

Table 7A. Income and Cash Operating Summary; Fall 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	Crtm	823.00	\$5.26	\$4,328.98	\$4,328.98	_____
CASH LAND PREPARATION AND GROWING EXPENSES (including sales tax)						
Paid Labor (including benefits)					90.78	_____
Tractor/Self Propelled				30.73		_____
Irrigation				35.09		_____
Other/ Contract				24.96		_____
Chemicals and Custom Applications					587.48	_____
Fertilizer				170.14		_____
Insecticide				290.38		_____
Herbicide				74.12		_____
Other Chemicals				52.85		_____
Farm Machinery and Vehicles					69.77	_____
Diesel Fuel				18.33		_____
Gasoline				14.03		_____
Repairs and Maintenance				37.41		_____
Irrigation Water (excluding labor)					0.00	_____
Water Assessment (See Note Below) **						_____
Other Purchased Inputs &					284.50	_____
Seed/Transplants				95.40		_____
Other Services and Rentals				189.10		_____
TOTAL CASH LAND PREPARATION AND GROWING EXPENSES					1032.53	_____
CASH HARVEST AND POST HARVEST EXPENSES						
Custom Harvest/Post Harvest					2047.20	_____
TOTAL HARVEST AND POST HARVEST EXPENSE					2047.20	_____
OPERATING OVERHEAD -> PICKUP USE					13.17	_____
OPERATING INTEREST AT 10.0%					194.61	_____
TOTAL CASH OPERATING EXPENSES					\$3,287.51	_____
RETURNS OVER CASH OPERATING EXPENSES					\$1,041.47	_____

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 7B. Allocations of Ownership Costs; Fall 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	\$3,287.51		\$3,287.51	
RETURN OVER CASH OPERATING EXPENSES		\$1,041.47		\$1,041.47
CASH OVERHEAD EXPENSES				
Taxes, Housing and Insurance, Farm Machinery	7.60		7.60	
General and Office Overhead (5.0%of Total Operating Exp.)	164.38		164.38	
General Farm Maintenance (3.0% of Total Operating Exp.)	98.63		98.63	
Total Cash Overhead Expenses	270.60		270.60	
Total Cash Operating and Overhead Cost	3,558.11		3,558.11	
RETURNS OVER CASH OPER. AND OVER. EXPENSES		\$770.87		\$770.87
CAPITAL ALLOCATIONS (100% Equity)				
Capital Replacement, Machinery and Vehicles			34.88	
Interest on Equity, Machinery and Vehicles			12.91	
Total Capital Allocations			47.79	
RETURNS TO LAND, CAPITAL, MANAGEMENT AND RISK ----->		\$770.87		
RETURNS TO LAND, MANAGEMENT AND RISK ----->				\$723.08
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 ----->		\$189.87		
RETURNS TO MANAGEMENT AND RISK ----->				\$142.08
Management Services (8% of Total Operation Expenses)			263.00	
TOTAL OWNERSHIP COST	851.60		1,162.39	
TOTAL COST	\$4,139.11		\$4,449.90	
RETURNS TO CAPITAL, MANAGEMENT AND RISK ----->		\$189.87		
RETURNS TO RISK (PROFITS) ----->				(\$120.92)
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)		\$3.99		\$3.99
BREAK-EVEN PRICE TO COVER OWNERSHIP COST		\$1.03		\$1.41
BREAK-EVEN PRICE TO COVER TOTAL COST		\$5.03		\$5.41

Table 7C. Variable Operating Costs; Fall 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

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	Jul	Rip	0.450	0.500	7.23	4.39			11.62	1.0	11.62	L
2	Jul	Disk	0.150	0.167	2.85	1.47			4.31	2.0	8.63	L
3	Jul	Laser Level	0.450	0.500	6.88	4.39			11.27	1.0	11.27	L
4	Jul	Make Borders	0.023	0.025	0.13	0.22			0.35	1.0	0.35	G
5	Jul	Preirrigate		0.667		5.12			5.12	1.0	5.12	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			0.32	160.0	50.76	G
8	Aug	Apply Fert/Ground	0.075	0.083	0.47	0.73		62.01	63.21	1.0	63.21	G
9	Aug	Apply Herbicide/Ground	0.150	0.167	2.56	1.47		74.12	78.14	1.0	78.14	G
10	Sep	List	0.180	0.200	2.02	1.75			3.78	1.0	3.78	L
11	Sep	Shape Beds	0.180	0.200	2.19	1.75		77.97	81.91	1.0	81.91	L
12	Sep	Plant	0.450	0.500	7.36	4.39		95.40	107.14	1.0	107.14	L
13	Sep	Set Sprinklers	0.158	0.350	0.91	2.88			3.79	1.0	3.79	G
14	Sep	Apply Insecticide/Air					4.75	27.93	32.68	1.0	32.68	G
15	Sep	Irrigate/Sec Sys		0.091		0.70			0.70	10.0	6.98	G
16	Sep	Field Scouting					10.00		10.00	3.0	30.00	G
17	Sep	Apply Insect./Ground	0.015	0.017	0.09	0.15	4.75	30.29	35.28	1.0	35.28	G
18	Sep	Apply Insect./Ground	0.015	0.017	0.09	0.15		54.69	54.93	1.0	54.93	G
19	Sep	Irrigate/Run Fertilizer		0.599		4.59		8.01	12.60	1.0	12.60	G
20	Sep	Remove Sprinklers	0.158	0.350	0.91	2.88			3.79	1.0	3.79	G
21	Sep	Make Ditches	0.022	0.025	0.32	0.22			0.54	3.0	1.62	G
22	Oct	Irrigate/Run Fertilizer		0.200		1.53		16.02	17.55	4.0	70.21	G
23	Oct	Thinning					75.00		75.00	1.0	75.00	G
24	Oct	Cultivate	0.225	0.250	2.82	2.19		16.02	21.04	1.0	21.04	G
25	Oct	Apply Fungicide/Ground	0.015	0.017	0.09	0.15		52.13	52.37	1.0	52.37	G
26	Oct	Apply Insect./Ground	0.015	0.017	0.09	0.15		17.83	18.06	1.0	18.06	G
27	Nov	Bird Control					6.10		6.10	1.0	6.10	G
28	Nov	Apply Insecticide/Air					4.75	30.29	35.04	1.0	35.04	G
29	Nov	Irrigate/Run Fertilizer		0.200		1.53		20.02	21.56	1.0	21.56	G
30	Nov	Hand Weeding					75.00		75.00	1.0	75.00	G
31	Nov	Apply Insect./Ground	0.015	0.017	0.09	0.15		18.92	19.15	2.0	38.31	G
32	Dec	Knock Borders	0.022	0.025	0.12	0.22			0.34	1.0	0.34	G
33	Dec	Knock Ditches	0.022	0.025	0.32	0.22			0.54	1.0	0.54	G
34	Dec	Harvest, Load & Haul 853					2047.20		2047.20	1.0	2047.20	H
35	Jan	Disk Residue 853 Ct	0.150	0.167	2.85	1.47			4.31	1.0	4.31	L
		Pickup Use 50 Mi/Acre	1.667		13.17				13.17		13.17	
		Operating Interest at 10.0					194.61		194.61		194.61	
		TOTAL CASH OPERATING EXPENSES (includes all times over):							3287.51		3287.51	T

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*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 7C. Variable Operating Costs; Fall 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)	228.66
Growing (G)	803.87
Harvest (H)	2,047.20
Post Harvest (P)	0.00
Marketing (M)	0.00
Operating Overhead (O)	207.78
Total (T)	\$3,287.51

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	-198.00	289.01	613.69	938.36	1,425.37	4.27
- 10%	740.7	-18.07	566.35	955.95	1,345.56	1,929.97	3.97
Budgeted	823.0	101.89	751.23	1,184.13	1,617.03	2,266.38	3.82
+ 10%	905.3	221.84	936.12	1,412.31	1,888.50	2,602.78	3.70
+ 25%	1,028.8	401.77	1,213.45	1,754.58	2,295.70	3,107.38	3.55
Break-even Yield	753.10	488.60	395.90	332.77	268.54		

Table 7D. Resource and Cash Flow Requirements; Fall 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
JUL C	1.0	12.0	2.13		21.55	18.60			3.00	43.15
AUG C			0.55		7.87	6.87	136.13			150.87
SEP C	5.0	5.5	2.56		17.50	23.26	190.89	95.40	19.75	346.80
OCT C	7.0	11.5	2.74		9.07	23.91	110.01		85.00	227.99
NOV C	2.0	6.0	0.74		5.24	8.12	85.26		95.85	194.47
DEC C	2.0	6.0	0.79		5.69	8.55	50.96		1023.60	1088.80
JAN N			0.17		2.85	1.47			1023.60	1027.65
Pickup Use 50 Mi/Acre					13.17					13.17
Operating Interest at 10.0									194.61	194.61
Water Assessment				**						
Total	17.0	41.0	9.68		82.67	90.78	573.25	95.40	2445.41	3287.51
%					2.51	2.76	17.44	2.90	74.38	100.00

TOTAL RESOURCE REQUIREMENTS (per Acre)

Total N 263.3
 Total P 202.5
 Total Labor 9.7
 Total Water 41.0

TOTAL ENERGY REQUIREMENTS (per Acre)

Diesel Fuel 20.7 Gal
 Unleaded Gas 15.1 Gal
 All Direct Energy 4.8 M BTU

EQUIPMENT REQUIREMENTS (per Acre)

Bed Shaper, 6 Rw	0.18 Hr	Border Disk, 6' Disk	0.04 Hr	Drag Scraper, 14'	0.45 Hr
Fertilizer Broadcaster,	0.08 Hr	Fertilizer Injector, 4 Row	0.22 Hr	High Clearance Sprayer,	0.09 Hr
Laser, Complete System	0.45 Hr	Lister, 5 Bottom	0.18 Hr	Motor Grader, 12'	0.09 Hr
Offset Disk, 18'	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, 80 PTO HP,	0.22 Hr	Tractor, 100 PTO HP	0.96 Hr	Tractor, 175 PTO HP,	0.45 Hr
Tractor, 235 Eng HP, Art.	0.90 Hr	Truck, 5 Ton w/1000 Gal	1.44 Hr	V-Ripper, 7 Shnk	0.45 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	150.00 Th	Imidacloprid	16.00 Oz
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	3.50 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 \$31.00 per Acre is included as an ownership cost in Table B.

Table 7E. Schedule of Operations; Fall 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

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			
1	Jul	1.0	Rip	175	V-Ripper, 7 Shnk	2.00						Tractor
2	Jul	2.0	Disk	175	Offset Disk, 18'	6.00						Tractor
3	Jul	1.0	Laser Level	175	Drag Scraper, 14'	2.00						Tractor
3					Laser, Complete System							
4	Jul	1.0	Make Borders	60	Border Disk, 6' Disk	40.00						Tractor
5	Jul	1.0	Preirrigate				Water, District	12.00	Al	0.00	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	260.00	Tn	Tractor
9	Aug	1.0	Apply Herbicide/Ground	100	Saddle Tk Sprayer, 2 Tk 8	6.00	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	Sep	1.0	List	100	Lister, 5 Bottom	5.00						Tractor
11	Sep	1.0	Shape Beds	100	Bed Shaper, 6 Rw	5.00	Imidacloprid	16.00	Oz	588.40	Ga	Tractor
11					Saddle Tk Sprayer, 2 Tk 8 Row							
12	Sep	1.0	Plant	100	Planter, Stanhay, 4 Row	2.00	Head Lettuce Sd	150.00	Th	0.60	Th	Tractor
13	Sep	1.0	Set Sprinklers	60	Sprinkler Trailer	5.70						Tractor
13												Irrigators
14	Sep	1.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Methomyl	4.00	Pt	48.94	Ga	4.75 Ac
14							Permethrin	2.00	Oz	120.50	Ga	
15	Sep	10.0	Irrigate/Sec Sys				Water, District	1.10	Al	0.00	AF	Irrigators
16	Sep	3.0	Field Scouting		CST Scout For Insects							10.00 Ac
17	Sep	1.0	Apply Insect./Ground		CST Air Spray, 5 Gal Mix	60.00	Spinosad	6.00	Oz	609.67	Ga	4.75 Ac
18	Sep	1.0	Apply Insect./Ground		High Clearance Sprayer, 18	60.00	Methomyl	4.00	Pt	48.94	Ga	Tractor
18							Permethrin	2.00	Pt	108.50	Ga	
19	Sep	1.0	Irrigate/Run Fertilizer				Water, District	3.00	Al	0.00	AF	Irrigators
19							20-00-00, Amm. Nitrate,	10.00	Ga	155.00	Tn	
20	Sep	1.0	Remove Sprinklers		60 Sprinkler Trailer	5.70						Tractor
20												Irrigators
21	Sep	3.0	Make Ditches		Motor Grader, 12'	40.00						Tractor
22	Oct	4.0	Irrigate/Run Fertilizer				Water, District	3.00	Al	0.00	AF	Irrigators
22							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		80 Sled Cultivator, 4Rw	4.00	20-00-00, Amm. Nitrate,	20.00	Ga	155.00	Tn	Tractor
24					Fertilizer Injector, 4 Row							
25	Oct	1.0	Apply Fungicide/Ground		High Clearance Sprayer, 18	60.00	Vinclozolin	2.00	Lb	24.59	Lb	Tractor
26	Oct	1.0	Apply Insect./Ground		High Clearance Sprayer, 18	60.00	Thiodicarb	2.00	Pt	49.04	Ga	Tractor
26							Cypermethrin	2.00	Oz	291.66	Ga	
27	Nov	1.0	Bird Control		CST Bird Control							6.10 Hr
28	Nov	1.0	Apply Insecticide/Air		CST Air Spray, 5 Gal Mix		Spinosad	6.00	Oz	609.67	Ga	4.75 Ac

Table 7E. Schedule of Operations; Fall 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

First No. Month Times	Operation	Equipment/ Custom Oper HP Self-Prop./ Implement	Job Rate Acres/Hr	Material Use and Cost			Service Cost \$ / Unit	Labor Type
				Name	Appl. Rate	\$ / Unit		
29 Nov 1.0	Irrigate/Run Fertilizer			Water, District	3.00 Al	0.00 AF		Irrigators
29				20-00-00, Amm. Nitrate,	25.00 Ga	155.00 Tn		
30 Nov 1.0	Hand Weeding	CST Hand Weeding					75.00 Ac	
31 Nov 2.0	Apply Insect./Ground	High Clearance Sprayer, 18	60.00	Methomyl	1.00 Pt	48.94 Ga		Tractor
31				Cypermethrin	5.00 Oz	291.66 Ga		
31				Spreader-activator	3.20 Oz	13.50 Ga		
32 Dec 1.0	Knock Borders	70 Border Disk, 6' Disk	40.00					Tractor
33 Dec 1.0	Knock Ditches	Motor Grader, 12'	40.00					Tractor
34 Dec 1.0	Harvest, Load & Haul	CST Harv/pack/haul Lettuce					2.40 Ct	
35 Jan 1.0	Disk Residue	175 Offset Disk, 18'	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.

Table 7F Operations Calendar; Fall 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 C					
2	Disk							2 C					
3	Laser Level							1 C					
4	Make Borders							1 C					
5	Preirrigate							1 C					
6	Soil Fertility							1 C					
7	Dust Control							10 C	30 C	30 C	30 C	30 C	30 C
8	Apply Fert/Ground								1 C				
9	Apply Herbicide/Ground								1 C				
10	List									1 C			
11	Bed Shaping/Admire										1 C		
12	Plant									1 C			
13	Set Sprinklers									1 C			
14	Apply Insecticide/Air										1 C		
15	Irrigate/Sec Sys									5 C	5 C		
16	Field Scouting									1 C	1 C	1 C	
17	Apply Insect/Ground										1 C		
18	Apply Insect/Ground										1 C		
19	Irrigate/Run Fertilizer										1 C		
20	Remove Sprinklers										1 C		
21	Make Ditches										1 C	1 C	1 C
22	Irrigate/Run Fertilizer										1 C	1 C	2 C
23	Thinning										1 C		
24	Cultivate										1 C		
25	Apply Fungicide/Ground										1 C		
26	Apply Insect/Ground											1 C	
27	Bird Control											1 C	
28	Apply Insecticide/Air												1 C
29	Irrigate/Run Fertilizer											1 C	
30	Hand Weeding											1 C	
31	Apply Insect./Ground												1 C
	1 C												
32	Knock Borders												1 C
33	Knock Ditches												.5 C
34	Harvest, Load & Haul		.5 N										
35	Disk Residue		1 N										

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