

COUNTY: Yuma FARM: Yuma Vegetables WATER SOURCE: YCWUA TILLAGE: Double Crop  
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 599.0 Ct/Acre PREVIOUS CROP: Wheat, Winter DATE: 08/20/95

Item	Unit	Quantity	Price /Unit	Budgeted /Acre	Total /Acre	Your Farm Budget
INCOME -> Lettuce	Crtm	599.00	\$5.3200	\$3,186.68	\$3,186.68	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)						
Paid Labor (including benefits)					93.27	_____
Tractor/Self Propelled				32.16		_____
Irrigation				35.49		_____
Other/Contract				25.63		_____
Chemicals & Custom Applications					682.45	_____
Fertilizers				175.19		_____
Insecticides				386.25		_____
Herbicides				79.25		_____
Other Chemicals				41.76		_____
Farm Machinery and Vehicles					69.13	_____
Diesel Fuel				15.78		_____
Gasoline				13.85		_____
Repairs & Maint.				39.50		_____
Irrigation (excluding labor)					102.81	_____
PumpEnergy - Diesel/Nat'l Gas				9.15		_____
Repairs & Maint.				93.67		_____
Water Assessment (See Note Below) **					**	_____
Other Purchased Inputs & Services					279.38	_____
Seed/Transplants				68.88		_____
Other Services & Rentals				210.50		_____
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					1,227.05	_____
CASH HARVEST AND POST HARVEST EXPENSES						
Custom Harvest/Post Harvest					1,950.00	_____
Other Materials					630.00	_____
TOTAL HARVEST AND POST HARVEST EXPENSE					2,580.00	_____
OPERATING OVERHEAD->PICKUP USE					11.56	_____
OPERATING INTEREST AT 9.0%					20.11	_____
TOTAL CASH OPERATING EXPENSES					\$3,838.71	_____
RETURNS OVER CASH OPERATING EXPENSES					( \$652.03)	_____

Notes: The above figures do not include ownership costs, see Table 3B on Next Page for detailed cost allocation.

\*\* A water assessment charge of \$31.00/Acre is included in the ownership costs of Table 3B.

COUNTY: Yuma                      FARM: Yuma Vegetables                      WATER SOURCE: YCWUA                      TILLAGE: Double Crop  
 CROP: Lettuce, Iceberg              ACRES: 1.0                      IRRIGATION SYSTEM: Flood Furrow              SOIL: Sandy-Loam  
 AREA: Yuma Valley North              YIELD: 599.0 Ct/Acre                      PREVIOUS CROP: Wheat, Winter              DATE: 08/20/95

Item	- CASH COST BASIS (\$/ACRE) -		- TOTAL COST BASIS (\$/ACRE) -	
	Income & Costs	Net Returns	Income & Costs	Net Returns
TOTAL INCOME at \$ 5.3200/Ct	\$3,186.68		\$3,186.68	
TOTAL OPERATING EXPENSES	3,838.70		3,838.70	
RETURN OVER CASH OPERATING EXPENSES		( \$652.02)		( \$652.02)
CASH OVERHEAD EXPENSES				
Taxes, Housing & Insur., Farm Machinery	8.53		8.53	
Wells & Irrig. System	10.01		10.01	
Gen. & Off. Overhead ( 5% of Tot. Oper. Exp.)	191.93		191.93	
General Farm Maint. ( 3% of Tot. Oper. Exp.)	115.16		115.16	
Total Cash Overhead Expenses	325.63		325.63	
Total Cash Oper. & Over. Cost	4,164.34		4,164.34	
RETURNS OVER CASH OPER. & OVER. EXPENSES.		( 977.66)		( 977.66)
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery & Vehicles			38.36	
Wells & Irrig. System			78.78	
Interest on Equity, Machinery & Vehicles			12.87	
Wells & Irrig. System			31.36	
Total Capital Allocations			161.36	
RETURNS TO LAND, CAPITAL, MANAGEMENT & RISK		( 977.66)		
RETURNS TO LAND, MANAGEMENT & RISK				( 1,139.02)
Land Cost / Rent or Lease	375.00		375.00	
Water Assessment **	31.00		31.00	
Total Land Costs	406.00		406.00	
RETURNS TO MANAGEMENT, CAPITAL & RISK		( 1,383.66)		
RETURNS TO MANAGEMENT & RISK				( 1,545.02)
Management Services ( 6% of Tot. Oper. Exp.)			230.32	
TOTAL OWNERSHIP COST	731.63		1,123.32	
TOTAL COST	\$4,570.34		\$4,962.03	
RETURN TO MANAGEMENT, CAPITAL & RISK		( \$1,383.66)		
RETURN TO RISK (PROFITS)				( \$1,775.35)
BREAK-EVEN PRICE TO COVER OPERATING COST (PER Ct)		\$6.40		\$6.40
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$1.22		\$1.87
BREAK-EVEN PRICE TO COVER TOTAL COST		\$7.62		\$8.28

Table 3C. Variable Operating Costs; Fall Lettuce, 1995

COUNTY: Yuma FARM: Yuma Vegetables WATER SOURCE: YCWUA TILLAGE: Double Crop  
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 599.0 Ct/Acre PREVIOUS CROP: Wheat, Winter DATE: 08/20/95

No.	First Month	Operation	Hours * -		Operating Costs (\$/Acre*)					Times	Tot. Cash Expense	Class
			Machine	Labor	Fuel/Rps.	Labor	Cust/Ser.	Materials	Total			
1	Jul	Rip	0.450	0.500	5.29	4.06			9.35	1.3	12.16	L
2	Jul	Disk	0.150	0.167	2.20	1.36			3.56	2.0	7.11	L
3	Jul	Laser Level	0.450	0.500	7.10	4.06			11.16	2.0	22.31	L
4	Jul	Make Borders	0.022	0.025	0.10	0.20			0.30	1.0	0.30	G
5	Jul	Preirrigate		0.667		4.51			4.51	2.0	9.02	G
6	Jul	Soil Fertility					12.00		12.00	1.0	12.00	G
7	Jul	Dust Control	0.009	0.010	0.15	0.15			0.30	170.0	50.84	G
8	Aug	Apply Fert/Ground	0.075	0.083	0.39	0.67		62.72	63.78	1.0	63.78	G
9	Aug	Apply Herbicide/Ground	0.150	0.167	2.58	1.36		79.25	83.19	1.0	83.19	G
10	Sep	List	0.180	0.200	1.30	1.62			2.92	1.0	2.92	L
11	Sep	Plant	0.450	0.500	6.07	4.06		68.88	79.01	1.0	79.01	L
12	Sep	Set Sprinklers	0.158	0.875	0.48	6.16			6.64	1.0	6.64	G
13	Sep	Irrigate/Sec Sys		0.091	10.28	0.62			10.90	10.0	109.01	G
14	Sep	Remove Sprinklers	0.158	0.875	0.48	6.16			6.64	1.0	6.64	G
15	Sep	Make Ditches	0.022	0.025	0.29	0.20			0.49	1.0	0.49	G
16	Sep	Irrigate/Run Fertilizer		0.599		4.05		8.33	12.38	1.0	12.38	G
17	Sep	Field Scouting					15.00		15.00	3.0	45.00	G
18	Sep	Apply Insecticide/Air						5.50	5.78	1.0	11.28	G
19	Sep	Apply Insecticide/Air						5.50	69.09	2.0	149.18	G
20	Oct	Apply Insect./Ground	0.015	0.017	0.15	0.14		22.41	22.70	2.0	45.39	G
21	Oct	Irrigate/Run Fertilizer		0.200		1.35		16.66	18.01	4.0	72.04	G
22	Oct	Thinning					75.00		75.00	1.0	75.00	G
23	Oct	Cultivate	0.225	0.250	2.60	2.03		16.66	21.29	1.0	21.29	G
24	Oct	Apply Fungicide/Ground	0.015	0.017	0.15	0.14		39.96	40.25	1.0	40.25	G
25	Oct	Apply Insect./Ground	0.015	0.017	0.15	0.14		13.40	13.69	3.0	41.06	G
26	Nov	Bird Control						3.50	3.50	1.0	3.50	G
27	Nov	Make Ditches	0.011	0.013	0.14	0.11			0.25	2.0	0.51	G
28	Nov	Irrigate/Run Fertilizer		0.200		1.35		20.83	22.18	1.0	22.18	G
29	Nov	Hand Weeding					75.00		75.00	1.0	75.00	G

\* NOTES: See next page for notes.

Table 3C. Variable Operating Costs; Fall Lettuce, 1995

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 AREA: Yuma Valley North YIELD: 599.0 Ct/Acre PREVIOUS CROP: Wheat, Winter DATE: 08/20/95

No.	First Month	Operation	Hours		Operating Costs (\$/Acre*)					Tot. Cash Expense	Class	
			Machine	Labor	Fuel/Rps.	Labor	Cust/Ser.	Materials	Total			Times
30	Nov	Apply Insect./Ground	0.015	0.017	0.15	0.14		71.29	71.58	2.0	143.15	G
31	Dec	Knock Borders	0.022	0.025	0.10	0.20			0.30	1.0	0.30	G
32	Dec	Knock Ditches	0.022	0.025	0.29	0.20			0.49	1.0	0.49	G
33	Dec	Harvest, Load & 600.0 Ct					1,950.00	630.00	2,580.00	1.0	2,580.00	H
34	Jan	Disk Residue	0.150	0.167	2.20	1.36			3.56	1.0	3.56	L
		Pickup Use 50 Mi/Ac	1.670		11.55						11.55	O
		Operating Interest at 9.00%					20.43				20.43	O
TOTAL CASH OPERATING EXPENSES:					\$183.50	\$93.20	\$2,197.43	\$1,364.83			\$3,838.95	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 3B.

OPERATING COST SUMMARY BY CLASS		SENSITIVITY OF NET REVENUES OVER TOTAL CASH EXPENSES (\$/Acre)						
		Prices ->		-25%	-10%	Budgeted	+10%	+25%
Land Preparation (L)	\$127.06							
Growing (G)	1,099.90							
Harvest (H)	2,580.00	Yields		\$3.99	\$4.78	\$5.32	\$5.85	\$6.65 Break-even
Post Harvest (P)	0.00							
Marketing (M)	0.00	-25%	449.2	-1,401.44	-1,042.94	-803.94	-564.94	-206.44
Operating Overhead (O)	31.98	-10%	539.1	-1,429.94	-999.74	-712.94	-426.14	4.06
		Budgeted	599.0	-1,448.94	-970.94	-652.27	-333.60	144.39
Total (T)	\$3,838.95	+10%	658.9	-1,467.94	-942.14	-591.60	-241.07	284.73
		+25%	748.7	-1,496.44	-898.93	-500.60	-102.26	495.23
		Break-even Yield		-3,969.22	2,618.34	1,243.01	814.95	537.36

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 AREA: Yuma Valley North YIELD: 599.0 Ct/Acre PREVIOUS CROP: Wheat, Winter DATE: 08/20/95

Month *	Number Irrig.	Water Applied (Inches)	Total Labor (Hrs)	Operating Cost (\$/Acre)						Total
				Purchased Water	Fuel, Oil & Repairs	Labor	Chemicals	Other Purchases	Services	
JUL C	1.0	12.0	2.27		19.96	18.27			12.00	50.22
AUG C	1.0	12.0	1.71		14.54	15.12	141.97			171.64
SEP C	5.5	7.0	2.29		60.18	18.73	148.13	34.44	31.50	292.98
OCT C	6.5	10.0	2.68		62.07	21.65	127.33	34.44	90.00	335.49
NOV C	2.0	6.0	0.88		6.35	8.76	143.91		78.50	237.53
DEC C	2.0	6.0	0.75		4.96	7.68	104.61	315.00	990.00	1,422.24
JAN N			0.29		3.88	3.07		315.00	975.00	1,296.95
Pickup Use 50 Mi/Ac					11.55					11.55
Operating Interest at 9.0%									20.44	20.44
Water Assessment				**						
<b>Total</b>	<b>18.0</b>	<b>53.0</b>	<b>10.90</b>		<b>183.50</b>	<b>93.27</b>	<b>665.95</b>	<b>698.88</b>	<b>2,197.44</b>	<b>3,839.04</b>
<b>%</b>					<b>4.77</b>	<b>2.42</b>	<b>17.35</b>	<b>18.20</b>	<b>57.23</b>	<b>100.00</b>

TOTAL RESOURCES REQUIREMENTS(/Acre)		TOTAL ENERGY REQUIREMENTS(/Acre)	
Total N	263.4 lbs	Diesel Fuel	37.5 Gal
Total P	202.5 lbs	Regular Gas	0.4 Gal
Total K	0.0 lbs	NonLead Gas	15.7 Gal
Total Labor	10.9 Hrs		
Total Water	53.0 AI	All Direct Energy	7.2 M BTU

EQUIPMENT REQUIREMENTS(/Acre)			
Tractor, 150 PTO HP, MFWD	1.19 Hrs	V-Ripper, 7 Shnk with Wings	0.59 Hrs
Tractor, 175 PTO HP	0.90 Hrs	Drag Scraper, 14'	0.90 Hrs
Laser Trailer	0.90 Hrs	Tractor, 70 PTO HP, MFWD	0.12 Hrs
Truck, 5 Ton w/1000 Gal Tank	1.53 Hrs	Fertilizer Broadcaster, Towed	0.08 Hrs
Section Harrow, 3 Section	0.15 Hrs	Tractor, 80 PTO HP, MFWD	0.41 Hrs
Tractor, 100 PTO HP, MFWD	0.45 Hrs	Planter, Stanhay, 4 Row	0.45 Hrs
Tractor, 40 PTO HP, MFWD	0.32 Hrs	Sprinkler Trailer	0.32 Hrs
High Clearance Sprayer, 18 Rw	0.12 Hrs	Sled Cultivator, 4Rw	0.23 Hrs
Pickup Truck, 1/2 Ton	1.67 Hrs		
		Offset Disk, 18'	0.60 Hrs
		Laser Receiver, Mast System	0.90 Hrs
		Border Disk, 6' Disk	0.04 Hrs
		Saddle Tk Sprayer, 2 Tk 8 Row	0.15 Hrs
		Lister, 5 Bottom	0.18 Hrs
		Bed Shaper, 6 Rw	0.45 Hrs
		Motor Grader, 12'	0.07 Hrs
		Fertilizer Injector, 4 Row	0.23 Hrs

MATERIALS REQUIREMENTS(/Acre)			
Water, District	53.00 AI	00-45-00, Treble Super.	450.00 Lb
Pronamide	2.00 Lb	Head Lettuce Sd	160.00 Th
Methomyl	15.00 Pt	Spreader-activator	16.00 Oz
Vinclozolin	2.00 Lb	BT	10.00 Lb
		Benefin	2.00 Pt
		20-00-00, Amm. Nitrate, Lqd	135.00 Ga
		Imidacloprid	64.00 Oz
		Lettuce Cartons	600.00 Ct

LABOR REQUIREMENTS(/Acre)			
Tractor	3.96 Hrs	Irrigators	5.24 Hrs
		Truck Driver	1.70 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 3B.

COUNTY: Yuma FARM: Yuma Vegetables WATER SOURCE: YCWUA TILLAGE: Double Crop  
 CROP: Lettuce, Iceberg ACRES: 1.0 IRRIGATION SYSTEM: Flood Furrow SOIL: Sandy-Loam  
 AREA: Yuma Valley North YIELD: 599.0 Ct/Acre PREVIOUS CROP: Wheat, Winter DATE: 08/20/95

No.	First Month	Times	Operation	Equipment/Custom Oper.		Job Rate Acres/Hr	Material Use & Cost			Service Cost \$/Unit	Labor \$/Unit	Type
				HP	Self-Prop./Implem.		Name	Appl. Rate				
1	Jul	1.3	Rip	150	V-Ripper, 7 Shnk with W	2.00						Tractor
2	Jul	2.0	Disk	150	Offset Disk, 18'	6.00						Tractor
3	Jul	2.0	Laser Level	175	Drag Scraper, 14' Laser Receiver, Mast Sy Laser Trailer	2.00						Tractor
4	Jul	1.0	Make Borders	70	Border Disk, 6' Disk	40.00						Tractor
5	Jul	2.0	Preirrigate			1.50	Water, District	12.00 AI	0.00 AF			Irrigator
6	Jul	1.0	Soil Fertility		CST Soil Analysis (Surf						12.00 Ac	
7	Jul	170.0	Dust Control		Truck, 5 Ton w/1000 Gal	100.00						Truck Dri
8	Aug	1.0	Apply Fert/Ground	70	Fertilizer Broadcaster,	12.00	00-45-00, Treble S	450.00 Lb	265.50 Tn			Tractor
9	Aug	1.0	Apply Herbicide/Groun	150	Saddle Tk Sprayer, 2 Tk Offset Disk, 18' Section Harrow, 3 Secti	6.00	Benefin Pronamide	2.00 Pt 2.00 Lb	14.95 Ga 22.79 Lb			Tractor
10	Sep	1.0	List	80	Lister, 5 Bottom	5.00						Tractor
11	Sep	1.0	Plant	100	Planter, Stanhay, 4 Row Bed Shaper, 6 Rw	2.00	Head Lettuce Sd	160.00 Th	0.41 Th			Tractor
12	Sep	1.0	Set Sprinklers	40	Sprinkler Trailer	5.70						Tractor Irrigator
13	Sep	10.0	Irrigate/Sec Sys			11.00	Water, District	1.10 AI	0.00 AF			Irrigator
14	Sep	1.0	Remove Sprinklers	40	Sprinkler Trailer	5.70						Tractor Irrigator
15	Sep	1.0	Make Ditches		Motor Grader, 12'	40.00						Tractor
16	Sep	1.0	Irrigate/Run Fertiliz			1.70	Water, District 20-00-00, Amm. Nit	3.00 AI 10.00 Ga	0.00 AF 162.75 Tn			Irrigator
17	Sep	3.0	Field Scouting		CST Scout For Insects						15.00 Ac	
18	Sep	1.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mi		Methomyl Spreader-activator	1.00 Pt 1.60 Oz	42.68 Ga 13.67 Ga		5.50 Ac	
19	Sep	2.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mi		Imidacloprid Spreader-activator	16.00 Oz 1.60 Oz	525.00 Ga 13.67 Ga		5.50 Ac	
20	Oct	2.0	Apply Insect./Ground		High Clearance Sprayer,	60.00	Methomyl	4.00 Pt	42.68 Ga			Tractor
21	Oct	4.0	Irrigate/Run Fertiliz			5.00	Water, District 20-00-00, Amm. Nit	3.00 AI 20.00 Ga	0.00 AF 162.75 Tn			Irrigator
22	Oct	1.0	Thinning		CST Thinning						75.00 Ac	
23	Oct	1.0	Cultivate	80	Sled Cultivator, 4Rw Fertilizer Injector, 4	4.00	20-00-00, Amm. Nit	20.00 Ga	162.75 Tn			Tractor
24	Oct	1.0	Apply Fungicide/Groun		High Clearance Sprayer,	60.00	Vinclozolin	2.00 Lb	19.03 Lb			Tractor
25	Oct	3.0	Apply Insect./Ground		High Clearance Sprayer,	60.00	Methomyl BT Spreader-activator	2.00 Pt 2.00 Lb 1.60 Oz	42.68 Ga 0.96 Lb 13.67 Oz			Tractor
26	Nov	1.0	Bird Control		CST Bird Control						3.50 Ac	
27	Nov	2.0	Make Ditches		Motor Grader, 12'	80.00						Tractor
28	Nov	1.0	Irrigate/Run Fertiliz			5.00	Water, District 20-00-00, Amm. Nit	3.00 AI 25.00 Ga	0.00 AF 162.75 Tn			Irrigator
29	Nov	1.0	Hand Weeding		CST Hand Weeding						75.00 Ac	

NOTES at the bottom of the next page.

Table 3E Schedule of Operations; Fall Lettuce, 1995

COUNTY: Yuma	FARM: Yuma Vegetables	WATER SOURCE: YCWUA	TILLAGE: Double Crop
CROP: Lettuce, Iceberg	ACRES: 1.0	IRRIGATION SYSTEM: Flood Furrow	SOIL: Sandy-Loam
AREA: Yuma Valley North	YIELD: 599.0 Ct/Acre	PREVIOUS CROP: Wheat, Winter	DATE: 08/20/95

No.	Month	Times	Operation	Equipment/Custom Oper. HP Self-Prop./Implem.	Job Rate Acres/Hr	Material Use & Cost Name Appl. Rate	Service Cost \$/Unit	Labor \$/Unit	Type
30	Nov	2.0	Apply Insect./Ground	High Clearance Sprayer,	60.00	Imidacloprid 16.00 Oz BT 2.00 Lb Spreader-activator 3.20 Oz	525.00 Ga 0.96 Lb 13.67 Oz		Tractor
31	Dec	1.0	Knock Borders	70 Border Disk, 6' Disk	40.00				Tractor
32	Dec	1.0	Knock Ditches	Motor Grader, 12'	40.00				Tractor
33	Dec	1.0	Harvest, Load & Haul	CST Harvest-Load-Haul L		Lettuce Cartons 600.00 Ct	1.00 Ct	3.25 Ct	
34	Jan	1.0	Disk Residue	150 Offset Disk, 18'	6.00				Tractor
			Pickup Use 50 Mi/Ac	Pickup Truck, 1/2 Ton	0.60				

\* 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 3B.

ARIZONA COOPERATIVE EXTENSION  
 Department of Ag & Resource Economics  
 University of Arizona F14/49