

**Table 10A. Income and Cash Operating Summary; Spring Lettuce, 2001**

COUNTY: Yuma                      FARM: Yuma Vegetables                      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: 823.0 Ct / Acre                      PREVIOUS CROP: Wheat, Winter                      DATE: 8/13/01

Item	Unit	Quantity	Price/ Unit	Budgeted /Acre	Total /Acre	Your Farm Budget
INCOME -> Lettuce	Ctrn	823.00	\$5.26	\$4,328.98	\$4,328.98	_____
		0.00	\$0.00	\$0.00		_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)						
Paid Labor (including benefits)					86.67	_____
Tractor/Self Propelled				31.52		_____
Irrigation				28.63		_____
Other/ Contract				26.52		_____
Chemicals and Custom Applications					445.96	_____
Fertilizer				152.59		_____
Insecticide				166.41		_____
Herbicide				74.12		_____
Other Chemicals				52.85		_____
Farm Machinery and Vehicles					73.51	_____
Diesel Fuel				19.47		_____
Gasoline				14.90		_____
Repairs and Maintenance				39.14		_____
Irrigation Water (excluding labor)					0.00	_____
Water Assessment (See Note Below) **						_____
Other Purchased Inputs &					355.86	_____
Seed/Transplants				101.76		_____
Other Services and Rentals				254.10		_____
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					962.00	_____
CASH HARVEST AND POST HARVEST EXPENSES						
Custom Harvest/Post Harvest					1723.20	_____
TOTAL HARVEST AND POST HARVEST EXPENSE					1723.20	_____
OPERATING OVERHEAD -> PICKUP USE					13.17	_____
OPERATING INTEREST AT 10.0%					302.17	_____
TOTAL CASH OPERATING EXPENSES					\$3,000.54	_____
RETURNS OVER CASH OPERATING EXPENSES					\$1,328.44	_____

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; Spring Lettuce, 2001**

COUNTY: Yuma FARM: Yuma Vegetables 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: 823.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 8/13/01

Item	-- CASH COST BASIS (\$/ACRE) --		-- TOTAL COST BASIS (\$/ACRE) --	
	Income and Costs	Net Returns	Income and Costs	Net Returns
TOTAL INCOME at \$5.26 / Ct	\$4,328.98		\$4,328.98	
TOTAL OPERATING EXPENSES	\$3,000.54		\$3,000.54	
RETURN OVER CASH OPERATING EXPENSES		\$1,328.44		\$1,328.44
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	7.77		7.77	
General and Office Overhead (5.0%of Total Operating Exp.)	150.03		150.03	
General Farm Maintenance (3.0% of Total Operating Exp.)	90.02		90.02	
Total Cash Overhead Expenses	247.81		247.81	
Total Cash Operating and Overhead Cost	3,248.35		3,248.35	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		\$1,080.63		\$1,080.63
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			35.68	
Interest on Equity, Machinery and Vehicles			13.03	
Total Capital Allocations			48.71	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		\$1,080.63		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				\$1,031.92
Land Cost / Rent or Lease	550.00		550.00	
Water Assessment **	31.00		31.00	
Total Land Costs	581.00		581.00	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$499.63		
RETURNS TO MANAGEMENT AND RISK ----->				\$450.92
Management Services (8% of Total Operation Expenses)			240.04	
TOTAL OWNERSHIP COST	828.81		1,117.56	
TOTAL COST	\$3,829.35		\$4,118.10	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$499.63		
RETURNS TO RISK (PROFITS) ----->				\$210.88
Item	-- CASH COST BASIS (\$/ACRE) --		-- TOTAL COST BASIS (\$/ACRE) --	
	Income and Costs	Net Returns	Income and Costs	Net Returns
BREAK-EVEN PRICE TO COVER OPERATING COST ( PER Lb )		\$3.65		\$3.65
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$1.01		\$1.36
BREAK-EVEN PRICE TO COVER TOTAL COST		\$4.65		\$5.00

**Table 10C. Variable Operating Costs; Spring Lettuce, 2001**

COUNTY: Yuma FARM: Yuma Vegetables 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: 823.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 8/13/01

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No.	First Month	Operation	---- Hours * ----		---- Operating Costs (\$/ACRE *) Per Operation ----					Tot. Cash Expenses	Class		
			Machine	Labor	Fuel/Rps.	Labor	Cust/Serv.	Materials	Total			Times	
1	Oct	Rip	0.450	0.500	7.23	4.39				11.62	1.0	11.62	L
2	Oct	Disk	0.150	0.167	2.85	1.46				4.31	2.0	8.62	L
3	Oct	Laser Level	0.450	0.500	6.59	4.39				10.98	1.0	10.98	L
4	Oct	Make Borders	0.023	0.025	0.13	0.22				0.35	1.0	0.35	G
5	Oct	Preirrigate		0.667		5.11				5.11	2.0	10.23	G
6	Oct	Soil Fertility					3.00			3.00	1.0	3.00	G
7	Oct	Dust Control	0.009	0.010	0.16	0.16				0.32	170.0	53.93	G
8	Nov	Apply Fert/Ground	0.180	0.200	1.13	1.75		52.47		55.36	1.0	55.36	G
9	Nov	Apply Herbicide/Ground	0.225	0.250	4.94	2.19		74.12		81.24	1.0	81.24	G
10	Nov	List	0.225	0.250	2.53	2.19				4.72	1.0	4.72	L
11	Nov	Shape Beds	0.180	0.200	2.19	1.75		78.15		82.09	1.0	82.09	L
12	Nov	Plant	0.360	0.400	5.89	3.51		101.76		111.15	1.0	111.15	L
13	Nov	Set Sprinklers	0.158	0.351	0.91	2.88				3.80	1.0	3.80	G
14	Nov	Irrigate/Sec Sys									10.0		G
15	Nov	Remove Sprinklers	0.158	0.351	0.91	2.88				3.80	1.0	3.80	G
16	Nov	Make Ditches	0.023	0.025	0.33	0.22				0.55	1.0	0.55	G
17	Dec	Field Scouting					10.00			10.00	2.0	20.00	G
18	Dec	Apply Insecticide/Air					4.75	30.29		35.04	1.0	35.04	G
19	Dec	Irrigate/Run Fertilizer		0.200		1.53		16.02		17.55	4.0	70.21	G
20	Dec	Thinning					75.00			75.00	2.0	150.00	G
21	Dec	Cultivate	0.225	0.250	3.63	2.19		16.02		21.84	1.0	21.84	G
22	Dec	Apply Fungicide/Ground	0.015	0.017	0.09	0.15		52.13		52.36	1.0	52.36	G
23	Jan	Apply Insect./Ground	0.015	0.017	0.09	0.15		17.98		18.21	3.0	54.63	G
24	Jan	Bird Control					6.10			6.10	1.0	6.10	G
25	Feb	Make Ditches	0.011	0.013	0.16	0.11				0.27	2.0	0.55	G
26	Feb	Irrigate/Run Fertilizer		0.200		1.53		20.02		21.56	1.0	21.56	G
27	Feb	Hand Weeding					75.00			75.00	1.0	75.00	G
28	Mar	Knock Borders	0.023	0.025	0.13	0.22				0.35	1.0	0.35	G
29	Mar	Knock Ditches	0.023	0.025	0.33	0.22				0.55	1.0	0.55	G
30	Mar	Harvest, Load & Haul 718					1723.20			1723.20	1.0	1723.20	H
31	Apr	Disk Residue 718 Ct	0.150	0.167	2.85	1.46				4.31	1.0	4.31	L
		Pickup Use 50 Mi/Acre	1.667		13.17							13.17	
		Operating Interest at 10.0					302.17					302.17	
TOTAL CASH OPERATING EXPENSES (includes all times over):											3000.54	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 per Acre is included as an ownership cost in Table B.

**Table 10C. Variable Operating Costs; Spring Lettuce, 2001**

COUNTY: Yuma                      FARM: Yuma Vegetables                      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: 823.0 Ct / Acre                      PREVIOUS CROP: Wheat, Winter                      DATE: 8/13/01

OPERATING COST SUMMARY BY CLASS

Land Preparation (L)	233.50
Growing (G)	728.50
Harvest (H)	1,723.20
Post Harvest (P)	0.00
Marketing (M)	0.00
Operating Overhead (O)	315.34
<b>Total (T)</b>	<b>\$3,000.54</b>

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

Prices ->		- 25%	- 10%	Budgeted	+ 10%	+ 25%	
Yields		\$3.95	\$4.73	\$5.26	\$5.79	\$6.58	Break-even Price
- 25%	617.3	5.53	492.54	817.21	1,141.89	1,628.90	3.94
- 10%	740.7	234.06	818.47	1,208.08	1,597.69	2,182.10	3.63
Budgeted	823.0	386.41	1,035.76	1,468.66	1,901.56	2,550.90	3.48
+ 10%	905.3	538.77	1,253.05	1,729.24	2,205.42	2,919.71	3.35
+ 25%	1,028.8	767.30	1,578.98	2,120.10	2,661.23	3,472.91	3.20
Break-even Yield		614.26	430.70	359.14	307.98	253.75	

**Table 10D. Resource and Cash Flow Requirements; Spring Lettuce, 2001**

COUNTY: Yuma FARM: Yuma Vegetables 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: 823.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 8/13/01

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	2.13		21.27	18.59				3.00	42.86
NOV P	6.0	10.0	3.14		22.43	28.10	204.73	101.76			357.02
DEC P	6.0	3.0	1.67		9.79	15.68	114.46			89.76	229.69
JAN C	1.0	3.0	0.52		4.92	6.36	34.00			91.10	136.38
FEB C	3.0	9.0	0.93		5.09	9.54	70.04			75.00	159.67
MAR C			0.38		5.55	5.37	17.98			861.60	890.50
APR C			0.27		4.46	3.02				861.60	869.08
Pickup Use 50 Mi/Acre					13.17						13.17
Operating Interest at 10.0										302.17	302.17
Water Assessment				**							
<b>Total</b>	<b>17.0</b>	<b>35.0</b>	<b>9.03</b>		<b>86.68</b>	<b>86.66</b>	<b>441.21</b>	<b>101.76</b>		<b>2284.23</b>	<b>3000.54</b>
<b>%</b>					<b>2.89</b>	<b>2.89</b>	<b>14.70</b>	<b>3.39</b>		<b>76.13</b>	<b>100.00</b>

**TOTAL RESOURCE REQUIREMENTS (per Acre)**

Total N 276.8  
 Total P 144.0  
 Total Labor 9.0  
 Total Water 35.0

**TOTAL ENERGY REQUIREMENTS (per Acre)**

Diesel Fuel 22.0 Gal  
 Unleaded Gas 15.7 Gal  
 All Direct Energy 5.0 M BTU

**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'	0.67 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, 150 PTO HP	0.22 Hr	Tractor, 175 PTO HP,	0.45 Hr	Tractor, 235 Eng HP, Art.	0.90 Hr
Truck, 5 Ton w/1000 Gal	1.53 Hr	V-Ripper, 7 Shnk	0.45 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
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 AI

**LABOR REQUIREMENT (per Acre)**

Irrigators	3.73 Hr	Tractor	3.59 Hr	Truck Driver	1.70 Hr
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\*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; Spring Lettuce, 2001**

COUNTY: Yuma FARM: Yuma Vegetables 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: 823.0 Ct / Acre PREVIOUS CROP: Wheat, Winter DATE: 8/13/01

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First No.	Month	Times	Operation	Equipment/ Custom Oper		Job Rate Acre/Hr	Material Use and Cost				Service Cost \$ / Unit	Labor Type	
				HP	Self-Prop./ Implement		Name	Appl. Rate	\$ / Unit				
1	Oct	1.0	Rip	175	V-Ripper, 7 Shnk	2.00						Tractor	
2	Oct	2.0	Disk	175	Offset Disk, 18'	6.00						Tractor	
3	Oct	1.0	Laser Level	175	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	Tractor	
9	Nov	1.0	Apply Herbicide/Ground	150	Saddle Tk Sprayer, 2 Tk 8	4.00	Benefin	2.00	Pt	8.69	Ga	Tractor	
9					Offset Disk, 18'		Pronamide	2.00	Lb	26.27	Lb		
9					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	588.40	Ga	Tractor	
11					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	Tractor	
13	Nov	1.0	Set Sprinklers	60	Sprinkler Trailer	5.70						Tractor	
13												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	
15												Irrigators	
16	Nov	1.0	Make Ditches		Motor Grader, 12'	40.00						Tractor	
17	Dec	2.0	Field Scouting		CST Scout For Insects						10.00	Ac	
18	Dec	1.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Spinosad	6.00	Oz	609.67	Ga	4.75	Ac
19	Dec	4.0	Irrigate/Run Fertilizer	5.00	Water, District	3.00	Al	0.00	AF			Irrigators	
19					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	4.00	100 Sled Cultivator, 4Rw	4.00	20-00-00, Amm. Nitrate,	20.00	Ga	155.00	Tn	Tractor	
21					Fertilizer Injector, 4 Row								
22	Dec	1.0	Apply Fungicide/Ground	60.00	High Clearance Sprayer, 18	60.00	Vinclozolin	2.00	Lb	24.59	Lb	Tractor	
23	Jan	3.0	Apply Insect./Ground	60.00	High Clearance Sprayer, 18	60.00	Methomyl	2.00	Pt	48.94	Ga	Tractor	
23							Cypermethrin	2.00	Oz	291.66	Ga		
23							Spreader-activator	1.60	Oz	13.50	Ga		
24	Jan	1.0	Bird Control		CST Bird Control						6.10	Hr	
25	Feb	2.0	Make Ditches	80.00	Motor Grader, 12'	80.00						Tractor	
26	Feb	1.0	Irrigate/Run Fertilizer	5.00	Water, District	3.00	Al	0.00	AF			Irrigators	
26					20-00-00, Amm. Nitrate,	25.00	Ga	155.00	Tn				
27	Feb	1.0	Hand Weeding		CST Hand Weeding						75.00	Ac	
28	Mar	1.0	Knock Borders	40.00	60 Border Disk, 6' Disk	40.00						Tractor	
29	Mar	1.0	Knock Ditches	40.00	Motor Grader, 12'	40.00						Tractor	
30	Mar	1.0	Harvest, Load & Haul		CST Harv/pack/haul Lettuce						2.40	Ct	
31	Apr	1.0	Disk Residue	6.00	175 Offset Disk, 18'	6.00						Tractor	
			Pickup use 50 Mi/Ac	0.60	Pickup Truck, 1/2 Ton	0.60							

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

**Table 10F Operations Calendar; Spring Lettuce, 2001**

COUNTY: Yuma FARM: Western Arizona Vegetables WATER SOURCE: YCWUA TILLAGE: Double Crop  
 CROP: Lettuce, Iceberg ACRES: 1 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 853 Ct/Acre PREVIOUS CROP: Wheat, Winter DATE: 03/25/2001

No.	Operation	Month and Times Operation Performed											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Rip												1 P
2	Disk												2 P
3	Laser Level												1 P
4	Make Borders												1 P
5	Preirrigate											1 P	1 P
6	Soil Fertility											1 P	
7	Dust Control	30 C	30 C	30 C	10 C						10 P	30 P	30 P
8	Apply Fert/Ground											1 P	
9	Apply Herbicide/Ground											1 P	
10	List											1 P	
11	Bed Shaping/Admire												1 P
12	Plant											1 P	
13	Set Sprinklers											1 P	
14	Irrigate/Sec Sys											5 P	5 P
15	Remove Sprinklers												1 P
16	Make Ditches												1 P
17	Field Scouting	1 C											1 P
18	Apply Insecticide/Air												
	1 P												
19	Irrigate/Run Fertilizer	1 C	2 C										1 P
20	Thinning	1 C											1 P
21	Cultivate												1 P
22	Apply Fungicide/Ground												1 P
23	Apply Insect/Ground		1 C	1 C	1 C								
24	Bird Control	1 C											
25	Make Ditches		1 C	1 C									
26	Irrigate/Run Fertilizer		1 C										
27	Hand Weeding		1 C										
28	Knock Borders				1 C								
29	Knock Ditches				1 C								
30	Harvest, Load & Haul				.5 C	.5 C							
31	Disk Residue						1 C						

\* NOTE: P = Previous Year C = Current Year N = Next Year