

## BASIS OF COMPUTATIONS FOR THE COST STRUCTURE AS OF APRIL 2007

COMMODITY: CHINESE CABBAGE

DRY SEASON

| Items                         | Mandays   | Cost/unit | Total Cost   | Cost/kg      |
|-------------------------------|-----------|-----------|--------------|--------------|
| Sales (Volume)-kgs            |           |           | 18,660.00    |              |
| Labor: Planting/Mgmt          |           |           | -            |              |
| -Imputed(days)                | 90.08     | 150.00    | 13,512.00    |              |
| -Cash(days)                   | 53.86     | 150.00    | 8,078.25     |              |
| Harvesting:                   |           |           | -            |              |
| Imputed(days)                 | 17.41     | 150.00    | 2,611.50     |              |
| Cash(days)                    | 33.72     | 150.00    | 5,058.00     |              |
| Hauling(inputs)               |           |           | -            |              |
| Imputed (Php)                 | 735.25    | 1.10      | 808.78       |              |
| Cash (Php)                    | 1,351.50  | 1.10      | 1,486.65     |              |
| Land Preparation:             |           |           | -            |              |
| Imputed(days)                 | 90.09     | 150.00    | 13,513.50    |              |
| Cash (days)                   | 92.00     | 150.00    | 13,800.00    | <b>3.15</b>  |
| Transport Cost:               |           |           | -            |              |
| Imputed (Php)                 | -         |           | -            |              |
| Cash(Php)                     | 2,671.88  | 1.10      | 2,939.06     | <b>0.16</b>  |
| Inputs:                       |           |           |              | -            |
| Seeds (g)                     | 357.09    | 50G(325)  | 2,275.00     | <b>0.12</b>  |
| Fertilizer(organic)bag        | 131.45    | 70.00     | 9,201.15     | <b>0.49</b>  |
| Fertilizer(inorganic)         | 40.67     | 980.00    | 39,851.70    | <b>2.14</b>  |
| Fungicides(kgs)               | 14.29     | 580.00    | 8,288.20     | <b>0.44</b>  |
| Pesticides(lit)               | 8.81      | 670.00    | 5,899.35     | <b>0.32</b>  |
| Pesticides(box)               |           |           | -            | -            |
| Rentals                       | 10,000.00 | 1.00      | 10,000.00    | <b>0.54</b>  |
| Interest Expense              | 11,362.50 | 1.10      | 12,498.75    | <b>0.67</b>  |
| Depreciation                  | 4,553.72  | 1.00      | 4,553.72     | <b>0.24</b>  |
| Irrigation Fee                | 2,000.00  | 1.10      | 2,200.00     | <b>0.12</b>  |
| Miscellaneous:                |           |           | -            | -            |
| Meals                         | 9,008.93  | 1.10      | 9,909.82     | <b>0.53</b>  |
| Tax                           | 387.92    | 1.10      | 426.71       | <b>0.02</b>  |
| <b>TOTAL PRODN COST</b>       |           |           | 166,912.13   | <b>8.94</b>  |
| Labor                         | 4,181.12  | 1.10      | 4,599.23     | <b>0.25</b>  |
| Materials                     | 2,865.63  | 1.10      | 3,152.19     | <b>0.17</b>  |
| Transport Cost                | 14,225.28 | 1.10      | 15,647.80    | <b>0.84</b>  |
| Communication                 | 1,134.00  | 1.10      | 1,247.40     | <b>0.07</b>  |
| Total Mktg. Cost              |           |           | 24,646.62    | <b>1.32</b>  |
| <b>TOTAL EXPENSES</b>         |           |           | 191,558.75   | <b>10.26</b> |
| <b>TOTAL SALES</b>            | 18,660.00 | 3.00      | 55,980.00    |              |
| <b>PRODN &amp; MKTG. COST</b> |           |           | 191,558.75   |              |
| <b>NET INCOME</b>             |           |           | (135,578.75) |              |
| <b>ROI</b>                    |           |           | -70.78%      |              |

Note: Prodn volume is based on OPAG Benchmark Data, March 2007

Prices are based on April 2007

Expenses were based on the Market Assessment conducted in Oct 2004- Mar 2005.

An assumption of 10% increase in hauling, meals, etc.

BASIS OF COMPUTATIONS FOR THE COST STRUCTURE AS ODF JANUARY 2007

COMMODITY: CHINESE CABBAGE  
WET SEASON

| Items                  |
|------------------------|
| Sales (Volume)-kgs     |
| Labor: Planting/Mgmt   |
| -Imputed(days)         |
| -Cash(days)            |
| Harvesting:            |
| Imputed(days)          |
| Cash(days)             |
| Hauling(inputs)        |
| Imputed (Php)          |
| Cash (Php)             |
| Land Preparation:      |
| Imputed(days)          |
| Cash (days)            |
| Transport Cost:        |
| Imputed (Php)          |
| Cash(Php)              |
| Inputs:                |
| Seeds (g)              |
| Fertilizer(organic)bag |
| Fertilizer(inorganic)  |
| Fungicides(kgs)        |
| Pesticides(lit)        |
| Rentals                |
| Interest Expense       |
| Depreciation           |
| Irrigation Fee         |
| Miscellaneous:         |
| Meals                  |
| Tax                    |
| TOTAL PRODN COST       |
| Labor                  |
| Brokers' Fee           |
| Materials              |
| Transport Cost         |
| Communication          |
| Total Mktg. Cost       |
| TOTAL EXPENSES         |

|                    |
|--------------------|
| TOTAL SALES        |
| PRODN & MKTG. COST |
| NET INCOME         |