LETTUCE - 1977
Cost Analysis Work Sheet

Sample Costs  My Costs

<table>
<thead>
<tr>
<th>Pre-Harvest Cash Costs</th>
<th>Per Acre</th>
<th>Per Crate</th>
<th>Per Acre</th>
<th>Per Crate</th>
</tr>
</thead>
</table>

Plow or disc 2X 1 hr. crawler tractor  | $5.30    |           |          |           |
Chisel 2X 1 hr. crawler tractor      | 5.30     |           |          |           |
Float or landplane 2X: 1 hr crawler tractor
List and apply pre-plant fertilizer
  1 hr. wheel tractor                  | 3.50     |           |          |           |
  250 lbs. 16-20-0 at $69.00 ton      | 8.62     |           |          |           |
Pre-irrigate: 6" water at $10.00 a ft. | 5.00     |           |          |           |
  labor                               | 2.00     |           |          |           |
Shape beds, incorporate herbicide and plant
  1 1/4 hrs. wheel tractor: 1 1/4 hrs. man labor |
  herbicide                           | 6.75     |           |          |           |
  Seed: 1 1/4 lbs. at $12.00          | 15.00    |           |          |           |
Thin:                                 | 40.00    |           |          |           |
hand weed                             | 20.00    |           |          |           |
Cultivate 5X: including one fertilizer app.
  3 hrs. wheel tractor                | 10.50    |           |          |           |
  120 lbs. N. at 10c                  | 12.00    |           |          |           |
Irrigate 6X: (furrow) including
  one application at 40 lbs. N. total 2 ac. of water at $10.00 |
  fertilizer                          |          |           | 20.00    |           |
  labor: total for six times          |          |           | 9.00     |           |
Pest Control: materials
  application                          | 85.00    |           |          |           |
  application                          | 24.50    |           |          |           |
Misc.: including 1 hr. wheel tractor  | 8.00     |           |          |           |
Repairs to equipment ex tractors      | 10.00    |           |          |           |
Rent: 1/2 year                        | 50.00    |           |          |           |
Supervision                           | 10.00    |           |          |           |
Office car operating capital, business costs etc. |

Total Pre-Harvest Cash Costs 391.85  65

Harvesting Costs:
  Total for labor, supervision loading, hauling, carton and selling 708.00

Total Harvesting and Sales Costs 708.00  1.18
Total Cash Costs 1099.85  1.83

Depreciation
  80 h.p. track layer: 3 hrs. at $1.80 5.40
  50 h.p. wheel tractor: 6 1/4 hrs. at 74c 4.62
  Other equipment: $76.00 costs 1/2 year basis 3.80
  $38.00 cost 10 yr. life 3.80

Total depreciation (tenant) 13.82  02

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Lettuce - Cont.

Interest on investment at 7%

80 h.p. track layer: 3 hrs. at 72¢ $  2.16
50 h.p. wheel tractors: 6 1/4 hrs. at 30¢  1.88
other equipment: $26.00 1/2 yr. basis $19.00 at 7%  1.33

Interest on investment (tenant)  5.37  0.01
Total cost of production (tenant)  1119.04  1.85

Sample Costs of Production at Varying Yields

Yield: Packed cartons
per acre (24 heads)  400  500  550  600  650  700  800
Total costs per carton  $2.21  2.00  1.93  1.86  1.81  1.77  1.69

Sample Costs per Carton at the Indicated Yields with Varying Water Costs

<table>
<thead>
<tr>
<th>Yield: Cartons per acre</th>
<th>Total Costs per carton at the indicated water costs per acre foot</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1.00</td>
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<tr>
<td>400</td>
<td>2.15</td>
</tr>
<tr>
<td>500</td>
<td>1.96</td>
</tr>
<tr>
<td>550</td>
<td>1.89</td>
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<tr>
<td>600</td>
<td>1.83</td>
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<tr>
<td>650</td>
<td>1.78</td>
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<tr>
<td>700</td>
<td>1.74</td>
</tr>
<tr>
<td>800</td>
<td>1.67</td>
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</tbody>
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