fri	sat	sun	mon	tue	wed	thu	crop, etc.	t	office
4				1		3	TURNIP HV	8	
1							Pepper HV	1	
1					2		Turnip WP	3	
2				1½	2		Peppers WP	5½	
			4	3	2		CARROTS HV	9	
			4	1		2	Beets HV	7	
		4			2½		Beets WP	6½	
			½			1	RMB & G	1½	
½				2			Boxes	2½	

notes

8:00		8:00	8:00	4:00	8:00	8:00	in
5:00		12:00	5:00	5:00	5:00	3:00	out
½		—	½	½	1	1	unpaid breaks
8½		4	4½	8½	8	6	totals

wk total: 43.5

To name

date thu: 10/12

Figure 2-2: Instructions for Harlow Farm Time Sheet

In the column headed "Crop, ETC." write in either a crop name with the appropriate code in the small square (e.g. lettuce HV) or one of the Other Activities listed above which don't require a code. If you have delivered, ruan an errand or some other chore not listed, describe it briefly in a separate box; we will categorize it.

Each day that you work on a crop enter the number of hours under the correct day. (If you need to change the crop activity code, you need a new entry for the crop in the "CROP, ETC." column.) The "T" column is for totaling the week's hours for each separate activity. The total of this column will equal the sum of the daily totals running along the bottom. Also, fill in the time you begin and end work, along with the total of breaks, lunch, etc. Write in your first name and the last work day's date (Thursday).

CROP ACTIVITY CODES

PL plant seeds or transplants into field (not cover crops)
HO handweed, hoe
CT mechanical cultivation
HV harvest
WP washing, grading or packing when separate from the harvest (for example: carrots are washed, graded and packed after harvest: use WP. Lettuce is washed, graded and packed in the field during harvest: use HV.)

OTHER ACTIVITIES

GH Greenhouse activities (do not separate by crop unless instructed)
T/F Tractor/Field: field preparation before planting or after
RMB&G repair and maintenance of buildings and grounds
RME repair and maintenance of equipment
HAY all hay activities
BOX making boxes, etc., when the activity is not connected to a particular crop
IRR irrigation (don't connect to individual crops)
IRR

Figure 2-3: Total Hired Labor Cost for 1993-1994 Season

	Plant	Cultivate	Hoe/HW	Misc.	Harvest	Wash/Pack	Total
Beets	40.00	299.50	3279.49	0.00	5308.38	4296.21	13223.58
Cabbage	1391.21	138.33	1646.89	0.00	3523.10	1095.85	7795.38
Carrots	220.00	792.55	1958.14	220.00	6267.03	9016.58	18474.30
Cucumbers	82.56	10.00	269.93	0.00	1072.61	261.05	1696.15
Kale	686.05	38.14	441.43	0.00	4061.45	5.20	5232.27
Lettuce	2997.01	387.20	1547.13	0.00	12313.06	0.00	17244.40
Onions	Paul	91.25	857.78	0.00	647.58	810.28	2406.89
Peppers	425.23	108.90	853.93	0.00	3108.86	1174.65	5671.57
Pumpkins					76.50	14.40	90.90
Rutabagas	45.95	40.00	381.78	0.00	996.49	1301.26	2765.48
W.Squash	34.00	Paul	1470.24	0.00	3782.48	2542.77	7829.49
Tomatoes	167.40	0.00	294.73	53.93	2237.78	636.50	3390.34
Turnips	37.38	45.75	137.15	0.00	748.83	1433.08	2402.19
Totals	6126.79	1951.62	13138.62	273.93	44144.15	22587.83	88222.94

Misc. Crops	
Celeriac	28.60
Collards	182.15
Sweet Corn	11.10
Cover Crop	12.25
Red Kale	41.43
Leeks	149.04
Melons	41.58
Parsnips	1472.98
S.Squash	41.50
Total	1980.63

Where it says Paul in the cost section, there is no means of determining a cost because Paul performed these tasks and did not keep track of the jobs he performed during the year.

In pumpkins, there is no means of determining costs for categories, other than harvesting and washing and packing. I suspect the employees classified their work under winter squash.

Figure 2-4: Harlow's Major Crops and Their Associated Variable Costs

Crop	No. of Acres	Seeds Costs	Green House Costs	Field Prep Costs	Fertilizer Costs	Labor Costs	Deep Root Commission Fee	Packaging Costs	**Total Cost**
Beets	5.00	300	0	1,000	950	13,224	6,338	1,396	23,207
Cabbage	8.00	600	323	800	1,200	7,795	5,690	3,458	19,866
Carrots	10.00	1,500	0	2,000	1,000	18,474	9,361	3,607	35,943
Cucumbers	1.00	20	0	0	0	1,696	749	305	2,770
Kale	3.00	300	202	600	450	5,232	4,497	2,599	13,881
Lettuce	12.00	200	5,653	2,400	1,800	17,244	7,494	8,413	43,205
Onion	1.00	300	0	100	100	2,407	1,869	188	4,964
Peppers	4.00	1,200	1,696	400	800	5,672	5,445	2,244	17,457
Pumpkins	4.00	100	0	300	300	91	384	986	2,161
Rutabaga	2.00	20	0	200	300	2,765	1,227	100	4,612
W. Squash	8.00	500	0	1,600	1,200	7,929	5,463	3,276	19,969
Tomato	1.50	100	202	300	250	3,390	1,692	1,814	7,748
Turnip	1.00	20	0	100	50	2,402	1,142	91	3,805
Misc. Crops	0.50	15	0	0	2,000	1,981	304	5	4,305
Total	61.00	5,175	8,076	9,800	10,400	90,303	51,654	28,483	203,892

Figure 2-5: Green House Variable Costs

Crops	% of Total No. of Trays	Cost of Tray	Cost of Soil	Cost of Gas	Cost of Labor	Total Cost
Peppers	0.21	42.00	210.00	315.00	1129.01	1696.01
Lettuce	0.70	140.00	700.00	1050.00	3763.37	5653.37
Cabbage	0.04	8.00	40.00	60.00	215.05	323.05
Kale	0.03	5.00	25.00	37.50	134.41	201.91
Tomatoes	0.03	5.00	25.00	37.50	134.41	201.91
Totals	1.00	200.00	1000.00	1500.00	5376.24	8076.25

Figure 2-6: Harlow Farm Equipment: Operating and Annual Ownership Costs*

	Cost	Life	Salv. Value	Deprectn	Repair At 7%	Housing & Ins. at 1%	Invest. Int. Rate at 10%	Total Annual Cost	Hours Used Yrly.	Alloc. Fixed Cost/ Hr.Use
MF (75 HP Diesel)	7500	10	2000	550	333	48	480	1,410	300	4.70
MF 165 (50 HP Diesel)	4500	8	1500	375	210	30	300	915	250	3.66
MF 255 (50HP Diesel)	8000	12	1500	542	333	48	480	1,402	300	4.67
Kubota 245 (25HP Diesel)	9000	20	5000	200	490	70	700	1,460	500	2.92
Stanhay 3 Row Planter	4500	10	1500	300	210	30	300	840	30	28.00
Tannen 2 Row Transplante	2000	10	500	150	88	13	130	380	100	3.80
Holland 2 Row Transplant	1000	15	100	60	39	6	60	164	150	1.09
Lilliston	1000	10	500	50	53	8	80	190	20	9.50
Lely	2500	15	1000	100	123	18	180	420	10	42.00
Buddinghs (2)	1200	10	200	100	49	7	70	226	40	5.65
Three Pt. Sweep Cultivat	3000	10	0	300	105	15	150	570	100	5.70
FMC Rootcrop Harvester (	7000	15	3000	267	350	50	500	1,167	120	9.72
Harvest Aid Conveyors (2	1500	6	200	217	60	9	90	375	100	3.75
Harvest Wagons	500	10	100	40	21	3	30	94	30	3.13
Vegetable Washer	4200	15	1000	213	182	26	260	681	200	3.41
Root Crop Washer &Pkg Li	7000	15	3000	267	350	50	500	1,167	250	4.67
Solo Air Blast Sprayer	2000	20	500	75	88	13	130	305	20	15.25
New Idea 351 Spreader	3000	10	1000	200	140	20	200	560	75	7.47
Three Bottom Plow	1000	15	200	53	42	6	60	161	10	16.13
Eight' Disc	1000	10	200	80	42	6	60	188	70	2.69
Ten' Field Cultivator	1400	10	500	90	67	10	100	266	70	3.80
Irrigation Pump &Alum Pi	5000	15	2000	200	245	35	350	830	150	5.53
Buried Irrigation Pipe	7000	25	2000	200	315	45	450	1,010	100	10.10
Irrigation Pond	15000	30	0	500	525	75	750	1,850		
Two Gr. Houses (96x14)	3000	10	500	250	123	18	180	570		
Turck, Diesel Box	2000	5	500	300	88	13	130	530	400	1.33
Truck, 12'Flatbed, Gas	5800	15	500	353	221	32	320	925	200	4.63
Truck, Pickup C-10 Gas	1500	8	0	188	53	8	80	328	100	3.28
Total	112,100		29,000	6,219	4,939	706	7,120	18,983		

*Cost refers to how much Paul paid for this equipment when he bought it.
Life refers to how many years Paul thinks he can use this piece of equipment fromthe time that he b
The salvage value is the amount of money Paul would expect to be able to sell a piece of equipment after its life expectancy.
Depreciation is defined as the cost minus hte salvage value divided by its life.
Repair at 7% is defined by adding the cost and salvage value and dividing that by two. 'That gives you the average value. Then multiply the average value by 7%.
Housing and Insurance at 1% is obtained by multiplying the average value by 1%
The allocated fixed cost per hour of use is defined by dividing the total annual cost by the number hours used annually.
The investment interest rate is defined by multiplying the average value by 10%

Figure 2-7: General Administrative Overhead

Deep Root[1]	$ 813.35
Kestrel[2]	$ 171.45
The Last Stand[3]	$ 18.55
Live Stock[4]	$ 133.80
Meetings[5]	$ 2.60
Barn Addition[6]	$ 2,373.05
RMB&G[7]	$ 3,315.05
RME[8]	$ 2,024.93
Boxes[9]	$ 199.04
Bonus[10]	$ 124.93
Wood[11]	$ 385.28
Fertilizer[12]	$ 42.86
Hay[13]	$ 31.73
Irrigation[14]	$ 2,328.13
Tractor/Field[15]	$ 3,099.28
Deliveries[16]	$ 181.50
Storage Transport[17]	$ 511.50
Administration[18]	$ 2,115.00
Total Miscellaneous Labor Cost	$23,300.64

[1]Deep Root refers to work done for Deep Root and paid for by Harlow Farm
[2]Kestrel refers to work done for Kestrel fam (Paul Harlow's brother's farm) and paid for by Harlow Farm
[3]The last stand refers to work done for the Harlow's Farm Stand
[4]Livestock refers to work done in relation to the livestock the Harlow's rent land to.
[5]Meetings refer to time spent in a meeting at Harlow Farm
[6]Barn Addition refers to time spent building an addition to the barn/dock area
[7]RMB&G refers to time spent on repairing and maintaining the building and grounds
[8]RME refers to time spent on repairing and maintaining the equipment (this is only time spent by the farm crew, it does not include any repairs that were done by professional mechanics)
[9]Boxes refers to time spent folding boxes into a usable state
[10]Bonus refers to bonus money the Harlow's give the crew
[11]Wood refers to time spent cutting and stacking wood for heat
[12]Fertilizer refers to time spent spreading or picking up fertilizers
[13]Hay refers to time spent in the process of baling hay
[14]Irrigation refers to time spent working wiht protable irrigation pipes
[15]Tractor/Field refers to time spent plowing, harrowing, field cultivating, etc. the fields
[16]Deliveries refers to time spent delivering vegetables to accounts (normally handled by Deep Root, but occasionally, a crew member will do it)
[17]Storage Transport refers to time spent driving to the storage facility and picking up vegetables
[18]Administration refers to time spent organizing work crews, training workers, and making decisions

Figure 2-8: Fixed Costs

Gas, Fuel, and Oil[18]	$ 9,749.00
Insurance[19]	$11,731.00
Interest on Loans[20]	$18,144.00
Rent for the Storage and Land[21]	$ 8,645.00
Repairs and Maintenance by Mechanics[22]	$21,251.00
Supplies[23]	$12,242.00
Taxes[24]	$14,310.00
Utilities[25]	$ 7,362.00
Fees, and Dues[26]	$ 1,516.00
Miscellaneous Expenses[27]	$ 6,399.00
Total Costs	$111,394.00

[18]Gas, Fuel, and Oil is the total amount the farm spends in a year on diesel and oil for the tractors and trucks

[19]Insurance refers to the amount of moneyspent for insuring the infrastructure of the farm as well as workman's compensation

[20]Interst on Loans is the amount of money Paul pays in interest for the loans he takes out annually

[21]Rent refers to the amount of money the farm pays for renting a vegetable storage facility as well as the amount of money spent renting land

[22]Repairs and Maintenance by mechanics is the amount Harlow Farm spends on having trucks, tractors, and other peices of equipment repaired by an individual mechanic who comes to the farm to fix these things

[23]Supplies is the annual cost of necessary, miscellaneous supplies such as gloves, hoes, harvesting knives, botanical sprays, etc.

[24]Taxes is the amount of money Paul spends annually on land taxes, as well as employee taxes

[25]Utilities refers to money spent on electricity, heat, and water

[26]Fees and Dues is the annual cost of being a certified organic vegetable farmer; it also includes dues to the cooperative and some price report publications and trade journals

[27]Miscellaneous Expenses refers to unexpected costs. It includes things as diverse as ply wood to supplies for a company party to baking soda

Figure 2-9: Total Costs and Profit Generated for 93-94 Season

Crop	Var. Costs	Total Income	Income Less Var. Costs
Beets	$23,207	$39,611	$16,404
Cabbage	$19,866	$35,560	$15,694
Carrots	$35,943	$58,509	$22,566
Cucumbers	$2,770	$4,684	$1,914
Kale	$13,881	$28,109	$14,228
Lettuce	$43,205	$89,984	$46,779
Onion	$4,964	$11,678	$6,714
Peppers	$17,457	$34,030	$16,573
Pumpkins	$2,161	$2,400	$239
Rutabagas	$4,612	$7,666	$3,054
W.Squash	$19,969	$34,155	$14,186
Tomatoes	$7,748	$10,576	$2,828
Turnips	$3,805	$7,136	$3,331
Misc. Crops	$4,305	$1,904	-$2,401
Total	$203,893	$366,001	$162,108

Fixed Costs	
Annual Equipment Cost	$18,983
General Administrative Overhead	$23,301
General Overhead	$111,394
Total Fixed Costs	$153,678
Total Profit Less Fixed and Variable Costs	$8,431

Figure 3-1: Hired Labor Costs for the 1994-1995 Season

	Plant	Hoe/HW	Irrigation	Cultivate	Tr/Field	Harvest	Wash/Pac	Total
Beets	190.00	3100.01	12.50	240.50	81.63	1812.63	3673.94	9111.21
Cabbage	1920.48	2093.86	46.25	348.50	200.00	4341.39	34.88	8985.36
Carrots	326.50	2917.44	655.38	567.00	576.00	5022.45	13875.70	23940.47
Kale	1854.00	243.69	94.78	0.00	93.50	32.50	5200.85	7519.32
Lettuce	4091.25	3075.01	624.39	541.50	174.50	13508.90	0.00	22015.55
Onions	20.00	649.75	0.00	27.50	2.00	76.25	9.39	784.89
Peppers	2003.83	932.25	79.75	279.50	0.00	3298.57	1513.19	8107.09
Pumpkins		266.00	0.00	19.50	6.00	34.94	5.00	331.44
Rutabaga	91.00	657.75	0.00	67.00	28.00	881.50	1990.26	3715.51
W. Squas	130.50	1388.60	0.00	470.00	20.00	1999.75	1427.88	5436.73
Tomatoes	86.95	302.15	0.00	40.00	55.00	361.56	66.56	912.22
Turnips	41.00	477.13	0.00	30.00	8.00	927.56	1499.19	2982.88
Totals	10755.51	16103.64	1513.05	2631.00	1244.63	32298.00	29296.84	93842.67

Misc. Crops	
Chinese Cabbage	293.70
Spinach	46.25
Parsnips	12.63
Deer Tongue	10.50
Total	363.08

Total Labor Cost 94205.75

Figure 3-2: Variable Green House Costs for the 1994-95 Season

Crops	% of Total No. of Trays	Cost of Tray	Cost of Soil	Cost of Fertilizer	Cost of Gas	Cost of Labor	Total Cost
Pepper	0.16	80.00	352.00	80	208.00	522.76	1242.76
Lettuce	0.57	285.00	1254.00	285	741.00	1862.33	4427.33
Cabbage	0.16	80.00	352.00	80	208.00	522.76	1242.76
Kale	0.11	55.00	242.00	55	143.00	359.40	854.40
	1.00	500.00	2200.00	500	1300.00	3267.25	7767.25

Figure 3-3: Harlow's Major Crops and their Associated Variable Costs for 1994-95 Season

Crop	No. of Acres	Seed Costs	GrHouse Costs	Field Prep Costs	Fertil. Costs	Labor Costs	D.Root Commission Fee	Packaging Costs	Total Costs
Beets	6.00	400.00	0.00	300.00	600.00	6111.21	5645.74	469.60	13526.55
Cabbage	8.00	300.00	1242.76	400.00	300.00	9065.43	6026.17	5144.00	22478.36
Carrots	12.00	1200.00	0.00	800.00	2000.00	23943.46	18558.78	2504.14	49006.38
Kale	3.00	125.00	854.40	150.00	300.00	7519.31	3055.49	2193.00	14197.20
Lettuce	16.00	400.00	4427.33	800.00	2000.00	22816.35	13544.89	7327.04	51315.61
Onion	0.25	25.00	0.00	25.00	25.00	784.88	8.00	75.00	942.88
Pepper	4.00	600.00	1242.76	200.00	500.00	8107.09	7376.90	2267.80	20294.55
Pumpkin	3.00	125.00	0.00	125.00	300.00	331.44	82.73	1222.12	2186.29
Rutabaga	2.00	15.00	0.00	15.00	0.00	2115.51	3953.02	359.04	6457.57
W.Squash	8.00	200.00	0.00	200.00	800.00	5436.73	4801.60	2001.22	13439.55
Tomato	0.50	20.00	0.00	20.00	50.00	912.23	0.00	25.00	1027.23
Turnip	2.00	10.00	0.00	10.00	0.00	2982.88	1717.56	148.80	4869.24
Misc.Crops	0.50	50.00	0.00	50.00	200.00	363.08			663.08
Totals	65.25	3470.00	7767.25	3095.00	7075.00	90489.60	64770.88	23736.76	200404.49

Figure 3-4: General Administrative Overhead

Deep Root[1]	$ 3.25
Kestrel[2]	$ 199.00
The Last Stand[3]	$ 118.00
Live Stock[4]	$ 2.98
Meetings[5]	$ 6.00
RMB&G[6]	$ 3965.41
RME[7]	$ 3710.00
Boxes[8]	$ 356.50
Bonus[9]	$ 57.75
Wood[10]	$ 82.90
Fertilizer[11]	$ 877.60
Administration[12]	$ 5802.00
Irrigation[13]	$ 260.00
Tractor/Field[14]	$ 2373.75
Travel[15]	$ 1653.03
Storage Transport[16]	$ 22.00
Cover Crop[17]	$ 175.00
Total Miscellaneous Labor Cost	$19,665.17

[1]Deep Root refers to work done for Deep Root and paid for by Harlow Farm
[2]Kestrel refers to work done for Kestrel fam (Paul Harlow's brother's farm) and paid for by Harlow Farm
[3]The last stand refers to work done for the Harlow's Farm Stand
[4]Livestock refers to work done in relation to the livestock the Harlow's rent land to.
[5]Meetings refer to time spent in a meeting at Harlow Farm
[6]RMB&G refers to time spent on repairing and maintaining the building and grounds
[7]RME refers to time spent on repairing and maintaining the equipment (this is only time spent by the farm crew, it does not include any repairs that were done by professional mechanics)
[8]Boxes refers to time spent folding boxes into a usable state
[9]Bonus refers to bonus money the Harlow's give the crew
[10]Wood refers to time spent cutting and stacking wood for heat
[11]Fertilizer refers to time spent spreading or picking up fertilizers
[12]Administration refers to time spent training employees, organizing work crews, and makeing administrative decisions.
[13]Irrigation refers to time spent working wiht protable irrigation pipes
[14]Tractor/Field refers to time spent plowing, harrowing, field cultivating, etc. the fields
[15]Deliveries refers to time spent delivering vegetables to accounts (normally handled by Deep Root, but occasionally, a crew member will do it)
[16]Storage Transport refers to time spent driving to the storage facility and picking up vegetables
[17]Cover Crop refers to time spent planting cover crops as well as plowing them under

Figure 3-5: General Overhead

Gas, Fuel, and Oil[18]	$ 9,685.77
Insurance[19]	$ 13,635.94
Interest on Loans[20]	$ 13,954.94
Rent for the Storage and Land[21]	$ 7,500.00
Repairs and Maintenance by Mechanics[22]	$ 14,728.97
Taxes[23]	$ 20,678.94
Utilities[24]	$ 5,819.44
Fees, and Dues[25]	$ 2,044.87
Miscellaneous Labor[26]	$ 14,062.99
Office Expenses[27]	$ 1,292.68
Phone[28]	$ 2,234.19
Waste Disposal[29]	$ 54.00
Miscellaneous Expenses[30]	$ 10,055.95
Total Fixed Costs	$115,748.68

[18]Gas, Fuel, and Oil is the total amount the farm spends in a year on diesel and oil for the tractors and trucks

[19]Insurance refers to the amount of moneyspent for insuring the infrastructure of the farm as well as workman's compensation

[20]Interst on Loans is the amount of money Paul pays in interest for the loans he takes out annually

[21]Rent refers to the amount of money the farm pays for renting a vegetable storage facility as well as the amount of money spent renting land

[22]Repairs and Maintenance by mechanics is the amount Harlow Farm spends on having trucks, tractors, and other peices of equipment repaired by an individual mechanic who comes to the farm to fix these things

[23]Taxes is the amount of money Paul spends annually on land taxes, as well as employee taxes

[24]Utilities refers to money spent on electricity, heat, and water

[25]Fees and Dues is the annual cost of being a certified organic vegetable farmer; it also includes dues to the cooperative and some price report publications and trade journals

[26]Miscellaneous Labor refers to labor done on the farm by people who are not on the regular pay-roll

[27]Office expenses refers to supplies for the office as well as the accountant's salary

[28]Phone refers to the phone bill for Harlow Farm

[29]Waste Disposal refers to money spent on rubbish removal

[30]Miscellaneous Expenses refers to unexpected costs. It includes things as diverse as ply wood to supplies for a company party to baking soda

Figure 3-6:'Harlow Farm 'Equipment: Operating and Annual Ownership Costs*

	Cost	Life	Salv. Value	Deprec	Repair At 7%	Housin & Ins. At 1%	Invest. Int. Rate at 10%	Total Annual Cost	Hour Used Yrly	Alloc. Fixed Cost/ Hr.Use
MF (75 HP Diesel)	7,500	10	2,000	550	333	48	475	1,405	300	4.68
MF 165 (50 HP Diesel)	4,500	8	1,500	375	210	30	300	915	250	3.66
MF 255 (50 HP Diesel)	8,000	12	1,500	542	333	48	475	1,397	300	4.66
Kubota 245 (25HP Diesel	9,000	20	5,000	200	490	70	700	1,460	500	2.92
Stanhay 3 Row Planter	4,500	10	1,500	300	210	30	300	840	30	28.00
Tannen 2 Row Transplant	2,000	10	500	150	88	13	125	375	100	3.75
Holland 2 Row Transplan	1,000	15	100	60	39	6	55	159	150	1.06
Lilliston	1,000	10	500	50	53	8	75	185	20	9.25
Lely	2,500	15	1,000	100	123	18	17	257	10	25.70
Buddinghs (2)	1,200	10	200	100	49	7	70	226	40	5.65
Three Pt. Sweep Cultiva	3,000	10	0	300	105	15	150	570	100	5.70
FMC Rootcrop Harvester	7,000	15	3,000	267	350	50	500	1,167	120	9.72
Harvest Aid Conveyors (	1,500	6	200	217	60	9	85	370	100	3.70
Harvest Wagons	500	10	100	40	21	3	30	94	30	3.13
Vegetable Washer	4,200	15	1,000	213	182	26	260	681	200	3.41
Root Crop Washer & Pkg	7,000	15	3,000	267	350	50	500	1,167	250	4.67
Solo Air Blast Sprayer	2,000	20	500	75	88	13	125	300	20	15.00
New Idea 351 Spreader	3,000	10	1,000	200	140	20	200	560	75	7.47
Three Bottom Plow	1,000	15	200	53	42	6	60	161	10	16.13
Eight' Disc	1,000	10	200	80	42	6	60	188	70	2.69
Ten' Field Cultivator	1,400	10	500	90	67	10	95	261	70	3.73
Irrigation Pump and Alu	5,000	15	2,000	200	245	35	350	830	150	5.53
Buried Irrigation Pipe	7,000	25	2,000	200	315	45	450	1,010	100	10.10
Irrigation Pond	15,000	30	0	500	525	75	750	1,850		
Two Gr. Houses (96x14)	3,000	10	500	250	123	18	175	565		
Truck, Diesel Box	2,000	5	500	300	88	13	125	525	400	1.31
Truck 12' Flatbed, Gas	5,800	15	500	353	221	32	315	920	200	4.60
Truck, Pickup C-10 Gas	1,500	8	0	188	53	8	75	323	100	3.23
Harrows	1,200	10	100	110	46	7	65	227	100	2.27
Bed Rollers	125	10	25	10	11	1	8	29	20	1.44
Subsoil Shanks	300	10	50	25	12	2	18	57	10	5.65
Sidedresser	700	10	0	70	25	4	35	133	20	6.65
Rears	300	15	0	20	11	2	15	47	20	2.35
Sweeps	500	10	50	50	19	3	28	100	50	1.99
Water Pump	175	2	0	88	6	1	9	103	200	0.52
Total	115,400		29,225	6,592	5,067	723	7,073	19,455		

*Cost refers to how much Paul paid for this equipment when he bought it.
Life refers to how many years Paul thinks he can use this piece of equipment from the time
The salvage value is the amount of money Paul would expect to be able to sell a piece of eq
after its life expectancy.
Depreciation is defined as the cost minus the salvage value divided by its life.
Repair at 7% is defined by adding the cost and salvage value and dividing that by two.
That gives you the average value. Then multiply the average value by 7%.
Housing and Insurance at 1% is obtained by multiplying the average value by 1%.
The investment interest rate is defined by multiplying the average value by 10%
The total annual cost is defined by the depreciation added to cost of repairs, added to the
housing, added to the investment interest rate.
The allocated fixed cost per hour of use is defined by dividing the total annual cost by th
hours used annually.

Figure 3-7: Gross Profit for the 1994-1995 Season

Crops	Total
Kale, 18	30205.42
Lettuce, Green Leaf, 24	34472.33
Lettuce, Red Leaf, 24	26651.84
Lettuce, Romaine, 24	22564.41
Lettuce, Red oak	967.01
Cabbage, Green	15093.02
Cabbage, Red	22570.56
Peppers, Green	45258.65
Beets, 25#	35285.84
Squash, Acorn	12496.79
Squash, Buttercup	3001.92
Squash, Butternut	9134.99
Squash, Delicata	1423.14
Squash, Red Kuri	3262.75
Turnip, Purple Top,25#	10734.23
Carrots, 25#	60248.21
Carrots, 25# Juice	18379.47
Carrots, 48/1#	20841.39
Carrots, 10/5#	18442.35
Peppers, Red	112.02
Peppers, Yellow	735.00
Squash, Dumpling	967.04
Rutabagas, 25#	23238.13
Onions, 50#	1000.00
Pumpkin Pies	517.04
Tomatoes	1000.00
Total	418603.55

Figure 3-8: Total Costs and Profit Generated From the 1994-95 Season

Crop	Var. Costs	Total Income	Income Less Var. Costs
Beets	16526.55	35285.84	18759.29
Cabbage	22398.29	37663.58	15265.29
Carrots	49003.39	117911.42	68908.03
Kale	14197.20	30205.42	16008.22
Lettuce	50514.81	84655.59	34140.78
Onions	942.89	1000.00	57.11
Peppers	20294.55	46105.67	25811.12
Pumpkins	2186.29	517.04	-1669.25
Rutabagas	8057.57	23238.13	15180.56
W.Squash	13439.55	30286.63	16847.08
Tomatoes	1027.22	1000.00	-27.22
Turnips	4869.24	10734.23	5864.99
Misc. Crops	663.08	0.00	-663.08
Total	204120.63	418603.55	214482.92

Income	
Less General Administrative Overhead	194827.75
Less General Overhead	79079.07
Less Annual Equipment Cost	59624.07
Total Net Profit	$59,624.07

Figure 4-1: Hired Labor Comparison on a Per Acre Basis

Crop	1993-1994	1994-1995
Beets	2644.80	1518.50
Cabbage	974.38	1123.13
Carrots	1847.40	1995.00
Cucumbers	1696.00	'N/A
Kale	1744.00	2506.33
Lettuce	1437.00	1376.00
Onions	2407.00	3140.00
Peppers	1418.00	2026.75
Pumpkins	22.75	110.33
Rutabagas	1382.50	1858.00
W.Squash	991.13	679.63
Tomatoes	2260.00	1824.00
Turnips	2402.00	1491.50
Misc. Crops	3962.00	726.00

Figure 4-2: Variable Cost Comparison Per Acre

Crop	Seeds 1993-94	Seeds 1994-95	Greenhouse 1993-94	Greenhouse 1994-95	Field Preparation 1993-94	Field Preparation 1994-95
Beets	60.00	66.67	0.00	0.00	200.00	50.00
Cabbage	75.00	37.50	323.00	155.38	100.00	50.00
Carrots	150.00	100.00	0.00	0.00	200.00	66.67
Cucumbers	20.00	0.00	0.00	0.00	0.00	0
Kale	100.00	41.67	67.33	284.67	200.00	50.00
Lettuce	16.67	25.00	471.08	276.69	240.00	50.00
Onions	300.00	100.00	0.00	0.00	100.00	100.00
Peppers	300.00	150.00	424.00	310.75	100.00	50.00
Pumpkins	25.00	41.67	0.00	0.00	75.00	41.67
Rutabagas	10.00	7.50	0.00	0.00	100.00	7.50
W.Squash	62.50	25.00	0.00	0.00	200.00	25.00
Tomatoes	66.67	40.00	134.67	0.00	200.00	40.00
Turnips	20.00	5.00	0.00	0.00	100.00	5.00
Misc. Crops	30.00	100.00	0.00	0.00	0.00	100.00

	Fertilizer		Hired Labor	
Beets	190.00	100.00	2644.80	9111.00
Cabbage	150.00	37.50	974.38	8985.00
Carrots	100.00	166.67	1847.40	23940.00
Cucumbers	0.00	0.00	1696.00	0.00
Kale	150.00	100.00	1744.00	7519.00
Lettuce	150.00	125.00	1437.00	22016.00
Onions	100.00	100.00	2407.00	785.00
Peppers	200.00	125.00	1418.00	8107.00
Pumpkins	75.00	100.00	22.75	331.00
Rutabagas	150.00	0.00	1382.50	3716.00
W.Squash	150.00	100.00	991.13	5437.00
Tomatoes	166.67	100.00	2260.00	912.00
Turnips	33.33	0.00	2402.00	2983.00
Misc. Crops	4000.00	400.00	3962.00	363.00

Figure 4-3: General Administrative Cost Comparison Per Acre

	1993-94	1994-95
Deep Root	13.33	0.05
Kestrel	2.80	3.05
The Last Stand	0.31	1.81
Live Stock	2.20	0.05
Meetings	0.05	0.09
Barn Addition	38.90	
RMB&G	54.34	60.77
RME	33.20	56.86
Boxes	3.26	5.46
Bonus	2.05	0.89
Wood	6.31	1.27
Fertilizer	0.70	13.46
Hay	0.52	
Irrigation	38.16	3.98
Tractor/Field	50.80	36.38
Deliveries	2.98	
Storage Transport	8.39	0.34
Administration	34.67	88.92
Travel		25.33
Cover Crops		2.68

Figure Figure 4-4 General Overhead Comparison

	1993-94	1994-95
Gas, Fuel and Oil	159.82	148.44
Insurance	192.31	208.98
Interest on Loans	297.44	213.87
Rent for Storage & Land	141.72	114.94
Repairs and Maintenance by Mechanics	348.38	225.73
Supplies	200.69	
Taxes	234.59	316.92
Utilities	120.69	89.18
Fees and Dues	24.85	31.34
Miscellaneous Expenses	104.90	154.11
Office Expenses		19.82
Phone		34.24
Waste Disposal		0.83

Figure 4-5: Gross Income Comparison Per Acre

Crop	1993-94	1994-95
Beets	7922.20	5881.00
Cabbage	4445.00	4708.00
Carrots	5850.90	9825.92
Cucumbers	4684.00	0.00
Kale	9369.67	10068.33
Lettuce	7498.67	7054.67
Onions	11678.00	4000.00
Peppers	8507.50	11526.50
Pumpkins	600.00	172.33
Rutabagas	3833.00	11619.00
W. Squash	4269.38	3785.88
Tomatoes	7050.67	2000.00
Turnips	7136.00	5367.00
Misc. Crops	3808.00	0.00
Total Average Return Per Acre	6000.02	6415.39

Figure 4-6: Income Less Variable Cost Comparison Per Acre

Crop	1993-94	1994-95
Beets	3280.80	3126.50
Cabbage	1961.75	1908.13
Carrots	2256.60	5742.33
Cucumbers	1914.00	0.00
Kale	4742.67	5336.00
Lettuce	3898.25	2133.81
Onions	6714.00	228.00
Peppers	4143.25	6452.75
Pumpkins	59.75	-556.33
Rutabagas	1527.00	7590.50
W.Squash	1773.25	2105.88
Tomatoes	1885.33	-54.00
Turnips	3331.00	2932.50
Misc. Crops	4802.00	-1326.00