Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
06/20/97	HARVEST	A	CANTALOUPES	300.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
11/15/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
12/10/96	PREHARVEST	M	SHREDDING		.5000			.00
12/20/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
01/10/97	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
01/15/97	PREHARVEST	M	PLOWING	MLDBOARD	1.0000			.00
01/20/97	PREHARVEST	M	PLANING	LAND	.2000			.00
01/25/97	PREHARVEST	M	DISC OFFSET	12 FT	.2000			.00
02/05/97	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
02/10/97	PREHARVEST	M	BEDDING	6 ROW	1.0000			.00
02/15/97	PREHARVEST	E	HERBICIDE	CANT.	1.0000	C	V	.00
02/15/97	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
02/20/97	PREHARVEST	E	PHOSPHATE		75.0000	C	V	.00
02/20/97	PREHARVEST	E	NITROGEN (DRY)		50.0000	C	V	.00
02/20/97	PREHARVEST	M	APPLY.FERTILIZER		1.0000			.00
03/01/97	PREHARVEST	H	HIRED LABOR		6.0000	C	V	.00
03/05/97	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
03/15/97	PREHARVEST	E	SEED	CANT.	.5000	C	V	.00
03/15/97	PREHARVEST	M	PLANTING	6 ROW	1.0000			.00
03/15/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
03/20/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
04/01/97	PREHARVEST	H	HIRED LABOR		6.0000	C	V	.00
04/01/97	PREHARVEST	E	BEEHIVE RENT		.5000	C	V	.00
04/15/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
04/15/97	PREHARVEST	E	NITROGEN (LIQ)		40.0000	C	V	.00
04/20/97	PREHARVEST	E	INSECTICIDE	CANT.	1.0000	C	V	.00
04/20/97	PREHARVEST	E	FUNGICIDE	CANT.	1.0000	C	V	.00
04/20/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
04/25/97	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
04/30/97	PREHARVEST	M	PICKUP TRUCK	3/4 TON	20.0000			.00
04/30/97		E	MISC ADMIN O/H		.5000		F	.00
04/30/97	PREHARVEST	G	CONSULTING FEE	VEG	.5000	C	V	.00
05/01/97	PREHARVEST	H	HIRED LABOR		6.0000	C	V	.00
05/05/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
05/15/97	PREHARVEST	M	CULTIVATING 4ROW	ROLLING	1.0000			.00
05/20/97	PREHARVEST	E	FUNGICIDE	CANT.	1.0000	C	V	.00
05/20/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
05/20/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
05/29/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
06/10/97	PREHARVEST	E	FUNGICIDE	CANT.	1.0000	C	V	.00
06/10/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
06/13/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
06/20/97	HARVEST	G	HARV.,PACK & MKT	CANT.	300.0000	C	V	.00
06/20/97		K	LAND - CASH RENT	VEG	1.0000		F	.00

Carrots, Irrigated
Wintergarden Region (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
CARROTS	500.000	bag	5.5000	2750.00	
Total GROSS Income				2750.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
HERBICIDE	1.000	acre	7.500	7.50	
CONSULTING FEE	0.500	acre	12.000	6.00	
PHOSPHATE	75.000	lb.	.250	18.75	
NITROGEN (DRY)	60.000	lb.	.300	18.00	
SEED	2.000	lb.	35.000	70.00	
NITROGEN (LIQ)	60.000	lb.	.300	18.00	
HERBICIDE	1.000	acre	7.500	7.50	
FUNGICIDE	2.000	appl	10.000	20.00	
PESTICIDE APPL.	2.000	acre	3.500	7.00	
INSECTICIDE	0.500	appl	6.500	3.25	
FUNGICIDE	1.000	appl	10.000	10.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
Fuel & Lube - Machinery		Acre		17.56	
- Irrigation		Acre		47.63	
Repairs - Machinery		Acre		4.23	
- Irrigation		Acre		10.50	
Labor - Machinery	3.325	Hour	8.236	27.38	
- Irrigation	2.100	Hour	8.234	17.29	
Total PREHARVEST				314.09	
HARVEST					
HARV.,PACK & MKT	500.000	bag	4.500	2250.00	
Total HARVEST				2250.00	
Interest - OC Borrowed	152.031	Dol.	0.095	14.44	
Total VARIABLE COST				2578.53	

Break-Even Price, Total Variable Cost $ 5.15 per bag of CARROTS

GROSS INCOME minus VARIABLE COST	171.47	

FIXED COST Description	Unit	Total	Your Estimate
Management		8.00	
Machinery and Equipment	Acre	60.25	
Irrigation	Acre	34.33	
Land	Acre	50.00	
Total FIXED Cost		152.58	

Break-Even Price, Total Cost $ 5.46 per bag of CARROTS

Total of ALL Cost	2731.12	
NET PROJECTED RETURNS	18.89	

Carrots are packed and marketed in 48 on-pound cello bags.

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
01/20/97	HARVEST	A	CARROTS	500.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
06/05/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
06/10/96	PREHARVEST	M	PLOWING	MLDBOARD	1.0000			.00
06/15/96	PREHARVEST	M	PLANING	LAND	.2000			.00
06/20/96	PREHARVEST	M	DISC OFFSET	12 FT	.2000			.00
06/25/96	PREHARVEST	E	HERBICIDE	CARROT	1.0000	C	V	.00
06/25/96	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
06/30/96		P	MISC ADMIN O/H		.5000		F	.00
06/30/96	PREHARVEST	G	CONSULTING FEE	VEG	.5000	C	V	.00
07/05/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
07/10/96	PREHARVEST	M	BEDDING	6 ROW	1.0000			.00
07/15/96	PREHARVEST	E	PHOSPHATE		75.0000	C	V	.00
07/15/96	PREHARVEST	E	NITROGEN (DRY)		60.0000	C	V	.00
07/15/96	PREHARVEST	M	APPLY.FERTILIZER		1.0000			.00
07/20/96	PREHARVEST	E	SEED	CARROT	2.0000	C	V	.00
07/20/96	PREHARVEST	M	PLANTING	STANHAY	1.0000			.00
07/20/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
07/23/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
07/26/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
08/10/96	PREHARVEST	E	NITROGEN (LIQ)		60.0000	C	V	.00
08/10/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
08/20/96	PREHARVEST	E	HERBICIDE	CARROT	1.0000	C	V	.00
08/20/96	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
08/26/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
09/10/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
09/15/96	PREHARVEST	E	FUNGICIDE	CARROT	2.0000	C	V	.00
09/15/96	PREHARVEST	G	PESTICIDE APPL.		2.0000	C	V	.00
09/26/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
10/10/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
10/15/96	PREHARVEST	E	INSECTICIDE	CARROT	.5000	C	V	.00
10/15/96	PREHARVEST	E	FUNGICIDE	CARROT	1.0000	C	V	.00
10/15/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
10/26/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
11/20/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
11/30/96	PREHARVEST	M	PICKUP TRUCK	3/4 TON	5.0000			.00
01/20/97	HARVEST	G	HARV.,PACK & MKT	CARROTS	500.0000	C	V	.00
01/31/97		K	LAND - CASH RENT	VEG	1.0000		F	.00

Processed Carrots, Irrigated
Wintergarden Region (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description		Quantity	Unit	$ / Unit	Total	Your Estimate
CARROTS	PROC	14.000	ton	37.5000	525.00	
Total GROSS Income					525.00	

VARIABLE COST Description		Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST						
HERBICIDE		1.000	acre	7.500	7.50	
CONSULTING FEE		0.500	acre	12.000	6.00	
PHOSPHATE		75.000	lb.	.250	18.75	
NITROGEN (DRY)		80.000	lb.	.300	24.00	
SEED		2.600	lb.	35.000	91.00	
HERBICIDE		1.000	acre	7.500	7.50	
FUNGICIDE		2.000	appl	10.000	20.00	
PESTICIDE APPL.		2.000	acre	3.500	7.00	
FUNGICIDE		1.000	appl	10.000	10.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
FUNGICIDE		1.000	appl	10.000	10.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
Fuel & Lube	- Machinery		Acre		17.56	
	- Irrigation		Acre		45.36	
Repairs	- Machinery		Acre		4.23	
	- Irrigation		Acre		10.00	
Labor	- Machinery	3.325	Hour	8.236	27.38	
	- Irrigation	2.000	Hour	8.234	16.47	
Total PREHARVEST					329.75	
Interest	- OC Borrowed	163.133	Dol.	0.095	15.50	
Total VARIABLE COST					345.25	
GROSS INCOME minus VARIABLE COST					179.75	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN O/H	acre	8.00	
Machinery and Equipment	Acre	60.25	
Irrigation	Acre	32.70	
Land	Acre	50.00	
Total FIXED Cost		150.95	
Total of ALL Cost		496.19	
NET PROJECTED RETURNS		28.81	

Yield is based on 18% #1's, 65% #2's, 14% #3's and 3% useable culls.

Date	Stage of Production	Type of Prod.	Product	Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
01/20/97	HARVEST	A	CARROTS	PROC	14.0000	.0000	C	.00	N

Date	Stage of Production	Type of Input	Input	Name	Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
06/05/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
06/10/96	PREHARVEST	M	PLOWING	MLDBOARD	1.0000			.00
06/15/96	PREHARVEST	M	PLANING	LAND	.2000			.00
06/20/96	PREHARVEST	M	DISC OFFSET	12 FT	.2000			.00
06/25/96	PREHARVEST	E	HERBICIDE	CARROT	1.0000	C	V	.00
06/25/96	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
06/30/96		E	MISC ADMIN O/H		.5000		F	.00
06/30/96	PREHARVEST	G	CONSULTING FEE	VEG	.5000	C	V	.00
07/05/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
07/10/96	PREHARVEST	M	BEDDING	6 ROW	1.0000			.00
07/15/96	PREHARVEST	E	PHOSPHATE		75.0000	C	V	.00
07/15/96	PREHARVEST	E	NITROGEN (DRY)		80.0000	C	V	.00
07/15/96	PREHARVEST	M	APPLY.FERTILIZER		1.0000			.00
07/20/96	PREHARVEST	E	SEED	CARRPROC	2.6000	C	V	.00
07/20/96	PREHARVEST	M	PLANTING	STANHAY	1.0000			.00
07/20/96	PREHARVEST	O	IRRIGATION	VEG	6.0000			.00
07/25/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
08/10/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
08/20/96	PREHARVEST	E	HERBICIDE	CARROT	1.0000	C	V	.00
08/20/96	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
08/20/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
08/25/96	PREHARVEST	E	FUNGICIDE	CARRPROC	2.0000	C	V	.00
08/25/96	PREHARVEST	G	PESTICIDE APPL.		2.0000	C	V	.00
09/10/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
09/15/96	PREHARVEST	E	FUNGICIDE	CARRPROC	1.0000	C	V	.00
09/15/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
09/20/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
10/10/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
10/15/96	PREHARVEST	E	FUNGICIDE	CARRPROC	1.0000	C	V	.00
10/15/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
10/20/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
11/20/96	PREHARVEST	O	IRRIGATION	VEG	2.0000			.00
11/30/96	PREHARVEST	M	PICKUP TRUCK	3/4 TON	5.0000			.00
01/31/97		K	LAND - CASH RENT	VEG	1.0000		F	.00

Cucumbers, Irrigated
Wintergarden Region (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
CUCUMBERS	250.000	crtn	6.5000	1625.00	
Total GROSS Income				1625.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
HERBICIDE	1.000	acre	8.000	8.00	
PHOSPHATE	80.000	lb.	.250	20.00	
NITROGEN (DRY)	40.000	lb.	.300	12.00	
SEED	3.000	lb.	26.000	78.00	
BEEHIVE RENT	0.500	hive	30.000	15.00	
CONSULTING FEE	0.500	acre	12.000	6.00	
NITROGEN (LIQ)	40.000	lb.	.300	12.00	
FUNGICIDE	1.000	acre	10.000	10.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
Fuel & Lube - Machinery		Acre		17.98	
- Irrigation		Acre		45.81	
Repairs - Machinery		Acre		4.24	
- Irrigation		Acre		10.10	
Labor - Machinery	3.511	Hour	8.236	28.92	
- Other	9.000	Hour	6.210	55.89	
- Irrigation	2.020	Hour	8.234	16.63	
Total PREHARVEST				344.08	
HARVEST					
HARV.,PACK & MKT	250.000	crtn	4.500	1125.00	
Total HARVEST				1125.00	
Interest - OC Borrowed	67.464	Dol.	0.095	6.41	
Total VARIABLE COST				1475.49	

Break-Even Price, Total Variable Cost $ 5.90 per crtn of CUCUMBERS

	Total	Your Estimate
GROSS INCOME minus VARIABLE COST	149.51	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN O/H	acre	8.00	
Machinery and Equipment	Acre	57.61	
Irrigation	Acre	33.03	
Land	Acre	50.00	
Total FIXED Cost		148.64	

Break-Even Price, Total Cost $ 6.49 per crtn of CUCUMBERS

	Total	Your Estimate
Total of ALL Cost	1624.13	
NET PROJECTED RETURNS	0.87	

Cucumbers are packed and marketed in 50 pound cartons.
Budget is based on a fall crop.

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
10/25/97	HARVEST	A	CUCUMBERS	250.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
06/05/97	PREHARVEST	M	SHREDDING		1.0000			.00
06/10/97	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
06/15/97	PREHARVEST	M	PLOWING	MLDBOARD	1.0000			.00
06/20/97	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
06/25/97	PREHARVEST	M	PLANING	LAND	.2000			.00
06/28/97	PREHARVEST	E	HERBICIDE	CUCUMBER	1.0000	C	V	.00
06/28/97	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
06/30/97	PREHARVEST	M	DISC OFFSET	12 FT	.2000			.00
07/15/97	PREHARVEST	E	PHOSPHATE		80.0000	C	V	.00
07/15/97	PREHARVEST	E	NITROGEN (DRY)		40.0000	C	V	.00
07/15/97	PREHARVEST	M	APPLY.FERTILIZER		1.0000			.00
07/20/97	PREHARVEST	O	IRRIGATION	VEG	4.2000			.00
08/01/97	PREHARVEST	H	HIRED LABOR		3.0000	C	V	.00
08/05/97	PREHARVEST	M	BEDDING	6 ROW	1.0000			.00
08/10/97	PREHARVEST	E	SEED	CUCUMBER	3.0000	C	V	.00
08/10/97	PREHARVEST	M	PLANTING	STANHAY	1.0000			.00
08/25/97	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
08/30/97	PREHARVEST	E	BEEHIVE RENT		.5000	C	V	.00
08/30/97		E	MISC ADMIN O/H		.5000		F	.00
08/30/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
08/30/97	PREHARVEST	G	CONSULTING FEE	VEG	.5000	C	V	.00
08/31/97	PREHARVEST	M	PICKUP TRUCK	3/4 TON	20.0000			.00
09/01/97	PREHARVEST	H	HIRED LABOR		3.0000	C	V	.00
09/20/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
09/20/97	PREHARVEST	E	NITROGEN (LIQ)		40.0000	C	V	.00
09/25/97	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
10/01/97	PREHARVEST	H	HIRED LABOR		3.0000	C	V	.00
10/01/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
10/05/97	PREHARVEST	E	FUNGICIDE	CUCUMBER	1.0000	C	V	.00
10/05/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
10/18/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
10/25/97	HARVEST	G	HARV.,PACK & MKT	CUCUMBER	250.0000	C	V	.00
10/31/97		K	LAND - CASH RENT	VEG	1.0000		F	.00

Cucumbers (Pickles), Irrigated
Wintergarden Region (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description		Quantity	Unit	$ / Unit	Total	Your Estimate
CUCUMBERS	PICKLES	160.000	cwt.	10.5000	1680.00	
Total GROSS Income					1680.00	

VARIABLE COST Description		Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST						
PHOSPHATE		80.000	lb.	.250	20.00	
NITROGEN (DRY)		40.000	lb.	.300	12.00	
SEED		2.250	lb.	8.000	18.00	
HERBICIDE		1.000	acre	8.000	8.00	
BEEHIVE RENT		0.500	hive	30.000	15.00	
NITROGEN (LIQ)		40.000	lb.	.300	12.00	
CONSULTING FEE		0.500	acre	12.000	6.00	
INSECTICIDE		1.000	appl	10.000	10.00	
FUNGICIDE		1.000	acre	10.000	10.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
Fuel & Lube	- Machinery		Acre		18.73	
	- Irrigation		Acre		27.21	
Repairs	- Machinery		Acre		4.42	
	- Irrigation		Acre		6.00	
Labor	- Machinery	3.011	Hour	8.236	24.80	
	- Other	10.000	Hour	6.210	62.10	
	- Irrigation	1.200	Hour	8.234	9.88	
Total PREHARVEST					267.64	
Interest	- OC Borrowed	38.723	Dol.	0.095	3.68	
HARVEST						
HARV.,PACK & MKT		160.000	cwt.	6.500	1040.00	
Total HARVEST					1040.00	
Total VARIABLE COST					1311.32	

Break-Even Price, Total Variable Cost $ 8.19 per cwt. of CUCUMBERS

GROSS INCOME minus VARIABLE COST	368.68	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN O/H	acre	8.00	
Machinery and Equipment	Acre	57.12	
Irrigation	Acre	19.62	
Land	Acre	50.00	
Total FIXED Cost		134.74	

Break-Even Price, Total Cost $ 9.03 per cwt. of CUCUMBERS

Total of ALL Cost	1446.06	
NET PROJECTED RETURNS	233.94	

Production value and harvesting expense is base on a weighted average if 8% #1's, 13% #2's, 34% #3's and 45% #4's.
Budget is based on a fall crop.

Lettuce, Irrigated
Wintergarden Region (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
LETTUCE	500.000	crtn	5.5000	2750.00	
Total GROSS Income				2750.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
PHOSPHATE	80.000	lb.	.250	20.00	
NITROGEN (DRY)	75.000	lb.	.300	22.50	
SEED	1.000	lb.	28.000	28.00	
INSECTICIDE	1.000	appl	8.000	8.00	
FUNGICIDE	1.000	appl	25.000	25.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
NITROGEN (LIQ)	75.000	lb.	.300	22.50	
INSECTICIDE	1.000	appl	8.000	8.00	
FUNGICIDE	1.000	appl	3.500	3.50	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
HERBICIDE	1.000	acre	9.000	9.00	
CONSULTING FEE	0.500	acre	12.000	6.00	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
INSECTICIDE	1.000	appl	8.000	8.00	
FUNGICIDE	1.000	appl	3.500	3.50	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
INSECTICIDE	1.000	appl	8.000	8.00	
FUNGICIDE	1.000	appl	3.500	3.50	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
INSECTICIDE	1.000	appl	8.000	8.00	
FUNGICIDE	1.000	appl	3.500	3.50	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
NITROGEN (LIQ)	75.000	lb.	.300	22.50	
INSECTICIDE	1.000	appl	8.000	8.00	
FUNGICIDE	1.000	appl	3.500	3.50	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
Fuel & Lube - Machinery		Acre		20.79	
- Irrigation		Acre		27.21	
Repairs - Machinery		Acre		4.73	
- Irrigation		Acre		6.00	
Labor - Machinery	3.744	Hour	8.236	30.84	
- Other	12.000	Hour	6.210	74.52	
- Irrigation	1.200	Hour	8.234	9.88	
Total PREHARVEST				473.47	
HARVEST					
HARV.,PACK & MKT	500.000	crtn	4.500	2250.00	
Total HARVEST				2250.00	
Interest - OC Borrowed	82.830	Dol.	0.095	7.87	
Total VARIABLE COST				2731.34	
Break-Even Price, Total Variable Cost $ 5.46 per crtn of LETTUCE					
GROSS INCOME minus VARIABLE COST				18.66	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN O/H	acre	8.00	
Machinery and Equipment	Acre	63.67	
Irrigation	Acre	19.62	
Land	Acre	50.00	
Total FIXED Cost		141.29	
Break-Even Price, Total Cost $ 5.74 per crtn of LETTUCE			
Total of ALL Cost		2872.63	
NET PROJECTED RETURNS		-122.63	

Lettuce is packed and marketed in 50 pound cartons.
Budget is based on a fall crop.

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
12/30/97	HARVEST	A	LETTUCE	500.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
06/30/97		P	MISC ADMIN O/H		.5000		F	.00
07/10/97	PREHARVEST	M	SHREDDING		1.0000			.00
07/20/97	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
08/10/97	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
08/15/97	PREHARVEST	M	PLOWING	MLDBOARD	1.0000			.00
08/20/97	PREHARVEST	M	PLANING	LAND	.2000			.00
08/25/97	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
08/30/97	PREHARVEST	M	BEDDING	6 ROW	1.0000			.00
09/15/97	PREHARVEST	M	SHAPING		1.0000			.00
10/05/97	PREHARVEST	M	SHAPING		1.0000			.00
10/10/97	PREHARVEST	M	APPLY.FERTILIZER		1.0000			.00
10/10/97	PREHARVEST	E	PHOSPHATE		80.0000	C	V	.00
10/10/97	PREHARVEST	E	NITROGEN (DRY)		75.0000	C	V	.00
10/10/97	PREHARVEST	M	PLANTING	STANHAY	1.0000			.00
10/10/97	PREHARVEST	E	SEED	LETTUCE	1.0000	C	V	.00
10/15/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
10/15/97	PREHARVEST	E	FUNGICIDE	RIDOMIL	1.0000	C	V	.00
10/15/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
10/18/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
10/18/97	PREHARVEST	E	NITROGEN (LIQ)		75.0000	C	V	.00
10/24/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
10/24/97	PREHARVEST	E	FUNGICIDE	LETTUCE	1.0000	C	V	.00
10/24/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
10/25/97	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
10/25/97	PREHARVEST	E	HERBICIDE	LETTUCE	1.0000	C	V	.00
10/31/97	PREHARVEST	G	CONSULTING FEE	VEG	.5000	C	V	.00
10/31/97		E	MISC ADMIN O/H		.5000		F	.00
10/31/97	PREHARVEST	M	PICKUP TRUCK	3/4 TON	20.0000	C	V	.00
11/01/97	PREHARVEST	H	HIRED LABOR		12.0000	C	V	.00
11/02/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
11/02/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
11/08/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
11/08/97	PREHARVEST	E	FUNGICIDE	LETTUCE	1.0000	C	V	.00
11/08/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
11/14/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
11/14/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
11/16/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
11/20/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
11/20/97	PREHARVEST	E	FUNGICIDE	LETTUCE	1.0000	C	V	.00
11/20/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
11/26/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
11/26/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
12/02/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
12/02/97	PREHARVEST	E	FUNGICIDE	LETTUCE	1.0000	C	V	.00
12/02/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
12/08/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
12/08/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
12/12/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
12/12/97	PREHARVEST	E	NITROGEN (LIQ)		75.0000	C	V	.00
12/14/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
12/14/97	PREHARVEST	E	FUNGICIDE	LETTUCE	1.0000	C	V	.00
12/14/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
12/20/97	PREHARVEST	E	INSECTICIDE	LETTUCE	1.0000	C	V	.00
12/20/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
12/30/97	HARVEST	G	HARV.,PACK & MKT	LETTUCE	500.0000	C	V	.00
12/31/97		K	LAND - CASH RENT	VEG	1.0000		F	.00

Onions, Irrigated
Wintergarden Region (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
ONIONS	750.000	bag	7.5000	5625.00	
Total GROSS Income				5625.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
PHOSPHATE	75.000	lb.	.250	18.75	
NITROGEN (DRY)	50.000	lb.	.300	15.00	
HERBICIDE	1.000	acre	40.000	40.00	
SEED	3.000	lb.	60.000	180.00	
NITROGEN (LIQ)	100.000	lb.	.300	30.00	
FUNGICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
FUNGICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
FUNGICIDE	1.000	appl	25.000	25.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
CONSULTING FEE	0.500	acre	12.000	6.00	
INSECTICIDE	1.000	appl	10.000	10.00	
FUNGICIDE	1.000	appl	25.000	25.00	
PESTICIDE APPL.	1.000	acre	3.500	3.50	
Fuel & Lube - Machinery		Acre		21.22	
- Irrigation		Acre		61.23	
Repairs - Machinery		Acre		4.94	
- Irrigation		Acre		13.50	
Labor - Machinery	4.172	Hour	8.236	34.36	
- Other	6.000	Hour	6.210	37.26	
- Irrigation	2.700	Hour	8.234	22.23	
Total PREHARVEST				574.50	
HARVEST					
HARV.,PACK & MKT	750.000	bag	4.250	3187.50	
Total HARVEST				3187.50	
Interest - OC Borrowed	287.195	Dol.	0.095	27.28	
Total VARIABLE COST				3789.28	

Break-Even Price, Total Variable Cost $ 5.05 per bag of ONIONS

GROSS INCOME minus VARIABLE COST	1835.72	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN O/H	acre	16.00	
Machinery and Equipment	Acre	69.65	
Irrigation	Acre	44.14	
Land	Acre	50.00	
Total FIXED Cost		179.79	

Break-Even Price, Total Cost $ 5.29 per bag of ONIONS

Total of ALL Cost	3969.07	
NET PROJECTED RETURNS	1655.93	

Onions are packed and marketed in 50 pound bags.

Information presented is prepared solely as a general guide and is not intended to recognize r predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
06/20/97	HARVEST	A	ONIONS	750.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
09/10/96	PREHARVEST	M	SHREDDING		1.0000			.00
09/20/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
10/05/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
10/08/96	PREHARVEST	M	PLOWING	MLDBOARD	1.0000			.00
10/10/96	PREHARVEST	M	PLANING	LAND	.2000			.00
10/15/96	PREHARVEST	M	BEDDING	6 ROW	1.0000			.00
10/18/96	PREHARVEST	M	SHAPING		1.0000			.00
10/20/96	PREHARVEST	E	PHOSPHATE		75.0000	C	V	.00
10/20/96	PREHARVEST	E	NITROGEN (DRY)		50.0000	C	V	.00
10/20/96	PREHARVEST	M	APPLY.FERTILIZER		1.0000			.00
10/25/96	PREHARVEST	E	HERBICIDE	ONION	1.0000	C	V	.00
10/25/96	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
11/10/96	PREHARVEST	E	SEED	ONION	3.0000	C	V	.00
11/10/96	PREHARVEST	M	PLANTING	STANHAY	1.0000			.00
11/12/96	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
11/30/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
12/01/96	PREHARVEST	H	HIRED LABOR		2.0000	C	V	.00
12/15/96	PREHARVEST	E	NITROGEN (LIQ)		100.0000	C	V	.00
12/15/96	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
01/01/97	PREHARVEST	H	HIRED LABOR		2.0000	C	V	.00
01/02/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
01/15/97	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
01/31/97	PREHARVEST	M	PICKUP TRUCK	3/4 TON	20.0000			.00
02/01/97	PREHARVEST	H	HIRED LABOR		2.0000	C	V	.00
02/02/97	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
02/10/97	PREHARVEST	E	FUNGICIDE	ONION	1.0000	C	V	.00
02/10/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
02/15/97	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
03/03/97	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
03/10/97	PREHARVEST	E	FUNGICIDE	ONION	1.0000	C	V	.00
03/10/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
03/15/97	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
04/03/97	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
04/10/97	PREHARVEST	E	FUNGICIDE	RIDOMIL	1.0000	C	V	.00
04/10/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
04/30/97	PREHARVEST	G	CONSULTING FEE	VEG	.5000	C	V	.00
05/03/97	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
05/10/97	PREHARVEST	E	INSECTICIDE	ONION	1.0000	C	V	.00
05/10/97	PREHARVEST	E	FUNGICIDE	RIDOMIL	1.0000	C	V	.00
05/10/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
05/20/97	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
06/20/97	HARVEST	G	HARV.,PACK & MKT	ONIONS	750.0000	C	V	.00
06/30/97		E	MISC ADMIN O/H		1.0000		F	.00
06/30/97		K	LAND - CASH RENT	VEG	1.0000		F	.00

Fresh Market Spinach, Irrigated
Wintergarden Region (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description		Quantity	Unit	$ / Unit	Total	Your Estimate
SPINACH	FRESH	375.000	bu.	6.5000	2437.50	
Total GROSS Income					2437.50	

VARIABLE COST Description		Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST						
PHOSPHATE		100.000	lb.	.250	25.00	
NITROGEN (DRY)		30.000	lb.	.300	9.00	
HERBICIDE		1.000	acre	12.500	12.50	
SEED		8.000	lb.	4.500	36.00	
NITROGEN (DRY)		60.000	lb.	.300	18.00	
CONSULTING FEE		0.500	acre	12.000	6.00	
INSECTICIDE		1.000	appl	16.000	16.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
INSECTICIDE		1.000	appl	16.000	16.00	
FUNGICIDE		1.000	appl	5.000	5.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
INSECTICIDE		1.000	appl	16.000	16.00	
FUNGICIDE		1.000	appl	5.000	5.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
Fuel & Lube	- Machinery		Acre		20.62	
	- Irrigation		Acre		45.36	
Repairs	- Machinery		Acre		4.86	
	- Irrigation		Acre		10.00	
Labor	- Machinery	3.990	Hour	8.236	32.86	
	- Other	4.000	Hour	6.210	24.84	
	- Irrigation	2.000	Hour	8.234	16.47	
Total PREHARVEST					330.02	
HARVEST						
HARV.,PACK & MKT		375.000	bu.	4.500	1687.50	
Total HARVEST					1687.50	
Interest	- OC Borrowed	104.143	Dol.	0.095	9.89	
Total VARIABLE COST					2027.41	

Break-Even Price, Total Variable Cost $ 5.40 per bu. of SPINACH

GROSS INCOME minus VARIABLE COST	410.09	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN O/H	acre	8.00	
Machinery and Equipment	Acre	65.69	
Irrigation	Acre	32.70	
Land	Acre	50.00	
Total FIXED Cost		156.39	

Break-Even Price, Total Cost $ 5.60 per bu. of SPINACH

Total of ALL Cost	2183.80	
NET PROJECTED RETURNS	253.70	

Spinach is packed and marketed in 25 pound bushels.

Date	Stage of Production	Type of Prod.	Product Name		Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
01/25/97	HARVEST	A	SPINACH	FRESH	450.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
08/01/96	PREHARVEST	M	SHREDDING		1.0000			.00
08/03/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
08/05/96	PREHARVEST	M	PLOWING	MLDBOARD	1.0000			.00
08/07/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
08/09/96	PREHARVEST	M	PLANING	LAND	.2000			.00
08/10/96	PREHARVEST	M	DISC OFFSET	12 FT	.2000			.00
08/15/96	PREHARVEST	M	BEDDING	6 ROW	1.0000			.00
08/20/96	PREHARVEST	E	PHOSPHATE		100.0000	C	V	.00
08/20/96	PREHARVEST	E	NITROGEN (DRY)		30.0000	C	V	.00
08/20/96	PREHARVEST	M	APPLY.FERTILIZER		1.0000			.00
08/25/96	PREHARVEST	E	HERBICIDE	SPINACH	1.0000	C	V	.00
08/25/96	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
09/05/96	PREHARVEST	M	SHAPING		1.0000			.00
09/10/96	PREHARVEST	E	SEED	SPINACH	8.0000	C	V	.00
09/10/96	PREHARVEST	M	PLANTING	4 ROW	1.0000			.00
09/10/96	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
09/15/96	PREHARVEST	E	NITROGEN (DRY)		60.0000	C	V	.00
09/25/96	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
09/30/96		E	MISC ADMIN O/H		.5000		F	.00
09/30/96	PREHARVEST	G	CONSULTING FEE	VEG	.5000	C	V	.00
10/10/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
10/20/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
10/25/96	PREHARVEST	E	INSECTICIDE	SPINACH	1.0000	C	V	.00
10/25/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
10/25/96	PREHARVEST	H	HIRED LABOR		2.0000	C	V	.00
10/25/96	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
11/20/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
11/25/96	PREHARVEST	E	INSECTICIDE	SPINACH	1.0000	C	V	.00
11/25/96	PREHARVEST	E	FUNGICIDE	SPINACH	1.0000	C	V	.00
11/25/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
11/25/96	PREHARVEST	H	HIRED LABOR		2.0000	C	V	.00
11/25/96	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
11/30/96	PREHARVEST	M	PICKUP TRUCK	3/4 TON	20.0000			.00
12/15/96	PREHARVEST	E	INSECTICIDE	SPINACH	1.0000	C	V	.00
12/15/96	PREHARVEST	E	FUNGICIDE	SPINACH	1.0000	C	V	.00
12/15/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
01/15/97	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
01/25/97	HARVEST	G	HARV.,PACK & MKT	SPINACH	450.0000	C	V	.00
01/31/97		K	LAND - CASH RENT	VEG	1.0000		F	.00

Processed Spinach, Irrigated
Wintergarden Region (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description		Quantity	Unit	$ / Unit	Total	Your Estimate
SPINACH	PROCESS.	11.000	ton	74.0000	814.00	
Total GROSS Income					814.00	

VARIABLE COST Description		Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST						
HERBICIDE		1.000	acre	12.500	12.50	
INSECTICIDE		1.000	appl	30.000	30.00	
PHOSPHATE		75.000	lb.	.250	18.75	
NITROGEN (DRY)		110.000	lb.	.300	33.00	
SEED*		8.000	lb.		0.00	
INSECTICIDE		1.000	appl	6.000	6.00	
PESTICIDE APPL.		1.000	acre	4.000	4.00	
INSECTICIDE		1.000	appl	16.000	16.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
CONSULTING FEE		0.500	acre	12.000	6.00	
NITROGEN (LIQ)		30.000	lb.	.300	9.00	
INSECTICIDE		1.000	appl	16.000	16.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
NITROGEN (LIQ)		30.000	lb.	.300	9.00	
FUNGICIDE		1.000	appl	5.000	5.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
FUNGICIDE		1.000	appl	5.000	5.00	
PESTICIDE APPL.		1.000	acre	3.500	3.50	
Fuel & Lube	- Machinery		Acre		19.67	
	- Irrigation		Acre		49.89	
Repairs	- Machinery		Acre		4.63	
	- Irrigation		Acre		11.00	
Labor	- Machinery	3.763	Hour	8.236	31.00	
	- Other	8.000	Hour	6.210	49.68	
	- Irrigation	2.200	Hour	8.234	18.11	
Total PREHARVEST					368.24	
Interest	- OC Borrowed	61.164	Dol.	0.095	5.81	
Total VARIABLE COST					374.05	
GROSS INCOME minus VARIABLE COST					439.95	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN O/H	acre	8.00	
Machinery and Equipment	Acre	61.56	
Irrigation	Acre	35.97	
Land	Acre	50.00	
Total FIXED Cost		155.53	
Total of ALL Cost		529.58	
NET PROJECTED RETURNS		284.42	

* If seed is not provided by the processor, costs will be similar to Fresh Spinach.

Information presented is prepared solely as a general guide and is not intended to recognize r predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication

Date	Stage of Production	Type of Prod.	Product Name		Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
12/15/96	HARVEST	A	SPINACH	PROCESS.	7.5000	.0000	C	.00	N
01/28/97	HARVEST	A	SPINACH	PROCESS.	3.5000	.0000	C	.00	N

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
08/01/96	PREHARVEST	M	SHREDDING		1.0000			.00
08/03/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
08/05/96	PREHARVEST	M	PLOWING	MLDBOARD	1.0000			.00
08/07/96	PREHARVEST	M	DISC OFFSET	12 FT	1.0000			.00
08/09/96	PREHARVEST	M	PLANING	LAND	.2000			.00
08/11/96	PREHARVEST	M	DISC OFFSET	12 FT	.2000			.00
09/01/96	PREHARVEST	E	HERBICIDE	SP.B	1.0000	C	V	.00
09/01/96	PREHARVEST	M	SPRAYING	12 FT	1.0000			.00
09/01/96	PREHARVEST	E	INSECTICIDE	SPINGRND	1.0000	C	V	.00
09/01/96	PREHARVEST	M	BEDDING	6 ROW	1.0000			.00
09/01/96	PREHARVEST	E	PHOSPHATE		75.0000	C	V	.00
09/01/96	PREHARVEST	E	NITROGEN (DRY)		110.0000	C	V	.00
09/01/96	PREHARVEST	M	APPLY.FERTILIZER		1.0000			.00
09/01/96	PREHARVEST	M	SHAPING		1.0000			.00
09/28/96	PREHARVEST	M	PLANTING	4 ROW	1.0000			.00
09/28/96	PREHARVEST	E	SEED*	SPINPROC	8.0000	C	V	.00
09/29/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
10/09/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
10/12/96	PREHARVEST	E	INSECTICIDE	SPIN #1	1.0000	C	V	.00
10/12/96	PREHARVEST	G	PESTICIDE APPL.	B	1.0000	C	V	.00
10/19/96	PREHARVEST	O	IRRIGATION	VEG	4.0000			.00
10/20/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
10/25/96	PREHARVEST	E	INSECTICIDE	SPINACH	1.0000	C	V	.00
10/25/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
10/31/96	PREHARVEST	E	MISC ADMIN O/H		.5000	C	F	.00
10/31/96	PREHARVEST	G	CONSULTING FEE	VEG	.5000	C	V	.00
11/09/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
11/20/96	PREHARVEST	M	CULTIVATING	4 ROW	1.0000			.00
11/20/96	PREHARVEST	H	HIRED LABOR		3.0000	C	V	.00
11/23/96	PREHARVEST	E	NITROGEN (LIQ)		30.0000	C	V	.00
11/25/96	PREHARVEST	E	INSECTICIDE	SPINACH	1.0000	C	V	.00
11/25/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
11/30/96	PREHARVEST	M	PICKUP TRUCK	3/4 TON	20.0000			.00
12/01/96	PREHARVEST	H	HIRED LABOR		2.0000	C	V	.00
12/09/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
12/15/96	PREHARVEST	E	NITROGEN (LIQ)		30.0000	C	V	.00
12/17/96	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
12/25/96	PREHARVEST	E	FUNGICIDE	SPINACH	1.0000	C	V	.00
12/25/96	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
01/14/97	PREHARVEST	E	FUNGICIDE	SPINACH	1.0000	C	V	.00
01/14/97	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
01/15/97	PREHARVEST	O	IRRIGATION	VEG	3.0000			.00
01/22/97	PREHARVEST	H	HIRED LABOR		3.0000	C	V	.00
01/28/97		K	LAND - CASH RENT	VEG	1.0000		F	.00

Pecan Orchard, Establishment Phase
Southwest Texas (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate

-WARNING- No gross receipts

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
CUSTOM CHISEL	1.000	appl	10.000	10.00	
CUSTOM DISCING	1.000	acre	8.000	8.00	
CUST. LAND PLANE	1.000	acre	6.000	6.00	
CUSTOM DISCING	1.000	acre	8.000	8.00	
PLANTING EQUIP.	5.000	hour	2.000	10.00	
TREES (5-6 FT)	35.000	tree	6.500	227.50	
MISCELLANEOUS	0.500	acre	15.000	7.50	
PLANTING EQUIP.	5.000	hour	2.000	10.00	
Fuel & Lube - Machinery		Acre		5.30	
Repairs - Machinery		Acre		0.95	
Labor - Machinery	3.069	Hour	8.235	25.28	
- Other	8.000	Hour	6.210	49.68	
Interest - OC Borrowed	289.089	Dol.	0.095	27.46	
Total VARIABLE COST				395.67	
GROSS INCOME minus VARIABLE COST				-395.67	

FIXED COST Description	Unit	Total	Your Estimate
Machinery and Equipment	Acre	19.30	
Total FIXED Cost		19.30	
Total of ALL Cost		414.97	
NET PROJECTED RETURNS		-414.97	

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.

-WARNING- No valid Receipts records

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
12/05/96		M	SHREDDING		1.0000			.00
12/10/96		G	CUSTOM CHISEL		1.0000	C	V	.00
12/15/96		G	CUSTOM DISCING		1.0000	C	V	.00
12/15/96		H	HIRED LABOR		2.0000	C	V	.00
12/20/96		G	CUST. LAND PLANE		1.0000	C	V	.00
12/30/96		G	CUSTOM DISCING		1.0000	C	V	.00
01/15/97		H	HIRED LABOR		2.0000	C	V	.00
01/25/97		M	PLANTING	PECANS	.5000	C	V	.00
01/30/97		E	TREES (5-6 FT)	PECAN	35.0000	C	V	.00
01/31/97		M	PICKUP TRUCK	3/4 TON	5.0000			.00
01/31/97		E	MISCELLANEOUS	PECAN	.5000	C	V	.00
02/05/97		M	PLANTING	PECANS	.5000	C	V	.00
02/15/97		H	HIRED LABOR		2.0000	C	V	.00
11/15/97		H	HIRED LABOR		2.0000	C	V	.00

Pecan Orchard, Pre-Production Phase (Years 1-4)
Southwest Texas (10)
1997 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
-WARNING- No gross receipts					

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
NITROGEN (DRY)	9.000	lb.	.300	2.70	
ZINC SULPHATE	1.250	lb.	.350	0.43	
INSECTICIDE	0.750	pt.	4.690	3.51	
HERBICIDE	0.500	acre	24.500	12.25	
ZINC SULPHATE	1.250	lb.	.350	0.43	
INSECTICIDE	0.750	pt.	4.690	3.51	
FUNGICIDE	0.375	lb	11.500	4.31	
ZINC SULPHATE	1.250	lb.	.350	0.43	
FUNGICIDE	0.375	lb	11.500	4.31	
ZINC SULPHATE	1.250	lb.	.350	0.43	
HERBICIDE	0.500	acre	24.500	12.25	
ZINC SULPHATE	1.250	lb.	.350	0.43	
Fuel & Lube - Machinery		Acre		11.46	
- Irrigation		Acre		7.00	
Repairs - Machinery		Acre		3.51	
- Irrigation		Acre		10.29	
Labor - Machinery	4.605	Hour	8.236	37.93	
- Other	12.000	Hour	6.210	74.52	
- Irrigation	1.607	Hour	8.235	13.23	
Interest - OC Borrowed	120.752	Dol.	0.095	11.47	
Total VARIABLE COST				214.45	
GROSS INCOME minus VARIABLE COST				-214.45	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN O/H	acre	8.00	
Machinery and Equipment	Acre	53.01	
Irrigation	Acre	93.27	
Land	Acre	50.00	
Perennial Crop	Acre	12.45	
Total FIXED Cost		216.73	
Total of ALL Cost'		431.18	
NET PROJECTED RETURNS		-431.18	

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.

-WARNING- No valid Receipts records

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
12/15/97		H	HIRED LABOR		1.0000	C	V	.00
01/15/98		H	HIRED LABOR		1.0000	C	V	.00
02/15/98		H	HIRED LABOR		1.0000	C	V	.00
03/10/98		M	DISC OFFSET	8 FT	1.0000			.00
03/10/98		M	APPLY FERTILIZER		1.0000			.00
03/15/98		E	NITROGEN (DRY)		9.0000	C	V	.00
03/15/98		H	HIRED LABOR		1.0000	C	V	.00
03/20/98		O	TRICKLE SYSTEM		.5000			.00
04/15/98		H	HIRED LABOR		1.0000	C	V	.00
04/15/98		M	SPRAYING	HYDRAUL.	1.0000			.00
04/15/98		E	ZINC SULPHATE		1.2500	C	V	.00
04/15/98		E	INSECTICIDE	PECAN	.7500	C	V	.00
04/20/98		O	TRICKLE SYSTEM		.8000			.00
04/25/98		M	SHREDDING		1.0000			.00
05/15/98		H	HIRED LABOR		1.0000	C	V	.00
05/15/98		M	SPRAYING	6 FT	1.0000			.00
05/15/98		E	HERBICIDE	PECAN	.5000	C	V	.00
05/15/98		M	SPRAYING	HYDRAUL.	1.0000			.00
05/15/98		E	ZINC SULPHATE		1.2500	C	V	.00
05/15/98		E	INSECTICIDE	PECAN	.7500	C	V	.00
05/15/98		E	FUNGICIDE	PECAN	.3750	C	V	.00
05/20/98		O	TRICKLE SYSTEM		.8000			.00
05/31/98		M	PICKUP TRUCK	3/4 TON	20.0000			.00
06/15/98		H	HIRED LABOR		1.0000	C	V	.00
06/15/98		M	SPRAYING	HYDRAUL.	1.0000			.00
06/15/98		E	ZINC SULPHATE		1.2500	C	V	.00
06/15/98		E	FUNGICIDE	PECAN	.3750	C	V	.00
06/20/98		O	TRICKLE SYSTEM		.8000			.00
06/30/98		E	MISC ADMIN O/H		.5000		F	.00
07/15/98		H	HIRED LABOR		1.0000	C	V	.00
07/15/98		M	SPRAYING	HYDRAUL.	1.0000			.00
07/15/98		E	ZINC SULPHATE		1.2500	C	V	.00
07/20/98		O	TRICKLE SYSTEM		.8000			.00
08/10/98		M	SPRAYING	6 FT	1.0000			.00
08/10/98		E	HERBICIDE	PECAN	.5000	C	V	.00
08/15/98		H	HIRED LABOR		1.0000	C	V	.00
08/15/98		M	SPRAYING	HYDRAUL.	1.0000			.00
08/15/98		E	ZINC SULPHATE		1.2500	C	V	.00
08/20/98		O	TRICKLE SYSTEM		.8000			.00
09/15/98		H	HIRED LABOR		1.0000	C	V	.00
10/15/98		H	HIRED LABOR		1.0000	C	V	.00
11/15/98		H	HIRED LABOR		1.0000	C	V	.00
11/30/98		K	LAND - CASH RENT	PECANS	1.0000		F	.00
11/30/98		L	PECAN	ESTABL.I	1.0000		F	.00