

| 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 | | | | 1 1/2 | 2 | | Peppers WP | 5 1/2 | |
| | | | 4 | 3 | 2 | | CARROTS HV | 9 | |
| | | | 4 | 1 | | 2 | Beets HV | 7 | |
| | | 4 | | | 2 1/2 | | Beets WP | 6 1/2 | |
| | | | 1/2 | | | 1 | RMB & G | 1 1/2 | |
| 1/2 | | | | 2 | | | Boxes | 2 1/2 | |

notes



| | | | | | | | | |
|-------|-------|-------|-------|------|------|---------------|---|---|
| 8:00 | 8:00 | 8:00 | 4:00 | 8:00 | 5:00 | in | <div style="display: flex; flex-direction: column; align-items: center;"> <div style="border: 1px solid black; padding: 5px;">in</div> <div style="border: 1px solid black; padding: 5px;">out</div> <div style="border: 1px solid black; padding: 5px;">unpaid breaks</div> <div style="border: 1px solid black; padding: 5px;">totals</div> <div style="border: 1px solid black; padding: 5px;">wk total</div> </div> | <div style="display: flex; flex-direction: column; align-items: center;"> <div style="border: 1px solid black; padding: 5px;">Johanna</div> <div style="border: 1px solid black; padding: 5px;">name</div> </div> |
| 5:00 | 12:00 | 5:00 | 5:00 | 5:00 | 3:00 | out | | |
| 1/2 | - | 1/2 | 1/2 | 1 | 1 | unpaid breaks | | |
| 8 1/2 | 4 | 5 1/2 | 8 1/2 | 8 | 6 | totals | | |
| | | | | | | wk total | 43.5 | 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, run 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 from the 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 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 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 |

¹Deep Root refers to work done for Deep Root and paid for by Harlow Farm

²Kestrel refers to work done for Kestrel fam (Paul Harlow's brother's farm) and paid for by Harlow Farm

³The last stand refers to work done for the Harlow's Farm Stand

⁴Livestock refers to work done in relation to the livestock the Harlow's rent land to.

⁵Meetings refer to time spent in a meeting at Harlow Farm

⁶Barn Addition refers to time spent building an addition to the barn/dock area

⁷RMB&G refers to time spent on repairing and maintaining the building and grounds

⁸RME 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)

⁹Boxes refers to time spent folding boxes into a usable state

¹⁰Bonus refers to bonus money the Harlow's give the crew

¹¹Wood refers to time spent cutting and stacking wood for heat

¹²Fertilizer refers to time spent spreading or picking up fertilizers

¹³Hay refers to time spent in the process of baling hay

¹⁴Irrigation refers to time spent working wiht protable irrigation pipes

¹⁵Tractor/Field refers to time spent plowing, harrowing, field cultivating, etc. the fields

¹⁶Deliveries refers to time spent delivering vegetables to accounts (normally handled by Deep Root, but occasionally, a crew member will do it)

¹⁷Storage Transport refers to time spent driving to the storage facility and picking up vegetables

¹⁸Administration 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 |

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

¹⁹Insurance refers to the amount of money spent for insuring the infrastructure of the farm as well as workman's compensation

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

²¹Rent 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

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

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

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

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

²⁶Fees 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

²⁷Miscellaneous 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 | | Fertil. Costs | Labor Costs | D.Root | | Total Costs |
|------------|--------------|------------|---------------|------------|---------|---------------|-------------|----------------|-----------------|-------------|
| | | | | Prep Costs | | | | Commission Fee | Packaging 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 |

-
- ¹Deep Root refers to work done for Deep Root and paid for by Harlow Farm
- ²Kestrel refers to work done for Kestrel fam (Paul Harlow's brother's farm) and paid for by Harlow Farm
- ³The last stand refers to work done for the Harlow's Farm Stand
- ⁴Livestock refers to work done in relation to the livestock the Harlow's rent land to.
- ⁵Meetings refer to time spent in a meeting at Harlow Farm
- ⁶RMB&G refers to time spent on repairing and maintaining the building and grounds
- ⁷RME 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)
- ⁸Boxes refers to time spent folding boxes into a usable state
- ⁹Bonus refers to bonus money the Harlow's give the crew
- ¹⁰Wood refers to time spent cutting and stacking wood for heat
- ¹¹Fertilizer refers to time spent spreading or picking up fertilizers
- ¹²Administration refers to time spent training employees, organizing work crews, and making administrative decisions.
- ¹³Irrigation refers to time spent working wiht protable irrigation pipes
- ¹⁴Tractor/Field refers to time spent plowing, harrowing, field cultivating, etc. the fields
- ¹⁵Deliveries refers to time spent delivering vegetables to accounts (normally handled by Deep Root, but occasionally, a crew member will do it)
- ¹⁶Storage Transport refers to time spent driving to the storage facility and picking up vegetables
- ¹⁷Cover 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 |

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

¹⁹Insurance refers to the amount of money spent for insuring the infrastructure of the farm as well as workman's compensation

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

²¹Rent 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

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

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

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

²⁵Fees 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

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

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

²⁸Phone refers to the phone bill for Harlow Farm

²⁹Waste Disposal refers to money spent on rubbish removal

³⁰Miscellaneous Expenses refers to unexpected costs. It includes things as diverse as plywood 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 | | Greenhouse | | Field Preparation | |
|-------------|---------|---------|------------|---------|-------------------|---------|
| | 1993-94 | 1994-95 | 1993-94 | 1994-95 | 1993-94 | 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 |

| Crop | Fertilizer | | Hired Labor | |
|-------------|------------|---------|-------------|----------|
| | 1993-94 | 1994-95 | 1993-94 | 1994-95 |
| 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 |