32     | G     |
| 10                             | Jun         | Combine Harvest             |            |       |                            |         |           | 34.30     | 34.30 | 1.0               | 34.30    | H     |
| 11                             | Jun         | Haul, Custom 48.0 CW        |            |       |                            |         |           | 12.00     | 12.00 | 1.0               | 12.00    | H     |
| 12                             | Jun         | Disk Residue                | 0.300      | 0.333 | 3.04                       | 2.80    |           |           | 5.84  | 1.0               | 5.84     | L     |
|                                |             | Pickup Use 30 Mi/Ac         | 1.000      |       | 7.80                       |         |           |           | 7.80  |                   | 7.80     | O     |
|                                |             | Operating Interest at 8.00% |            |       |                            |         |           | 5.07      |       |                   | 5.07     | O     |
| TOTAL CASH OPERATING EXPENSES: |             |                             |            |       | \$19.30                    | \$27.18 | \$51.37   | \$129.70  |       |                   | \$227.54 | 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/Acre included as ownership cost in Table 10B.

| OPERATING COST SUMMARY BY CLASS |          | SENSITIVITY OF NET REVENUES OVER TOTAL CASH EXPENSES (\$/Acre) |         |          |          |          |          |          |            |
|---------------------------------|----------|--|---------|----------|----------|----------|----------|----------|------------|
|                                 |          | Prices ->  |         | -25%     | -10%     | Budgeted | +10%     | +25%     |            |
| Land Preparation (L)            | \$41.00  |  |         |          |          |          |          |          |            |
| Growing (G)                     | 127.36   |  |         |          |          |          |          |          |            |
| Harvest (H)                     | 46.30    | Yields   |         | \$0.04   | \$0.05   | \$0.05   | \$0.06   | \$0.07   | Break-even |
| Post Harvest (P)                | 0.00     |  |         |          |          |          |          |          |            |
| Marketing (M)                   | 0.00     |  |         |          |          |          |          |          |            |
| Operating Overhead (O)          | 12.87    |  |         |          |          |          |          |          |            |
| Total (T)                       | \$227.54 |  |         |          |          |          |          |          |            |
|                                 |          | -25%   | 3,600.0 | -62.87   | -32.25   | -11.84   | 8.56     | 39.18    | 0.05       |
|                                 |          | -10%   | 4,320.0 | -39.20   | -2.46    | 22.03    | 46.52    | 83.26    | 0.05       |
|                                 |          | Budgeted   | 4,800.0 | -23.42   | 17.40    | 44.61    | 71.83    | 112.65   | 0.04       |
|                                 |          | +10%   | 5,280.0 | -7.63    | 37.26    | 67.20    | 97.14    | 142.04   | 0.04       |
|                                 |          | +25%   | 6,000.0 | 16.03    | 67.06    | 101.08   | 135.10   | 186.13   | 0.03       |
|                                 |          | Break-even Yield   |         | 5,512.34 | 4,379.48 | 3,851.75 | 3,437.53 | 2,960.04 |            |

Table 10D. Resource and Cash Flow Requirements; Barley (Double Crop), 1996

COUNTY: Yuma FARM: Yuma County Farm WATER SOURCE: YCWUA TILLAGE: Double Cropped  
 CROP: Barley ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 4,800.0 Lb/Acre PREVIOUS CROP: Cotton, Upland DATE: 10/02/96

| Month *                    | Number Irrig. | Water Applied (Inches) | Total Labor (Hrs) | Operating Cost (\$/Acre) |                     |       |           |                 |          |        |
|----------------------------|---------------|------------------------|-------------------|--------------------------|---------------------|-------|-----------|-----------------|----------|--------|
|                            |               |                        |                   | Purchased Water          | Fuel, Oil & Repairs | Labor | Chemicals | Other Purchases | Services | Total  |
| DEC P                      | 1.0           | 5.0                    | 0.55              |                          | 2.06                | 4.29  | 23.10     | 12.60           |          | 42.05  |
| JAN C                      | 1.0           | 5.0                    | 0.72              |                          | 3.05                | 5.69  | 42.56     | 12.60           |          | 63.90  |
| FEB C                      | 1.0           | 5.0                    | 0.31              |                          | 0.30                | 2.29  | 38.84     |                 |          | 41.43  |
| MAR C                      | 2.0           | 10.0                   | 0.66              |                          |                     | 4.67  |           |                 |          | 4.67   |
| APR C                      | 2.0           | 10.0                   | 0.66              |                          |                     | 4.67  |           |                 |          | 4.67   |
| JUN C                      |               |                        | 0.33              |                          | 3.04                | 2.80  |           |                 | 29.50    | 35.35  |
| DEC C                      |               |                        | 0.33              |                          | 3.04                | 2.80  |           |                 |          | 5.85   |
| Pickup Use 30 Mi/Ac        |               |                        |                   |                          | 7.80                |       |           |                 |          | 7.80   |
| Operating Interest at 8.0% |               |                        |                   |                          |                     |       |           |                 | 5.07     | 5.07   |
| Water Assessment           |               |                        |                   | **                       |                     |       |           |                 |          |        |
| Total                      | 7.0           | 35.0                   | 3.59              |                          | 19.30               | 27.21 | 104.50    | 25.20           | 34.57    | 210.78 |
| %                          |               |                        |                   |                          | 9.15                | 12.90 | 49.58     | 11.95           | 16.40    | 100.00 |

| TOTAL RESOURCES REQUIREMENTS(/Acre) |           | TOTAL ENERGY REQUIREMENTS(/Acre) |           |
|-------------------------------------|-----------|----------------------------------|-----------|
| Total N                             | 197.0 lbs | Diesel Fuel                      | 5.6 Gal   |
| Total P                             | 0.0 lbs   | Regular Gas                      | 0.0 Gal   |
| Total K                             | 0.0 lbs   | NonLead Gas                      | 3.0 Gal   |
| Total Labor                         | 3.5 Hrs   |                                  |           |
| Total Water                         | 35.0 AI   | All Direct Energy                | 1.1 M BTU |

| EQUIPMENT REQUIREMENTS(/Acre) |          |                               |          |
|-------------------------------|----------|-------------------------------|----------|
| Tractor, 100 PTO HP, MFWD     | 0.78 Hrs | Fertilizer Broadcaster, Towed | 0.18 Hrs |
| Grain Drill, 12'              | 0.23 Hrs | Border Disk, 6' Disk          | 0.11 Hrs |
| Offset Disk, 12'              | 0.60 Hrs | Pickup Truck, 1/2 Ton         | 1.00 Hrs |
| Tractor, 70 PTO HP, MFWD      |          |                               | 0.53 Hrs |
| Directed Spray Rig, 8 Row     |          |                               | 0.20 Hrs |

| MATERIALS REQUIREMENTS(/Acre) |           |                        |           |
|-------------------------------|-----------|------------------------|-----------|
| 33-00-00, Amm. Nitrate, Dry   | 275.00 Lb | Barley Sd, Cert        | 100.00 Lb |
| Diclofop Methyl               | 2.67 Pt   | 32-00-00, URAN 32, Lqd | 30.00 Ga  |
| Water, District               |           |                        | 35.00 AI  |
| Bromoxynil                    |           |                        | 0.45 Pt   |

| LABOR REQUIREMENTS(/Acre) |          |            |          |
|---------------------------|----------|------------|----------|
| Tractor                   | 1.46 Hrs | Irrigators | 2.13 Hrs |

\* NOTE: P = Previous Year C = Current Year N = Next Year  
 \*\* A water assessment charge of \$31.00/Acre included as ownership cost in Table 10B.

Table 10E Schedule of Operations; Barley (Double Crop), 1996

COUNTY: Yuma FARM: Yuma County Farm WATER SOURCE: YCWUA TILLAGE: Double Cropped  
 CROP: Barley ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 4,800.0 Lb/Acre PREVIOUS CROP: Cotton, Upland DATE: 10/02/96

| No. | First Month | Times | Operation             | Equipment/Custom Oper. |                         | Job Rate<br>Acres/Hr | Material Use & Cost |            |           | Service Cost<br>\$/Unit | Labor<br>Type |
|-----|-------------|-------|-----------------------|------------------------|-------------------------|----------------------|---------------------|------------|-----------|-------------------------|---------------|
|     |             |       |                       | HP                     | Self-Prop./Implem.      |                      | Name                | Appl. Rate | \$/Unit   |                         |               |
| 1   | Dec         | 1.0   | Disk                  | 100                    | Offset Disk, 12'        | 3.00                 |                     |            |           |                         | Tractor       |
| 2   | Dec         | 1.0   | Apply Fert/Ground     | 100                    | Fertilizer Broadcaster, | 5.00                 | 33-00-00, Amm. Nit  | 275.00 Lb  | 320.00 Tn |                         | Tractor       |
| 3   | Dec         | 1.0   | Plant                 | 70                     | Grain Drill, 12'        | 4.00                 | Barley Sd, Cert     | 100.00 Lb  | 24.00 CW  |                         | Tractor       |
| 4   | Dec         | 1.0   | Make Borders          | 70                     | Border Disk, 6' Disk    | 8.00                 |                     |            |           |                         | Tractor       |
| 5   | Dec         | 2.0   | Irrigate              |                        |                         | 3.75                 | Water, District     | 5.00 AI    | 0.00 AF   |                         | Irrigator     |
| 6   | Jan         | 1.0   | Apply Herbicide/Groun | 70                     | Directed Spray Rig, 8   | 6.00                 | Diclofop Methyl     | 2.67 Pt    | 55.54 Ga  |                         | Tractor       |
| 7   | Feb         | 1.0   | Irrigate/Run Fertiliz |                        |                         | 3.75                 | Water, District     | 5.00 AI    | 0.00 AF   |                         | Irrigator     |
|     |             |       |                       |                        |                         |                      | 32-00-00, URAN 32,  | 30.00 Ga   | 205.00 Tn |                         |               |
| 8   | Feb         | 0.3   | Apply Herbicide/Groun | 70                     | Directed Spray Rig, 8   | 6.00                 | Bromoxynil          | 1.50 Pt    | 52.93 Ga  |                         | Tractor       |
| 9   | Mar         | 4.0   | Irrigate              |                        |                         | 3.00                 | Water, District     | 5.00 AI    | 0.00 AF   |                         | Irrigator     |
| 10  | Jun         | 1.0   | Combine Harvest       |                        | CST Combine Barley      |                      |                     |            |           | 17.50 Ac                |               |
| 11  | Jun         | 1.0   | Haul, Custom          |                        | CST Haul Grain          |                      |                     |            |           | 0.25 CW                 |               |
| 12  | Jun         | 1.0   | Disk Residue          | 100                    | Offset Disk, 12'        | 3.00                 |                     |            |           |                         | Tractor       |
|     |             |       | Pickup Use 30 Mi/Ac   |                        | Pickup Truck, 1/2 Ton   | 1.00                 |                     |            |           |                         |               |

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

\*\* A water assessment charge of \$31.00/Acre included as ownership cost in Table 10B.