

*Lettuce # 226*

LT-SI-81

**COST & RETURNS SUMMARY FOR LETTUCE, HEAD**  
**HEAD LETTUCE-PROJECTED PRODUCTION COSTS-1980 BY KEITH MAYBERRY**  
**IMPERIAL COUNTY FARM ADVISOR**  
**600 CARTONS PER ACRE YIELD**

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
LETTUCE, OTHER	CTNS	5.000	500.000	2500.00	
<b>TOTAL RECEIPTS:</b>				<b>2500.00</b>	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
CUSTOM SUBSOIL	ACRE	18.000	1.000	18.00	
CUSTOM DISC	ACRE	6.500	4.000	26.00	
BLD & BRK BORDER	ACRE	11.500	1.000	11.50	
CUSTOM FERTILIZE	ACRE	4.000	1.000	4.00	
N - P - O	LBS.	0.145	400.000	58.00	
CUSTOM LEVELING	ACRE	7.500	2.000	15.00	
CUSTOM LIST	ACRE	7.250	1.000	7.25	
INCORPORATE	ACRE	15.500	1.000	15.50	
PRE-MERGE HERB	ACRE	7.000	1.000	7.00	
PRECISION PLANT	ACRE	10.000	1.000	10.00	
HD LETTUCE SEED	LBS.	120.000	0.250	30.00	
CUSTOM SPRINKLE	ACRE	110.000	1.000	110.00	
HAND HOEING	HOURL	5.500	20.000	110.00	
CUSTOM CULTIVATE	ACRE	7.500	3.000	22.50	
SIDE DRESS FERT	ACRE	7.500	3.000	22.50	
NITROGEN	LBS.	0.320	180.000	57.60	
INSECTICIDE	ACRE	14.250	7.000	99.75	
INSECTICIDE APP	APLC	3.750	8.000	30.00	
IRRIG DIST WATER	ACIN	0.440	51.000	22.44	
IRRIGATION LABOR	HOURL	5.500	8.000	44.00	
INTEREST ON OPERATING CAP.	DOL.	0.00000	340.033	0.00	
<b>TOTAL PREHARVEST COSTS:</b>				<b>721.04</b>	
<b>PREHARVEST COST PER CTNS</b>				<b>1.4421</b>	
<b>HARVEST:</b>					
CUSTOM HARVEST	CTNS	2.250	500.000	1125.00	
INTEREST ON OPERATING CAP.	DOL.	0.00000	281.250	0.00	
<b>TOTAL HARVEST COSTS:</b>				<b>1125.00</b>	
<b>HARVEST COST PER CTNS</b>				<b>2.2500</b>	
<b>TOTAL VARIABLE COSTS:</b>				<b>1846.04</b>	
<b>VARIABLE COST PER CTNS</b>				<b>3.6921</b>	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
<b>INCOME PER CTNS</b>				<b>653.96</b>	
<b>4. OVERHEAD:</b>					
CASH RENT:				175.00	
MISC. OFFICE & BOOKKEEPING ( 5.00% OF TOTAL VARIABLE COSTS)				92.30	
<b>TOTAL OVERHEAD:</b>				<b>267.30</b>	
<b>OVERHEAD COST PER CTNS</b>				<b>0.5346</b>	
<b>TOTAL CASH COSTS:</b>				<b>2113.34</b>	
<b>TOTAL CASH COST PER CTNS</b>				<b>4.2267</b>	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
<b>INCOME PER CTNS</b>				<b>386.66</b>	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			0.00	
<b>TOTAL DEPRECIATION:</b>				<b>0.00</b>	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY & EQUIPMENT		0.00000	0.000	0.00	
<b>TOTAL INTEREST CHARGE:</b>				<b>0.00</b>	
<b>TOTAL FIXED COSTS:</b>				<b>0.00</b>	
<b>FIXED COST PER CTNS</b>				<b>0.0000</b>	
<b>7. TOTAL OF ABOVE COSTS:</b>					
<b>TOTAL COST PER CTNS</b>				<b>2113.34</b>	
				<b>4.2267</b>	
<b>8. NET RETURNS:</b>					
<b>NET RETURNS PER CTNS</b>				<b>386.66</b>	
				<b>0.7733</b>	

CASH RENT BASIS  
 ALL COSTS ON ONE ACRE BASIS UTILIZING CUSTOM OPERATIONS  
 SPRINKLER EMERGENCE/FURROW IRRIGATED  
 DATE PRINTED: 02/12/81 HARVEST MONTH: 4

UPDATED 02/12/81  
 BUDGET RECORD NUMBER 226

1980 default data

UC Cooperative Extension

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CASH FLOW & INVESTMENT SUMMARY FOR LETTUCE, HEAD  
 HEAD LETTUCE-PROJECTED PRODUCTION COSTS-1980 BY KEITH MAYBERRY  
 IMPERIAL COUNTY FARM ADVISOR  
 600 CARTONS PER ACRE YIELD

BUDGET RECORD NUMBER 226

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
TOTAL RECEIPTS	\$/AC	2500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2500.00
OPERATING EXPENSES															
CUSTOM SUBSOIL	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.00	0.00	0.00	0.00	0.00	18.00	
CUSTOM DISC	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	13.00	0.00	0.00	0.00	26.00	
BLD & BRK BORDER	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	0.00	0.00	0.00	0.00	11.50	
CUSTOM FERTILIZE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	4.00	
N - P - O	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.00	0.00	0.00	0.00	58.00	
CUSTOM LEVELING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	15.00	
CUSTOM LIST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.25	0.00	0.00	0.00	7.25	
INCORPORATE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.50	0.00	0.00	0.00	15.50	
PRE-MERGE HERB	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	7.00	
PRECISION PLANT	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	
HO LETTUCE SEED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	30.00	
CUSTOM SPRINKLE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00	0.00	0.00	110.00	
HAND HOEING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.50	0.00	38.50	110.00	
CUSTOM CULTIVATE	\$/AC	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50	7.50	22.50	
SIDE DRESS FERT	\$/AC	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50	7.50	22.50	
NITROGEN	\$/AC	19.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.20	19.20	57.60	
INSECTICIDE	\$/AC	14.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.75	28.50	14.25	99.75	
INSECTICIDE APP	\$/AC	3.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.25	7.50	7.50	30.00	
IRRIG DIST WATER	\$/AC	4.40	0.00	0.00	0.00	0.00	0.00	0.00	3.96	0.00	5.28	4.40	4.40	22.44	
CUSTOM HARVEST	\$/AC	1125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1125.00	
INTEREST ON OPER. CAP.	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
IRRIG LABOR COST	\$/AC	5.50	0.00	0.00	0.00	0.00	0.00	0.00	11.00	5.50	5.50	5.50	11.00	44.00	
TOTAL EXPENSES	\$/AC	1187.10	0.00	0.00	0.00	0.00	0.00	0.00	57.46	125.25	286.28	80.10	109.85	1846.04	

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
IRRIGATION LABOR	HR/AC	1.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.00	1.00	1.00	2.00	8.00
IRRIG. WATER APPLIED	ACIN	10.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	12.00	10.00	10.00	51.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE														
MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANN HOURS USED	FIXED COST PER ACRE			VARIABLE COST PER ACRE				HRS PER ACRE	
						DEPR.	INTER.	TAX & INS	TOTAL	FUEL	LUBE	REPAIRS		TOTAL
FURROW IRIG SYS*	132	2.0	0.	10.	5000.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.500
MACHINERY & EQUIPMENT INVESTMENT & COSTS PER ACRE			0.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INVESTMENT			0.											

CASH RENT BASIS  
 ALL COSTS ON ONE ACRE BASIS UTILIZING CUSTOM OPERATIONS  
 SPRINKLER EMERGENCE/FURROW IRRIGATED  
 DATE PRINTED: 02/12/81

UPDATED 02/12/81

RANGING ANALYSIS FOR BUDGET RECORD NUMBER 226  
 HEAD LETTUCE-PROJECTED PRODUCTION COSTS-1980 BY KEITH MAYBERRY  
 IMPERIAL COUNTY FARM ADVISOR  
 600 CARTONS PER ACRE YIELD

INCOME ABOVE VARIABLE COSTS  
 WHEN THE PRICE OF LETTUCE, OTHER RANGES FROM 3.50 TO 6.50  
 AND THE QUANTITY OF LETTUCE, OTHER RANGES FROM 100.00 TO 900.00

QUANTITY OF LETTUCE, OT	PRICE OF LETTUCE, OTHER				
	3.50	4.25	5.00	5.75	6.50
100.00	* -1496.04	* -1421.04	* -1346.04	* -1271.04	* -1196.04
300.00	* -796.04	* -571.04	* -346.04	* -121.04	* 103.96
500.00	* -96.04	* 278.96	* 653.96	* 1028.96	* 1403.96
700.00	* 603.96	* 1128.96	* 1653.96	* 2178.96	* 2703.96
900.00	* 1303.96	* 1978.96	* 2653.96	* 3328.96	* 4003.96

INCOME ABOVE ALL CASH COSTS  
 WHEN THE PRICE OF LETTUCE, OTHER RANGES FROM 3.50 TO 6.50  
 AND THE QUANTITY OF LETTUCE, OTHER RANGES FROM 100.00 TO 900.00

QUANTITY OF LETTUCE, OT	PRICE OF LETTUCE, OTHER				
	3.50	4.25	5.00	5.75	6.50
100.00	* -1763.34	* -1688.34	* -1613.34	* -1538.34	* -1463.34
300.00	* -1063.34	* -838.34	* -613.34	* -388.34	* -163.34
500.00	* -363.34	* 11.66	* 386.66	* 761.66	* 1136.66
700.00	* 336.66	* 861.66	* 1386.66	* 1911.66	* 2436.66
900.00	* 1036.66	* 1711.66	* 2386.66	* 3061.66	* 3736.66

INCOME ABOVE ALL COSTS  
 WHEN THE PRICE OF LETTUCE, OTHER RANGES FROM 3.50 TO 6.50  
 AND THE QUANTITY OF LETTUCE, OTHER RANGES FROM 100.00 TO 900.00

QUANTITY OF LETTUCE, OT	PRICE OF LETTUCE, OTHER				
	3.50	4.25	5.00	5.75	6.50
100.00	* -1763.34	* -1688.34	* -1613.34	* -1538.34	* -1463.34
300.00	* -1063.34	* -838.34	* -613.34	* -388.34	* -163.34
500.00	* -363.34	* 11.66	* 386.66	* 761.66	* 1136.66
700.00	* 336.66	* 861.66	* 1386.66	* 1911.66	* 2436.66
900.00	* 1036.66	* 1711.66	* 2386.66	* 3061.66	* 3736.66

CASH RENT BASIS  
 ALL COSTS ON ONE ACRE BASIS UTILIZING CUSTOM OPERATIONS  
 SPRINKLER EMERGENCE/FURROW IRRIGATED  
 DATE PRINTED: 02/12/81

UPDATED 02/12/81

STORED DATA PAGE (NO CALCULATIONS) FOR LETTUCE, HEAD

BUDGET RECORD NUMBER 226

HEAD LETTUCE-PROJECTED PRODUCTION COSTS-1980 BY KEITH MAYBERRY  
 IMPERIAL COUNTY FARM ADVISOR  
 600 CARTONS PER ACRE YIELD

COSTS AND RETURNS WILL BE  
 DIVIDED BY 500.0 CTNS  
 TO OBTAIN PER CTNS COSTS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 SHARE RENT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 XXXX	
PRODUCTION	NUMBER OF UNITS																		
1 LETTUCE, OTHER	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.000	0.000	28.	82.	2.	0.	
OPERATING INPUTS	RATE/UNIT													PRICE	SHARE RENT	UNIT CODE	ITEM CODE	TYPE	HARV CODE
6 CUSTOM SUBSOIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	18.000	0.000	7.	285.	3.	0.	
7 CUSTOM DISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	6.500	0.000	7.	281.	3.	0.	
8 BLD & BRK BORDER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	11.500	0.000	7.	284.	3.	0.	
9 CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	4.000	0.000	7.	293.	3.	0.	
10 N - P - O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.145	0.000	12.	212.	3.	0.	
11 CUSTOM LEVELING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	7.500	0.000	7.	282.	3.	0.	
12 CUSTOM LIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	7.250	0.000	7.	286.	3.	0.	
13 INCORPORATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	15.500	0.000	7.	294.	3.	0.	
14 PRE-MERGE HERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	7.000	0.000	7.	254.	3.	0.	
15 PRECISION PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	10.000	0.000	7.	292.	3.	0.	
16 NO LETTUCE SEED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00	120.000	0.000	12.	181.	3.	0.	
17 CUSTOM SPRINKLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	10.000	0.000	7.	469.	3.	0.	
18 HAND HOEING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	0.00	7.00	5.500	0.000	8.	335.	3.	0.	
19 CUSTOM CULTIVATE	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	7.500	0.000	7.	310.	3.	0.	
20 SIDE DRESS FERT	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	7.500	0.000	7.	204.	3.	0.	
21 NITROGEN	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	60.00	0.320	0.000	12.	211.	3.	0.	
22 INSECTICIDE	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	2.00	1.00	14.250	0.000	7.	240.	3.	0.	
23 INSECTICIDE APP	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	2.00	2.00	3.750	0.000	34.	359.	3.	0.	
24 IRRIG DIST WATER	10.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	12.00	10.00	10.00	0.440	0.000	11.	323.	3.	0.	
25 CUSTOM HARVEST	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.250	0.000	28.	304.	3.	9.	

MACHINERY REQUIREMENTS IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE # CREW POWER MACH TYPE HARV LABOR UNIT CODE

NONE STORED WITH BUDGET

	SHARE FIXED %	SHARE VAR %	POWER UNIT	SYS CODE	LIFT
49 ACIN IRRIG WATER	10.00	0.00	0.00	0.00	0.00
50 NO. TIMES IRRIG	1.00	0.00	0.00	0.00	0.00

EQUIPMENT REQUIREMENTS NUMBER UNITS PROPORT OF COST XXX EQUIP CODE TYPE XXXX

NONE STORED WITH BUDGET

COLUMNS --->	2 CHARGE METHOD	3	4 NUMBER OF ACRES	5 VALUE OR COST/ACRE	6 TAXES PER ACRE	7 PERENNIAL YRS LIFE	8 PERENNIAL CROPS COST/ACRE
71 ENTERPRISE 2-81 REGION/COUNTY	13 UNASSIGNED	0000	MACH COMP	1	IRIG SYST	9 UNASSIGNED	2 EQUIP SET
	2.	1.00	175.00	0.00	0.0	0.00	1 HARVEST MONTH

CASH RENT BASIS  
 ALL COSTS ON ONE ACRE BASIS UTILIZING CUSTOM OPERATIONS  
 SPRINKLER EMERGENCE/FURROW IRRIGATED

UPDATED 02/12/81  
 MACHINERY COMPLEMENT 1  
 EQUIPMENT COMPLEMENT 1

GENERAL NAME CHANGE->	LINE CHANGE	VALUE	RW CL	LINE CHANGE	VALUE	RW CL	LINE CHANGE	VALUE	RW CL	LINE CHANGE	VALUE	RW CL	LINE CHANGE	VALUE	RW CL
293 CUSTOM FERTILIZE	294 INCORPORATE	240.000000	13.	294 INCORPORATE	240.000000	13.	469 CUSTOM SPRINKLE	292 PRECISION PLANT	0.050000	18.	1.000000	6.		0.000000	

DATE PRINTED: 02/12/81  
 1980 default data