

**DELTA  
2009  
PLANNING BUDGETS**

**Mississippi State University  
Department of Agricultural Economics  
Budget Report 2008-06**

**December 2008**



## Foreword

This report is designed to provide necessary planning data to farmers, research and extension staffs, lending agencies, and others in agriculture. Readers are cautioned that returns presented are labeled "**Returns Above Specified Expenses.**" Estimated costs for land, management, and general farm overhead are not included in this report. The exception is unallocated labor, which is included. "**Returns Above Direct Expenses**" should be used in making 2009 planning decisions. This would be a one-year short-run decision. Decisions beyond one year, or long-run decisions, should be based on "**Returns Above Specified Expenses.**"

## Acknowledgments

A list of individuals who contributed to the development of the agricultural enterprise budgets follows this acknowledgment. The administrative committee structure and enterprise committees have shown a spirit of cooperation seldom found when so many work together. A team effort has led to many improvements in the budgets over the years.

Special appreciation is expressed to producers who provided information on crop practices used. Appreciation also is expressed to farm supply dealers, equipment dealers, custom operators, and chemical companies who provided prices for crop production inputs. The Mississippi Agricultural Statistics Service is commended for its excellence in collecting price and production practice data.

Acknowledgment is made to the Mississippi State University Extension Service, the Mississippi Agricultural and Forestry Experiment Station, and the United States Agricultural Research Service staffs for the excellent cooperation that made this report possible.

The mention in this report of any commercial product does not imply its endorsement by MSU-ES, MAFES, or USDA over other products not named nor does the omission imply they are not satisfactory.

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# 2009 Planning Budgets

## Budgets for Agricultural Enterprises

This publication provides economic and technical information in the form of enterprise budgets for a major crop produced by Mississippi farmers. A multidisciplinary approach involving researchers and extension personnel was used to determine production practices and input quantities, and to estimate costs and returns for each enterprise (14). The purpose of this section is to present the methods and procedures used to calculate costs and returns for each budget included in this publication.

Enterprise budgets represent a type of information that can be used by a wide variety of individuals in making decisions in the food and fiber industry. They are used:

- by farmers for planning,
- by extension personnel in providing educational programs to farmers,
- by lenders as a basis for credit,
- to provide basic data for research, and
- to inform non-farmers of the costs incurred by farmers in the production of food and fiber crops.

A budget should be prepared with a specific objective in mind. The budgets in this report were prepared to provide general information for several different uses. They provide information concerning general levels of costs and returns which will need to be adjusted for specific situations. Most users should think of these budgets as a first approximation and then make appropriate adjustments using the "Your Farm" column provided on each budget to add, delete, or change costs or incomes to reflect their specific situations.

## Methods and Procedures

### Production Practices

The production practices listed in each budget are the result of a combined effort by researchers and extension personnel to represent those practices that producers could use in a specific production system. Producers might use different practices in their own operations. If different types and quantities of operating inputs are to be used, then the budgeted expenses should be changed to more accurately reflect actual input usage. The Mississippi Agricultural Statistics Service conducts a survey of producers of major field crops in Mississippi. Data collected from producers are a part of the information used in selecting the practices included in each budget.

Committees made up of appropriate disciplines from the Mississippi Agricultural and Forestry Experiment Station, the Mississippi State University Extension Service, and the U.S. Department of Agriculture review and update the practices in the budgets every year. The updates are based on the collective judgment of the committee members. Quantities of materials and individual production practices budgeted are based on survey data from producers and/or generally accepted recommendations by committee members.

### Machinery

Machinery manufacturers form the basis for machinery prices used in these publications. Prices by size of equipment are determined from the most common sales in each category as reported by machinery dealers. Prices used in the budgets reflect prices paid by farmers in 2007. (Appendix Tables 1, 2, and 3).

A performance rate reflects the time required to perform a given task or operation and is expressed as that part of an hour per acre. Previous studies and expert knowledge of the equipment committee members are used to estimate performance rates for new and larger equipment (1, 4, 5, 6, 7, 9, and 13).

The hours of annual use have been modified based on information collected from the cited studies (3, 4, 6, and 7).

Repairs and maintenance as a percentage of new cost are estimated for the life of the equipment and include oil and lubricants (1, 4, and 6).

### Estimates of Direct Costs

Direct costs include estimated costs of repairs and maintenance (R&M) for all machinery and include fuel costs for powered machinery (Appendix Tables 1, 2, and 3). Direct costs are estimated on an hourly basis and are then converted to a per-acre basis using the performance rate for the particular operation. R&M costs for towed equipment and powered equipment are estimated as follows:

$$RPH = \frac{RLC \times RP}{THL}$$

$$RPA = RPH \times PR$$

where:

RPH = R&M cost per hour of use  
 RLC = Replacement cost of machine  
 RP = R&M percentage (percent of RLC)  
 THL = Total hours of machine life  
 RPA = R&M cost per acre  
 PR = Performance rate

Direct costs include an estimate of fuel cost based on average fuel consumption per hour of use for the power unit. Other components of direct costs include quantities of materials used in production multiplied by the price per unit of these inputs, custom rates, hourly wage rates, and interest charges on operating capital (Appendix Tables 4, 5, and 6).

The labor wage rate per hour includes social security, accident and unemployment insurance, and some perquisites (11). Labor costs are estimated for four labor categories: operator labor, hand labor, irrigation labor, and unallocated labor. Operator labor and hand labor represent estimates of labor required to

perform the in-field tasks. Operator labor is that labor required to operate all power-driven equipment. Irrigation labor is used to perform tasks associated with an irrigation system. Unallocated labor is an estimate of labor that is not used directly in producing the enterprise. Its cost is estimated as a percentage of operator labor (11). The percentages used for the various crop enterprises are listed in Appendix Table 6.

Interest on operating capital is determined by using a short-term interest rate obtained from agricultural lenders and making a charge against capital outflows as the production process takes place. Interest is accumulated until the crop is harvested.

### Estimates of Fixed Costs

Annual fixed cost estimates for machinery are based on a budgeting technique which computes the annual capital recovery charge (2, p. 143). When a combination of machines or equipment is required to perform a single operation, the total cost per acre for all equipment used in the operation is estimated. The fixed cost of machinery ownership is calculated by first computing the capital recovery factor and then using it to estimate the annual capital recovery charge.

$$CRF = \frac{IIR}{1 - (1 + IIR)^{-TYL}}$$

where:

CRF = Capital recovery factor  
 IIR = Intermediate-term interest rate  
 TYL = Total years of life

$$CRCPY = [(RLC - SV) \times CRF] + (SV \times IIR)$$

where:

CRCPY = Capital recovery charge per year  
 RLC = Replacement cost  
 SV = Salvage value (at end of useful life)



This value is then converted to its per-hour and per-acre equivalent values:

$$\text{CRCPH} = \frac{\text{CRCPY}}{\text{HAU}}$$

$$\text{CRCPA} = \text{CRCPH} \times \text{PR}$$

where:

CRCPH = Capital recovery charge per hour

HAU = Hours of annual use

CRCPA = Capital recovery charge per acre

PR = Performance rate

### Estimates of Returns

It is difficult to estimate crop yields that may be expected for a particular production system in a given year. Crop yields used in the budgets are representative of historical yields modified to match the production system used to produce the yield. All yields including conventional, no-tillage, irrigation, and double-cropping are tempered with unpublished research and judgments of the commodity committees. Producers should use yield estimates that are reflective of their own operation.

To estimate returns, a price for the commodity must be used. Individual producers must determine their own expected price for the commodity. Commodity prices used in this report represent the higher of a calculated forward contract price or the loan rate that was applicable for the 2008 crop year. Government payments for commodities are not included in the budgets except to the extent that they are included in loan rates.

The futures price for an appropriate contract month is determined by averaging the closing prices for the month of October. The basis is determined by subtracting the average daily cash price for the month of October from the average daily closing price of the near contract month. These average futures prices and the basis adjustments are presented in Appendix Table 7.

A special table is presented to illustrate the effects of alternative levels of yields and prices on net returns. The budgeted yield and the budgeted price are used as base values (100 percent). Yields are then varied from 50 to 150 percent of the base yield while prices are varied from 75 to 125 percent of the base price. Net returns are computed for each combination of yield and price.

### Irrigation Costs

Estimated costs of various irrigation systems are presented in Appendix Tables 8 through 18. A dryland crop budget may be converted to an irrigated crop budget by adding the appropriate direct and fixed costs to the costs of the dryland crop. Also, adjustments in crop yields and other costs may be required with the addition of supplemental irrigation.

### Net Returns

Net returns are generally considered to be the amount left after subtracting all costs from all incomes for a particular enterprise. In these budgets, "RETURNS ABOVE DIRECT EXPENSES" and "RETURNS ABOVE TOTAL SPECIFIED EXPENSES" are used as a proxy for the economic concepts of net returns above variable costs and net returns above variable plus fixed costs, respectively. Some items are intentionally left out of these calculations, i.e., costs for land or land rent, taxes, insurance premiums, general farm overhead, and expected incomes from government payments or insurance payments. These costs and incomes vary widely among farms and farm situations so as to make routine calculation for representative situations impractical. These items should, however, be considered by each producer and factored into the final budget each producer develops for his own situation.



## Enterprise Budgets

Table 1.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.5000	17.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.37	2.0000	4.74	_____
Ethephon 6E	pt	4.35	1.3300	5.79	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	44.00	1.5000	66.00	_____
UAN (32% N)	cwt	24.00	4.0000	96.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.87	0.5000	5.44	_____
Glyphosate 3lbs a.e.	oz	0.25	96.0000	24.00	_____
Dual Magnum	pt	12.74	1.0000	12.74	_____
Diuron 80%	lb	4.64	1.0000	4.64	_____
INSECTICIDES					
Acephate 90%	lb	7.97	1.5200	12.11	_____
Centric 40WG	oz	4.45	2.0000	8.90	_____
Karate Z	oz	3.09	2.0000	6.18	_____
Bidrin 8WM	oz	0.86	8.0000	6.88	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BGRR	thous	0.48	52.5000	25.20	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.16	16.0000	2.56	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication Delta	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	1.1134	12.15	_____
Self-Propelled	hour	10.91	0.3018	3.29	_____
HAND LABOR					
Implements	hour	8.19	0.4491	3.68	_____
Self-Propelled	hour	8.19	0.2798	2.29	_____
UNALLOCATED LABOR					
	hour	10.89	1.1322	12.34	_____
DIESEL FUEL					
Tractors	gal	2.46	10.8888	26.79	_____
Self-Propelled	gal	2.46	4.7661	11.73	_____
REPAIR & MAINTENANCE					
Implements	acre	9.12	1.0000	9.12	_____
Tractors	acre	4.13	1.0000	4.13	_____
Self-Propelled	acre	13.21	1.0000	13.21	_____
INTEREST ON OP. CAP.	acre	14.96	1.0000	14.96	_____
TOTAL DIRECT EXPENSES				620.95	_____
FIXED EXPENSES					
Implements	acre	17.33	1.0000	17.33	_____
Tractors	acre	28.84	1.0000	28.84	_____
Self-Propelled	acre	58.56	1.0000	58.56	_____
TOTAL FIXED EXPENSES				104.73	_____
TOTAL SPECIFIED EXPENSES				725.68	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 1.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.62	900.0000	559.80	_____
Cotton Seed	lb	0.05	1350.0000	68.85	_____
				-----	
TOTAL INCOME				628.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	29.50	1.0000	29.50	_____
HARVEST AIDS	acre	14.11	1.0000	14.11	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	162.00	1.0000	162.00	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	46.82	1.0000	46.82	_____
INSECTICIDES	acre	40.07	1.0000	40.07	_____
SEED/PLANTS	acre	25.20	1.0000	25.20	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	2.56	1.0000	2.56	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.7289	5.97	_____
OPERATOR LABOR	hour	10.91	1.4152	15.44	_____
UNALLOCATED LABOR	hour	10.89	1.1322	12.34	_____
DIESEL FUEL	gal	2.46	15.6550	38.52	_____
REPAIR & MAINTENANCE	acre	26.46	1.0000	26.46	_____
INTEREST ON OP. CAP.	acre	14.96	1.0000	14.96	_____
				-----	
TOTAL DIRECT EXPENSES				620.95	_____
RETURNS ABOVE DIRECT EXPENSES				7.70	_____
TOTAL FIXED EXPENSES				104.73	_____
				-----	
TOTAL SPECIFIED EXPENSES				725.68	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-97.03	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 1.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Paratill & Bed Fold.	8R-38	MFWD 190	0.080	1.00	Nov		0.08	0.08	0.08	0.06
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Row Cond Rdg	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BGRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Cotton Seed Trt.	acre					1.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Delta	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					8.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					8.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air ( 3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer( 600-750Gal)	60'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(325)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.41	1.11	2.14	1.13

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 1.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Paratill & Bed Fold.	8R-38		1.94	1.32	1.58			0.29	5.13	4.12	9.25
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Clarity	pt	5.44						0.22	5.66		5.66
Glyphosate 3lbs a.e.	oz	8.00						0.32	8.32		8.32
Disk Bed (Hipper)Rdg	8R-38		0.89	0.29	0.72			0.08	1.98	1.40	3.38
Custom Apply Fert	acre	7.00						0.28	7.28		7.28
Potash (60% K2O)	cwt	66.00						2.64	68.64		68.64
Fert Appl (Liquid)	8R-38		1.87	1.05	1.85			0.17	4.94	2.97	7.91
UAN (32% N)	cwt	48.00						1.68	49.68		49.68
Row Cond Rdg	26'		1.44	0.37	1.17			0.09	3.07	2.28	5.35
Plant & Pre-Rigid	8R-38		1.93	1.17	2.24			0.16	5.50	3.96	9.46
Cotton Seed BGRR	thous	25.20						0.76	25.96		25.96
BG/RR Cot Tech Fee	cap/ac	49.00						1.47	50.47		50.47
Cotton Seed Trt.	acre	20.00						0.60	20.60		20.60
Insect Scouting	acre	7.00						0.21	7.21		7.21
Eradication Delta	acre	4.00						0.12	4.12		4.12
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.03	1.01	0.89	1.90
Dual Magnum	pt	12.74						0.38	13.12		13.12
Glyphosate 3lbs a.e.	oz	8.00						0.24	8.24		8.24
Acephate 90%	lb	1.75						0.05	1.80		1.80
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.02	1.00	0.89	1.89
Centric 40WG	oz	8.90						0.22	9.12		9.12
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
Fert Appl (Liquid)	8R-38		1.87	1.05	1.85			0.12	4.89	2.97	7.86
UAN (32% N)	cwt	48.00						1.20	49.20		49.20
Spray (Direct/Layby)	8R-38		1.61	0.57	1.58			0.08	3.84	2.16	6.00
Diuron 80%	lb	4.64						0.09	4.73		4.73
Glyphosate 3lbs a.e.	oz	8.00						0.16	8.16		8.16
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Acephate 90%	lb	4.38						0.09	4.47		4.47
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Karate Z	oz	6.18						0.12	6.30		6.30
Bidrin 8WM	oz	6.88						0.14	7.02		7.02
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.05	2.55		2.55
Incidental Pest Trt	acre	6.00						0.12	6.12		6.12
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Acephate 90%	lb	5.98						0.09	6.07		6.07
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Thidiazuron 4lb	oz	4.74						0.05	4.79		4.79
Ethephon 6E	pt	5.79						0.06	5.85		5.85
Sprayer( 600-750Gal)	60'		0.22	0.06	0.22			0.01	0.51	0.44	0.95
Tribufos 6lb	pt	3.58						0.04	3.62		3.62
Cotton Picker-1st-BB	4R-38(325)		10.61	12.91	7.17			0.15	30.84	56.34	87.18
Boll Buggy-1st pick	4R-38(325)		6.20	2.63	5.06			0.07	13.96	10.54	24.50
Module Builder-1st	4R-38(325)		6.20	3.24	7.17			0.08	16.69	11.96	28.65
Gin & Haul	lb	81.00						0.40	81.40		81.40
Stalk Shredder	14'		2.84	1.56	2.32			0.03	6.75	3.81	10.56
TOTALS		507.26	38.52	26.46	33.75	0.00	14.96	620.95	104.73	725.68	

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 1.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	12.50	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.11	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	66.00	48.00	0.00	48.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	20.74	0.00	12.64	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.75	8.90	23.44	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	25.20	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.28	1.28	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.58	0.00	0.00	0.00	0.72	1.85	3.82	2.26	1.58	0.00	0.22	21.72
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.94	0.00	0.00	0.00	0.89	1.87	3.82	2.32	1.61	0.00	0.22	25.85
REPAIR & MAINTENANCE	1.32	0.00	0.00	0.00	0.29	1.05	1.66	1.17	0.57	0.00	0.06	20.34
INTEREST ON OP. CAP.	1.43	0.00	0.00	0.00	3.78	1.85	4.11	1.59	1.08	0.17	0.22	0.73
TOTAL DIRECT EXPENSES	25.27	0.00	0.00	0.00	98.12	54.62	141.10	65.52	54.70	11.15	20.83	149.64
NET INCOME	-25.27	0.00	0.00	0.00	-98.12	-54.62	-141.10	-65.52	-54.70	-11.15	-20.83	479.01
NET INCOME TO DATE	-25.27	-25.27	-25.27	-25.27	-123.39	-178.01	-319.11	-384.63	-439.33	-450.48	-471.31	7.70

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.



Table 1.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Cotton Lint			0.46	0.49	0.52	0.55	0.59	0.62	0.65	0.68	0.71	0.74	0.77
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-301	-287	-273	-259	-245	-231	-217	-203	-189	-175	-161
			-406	-392	-378	-364	-350	-336	-322	-308	-294	-280	-266
60	540.00	lb	-267	-250	-234	-217	-200	-183	-166	-150	-133	-116	-99
			-372	-355	-338	-321	-305	-288	-271	-254	-238	-221	-204
70	630.00	lb	-233	-214	-194	-175	-155	-135	-116	-96	-77	-57	-37
			-338	-318	-299	-279	-260	-240	-220	-201	-181	-162	-142
80	720.00	lb	-199	-177	-155	-132	-110	-87	-65	-43	-20	1	23
			-304	-282	-259	-237	-215	-192	-170	-147	-125	-103	-80
90	810.00	lb	-166	-140	-115	-90	-65	-40	-14	10	35	60	85
			-270	-245	-220	-195	-170	-144	-119	-94	-69	-44	-18
100	900.00	lb	-132	-104	-76	-48	-20	7	35	63	91	119	147
			-236	-208	-181	-153	-125	-97	-69	-41	-13	14	42
110	990.00	lb	-98	-67	-36	-6	24	55	86	117	147	178	209
			-203	-172	-141	-110	-79	-49	-18	12	43	73	104
120	1080.00	lb	-64	-30	2	36	69	103	136	170	204	237	271
			-169	-135	-102	-68	-34	-1	32	65	99	133	166
130	1170.00	lb	-30	5	42	78	114	151	187	223	260	296	333
			-135	-99	-62	-26	10	46	82	119	155	192	228
140	1260.00	lb	3	42	81	120	159	199	238	277	316	355	394
			-101	-62	-23	15	55	94	133	172	211	251	290
150	1350.00	lb	36	78	120	162	204	246	288	330	372	414	456
			-67	-25	16	58	100	142	184	226	268	310	352

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 2.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.2500	16.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.37	2.0000	4.74	_____
Ethephon 6E	pt	4.35	1.3300	5.79	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	44.00	1.5000	66.00	_____
UAN (32% N)	cwt	24.00	4.0000	96.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.87	0.5000	5.44	_____
Glyphosate 3lbs a.e.	oz	0.25	128.0000	32.00	_____
Dual Magnum	pt	12.74	1.0000	12.74	_____
Diuron 80%	lb	4.64	1.0000	4.64	_____
INSECTICIDES					
Acephate 90%	lb	7.97	1.5200	12.11	_____
Centric 40WG	oz	4.45	2.0000	8.90	_____
Karate Z	oz	3.09	0.5000	1.55	_____
Bidrin 8WM	oz	0.86	2.0000	1.72	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed BGRRF	thous	0.51	52.5000	26.78	_____
TECHNOLOGY FEE					
BG 11/RRF Tech Fee	cap/ac	64.00	1.0000	64.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.16	16.0000	2.56	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication Delta	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	1.1134	12.15	_____
Self-Propelled	hour	10.91	0.3018	3.29	_____
HAND LABOR					
Implements	hour	8.19	0.4491	3.68	_____
Self-Propelled	hour	8.19	0.2798	2.29	_____
UNALLOCATED LABOR					
	hour	10.89	1.1322	12.34	_____
DIESEL FUEL					
Tractors	gal	2.46	10.8888	26.79	_____
Self-Propelled	gal	2.46	4.7661	11.73	_____
REPAIR & MAINTENANCE					
Implements	acre	9.12	1.0000	9.12	_____
Tractors	acre	4.13	1.0000	4.13	_____
Self-Propelled	acre	13.21	1.0000	13.21	_____
INTEREST ON OP. CAP.	acre	15.55	1.0000	15.55	_____
TOTAL DIRECT EXPENSES				641.08	_____
FIXED EXPENSES					
Implements	acre	17.33	1.0000	17.33	_____
Tractors	acre	28.84	1.0000	28.84	_____
Self-Propelled	acre	58.56	1.0000	58.56	_____
TOTAL FIXED EXPENSES				104.73	_____
TOTAL SPECIFIED EXPENSES				745.81	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 2.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.62	900.0000	559.80	_____
Cotton Seed	lb	0.05	1350.0000	68.85	_____
				-----	
TOTAL INCOME				628.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	14.11	1.0000	14.11	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	162.00	1.0000	162.00	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	54.82	1.0000	54.82	_____
INSECTICIDES	acre	36.28	1.0000	36.28	_____
SEED/PLANTS	acre	26.78	1.0000	26.78	_____
TECHNOLOGY FEE	acre	64.00	1.0000	64.00	_____
GROWTH REGULATORS	acre	2.56	1.0000	2.56	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.7289	5.97	_____
OPERATOR LABOR	hour	10.91	1.4152	15.44	_____
UNALLOCATED LABOR	hour	10.89	1.1322	12.34	_____
DIESEL FUEL	gal	2.46	15.6550	38.52	_____
REPAIR & MAINTENANCE	acre	26.46	1.0000	26.46	_____
INTEREST ON OP. CAP.	acre	15.55	1.0000	15.55	_____
				-----	
TOTAL DIRECT EXPENSES				641.08	_____
RETURNS ABOVE DIRECT EXPENSES				-12.43	_____
TOTAL FIXED EXPENSES				104.73	_____
				-----	
TOTAL SPECIFIED EXPENSES				745.81	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-117.16	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 2.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Paratill & Bed Fold.	8R-38	MFWD 190	0.080	1.00	Nov		0.08	0.08	0.08	0.06
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Row Cond Rdg	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BGRFF	thous					52.5000				
BG 1l/RRF Tech Fee	cap/ac					1.0000				
Cotton Seed Trt.	acre					1.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Delta	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					8.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					8.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air ( 3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer( 600-750Gal)	60'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(325)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.41	1.11	2.14	1.13

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 2.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
BGII/Flex variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Paratill & Bed Fold.	8R-38		1.94	1.32	1.58			0.29	5.13	4.12	9.25
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Clarity	pt	5.44						0.22	5.66		5.66
Glyphosate 3lbs a.e.	oz	8.00						0.32	8.32		8.32
Disk Bed (Hipper)Rdg	8R-38		0.89	0.29	0.72			0.08	1.98	1.40	3.38
Custom Apply Fert	acre	7.00						0.28	7.28		7.28
Potash (60% K2O)	cwt	66.00						2.64	68.64		68.64
Fert Appl (Liquid)	8R-38		1.87	1.05	1.85			0.17	4.94	2.97	7.91
UAN (32% N)	cwt	48.00						1.68	49.68		49.68
Row Cond Rdg	26'		1.44	0.37	1.17			0.09	3.07	2.28	5.35
Plant & Pre-Rigid	8R-38		1.93	1.17	2.24			0.16	5.50	3.96	9.46
Cotton Seed BGRRF	thous	26.78						0.80	27.58		27.58
BG 1l/RRF Tech Fee	cap/ac	64.00						1.92	65.92		65.92
Cotton Seed Trt.	acre	20.00						0.60	20.60		20.60
Insect Scouting	acre	7.00						0.21	7.21		7.21
Eradication Delta	acre	4.00						0.12	4.12		4.12
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.03	1.01	0.89	1.90
Dual Magnum	pt	12.74						0.38	13.12		13.12
Glyphosate 3lbs a.e.	oz	8.00						0.24	8.24		8.24
Acephate 90%	lb	1.75						0.05	1.80		1.80
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.02	1.00	0.89	1.89
Centric 40WG	oz	8.90						0.22	9.12		9.12
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
Glyphosate 3lbs a.e.	oz	8.00						0.20	8.20		8.20
Fert Appl (Liquid)	8R-38		1.87	1.05	1.85			0.12	4.89	2.97	7.86
UAN (32% N)	cwt	48.00						1.20	49.20		49.20
Spray (Direct/Layby)	8R-38		1.61	0.57	1.58			0.08	3.84	2.16	6.00
Diuron 80%	lb	4.64						0.09	4.73		4.73
Glyphosate 3lbs a.e.	oz	8.00						0.16	8.16		8.16
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Acephate 90%	lb	4.38						0.09	4.47		4.47
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
App by Air ( 3 gal)	appl	1.25						0.03	1.28		1.28
Karate Z	oz	1.55						0.03	1.58		1.58
Bidrin 8WM	oz	1.72						0.03	1.75		1.75
Incidental Pest											
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Incidental Pest Trt	acre	12.00						0.24	12.24		12.24
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Acephate 90%	lb	5.98						0.09	6.07		6.07
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Thidiazuron 4lb	oz	4.74						0.05	4.79		4.79
Ethephon 6E	pt	5.79						0.06	5.85		5.85
Sprayer( 600-750Gal)	60'		0.22	0.06	0.22			0.01	0.51	0.44	0.95
Tribufos 6lb	pt	3.58						0.04	3.62		3.62
Cotton Picker-1st-BB	4R-38(325)		10.61	12.91	7.17			0.15	30.84	56.34	87.18
Boll Buggy-1st pick	4R-38(325)		6.20	2.63	5.06			0.07	13.96	10.54	24.50
Module Builder-1st	4R-38(325)		6.20	3.24	7.17			0.08	16.69	11.96	28.65
Gin & Haul	lb	81.00						0.40	81.40		81.40
Stalk Shredder	14'		2.84	1.56	2.32			0.03	6.75	3.81	10.56
TOTALS		526.80	38.52	26.46	33.75	0.00	15.55	641.08	104.73	745.81	

Note: Cost of production estimates are based on 2008 input prices.  
Fertilization decisions should be based on soil tests.

Table 2.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	11.25	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.11	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	66.00	48.00	0.00	48.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	20.74	8.00	12.64	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.75	8.90	19.65	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	26.78	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	64.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.28	1.28	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.58	0.00	0.00	0.00	0.72	1.85	3.82	2.26	1.58	0.00	0.22	21.72
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.94	0.00	0.00	0.00	0.89	1.87	3.82	2.32	1.61	0.00	0.22	25.85
REPAIR & MAINTENANCE	1.32	0.00	0.00	0.00	0.29	1.05	1.66	1.17	0.57	0.00	0.06	20.34
INTEREST ON OP. CAP.	1.43	0.00	0.00	0.00	3.78	1.85	4.60	1.79	0.98	0.17	0.22	0.73
TOTAL DIRECT EXPENSES	25.27	0.00	0.00	0.00	98.12	54.62	158.17	73.72	49.56	11.15	20.83	149.64
NET INCOME	-25.27	0.00	0.00	0.00	-98.12	-54.62	-158.17	-73.72	-49.56	-11.15	-20.83	479.01
NET INCOME TO DATE	-25.27	-25.27	-25.27	-25.27	-123.39	-178.01	-336.18	-409.90	-459.46	-470.61	-491.44	-12.43

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.46	0.49	0.52	0.55	0.59	0.62	0.65	0.68	0.71	0.74	0.77
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-321	-307	-293	-279	-265	-251	-237	-223	-209	-195	-181
			-426	-412	-398	-384	-370	-356	-342	-328	-314	-300	-286
60	540.00	lb	-287	-270	-254	-237	-220	-203	-186	-170	-153	-136	-119
			-392	-375	-358	-342	-325	-308	-291	-274	-258	-241	-224
70	630.00	lb	-253	-234	-214	-195	-175	-155	-136	-116	-97	-77	-57
			-358	-339	-319	-299	-280	-260	-241	-221	-201	-182	-162
80	720.00	lb	-220	-197	-175	-152	-130	-108	-85	-63	-40	-18	3
			-324	-302	-280	-257	-235	-212	-190	-168	-145	-123	-100
90	810.00	lb	-186	-161	-135	-110	-85	-60	-35	-9	15	40	65
			-290	-265	-240	-215	-190	-165	-139	-114	-89	-64	-39
100	900.00	lb	-152	-124	-96	-68	-40	-12	15	43	71	99	127
			-257	-229	-201	-173	-145	-117	-89	-61	-33	-5	22
110	990.00	lb	-118	-87	-56	-26	4	35	66	96	127	158	189
			-223	-192	-161	-130	-100	-69	-38	-7	23	53	84
120	1080.00	lb	-84	-51	-17	16	49	83	116	150	184	217	251
			-189	-155	-122	-88	-55	-21	12	45	79	112	146
130	1170.00	lb	-50	-14	21	58	94	131	167	203	240	276	313
			-155	-119	-82	-46	-10	26	62	99	135	171	208
140	1260.00	lb	-17	22	61	100	139	178	218	257	296	335	374
			-121	-82	-43	-4	35	74	113	152	191	230	270
150	1350.00	lb	16	58	100	142	184	226	268	310	352	394	436
			-87	-45	-3	38	80	122	164	206	247	289	331

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 3.A Estimated costs per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.5000	17.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.37	2.0000	4.74	_____
Ethephon 6E	pt	4.35	1.3300	5.79	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Amm Nitrate (34% N)	cwt	28.00	2.0000	56.00	_____
Potash (60% K2O)	cwt	44.00	1.5000	66.00	_____
UAN (32% N)	cwt	24.00	2.0000	48.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.87	0.5000	5.44	_____
Glyphosate 3lbs a.e.	oz	0.25	96.0000	24.00	_____
Dual Magnum	pt	12.74	1.0000	12.74	_____
Diuron 80%	lb	4.64	1.0000	4.64	_____
INSECTICIDES					
Acephate 90%	lb	7.97	1.5200	12.11	_____
Centric 40WG	oz	4.45	2.0000	8.90	_____
Karate Z	oz	3.09	2.0000	6.18	_____
Bidrin 8WM	oz	0.86	8.0000	6.88	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BGRR	thous	0.48	52.5000	25.20	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.16	16.0000	2.56	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication Delta	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.9212	10.05	_____
Self-Propelled	hour	10.91	0.3018	3.29	_____
HAND LABOR					
Implements	hour	8.19	0.4136	3.38	_____
Self-Propelled	hour	8.19	0.2798	2.29	_____
UNALLOCATED LABOR					
	hour	10.90	0.9785	10.67	_____
DIESEL FUEL					
Tractors	gal	2.46	9.0100	22.17	_____
Self-Propelled	gal	2.46	4.7661	11.73	_____
REPAIR & MAINTENANCE					
Implements	acre	7.34	1.0000	7.34	_____
Tractors	acre	3.41	1.0000	3.41	_____
Self-Propelled	acre	13.21	1.0000	13.21	_____
INTEREST ON OP. CAP.	acre	15.07	1.0000	15.07	_____
TOTAL DIRECT EXPENSES				617.87	_____
FIXED EXPENSES					
Implements	acre	14.23	1.0000	14.23	_____
Tractors	acre	23.87	1.0000	23.87	_____
Self-Propelled	acre	58.56	1.0000	58.56	_____
TOTAL FIXED EXPENSES				96.66	_____
TOTAL SPECIFIED EXPENSES				714.53	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 3.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.62	900.0000	559.80	_____
Cotton Seed	lb	0.05	1350.0000	68.85	_____
				-----	
TOTAL INCOME				628.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	29.50	1.0000	29.50	_____
HARVEST AIDS	acre	14.11	1.0000	14.11	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	170.00	1.0000	170.00	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	46.82	1.0000	46.82	_____
INSECTICIDES	acre	40.07	1.0000	40.07	_____
SEED/PLANTS	acre	25.20	1.0000	25.20	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	2.56	1.0000	2.56	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.6934	5.67	_____
OPERATOR LABOR	hour	10.91	1.2231	13.34	_____
UNALLOCATED LABOR	hour	10.90	0.9785	10.67	_____
DIESEL FUEL	gal	2.46	13.7761	33.90	_____
REPAIR & MAINTENANCE	acre	23.96	1.0000	23.96	_____
INTEREST ON OP. CAP.	acre	15.07	1.0000	15.07	_____
				-----	
TOTAL DIRECT EXPENSES				617.87	_____
RETURNS ABOVE DIRECT EXPENSES				10.78	_____
				-----	
TOTAL FIXED EXPENSES				96.66	_____
				-----	
TOTAL SPECIFIED EXPENSES				714.53	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-85.88	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Amm Nitrate (34% N)	cwt					2.0000				
Potash (60% K2O)	cwt					1.5000				
Row Cond Rdg	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
NT Plant&Pre-Rigid	8R-38	MFWD 190	0.083	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BGRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Cotton Seed Trt.	acre					1.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Delta	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					8.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					8.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air ( 3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer( 600-750Gal)	60'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(325)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.22	0.92	1.91	0.97

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	19.00						1.14	20.14	20.14
App by Air ( 5 gal)	appl	6.00						0.24	6.24	6.24
Clarity	pt	5.44						0.22	5.66	5.66
Glyphosate 3lbs a.e.	oz	8.00						0.32	8.32	8.32
Custom Apply Fert	acre	7.00						0.28	7.28	7.28
Amm Nitrate (34% N)	cwt	56.00						2.24	58.24	58.24
Potash (60% K2O)	cwt	66.00						2.64	68.64	68.64
Row Cond Rdg	26'		1.44	0.37	1.17			0.09	3.07	2.28 5.35
NT Plant&Pre-Rigid	8R-38		2.01	1.33	2.32			0.17	5.83	4.38 10.21
Cotton Seed BGRR	thous	25.20						0.76	25.96	25.96
BG/RR Cot Tech Fee	cap/ac	49.00						1.47	50.47	50.47
Cotton Seed Trt.	acre	20.00						0.60	20.60	20.60
Insect Scouting	acre	7.00						0.21	7.21	7.21
Eradication Delta	acre	4.00						0.12	4.12	4.12
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.03	1.01	0.89 1.90
Dual Magnum	pt	12.74						0.38	13.12	13.12
Glyphosate 3lbs a.e.	oz	8.00						0.24	8.24	8.24
Acephate 90%	lb	1.75						0.05	1.80	1.80
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.02	1.00	0.89 1.89
Centric 40WG	oz	8.90						0.22	9.12	9.12
Mepiquat Chloride	oz	1.28						0.03	1.31	1.31
Fert Appl (Liquid)	8R-38		1.87	1.05	1.85			0.12	4.89	2.97 7.86
UAN (32% N)	cwt	48.00						1.20	49.20	49.20
Spray (Direct/Layby)	8R-38		1.61	0.57	1.58			0.09	3.85	2.16 6.01
Diuron 80%	lb	4.64						0.12	4.76	4.76
Glyphosate 3lbs a.e.	oz	8.00						0.20	8.20	8.20
App by Air ( 3 gal)	appl	5.00						0.10	5.10	5.10
Acephate 90%	lb	4.38						0.09	4.47	4.47
Mepiquat Chloride	oz	1.28						0.03	1.31	1.31
App by Air ( 3 gal)	appl	5.00						0.10	5.10	5.10
Karate Z	oz	6.18						0.12	6.30	6.30
Bidrin 8WM	oz	6.88						0.14	7.02	7.02
Incidental Pest										
App by Air ( 3 gal)	appl	2.50						0.05	2.55	2.55
Incidental Pest Trt	acre	6.00						0.12	6.12	6.12
App by Air ( 3 gal)	appl	5.00						0.08	5.08	5.08
Acephate 90%	lb	5.98						0.09	6.07	6.07
App by Air ( 5 gal)	appl	6.00						0.06	6.06	6.06
Thidiazuron 4lb	oz	4.74						0.05	4.79	4.79
Ethephon 6E	pt	5.79						0.06	5.85	5.85
Sprayer( 600-750Gal)	60'		0.22	0.06	0.22			0.01	0.51	0.44 0.95
Tribufos 6lb	pt	3.58						0.04	3.62	3.62
Cotton Picker-1st-BB	4R-38(325)		10.61	12.91	7.17			0.15	30.84	56.34 87.18
Boll Buggy-1st pick	4R-38(325)		6.20	2.63	5.06			0.07	13.96	10.54 24.50
Module Builder-1st	4R-38(325)		6.20	3.24	7.17			0.08	16.69	11.96 28.65
Gin & Haul	lb	81.00						0.40	81.40	81.40
Stalk Shredder	14'		2.84	1.56	2.32			0.03	6.75	3.81 10.56
TOTALS		515.26	33.90	23.96	29.68	0.00	15.07	617.87	96.66	714.53

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	12.50	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.11	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	122.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	20.74	12.64	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.75	8.90	23.44	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	25.20	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.28	1.28	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	3.90	3.84	0.00	0.00	0.22	21.72
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	3.90	3.93	0.00	0.00	0.22	25.85
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	1.82	1.74	0.00	0.00	0.06	20.34
INTEREST ON OP. CAP.	1.14	0.00	0.00	0.00	5.94	0.00	4.12	2.00	0.75	0.17	0.22	0.73
TOTAL DIRECT EXPENSES	20.14	0.00	0.00	0.00	154.38	0.00	141.43	82.33	37.97	11.15	20.83	149.64
NET INCOME	-20.14	0.00	0.00	0.00	-154.38	0.00	-141.43	-82.33	-37.97	-11.15	-20.83	479.01
NET INCOME TO DATE	-20.14	-20.14	-20.14	-20.14	-174.52	-174.52	-315.95	-398.28	-436.25	-447.40	-468.23	10.78

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.46	0.49	0.52	0.55	0.59	0.62	0.65	0.68	0.71	0.74	0.77
PERCENT YIELD UNIT			dollars										
50	450.00	lb	-298	-284	-270	-256	-242	-228	-214	-200	-186	-172	-158
			-395	-381	-367	-353	-339	-325	-311	-297	-283	-269	-255
60	540.00	lb	-264	-247	-230	-214	-197	-180	-163	-146	-130	-113	-96
			-361	-344	-327	-310	-294	-277	-260	-243	-226	-210	-193
70	630.00	lb	-230	-211	-191	-171	-152	-132	-113	-93	-73	-54	-34
			-327	-307	-288	-268	-248	-229	-209	-190	-170	-151	-131
80	720.00	lb	-196	-174	-152	-129	-107	-84	-62	-40	-17	4	27
			-293	-271	-248	-226	-203	-181	-159	-136	-114	-91	-69
90	810.00	lb	-163	-137	-112	-87	-62	-37	-11	13	38	63	88
			-259	-234	-209	-184	-158	-133	-108	-83	-58	-32	-7
100	900.00	lb	-129	-101	-73	-45	-17	10	38	66	94	122	150
			-225	-197	-169	-141	-113	-85	-57	-29	-1	26	54
110	990.00	lb	-95	-64	-33	-2	27	58	89	120	150	181	212
			-191	-161	-130	-99	-68	-38	-7	23	54	85	115
120	1080.00	lb	-61	-27	5	39	72	106	140	173	207	240	274
			-158	-124	-90	-57	-23	9	43	76	110	144	177
130	1170.00	lb	-27	8	45	81	117	154	190	227	263	299	336
			-124	-87	-51	-15	21	57	94	130	166	203	239
140	1260.00	lb	6	45	84	123	162	202	241	280	319	358	398
			-90	-51	-12	27	66	105	144	183	223	262	301
150	1350.00	lb	40	82	124	166	207	249	291	333	375	417	459
			-56	-14	27	69	111	153	195	237	279	321	363

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 4.A Estimated costs per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.5000	17.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.37	2.0000	4.74	_____
Ethephon 6E	pt	4.35	1.3300	5.79	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	811.0000	72.99	_____
FERTILIZERS					
Potash (60% K2O)	cwt	44.00	1.3500	59.40	_____
UAN (32% N)	cwt	24.00	3.6000	86.40	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	0.6700	13.40	_____
HERBICIDES					
Clarity	pt	10.87	0.5000	5.44	_____
Glyphosate 3lbs a.e.	oz	0.25	74.8800	18.72	_____
Dual Magnum	pt	12.74	0.6700	8.54	_____
Diuron 80%	lb	4.64	0.6700	3.11	_____
INSECTICIDES					
Acephate 90%	lb	7.97	1.5200	12.11	_____
Centric 40WG	oz	4.45	1.3400	5.96	_____
Karate Z	oz	3.09	2.0000	6.18	_____
Bidrin 8WM	oz	0.86	8.0000	6.88	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BGRR	thous	0.48	35.0000	16.80	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	thous	1.05	35.0000	36.75	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.16	10.7200	1.72	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication Delta	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.8722	9.53	_____
Self-Propelled	hour	10.91	0.1987	2.17	_____
HAND LABOR					
Implements	hour	8.19	0.3442	2.81	_____
Self-Propelled	hour	8.19	0.1855	1.52	_____
UNALLOCATED LABOR					
	hour	10.91	0.8567	9.35	_____
DIESEL FUEL					
Tractors	gal	2.46	8.5299	20.98	_____
Self-Propelled	gal	2.46	3.3764	8.31	_____
REPAIR & MAINTENANCE					
Implements	acre	8.46	1.0000	8.46	_____
Tractors	acre	3.22	1.0000	3.22	_____
Self-Propelled	acre	9.04	1.0000	9.04	_____
INTEREST ON OP. CAP.	acre	12.90	1.0000	12.90	_____
TOTAL DIRECT EXPENSES				529.30	_____
FIXED EXPENSES					
Implements	acre	15.44	1.0000	15.44	_____
Tractors	acre	22.59	1.0000	22.59	_____
Self-Propelled	acre	40.00	1.0000	40.00	_____
TOTAL FIXED EXPENSES				78.03	_____
TOTAL SPECIFIED EXPENSES				607.33	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.62	811.0000	504.44	_____
Cotton Seed	lb	0.05	1217.0000	62.07	_____
				-----	
TOTAL INCOME				566.51	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	29.50	1.0000	29.50	_____
HARVEST AIDS	acre	14.11	1.0000	14.11	_____
GINNING	acre	72.99	1.0000	72.99	_____
FERTILIZERS	acre	145.80	1.0000	145.80	_____
FUNGICIDES	acre	13.40	1.0000	13.40	_____
HERBICIDES	acre	35.81	1.0000	35.81	_____
INSECTICIDES	acre	37.13	1.0000	37.13	_____
SEED/PLANTS	acre	16.80	1.0000	16.80	_____
TECHNOLOGY FEE	acre	36.75	1.0000	36.75	_____
GROWTH REGULATORS	acre	1.72	1.0000	1.72	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.5297	4.33	_____
OPERATOR LABOR	hour	10.91	1.0709	11.70	_____
UNALLOCATED LABOR	hour	10.91	0.8567	9.35	_____
DIESEL FUEL	gal	2.46	11.9064	29.29	_____
REPAIR & MAINTENANCE	acre	20.72	1.0000	20.72	_____
INTEREST ON OP. CAP.	acre	12.90	1.0000	12.90	_____
				-----	
TOTAL DIRECT EXPENSES				529.30	_____
RETURNS ABOVE DIRECT EXPENSES				37.21	_____
TOTAL FIXED EXPENSES					
				78.03	_____
				-----	
TOTAL SPECIFIED EXPENSES				607.33	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-40.82	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Paratill & Bed Fold.	8R-38 2x1	MFWD 190	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Disk Bed (Hipper)	8R-38 2x1	MFWD 190	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.3500				
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					1.8000				
Row Cond Fld	38'	MFWD 190	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	8R-38 2x1	MFWD 190	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed BGRR	thous					35.0000				
BG/RR Cot Tech Fee	thous					35.0000				
Cotton Seed Trt.	acre					0.6700				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Delta	acre					1.0000				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	May		0.04	0.04	0.06	0.03
Dual Magnum	pt					0.6700				
Glyphosate 3lbs a.e.	oz					21.4400				
Acephate 90%	lb					0.2200				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Sprayer( 600-750Gal)	60'		0.017					0.01	0.02	0.01
Centric 40WG	oz					1.3400				
Mepiquat Chloride	oz					5.3600				
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 80%	lb					0.6700				
Glyphosate 3lbs a.e.	oz					21.4400				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					5.3600				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air ( 3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer( 600-750Gal)	60'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R2x1(350)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	4R2x1(350)	MFWD 190	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	4R2x1(350)	MFWD 190	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	811.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.07</b>	<b>0.87</b>	<b>1.60</b>	<b>0.85</b>

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 4.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Paratill & Bed Fold.	8R-38 2x1		1.29	1.13	1.06			0.21	3.69	3.24	6.93
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Clarity	pt	5.44						0.22	5.66		5.66
Glyphosate 3lbs a.e.	oz	8.00						0.32	8.32		8.32
Disk Bed (Hipper)	8R-38 2x1		0.59	0.24	0.49			0.05	1.37	1.09	2.46
Custom Apply Fert	acre	7.00						0.28	7.28		7.28
Potash (60% K2O)	cwt	59.40						2.38	61.78		61.78
Fert Appl (Liquid)	8R-38 2x1		1.24	0.79	1.22			0.11	3.36	2.10	5.46
UAN (32% N)	cwt	43.20						1.51	44.71		44.71
Row Cond Fld	38'		0.98	0.33	0.81			0.06	2.18	1.91	4.09
Plant & Pre-Folding	8R-38 2x1		1.29	1.32	1.49			0.12	4.22	3.81	8.03
Cotton Seed BGRR	thous	16.80						0.50	17.30		17.30
BG/RR Cot Tech Fee	thous	36.75						1.10	37.85		37.85
Cotton Seed Trt.	acre	13.40						0.40	13.80		13.80
Insect Scouting	acre	7.00						0.21	7.21		7.21
Eradication Delta	acre	4.00						0.12	4.12		4.12
Spray (Direct/Layby)	8R-38 2x1		1.07	0.53	1.06			0.08	2.74	1.64	4.38
Dual Magnum	pt	8.54						0.26	8.80		8.80
Glyphosate 3lbs a.e.	oz	5.36						0.16	5.52		5.52
Acephate 90%	lb	1.75						0.05	1.80		1.80
Spray (Direct/Layby)	8R-38 2x1		1.07	0.53	1.06			0.07	2.73	1.64	4.37
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.02	1.00	0.89	1.89
Centric 40WG	oz	5.96						0.15	6.11		6.11
Mepiquat Chloride	oz	0.86						0.02	0.88		0.88
Fert Appl (Liquid)	8R-38 2x1		1.24	0.79	1.22			0.08	3.33	2.10	5.43
UAN (32% N)	cwt	43.20						1.08	44.28		44.28
Spray (Direct/Layby)	8R-38 2x1		1.07	0.53	1.06			0.05	2.71	1.64	4.35
Diuron 80%	lb	3.11						0.06	3.17		3.17
Glyphosate 3lbs a.e.	oz	5.36						0.11	5.47		5.47
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Acephate 90%	lb	4.38						0.09	4.47		4.47
Mepiquat Chloride	oz	0.86						0.02	0.88		0.88
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Karate Z	oz	6.18						0.12	6.30		6.30
Bidrin 8WM	oz	6.88						0.14	7.02		7.02
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.05	2.55		2.55
Incidental Pest Trt	acre	6.00						0.12	6.12		6.12
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Acephate 90%	lb	5.98						0.09	6.07		6.07
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Thidiazuron 4lb	oz	4.74						0.05	4.79		4.79
Ethephon 6E	pt	5.79						0.06	5.85		5.85
Sprayer( 600-750Gal)	60'		0.22	0.06	0.22			0.01	0.51	0.44	0.95
Tribufos 6lb	pt	3.58						0.04	3.62		3.62
Cotton Picker-1st-BB	4R2x1(350)		7.64	8.86	4.79			0.11	21.40	38.67	60.07
Boll Buggy-1st pick	4R2x1(350)		4.15	1.76	3.38			0.05	9.34	7.05	16.39
Module Builder-1st	4R2x1(350)		4.15	2.17	4.79			0.06	11.17	8.00	19.17
Gin & Haul	lb	72.99						0.36	73.35		73.35
Stalk Shredder	14'		2.84	1.56	2.32			0.03	6.75	3.81	10.56
TOTALS		441.01	29.29	20.72	25.38	0.00	12.90	529.30	78.03	607.33	

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	566.51
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	12.50	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.11	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.99
FERTILIZERS	0.00	0.00	0.00	0.00	59.40	43.20	0.00	43.20	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.40	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	13.90	0.00	8.47	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.75	5.96	23.44	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	16.80	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	36.75	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.86	0.86	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.06	0.00	0.00	0.00	0.49	1.22	3.36	2.69	1.06	0.00	0.22	15.28
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.29	0.00	0.00	0.00	0.59	1.24	3.34	2.76	1.07	0.00	0.22	18.78
REPAIR & MAINTENANCE	1.13	0.00	0.00	0.00	0.24	0.79	2.18	1.44	0.53	0.00	0.06	14.35
INTEREST ON OP. CAP.	1.35	0.00	0.00	0.00	3.49	1.62	3.06	1.42	0.96	0.17	0.22	0.61
TOTAL DIRECT EXPENSES	23.83	0.00	0.00	0.00	90.65	48.07	105.54	58.33	48.89	11.15	20.83	122.01
NET INCOME	-23.83	0.00	0.00	0.00	-90.65	-48.07	-105.54	-58.33	-48.89	-11.15	-20.83	444.50
NET INCOME TO DATE	-23.83	-23.83	-23.83	-23.83	-114.48	-162.55	-268.09	-326.42	-375.31	-386.46	-407.29	37.21

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.46	0.49	0.52	0.55	0.59	0.62	0.65	0.68	0.71	0.74	0.77
PERCENT	YIELD	UNIT	dollars										
50	405.50	lb	-241	-228	-216	-203	-190	-178	-165	-153	-140	-127	-115
			-319	-306	-294	-281	-268	-256	-243	-231	-218	-205	-193
60	486.60	lb	-210	-195	-180	-165	-150	-135	-120	-104	-89	-74	-59
			-288	-273	-258	-243	-228	-213	-198	-182	-167	-152	-137
70	567.70	lb	-180	-162	-145	-127	-109	-92	-74	-56	-39	-21	-3
			-258	-240	-223	-205	-187	-170	-152	-134	-117	-99	-81
80	648.80	lb	-149	-129	-109	-89	-69	-49	-28	-8	11	31	51
			-227	-207	-187	-167	-147	-127	-106	-86	-66	-46	-26
90	729.90	lb	-119	-96	-73	-51	-28	-5	16	39	62	84	107
			-197	-174	-152	-129	-106	-83	-61	-38	-15	6	29
100	811.00	lb	-88	-63	-38	-13	11	37	62	87	112	138	163
			-166	-141	-116	-91	-66	-40	-15	9	34	60	85
110	892.10	lb	-58	-30	-2	24	52	80	108	135	163	191	219
			-136	-108	-80	-53	-25	2	30	57	85	113	141
120	973.20	lb	-27	2	32	62	93	123	153	183	214	244	274
			-105	-75	-45	-15	15	45	75	105	136	166	196
130	1054.30	lb	2	35	68	100	133	166	199	232	264	297	330
			-75	-42	-9	22	55	88	121	154	186	219	252
140	1135.40	lb	33	68	103	139	174	209	244	280	315	350	386
			-44	-9	25	60	96	131	166	202	237	272	308
150	1216.50	lb	63	101	139	177	214	252	290	328	366	404	441
			-14	23	61	99	136	174	212	250	288	326	363

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 5.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	5.5000	27.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.37	2.0000	4.74	_____
Ethephon 6E	pt	4.35	1.3300	5.79	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	44.00	1.5000	66.00	_____
UAN (32% N)	cwt	24.00	4.0000	96.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.87	0.5000	5.44	_____
Glyphosate 3lbs a.e.	oz	0.25	96.0000	24.00	_____
Dual Magnum	pt	12.74	1.0000	12.74	_____
Diuron 80%	lb	4.64	1.0000	4.64	_____
INSECTICIDES					
Acephate 90%	lb	7.97	1.5200	12.11	_____
Centric 40WG	oz	4.45	2.0000	8.90	_____
Tracer 4SC	oz	6.58	5.1120	33.64	_____
Karate Z	oz	3.09	6.0000	18.54	_____
Bidrin 8WM	oz	0.86	8.0000	6.88	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed RR	thous	0.48	52.5000	25.20	_____
TECHNOLOGY FEE					
RR Cotton Tech Fee	cap/ac	29.00	1.0000	29.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.16	16.0000	2.56	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication Delta	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	1.1134	12.15	_____
Self-Propelled	hour	10.91	0.3089	3.37	_____
HAND LABOR					
Implements	hour	8.19	0.4491	3.68	_____
Self-Propelled	hour	8.19	0.2833	2.32	_____
UNALLOCATED LABOR					
	hour	10.89	1.1378	12.40	_____
DIESEL FUEL					
Tractors	gal	2.46	10.8888	26.79	_____
Self-Propelled	gal	2.46	4.8387	11.91	_____
REPAIR & MAINTENANCE					
Implements	acre	9.12	1.0000	9.12	_____
Tractors	acre	4.13	1.0000	4.13	_____
Self-Propelled	acre	13.26	1.0000	13.26	_____
INTEREST ON OP. CAP.	acre	15.39	1.0000	15.39	_____
TOTAL DIRECT EXPENSES				657.79	_____
FIXED EXPENSES					
Implements	acre	17.33	1.0000	17.33	_____
Tractors	acre	28.84	1.0000	28.84	_____
Self-Propelled	acre	58.92	1.0000	58.92	_____
TOTAL FIXED EXPENSES				105.09	_____
TOTAL SPECIFIED EXPENSES				762.88	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.62	900.0000	559.80	_____
Cotton Seed	lb	0.05	1350.0000	68.85	_____
				-----	
TOTAL INCOME				628.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	39.50	1.0000	39.50	_____
HARVEST AIDS	acre	14.11	1.0000	14.11	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	162.00	1.0000	162.00	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	46.82	1.0000	46.82	_____
INSECTICIDES	acre	86.08	1.0000	86.08	_____
SEED/PLANTS	acre	25.20	1.0000	25.20	_____
TECHNOLOGY FEE	acre	29.00	1.0000	29.00	_____
GROWTH REGULATORS	acre	2.56	1.0000	2.56	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.7324	6.00	_____
OPERATOR LABOR	hour	10.91	1.4223	15.52	_____
UNALLOCATED LABOR	hour	10.89	1.1378	12.40	_____
DIESEL FUEL	gal	2.46	15.7276	38.70	_____
REPAIR & MAINTENANCE	acre	26.51	1.0000	26.51	_____
INTEREST ON OP. CAP.	acre	15.39	1.0000	15.39	_____
				-----	
TOTAL DIRECT EXPENSES				657.79	_____
RETURNS ABOVE DIRECT EXPENSES				-29.14	_____
				-----	
TOTAL FIXED EXPENSES				105.09	_____
				-----	
TOTAL SPECIFIED EXPENSES				762.88	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-134.23	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.C Estimated resource use for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
RR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Nov	0.5000				
Paratill & Bed Fold.	8R-38	MFWD 190	0.080	1.00	Nov		0.08	0.08	0.08	0.06
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Row Cond Rdg	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed RR	thous					52.5000				
RR Cotton Tech Fee	cap/ac					1.0000				
Cotton Seed Trt.	acre					1.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Delta	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					8.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Sprayer( 600-750Gal)	60'		0.017	0.40	Jun			0.00	0.01	0.00
Tracer 4SC	oz					0.8520				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					8.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air ( 3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Tracer 4SC	oz					2.1300				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Tracer 4SC	oz					2.1300				
Karate Z	oz					2.0000				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer( 600-750Gal)	60'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(325)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.42	1.11	2.15	1.13

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Paratill & Bed Fold.	8R-38		1.94	1.32	1.58			0.29	5.13	4.12	9.25
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Clarity	pt	5.44						0.22	5.66		5.66
Glyphosate 3lbs a.e.	oz	8.00						0.32	8.32		8.32
Disk Bed (Hipper)Rdg	8R-38		0.89	0.29	0.72			0.08	1.98	1.40	3.38
Custom Apply Fert	acre	7.00						0.28	7.28		7.28
Potash (60% K2O)	cwt	66.00						2.64	68.64		68.64
Fert Appl (Liquid)	8R-38		1.87	1.05	1.85			0.17	4.94	2.97	7.91
UAN (32% N)	cwt	48.00						1.68	49.68		49.68
Row Cond Rdg	26'		1.44	0.37	1.17			0.09	3.07	2.28	5.35
Plant & Pre-Rigid	8R-38		1.93	1.17	2.24			0.16	5.50	3.96	9.46
Cotton Seed RR	thous	25.20						0.76	25.96		25.96
RR Cotton Tech Fee	cap/ac	29.00						0.87	29.87		29.87
Cotton Seed Trt.	acre	20.00						0.60	20.60		20.60
Insect Scouting	acre	7.00						0.21	7.21		7.21
Eradication Delta	acre	4.00						0.12	4.12		4.12
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.03	1.01	0.89	1.90
Dual Magnum	pt	12.74						0.38	13.12		13.12
Glyphosate 3lbs a.e.	oz	8.00						0.24	8.24		8.24
Acephate 90%	lb	1.75						0.05	1.80		1.80
Sprayer( 600-750Gal)	60'		0.45	0.12	0.41			0.02	1.00	0.89	1.89
Centric 40WG	oz	8.90						0.22	9.12		9.12
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
Fert Appl (Liquid)	8R-38		1.87	1.05	1.85			0.12	4.89	2.97	7.86
UAN (32% N)	cwt	48.00						1.20	49.20		49.20
Sprayer( 600-750Gal)	60'		0.18	0.05	0.17			0.01	0.41	0.36	0.77
Tracer 4SC	oz	5.61						0.14	5.75		5.75
Spray (Direct/Layby)	8R-38		1.61	0.57	1.58			0.08	3.84	2.16	6.00
Diuron 80%	lb	4.64						0.09	4.73		4.73
Glyphosate 3lbs a.e.	oz	8.00						0.16	8.16		8.16
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
Acephate 90%	lb	4.38						0.09	4.47		4.47
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Karate Z	oz	6.18						0.12	6.30		6.30
Bidrin 8WM	oz	6.88						0.14	7.02		7.02
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.05	2.55		2.55
Incidental Pest Trt	acre	6.00						0.12	6.12		6.12
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Karate Z	oz	6.18						0.12	6.30		6.30
Tracer 4SC	oz	14.02						0.28	14.30		14.30
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Acephate 90%	lb	5.98						0.09	6.07		6.07
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Tracer 4SC	oz	14.02						0.21	14.23		14.23
Karate Z	oz	6.18						0.09	6.27		6.27
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Thidiazuron 4lb	oz	4.74						0.05	4.79		4.79
Ethephon 6E	pt	5.79						0.06	5.85		5.85
Sprayer( 600-750Gal)	60'		0.22	0.06	0.22			0.01	0.51	0.44	0.95
Tribufos 6lb	pt	3.58						0.04	3.62		3.62
Cotton Picker-1st-BB	4R-38(325)		10.61	12.91	7.17			0.15	30.84	56.34	87.18
Boll Buggy-1st pick	4R-38(325)		6.20	2.63	5.06			0.07	13.96	10.54	24.50
Module Builder-1st	4R-38(325)		6.20	3.24	7.17			0.08	16.69	11.96	28.65
Gin & Haul	lb	81.00						0.40	81.40		81.40
Stalk Shredder	14'		2.84	1.56	2.32			0.03	6.75	3.81	10.56
TOTALS		543.27	38.70	26.51	33.92	0.00	15.39	657.79	105.09	762.88	

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	17.50	10.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.11	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	66.00	48.00	0.00	48.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	20.74	0.00	12.64	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.75	14.51	43.64	26.18	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	25.20	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	29.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.28	1.28	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.58	0.00	0.00	0.00	0.72	1.85	3.82	2.43	1.58	0.00	0.22	21.72
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.94	0.00	0.00	0.00	0.89	1.87	3.82	2.50	1.61	0.00	0.22	25.85
REPAIR & MAINTENANCE	1.32	0.00	0.00	0.00	0.29	1.05	1.66	1.22	0.57	0.00	0.06	20.34
INTEREST ON OP. CAP.	1.43	0.00	0.00	0.00	3.78	1.85	3.51	1.74	1.58	0.55	0.22	0.73
TOTAL DIRECT EXPENSES	25.27	0.00	0.00	0.00	98.12	54.62	120.50	71.68	80.40	36.73	20.83	149.64
NET INCOME	-25.27	0.00	0.00	0.00	-98.12	-54.62	-120.50	-71.68	-80.40	-36.73	-20.83	479.01
NET INCOME TO DATE	-25.27	-25.27	-25.27	-25.27	-123.39	-178.01	-298.51	-370.19	-450.59	-487.32	-508.15	-29.14

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.



Table 5.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.46	0.49	0.52	0.55	0.59	0.62	0.65	0.68	0.71	0.74	0.77
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-338	-324	-310	-296	-282	-268	-254	-240	-226	-212	-198
			-443	-429	-415	-401	-387	-373	-359	-345	-331	-317	-303
60	540.00	lb	-304	-287	-270	-254	-237	-220	-203	-186	-170	-153	-136
			-409	-392	-375	-359	-342	-325	-308	-292	-275	-258	-241
70	630.00	lb	-270	-251	-231	-211	-192	-172	-153	-133	-113	-94	-74
			-375	-356	-336	-316	-297	-277	-258	-238	-218	-199	-179
80	720.00	lb	-236	-214	-191	-169	-147	-124	-102	-80	-57	-35	-12
			-341	-319	-297	-274	-252	-229	-207	-185	-162	-140	-117
90	810.00	lb	-202	-177	-152	-127	-102	-76	-51	-26	-1	23	48
			-308	-282	-257	-232	-207	-182	-156	-131	-106	-81	-56
100	900.00	lb	-169	-141	-113	-85	-57	-29	-1	26	54	82	110
			-274	-246	-218	-190	-162	-134	-106	-78	-50	-22	5
110	990.00	lb	-135	-104	-73	-42	-12	18	49	80	111	141	172
			-240	-209	-178	-147	-117	-86	-55	-24	5	36	67
120	1080.00	lb	-101	-67	-34	-0	32	66	100	133	167	200	234
			-206	-172	-139	-105	-72	-38	-4	28	62	95	129
130	1170.00	lb	-67	-31	5	41	77	114	150	187	223	259	296
			-172	-136	-99	-63	-27	9	45	82	118	154	191
140	1260.00	lb	-33	5	44	83	123	162	201	240	279	318	358
			-138	-99	-60	-21	17	57	96	135	174	213	253
150	1350.00	lb	0	42	84	126	168	210	252	294	336	378	419
			-104	-62	-20	21	62	104	146	188	230	272	314

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 6.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.5000	17.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.37	2.0000	4.74	_____
Ethephon 6E	pt	4.35	1.3300	5.79	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	44.00	1.5000	66.00	_____
UAN (32% N)	cwt	24.00	4.0000	96.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.87	0.5000	5.44	_____
Glyphosate 3lbs a.e.	oz	0.25	96.0000	24.00	_____
Dual Magnum	pt	12.74	1.0000	12.74	_____
Diuron 80%	lb	4.64	1.0000	4.64	_____
INSECTICIDES					
Acephate 90%	lb	7.97	1.5200	12.11	_____
Centric 40WG	oz	4.45	2.0000	8.90	_____
Karate Z	oz	3.09	2.0000	6.18	_____
Bidrin 8WM	oz	0.86	8.0000	6.88	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BGRR	thous	0.48	52.5000	25.20	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.16	16.0000	2.56	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradiation Delta	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.7477	8.16	_____
Self-Propelled	hour	10.91	0.2016	2.20	_____
HAND LABOR					
Implements	hour	8.19	0.2997	2.45	_____
Self-Propelled	hour	8.19	0.1869	1.53	_____
UNALLOCATED LABOR					
	hour	10.90	0.7595	8.28	_____
DIESEL FUEL					
Tractors	gal	2.46	8.6602	21.29	_____
Self-Propelled	gal	2.46	3.4066	8.39	_____
REPAIR & MAINTENANCE					
Implements	acre	8.03	1.0000	8.03	_____
Tractors	acre	3.43	1.0000	3.43	_____
Self-Propelled	acre	11.07	1.0000	11.07	_____
INTEREST ON OP. CAP.	acre	14.64	1.0000	14.64	_____
TOTAL DIRECT EXPENSES				596.73	_____
FIXED EXPENSES					
Implements	acre	14.67	1.0000	14.67	_____
Tractors	acre	24.01	1.0000	24.01	_____
Self-Propelled	acre	49.14	1.0000	49.14	_____
TOTAL FIXED EXPENSES				87.82	_____
TOTAL SPECIFIED EXPENSES				684.55	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.62	900.0000	559.80	_____
Cotton Seed	lb	0.05	1350.0000	68.85	_____
				-----	
TOTAL INCOME				628.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	29.50	1.0000	29.50	_____
HARVEST AIDS	acre	14.11	1.0000	14.11	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	162.00	1.0000	162.00	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	46.82	1.0000	46.82	_____
INSECTICIDES	acre	40.07	1.0000	40.07	_____
SEED/PLANTS	acre	25.20	1.0000	25.20	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	2.56	1.0000	2.56	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.4867	3.98	_____
OPERATOR LABOR	hour	10.91	0.9494	10.36	_____
UNALLOCATED LABOR	hour	10.90	0.7595	8.28	_____
DIESEL FUEL	gal	2.46	12.0669	29.68	_____
REPAIR & MAINTENANCE	acre	22.53	1.0000	22.53	_____
INTEREST ON OP. CAP.	acre	14.64	1.0000	14.64	_____
				-----	
TOTAL DIRECT EXPENSES				596.73	_____
RETURNS ABOVE DIRECT EXPENSES				31.92	_____
				-----	
TOTAL FIXED EXPENSES				87.82	_____
				-----	
TOTAL SPECIFIED EXPENSES				684.55	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-55.90	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Paratill & Bed Fold.	12R-38	MFWD 225	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Disk Bed (Hipper)	12R-38	MFWD 225	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Row Cond Fld	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed BGRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Cotton Seed Trt.	acre					1.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Delta	acre					1.0000				
Sprayer( 600-825Gal)	90'		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-825Gal)	90'		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					8.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 80%	lb					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					8.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air ( 3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer( 600-825Gal)	90'		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	6R-38(330)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							0.94	0.74	1.43	0.75

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Paratill & Bed Fold.	12R-38		1.53	1.18	1.06			0.23	4.00	3.58	7.58
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Clarity	pt	5.44						0.22	5.66		5.66
Glyphosate 3lbs a.e.	oz	8.00						0.32	8.32		8.32
Disk Bed (Hipper)	12R-38		0.70	0.26	0.49			0.06	1.51	1.24	2.75
Custom Apply Fert	acre	7.00						0.28	7.28		7.28
Potash (60% K2O)	cwt	66.00						2.64	68.64		68.64
Fert Appl (Liquid)	12R-38		1.47	0.84	1.22			0.12	3.65	2.42	6.07
UAN (32% N)	cwt	48.00						1.68	49.68		49.68
Row Cond Fld	38'		1.16	0.37	0.81			0.07	2.41	2.16	4.57
Plant & Pre-Folding	12R-38		1.52	1.36	1.49			0.13	4.50	4.15	8.65
Cotton Seed BGRR	thous	25.20						0.76	25.96		25.96
BG/RR Cot Tech Fee	cap/ac	49.00						1.47	50.47		50.47
Cotton Seed Trt.	acre	20.00						0.60	20.60		20.60
Insect Scouting	acre	7.00						0.21	7.21		7.21
Eradication Delta	acre	4.00						0.12	4.12		4.12
Sprayer( 600-825Gal)	90'		0.30	0.12	0.28			0.02	0.72	0.86	1.58
Dual Magnum	pt	12.74						0.38	13.12		13.12
Glyphosate 3lbs a.e.	oz	8.00						0.24	8.24		8.24
Acephate 90%	lb	1.75						0.05	1.80		1.80
Sprayer( 600-825Gal)	90'		0.30	0.12	0.28			0.02	0.72	0.86	1.58
Centric 40WG	oz	8.90						0.22	9.12		9.12
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
Fert Appl (Liquid)	12R-38		1.47	0.84	1.22			0.09	3.62	2.42	6.04
UAN (32% N)	cwt	48.00						1.20	49.20		49.20
Spray (Direct/Layby)	12R-38		1.27	0.57	1.06			0.06	2.96	1.92	4.88
Diuron 80%	lb	4.64						0.09	4.73		4.73
Glyphosate 3lbs a.e.	oz	8.00						0.16	8.16		8.16
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Acephate 90%	lb	4.38						0.09	4.47		4.47
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Karate Z	oz	6.18						0.12	6.30		6.30
Bidrin 8WM	oz	6.88						0.14	7.02		7.02
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.05	2.55		2.55
Incidental Pest Trt	acre	6.00						0.12	6.12		6.12
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Acephate 90%	lb	5.98						0.09	6.07		6.07
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Thidiazuron 4lb	oz	4.74						0.05	4.79		4.79
Ethephon 6E	pt	5.79						0.06	5.85		5.85
Sprayer( 600-825Gal)	90'		0.15	0.06	0.13				0.34	0.43	0.77
Tribufos 6lb	pt	3.58						0.04	3.62		3.62
Cotton Picker-1st-BB	6R-38(330)		7.64	10.77	4.79			0.12	23.32	46.99	70.31
Boll Buggy-1st pick	6R-38(330)		4.91	1.91	3.38			0.05	10.25	8.11	18.36
Module Builder-1st	6R-38(330)		4.91	2.32	4.79			0.06	12.08	9.06	21.14
Gin & Haul	lb	81.00						0.40	81.40		81.40
Stalk Shredder-Flail	20'		2.35	1.81	1.62			0.03	5.81	3.62	9.43
TOTALS		507.26	29.68	22.53	22.62	0.00	14.64	596.73	87.82	684.55	

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	12.50	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.11	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	66.00	48.00	0.00	48.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	20.74	0.00	12.64	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.75	8.90	23.44	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	25.20	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.28	1.28	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.06	0.00	0.00	0.00	0.49	1.22	2.58	1.50	1.06	0.00	0.13	14.58
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.53	0.00	0.00	0.00	0.70	1.47	2.98	1.77	1.27	0.00	0.15	19.81
REPAIR & MAINTENANCE	1.18	0.00	0.00	0.00	0.26	0.84	1.85	0.96	0.57	0.00	0.06	16.81
INTEREST ON OP. CAP.	1.37	0.00	0.00	0.00	3.76	1.80	4.05	1.56	1.06	0.17	0.21	0.66
TOTAL DIRECT EXPENSES	24.14	0.00	0.00	0.00	97.65	53.33	139.15	63.97	53.82	11.15	20.66	132.86
NET INCOME	-24.14	0.00	0.00	0.00	-97.65	-53.33	-139.15	-63.97	-53.82	-11.15	-20.66	495.79
NET INCOME TO DATE	-24.14	-24.14	-24.14	-24.14	-121.79	-175.12	-314.27	-378.24	-432.06	-443.21	-463.87	31.92

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 6.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.46	0.49	0.52	0.55	0.59	0.62	0.65	0.68	0.71	0.74	0.77
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-277	-263	-249	-235	-221	-207	-193	-179	-165	-151	-137
			-365	-351	-337	-323	-309	-295	-281	-267	-253	-239	-225
60	540.00	lb	-243	-226	-209	-193	-176	-159	-142	-125	-109	-92	-75
			-331	-314	-297	-280	-264	-247	-230	-213	-196	-180	-163
70	630.00	lb	-209	-189	-170	-150	-131	-111	-92	-72	-52	-33	-13
			-297	-277	-258	-238	-219	-199	-179	-160	-140	-121	-101
80	720.00	lb	-175	-153	-130	-108	-86	-63	-41	-18	3	25	48
			-263	-241	-218	-196	-173	-151	-129	-106	-84	-62	-39
90	810.00	lb	-141	-116	-91	-66	-41	-15	9	34	59	84	110
			-229	-204	-179	-154	-128	-103	-78	-53	-28	-2	22
100	900.00	lb	-108	-80	-52	-24	3	31	59	87	115	143	171
			-195	-167	-139	-111	-83	-55	-27	0	28	56	84
110	990.00	lb	-74	-43	-12	18	48	79	110	141	172	202	233
			-162	-131	-100	-69	-38	-8	22	53	84	115	145
120	1080.00	lb	-40	-6	26	60	94	127	161	194	228	261	295
			-128	-94	-60	-27	6	39	73	106	140	174	207
130	1170.00	lb	-6	29	66	102	139	175	211	248	284	320	357
			-94	-57	-21	14	51	87	124	160	196	233	269
140	1260.00	lb	27	66	105	144	184	223	262	301	340	380	419
			-60	-21	17	57	96	135	174	213	253	292	331
150	1350.00	lb	61	103	145	187	229	271	313	355	397	439	481
			-26	15	57	99	141	183	225	267	309	351	393

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices..

Table 7.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.2500	16.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.37	2.0000	4.74	_____
Ethephon 6E	pt	4.35	1.3300	5.79	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	44.00	1.5000	66.00	_____
UAN (32% N)	cwt	24.00	4.0000	96.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.87	0.5000	5.44	_____
Glyphosate 3lbs a.e.	oz	0.25	128.0000	32.00	_____
Dual Magnum	pt	12.74	1.0000	12.74	_____
Diuron 80%	lb	4.64	1.0000	4.64	_____
INSECTICIDES					
Acephate 90%	lb	7.97	1.5200	12.11	_____
Centric 40WG	oz	4.45	2.0000	8.90	_____
Karate Z	oz	3.09	0.5000	1.55	_____
Bidrin 8WM	oz	0.86	2.0000	1.72	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed BGRRF	thous	0.51	52.5000	26.78	_____
TECHNOLOGY FEE					
BG 11/RRF Tech Fee	cap/ac	64.00	1.0000	64.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.16	16.0000	2.56	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication Delta	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.7477	8.16	_____
Self-Propelled	hour	10.91	0.2016	2.20	_____
HAND LABOR					
Implements	hour	8.19	0.2997	2.45	_____
Self-Propelled	hour	8.19	0.1869	1.53	_____
UNALLOCATED LABOR					
	hour	10.90	0.7595	8.28	_____
DIESEL FUEL					
Tractors	gal	2.46	8.6602	21.29	_____
Self-Propelled	gal	2.46	3.4066	8.39	_____
REPAIR & MAINTENANCE					
Implements	acre	8.03	1.0000	8.03	_____
Tractors	acre	3.43	1.0000	3.43	_____
Self-Propelled	acre	11.07	1.0000	11.07	_____
INTEREST ON OP. CAP.	acre	15.23	1.0000	15.23	_____
TOTAL DIRECT EXPENSES				616.86	_____
FIXED EXPENSES					
Implements	acre	14.67	1.0000	14.67	_____
Tractors	acre	24.01	1.0000	24.01	_____
Self-Propelled	acre	49.14	1.0000	49.14	_____
TOTAL FIXED EXPENSES				87.82	_____
TOTAL SPECIFIED EXPENSES				704.68	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 7.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.62	900.0000	559.80	_____
Cotton Seed	lb	0.05	1350.0000	68.85	_____
				-----	
TOTAL INCOME				628.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	14.11	1.0000	14.11	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	162.00	1.0000	162.00	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	54.82	1.0000	54.82	_____
INSECTICIDES	acre	36.28	1.0000	36.28	_____
SEED/PLANTS	acre	26.78	1.0000	26.78	_____
TECHNOLOGY FEE	acre	64.00	1.0000	64.00	_____
GROWTH REGULATORS	acre	2.56	1.0000	2.56	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.4867	3.98	_____
OPERATOR LABOR	hour	10.91	0.9494	10.36	_____
UNALLOCATED LABOR	hour	10.90	0.7595	8.28	_____
DIESEL FUEL	gal	2.46	12.0669	29.68	_____
REPAIR & MAINTENANCE	acre	22.53	1.0000	22.53	_____
INTEREST ON OP. CAP.	acre	15.23	1.0000	15.23	_____
				-----	
TOTAL DIRECT EXPENSES				616.86	_____
RETURNS ABOVE DIRECT EXPENSES				11.79	_____
TOTAL FIXED EXPENSES					
				87.82	_____
				-----	
TOTAL SPECIFIED EXPENSES				704.68	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-76.03	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 7.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Paratill & Bed Fold.	12R-38	MFWD 225	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Disk Bed (Hipper)	12R-38	MFWD 225	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Row Cond Fld	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed BGRRF	thous					52.5000				
BG 1l/RRF Tech Fee	cap/ac					1.0000				
Cotton Seed Trt.	acre					1.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Delta	acre					1.0000				
Sprayer( 600-825Gal)	90'		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-825Gal)	90'		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					8.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 80%	lb					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					8.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air ( 3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer( 600-825Gal)	90'		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	6R-38(330)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							0.94	0.74	1.43	0.75

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 7.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, conservation tillage  
BGII/Flex variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Paratill & Bed Fold.	12R-38		1.53	1.18	1.06			0.23	4.00	3.58	7.58
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Clarity	pt	5.44						0.22	5.66		5.66
Glyphosate 3lbs a.e.	oz	8.00						0.32	8.32		8.32
Disk Bed (Hipper)	12R-38		0.70	0.26	0.49			0.06	1.51	1.24	2.75
Custom Apply Fert	acre	7.00						0.28	7.28		7.28
Potash (60% K2O)	cwt	66.00						2.64	68.64		68.64
Fert Appl (Liquid)	12R-38		1.47	0.84	1.22			0.12	3.65	2.42	6.07
UAN (32% N)	cwt	48.00						1.68	49.68		49.68
Row Cond Fld	38'		1.16	0.37	0.81			0.07	2.41	2.16	4.57
Plant & Pre-Folding	12R-38		1.52	1.36	1.49			0.13	4.50	4.15	8.65
Cotton Seed BGRRF	thous	26.78						0.80	27.58		27.58
BG 11/RRF Tech Fee	cap/ac	64.00						1.92	65.92		65.92
Cotton Seed Trt.	acre	20.00						0.60	20.60		20.60
Insect Scouting	acre	7.00						0.21	7.21		7.21
Eradication Delta	acre	4.00						0.12	4.12		4.12
Sprayer( 600-825Gal)	90'		0.30	0.12	0.28			0.02	0.72	0.86	1.58
Dual Magnum	pt	12.74						0.38	13.12		13.12
Glyphosate 3lbs a.e.	oz	8.00						0.24	8.24		8.24
Acephate 90%	lb	1.75						0.05	1.80		1.80
Sprayer( 600-825Gal)	90'		0.30	0.12	0.28			0.02	0.72	0.86	1.58
Centric 40WG	oz	8.90						0.22	9.12		9.12
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
Glyphosate 3lbs a.e.	oz	8.00						0.20	8.20		8.20
Fert Appl (Liquid)	12R-38		1.47	0.84	1.22			0.09	3.62	2.42	6.04
UAN (32% N)	cwt	48.00						1.20	49.20		49.20
Spray (Direct/Layby)	12R-38		1.27	0.57	1.06			0.06	2.96	1.92	4.88
Diuron 80%	lb	4.64						0.09	4.73		4.73
Glyphosate 3lbs a.e.	oz	8.00						0.16	8.16		8.16
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Acephate 90%	lb	4.38						0.09	4.47		4.47
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
App by Air ( 3 gal)	appl	1.25						0.03	1.28		1.28
Karate Z	oz	1.55						0.03	1.58		1.58
Bidrin 8WM	oz	1.72						0.03	1.75		1.75
Incidental Pest											
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Incidental Pest Trt	acre	12.00						0.24	12.24		12.24
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Acephate 90%	lb	5.98						0.09	6.07		6.07
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Thidiazuron 4lb	oz	4.74						0.05	4.79		4.79
Ethephon 6E	pt	5.79						0.06	5.85		5.85
Sprayer( 600-825Gal)	90'		0.15	0.06	0.13				0.34	0.43	0.77
Tribufos 6lb	pt	3.58						0.04	3.62		3.62
Cotton Picker-1st-BB	6R-38(330)		7.64	10.77	4.79			0.12	23.32	46.99	70.31
Boll Buggy-1st pick	6R-38(330)		4.91	1.91	3.38			0.05	10.25	8.11	18.36
Module Builder-1st	6R-38(330)		4.91	2.32	4.79			0.06	12.08	9.06	21.14
Gin & Haul	lb	81.00						0.40	81.40		81.40
Stalk Shredder-Flail	20'		2.35	1.81	1.62			0.03	5.81	3.62	9.43
TOTALS		526.80	29.68	22.53	22.62	0.00	15.23	616.86	87.82	704.68	

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 7.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	11.25	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.11	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	66.00	48.00	0.00	48.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	20.74	8.00	12.64	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.75	8.90	19.65	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	26.78	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	64.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.28	1.28	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.06	0.00	0.00	0.00	0.49	1.22	2.58	1.50	1.06	0.00	0.13	14.58
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.53	0.00	0.00	0.00	0.70	1.47	2.98	1.77	1.27	0.00	0.15	19.81
REPAIR & MAINTENANCE	1.18	0.00	0.00	0.00	0.26	0.84	1.85	0.96	0.57	0.00	0.06	16.81
INTEREST ON OP. CAP.	1.37	0.00	0.00	0.00	3.76	1.80	4.54	1.76	0.96	0.17	0.21	0.66
TOTAL DIRECT EXPENSES	24.14	0.00	0.00	0.00	97.65	53.33	156.22	72.17	48.68	11.15	20.66	132.86
NET INCOME	-24.14	0.00	0.00	0.00	-97.65	-53.33	-156.22	-72.17	-48.68	-11.15	-20.66	495.79
NET INCOME TO DATE	-24.14	-24.14	-24.14	-24.14	-121.79	-175.12	-331.34	-403.51	-452.19	-463.34	-484.00	11.79

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 7.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.46	0.49	0.52	0.55	0.59	0.62	0.65	0.68	0.71	0.74	0.77
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-297	-283	-269	-255	-241	-227	-213	-199	-185	-171	-157
			-385	-371	-357	-343	-329	-315	-301	-287	-273	-259	-245
60	540.00	lb	-263	-246	-229	-213	-196	-179	-162	-145	-129	-112	-95
			-351	-334	-317	-300	-284	-267	-250	-233	-217	-200	-183
70	630.00	lb	-229	-210	-190	-170	-151	-131	-112	-92	-72	-53	-33
			-317	-297	-278	-258	-239	-219	-199	-180	-160	-141	-121
80	720.00	lb	-195	-173	-151	-128	-106	-83	-61	-39	-16	5	28
			-283	-261	-238	-216	-194	-171	-149	-126	-104	-82	-59
90	810.00	lb	-162	-136	-111	-86	-61	-36	-10	14	39	64	89
			-249	-224	-199	-174	-149	-123	-98	-73	-48	-23	2
100	900.00	lb	-128	-100	-72	-44	-16	11	39	67	95	123	151
			-215	-187	-160	-132	-104	-76	-48	-20	7	35	63
110	990.00	lb	-94	-63	-32	-1	28	59	90	121	151	182	213
			-182	-151	-120	-89	-58	-28	2	33	64	94	125
120	1080.00	lb	-60	-26	6	40	73	107	141	174	208	241	275
			-148	-114	-81	-47	-13	19	53	86	120	154	187
130	1170.00	lb	-26	9	46	82	118	155	191	228	264	300	337
			-114	-78	-41	-5	31	67	103	140	176	213	249
140	1260.00	lb	7	46	85	124	163	203	242	281	320	359	399
			-80	-41	-2	36	76	115	154	193	232	272	311
150	1350.00	lb	41	83	125	167	209	250	292	334	376	418	460
			-46	-4	37	79	121	163	205	247	289	331	373

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 8.A Estimated costs per acre  
Cotton, 12R-38" solid, no-till  
BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.5000	17.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.37	2.0000	4.74	_____
Ethephon 6E	pt	4.35	1.3300	5.79	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	44.00	1.5000	66.00	_____
Amm Nitrate (34% N)	cwt	28.00	2.0000	56.00	_____
UAN (32% N)	cwt	24.00	2.0000	48.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.87	0.5000	5.44	_____
Glyphosate 3lbs a.e.	oz	0.25	96.0000	24.00	_____
Dual Magnum	pt	12.74	1.0000	12.74	_____
Diuron 80%	lb	4.64	1.0000	4.64	_____
INSECTICIDES					
Acephate 90%	lb	7.97	1.5200	12.11	_____
Centric 40WG	oz	4.45	2.0000	8.90	_____
Karate Z	oz	3.09	2.0000	6.18	_____
Bidrin 8WM	oz	0.86	8.0000	6.88	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BGRR	thous	0.48	52.5000	25.20	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.16	16.0000	2.56	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication Delta	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.6198	6.77	_____
Self-Propelled	hour	10.91	0.2016	2.20	_____
HAND LABOR					
Implements	hour	8.19	0.2760	2.26	_____
Self-Propelled	hour	8.19	0.1869	1.53	_____
UNALLOCATED LABOR					
	hour	10.89	0.6572	7.16	_____
DIESEL FUEL					
Tractors	gal	2.46	7.1790	17.66	_____
Self-Propelled	gal	2.46	3.4066	8.39	_____
REPAIR & MAINTENANCE					
Implements	acre	6.51	1.0000	6.51	_____
Tractors	acre	2.85	1.0000	2.85	_____
Self-Propelled	acre	11.07	1.0000	11.07	_____
INTEREST ON OP. CAP.	acre	14.88	1.0000	14.88	_____
TOTAL DIRECT EXPENSES				596.54	_____
FIXED EXPENSES					
Implements	acre	11.96	1.0000	11.96	_____
Tractors	acre	19.90	1.0000	19.90	_____
Self-Propelled	acre	49.14	1.0000	49.14	_____
TOTAL FIXED EXPENSES				81.00	_____
TOTAL SPECIFIED EXPENSES				677.54	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 8.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.62	900.0000	559.80	_____
Cotton Seed	lb	0.05	1350.0000	68.85	_____
				-----	
TOTAL INCOME				628.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	29.50	1.0000	29.50	_____
HARVEST AIDS	acre	14.11	1.0000	14.11	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	170.00	1.0000	170.00	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	46.82	1.0000	46.82	_____
INSECTICIDES	acre	40.07	1.0000	40.07	_____
SEED/PLANTS	acre	25.20	1.0000	25.20	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	2.56	1.0000	2.56	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	4.00	1.0000	4.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.4630	3.79	_____
OPERATOR LABOR	hour	10.91	0.8215	8.97	_____
UNALLOCATED LABOR	hour	10.89	0.6572	7.16	_____
DIESEL FUEL	gal	2.46	10.5856	26.05	_____
REPAIR & MAINTENANCE	acre	20.43	1.0000	20.43	_____
INTEREST ON OP. CAP.	acre	14.88	1.0000	14.88	_____
				-----	
TOTAL DIRECT EXPENSES				596.54	_____
RETURNS ABOVE DIRECT EXPENSES				32.11	_____
TOTAL FIXED EXPENSES					
				81.00	_____
				-----	
TOTAL SPECIFIED EXPENSES				677.54	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-48.89	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 8.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Amm Nitrate (34% N)	cwt					2.0000				
Row Cond Fld	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
NT Plant&Pre-Folding	12R-38	MFWD 225	0.055	1.00	May		0.05	0.05	0.11	0.04
Cotton Seed BGRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Cotton Seed Trt.	acre					1.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Delta	acre					1.0000				
Sprayer( 600-825Gal)	90'		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-825Gal)	90'		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					8.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Diuron 80%	lb					1.0000				
Glyphosate 3lbs a.e.	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					8.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air ( 3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer( 600-825Gal)	90'		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	6R-38(330)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							0.82	0.61	1.28	0.65

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 8.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, no-till  
BtRR variety, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Clarity	pt	5.44						0.22	5.66		5.66
Glyphosate 3lbs a.e.	oz	8.00						0.32	8.32		8.32
Custom Apply Fert	acre	7.00						0.28	7.28		7.28
Potash (60% K2O)	cwt	66.00						2.64	68.64		68.64
Amm Nitrate (34% N)	cwt	56.00						2.24	58.24		58.24
Row Cond Fld	38'		1.16	0.37	0.81			0.07	2.41	2.16	4.57
NT Plant&Pre-Folding	12R-38		1.59	1.54	1.56			0.14	4.83	4.57	9.40
Cotton Seed BGRR	thous	25.20						0.76	25.96		25.96
BG/RR Cot Tech Fee	cap/ac	49.00						1.47	50.47		50.47
Cotton Seed Trt.	acre	20.00						0.60	20.60		20.60
Insect Scouting	acre	7.00						0.21	7.21		7.21
Eradication Delta	acre	4.00						0.12	4.12		4.12
Sprayer( 600-825Gal)	90'		0.30	0.12	0.28			0.02	0.72	0.86	1.58
Dual Magnum	pt	12.74						0.38	13.12		13.12
Glyphosate 3lbs a.e.	oz	8.00						0.24	8.24		8.24
Acephate 90%	lb	1.75						0.05	1.80		1.80
Sprayer( 600-825Gal)	90'		0.30	0.12	0.28			0.02	0.72	0.86	1.58
Centric 40WG	oz	8.90						0.22	9.12		9.12
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
Fert Appl (Liquid)	12R-38		1.47	0.84	1.22			0.09	3.62	2.42	6.04
UAN (32% N)	cwt	48.00						1.20	49.20		49.20
Spray (Direct/Layby)	12R-38		1.27	0.57	1.06			0.07	2.97	1.92	4.89
Diuron 80%	lb	4.64						0.12	4.76		4.76
Glyphosate 3lbs a.e.	oz	8.00						0.20	8.20		8.20
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Acephate 90%	lb	4.38						0.09	4.47		4.47
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Karate Z	oz	6.18						0.12	6.30		6.30
Bidrin 8WM	oz	6.88						0.14	7.02		7.02
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.05	2.55		2.55
Incidental Pest Trt	acre	6.00						0.12	6.12		6.12
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Acephate 90%	lb	5.98						0.09	6.07		6.07
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Thidiazuron 4lb	oz	4.74						0.05	4.79		4.79
Ethephon 6E	pt	5.79						0.06	5.85		5.85
Sprayer( 600-825Gal)	90'		0.15	0.06	0.13				0.34	0.43	0.77
Tribufos 6lb	pt	3.58						0.04	3.62		3.62
Cotton Picker-1st-BB	6R-38(330)		7.64	10.77	4.79			0.12	23.32	46.99	70.31
Boll Buggy-1st pick	6R-38(330)		4.91	1.91	3.38			0.05	10.25	8.11	18.36
Module Builder-1st	6R-38(330)		4.91	2.32	4.79			0.06	12.08	9.06	21.14
Gin & Haul	lb	81.00						0.40	81.40		81.40
Stalk Shredder-Flail	20'		2.35	1.81	1.62			0.03	5.81	3.62	9.43
TOTALS		515.26	26.05	20.43	19.92	0.00	14.88	596.54	81.00	677.54	

Note: Cost of production estimates are based on 2008 input prices.  
Fertilization decisions should be based on soil tests.

Table 8.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	12.50	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.11	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	122.00	0.00	0.00	48.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	20.74	12.64	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.75	8.90	23.44	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	25.20	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.28	1.28	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	2.65	2.56	0.00	0.00	0.13	14.58
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	3.05	3.04	0.00	0.00	0.15	19.81
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	2.03	1.53	0.00	0.00	0.06	16.81
INTEREST ON OP. CAP.	1.14	0.00	0.00	0.00	5.94	0.00	4.06	1.95	0.75	0.17	0.21	0.66
TOTAL DIRECT EXPENSES	20.14	0.00	0.00	0.00	154.38	0.00	139.48	79.90	37.97	11.15	20.66	132.86
NET INCOME	-20.14	0.00	0.00	0.00	-154.38	0.00	-139.48	-79.90	-37.97	-11.15	-20.66	495.79
NET INCOME TO DATE	-20.14	-20.14	-20.14	-20.14	-174.52	-174.52	-314.00	-393.90	-431.87	-443.02	-463.68	32.11

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 8.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.46	0.49	0.52	0.55	0.59	0.62	0.65	0.68	0.71	0.74	0.77
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-277	-263	-249	-235	-221	-207	-193	-179	-165	-151	-137
			-358	-344	-330	-316	-302	-288	-274	-260	-246	-232	-218
60	540.00	lb	-243	-226	-209	-192	-176	-159	-142	-125	-108	-92	-75
			-324	-307	-290	-273	-257	-240	-223	-206	-189	-173	-156
70	630.00	lb	-209	-189	-170	-150	-131	-111	-91	-72	-52	-33	-13
			-290	-270	-251	-231	-212	-192	-172	-153	-133	-114	-94
80	720.00	lb	-175	-153	-130	-108	-85	-63	-41	-18	3	25	48
			-256	-234	-211	-189	-166	-144	-122	-99	-77	-55	-32
90	810.00	lb	-141	-116	-91	-66	-40	-15	9	34	59	85	110
			-222	-197	-172	-147	-121	-96	-71	-46	-21	4	29
100	900.00	lb	-107	-79	-51	-23	4	32	60	88	116	144	172
			-188	-160	-132	-104	-76	-48	-20	7	35	63	91
110	990.00	lb	-73	-43	-12	18	49	79	110	141	172	203	233
			-154	-124	-93	-62	-31	-1	29	60	91	122	152
120	1080.00	lb	-40	-6	27	60	94	127	161	194	228	262	295
			-121	-87	-53	-20	13	46	80	113	147	181	214
130	1170.00	lb	-6	30	66	102	139	175	212	248	284	321	357
			-87	-50	-14	21	58	94	131	167	203	240	276
140	1260.00	lb	27	66	105	145	184	223	262	301	341	380	419
			-53	-14	24	64	103	142	181	220	260	299	338
150	1350.00	lb	61	103	145	187	229	271	313	355	397	439	481
			-19	22	64	106	148	190	232	274	316	358	400

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 9.A Estimated costs per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	3.2500	19.50	_____
HARVEST AIDS					
Gramoxone Inteon	oz	0.23	4.0000	0.92	_____
Sodium Chlorate 3L	gal	3.04	0.2500	0.76	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	46.00	0.2800	12.88	_____
Potash (60% K2O)	cwt	44.00	0.4000	17.60	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.85	2.5000	2.13	_____
Headline	oz	2.08	3.0000	6.24	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	6.0000	24.00	_____
2,4-D Amine 4	pt	1.82	1.5000	2.73	_____
Valor SX	oz	4.31	2.0000	8.62	_____
INSECTICIDES					
Gaucho 600	oz	6.25	1.0000	6.25	_____
Karate Z	oz	3.09	0.9600	2.97	_____
Acephate 90SP	lb	7.51	0.7500	5.63	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.74	50.0000	37.00	_____
ADJUVANTS					
Surfactant	pt	1.68	0.0500	0.08	_____
HAULING					
Haul Soybeans	bu	0.20	42.0000	8.40	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.2000	7.60	_____
INOCULANT					
Nitragin S	oz	0.27	2.7500	0.74	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.3524	3.85	_____
Harvesters	hour	10.91	0.1021	1.11	_____
HAND LABOR					
Implements	hour	8.19	0.1393	1.15	_____
UNALLOCATED LABOR	hour	10.92	0.4091	4.47	_____
DIESEL FUEL					
Tractors	gal	2.46	3.4472	8.49	_____
Harvesters	gal	2.46	1.4457	3.56	_____
REPAIR & MAINTENANCE					
Implements	acre	3.41	1.0000	3.41	_____
Tractors	acre	1.29	1.0000	1.29	_____
Harvesters	acre	2.07	1.0000	2.07	_____
INTEREST ON OP. CAP.	acre	6.49	1.0000	6.49	_____
TOTAL DIRECT EXPENSES				199.94	_____
FIXED EXPENSES					
Implements	acre	7.88	1.0000	7.88	_____
Tractors	acre	9.13	1.0000	9.13	_____
Harvesters	acre	9.04	1.0000	9.04	_____
TOTAL FIXED EXPENSES				26.05	_____
TOTAL SPECIFIED EXPENSES				225.99	_____

Note: Cost of production estimates are based on 2008 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 9.B Summary of estimated costs and returns per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.22	42.0000	387.24	_____
				-----	
TOTAL INCOME				387.24	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	19.50	1.0000	19.50	_____
HARVEST AIDS	acre	1.68	1.0000	1.68	_____
FERTILIZERS	acre	30.48	1.0000	30.48	_____
FUNGICIDES	acre	8.37	1.0000	8.37	_____
HERBICIDES	acre	35.35	1.0000	35.35	_____
INSECTICIDES	acre	14.85	1.0000	14.85	_____
SEED/PLANTS	acre	37.00	1.0000	37.00	_____
ADJUVANTS	acre	0.08	1.0000	0.08	_____
HAULING	acre	8.40	1.0000	8.40	_____
CUSTOM LIME	acre	7.60	1.0000	7.60	_____
INOCULANT	acre	0.74	1.0000	0.74	_____
HAND LABOR	hour	8.19	0.1393	1.15	_____
OPERATOR LABOR	hour	10.91	0.4546	4.96	_____
UNALLOCATED LABOR	hour	10.92	0.4091	4.47	_____
DIESEL FUEL	gal	2.46	4.8929	12.05	_____
REPAIR & MAINTENANCE	acre	6.77	1.0000	6.77	_____
INTEREST ON OP. CAP.	acre	6.49	1.0000	6.49	_____
				-----	
TOTAL DIRECT EXPENSES				199.94	_____
RETURNS ABOVE DIRECT EXPENSES				187.30	_____
TOTAL FIXED EXPENSES				26.05	_____
				-----	
TOTAL SPECIFIED EXPENSES				225.99	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				161.25	_____

Note: Cost of production estimates are based on 2008 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 9.C Estimated resource use for field operations, per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Subsoiler	3 shank	MFWD 190	0.204	0.20	Oct		0.04	0.04	0.04	0.03
Lime (Spread)	ton			0.20	Oct	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Oct		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.2800				
Potash (60% K2O)	cwt					0.4000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
2,4-D Amine 4	pt					1.5000				
Valor SX	oz					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Apr		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitragin S	oz					2.7500				
Gaucho 600	oz					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
App by Air ( 5 gal)	appl			0.50	Jul	0.5000				
Headline	oz					3.0000				
App by Air ( 5 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					0.9600				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			0.25	Aug	0.2500				
Gramoxone Inteon	oz					4.0000				
Sodium Chlorate 3L	gal					0.2500				
Surfactant	pt					0.0500				
Header - Soybean	25' Flex	275 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans	bu					42.0000				
<b>TOTALS</b>							<b>0.45</b>	<b>0.45</b>	<b>0.59</b>	<b>0.40</b>

Note: Cost of production estimates are based on 2008 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 9.D Estimated costs for field operations, per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		0.98	0.20	0.85			0.12	2.15	1.21	3.36
Lime (Spread)	ton	7.60						0.46	8.06		8.06
Spin Spreader	5 ton		0.41	0.17	0.49			0.06	1.13	0.69	1.82
Phosphorus(46% P2O5)	cwt	12.88						0.77	13.65		13.65
Potash (60% K2O)	cwt	17.60						1.06	18.66		18.66
Disk Harrow	24'		1.97	0.97	1.69			0.28	4.91	3.71	8.62
Field Cultivate Fld	24'		1.50	0.53	1.29			0.20	3.52	3.03	6.55
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Glyphosate 3lbs a.e	pt	8.00						0.32	8.32		8.32
2,4-D Amine 4	pt	2.73						0.11	2.84		2.84
Valor SX	oz	8.62						0.34	8.96		8.96
Plant - Rigid	12R-20		2.27	1.80	2.73			0.20	7.00	5.56	12.56
Soybean Seed RR	lb	37.00						1.11	38.11		38.11
Apron Maxx RTA	oz	2.13						0.06	2.19		2.19
Nitragin S	oz	0.74						0.02	0.76		0.76
Gaucho 600	oz	6.25						0.19	6.44		6.44
Spray (Broadcast)	60'		0.68	0.20	0.71			0.04	1.63	0.87	2.50
Glyphosate 3lbs a.e	pt	8.00						0.20	8.20		8.20
Spray (Broadcast)	60'		0.68	0.20	0.71			0.04	1.63	0.87	2.50
Glyphosate 3lbs a.e	pt	8.00						0.20	8.20		8.20
App by Air ( 5 gal)	appl	3.00						0.05	3.05		3.05
Headline	oz	6.24						0.09	6.33		6.33
App by Air ( 5 gal)	appl	3.00						0.05	3.05		3.05
Karate Z	oz	2.97						0.04	3.01		3.01
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Acephate 90SP	lb	5.63						0.06	5.69		5.69
App by Air ( 5 gal)	appl	1.50						0.02	1.52		1.52
Gramoxone Inteon	oz	0.92						0.01	0.93		0.93
Sodium Chlorate 3L	gal	0.76						0.01	0.77		0.77
Surfactant	pt	0.08							0.08		0.08
Header - Soybean	25' Flex		3.56	2.70	2.11			0.04	8.41	10.11	18.52
Haul Soybeans	bu	8.40						0.04	8.44		8.44
TOTALS		164.05	12.05	6.77	10.58	0.00		6.49	199.94	26.05	225.99

Note: Cost of production estimates are based on 2008 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 9.E Estimated monthly income and expense flows per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387.24
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	7.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.68	0.00
FERTILIZERS	30.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	2.13	0.00	0.00	6.24	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	19.35	0.00	0.00	16.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	6.25	0.00	0.00	2.97	5.63	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.40
CUSTOM LIME	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.00	0.00	0.00	0.00	0.00
LABOR	4.32	0.00	0.00	0.00	0.00	0.00	2.73	1.42	0.00	0.00	0.00	2.11
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.86	0.00	0.00	0.00	0.00	0.00	2.27	1.36	0.00	0.00	0.00	3.56
REPAIR & MAINTENANCE	1.87	0.00	0.00	0.00	0.00	0.00	1.80	0.40	0.00	0.00	0.00	2.70
INTEREST ON OP. CAP.	2.95	0.00	0.00	0.00	1.01	0.00	1.58	0.48	0.00	0.23	0.16	0.08
TOTAL DIRECT EXPENSES	52.08	0.00	0.00	0.00	26.36	0.00	54.50	19.66	0.00	15.44	15.05	16.85
NET INCOME	-52.08	0.00	0.00	0.00	-26.36	0.00	-54.50	-19.66	0.00	-15.44	-15.05	370.39
NET INCOME TO DATE	-52.08	-52.08	-52.08	-52.08	-78.44	-78.44	-132.94	-152.60	-152.60	-168.04	-183.09	187.30

Note: Cost of production estimates are based on 2008 input prices.

These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.

**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

\* Lease costs are based on hourly usage costs.



Table 9.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Soybeans			-----PRODUCT PRICE-----										
			6.91	7.37	7.83	8.29	8.75	9.22	9.68	10.14	10.60	11.06	11.52
PERCENT	YIELD	UNIT	-----dollars-----										
50	21.00	bu	-50	-40	-31	-21	-11	-2	7	17	26	36	46
			-76	-66	-57	-47	-37	-28	-18	-8	0	10	20
60	25.20	bu	-22	-10	0	12	24	35	47	59	70	82	93
			-48	-36	-25	-13	-1	9	21	32	44	56	67
70	29.40	bu	5	19	33	46	60	73	87	100	114	127	141
			-20	-6	6	20	34	47	61	74	88	101	115
80	33.60	bu	34	49	65	80	96	111	127	142	158	173	188
			8	23	39	54	70	85	100	116	131	147	162
90	37.80	bu	62	79	97	114	131	149	166	184	201	219	236
			36	53	71	88	105	123	140	158	175	193	210
100	42.00	bu	90	109	129	148	167	187	206	226	245	264	284
			64	83	103	122	141	161	180	199	219	238	258
110	46.20	bu	118	139	161	182	203	225	246	267	289	310	331
			92	113	135	156	177	199	220	241	263	284	305
120	50.40	bu	146	170	193	216	239	263	286	309	332	355	379
			120	144	167	190	213	237	260	283	306	329	353
130	54.60	bu	175	200	225	250	275	300	326	351	376	401	426
			149	174	199	224	249	274	300	325	350	375	400
140	58.80	bu	203	230	257	284	311	338	365	393	420	447	474
			177	204	231	258	285	312	339	366	394	421	448
150	63.00	bu	231	260	289	318	347	376	405	434	463	492	521
			205	234	263	292	321	350	379	408	437	466	495

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 10.A Estimated costs per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	3.2500	19.50	_____
HARVEST AIDS					
Gramoxone Inteon	oz	0.23	4.0000	0.92	_____
Sodium Chlorate 3L	gal	3.04	0.2500	0.76	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	46.00	0.4000	18.40	_____
Potash (60% K2O)	cwt	44.00	0.6000	26.40	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.85	2.5000	2.13	_____
Quadris	oz	2.16	4.5000	9.72	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	6.0000	24.00	_____
2,4-D Amine 4	pt	1.82	1.5000	2.73	_____
Valor SX	oz	4.31	2.0000	8.62	_____
INSECTICIDES					
Gaicho 600	oz	6.25	1.0000	6.25	_____
Karate Z	oz	3.09	1.4400	4.45	_____
Acephate 90SP	lb	7.51	0.7500	5.63	_____
Intrepid 2F	oz	1.97	1.0000	1.97	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.74	50.0000	37.00	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.05	1.5000	1.58	_____
Surfactant	pt	1.68	0.0750	0.13	_____
HAULING					
Haul Soybeans	bu	0.20	65.0000	13.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.2000	7.60	_____
INOCULANT					
Nitragin S	oz	0.27	2.7500	0.74	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.5051	5.51	_____
Harvesters	hour	10.91	0.1021	1.11	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	0.3000	2.44	_____
Implements	hour	8.19	0.0625	0.51	_____
HAND LABOR					
Implements	hour	8.19	0.1393	1.15	_____
UNALLOCATED LABOR	hour	10.92	0.4758	5.20	_____
DIESEL FUEL					
Tractors	gal	2.46	4.8145	11.85	_____
Harvesters	gal	2.46	1.4457	3.56	_____
Roll-Out Pipe Irr.	gal	2.46	7.3316	18.03	_____
REPAIR & MAINTENANCE					
Implements	acre	3.90	1.0000	3.90	_____
Tractors	acre	1.79	1.0000	1.79	_____
Harvesters	acre	2.07	1.0000	2.07	_____
Roll-Out Pipe Irr.	acre	4.37	1.0000	4.37	_____
INTEREST ON OP. CAP.	acre	8.43	1.0000	8.43	_____
TOTAL DIRECT EXPENSES				268.04	_____
FIXED EXPENSES					
Implements	acre	9.95	1.0000	9.95	_____
Tractors	acre	12.68	1.0000	12.68	_____
Harvesters	acre	9.04	1.0000	9.04	_____
Roll-Out Pipe Irr.	acre	43.02	1.0000	43.02	_____
TOTAL FIXED EXPENSES				74.69	_____
TOTAL SPECIFIED EXPENSES				342.73	_____

Note: Cost of production estimates are based on 2008 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.  
**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 10.B Summary of estimated costs and returns per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.22	65.0000	599.30	_____
				-----	
TOTAL INCOME				599.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	19.50	1.0000	19.50	_____
HARVEST AIDS	acre	1.68	1.0000	1.68	_____
FERTILIZERS	acre	44.80	1.0000	44.80	_____
FUNGICIDES	acre	11.85	1.0000	11.85	_____
HERBICIDES	acre	35.35	1.0000	35.35	_____
INSECTICIDES	acre	18.30	1.0000	18.30	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	37.00	1.0000	37.00	_____
ADJUVANTS	acre	1.70	1.0000	1.70	_____
HAULING	acre	13.00	1.0000	13.00	_____
CUSTOM LIME	acre	7.60	1.0000	7.60	_____
INOCULANT	acre	0.74	1.0000	0.74	_____
HAND LABOR	hour	8.19	0.1393	1.15	_____
IRRIGATE LABOR	hour	8.19	0.3625	2.95	_____
OPERATOR LABOR	hour	10.91	0.6072	6.62	_____
UNALLOCATED LABOR	hour	10.92	0.4758	5.20	_____
DIESEL FUEL	gal	2.46	13.5919	33.44	_____
REPAIR & MAINTENANCE	acre	12.13	1.0000	12.13	_____
INTEREST ON OP. CAP.	acre	8.43	1.0000	8.43	_____
				-----	
TOTAL DIRECT EXPENSES				268.04	_____
RETURNS ABOVE DIRECT EXPENSES				331.26	_____
TOTAL FIXED EXPENSES				74.69	_____
				-----	
TOTAL SPECIFIED EXPENSES				342.73	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				256.57	_____

Note: Cost of production estimates are based on 2008 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 10.C Estimated resource use for field operations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Subsoiler	3 shank	MFWD 190	0.204	0.20	Oct		0.04	0.04	0.04	0.03
Lime (Spread)	ton			0.20	Oct	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Oct		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	Oct		0.06	0.06	0.06	0.05
Roller/Bed Shaper Fl	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
2,4-D Amine 4	pt					1.5000				
Valor SX	oz					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Apr		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitragin S	oz					2.7500				
Gaicho 600	oz					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Quadris	oz					4.5000				
Crop Oil Conc.(Pet.)	pt					1.5000				
Karate Z	oz					1.4400				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			0.25	Aug	0.2500				
Intrepid 2F	oz					1.0000				
Surfactant	pt					0.0250				
App by Air ( 5 gal)	appl			0.25	Aug	0.2500				
Gramoxone Inteon	oz					4.0000				
Sodium Chlorate 3L	gal					0.2500				
Surfactant	pt					0.0500				
Header - Soybean	25' Flex	275 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans	bu					65.0000				
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.44	
TOTALS							0.60	0.60	1.10	0.47

Note: Cost of production estimates are based on 2008 input prices.

These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 10.D Estimated costs for field operations, per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Subsoiler	3 shank		0.98	0.20	0.85		0.12	2.15	1.21	3.36
Lime (Spread)	ton	7.60					0.46	8.06		8.06
Spin Spreader	5 ton		0.41	0.17	0.49		0.06	1.13	0.69	1.82
Phosphorus(46% P2O5)	cwt	18.40					1.10	19.50		19.50
Potash (60% K2O)	cwt	26.40					1.58	27.98		27.98
Disk Harrow	24'		1.97	0.97	1.69		0.28	4.91	3.71	8.62
Field Cultivate Fld	24'		1.50	0.53	1.29		0.20	3.52	3.03	6.55
Roller/Bed Shaper Fl	8R-38		1.78	0.61	1.54		0.24	4.17	2.93	7.10
App by Air ( 5 gal)	appl	6.00					0.24	6.24		6.24
Glyphosate 3lbs a.e	pt	8.00					0.32	8.32		8.32
2,4-D Amine 4	pt	2.73					0.11	2.84		2.84
Valor SX	oz	8.62					0.34	8.96		8.96
Plant - Rigid	12R-20		2.27	1.80	2.73		0.20	7.00	5.56	12.56
Soybean Seed RR	lb	37.00					1.11	38.11		38.11
Apron Maxx RTA	oz	2.13					0.06	2.19		2.19
Nitragin S	oz	0.74					0.02	0.76		0.76
Gaicho 600	oz	6.25					0.19	6.44		6.44
Spray (Broadcast)	60'		0.68	0.20	0.71		0.04	1.63	0.87	2.50
Glyphosate 3lbs a.e	pt	8.00					0.20	8.20		8.20
Spray (Broadcast)	60'		0.68	0.20	0.71		0.04	1.63	0.87	2.50
Glyphosate 3lbs a.e	pt	8.00					0.20	8.20		8.20
App by Air ( 5 gal)	appl	4.50					0.07	4.57		4.57
Quadris	oz	9.72					0.15	9.87		9.87
Crop Oil Conc.(Pet.)	pt	1.58					0.02	1.60		1.60
Karate Z	oz	4.45					0.07	4.52		4.52
App by Air ( 5 gal)	appl	6.00					0.06	6.06		6.06
Acephate 90SP	lb	5.63					0.06	5.69		5.69
App by Air ( 5 gal)	appl	1.50					0.02	1.52		1.52
Intrepid 2F	oz	1.97					0.02	1.99		1.99
Surfactant	pt	0.04						0.04		0.04
App by Air ( 5 gal)	appl	1.50					0.02	1.52		1.52
Gramoxone Inteon	oz	0.92					0.01	0.93		0.93
Sodium Chlorate 3L	gal	0.76					0.01	0.77		0.77
Surfactant	pt	0.08						0.08		0.08
Header - Soybean	25' Flex		3.56	2.70	2.11		0.04	8.41	10.11	18.52
Haul Soybeans	bu	13.00					0.07	13.07		13.07
Roll-Out Pipe Irr.	acre	6.60	19.61	4.75	3.80		0.70	35.46	45.71	81.17
TOTALS		198.12	33.44	12.13	15.92	0.00	8.43	268.04	74.69	342.73

Note: Cost of production estimates are based on 2008 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 10.E Estimated monthly income and expense flows per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	4.50	9.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.68	0.00
FERTILIZERS	44.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	2.13	0.00	0.00	9.72	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	19.35	0.00	0.00	16.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	6.25	0.00	0.00	4.45	7.60	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.58	0.12	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00
CUSTOM LIME	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.00	0.00	0.00	0.00	0.00
LABOR	6.27	0.00	0.00	0.00	0.00	0.00	2.73	1.62	2.48	0.20	0.00	2.62
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	7.55	0.00	0.00	0.00	0.00	0.00	2.27	1.36	12.38	6.01	0.00	3.87
REPAIR & MAINTENANCE	2.68	0.00	0.00	0.00	0.00	0.00	1.80	0.40	3.69	0.78	0.00	2.78
INTEREST ON OP. CAP.	4.13	0.00	0.00	0.00	1.01	0.00	1.58	0.49	0.50	0.41	0.20	0.11
TOTAL DIRECT EXPENSES	73.03	0.00	0.00	0.00	26.36	0.00	54.50	19.87	25.65	27.65	18.60	22.38
NET INCOME	-73.03	0.00	0.00	0.00	-26.36	0.00	-54.50	-19.87	-25.65	-27.65	-18.60	576.92
NET INCOME TO DATE	-73.03	-73.03	-73.03	-73.03	-99.39	-99.39	-153.89	-173.76	-199.41	-227.06	-245.66	331.26

Note: Cost of production estimates are based on 2008 input prices.

These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.

**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

\* Lease costs are based on hourly usage costs.

Table 10.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Soybeans			-----PRODUCT PRICE-----										
			6.91	7.37	7.83	8.29	8.75	9.22	9.68	10.14	10.60	11.06	11.52
PERCENT	YIELD	UNIT	-----dollars-----										
50	32.50	bu	-36	-21	-6	8	23	38	53	68	83	98	113
			-111	-96	-81	-66	-51	-36	-21	-6	8	23	38
60	39.00	bu	6	24	42	60	78	96	114	132	150	168	186
			-67	-49	-31	-13	4	22	40	58	76	93	111
70	45.50	bu	50	71	92	113	134	155	176	197	218	239	260
			-24	-3	17	38	59	80	101	122	143	164	185
80	52.00	bu	94	118	142	166	190	214	237	261	285	309	333
			19	43	67	91	115	139	163	187	211	235	259
90	58.50	bu	137	164	191	218	245	272	299	326	353	380	407
			63	90	117	144	170	197	224	251	278	305	332
100	65.00	bu	181	211	241	271	301	331	361	391	421	451	481
			106	136	166	196	226	256	286	316	346	376	406
110	71.50	bu	225	258	290	323	356	389	422	455	488	521	554
			150	183	216	249	282	315	348	381	414	447	480
120	78.00	bu	268	304	340	376	412	448	484	520	556	592	628
			194	229	265	301	337	373	409	445	481	517	553
130	84.50	bu	312	351	390	429	468	507	546	585	623	662	701
			237	276	315	354	393	432	471	510	549	588	627
140	91.00	bu	355	397	439	481	523	565	607	649	691	733	775
			281	323	365	407	449	491	533	574	616	658	700
150	97.50	bu	399	444	489	534	579	624	669	714	759	804	849
			324	369	414	459	504	549	594	639	684	729	774

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 11.A Estimated costs per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.5000	15.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	46.00	0.2800	12.88	_____
Potash (60% K2O)	cwt	44.00	0.4000	17.60	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.85	2.5000	2.13	_____
Quadris	oz	2.16	3.0000	6.48	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	4.0000	16.00	_____
INSECTICIDES					
Gaucho 600	oz	6.25	1.0000	6.25	_____
Karate Z	oz	3.09	1.4400	4.45	_____
Acephate 90SP	lb	7.51	0.7500	5.63	_____
Intrepid 2F	oz	1.97	3.0000	5.91	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.74	50.0000	37.00	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.05	1.5000	1.58	_____
Surfactant	pt	1.68	0.0750	0.13	_____
HAULING					
Haul Soybeans	bu	0.20	30.0000	6.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.2000	7.60	_____
INOCULANT					
Nitragin S	oz	0.27	2.7500	0.74	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.3729	4.07	_____
Harvesters	hour	10.91	0.1021	1.11	_____
HAND LABOR					
Implements	hour	8.19	0.1393	1.15	_____
UNALLOCATED LABOR	hour	10.92	0.4276	4.67	_____
DIESEL FUEL					
Tractors	gal	2.46	3.6473	8.98	_____
Harvesters	gal	2.46	1.4457	3.56	_____
REPAIR & MAINTENANCE					
Implements	acre	3.58	1.0000	3.58	_____
Tractors	acre	1.37	1.0000	1.37	_____
Harvesters	acre	2.07	1.0000	2.07	_____
INTEREST ON OP. CAP.	acre	5.65	1.0000	5.65	_____
TOTAL DIRECT EXPENSES				181.59	_____
FIXED EXPENSES					
Implements	acre	8.28	1.0000	8.28	_____
Tractors	acre	9.66	1.0000	9.66	_____
Harvesters	acre	9.04	1.0000	9.04	_____
TOTAL FIXED EXPENSES				26.98	_____
TOTAL SPECIFIED EXPENSES				208.57	_____

Note: Cost of production estimates are based on 2008 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.



Table 11.B Summary of estimated costs and returns per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.22	30.0000	276.60	_____
				-----	
TOTAL INCOME				276.60	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	15.00	1.0000	15.00	_____
FERTILIZERS	acre	30.48	1.0000	30.48	_____
FUNGICIDES	acre	8.61	1.0000	8.61	_____
HERBICIDES	acre	16.00	1.0000	16.00	_____
INSECTICIDES	acre	22.24	1.0000	22.24	_____
SEED/PLANTS	acre	37.00	1.0000	37.00	_____
ADJUVANTS	acre	1.71	1.0000	1.71	_____
HAULING	acre	6.00	1.0000	6.00	_____
CUSTOM LIME	acre	7.60	1.0000	7.60	_____
INOCULANT	acre	0.74	1.0000	0.74	_____
HAND LABOR	hour	8.19	0.1393	1.15	_____
OPERATOR LABOR	hour	10.91	0.4751	5.18	_____
UNALLOCATED LABOR	hour	10.92	0.4276	4.67	_____
DIESEL FUEL	gal	2.46	5.0930	12.54	_____
REPAIR & MAINTENANCE	acre	7.02	1.0000	7.02	_____
INTEREST ON OP. CAP.	acre	5.65	1.0000	5.65	_____
				-----	
TOTAL DIRECT EXPENSES				181.59	_____
RETURNS ABOVE DIRECT EXPENSES				95.01	_____
TOTAL FIXED EXPENSES				26.98	_____
				-----	
TOTAL SPECIFIED EXPENSES				208.57	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				68.03	_____

Note: Cost of production estimates are based on 2008 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.  
**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 11.C Estimated resource use for field operations, per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER UNIT	ALLOC LABOR	UNALL LABOR	
						-----hours-----				
Subsoiler	3 shank	MFWD 190	0.204	0.20	Nov		0.04	0.04	0.03	
Disk Harrow	24'	MFWD 190	0.081	0.25	Nov		0.02	0.02	0.01	
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.01	
Phosphorus(46% P2O5)	cwt					0.2800				
Potash (60% K2O)	cwt					0.4000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Apr		0.08	0.08	0.07	
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	May		0.06	0.06	0.05	
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	May		0.09	0.09	0.08	
Soybean Seed RR	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitragin S	oz					2.7500				
Gaicho 600	oz					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.02	
Glyphosate 3lbs a.e	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.02	
Glyphosate 3lbs a.e	pt					2.0000				
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Quadris	oz					3.0000				
Crop Oil Conc.(Pet.)	pt					1.5000				
Karate Z	oz					1.4400				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			0.75	Aug	0.7500				
Intrepid 2F	oz					3.0000				
Surfactant	pt					0.0750				
Header - Soybean	25' Flex	275 hp	0.102	1.00	Oct		0.10	0.10	0.09	
Haul Soybeans	bu					30.0000				
TOTALS							0.47	0.47	0.61	0.42

Note: Cost of production estimates are based on 2008 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 11.D Estimated costs for field operations, per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		0.98	0.20	0.85			0.12	2.15	1.21	3.36
Disk Harrow	24'		0.49	0.25	0.42			0.07	1.23	0.93	2.16
Lime (Spread)	ton	7.60						0.46	8.06		8.06
Spin Spreader	5 ton		0.41	0.17	0.49			0.06	1.13	0.69	1.82
Phosphorus(46% P2O5)	cwt	12.88						0.77	13.65		13.65
Potash (60% K2O)	cwt	17.60						1.06	18.66		18.66
Disk Harrow	24'		1.97	0.97	1.69			0.16	4.79	3.71	8.50
Field Cultivate Fld	24'		1.50	0.53	1.29			0.10	3.42	3.03	6.45
Plant - Rigid	12R-20		2.27	1.80	2.73			0.20	7.00	5.56	12.56
Soybean Seed RR	lb	37.00						1.11	38.11		38.11
Apron Maxx RTA	oz	2.13						0.06	2.19		2.19
Nitragin S	oz	0.74						0.02	0.76		0.76
Gaucho 600	oz	6.25						0.19	6.44		6.44
Spray (Broadcast)	60'		0.68	0.20	0.71			0.05	1.64	0.87	2.51
Glyphosate 3lbs a.e	pt	8.00						0.24	8.24		8.24
Spray (Broadcast)	60'		0.68	0.20	0.71			0.04	1.63	0.87	2.50
Glyphosate 3lbs a.e	pt	8.00						0.20	8.20		8.20
App by Air ( 5 gal)	appl	4.50						0.09	4.59		4.59
Quadris	oz	6.48						0.13	6.61		6.61
Crop Oil Conc.(Pet.)	pt	1.58						0.03	1.61		1.61
Karate Z	oz	4.45						0.09	4.54		4.54
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Acephate 90SP	lb	5.63						0.08	5.71		5.71
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Intrepid 2F	oz	5.91						0.09	6.00		6.00
Surfactant	pt	0.13							0.13		0.13
Header - Soybean	25' Flex		3.56	2.70	2.11			0.04	8.41	10.11	18.52
Haul Soybeans	bu	6.00						0.03	6.03		6.03
TOTALS		145.38	12.54	7.02	11.00	0.00		5.65	181.59	26.98	208.57

Note: Cost of production estimates are based on 2008 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 11.E Estimated monthly income and expense flows per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276.60
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	10.50	0.00	0.00
FERTILIZERS	30.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	2.13	0.00	6.48	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.00	8.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	6.25	0.00	4.45	11.54	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.58	0.13	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
CUSTOM LIME	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.00	0.00	0.00	0.00	0.00
LABOR	1.76	0.00	0.00	0.00	0.00	1.69	4.73	0.71	0.00	0.00	0.00	2.11
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.88	0.00	0.00	0.00	0.00	1.97	4.45	0.68	0.00	0.00	0.00	3.56
REPAIR & MAINTENANCE	0.62	0.00	0.00	0.00	0.00	0.97	2.53	0.20	0.00	0.00	0.00	2.70
INTEREST ON OP. CAP.	2.54	0.00	0.00	0.00	0.00	0.16	1.97	0.24	0.34	0.33	0.00	0.07
TOTAL DIRECT EXPENSES	44.88	0.00	0.00	0.00	0.00	4.79	67.80	9.83	17.35	22.50	0.00	14.44
NET INCOME	-44.88	0.00	0.00	0.00	0.00	-4.79	-67.80	-9.83	-17.35	-22.50	0.00	262.16
NET INCOME TO DATE	-44.88	-44.88	-44.88	-44.88	-44.88	-49.67	-117.47	-127.30	-144.65	-167.15	-167.15	95.01

Note: Cost of production estimates are based on 2008 input prices.

These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.

**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

\* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Soybeans			-----PRODUCT PRICE-----										
			6.91	7.37	7.83	8.29	8.75	9.22	9.68	10.14	10.60	11.06	11.52
PERCENT	YIELD	UNIT	-----dollars-----										
50	15.00	bu	-74	-67	-61	-54	-47	-40	-33	-26	-19	-12	-5
			-101	-94	-88	-81	-74	-67	-60	-53	-46	-39	-32
60	18.00	bu	-54	-46	-38	-29	-21	-13	-4	3	11	19	28
			-81	-73	-65	-56	-48	-40	-31	-23	-15	-7	1
70	21.00	bu	-34	-24	-15	-5	4	13	23	33	42	52	62
			-61	-51	-42	-32	-22	-13	-3	6	15	25	35
80	24.00	bu	-14	-3	7	18	29	40	51	63	74	85	96
			-41	-30	-19	-8	2	13	24	36	47	58	69
90	27.00	bu	5	18	30	43	55	67	80	92	105	117	130
			-21	-8	3	16	28	40	53	65	78	90	103
100	30.00	bu	25	39	53	67	81	95	108	122	136	150	164
			-1	12	26	40	54	68	81	95	109	123	137
110	33.00	bu	46	61	76	91	106	122	137	152	167	182	198
			19	34	49	64	79	95	110	125	140	155	171
120	36.00	bu	66	82	99	115	132	149	165	182	198	215	232
			39	55	72	88	105	122	138	155	171	188	205
130	39.00	bu	86	104	122	140	158	176	194	212	230	248	266
			59	77	95	113	131	149	167	185	203	221	239
140	42.00	bu	106	125	145	164	183	203	222	241	261	280	300
			79	98	118	137	156	176	195	214	234	253	273
150	45.00	bu	126	147	168	188	209	230	251	271	292	313	334
			99	120	141	161	182	203	224	244	265	286	307

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 12.A Estimated costs per acre  
Soybeans, May-planted, RR, 12R 20"  
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	3.0000	18.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	46.00	0.4000	18.40	_____
Potash (60% K2O)	cwt	44.00	0.6000	26.40	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.85	2.5000	2.13	_____
Quadris	oz	2.16	6.0000	12.96	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	4.0000	16.00	_____
INSECTICIDES					
Gaicho 600	oz	6.25	1.0000	6.25	_____
Karate Z	oz	3.09	1.9200	5.93	_____
Acephate 90SP	lb	7.51	0.7500	5.63	_____
Intrepid 2F	oz	1.97	4.0000	7.88	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.74	50.0000	37.00	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.05	2.0000	2.10	_____
Surfactant	pt	1.68	0.1000	0.17	_____
HAULING					
Haul Soybeans	bu	0.20	53.0000	10.60	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.00	0.5000	2.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.2000	7.60	_____
INOCULANT					
Nitragin S	oz	0.27	2.7500	0.74	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.5963	6.50	_____
Harvesters	hour	10.91	0.1021	1.11	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	0.3125	2.54	_____
HAND LABOR					
Implements	hour	8.19	0.1393	1.15	_____
UNALLOCATED LABOR	hour	10.91	0.4460	4.87	_____
DIESEL FUEL					
Tractors	gal	2.46	5.4352	13.40	_____
Harvesters	gal	2.46	1.4457	3.56	_____
Contour Flood Irr.	gal	2.46	10.9974	27.06	_____
REPAIR & MAINTENANCE					
Implements	acre	4.28	1.0000	4.28	_____
Tractors	acre	2.07	1.0000	2.07	_____
Harvesters	acre	2.07	1.0000	2.07	_____
Contour Flood Irr.	acre	8.73	1.0000	8.73	_____
INTEREST ON OP. CAP.	acre	7.83	1.0000	7.83	_____
TOTAL DIRECT EXPENSES				264.96	_____
FIXED EXPENSES					
Implements	acre	10.62	1.0000	10.62	_____
Tractors	acre	14.37	1.0000	14.37	_____
Harvesters	acre	9.04	1.0000	9.04	_____
Contour Flood Irr.	acre	32.02	1.0000	32.02	_____
TOTAL FIXED EXPENSES				66.05	_____
TOTAL SPECIFIED EXPENSES				331.01	_____

Note: Cost of production estimates are based on 2008 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 12.B Summary of estimated costs and returns per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.22	53.0000	488.66	_____
				-----	
TOTAL INCOME				488.66	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	18.00	1.0000	18.00	_____
FERTILIZERS	acre	44.80	1.0000	44.80	_____
FUNGICIDES	acre	15.09	1.0000	15.09	_____
HERBICIDES	acre	16.00	1.0000	16.00	_____
INSECTICIDES	acre	25.69	1.0000	25.69	_____
SEED/PLANTS	acre	37.00	1.0000	37.00	_____
ADJUVANTS	acre	2.27	1.0000	2.27	_____
HAULING	acre	10.60	1.0000	10.60	_____
SURVEY & MARK LEVEES	acre	2.00	1.0000	2.00	_____
CUSTOM LIME	acre	7.60	1.0000	7.60	_____
INOCULANT	acre	0.74	1.0000	0.74	_____
HAND LABOR	hour	8.19	0.1393	1.15	_____
IRRIGATE LABOR	hour	8.19	0.3125	2.54	_____
OPERATOR LABOR	hour	10.91	0.6984	7.61	_____
UNALLOCATED LABOR	hour	10.91	0.4460	4.87	_____
DIESEL FUEL	gal	2.46	17.8783	44.02	_____
REPAIR & MAINTENANCE	acre	17.15	1.0000	17.15	_____
INTEREST ON OP. CAP.	acre	7.83	1.0000	7.83	_____
				-----	
TOTAL DIRECT EXPENSES				264.96	_____
RETURNS ABOVE DIRECT EXPENSES				223.70	_____
TOTAL FIXED EXPENSES				66.05	_____
				-----	
TOTAL SPECIFIED EXPENSES				331.01	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				157.65	_____

Note: Cost of production estimates are based on 2008 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 12.C Estimated resource use for field operations, per acre  
Soybeans, May-planted, RR, 12R 20"  
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Disk Harrow	24'	MFWD 190	0.081	1.00	Nov		0.08	0.08	0.08	0.07
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Apr		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	May		0.06	0.06	0.06	0.05
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	May		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitragin S	oz					2.7500				
Gauche 600	oz					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
App by Air ( 5 gal)	appl			1.00	Jul	1.0000				
Quadris	oz					6.0000				
Crop Oil Conc.(Pet.)	pt					2.0000				
Karate Z	oz					1.9200				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Intrepid 2F	oz					4.0000				
Surfactant	pt					0.1000				
Header - Soybean	25' Flex	275 hp	0.102	1.00	Oct		0.10	0.10	0.10	0.09
Haul Soybeans	bu					53.0000				
Contour Flood Irr.	acre				Jul	1.0000	0.20	0.20	0.51	
TOTALS							0.69	0.69	1.15	0.44

Note: Cost of production estimates are based on 2008 input prices.

These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.



Table 12.D Estimated costs for field operations, per acre  
Soybeans, May-planted, RR, 12R 20"  
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Disk Harrow	24'		1.97	0.97	1.69		0.28	4.91	3.71	8.62
Lime (Spread)	ton	7.60					0.46	8.06		8.06
Spin Spreader	5 ton		0.41	0.17	0.49		0.06	1.13	0.69	1.82
Phosphorus(46% P2O5)	cwt	18.40					1.10	19.50		19.50
Potash (60% K2O)	cwt	26.40					1.58	27.98		27.98
Disk Harrow	24'		1.97	0.97	1.69		0.16	4.79	3.71	8.50
Field Cultivate Fld	24'		1.50	0.53	1.29		0.10	3.42	3.03	6.45
Plant - Rigid	12R-20		2.27	1.80	2.73		0.20	7.00	5.56	12.56
Soybean Seed RR	lb	37.00					1.11	38.11		38.11
Apron Maxx RTA	oz	2.13					0.06	2.19		2.19
Nitragin S	oz	0.74					0.02	0.76		0.76
Gaucho 600	oz	6.25					0.19	6.44		6.44
Spray (Broadcast)	60'		0.68	0.20	0.71		0.05	1.64	0.87	2.51
Glyphosate 3lbs a.e	pt	8.00					0.24	8.24		8.24
Spray (Broadcast)	60'		0.68	0.20	0.71		0.04	1.63	0.87	2.50
Glyphosate 3lbs a.e	pt	8.00					0.20	8.20		8.20
App by Air ( 5 gal)	appl	6.00					0.12	6.12		6.12
Quadris	oz	12.96					0.26	13.22		13.22
Crop Oil Conc.(Pet.)	pt	2.10					0.04	2.14		2.14
Karate Z	oz	5.93					0.12	6.05		6.05
App by Air ( 5 gal)	appl	6.00					0.09	6.09		6.09
Acephate 90SP	lb	5.63					0.08	5.71		5.71
App by Air ( 5 gal)	appl	6.00					0.09	6.09		6.09
Intrepid 2F	oz	7.88					0.12	8.00		8.00
Surfactant	pt	0.17						0.17		0.17
Header - Soybean	25' Flex		3.56	2.70	2.11		0.04	8.41	10.11	18.52
Haul Soybeans	bu	10.60					0.05	10.65		10.65
Contour Flood Irr.	acre	2.00	30.98	9.61	4.75		0.97	48.31	37.50	85.81
TOTALS		179.79	44.02	17.15	16.17	0.00	7.83	264.96	66.05	331.01

Note: Cost of production estimates are based on 2008 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 12.E Estimated monthly income and expense flows per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488.66
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	12.00	0.00	0.00
FERTILIZERS	44.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	2.13	0.00	12.96	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.00	8.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	6.25	0.00	5.93	13.51	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.10	0.17	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.60
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
CUSTOM LIME	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.00	0.00	0.00	0.00	0.00
LABOR	2.18	0.00	0.00	0.00	0.00	1.69	5.14	2.23	1.34	1.34	0.14	2.11
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.38	0.00	0.00	0.00	0.00	1.97	4.45	11.16	10.13	10.13	0.24	3.56
REPAIR & MAINTENANCE	1.14	0.00	0.00	0.00	0.00	0.97	2.53	6.14	1.81	1.81	0.05	2.70
INTEREST ON OP. CAP.	3.48	0.00	0.00	0.00	0.00	0.16	1.98	0.74	0.80	0.58	0.00	0.09
TOTAL DIRECT EXPENSES	61.58	0.00	0.00	0.00	0.00	4.79	68.22	30.27	41.07	39.54	0.43	19.06
NET INCOME	-61.58	0.00	0.00	0.00	0.00	-4.79	-68.22	-30.27	-41.07	-39.54	-0.43	469.60
NET INCOME TO DATE	-61.58	-61.58	-61.58	-61.58	-61.58	-66.37	-134.59	-164.86	-205.93	-245.47	-245.90	223.70

Note: Cost of production estimates are based on 2008 input prices.

These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.

**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

\* Lease costs are based on hourly usage costs.

Table 12.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Soybeans			-----PRODUCT PRICE-----										
			6.91	7.37	7.83	8.29	8.75	9.22	9.68	10.14	10.60	11.06	11.52
PERCENT	YIELD	UNIT	-----dollars-----										
50	26.50	bu	-76	-64	-51	-39	-27	-15	-3	9	21	33	45
			-142	-130	-118	-105	-93	-81	-69	-56	-44	-32	-20
60	31.80	bu	-40	-26	-11	3	17	32	47	61	76	91	105
			-106	-92	-77	-62	-48	-33	-18	-4	10	25	39
70	37.10	bu	-5	11	28	46	63	80	97	114	131	148	165
			-71	-54	-37	-19	-2	14	31	48	65	82	99
80	42.40	bu	30	49	69	89	108	128	147	167	186	206	225
			-35	-16	3	22	42	62	81	101	120	140	159
90	47.70	bu	65	87	109	131	153	175	197	219	241	263	285
			-0	21	43	65	87	109	131	153	175	197	219
100	53.00	bu	101	125	150	174	199	223	248	272	296	321	345
			35	59	84	108	133	157	182	206	230	255	279
110	58.30	bu	137	163	190	217	244	271	298	325	352	379	405
			71	97	124	151	178	205	232	259	286	312	339
120	63.60	bu	172	202	231	260	289	319	348	377	407	436	465
			106	135	165	194	223	253	282	311	341	370	399
130	68.90	bu	208	240	271	303	335	367	398	430	462	494	525
			142	174	205	237	269	301	332	364	396	428	459
140	74.20	bu	243	278	312	346	380	414	449	483	517	551	585
			177	212	246	280	314	348	383	417	451	485	519
150	79.50	bu	279	316	352	389	426	462	499	536	572	609	645
			213	250	286	323	360	396	433	469	506	543	579

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 13.A Estimated costs per acre  
Soybeans after wheat, RR, 12R 20"  
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	3.0000	18.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	46.00	0.4000	18.40	_____
Potash (60% K2O)	cwt	44.00	0.6000	26.40	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.85	2.5000	2.13	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	5.0000	20.00	_____
INSECTICIDES					
Gaicho 600	oz	6.25	1.0000	6.25	_____
Karate Z	oz	3.09	1.7000	5.25	_____
Acephate 90SP	lb	7.51	0.7500	5.63	_____
Intrepid 2F	oz	1.97	4.0000	7.88	_____
Baythroid XL	oz	2.22	2.1300	4.73	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.74	50.0000	37.00	_____
ADJUVANTS					
Surfactant	pt	1.68	0.1000	0.17	_____
HAULING					
Haul Soybeans	bu	0.20	45.0000	9.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.2000	7.60	_____
INOCULANT					
Nitragin S	oz	0.27	2.7500	0.74	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.1816	1.98	_____
Harvesters	hour	10.91	0.1021	1.11	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	0.0518	0.42	_____
HAND LABOR					
Implements	hour	8.19	0.1463	1.21	_____
UNALLOCATED LABOR	hour	10.85	0.2440	2.65	_____
DIESEL FUEL					
Tractors	gal	2.46	1.7765	4.38	_____
Harvesters	gal	2.46	1.4457	3.56	_____
1/2-mi Pivot Irr.	gal	2.46	14.0014	34.44	_____
REPAIR & MAINTENANCE					
Implements	acre	2.44	1.0000	2.44	_____
Tractors	acre	0.66	1.0000	0.66	_____
Harvesters	acre	2.07	1.0000	2.07	_____
1/2-mi Pivot Irr.	acre	7.07	1.0000	7.07	_____
INTEREST ON OP. CAP.	acre	6.64	1.0000	6.64	_____
				-----	
TOTAL DIRECT EXPENSES				237.81	_____
FIXED EXPENSES					
Implements	acre	4.79	1.0000	4.79	_____
Tractors	acre	4.71	1.0000	4.71	_____
Harvesters	acre	9.04	1.0000	9.04	_____
1/2-mi Pivot Irr.	acre	28.91	1.0000	28.91	_____
				-----	
TOTAL FIXED EXPENSES				47.45	_____
				-----	
TOTAL SPECIFIED EXPENSES				285.26	_____

Note: Cost of production estimates are based on 2008 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 13.B Summary of estimated costs and returns per acre  
 Soybeans after wheat, RR, 12R 20"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.22	45.0000	414.90	_____
				-----	
TOTAL INCOME				414.90	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	18.00	1.0000	18.00	_____
FERTILIZERS	acre	44.80	1.0000	44.80	_____
FUNGICIDES	acre	2.13	1.0000	2.13	_____
HERBICIDES	acre	20.00	1.0000	20.00	_____
INSECTICIDES	acre	29.74	1.0000	29.74	_____
SEED/PLANTS	acre	37.00	1.0000	37.00	_____
ADJUVANTS	acre	0.17	1.0000	0.17	_____
HAULING	acre	9.00	1.0000	9.00	_____
CUSTOM LIME	acre	7.60	1.0000	7.60	_____
INOCULANT	acre	0.74	1.0000	0.74	_____
HAND LABOR	hour	8.19	0.1463	1.21	_____
IRRIGATE LABOR	hour	8.19	0.0518	0.42	_____
OPERATOR LABOR	hour	10.91	0.2838	3.09	_____
UNALLOCATED LABOR	hour	10.85	0.2440	2.65	_____
DIESEL FUEL	gal	2.46	17.2236	42.38	_____
REPAIR & MAINTENANCE	acre	12.24	1.0000	12.24	_____
INTEREST ON OP. CAP.	acre	6.64	1.0000	6.64	_____
				-----	
TOTAL DIRECT EXPENSES				237.81	_____
RETURNS ABOVE DIRECT EXPENSES				177.09	_____
TOTAL FIXED EXPENSES				47.45	_____
				-----	
TOTAL SPECIFIED EXPENSES				285.26	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				129.64	_____

Note: Cost of production estimates are based on 2008 input prices.  
 These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.  
**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 13.C Estimated resource use for field operations, per acre  
Soybeans after wheat, RR, 12R 20"  
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Jun		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitragin S	oz					2.7500				
Gaucho 600	oz					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jul		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Jul		0.01	0.01	0.02	0.01
Glyphosate 3lbs a.e	pt					1.0000				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Karate Z	oz					1.7000				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Intrepid 2F	oz					4.0000				
Surfactant	pt					0.1000				
Baythroid XL	oz					2.1300				
Header - Soybean	25' Flex	275 hp	0.102	1.00	Oct		0.10	0.10	0.10	0.08
Haul Soybeans	bu					45.0000				
1/2-mi Pivot Irr.	acre				Jul	1.0000			0.05	
TOTALS							0.28	0.28	0.48	0.24

Note: Cost of production estimates are based on 2008 input prices.

These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 13.D Estimated costs for field operations, per acre  
 Soybeans after wheat, RR, 12R 20"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	7.60						0.46	8.06		8.06
Spin Spreader	5 ton		0.41	0.17	0.48			0.06	1.12	0.69	1.81
Phosphorus(46% P2O5)	cwt	18.40						1.10	19.50		19.50
Potash (60% K2O)	cwt	26.40						1.58	27.98		27.98
Spray (Broadcast)	60'		0.68	0.20	0.69			0.04	1.61	0.87	2.48
Glyphosate 3lbs a.e	pt	8.00						0.20	8.20		8.20
Plant - Rigid	12R-20		2.27	1.80	2.68			0.17	6.92	5.56	12.48
Soybean Seed RR	lb	37.00						0.93	37.93		37.93
Apron Maxx RTA	oz	2.13						0.05	2.18		2.18
Nitragin S	oz	0.74						0.02	0.76		0.76
Gaucho 600	oz	6.25						0.16	6.41		6.41
Spray (Broadcast)	60'		0.68	0.20	0.69			0.03	1.60	0.87	2.47
Glyphosate 3lbs a.e	pt	8.00						0.16	8.16		8.16
Spray (Broadcast)	60'		0.34	0.10	0.34			0.02	0.80	0.44	1.24
Glyphosate 3lbs a.e	pt	4.00						0.08	4.08		4.08
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Karate Z	oz	5.25						0.08	5.33		5.33
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Acephate 90SP	lb	5.63						0.08	5.71		5.71
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Intrepid 2F	oz	7.88						0.12	8.00		8.00
Surfactant	pt	0.17							0.17		0.17
Baythroid XL	oz	4.73						0.07	4.80		4.80
Header - Soybean	25' Flex		3.56	2.70	2.07			0.04	8.37	10.11	18.48
Haul Soybeans	bu	9.00						0.05	9.05		9.05
1/2-mi Pivot Irr.	acre		34.44	7.07	0.42			0.87	42.80	28.91	71.71
TOTALS		169.18	42.38	12.24	7.37	0.00		6.64	237.81	47.45	285.26

Note: Cost of production estimates are based on 2008 input prices.  
 These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 13.E Estimated monthly income and expense flows per acre  
 Soybeans after wheat, RR, 12R 20"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2009

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	414.90
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.00	0.00	0.00
FERTILIZERS	44.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.13	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	12.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.25	0.00	23.49	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.17	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00
CUSTOM LIME	7.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.00	0.00	0.00	0.00
LABOR	0.48	0.00	0.00	0.00	0.00	0.00	0.31	3.40	1.08	0.03	0.00	2.07
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.41	0.00	0.00	0.00	0.00	0.00	0.00	13.28	14.80	10.33	0.00	3.56
REPAIR & MAINTENANCE	0.17	0.00	0.00	0.00	0.00	0.00	0.00	8.13	0.84	0.40	0.00	2.70
INTEREST ON OP. CAP.	3.20	0.00	0.00	0.00	0.00	0.00	0.01	1.98	0.58	0.78	0.00	0.09
TOTAL DIRECT EXPENSES	56.66	0.00	0.00	0.00	0.00	0.00	0.32	80.91	29.30	53.20	0.00	17.42
NET INCOME	-56.66	0.00	0.00	0.00	0.00	0.00	-0.32	-80.91	-29.30	-53.20	0.00	397.48
NET INCOME TO DATE	-56.66	-56.66	-56.66	-56.66	-56.66	-56.66	-56.98	-137.89	-167.19	-220.39	-220.39	177.09

Note: Cost of production estimates are based on 2008 input prices.

These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.

**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control

Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

\* Lease costs are based on hourly usage costs.



Table 13.F Estimated returns for various price/yield combinations, per acre  
 Soybeans after wheat, RR, 12R 20"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2009

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			6.91	7.37	7.83	8.29	8.75	9.22	9.68	10.14	10.60	11.06	11.52
PERCENT	YIELD	UNIT	-----dollars-----										
50	22.50	bu	-77	-67	-56	-46	-36	-25	-15	-5	5	15	26
			-125	-114	-104	-94	-83	-73	-62	-52	-42	-31	-21
60	27.00	bu	-47	-35	-22	-10	2	14	27	39	52	64	76
			-94	-82	-70	-57	-45	-32	-20	-7	4	17	29
70	31.50	bu	-17	-2	11	26	40	55	69	84	98	113	127
			-64	-50	-35	-21	-6	7	22	36	51	65	80
80	36.00	bu	12	29	46	62	79	95	112	129	145	162	178
			-34	-17	-1	15	31	48	65	81	98	114	131
90	40.50	bu	43	61	80	99	117	136	155	173	192	211	229
			-4	14	33	51	70	89	107	126	145	163	182
100	45.00	bu	73	94	114	135	156	177	197	218	239	260	280
			25	46	67	88	108	129	150	171	191	212	233
110	49.50	bu	103	126	149	172	194	217	240	263	286	308	331
			56	78	101	124	147	170	193	215	238	261	284
120	54.00	bu	133	158	183	208	233	258	283	308	332	357	382
			86	111	136	161	185	210	235	260	285	310	335
130	58.50	bu	164	190	217	244	271	298	325	352	379	406	433
			116	143	170	197	224	251	278	305	332	359	386
140	63.00	bu	194	223	252	281	310	339	368	397	426	455	484
			146	175	204	233	262	291	321	350	379	408	437
150	67.50	bu	224	255	286	317	348	380	411	442	473	504	535
			176	208	239	270	301	332	363	394	425	457	488

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 14.A Estimated costs per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	1.0000	6.00	_____
App by Air ( 3 gal)	appl	5.00	1.0000	5.00	_____
FERTILIZERS					
DAP	cwt	48.00	1.8000	86.40	_____
Potash (60% K2O)	cwt	44.00	1.3750	60.50	_____
Fert 10-34-0	cwt	52.00	0.5000	26.00	_____
UAN (32% N)	cwt	24.00	7.5000	180.00	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	4.0000	16.00	_____
Clarity	pt	10.87	0.5000	5.44	_____
Gramoxone Inteon	oz	0.23	48.0000	11.04	_____
Lexar	pt	5.17	3.3000	17.06	_____
INSECTICIDES					
Intrepid 2F	oz	1.97	4.0000	7.88	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Corn Seed BtRR	thous	2.42	30.0000	72.60	_____
ADJUVANTS					
Surfactant	pt	1.68	0.4000	0.67	_____
HAULING					
Haul Corn	bu	0.20	185.0000	37.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.6126	6.69	_____
Harvesters	hour	10.91	0.1009	1.10	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	0.3250	2.64	_____
Implements	hour	8.19	0.0625	0.51	_____
HAND LABOR					
Implements	hour	8.19	0.2141	1.76	_____
UNALLOCATED LABOR					
	hour	10.91	0.5715	6.24	_____
DIESEL FUEL					
Tractors	gal	2.46	5.8662	14.42	_____
Harvesters	gal	2.46	1.4285	3.51	_____
Roll-Out Pipe Irr.	gal	2.46	10.5901	26.04	_____
REPAIR & MAINTENANCE					
Implements	acre	6.43	1.0000	6.43	_____
Tractors	acre	2.21	1.0000	2.21	_____
Harvesters	acre	2.05	1.0000	2.05	_____
Roll-Out Pipe Irr.	acre	4.39	1.0000	4.39	_____
INTEREST ON OP. CAP.	acre	22.64	1.0000	22.64	_____
TOTAL DIRECT EXPENSES				657.82	_____
FIXED EXPENSES					
Implements	acre	10.58	1.0000	10.58	_____
Tractors	acre	15.47	1.0000	15.47	_____
Harvesters	acre	8.93	1.0000	8.93	_____
Roll-Out Pipe Irr.	acre	24.14	1.0000	24.14	_____
TOTAL FIXED EXPENSES				59.12	_____
TOTAL SPECIFIED EXPENSES				716.94	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

**Intrepid application is necessary only on refuge acres.**

Table 14.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.38	185.0000	810.30	_____
				-----	
TOTAL INCOME				810.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	352.90	1.0000	352.90	_____
HERBICIDES	acre	49.54	1.0000	49.54	_____
INSECTICIDES	acre	7.88	1.0000	7.88	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	72.60	1.0000	72.60	_____
ADJUVANTS	acre	0.67	1.0000	0.67	_____
HAULING	acre	37.00	1.0000	37.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.2141	1.76	_____
IRRIGATE LABOR	hour	8.19	0.3875	3.15	_____
OPERATOR LABOR	hour	10.91	0.7136	7.79	_____
UNALLOCATED LABOR	hour	10.91	0.5715	6.24	_____
DIESEL FUEL	gal	2.46	17.8849	43.97	_____
REPAIR & MAINTENANCE	acre	15.08	1.0000	15.08	_____
INTEREST ON OP. CAP.	acre	22.64	1.0000	22.64	_____
				-----	
TOTAL DIRECT EXPENSES				657.82	_____
RETURNS ABOVE DIRECT EXPENSES				152.48	_____
TOTAL FIXED EXPENSES				59.12	_____
				-----	
TOTAL SPECIFIED EXPENSES				716.94	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				93.36	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

**Intrepid application is necessary only on refuge acres.**

Table 14.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.8000				
Potash (60% K2O)	cwt					1.3750				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
Roller	32'-12R30	MFWD 190	0.046	1.00	Oct		0.04	0.04	0.04	0.04
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed BtRR	thous					30.0000				
Fert 10-34-0	cwt					0.5000				
Gramoxone Inteon	oz					48.0000				
Surfactant	pt					0.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.1250				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Lexar	pt					3.3000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					4.3750				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	275 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Corn Grain Cart	8R38	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					185.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.46	
TOTALS							0.71	0.71	1.31	0.57

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**  
**Intrepid application is necessary only on refuge acres.**

Table 14.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Spin Spreader	5 ton		1.01	0.43	1.21			0.16	2.81	1.70	4.51
DAP	cwt	86.40						5.18	91.58		91.58
Potash (60% K2O)	cwt	60.50						3.63	64.13		64.13
Disk Bed (Hipper)Rdg	8R-38		1.78	0.57	1.54			0.23	4.12	2.81	6.93
Roller	32'-12R30		1.12	0.27	0.97			0.14	2.50	1.84	4.34
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Glyphosate 3lbs a.e	pt	8.00						0.32	8.32		8.32
Clarity	pt	5.44						0.22	5.66		5.66
Plant & Pre-Rigid	8R-38		1.93	1.17	2.33			0.19	5.62	3.96	9.58
Corn Seed BtRR	thous	72.60						2.54	75.14		75.14
Fert 10-34-0	cwt	26.00						0.91	26.91		26.91
Gramoxone Inteon	oz	11.04						0.39	11.43		11.43
Surfactant	pt	0.67						0.02	0.69		0.69
Fert Appl (Liquid)	8R-38		1.87	1.05	1.93			0.15	5.00	2.97	7.97
UAN (32% N)	cwt	75.00						2.25	77.25		77.25
Spray (Broadcast)	60'		0.68	0.20	0.71			0.05	1.64	0.87	2.51
Glyphosate 3lbs a.e	pt	8.00						0.24	8.24		8.24
Lexar	pt	17.06						0.51	17.57		17.57
Fert Appl (Liquid)	8R-38		1.87	1.05	1.93			0.12	4.97	2.97	7.94
UAN (32% N)	cwt	105.00						2.63	107.63		107.63
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Intrepid 2F	oz	7.88						0.16	8.04		8.04
Header - Corn	8R-38		3.51	3.18	2.09			0.04	8.82	10.83	19.65
Corn Grain Cart 8R38	700bu		0.60	0.25	0.52			0.01	1.38	0.96	2.34
Haul Corn	bu	37.00						0.18	37.18		37.18
Stalk Shredder	20'		1.98	2.14	1.71			0.03	5.86	3.38	9.24
Roll-Out Pipe Irr.	acre	6.60	27.62	4.77	4.00			0.86	43.85	26.83	70.68
<b>TOTALS</b>		<b>557.19</b>	<b>43.97</b>	<b>15.08</b>	<b>18.94</b>	<b>0.00</b>	<b>22.64</b>	<b>657.82</b>	<b>59.12</b>	<b>716.94</b>	

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

**Intrepid application is necessary only on refuge acres.**

Table 14.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	810.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
FERTILIZERS	146.90	0.00	0.00	0.00	0.00	26.00	75.00	105.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	11.04	25.06	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.88	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	72.60	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.13	0.00	0.00	0.00	0.00	2.33	2.64	2.13	2.68	0.20	0.51	4.32
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.82	0.00	0.00	0.00	0.00	1.93	2.55	1.87	19.89	6.51	0.31	6.09
REPAIR & MAINTENANCE	1.47	0.00	0.00	0.00	0.00	1.17	1.25	1.05	3.90	0.59	0.08	5.57
INTEREST ON OP. CAP.	10.57	0.00	0.00	0.00	0.78	4.05	3.20	2.76	0.90	0.11	0.01	0.26
TOTAL DIRECT EXPENSES	186.89	0.00	0.00	0.00	20.22	119.79	109.70	112.81	46.85	7.41	0.91	53.24
NET INCOME	-186.89	0.00	0.00	0.00	-20.22	-119.79	-109.70	-112.81	-46.85	-7.41	-0.91	757.06
NET INCOME TO DATE	-186.89	-186.89	-186.89	-186.89	-207.11	-326.90	-436.60	-549.41	-596.26	-603.67	-604.58	152.48

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

**Intrepid application is necessary only on refuge acres.**

\* Lease costs are based on hourly usage costs.

Table 14.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.28	3.50	3.72	3.94	4.16	4.38	4.59	4.81	5.03	5.25	5.47
PERCENT	YIELD	UNIT	dollars										
50	92.50	bu	-335	-315	-294	-274	-254	-234	-213	-193	-173	-153	-132
			-394	-374	-353	-333	-313	-293	-272	-252	-232	-212	-191
60	111.00	bu	-278	-254	-229	-205	-181	-156	-132	-108	-83	-59	-35
			-337	-313	-288	-264	-240	-215	-191	-167	-142	-118	-94
70	129.50	bu	-221	-192	-164	-136	-107	-79	-51	-22	5	33	62
			-280	-252	-223	-195	-166	-138	-110	-81	-53	-25	3
80	148.00	bu	-164	-131	-99	-66	-34	-2	30	62	95	127	159
			-223	-190	-158	-126	-93	-61	-28	3	35	68	100
90	166.50	bu	-107	-70	-34	2	38	75	111	148	184	221	257
			-166	-129	-93	-56	-20	16	52	88	125	161	198
100	185.00	bu	-50	-9	30	71	111	152	192	233	274	314	355
			-109	-68	-28	12	52	93	133	174	214	255	295
110	203.50	bu	6	51	96	140	185	229	274	318	363	408	452
			-52	-7	36	81	126	170	215	259	304	348	393
120	222.00	bu	64	112	161	209	258	307	355	404	452	501	550
			4	53	102	150	199	247	296	345	393	442	491
130	240.50	bu	121	173	226	279	331	384	437	489	542	595	647
			61	114	167	219	272	325	377	430	483	535	588
140	259.00	bu	178	234	291	348	405	461	518	575	631	688	745
			119	175	232	289	345	402	459	516	572	629	686
150	277.50	bu	235	295	356	417	478	539	599	660	721	782	842
			176	236	297	358	419	479	540	601	662	723	783

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 15.A Estimated costs per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	1.0000	6.00	_____
App by Air ( 3 gal)	appl	5.00	1.0000	5.00	_____
FERTILIZERS					
DAP	cwt	48.00	1.0870	52.18	_____
Potash (60% K2O)	cwt	44.00	0.8300	36.52	_____
Fert 10-34-0	cwt	52.00	0.5000	26.00	_____
UAN (32% N)	cwt	24.00	5.1565	123.76	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	4.0000	16.00	_____
Clarity	pt	10.87	0.5000	5.44	_____
Gramoxone Inteon	oz	0.23	48.0000	11.04	_____
Lexar	pt	5.17	3.3000	17.06	_____
INSECTICIDES					
Intrepid 2F	oz	1.97	4.0000	7.88	_____
SEED/PLANTS					
Corn Seed BtRR	thous	2.42	26.0000	62.92	_____
ADJUVANTS					
Surfactant	pt	1.68	0.4000	0.67	_____
HAULING					
Haul Corn	bu	0.20	135.0000	27.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.5341	5.84	_____
Harvesters	hour	10.91	0.1009	1.10	_____
HAND LABOR					
Implements	hour	8.19	0.2141	1.76	_____
UNALLOCATED LABOR	hour	10.91	0.5715	6.24	_____
DIESEL FUEL					
Tractors	gal	2.46	5.2236	12.84	_____
Harvesters	gal	2.46	1.4285	3.51	_____
REPAIR & MAINTENANCE					
Implements	acre	6.28	1.0000	6.28	_____
Tractors	acre	1.98	1.0000	1.98	_____
Harvesters	acre	2.05	1.0000	2.05	_____
INTEREST ON OP. CAP.	acre	16.34	1.0000	16.34	_____
TOTAL DIRECT EXPENSES				474.41	_____
FIXED EXPENSES					
Implements	acre	9.52	1.0000	9.52	_____
Tractors	acre	13.84	1.0000	13.84	_____
Harvesters	acre	8.93	1.0000	8.93	_____
TOTAL FIXED EXPENSES				32.29	_____
TOTAL SPECIFIED EXPENSES				506.70	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

**Intrepid application is necessary only on refuge acres.**



Table 15.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.38	135.0000	591.30	_____
				-----	
TOTAL INCOME				591.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	238.46	1.0000	238.46	_____
HERBICIDES	acre	49.54	1.0000	49.54	_____
INSECTICIDES	acre	7.88	1.0000	7.88	_____
SEED/PLANTS	acre	62.92	1.0000	62.92	_____
ADJUVANTS	acre	0.67	1.0000	0.67	_____
HAULING	acre	27.00	1.0000	27.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.2141	1.76	_____
OPERATOR LABOR	hour	10.91	0.6350	6.94	_____
UNALLOCATED LABOR	hour	10.91	0.5715	6.24	_____
DIESEL FUEL	gal	2.46	6.6521	16.35	_____
REPAIR & MAINTENANCE	acre	10.31	1.0000	10.31	_____
INTEREST ON OP. CAP.	acre	16.34	1.0000	16.34	_____
				-----	
TOTAL DIRECT EXPENSES				474.41	_____
RETURNS ABOVE DIRECT EXPENSES				116.89	_____
TOTAL FIXED EXPENSES				32.29	_____
				-----	
TOTAL SPECIFIED EXPENSES				506.70	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				84.60	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

**Intrepid application is necessary only on refuge acres.**

Table 15.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K20)	cwt					0.8300				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
Roller	32'-12R30	MFWD 190	0.046	1.00	Oct		0.04	0.04	0.04	0.04
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed BtRR	thous					26.0000				
Fert 10-34-0	cwt					0.5000				
Gramoxone Inteon	oz					48.0000				
Surfactant	pt					0.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8750				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Lexar	pt					3.3000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.2815				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	275 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Corn Grain Cart	8R38	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					135.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.63	0.63	0.84	0.57

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**  
**Intrepid application is necessary only on refuge acres.**

Table 15.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Spin Spreader	5 ton		1.01	0.43	1.21			0.16	2.81	1.70	4.51
DAP	cwt	52.18						3.13	55.31		55.31
Potash (60% K2O)	cwt	36.52						2.19	38.71		38.71
Disk Bed (Hipper)Rdg	8R-38		1.78	0.57	1.54			0.23	4.12	2.81	6.93
Roller	32'-12R30		1.12	0.27	0.97			0.14	2.50	1.84	4.34
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Glyphosate 3lbs a.e	pt	8.00						0.32	8.32		8.32
Clarity	pt	5.44						0.22	5.66		5.66
Plant & Pre-Rigid	8R-38		1.93	1.17	2.33			0.19	5.62	3.96	9.58
Corn Seed BtRR	thous	62.92						2.20	65.12		65.12
Fert 10-34-0	cwt	26.00						0.91	26.91		26.91
Gramoxone Inteon	oz	11.04						0.39	11.43		11.43
Surfactant	pt	0.67						0.02	0.69		0.69
Fert Appl (Liquid)	8R-38		1.87	1.05	1.93			0.15	5.00	2.97	7.97
UAN (32% N)	cwt	45.00						1.35	46.35		46.35
Spray (Broadcast)	60'		0.68	0.20	0.71			0.05	1.64	0.87	2.51
Glyphosate 3lbs a.e	pt	8.00						0.24	8.24		8.24
Lexar	pt	17.06						0.51	17.57		17.57
Fert Appl (Liquid)	8R-38		1.87	1.05	1.93			0.12	4.97	2.97	7.94
UAN (32% N)	cwt	78.76						1.97	80.73		80.73
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Intrepid 2F	oz	7.88						0.16	8.04		8.04
Header - Corn	8R-38		3.51	3.18	2.09			0.04	8.82	10.83	19.65
Corn Grain Cart 8R38	700bu		0.60	0.25	0.52			0.01	1.38	0.96	2.34
Haul Corn	bu	27.00						0.13	27.13		27.13
Stalk Shredder	20'		1.98	2.14	1.71			0.03	5.86	3.38	9.24
TOTALS		416.47	16.35	10.31	14.94	0.00	16.34	474.41	32.29	506.70	

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**  
**Intrepid application is necessary only on refuge acres.**

Table 15.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	591.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
FERTILIZERS	88.70	0.00	0.00	0.00	0.00	26.00	45.00	78.76	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	11.04	25.06	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.88	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	62.92	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.72	0.00	0.00	0.00	0.00	2.33	2.64	1.93	0.00	0.00	0.00	4.32
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.91	0.00	0.00	0.00	0.00	1.93	2.55	1.87	0.00	0.00	0.00	6.09
REPAIR & MAINTENANCE	1.27	0.00	0.00	0.00	0.00	1.17	1.25	1.05	0.00	0.00	0.00	5.57
INTEREST ON OP. CAP.	6.99	0.00	0.00	0.00	0.78	3.71	2.30	2.09	0.26	0.00	0.00	0.21
TOTAL DIRECT EXPENSES	123.59	0.00	0.00	0.00	20.22	109.77	78.80	85.70	13.14	0.00	0.00	43.19
NET INCOME	-123.59	0.00	0.00	0.00	-20.22	-109.77	-78.80	-85.70	-13.14	0.00	0.00	548.11
NET INCOME TO DATE	-123.59	-123.59	-123.59	-123.59	-143.81	-253.58	-332.38	-418.08	-431.22	-431.22	-431.22	116.89

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

**Intrepid application is necessary only on refuge acres.**

\* Lease costs are based on hourly usage costs.

Table 15.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.28	3.50	3.72	3.94	4.16	4.38	4.59	4.81	5.03	5.25	5.47
PERCENT	YIELD	UNIT	dollars										
50	67.50	bu	-239	-224	-209	-194	-179	-165	-150	-135	-120	-106	-91
			-271	-256	-241	-227	-212	-197	-182	-167	-153	-138	-123
60	81.00	bu	-197	-179	-161	-144	-126	-108	-91	-73	-55	-37	-20
			-229	-212	-194	-176	-158	-141	-123	-105	-87	-70	-52
70	94.50	bu	-155	-135	-114	-93	-73	-52	-31	-10	9	30	51
			-188	-167	-146	-126	-105	-84	-63	-43	-22	-1	18
80	108.00	bu	-114	-90	-66	-43	-19	4	27	51	75	98	122
			-146	-122	-99	-75	-51	-28	-4	19	42	66	90
90	121.50	bu	-72	-45	-19	7	33	60	87	113	140	166	193
			-104	-78	-51	-25	1	28	54	81	108	134	161
100	135.00	bu	-30	-1	28	57	87	116	146	176	205	235	264
			-63	-33	-4	25	55	84	114	143	173	202	232
110	148.50	bu	10	43	75	108	140	173	205	238	270	303	335
			-21	10	43	75	108	141	173	206	238	271	303
120	162.00	bu	52	87	123	158	194	229	265	300	336	371	407
			20	55	91	126	161	197	232	268	303	339	374
130	175.50	bu	93	132	170	209	247	286	324	363	401	439	478
			61	100	138	176	215	253	292	330	369	407	446
140	189.00	bu	135	176	218	259	301	342	383	425	466	508	549
			103	144	186	227	268	310	351	393	434	475	517
150	202.50	bu	177	221	265	310	354	398	443	487	532	576	620
			144	189	233	277	322	366	411	455	499	544	588

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 16.A Estimated costs per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	1.0000	6.00	_____
App by Air ( 3 gal)	appl	5.00	1.0000	5.00	_____
FERTILIZERS					
DAP	cwt	48.00	1.8000	86.40	_____
Potash (60% K2O)	cwt	44.00	1.3750	60.50	_____
UAN (32% N)	cwt	24.00	7.5000	180.00	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	2.0000	8.00	_____
Clarity	pt	10.87	0.5000	5.44	_____
Atrazine 4L	pt	1.69	4.0000	6.76	_____
Dual II Magnum	pt	13.47	1.3300	17.92	_____
Accent SP	oz	31.94	0.1675	5.35	_____
INSECTICIDES					
Intrepid 2F	oz	1.97	4.0000	7.88	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Corn Seed RR	thous	2.25	30.0000	67.50	_____
HAULING					
Haul Corn	bu	0.20	185.0000	37.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.8630	9.41	_____
Harvesters	hour	10.91	0.1009	1.10	_____
Self-Propelled	hour	10.91	0.0044	0.05	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	0.3250	2.64	_____
Implements	hour	8.19	0.0625	0.51	_____
HAND LABOR					
Implements	hour	8.19	0.2000	1.64	_____
Self-Propelled	hour	8.19	0.0022	0.02	_____
UNALLOCATED LABOR					
	hour	10.90	0.8008	8.73	_____
DIESEL FUEL					
Tractors	gal	2.46	8.3150	20.45	_____
Harvesters	gal	2.46	1.4285	3.51	_____
Self-Propelled	gal	2.46	0.0453	0.11	_____
Roll-Out Pipe Irr.	gal	2.46	10.5901	26.04	_____
REPAIR & MAINTENANCE					
Implements	acre	7.62	1.0000	7.62	_____
Tractors	acre	3.14	1.0000	3.14	_____
Harvesters	acre	2.05	1.0000	2.05	_____
Self-Propelled	acre	0.03	1.0000	0.03	_____
Roll-Out Pipe Irr.	acre	4.39	1.0000	4.39	_____
INTEREST ON OP. CAP.	acre	22.01	1.0000	22.01	_____
TOTAL DIRECT EXPENSES				632.80	_____
FIXED EXPENSES					
Implements	acre	13.81	1.0000	13.81	_____
Tractors	acre	21.96	1.0000	21.96	_____
Harvesters	acre	8.93	1.0000	8.93	_____
Self-Propelled	acre	0.22	1.0000	0.22	_____
Roll-Out Pipe Irr.	acre	24.14	1.0000	24.14	_____
TOTAL FIXED EXPENSES				69.06	_____
TOTAL SPECIFIED EXPENSES				701.86	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 16.B Summary of estimated costs and returns per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.38	185.0000	810.30	_____
				-----	
TOTAL INCOME				810.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	326.90	1.0000	326.90	_____
HERBICIDES	acre	43.47	1.0000	43.47	_____
INSECTICIDES	acre	7.88	1.0000	7.88	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	67.50	1.0000	67.50	_____
HAULING	acre	37.00	1.0000	37.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.2022	1.66	_____
IRRIGATE LABOR	hour	8.19	0.3875	3.15	_____
OPERATOR LABOR	hour	10.91	0.9684	10.56	_____
UNALLOCATED LABOR	hour	10.90	0.8008	8.73	_____
DIESEL FUEL	gal	2.46	20.3791	50.11	_____
REPAIR & MAINTENANCE	acre	17.23	1.0000	17.23	_____
INTEREST ON OP. CAP.	acre	22.01	1.0000	22.01	_____
				-----	
TOTAL DIRECT EXPENSES				632.80	_____
RETURNS ABOVE DIRECT EXPENSES				177.50	_____
TOTAL FIXED EXPENSES				69.06	_____
				-----	
TOTAL SPECIFIED EXPENSES				701.86	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				108.44	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 16.C Estimated resource use for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR	
-----hours-----											
Subsoiler	3 shank	MFWD 190	0.204	0.50	Oct			0.10	0.10	0.09	
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct			0.08	0.08	0.07	
Lime (Spread)	ton			0.25	Oct	0.5000					
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct			0.04	0.04	0.03	
DAP	cwt					1.8000					
Potash (60% K2O)	cwt					1.3750					
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Oct			0.07	0.07	0.06	
App by Air ( 5 gal)	appl			1.00	Feb	1.0000					
Glyphosate 3lbs a.e	pt					2.0000					
Clarity	pt					0.5000					
xRow Cond (Plant)Rdg	26'	MFWD 190	0.059	1.00	Mar			0.05	0.05	0.05	
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar			0.08	0.08	0.07	
Corn Seed RR	thous					30.0000					
Atrazine 4L	pt					4.0000					
Dual II Magnum	pt					1.3300					
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr			0.07	0.07	0.06	
UAN (32% N)	cwt					3.1250					
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May			0.07	0.07	0.06	
UAN (32% N)	cwt					4.3750					
Sprayer( 600-750Gal)	60' 200hp		0.017	0.25	May			0.00	0.00	0.00	
Accent SP	oz					0.1675					
Cultivate	8R-38	MFWD 190	0.081	1.00	May			0.08	0.08	0.07	
App by Air ( 3 gal)	appl			1.00	Jun	1.0000					
Intrepid 2F	oz					4.0000					
Header - Corn	8R-38	275 hp	0.100	1.00	Sep			0.10	0.10	0.09	
Corn Grain Cart 8R38	700bu	MFWD 190	0.025	1.00	Sep			0.02	0.02	0.02	
Haul Corn	bu					185.0000					
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep			0.08	0.08	0.07	
Roll-Out Pipe Irr.	acre				Jul	1.0000		0.07	0.07	0.46	
TOTALS								0.96	0.96	1.55	0.80

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 16.D Estimated costs for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Subsoiler	3 shank		2.46	0.51	2.11		0.30	5.38	3.02	8.40
Disk Harrow	24'		1.97	0.97	1.69		0.28	4.91	3.71	8.62
Lime (Spread)	ton	19.00					1.14	20.14		20.14
Spin Spreader	5 ton		1.01	0.43	1.21		0.16	2.81	1.70	4.51
DAP	cwt	86.40					5.18	91.58		91.58
Potash (60% K2O)	cwt	60.50					3.63	64.13		64.13
Disk Bed (Hipper)Rdg	8R-38		1.78	0.57	1.54		0.23	4.12	2.81	6.93
App by Air ( 5 gal)	appl	6.00					0.24	6.24		6.24
Glyphosate 3lbs a.e	pt	8.00					0.32	8.32		8.32
Clarity	pt	5.44					0.22	5.66		5.66
xRow Cond (Plant)Rdg	26'		1.44	0.37	1.24		0.11	3.16	2.28	5.44
Plant & Pre-Rigid	8R-38		1.93	1.17	2.33		0.19	5.62	3.96	9.58
Corn Seed RR	thous	67.50					2.36	69.86		69.86
Atrazine 4L	pt	6.76					0.24	7.00		7.00
Dual II Magnum	pt	17.92					0.63	18.55		18.55
Fert Appl (Liquid)	8R-38		1.87	1.05	1.93		0.15	5.00	2.97	7.97
UAN (32% N)	cwt	75.00					2.25	77.25		77.25
Fert Appl (Liquid)	8R-38		1.87	1.05	1.93		0.12	4.97	2.97	7.94
UAN (32% N)	cwt	105.00					2.63	107.63		107.63
Sprayer( 600-750Gal)	60' 200hp		0.11	0.03	0.11		0.01	0.26	0.22	0.48
Accent SP	oz	5.35					0.13	5.48		5.48
Cultivate	8R-38		1.96	0.74	1.69		0.11	4.50	3.42	7.92
App by Air ( 3 gal)	appl	5.00					0.10	5.10		5.10
Intrepid 2F	oz	7.88					0.16	8.04		8.04
Header - Corn	8R-38		3.51	3.18	2.09		0.04	8.82	10.83	19.65
Corn Grain Cart 8R38	700bu		0.60	0.25	0.52		0.01	1.38	0.96	2.34
Haul Corn	bu	37.00					0.18	37.18		37.18
Stalk Shredder	20'		1.98	2.14	1.71		0.03	5.86	3.38	9.24
Roll-Out Pipe Irr.	acre	6.60	27.62	4.77	4.00		0.86	43.85	26.83	70.68
TOTALS		519.35	50.11	17.23	24.10	0.00	22.01	632.80	69.06	701.86

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 16.E Estimated monthly income and expense flows per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	810.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
FERTILIZERS	146.90	0.00	0.00	0.00	0.00	0.00	75.00	105.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	24.68	0.00	5.35	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.88	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	67.50	0.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	6.96	0.00	0.00	0.00	0.00	3.57	1.93	3.93	2.68	0.20	0.51	4.32
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	8.13	0.00	0.00	0.00	0.00	3.37	1.87	3.94	19.89	6.51	0.31	6.09
REPAIR & MAINTENANCE	2.68	0.00	0.00	0.00	0.00	1.54	1.05	1.82	3.90	0.59	0.08	5.57
INTEREST ON OP. CAP.	11.01	0.00	0.00	0.00	0.78	3.53	2.40	3.01	0.90	0.11	0.01	0.26
TOTAL DIRECT EXPENSES	194.68	0.00	0.00	0.00	20.22	104.19	82.25	123.05	46.85	7.41	0.91	53.24
NET INCOME	-194.68	0.00	0.00	0.00	-20.22	-104.19	-82.25	-123.05	-46.85	-7.41	-0.91	757.06
NET INCOME TO DATE	-194.68	-194.68	-194.68	-194.68	-214.90	-319.09	-401.34	-524.39	-571.24	-578.65	-579.56	177.50

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 16.F Estimated returns for various price/yield combinations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Corn			3.28	3.50	3.72	3.94	4.16	4.38	4.59	4.81	5.03	5.25	5.47
PERCENT	YIELD	UNIT	-----dollars-----										
50	92.50	bu	-310	-290	-269	-249	-229	-209	-188	-168	-148	-128	-107
			-379	-359	-338	-318	-298	-278	-257	-237	-217	-197	-176
60	111.00	bu	-253	-228	-204	-180	-156	-131	-107	-83	-58	-34	-10
			-322	-298	-273	-249	-225	-200	-176	-152	-127	-103	-79
70	129.50	bu	-196	-167	-139	-111	-82	-54	-26	2	30	59	87
			-265	-236	-208	-180	-151	-123	-95	-66	-38	-10	18
80	148.00	bu	-139	-106	-74	-41	-9	22	55	87	120	152	184
			-208	-175	-143	-111	-78	-46	-13	18	51	83	115
90	166.50	bu	-82	-45	-9	27	63	100	136	173	209	246	282
			-151	-114	-78	-41	-5	31	67	104	140	176	213
100	185.00	bu	-25	15	55	96	136	177	218	258	299	339	380
			-94	-53	-13	27	67	108	148	189	229	270	311
110	203.50	bu	31	76	121	165	210	254	299	343	388	433	477
			-37	7	52	96	141	185	230	274	319	364	408
120	222.00	bu	89	137	186	234	283	332	380	429	477	526	575
			19	68	117	165	214	263	311	360	408	457	506
130	240.50	bu	146	198	251	304	356	409	462	514	567	620	672
			77	129	182	235	287	340	393	445	498	551	603
140	259.00	bu	203	259	316	373	430	486	543	600	656	713	770
			134	190	247	304	360	417	474	531	587	644	701
150	277.50	bu	260	320	381	442	503	564	624	685	746	807	867
			191	251	312	373	434	495	555	616	677	738	798

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 17.A Estimated costs per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	1.0000	6.00	_____
App by Air ( 3 gal)	appl	5.00	1.0000	5.00	_____
FERTILIZERS					
DAP	cwt	48.00	1.0870	52.18	_____
Potash (60% K2O)	cwt	44.00	0.8300	36.52	_____
UAN (32% N)	cwt	24.00	5.1565	123.76	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	2.0000	8.00	_____
Clarity	pt	10.87	0.5000	5.44	_____
Atrazine 4L	pt	1.69	4.0000	6.76	_____
Dual II Magnum	pt	13.47	1.3300	17.92	_____
Accent SP	oz	31.94	0.1675	5.35	_____
INSECTICIDES					
Intrepid 2F	oz	1.97	4.0000	7.88	_____
SEED/PLANTS					
Corn Seed RR	thous	2.25	26.0000	58.50	_____
HAULING					
Haul Corn	bu	0.20	135.0000	27.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.7029	7.67	_____
Harvesters	hour	10.91	0.1009	1.10	_____
Self-Propelled	hour	10.91	0.0044	0.05	_____
HAND LABOR					
Implements	hour	8.19	0.2000	1.64	_____
Self-Propelled	hour	8.19	0.0022	0.02	_____
UNALLOCATED LABOR	hour	10.89	0.7275	7.93	_____
DIESEL FUEL					
Tractors	gal	2.46	6.8751	16.91	_____
Harvesters	gal	2.46	1.4285	3.51	_____
Self-Propelled	gal	2.46	0.0453	0.11	_____
REPAIR & MAINTENANCE					
Implements	acre	7.03	1.0000	7.03	_____
Tractors	acre	2.61	1.0000	2.61	_____
Harvesters	acre	2.05	1.0000	2.05	_____
Self-Propelled	acre	0.03	1.0000	0.03	_____
INTEREST ON OP. CAP.	acre	15.63	1.0000	15.63	_____
TOTAL DIRECT EXPENSES				445.60	_____
FIXED EXPENSES					
Implements	acre	11.44	1.0000	11.44	_____
Tractors	acre	18.22	1.0000	18.22	_____
Harvesters	acre	8.93	1.0000	8.93	_____
Self-Propelled	acre	0.22	1.0000	0.22	_____
TOTAL FIXED EXPENSES				38.81	_____
TOTAL SPECIFIED EXPENSES				484.41	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 17.B Summary of estimated costs and returns per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.38	135.0000	591.30	_____
				-----	
TOTAL INCOME				591.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	212.46	1.0000	212.46	_____
HERBICIDES	acre	43.47	1.0000	43.47	_____
INSECTICIDES	acre	7.88	1.0000	7.88	_____
SEED/PLANTS	acre	58.50	1.0000	58.50	_____
HAULING	acre	27.00	1.0000	27.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.2022	1.66	_____
OPERATOR LABOR	hour	10.91	0.8083	8.82	_____
UNALLOCATED LABOR	hour	10.89	0.7275	7.93	_____
DIESEL FUEL	gal	2.46	8.3491	20.53	_____
REPAIR & MAINTENANCE	acre	11.72	1.0000	11.72	_____
INTEREST ON OP. CAP.	acre	15.63	1.0000	15.63	_____
				-----	
TOTAL DIRECT EXPENSES				445.60	_____
RETURNS ABOVE DIRECT EXPENSES				145.70	_____
TOTAL FIXED EXPENSES				38.81	_____
				-----	
TOTAL SPECIFIED EXPENSES				484.41	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				106.89	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 17.C Estimated resource use for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Subsoiler	3 shank	MFWD 190	0.204	0.50	Oct		0.10	0.10	0.10	0.09
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K2O)	cwt					0.8300				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
xRow Cond (Plant)Rdg	26'	MFWD 190	0.059	1.00	Mar		0.05	0.05	0.05	0.05
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed RR	thous					26.0000				
Atrazine 4L	pt					4.0000				
Dual II Magnum	pt					1.3300				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8750				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.2815				
Sprayer( 600-750Gal)	60' 200hp		0.017	0.25	May			0.00	0.00	0.00
Accent SP	oz					0.1675				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	275 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Corn Grain Cart 8R38	700bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					135.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.80	0.80	1.01	0.72

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 17.D Estimated costs for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		2.46	0.51	2.11			0.30	5.38	3.02	8.40
Disk Harrow	24'		1.97	0.97	1.69			0.28	4.91	3.71	8.62
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Spin Spreader	5 ton		1.01	0.43	1.21			0.16	2.81	1.70	4.51
DAP	cwt	52.18						3.13	55.31		55.31
Potash (60% K20)	cwt	36.52						2.19	38.71		38.71
Disk Bed (Hipper)Rdg	8R-38		1.78	0.57	1.54			0.23	4.12	2.81	6.93
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Glyphosate 3lbs a.e	pt	8.00						0.32	8.32		8.32
Clarity	pt	5.44						0.22	5.66		5.66
xRow Cond (Plant)Rdg	26'		1.44	0.37	1.24			0.11	3.16	2.28	5.44
Plant & Pre-Rigid	8R-38		1.93	1.17	2.33			0.19	5.62	3.96	9.58
Corn Seed RR	thous	58.50						2.05	60.55		60.55
Atrazine 4L	pt	6.76						0.24	7.00		7.00
Dual II Magnum	pt	17.92						0.63	18.55		18.55
Fert Appl (Liquid)	8R-38		1.87	1.05	1.93			0.15	5.00	2.97	7.97
UAN (32% N)	cwt	45.00						1.35	46.35		46.35
Fert Appl (Liquid)	8R-38		1.87	1.05	1.93			0.12	4.97	2.97	7.94
UAN (32% N)	cwt	78.76						1.97	80.73		80.73
Sprayer( 600-750Gal)	60' 200hp		0.11	0.03	0.11			0.01	0.26	0.22	0.48
Accent SP	oz	5.35						0.13	5.48		5.48
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Intrepid 2F	oz	7.88						0.16	8.04		8.04
Header - Corn	8R-38		3.51	3.18	2.09			0.04	8.82	10.83	19.65
Corn Grain Cart 8R38	700bu		0.60	0.25	0.52			0.01	1.38	0.96	2.34
Haul Corn	bu	27.00						0.13	27.13		27.13
Stalk Shredder	20'		1.98	2.14	1.71			0.03	5.86	3.38	9.24
TOTALS		379.31	20.53	11.72	18.41	0.00	15.63	445.60	38.81	484.41	

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 17.E Estimated monthly income and expense flows per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	591.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
FERTILIZERS	88.70	0.00	0.00	0.00	0.00	0.00	45.00	78.76	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	24.68	0.00	5.35	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.88	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	58.50	0.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	6.55	0.00	0.00	0.00	0.00	3.57	1.93	2.04	0.00	0.00	0.00	4.32
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	7.22	0.00	0.00	0.00	0.00	3.37	1.87	1.98	0.00	0.00	0.00	6.09
REPAIR & MAINTENANCE	2.48	0.00	0.00	0.00	0.00	1.54	1.05	1.08	0.00	0.00	0.00	5.57
INTEREST ON OP. CAP.	7.43	0.00	0.00	0.00	0.78	3.22	1.50	2.23	0.26	0.00	0.00	0.21
TOTAL DIRECT EXPENSES	131.38	0.00	0.00	0.00	20.22	94.88	51.35	91.44	13.14	0.00	0.00	43.19
NET INCOME	-131.38	0.00	0.00	0.00	-20.22	-94.88	-51.35	-91.44	-13.14	0.00	0.00	548.11
NET INCOME TO DATE	-131.38	-131.38	-131.38	-131.38	-151.60	-246.48	-297.83	-389.27	-402.41	-402.41	-402.41	145.70

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.



Table 17.F Estimated returns for various price/yield combinations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Corn			-----PRODUCT PRICE-----										
			3.28	3.50	3.72	3.94	4.16	4.38	4.59	4.81	5.03	5.25	5.47
PERCENT	YIELD	UNIT	-----dollars-----										
50	67.50	bu	-210	-195	-180	-165	-151	-136	-121	-106	-92	-77	-62
			-249	-234	-219	-204	-189	-175	-160	-145	-130	-116	-101
60	81.00	bu	-168	-150	-133	-115	-97	-79	-62	-44	-26	-9	8
			-207	-189	-171	-154	-136	-118	-101	-83	-65	-47	-30
70	94.50	bu	-127	-106	-85	-64	-44	-23	-2	17	38	59	79
			-165	-145	-124	-103	-83	-62	-41	-20	-0	20	41
80	108.00	bu	-85	-61	-38	-14	9	32	56	80	103	127	151
			-124	-100	-76	-53	-29	-5	17	41	65	88	112
90	121.50	bu	-43	-17	9	36	62	89	115	142	169	195	222
			-82	-55	-29	-2	23	50	77	103	130	156	183
100	135.00	bu	-2	27	57	86	116	145	175	204	234	263	293
			-40	-11	18	47	77	106	136	166	195	225	254
110	148.50	bu	39	72	104	137	169	202	234	267	299	332	364
			0	33	65	98	130	163	195	228	260	293	325
120	162.00	bu	81	116	152	187	223	258	294	329	364	400	435
			42	77	113	148	184	219	255	290	326	361	397
130	175.50	bu	122	161	199	238	276	314	353	391	430	468	507
			83	122	160	199	237	276	314	353	391	429	468
140	189.00	bu	164	205	247	288	329	371	412	454	495	536	578
			125	166	208	249	291	332	373	415	456	498	539
150	202.50	bu	206	250	294	339	383	427	472	516	560	605	649
			167	211	255	300	344	388	433	477	522	566	610

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 18.A Estimated costs per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	1.0000	6.00	_____
App by Air ( 3 gal)	appl	5.00	1.0000	5.00	_____
FERTILIZERS					
DAP	cwt	48.00	1.0870	52.18	_____
Potash (60% K2O)	cwt	44.00	0.8300	36.52	_____
UAN (32% N)	cwt	24.00	5.1565	123.76	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	2.0000	8.00	_____
Clarity	pt	10.87	0.5000	5.44	_____
Atrazine 4L	pt	1.69	4.0000	6.76	_____
Dual Magnum	pt	12.74	1.3300	16.94	_____
Gramoxone Inteon	oz	0.23	48.0000	11.04	_____
Steadfast	oz	24.13	0.3750	9.05	_____
INSECTICIDES					
Intrepid 2F	oz	1.97	4.0000	7.88	_____
SEED/PLANTS					
Corn Seed RR	thous	2.25	28.0000	63.00	_____
ADJUVANTS					
Surfactant	pt	1.68	0.4000	0.67	_____
HAULING					
Haul Corn	bu	0.20	135.0000	27.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.7203	7.86	_____
Harvesters	hour	10.91	0.1277	1.39	_____
HAND LABOR					
Implements	hour	8.19	0.2559	2.09	_____
UNALLOCATED LABOR	hour	10.90	0.7632	8.32	_____
DIESEL FUEL					
Tractors	gal	2.46	6.3037	15.51	_____
Harvesters	gal	2.46	1.5772	3.88	_____
REPAIR & MAINTENANCE					
Implements	acre	7.99	1.0000	7.99	_____
Tractors	acre	2.63	1.0000	2.63	_____
INTEREST ON OP. CAP.	acre	16.19	1.0000	16.19	_____
TOTAL DIRECT EXPENSES				464.10	_____
FIXED EXPENSES					
Implements	acre	12.85	1.0000	12.85	_____
Tractors	acre	18.43	1.0000	18.43	_____
TOTAL FIXED EXPENSES				31.28	_____
TOTAL SPECIFIED EXPENSES				495.38	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.38	135.0000	591.30	_____
				-----	
TOTAL INCOME				591.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	212.46	1.0000	212.46	_____
HERBICIDES	acre	57.23	1.0000	57.23	_____
INSECTICIDES	acre	7.88	1.0000	7.88	_____
SEED/PLANTS	acre	63.00	1.0000	63.00	_____
ADJUVANTS	acre	0.67	1.0000	0.67	_____
HAULING	acre	27.00	1.0000	27.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.2559	2.09	_____
OPERATOR LABOR	hour	10.91	0.8481	9.25	_____
UNALLOCATED LABOR	hour	10.90	0.7632	8.32	_____
DIESEL FUEL	gal	2.46	7.8809	19.39	_____
REPAIR & MAINTENANCE	acre	10.62	1.0000	10.62	_____
INTEREST ON OP. CAP.	acre	16.19	1.0000	16.19	_____
				-----	
TOTAL DIRECT EXPENSES				464.10	_____
RETURNS ABOVE DIRECT EXPENSES				127.20	_____
TOTAL FIXED EXPENSES				31.28	_____
				-----	
TOTAL SPECIFIED EXPENSES				495.38	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				95.92	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 18.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K2O)	cwt					0.8300				
Heavy Disk	21'	MFWD 170	0.097	1.00	Oct		0.09	0.09	0.09	0.08
Disk Bed (Hipper)	8R-30	MFWD 170	0.093	1.00	Oct		0.09	0.09	0.09	0.08
Roller	32'-12R30	MFWD 170	0.046	1.00	Oct		0.04	0.04	0.04	0.04
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-30	MFWD 170	0.101	1.00	Mar		0.10	0.10	0.20	0.09
Corn Seed RR	thous					28.0000				
Atrazine 4L	pt					4.0000				
Dual Magnum	pt					1.3300				
Gramoxone Inteon	oz					48.0000				
Surfactant	pt					0.4000				
Fert Appl (Liquid)	8R-30	MFWD 170	0.098	1.00	Apr		0.09	0.09	0.14	0.08
UAN (32% N)	cwt					1.8750				
Fert Appl (Liquid)	8R-30	MFWD 170	0.098	1.00	May		0.09	0.09	0.14	0.08
UAN (32% N)	cwt					3.2815				
Spray (Broadcast)	60'	MFWD 170	0.028	1.00	May		0.02	0.02	0.04	0.02
Steadfast	oz					0.3750				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-30	240hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Corn Grain Cart 8R30	500 bu	MFWD 170	0.031	1.00	Sep		0.03	0.03	0.03	0.02
Haul Corn	bu					135.0000				
Stalk Shredder	20'	MFWD 170	0.082	1.00	Sep		0.08	0.08	0.08	0.07
<b>TOTALS</b>							<b>0.84</b>	<b>0.84</b>	<b>1.10</b>	<b>0.76</b>

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30"  
 135 bu yield goal, All Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Spin Spreader	5 ton		0.91	0.42	1.21			0.15	2.69	1.69	4.38
DAP	cwt	52.18						3.13	55.31		55.31
Potash (60% K20)	cwt	36.52						2.19	38.71		38.71
Heavy Disk	21'		2.09	1.00	2.02			0.31	5.42	4.01	9.43
Disk Bed (Hipper)	8R-30		2.02	0.65	1.94			0.28	4.89	3.31	8.20
Roller	32'-12R30		1.00	0.27	0.97			0.13	2.37	1.82	4.19
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Glyphosate 3lbs a.e	pt	8.00						0.32	8.32		8.32
Clarity	pt	5.44						0.22	5.66		5.66
Plant & Pre-Rigid	8R-30		2.19	1.60	2.94			0.24	6.97	5.25	12.22
Corn Seed RR	thous	63.00						2.21	65.21		65.21
Atrazine 4L	pt	6.76						0.24	7.00		7.00
Dual Magnum	pt	16.94						0.59	17.53		17.53
Gramoxone Inteon	oz	11.04						0.39	11.43		11.43
Surfactant	pt	0.67						0.02	0.69		0.69
Fert Appl (Liquid)	8R-30		2.11	1.34	2.43			0.18	6.06	3.76	9.82
UAN (32% N)	cwt	45.00						1.35	46.35		46.35
Fert Appl (Liquid)	8R-30		2.11	1.34	2.43			0.15	6.03	3.76	9.79
UAN (32% N)	cwt	78.76						1.97	80.73		80.73
Spray (Broadcast)	60'		0.61	0.20	0.71			0.04	1.56	0.86	2.42
Steadfast	oz	9.05						0.23	9.28		9.28
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Intrepid 2F	oz	7.88						0.16	8.04		8.04
Header - Corn	8R-30		3.88	1.40	2.64			0.04	7.96	2.36	10.32
Corn Grain Cart 8R30	500 bu		0.69	0.27	0.66			0.01	1.63	1.11	2.74
Haul Corn	bu	27.00						0.13	27.13		27.13
Stalk Shredder	20'		1.78	2.13	1.71			0.03	5.65	3.35	9.00
<b>TOTALS</b>			<b>398.24</b>	<b>19.39</b>	<b>10.62</b>	<b>19.66</b>	<b>0.00</b>	<b>16.19</b>	<b>464.10</b>	<b>31.28</b>	<b>495.38</b>

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 18.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	591.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
FERTILIZERS	88.70	0.00	0.00	0.00	0.00	0.00	45.00	78.76	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	34.74	0.00	9.05	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.88	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	63.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	6.14	0.00	0.00	0.00	0.00	2.94	2.43	3.14	0.00	0.00	0.00	5.01
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	6.02	0.00	0.00	0.00	0.00	2.19	2.11	2.72	0.00	0.00	0.00	6.35
REPAIR & MAINTENANCE	2.34	0.00	0.00	0.00	0.00	1.60	1.34	1.54	0.00	0.00	0.00	3.80
INTEREST ON OP. CAP.	7.33	0.00	0.00	0.00	0.78	3.69	1.53	2.39	0.26	0.00	0.00	0.21
TOTAL DIRECT EXPENSES	129.53	0.00	0.00	0.00	20.22	108.83	52.41	97.60	13.14	0.00	0.00	42.37
NET INCOME	-129.53	0.00	0.00	0.00	-20.22	-108.83	-52.41	-97.60	-13.14	0.00	0.00	548.93
NET INCOME TO DATE	-129.53	-129.53	-129.53	-129.53	-149.75	-258.58	-310.99	-408.59	-421.73	-421.73	-421.73	127.20

Note: Cost of production estimates are based on 2008 input prices

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 18.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.28	3.50	3.72	3.94	4.16	4.38	4.59	4.81	5.03	5.25	5.47
PERCENT	YIELD	UNIT	dollars										
50	67.50	bu	-228	-214	-199	-184	-169	-154	-140	-125	-110	-95	-80
			-260	-245	-230	-215	-200	-186	-171	-156	-141	-127	-112
60	81.00	bu	-187	-169	-151	-133	-116	-98	-80	-62	-45	-27	-9
			-218	-200	-182	-165	-147	-129	-112	-94	-76	-58	-41
70	94.50	bu	-145	-124	-104	-83	-62	-42	-21	-0	20	40	61
			-176	-156	-135	-114	-94	-73	-52	-31	-11	9	30
80	108.00	bu	-103	-80	-56	-32	-9	14	38	61	85	108	132
			-135	-111	-87	-64	-40	-16	6	30	54	77	101
90	121.50	bu	-62	-35	-9	17	44	70	97	124	150	177	203
			-93	-66	-40	-13	12	39	66	92	119	145	172
100	135.00	bu	-20	8	38	68	97	127	156	186	215	245	275
			-51	-22	7	36	66	95	125	155	184	214	243
110	148.50	bu	21	53	86	118	151	183	216	248	281	313	346
			-10	22	54	87	119	152	184	217	249	282	314
120	162.00	bu	62	98	133	169	204	240	275	310	346	381	417
			31	66	102	137	173	208	244	279	315	350	386
130	175.50	bu	104	142	181	219	258	296	334	373	411	450	488
			72	111	149	188	226	265	303	342	380	418	457
140	189.00	bu	145	187	228	270	311	352	394	435	477	518	559
			114	156	197	238	280	321	362	404	445	487	528
150	202.50	bu	187	231	276	320	364	409	453	497	542	586	631
			156	200	244	289	333	378	422	466	511	555	599

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 19.A Estimated costs per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
Custom Spray	acre	7.00	1.0000	7.00	_____
FERTILIZERS					
DAP	cwt	48.00	0.7600	36.48	_____
Potash (60% K2O)	cwt	44.00	0.5800	25.52	_____
UAN (32% N)	cwt	24.00	3.0690	73.66	_____
HERBICIDES					
Bicep II Magnum	qt	9.46	3.0000	28.38	_____
SEED/PLANTS					
Sorghum Concept	lb	1.59	6.0000	9.54	_____
HAULING					
Haul Sorghum	bu	0.20	100.0000	20.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.3434	3.75	_____
Harvesters	hour	10.91	0.1021	1.11	_____
HAND LABOR					
Implements	hour	8.19	0.1756	1.43	_____
UNALLOCATED LABOR	hour	10.89	0.4010	4.37	_____
DIESEL FUEL					
Tractors	gal	2.46	3.0053	7.39	_____
Harvesters	gal	2.46	1.4457	3.56	_____
REPAIR & MAINTENANCE					
Implements	acre	4.15	1.0000	4.15	_____
Tractors	acre	1.25	1.0000	1.25	_____
Harvesters	acre	2.07	1.0000	2.07	_____
INTEREST ON OP. CAP.	acre	6.67	1.0000	6.67	_____
TOTAL DIRECT EXPENSES				255.33	_____
FIXED EXPENSES					
Implements	acre	8.92	1.0000	8.92	_____
Tractors	acre	8.78	1.0000	8.78	_____
Harvesters	acre	9.04	1.0000	9.04	_____
TOTAL FIXED EXPENSES				26.74	_____
TOTAL SPECIFIED EXPENSES				282.07	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**



Table 19.B Summary of estimated costs and returns per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Grain Sorghum	bu	4.25	100.0000	425.00	_____
				-----	
TOTAL INCOME				425.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	7.00	1.0000	7.00	_____
FERTILIZERS	acre	135.66	1.0000	135.66	_____
HERBICIDES	acre	28.38	1.0000	28.38	_____
SEED/PLANTS	acre	9.54	1.0000	9.54	_____
HAULING	acre	20.00	1.0000	20.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.1756	1.43	_____
OPERATOR LABOR	hour	10.91	0.4456	4.86	_____
UNALLOCATED LABOR	hour	10.89	0.4010	4.37	_____
DIESEL FUEL	gal	2.46	4.4510	10.95	_____
REPAIR & MAINTENANCE	acre	7.47	1.0000	7.47	_____
INTEREST ON OP. CAP.	acre	6.67	1.0000	6.67	_____
				-----	
TOTAL DIRECT EXPENSES				255.33	_____
RETURNS ABOVE DIRECT EXPENSES				169.67	_____
TOTAL FIXED EXPENSES				26.74	_____
				-----	
TOTAL SPECIFIED EXPENSES				282.07	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				142.93	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 19.C Estimated resource use for field operations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Apr		0.04	0.04	0.08	0.03
DAP	cwt					0.7600				
Potash (60% K20)	cwt					0.5800				
Disk Harrow	24'	MFWD 170	0.081	1.00	Apr		0.08	0.08	0.08	0.07
Field Cultivate Fld	32'	MFWD 170	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Fert Appl (Liquid)	12R-30	MFWD 170	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN (32% N)	cwt					3.0690				
Custom Spray	acre			1.00	May	1.0000				
Bicep II Magnum	qt					3.0000				
Plant - Rigid	12R-20	MFWD 170	0.094	1.00	May		0.09	0.09	0.18	0.08
Sorghum Concept	lb					6.0000				
Header Wheat/Sorghum	25' Rigid	275 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Sorghum	bu					100.0000				
TOTALS							0.44	0.44	0.62	0.40

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 19.D Estimated costs for field operations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Spin Spreader	5 ton		0.91	0.42	1.21			0.08	2.62	1.69	4.31
DAP	cwt	36.48						1.09	37.57		37.57
Potash (60% K2O)	cwt	25.52						0.77	26.29		26.29
Disk Harrow	24'		1.76	0.97	1.69			0.13	4.55	3.68	8.23
Field Cultivate Fld	32'		1.00	0.49	0.97			0.07	2.53	2.73	5.26
Fert Appl (Liquid)	12R-30		1.69	1.19	1.95			0.12	4.95	3.15	8.10
UAN (32% N)	cwt	73.66						1.84	75.50		75.50
Custom Spray	acre	7.00						0.18	7.18		7.18
Bicep II Magnum	qt	28.38						0.71	29.09		29.09
Plant - Rigid	12R-20		2.03	1.79	2.73			0.16	6.71	5.53	12.24
Sorghum Concept	lb	9.54						0.24	9.78		9.78
Header Wheat/Sorghum	25' Rigid		3.56	2.61	2.11			0.04	8.32	9.96	18.28
Haul Sorghum	bu	20.00						0.10	20.10		20.10
TOTALS		219.58	10.95	7.47	10.66	0.00	6.67	255.33	26.74	282.07	

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 19.E Estimated monthly income and expense flows per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	62.00	73.66	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.38	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.54	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	3.87	4.68	0.00	0.00	0.00	2.11
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	3.67	3.72	0.00	0.00	0.00	3.56
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	1.88	2.98	0.00	0.00	0.00	2.61
INTEREST ON OP. CAP.	1.14	0.00	0.00	0.00	0.00	0.00	2.14	3.25	0.00	0.00	0.00	0.14
TOTAL DIRECT EXPENSES	20.14	0.00	0.00	0.00	0.00	0.00	73.56	133.21	0.00	0.00	0.00	28.42
NET INCOME	-20.14	0.00	0.00	0.00	0.00	0.00	-73.56	-133.21	0.00	0.00	0.00	396.58
NET INCOME TO DATE	-20.14	-20.14	-20.14	-20.14	-20.14	-20.14	-93.70	-226.91	-226.91	-226.91	-226.91	169.67

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 19.F Estimated returns for various price/yield combinations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Grain Sorghum			3.18	3.40	3.61	3.82	4.03	4.25	4.46	4.67	4.88	5.10	5.31
PERCENT	YIELD	UNIT	-----dollars-----										
50	50.00	bu	-85	-75	-64	-54	-43	-32	-22	-11	-0	9	20
			-112	-102	-91	-80	-70	-59	-48	-38	-27	-17	-6
60	60.00	bu	-56	-43	-30	-17	-5	7	20	33	45	58	71
			-82	-70	-57	-44	-31	-19	-6	6	19	31	44
70	70.00	bu	-26	-11	3	18	33	48	63	77	92	107	122
			-52	-38	-23	-8	6	21	36	51	66	80	95
80	80.00	bu	3	20	37	54	71	88	105	122	139	156	173
			-23	-6	10	27	44	61	78	95	112	129	146
90	90.00	bu	33	52	71	90	110	129	148	167	186	205	224
			6	25	45	64	83	102	121	140	159	178	198
100	100.00	bu	63	84	105	127	148	169	190	212	233	254	275
			36	57	79	100	121	142	164	185	206	227	249
110	110.00	bu	93	116	140	163	186	210	233	256	280	303	327
			66	89	113	136	160	183	206	230	253	276	300
120	120.00	bu	123	148	174	199	225	250	276	301	327	352	378
			96	121	147	172	198	223	249	274	300	325	351
130	130.00	bu	153	180	208	235	263	291	318	346	374	401	429
			126	153	181	209	236	264	292	319	347	374	402
140	140.00	bu	182	212	242	272	301	331	361	391	420	450	480
			156	185	215	245	275	304	334	364	394	423	453
150	150.00	bu	212	244	276	308	340	372	403	435	467	499	531
			186	217	249	281	313	345	377	409	441	472	504

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 20.A Estimated costs per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	3.0000	18.00	_____
FERTILIZERS					
DAP	cwt	48.00	1.0000	48.00	_____
Potash (60% K2O)	cwt	44.00	0.7500	33.00	_____
Fert 41-0-0-4	cwt	20.00	2.8000	56.00	_____
FUNGICIDES					
Quilt	pt	16.86	0.8750	14.75	_____
HERBICIDES					
Osprey	oz	3.42	4.7500	16.25	_____
Harmony Extra XP	oz	14.65	0.6000	8.79	_____
SEED/PLANTS					
Wheat Seed Private	lb	0.29	90.0000	26.10	_____
ADJUVANTS					
Surfactant	pt	1.68	1.6000	2.69	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	2.8000	19.60	_____
HAULING					
Haul Wheat	bu	0.20	70.0000	14.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.2648	2.89	_____
Harvesters	hour	10.91	0.1021	1.11	_____
HAND LABOR					
Implements	hour	8.19	0.1363	1.11	_____
UNALLOCATED LABOR	hour	10.89	0.2936	3.20	_____
DIESEL FUEL					
Tractors	gal	2.46	2.3178	5.70	_____
Harvesters	gal	2.46	1.4457	3.56	_____
REPAIR & MAINTENANCE					
Implements	acre	2.92	1.0000	2.92	_____
Tractors	acre	0.96	1.0000	0.96	_____
Harvesters	acre	2.07	1.0000	2.07	_____
INTEREST ON OP. CAP.	acre	10.40	1.0000	10.40	_____
TOTAL DIRECT EXPENSES				310.10	_____
FIXED EXPENSES					
Implements	acre	7.09	1.0000	7.09	_____
Tractors	acre	6.77	1.0000	6.77	_____
Harvesters	acre	9.04	1.0000	9.04	_____
TOTAL FIXED EXPENSES				22.90	_____
TOTAL SPECIFIED EXPENSES				333.00	_____

Note: Cost of production estimates are based on 2008 input prices  
**Fertilization decisions should be based on soil tests.**

Table 20.B Summary of estimated costs and returns per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Wheat	bu	5.57	70.0000	389.90	_____
				-----	
TOTAL INCOME				389.90	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	18.00	1.0000	18.00	_____
FERTILIZERS	acre	137.00	1.0000	137.00	_____
FUNGICIDES	acre	14.75	1.0000	14.75	_____
HERBICIDES	acre	25.04	1.0000	25.04	_____
SEED/PLANTS	acre	26.10	1.0000	26.10	_____
ADJUVANTS	acre	2.69	1.0000	2.69	_____
CUSTOM FERTILIZE	acre	19.60	1.0000	19.60	_____
HAULING	acre	14.00	1.0000	14.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.1363	1.11	_____
OPERATOR LABOR	hour	10.91	0.3670	4.00	_____
UNALLOCATED LABOR	hour	10.89	0.2936	3.20	_____
DIESEL FUEL	gal	2.46	3.7635	9.26	_____
REPAIR & MAINTENANCE	acre	5.95	1.0000	5.95	_____
INTEREST ON OP. CAP.	acre	10.40	1.0000	10.40	_____
				-----	
TOTAL DIRECT EXPENSES				310.10	_____
RETURNS ABOVE DIRECT EXPENSES				79.80	_____
TOTAL FIXED EXPENSES				22.90	_____
				-----	
TOTAL SPECIFIED EXPENSES				333.00	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				56.90	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 20.C Estimated resource use for field operations, per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Sep	0.5000				
Disk Harrow	24'	MFWD 170	0.081	1.00	Sep		0.08	0.08	0.08	0.06
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Sep		0.04	0.04	0.08	0.03
DAP	cwt					1.0000				
Potash (60% K2O)	cwt					0.7500				
Field Cultivate Fld	32'	MFWD 170	0.046	1.00	Sep		0.04	0.04	0.04	0.03
Grain Drill	20'	MFWD 170	0.094	1.00	Oct		0.09	0.09	0.18	0.07
Wheat Seed Private	lb					90.0000				
App by Air ( 5 gal)	appl			1.00	Nov	1.0000				
Osprey	oz					4.7500				
Surfactant	pt					1.5000				
App Fert by Air	cwt			1.00	Feb	1.4000				
Fert 41-0-0-4	cwt					1.4000				
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Harmony Extra XP	oz					0.6000				
Surfactant	pt					0.1000				
App Fert by Air	cwt			1.00	Mar	1.4000				
Fert 41-0-0-4	cwt					1.4000				
App by Air ( 5 gal)	appl			1.00	Apr	1.0000				
Quilt	pt					0.8750				
Header Wheat/Sorghum	25' Rigid	275 hp	0.102	1.00	Jun		0.10	0.10	0.10	0.08
Haul Wheat	bu					70.0000				
TOTALS							0.36	0.36	0.50	0.29

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 20.D Estimated costs for field operations, per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						0.95	19.95		19.95
Disk Harrow	24'		1.76	0.97	1.60			0.22	4.55	3.68	8.23
Spin Spreader	5 ton		0.91	0.42	1.17			0.13	2.63	1.69	4.32
DAP	cwt	48.00						2.40	50.40		50.40
Potash (60% K20)	cwt	33.00						1.65	34.65		34.65
Field Cultivate Fld	32'		1.00	0.49	0.92			0.12	2.53	2.73	5.26
Grain Drill	20'		2.03	1.46	2.62			0.27	6.38	4.84	11.22
Wheat Seed Private	lb	26.10						1.17	27.27		27.27
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Osprey	oz	16.25						0.65	16.90		16.90
Surfactant	pt	2.52						0.10	2.62		2.62
App Fert by Air	cwt	9.80						0.25	10.05		10.05
Fert 41-0-0-4	cwt	28.00						0.70	28.70		28.70
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Harmony Extra XP	oz	8.79						0.22	9.01		9.01
Surfactant	pt	0.17							0.17		0.17
App Fert by Air	cwt	9.80						0.20	10.00		10.00
Fert 41-0-0-4	cwt	28.00						0.56	28.56		28.56
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Quilt	pt	14.75						0.22	14.97		14.97
Header Wheat/Sorghum	25' Rigid		3.56	2.61	2.00			0.04	8.21	9.96	18.17
Haul Wheat	bu	14.00						0.07	14.07		14.07
TOTALS		276.18	9.26	5.95	8.31	0.00	10.40	310.10	22.90	333.00	

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 20.E Estimated monthly income and expense flows per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

ITEM	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389.90
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	0.00	6.00	0.00	0.00
FERTILIZERS	0.00	0.00	81.00	0.00	0.00	0.00	0.00	28.00	28.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.75	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	16.25	0.00	0.00	8.79	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	26.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	2.52	0.00	0.00	0.17	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.80	9.80	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00
CUSTOM LIME	0.00	0.00	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	3.69	2.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	3.67	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.56
REPAIR & MAINTENANCE	0.00	0.00	1.88	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.61
INTEREST ON OP. CAP.	0.00	0.00	5.47	1.44	0.99	0.00	0.00	1.32	0.76	0.31	0.00	0.11
TOTAL DIRECT EXPENSES	0.00	0.00	114.71	33.65	25.76	0.00	0.00	54.08	38.56	21.06	0.00	22.28
NET INCOME	0.00	0.00	-114.71	-33.65	-25.76	0.00	0.00	-54.08	-38.56	-21.06	0.00	367.62
NET INCOME TO DATE	0.00	0.00	-114.71	-148.36	-174.12	-174.12	-174.12	-228.20	-266.76	-287.82	-287.82	79.80

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 20.F Estimated returns for various price/yield combinations, per acre  
Wheat followed by soybeans, 70 bu yield goal  
All Areas, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Wheat			4.17	4.45	4.73	5.01	5.29	5.57	5.84	6.12	6.40	6.68	6.96
PERCENT	YIELD	UNIT	dollars										
50	35.00	bu	-156	-147	-137	-127	-117	-108	-98	-88	-78	-69	-59
			-179	-170	-160	-150	-140	-131	-121	-111	-101	-92	-82
60	42.00	bu	-129	-117	-105	-93	-82	-70	-58	-47	-35	-23	-12
			-151	-140	-128	-116	-105	-93	-81	-70	-58	-46	-34
70	49.00	bu	-101	-87	-73	-60	-46	-32	-19	-5	7	21	35
			-124	-110	-96	-83	-69	-55	-42	-28	-14	-1	12
80	56.00	bu	-73	-57	-42	-26	-10	4	20	35	51	67	82
			-96	-80	-65	-49	-33	-18	-2	12	28	44	59
90	63.00	bu	-45	-27	-10	7	24	42	59	77	94	112	129
			-68	-50	-33	-15	1	19	36	54	71	89	107
100	70.00	bu	-17	1	21	40	60	79	99	118	138	157	177
			-40	-21	-1	17	37	56	76	95	115	134	154
110	77.00	bu	10	31	53	74	95	117	138	160	181	203	224
			-12	8	30	51	73	94	115	137	158	180	201
120	84.00	bu	37	61	84	108	131	154	178	201	225	248	271
			15	38	61	85	108	132	155	178	202	225	249
130	91.00	bu	65	91	116	141	167	192	217	243	268	293	319
			42	68	93	118	144	169	194	220	245	271	296
140	98.00	bu	93	120	148	175	202	230	257	284	312	339	366
			70	98	125	152	179	207	234	261	289	316	343
150	105.00	bu	121	150	179	209	238	267	296	326	355	384	413
			98	127	157	186	215	244	274	303	332	361	391

The top number in each cell is Returns Above Direct Expenses.  
The bottom number in each cell is Returns Above Total Specified Expenses.  
Only the product listed has been varied to calculate net returns.  
Note: Cost of production estimates are based on 2008 input prices.

Table 21.A Estimated costs per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.7500	16.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	22.00	0.7500	16.50	_____
Urea, Solid (46% N)	cwt	27.00	4.0000	108.00	_____
FUNGICIDES					
Stratego	pt	19.49	0.7500	14.62	_____
HERBICIDES					
Command 3ME	pt	12.93	0.6650	8.60	_____
Facet 75DF	lb	52.09	0.4000	20.84	_____
Stam M4	qt	5.90	2.0000	11.80	_____
Permit 75 DF	oz	18.07	0.2500	4.52	_____
Clincher SF	oz	1.74	7.0000	12.18	_____
INSECTICIDES					
Karate Z	oz	3.09	2.0000	6.18	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.32	90.0000	28.80	_____
Rice Seed (Levees)	lb	0.32	15.0000	4.80	_____
ADJUVANTS					
Surfactant	pt	1.68	0.0500	0.08	_____
Crop Oil Conc.(Pet.)	pt	1.05	1.0000	1.05	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.22	148.0000	32.56	_____
DRYING					
Dry Rice	bu	0.40	148.0000	59.20	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.00	1.0000	4.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.5551	6.06	_____
Harvesters	hour	10.91	0.2538	2.77	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	3.5250	28.86	_____
HAND LABOR					
Special Labor	hour	8.19	0.2500	2.05	_____
Implements	hour	8.19	0.0856	0.70	_____
RICE MGT. LABOR					
Special Labor	hour	8.19	1.5000	12.30	_____
UNALLOCATED LABOR					
	hour	10.91	0.6158	6.72	_____
DIESEL FUEL					
Tractors	gal	2.46	5.2127	12.81	_____
Harvesters	gal	2.46	3.5919	8.84	_____
Flood Irr.	gal	2.46	26.8827	66.14	_____
REPAIR & MAINTENANCE					
Implements	acre	5.18	1.0000	5.18	_____
Tractors	acre	1.97	1.0000	1.97	_____
Harvesters	acre	5.15	1.0000	5.15	_____
Flood Irr.	acre	8.74	1.0000	8.74	_____
INTEREST ON OP. CAP.	acre	11.31	1.0000	11.31	_____
TOTAL DIRECT EXPENSES				565.58	_____
FIXED EXPENSES					
Implements	acre	12.32	1.0000	12.32	_____
Tractors	acre	13.85	1.0000	13.85	_____
Harvesters	acre	22.46	1.0000	22.46	_____
Flood Irr.	acre	32.48	1.0000	32.48	_____
TOTAL FIXED EXPENSES				81.11	_____
TOTAL SPECIFIED EXPENSES				646.69	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.B Summary of estimated costs and returns per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.63	148.0000	981.24	_____
				-----	
TOTAL INCOME				981.24	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	19.00	1.0000	19.00	_____
FERTILIZERS	acre	124.50	1.0000	124.50	_____
FUNGICIDES	acre	14.62	1.0000	14.62	_____
HERBICIDES	acre	57.94	1.0000	57.94	_____
INSECTICIDES	acre	6.18	1.0000	6.18	_____
SEED/PLANTS	acre	33.60	1.0000	33.60	_____
ADJUVANTS	acre	1.13	1.0000	1.13	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	32.56	1.0000	32.56	_____
DRYING	acre	59.20	1.0000	59.20	_____
SURVEY & MARK LEVEES	acre	4.00	1.0000	4.00	_____
HAND LABOR	hour	8.19	0.3356	2.75	_____
IRRIGATE LABOR	hour	8.19	3.5250	28.86	_____
OPERATOR LABOR	hour	10.91	0.8090	8.83	_____
RICE MGT. LABOR	hour	8.19	1.5000	12.30	_____
UNALLOCATED LABOR	hour	10.91	0.6158	6.72	_____
DIESEL FUEL	gal	2.46	35.6874	87.79	_____
REPAIR & MAINTENANCE	acre	21.04	1.0000	21.04	_____
INTEREST ON OP. CAP.	acre	11.31	1.0000	11.31	_____
				-----	
TOTAL DIRECT EXPENSES				565.58	_____
RETURNS ABOVE DIRECT EXPENSES				415.66	_____
TOTAL FIXED EXPENSES				81.11	_____
				-----	
TOTAL SPECIFIED EXPENSES				646.69	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				334.55	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.C Estimated resource use for field operations, per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Harrow Fld	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Field Cultivate Fld	32'	MFWD 190	0.046	1.00	Mar		0.04	0.04	0.04	0.04
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					90.0000				
Roller	32'-12R30	MFWD 190	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Apr		0.01	0.01	0.02	0.01
Command 3ME	pt					0.6650				
Seed Levees				1.00	Apr					
Rice Seed (Levees)	lb					15.0000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Facet 75DF	lb					0.4000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App by Air ( 5 gal)	appl			0.50	May	0.5000				
Stam M4	qt					2.0000				
Permit 75 DF	oz					0.2500				
Karate Z	oz					1.0000				
Surfactant	pt					0.0500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.30	
App by Air ( 5 gal)	appl			0.50	Jun	0.5000				
Clincher SF	oz					7.0000				
Crop Oil Conc.(Pet.)	pt					1.0000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.50	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.50	
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Stratego	pt					0.7500				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Rice (CL)	25' Rigid	275 hp	0.253	1.00	Aug		0.25	0.25	0.25	0.22
Rice Grain Cart	700 Bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice	bu			1.00	Aug	148.0000				
Dry Rice	bu			1.00	Aug	148.0000				
Heavy Disk	21'	MFWD 190	0.097	2.00	Sep		0.19	0.19	0.19	0.17
Flood Irr.	acre				Jan	1.0000	0.12	0.12	3.64	
TOTALS							0.80	0.80	6.16	0.61

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.D Estimated costs for field operations, per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Harrow Fld	40'		0.93	0.28	0.80			0.12	2.13	1.25	3.38
Field Cultivate Fld	32'		1.12	0.49	0.97			0.09	2.67	2.75	5.42
Grain Drill	24'		1.89	1.48	2.27			0.17	5.81	4.60	10.41
Rice Seed Conv.	lb	28.80						0.86	29.66		29.66
Roller	32'-12R30		1.12	0.27	0.97			0.07	2.43	1.84	4.27
Spray (Broadcast)	60'		0.34	0.10	0.35			0.02	0.81	0.44	1.25
Command 3ME	pt	8.60						0.26	8.86		8.86
Seed Levees											
Rice Seed (Levees)	lb	4.80						0.14	4.94		4.94
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Facet 75DF	lb	20.84						0.52	21.36		21.36
App Fert by Air	cwt	5.25						0.13	5.38		5.38
Amm Sulfate (21% N)	cwt	16.50						0.41	16.91		16.91
App by Air ( 5 gal)	appl	3.00						0.08	3.08		3.08
Stam M4	qt	11.80						0.30	12.10		12.10
Permit 75 DF	oz	4.52						0.11	4.63		4.63
Karate Z	oz	3.09						0.08	3.17		3.17
Surfactant	pt	0.08							0.08		0.08
App Fert by Air	cwt	17.50						0.44	17.94		17.94
Urea, Solid (46% N)	cwt	67.50						1.69	69.19		69.19
Rice Management											
RICE MGT. LABOR	hour				2.46			0.06	2.52		2.52
App by Air ( 5 gal)	appl	3.00						0.06	3.06		3.06
Clincher SF	oz	12.18						0.24	12.42		12.42
Crop Oil Conc.(Pet.)	pt	1.05						0.02	1.07		1.07
Rice Management											
RICE MGT. LABOR	hour				4.10			0.08	4.18		4.18
App Fert by Air	cwt	10.50						0.21	10.71		10.71
Urea, Solid (46% N)	cwt	40.50						0.81	41.31		41.31
Rice Management											
RICE MGT. LABOR	hour				4.10			0.06	4.16		4.16
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Stratego	pt	14.62						0.22	14.84		14.84
App by Air ( 3 gal)	appl	2.50						0.04	2.54		2.54
Karate Z	oz	3.09						0.05	3.14		3.14
Rice Management											
RICE MGT. LABOR	hour				1.64			0.02	1.66		1.66
Header - Rice (CL)	25' Rigid		8.84	7.02	5.26			0.21	21.33	25.61	46.94
Rice Grain Cart	700 Bu		0.26	0.11	0.23			0.01	0.61	0.43	1.04
Handling & Storage											
HAND LABOR	hour				2.05			0.02	2.07		2.07
Haul Rice	bu	32.56						0.33	32.89		32.89
Dry Rice	bu	59.20						0.59	59.79		59.79
Heavy Disk	21'		4.68	2.00	4.03			0.05	10.76	8.09	18.85
Flood Irr.	acre	4.00	68.61	9.29	30.23			2.52	114.65	36.10	150.75
TOTALS		385.98	87.79	21.04	59.46	0.00	11.31	565.58	81.11	646.69	

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.E Estimated monthly income and expense flows per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	981.24	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	3.00	7.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.00	40.50	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.62	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.60	37.16	12.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.09	0.00	3.09	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.60	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	1.05	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.75	10.50	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.56	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.20	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.80	0.00	0.00	0.00	0.00	0.97	14.08	8.60	10.24	10.24	10.50	4.03
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.93	0.00	0.00	0.00	0.00	1.12	16.97	18.04	18.04	18.04	9.97	4.68
REPAIR & MAINTENANCE	0.28	0.00	0.00	0.00	0.00	0.49	3.06	5.33	1.28	1.28	7.32	2.00
INTEREST ON OP. CAP.	0.12	0.00	0.00	0.00	0.00	0.09	2.40	4.70	1.93	0.82	1.20	0.05
TOTAL DIRECT EXPENSES	2.13	0.00	0.00	0.00	0.00	2.67	82.71	192.75	98.72	55.09	120.75	10.76
NET INCOME	-2.13	0.00	0.00	0.00	0.00	-2.67	-82.71	-192.75	-98.72	-55.09	860.49	-10.76
NET INCOME TO DATE	-2.13	-2.13	-2.13	-2.13	-2.13	-4.80	-87.51	-280.26	-378.98	-434.07	426.42	415.66

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs



Table 21.F Estimated returns for various price/yield combinations, per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Rice			4.97	5.30	5.63	5.96	6.29	6.63	6.96	7.29	7.62	7.95	8.28
PERCENT	YIELD	UNIT	dollars										
50	74.00	bu	-151	-126	-102	-77	-53	-28	-4	20	44	69	94
			-232	-207	-183	-158	-134	-109	-85	-60	-36	-11	12
60	88.80	bu	-86	-57	-28	1	30	60	89	119	148	177	207
			-168	-138	-109	-79	-50	-20	8	38	67	96	126
70	103.60	bu	-22	11	46	80	114	149	183	217	252	286	320
			-103	-69	-35	-0	33	67	102	136	171	205	239
80	118.40	bu	41	80	120	159	198	237	277	316	355	394	434
			-39	-0	39	78	117	156	196	235	274	313	353
90	133.20	bu	106	150	194	238	282	326	370	415	459	503	547
			24	69	113	157	201	245	289	334	378	422	466
100	148.00	bu	170	219	268	317	366	415	464	513	562	611	660
			89	138	187	236	285	334	383	432	481	530	579
110	162.80	bu	234	288	342	396	450	504	558	612	666	720	774
			153	207	261	315	369	423	477	531	585	639	693
120	177.60	bu	299	357	416	475	534	593	652	711	769	828	887
			217	276	335	394	453	512	571	630	688	747	806
130	192.40	bu	363	427	490	554	618	682	746	809	873	937	1001
			282	345	409	473	537	601	664	728	792	856	920
140	207.20	bu	427	496	565	633	702	771	839	908	977	1045	1114
			346	415	483	552	621	689	758	827	896	964	1033
150	222.00	bu	491	565	639	712	786	859	933	1007	1080	1154	1227
			410	484	558	631	705	778	852	926	999	1073	1146

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 22.A Estimated costs per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.7500	16.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	22.00	0.7500	16.50	_____
Urea, Solid (46% N)	cwt	27.00	4.0000	108.00	_____
FUNGICIDES					
Stratego	pt	19.49	0.7500	14.62	_____
HERBICIDES					
Command 3ME	pt	12.93	0.6650	8.60	_____
Facet 75DF	lb	52.09	0.4000	20.84	_____
Stam M4	qt	5.90	2.0000	11.80	_____
Permit 75 DF	oz	18.07	0.2500	4.52	_____
Clincher SF	oz	1.74	7.0000	12.18	_____
INSECTICIDES					
Karate Z	oz	3.09	2.0000	6.18	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.32	90.0000	28.80	_____
Rice Seed (Levees)	lb	0.32	15.0000	4.80	_____
ADJUVANTS					
Surfactant	pt	1.68	0.0500	0.08	_____
Crop Oil Conc.(Pet.)	pt	1.05	1.0000	1.05	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.22	156.0000	34.32	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.00	0.5000	2.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.5075	5.53	_____
Harvesters	hour	10.91	0.2200	2.40	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	2.3750	19.47	_____
HAND LABOR					
Special Labor	hour	8.19	0.2500	2.05	_____
Implements	hour	8.19	0.0856	0.70	_____
RICE MGT. LABOR					
Special Labor	hour	8.19	0.7000	5.74	_____
UNALLOCATED LABOR					
	hour	10.91	0.5853	6.39	_____
DIESEL FUEL					
Tractors	gal	2.46	4.8175	11.83	_____
Harvesters	gal	2.46	3.1130	7.66	_____
Flood Irr.	gal	2.46	21.9949	54.11	_____
REPAIR & MAINTENANCE					
Implements	acre	4.87	1.0000	4.87	_____
Tractors	acre	1.82	1.0000	1.82	_____
Harvesters	acre	4.46	1.0000	4.46	_____
Flood Irr.	acre	8.75	1.0000	8.75	_____
INTEREST ON OP. CAP.	acre	10.64	1.0000	10.64	_____
TOTAL DIRECT EXPENSES				535.36	_____
FIXED EXPENSES					
Implements	acre	11.48	1.0000	11.48	_____
Tractors	acre	12.78	1.0000	12.78	_____
Harvesters	acre	19.47	1.0000	19.47	_____
Flood Irr.	acre	51.36	1.0000	51.36	_____
TOTAL FIXED EXPENSES				95.09	_____
TOTAL SPECIFIED EXPENSES				630.45	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.B Summary of estimated costs and returns per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.63	156.0000	1034.28	_____
				-----	
TOTAL INCOME				1034.28	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	19.00	1.0000	19.00	_____
FERTILIZERS	acre	124.50	1.0000	124.50	_____
FUNGICIDES	acre	14.62	1.0000	14.62	_____
HERBICIDES	acre	57.94	1.0000	57.94	_____
INSECTICIDES	acre	6.18	1.0000	6.18	_____
SEED/PLANTS	acre	33.60	1.0000	33.60	_____
ADJUVANTS	acre	1.13	1.0000	1.13	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	34.32	1.0000	34.32	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.00	1.0000	2.00	_____
HAND LABOR	hour	8.19	0.3356	2.75	_____
IRRIGATE LABOR	hour	8.19	2.3750	19.47	_____
OPERATOR LABOR	hour	10.91	0.7275	7.93	_____
RICE MGT. LABOR	hour	8.19	0.7000	5.74	_____
UNALLOCATED LABOR	hour	10.91	0.5853	6.39	_____
DIESEL FUEL	gal	2.46	29.9254	73.60	_____
REPAIR & MAINTENANCE	acre	19.90	1.0000	19.90	_____
INTEREST ON OP. CAP.	acre	10.64	1.0000	10.64	_____
				-----	
TOTAL DIRECT EXPENSES				535.36	_____
RETURNS ABOVE DIRECT EXPENSES				498.92	_____
TOTAL FIXED EXPENSES				95.09	_____
				-----	
TOTAL SPECIFIED EXPENSES				630.45	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				403.83	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.C Estimated resource use for field operations, per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Harrow Fld	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Field Cultivate Fld	32'	MFWD 190	0.046	1.00	Mar		0.04	0.04	0.04	0.04
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					90.0000				
Roller	32'-12R30	MFWD 190	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Apr		0.01	0.01	0.02	0.01
Command 3ME	pt					0.6650				
Seed Levees				1.00	Apr					
Rice Seed (Levees)	lb					15.0000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Facet 75DF	lb					0.4000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App by Air ( 5 gal)	appl			0.50	May	0.5000				
Stam M4	qt					2.0000				
Permit 75 DF	oz					0.2500				
Karate Z	oz					1.0000				
Surfactant	pt					0.0500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.50	Jun	0.5000				
Clincher SF	oz					7.0000				
Crop Oil Conc.(Pet.)	pt					1.0000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Stratego	pt					0.7500				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Rice (SL)	25' Rigid	275 hp	0.220	1.00	Aug		0.22	0.22	0.22	0.19
Rice Grain Cart	700 Bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice	bu			1.00	Aug	156.0000				
Dry Rice	bu			1.00	Aug	156.0000				
Heavy Disk	21'	MFWD 190	0.097	2.00	Sep		0.19	0.19	0.19	0.17
Flood Irr.	acre				Jan	1.0000	0.07	0.07	2.45	
TOTALS							0.72	0.72	4.13	0.58

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.D Estimated costs for field operations, per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Harrow Fld	40'		0.93	0.28	0.80			0.12	2.13	1.25	3.38
Field Cultivate Fld	32'		1.12	0.49	0.97			0.09	2.67	2.75	5.42
Grain Drill	24'		1.89	1.48	2.27			0.17	5.81	4.60	10.41
Rice Seed Conv.	lb	28.80						0.86	29.66		29.66
Roller	32'-12R30		1.12	0.27	0.97			0.07	2.43	1.84	4.27
Spray (Broadcast)	60'		0.34	0.10	0.35			0.02	0.81	0.44	1.25
Command 3ME	pt	8.60						0.26	8.86		8.86
Seed Levees											
Rice Seed (Levees)	lb	4.80						0.14	4.94		4.94
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Facet 75DF	lb	20.84						0.52	21.36		21.36
App Fert by Air	cwt	5.25						0.13	5.38		5.38
Amm Sulfate (21% N)	cwt	16.50						0.41	16.91		16.91
App by Air ( 5 gal)	appl	3.00						0.08	3.08		3.08
Stam M4	qt	11.80						0.30	12.10		12.10
Permit 75 DF	oz	4.52						0.11	4.63		4.63
Karate Z	oz	3.09						0.08	3.17		3.17
Surfactant	pt	0.08							0.08		0.08
App Fert by Air	cwt	17.50						0.44	17.94		17.94
Urea, Solid (46% N)	cwt	67.50						1.69	69.19		69.19
Rice Management											
RICE MGT. LABOR	hour				0.82			0.02	0.84		0.84
App by Air ( 5 gal)	appl	3.00						0.06	3.06		3.06
Clincher SF	oz	12.18						0.24	12.42		12.42
Crop Oil Conc.(Pet.)	pt	1.05						0.02	1.07		1.07
Rice Management											
RICE MGT. LABOR	hour				1.64			0.03	1.67		1.67
App Fert by Air	cwt	10.50						0.21	10.71		10.71
Urea, Solid (46% N)	cwt	40.50						0.81	41.31		41.31
Rice Management											
RICE MGT. LABOR	hour				1.64			0.02	1.66		1.66
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Stratego	pt	14.62						0.22	14.84		14.84
App by Air ( 3 gal)	appl	2.50						0.04	2.54		2.54
Karate Z	oz	3.09						0.05	3.14		3.14
Rice Management											
RICE MGT. LABOR	hour				1.64			0.02	1.66		1.66
Header - Rice (SL)	25' Rigid		7.66	6.08	4.56			0.18	18.48	22.20	40.68
Rice Grain Cart	700 Bu		0.26	0.11	0.23			0.01	0.61	0.43	1.04
Handling & Storage											
HAND LABOR	hour				2.05			0.02	2.07		2.07
Haul Rice	bu	34.32						0.34	34.66		34.66
Dry Rice	bu	62.40						0.62	63.02		63.02
Heavy Disk	21'		4.68	2.00	4.03			0.05	10.76	8.09	18.85
Flood Irr.	acre	2.00	55.60	9.09	20.31			1.97	88.97	53.49	142.46
TOTALS		388.94	73.60	19.90	42.28	0.00	10.64	535.36	95.09	630.45	

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 22.E Estimated monthly income and expense flows per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1034.28	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	3.00	7.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.00	40.50	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.62	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.60	37.16	12.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.09	0.00	3.09	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.60	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	1.05	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.75	10.50	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.32	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.40	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.80	0.00	0.00	0.00	0.00	0.97	10.51	4.92	5.74	5.74	9.57	4.03
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.93	0.00	0.00	0.00	0.00	1.12	16.39	14.03	14.03	14.03	8.39	4.68
REPAIR & MAINTENANCE	0.28	0.00	0.00	0.00	0.00	0.49	3.12	5.27	1.22	1.22	6.30	2.00
INTEREST ON OP. CAP.	0.12	0.00	0.00	0.00	0.00	0.09	2.22	4.51	1.75	0.69	1.21	0.05
TOTAL DIRECT EXPENSES	2.13	0.00	0.00	0.00	0.00	2.67	76.44	184.81	89.97	46.39	122.19	10.76
NET INCOME	-2.13	0.00	0.00	0.00	0.00	-2.67	-76.44	-184.81	-89.97	-46.39	912.09	-10.76
NET INCOME TO DATE	-2.13	-2.13	-2.13	-2.13	-2.13	-4.80	-81.24	-266.05	-356.02	-402.41	509.68	498.92

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 22.F Estimated returns for various price/yield combinations, per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.97	5.30	5.63	5.96	6.29	6.63	6.96	7.29	7.62	7.95	8.28
PERCENT	YIELD	UNIT	-----dollars-----										
50	78.00	bu	-98	-72	-46	-21	4	30	56	82	108	134	159
			-193	-167	-142	-116	-90	-64	-38	-12	13	38	64
60	93.60	bu	-30	0	31	62	93	124	155	186	217	248	279
			-125	-94	-63	-32	-1	29	60	91	122	153	184
70	109.20	bu	36	73	109	145	181	217	254	290	326	362	398
			-58	-21	14	50	86	122	159	195	231	267	303
80	124.80	bu	104	146	187	228	270	311	352	394	435	477	518
			9	51	92	133	175	216	257	299	340	381	423
90	140.40	bu	172	219	265	312	358	405	451	498	544	591	637
			77	124	170	217	263	310	356	403	449	496	542
100	156.00	bu	240	292	343	395	447	498	550	602	654	705	757
			145	196	248	300	352	403	455	507	558	610	662
110	171.60	bu	308	365	421	478	535	592	649	706	763	820	877
			213	269	326	383	440	497	554	611	668	725	781
120	187.20	bu	375	438	500	562	624	686	748	810	872	934	996
			280	342	404	467	529	591	653	715	777	839	901
130	202.80	bu	443	510	578	645	712	779	847	914	981	1048	1116
			348	415	483	550	617	684	752	819	886	953	1020
140	218.40	bu	511	583	656	728	801	873	945	1018	1090	1163	1235
			416	488	561	633	706	778	850	923	995	1068	1140
150	234.00	bu	579	656	734	812	889	967	1044	1122	1199	1277	1355
			484	561	639	716	794	872	949	1027	1104	1182	1259

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 23.A Estimated costs per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.7500	16.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	22.00	0.7500	16.50	_____
Urea, Solid (46% N)	cwt	27.00	4.0000	108.00	_____
FUNGICIDES					
Stratego	pt	19.49	0.7500	14.62	_____
HERBICIDES					
Command 3ME	pt	12.93	0.6650	8.60	_____
Facet 75DF	lb	52.09	0.4000	20.84	_____
Stam M4	qt	5.90	2.0000	11.80	_____
Permit 75 DF	oz	18.07	0.2500	4.52	_____
Clincher SF	oz	1.74	7.0000	12.18	_____
INSECTICIDES					
Karate Z	oz	3.09	2.0000	6.18	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.32	90.0000	28.80	_____
Rice Seed (Levees)	lb	0.32	15.0000	4.80	_____
ADJUVANTS					
Surfactant	pt	1.68	0.0500	0.08	_____
Crop Oil Conc.(Pet.)	pt	1.05	1.0000	1.05	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.22	156.0000	34.32	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.00	0.5000	2.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.5356	5.84	_____
Harvesters	hour	10.91	0.2538	2.77	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	1.1250	9.22	_____
Implements	hour	8.19	0.0375	0.30	_____
HAND LABOR					
Special Labor	hour	8.19	0.2500	2.05	_____
Implements	hour	8.19	0.0856	0.70	_____
RICE MGT. LABOR					
Special Labor	hour	8.19	0.7000	5.74	_____
UNALLOCATED LABOR					
	hour	10.91	0.6158	6.72	_____
DIESEL FUEL					
Tractors	gal	2.46	5.0056	12.29	_____
Harvesters	gal	2.46	3.5919	8.84	_____
Flood Irr.	gal	2.46	18.7364	46.08	_____
REPAIR & MAINTENANCE					
Implements	acre	5.18	1.0000	5.18	_____
Tractors	acre	1.88	1.0000	1.88	_____
Harvesters	acre	5.15	1.0000	5.15	_____
Flood Irr.	acre	8.54	1.0000	8.54	_____
INTEREST ON OP. CAP.	acre	10.49	1.0000	10.49	_____
				-----	
TOTAL DIRECT EXPENSES				527.33	_____
FIXED EXPENSES					
Implements	acre	12.44	1.0000	12.44	_____
Tractors	acre	13.23	1.0000	13.23	_____
Harvesters	acre	22.46	1.0000	22.46	_____
Flood Irr.	acre	51.13	1.0000	51.13	_____
				-----	
TOTAL FIXED EXPENSES				99.26	_____
				-----	
TOTAL SPECIFIED EXPENSES				626.59	_____

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**



Table 23.B Summary of estimated costs and returns per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.63	156.0000	1034.28	_____
				-----	
TOTAL INCOME				1034.28	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	19.00	1.0000	19.00	_____
FERTILIZERS	acre	124.50	1.0000	124.50	_____
FUNGICIDES	acre	14.62	1.0000	14.62	_____
HERBICIDES	acre	57.94	1.0000	57.94	_____
INSECTICIDES	acre	6.18	1.0000	6.18	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	33.60	1.0000	33.60	_____
ADJUVANTS	acre	1.13	1.0000	1.13	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	34.32	1.0000	34.32	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.00	1.0000	2.00	_____
HAND LABOR	hour	8.19	0.3356	2.75	_____
IRRIGATE LABOR	hour	8.19	1.1625	9.52	_____
OPERATOR LABOR	hour	10.91	0.7895	8.61	_____
RICE MGT. LABOR	hour	8.19	0.7000	5.74	_____
UNALLOCATED LABOR	hour	10.91	0.6158	6.72	_____
DIESEL FUEL	gal	2.46	27.3341	67.21	_____
REPAIR & MAINTENANCE	acre	20.75	1.0000	20.75	_____
INTEREST ON OP. CAP.	acre	10.49	1.0000	10.49	_____
				-----	
TOTAL DIRECT EXPENSES				527.33	_____
RETURNS ABOVE DIRECT EXPENSES				506.95	_____
TOTAL FIXED EXPENSES				99.26	_____
				-----	
TOTAL SPECIFIED EXPENSES				626.59	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				407.69	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 23.C Estimated resource use for field operations, per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Harrow Fld	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Field Cultivate Fld	32'	MFWD 190	0.046	1.00	Mar		0.04	0.04	0.04	0.04
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					90.0000				
Roller	32'-12R30	MFWD 190	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Apr		0.01	0.01	0.02	0.01
Command 3ME	pt					0.6650				
Seed Levees				1.00	Apr					
Rice Seed (Levees)	lb					15.0000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Facet 75DF	lb					0.4000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App by Air ( 5 gal)	appl			0.50	May	0.5000				
Stam M4	qt					2.0000				
Permit 75 DF	oz					0.2500				
Karate Z	oz					1.0000				
Surfactant	pt					0.0500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.50	Jun	0.5000				
Clincher SF	oz					7.0000				
Crop Oil Conc.(Pet.)	pt					1.0000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Stratego	pt					0.7500				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Rice (CL)	25' Rigid	275 hp	0.253	1.00	Aug		0.25	0.25	0.25	0.22
Rice Grain Cart	700 Bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice	bu			1.00	Aug	156.0000				
Dry Rice	bu			1.00	Aug	156.0000				
Heavy Disk	21'	MFWD 190	0.097	2.00	Sep		0.19	0.19	0.19	0.17
Flood Irr.	acre				Jan	1.0000	0.10	0.10	1.26	
TOTALS							0.78	0.78	2.98	0.61

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 23.D Estimated costs for field operations, per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Harrow Fld	40'		0.93	0.28	0.80			0.12	2.13	1.25	3.38
Field Cultivate Fld	32'		1.12	0.49	0.97			0.09	2.67	2.75	5.42
Grain Drill	24'		1.89	1.48	2.27			0.17	5.81	4.60	10.41
Rice Seed Conv.	lb	28.80						0.86	29.66		29.66
Roller	32'-12R30		1.12	0.27	0.97			0.07	2.43	1.84	4.27
Spray (Broadcast)	60'		0.34	0.10	0.35			0.02	0.81	0.44	1.25
Command 3ME	pt	8.60						0.26	8.86		8.86
Seed Levees											
Rice Seed (Levees)	lb	4.80						0.14	4.94		4.94
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Facet 75DF	lb	20.84						0.52	21.36		21.36
App Fert by Air	cwt	5.25						0.13	5.38		5.38
Amm Sulfate (21% N)	cwt	16.50						0.41	16.91		16.91
App by Air ( 5 gal)	appl	3.00						0.08	3.08		3.08
Stam M4	qt	11.80						0.30	12.10		12.10
Permit 75 DF	oz	4.52						0.11	4.63		4.63
Karate Z	oz	3.09						0.08	3.17		3.17
Surfactant	pt	0.08							0.08		0.08
App Fert by Air	cwt	17.50						0.44	17.94		17.94
Urea, Solid (46% N)	cwt	67.50						1.69	69.19		69.19
Rice Management											
RICE MGT. LABOR	hour				0.82			0.02	0.84		0.84
App by Air ( 5 gal)	appl	3.00						0.06	3.06		3.06
Clincher SF	oz	12.18						0.24	12.42		12.42
Crop Oil Conc.(Pet.)	pt	1.05						0.02	1.07		1.07
Rice Management											
RICE MGT. LABOR	hour				1.64			0.03	1.67		1.67
App Fert by Air	cwt	10.50						0.21	10.71		10.71
Urea, Solid (46% N)	cwt	40.50						0.81	41.31		41.31
Rice Management											
RICE MGT. LABOR	hour				1.64			0.02	1.66		1.66
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Stratego	pt	14.62						0.22	14.84		14.84
App by Air ( 3 gal)	appl	2.50						0.04	2.54		2.54
Karate Z	oz	3.09						0.05	3.14		3.14
Rice Management											
RICE MGT. LABOR	hour				1.64			0.02	1.66		1.66
Header - Rice (CL)	25' Rigid		8.84	7.02	5.26			0.21	21.33	25.61	46.94
Rice Grain Cart	700 Bu		0.26	0.11	0.23			0.01	0.61	0.43	1.04
Handling & Storage											
HAND LABOR	hour				2.05			0.02	2.07		2.07
Haul Rice	bu	34.32						0.34	34.66		34.66
Dry Rice	bu	62.40						0.62	63.02		63.02
Heavy Disk	21'		4.68	2.00	4.03			0.05	10.76	8.09	18.85
Flood Irr.	acre	8.60	48.03	9.00	10.67			1.79	78.09	54.25	132.34
TOTALS		395.54	67.21	20.75	33.34	0.00	10.49	527.33	99.26	626.59	

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 23.E Estimated monthly income and expense flows per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1034.28	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	3.00	7.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.00	40.50	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.62	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.60	37.16	12.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.09	0.00	3.09	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.60	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	1.05	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.75	10.50	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.32	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.40	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.80	0.00	0.00	0.00	0.00	0.97	8.49	2.46	3.28	3.28	10.03	4.03
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.93	0.00	0.00	0.00	0.00	1.12	14.75	12.02	12.02	12.02	9.67	4.68
REPAIR & MAINTENANCE	0.28	0.00	0.00	0.00	0.00	0.49	3.16	5.22	1.17	1.17	7.26	2.00
INTEREST ON OP. CAP.	0.12	0.00	0.00	0.00	0.00	0.09	2.32	4.40	1.66	0.62	1.23	0.05
TOTAL DIRECT EXPENSES	2.13	0.00	0.00	0.00	0.00	2.67	79.52	180.18	85.36	41.80	124.91	10.76
NET INCOME	-2.13	0.00	0.00	0.00	0.00	-2.67	-79.52	-180.18	-85.36	-41.80	909.37	-10.76
NET INCOME TO DATE	-2.13	-2.13	-2.13	-2.13	-2.13	-4.80	-84.32	-264.50	-349.86	-391.66	517.71	506.95

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs

Table 23.F Estimated returns for various price/yield combinations, per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.97	5.30	5.63	5.96	6.29	6.63	6.96	7.29	7.62	7.95	8.28
PERCENT	YIELD	UNIT	-----dollars-----										
50	78.00	bu	-90	-64	-38	-13	12	38	64	90	116	142	167
			-189	-164	-138	-112	-86	-60	-34	-8	16	42	68
60	93.60	bu	-22	8	39	70	101	132	163	194	225	256	287
			-122	-91	-60	-29	2	33	64	95	126	157	188
70	109.20	bu	44	81	117	153	189	225	262	298	334	370	406
			-54	-18	18	54	90	126	162	199	235	271	307
80	124.80	bu	112	154	195	236	278	319	361	402	443	485	526
			13	54	96	137	178	220	261	303	344	385	427
90	140.40	bu	180	227	273	320	366	413	459	506	552	599	646
			81	127	174	220	267	314	360	407	453	500	546
100	156.00	bu	248	300	351	403	455	506	558	610	662	713	765
			149	200	252	304	355	407	459	511	562	614	666
110	171.60	bu	316	373	429	486	543	600	657	714	771	828	885
			216	273	330	387	444	501	558	615	672	728	785
120	187.20	bu	383	446	508	570	632	694	756	818	880	942	1004
			284	346	408	470	532	595	657	719	781	843	905
130	202.80	bu	451	519	586	653	720	787	855	922	989	1056	1124
			352	419	486	554	621	688	755	823	890	957	1024
140	218.40	bu	519	591	664	736	809	881	953	1026	1098	1171	1243
			420	492	565	637	709	782	854	927	999	1071	1144
150	234.00	bu	587	664	742	820	897	975	1052	1130	1207	1285	1363
			488	565	643	720	798	875	953	1031	1108	1186	1263

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.

Table 24.A Estimated costs per acre  
Clearfield straight levee rice  
Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	8.00	2.0000	16.00	_____
App by Air ( 5 gal)	appl	6.00	1.2500	7.50	_____
App by Air ( 3 gal)	appl	5.00	1.0000	5.00	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	22.00	0.7500	16.50	_____
Urea, Solid (46% N)	cwt	27.00	4.0000	108.00	_____
FUNGICIDES					
Stratego	pt	19.49	1.0000	19.49	_____
HERBICIDES					
Command 3ME	pt	12.93	0.6650	8.60	_____
Newpath 2SL	oz	3.72	8.0000	29.76	_____
Aim 2EC	oz	6.06	1.0000	6.06	_____
Beyond	oz	4.25	1.2500	5.31	_____
INSECTICIDES					
Karate Z	oz	3.09	2.0000	6.18	_____
SEED/PLANTS					
Rice Clearfield 161	lb	0.63	80.0000	50.40	_____
Rice Seed CF(Levees)	lb	0.63	14.0000	8.82	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.05	0.2000	0.21	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	5.2500	36.75	_____
HAULING					
Haul Rice	bu	0.22	148.0000	32.56	_____
DRYING					
Dry Rice	bu	0.40	148.0000	59.20	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.00	0.5000	2.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.5075	5.53	_____
Harvesters	hour	10.91	0.2538	2.77	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	2.3750	19.47	_____
HAND LABOR					
Special Labor	hour	8.19	0.2500	2.05	_____
Implements	hour	8.19	0.0856	0.70	_____
RICE MGT. LABOR					
Special Labor	hour	8.19	0.7000	5.74	_____
UNALLOCATED LABOR					
	hour	10.91	0.6158	6.72	_____
DIESEL FUEL					
Tractors	gal	2.46	4.8175	11.83	_____
Harvesters	gal	2.46	3.5919	8.84	_____
Flood Irr.	gal	2.46	21.9949	54.11	_____
REPAIR & MAINTENANCE					
Implements	acre	5.12	1.0000	5.12	_____
Tractors	acre	1.82	1.0000	1.82	_____
Harvesters	acre	5.15	1.0000	5.15	_____
Flood Irr.	acre	8.75	1.0000	8.75	_____
INTEREST ON OP. CAP.	acre	11.52	1.0000	11.52	_____
TOTAL DIRECT EXPENSES				568.47	_____
FIXED EXPENSES					
Implements	acre	11.90	1.0000	11.90	_____
Tractors	acre	12.78	1.0000	12.78	_____
Harvesters	acre	22.46	1.0000	22.46	_____
Flood Irr.	acre	51.36	1.0000	51.36	_____
TOTAL FIXED EXPENSES				98.50	_____
TOTAL SPECIFIED EXPENSES				666.97	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 24.B Summary of estimated costs and returns per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.63	148.0000	981.24	_____
				-----	
TOTAL INCOME				981.24	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.50	1.0000	28.50	_____
FERTILIZERS	acre	124.50	1.0000	124.50	_____
FUNGICIDES	acre	19.49	1.0000	19.49	_____
HERBICIDES	acre	49.73	1.0000	49.73	_____
INSECTICIDES	acre	6.18	1.0000	6.18	_____
SEED/PLANTS	acre	59.22	1.0000	59.22	_____
ADJUVANTS	acre	0.22	1.0000	0.22	_____
CUSTOM FERTILIZE	acre	36.75	1.0000	36.75	_____
HAULING	acre	32.56	1.0000	32.56	_____
DRYING	acre	59.20	1.0000	59.20	_____
SURVEY & MARK LEVEES	acre	2.00	1.0000	2.00	_____
HAND LABOR	hour	8.19	0.3356	2.75	_____
IRRIGATE LABOR	hour	8.19	2.3750	19.47	_____
OPERATOR LABOR	hour	10.91	0.7614	8.30	_____
RICE MGT. LABOR	hour	8.19	0.7000	5.74	_____
UNALLOCATED LABOR	hour	10.91	0.6158	6.72	_____
DIESEL FUEL	gal	2.46	30.4044	74.78	_____
REPAIR & MAINTENANCE	acre	20.84	1.0000	20.84	_____
INTEREST ON OP. CAP.	acre	11.52	1.0000	11.52	_____
				-----	
TOTAL DIRECT EXPENSES				568.47	_____
RETURNS ABOVE DIRECT EXPENSES				412.77	_____
TOTAL FIXED EXPENSES				98.50	_____
				-----	
TOTAL SPECIFIED EXPENSES				666.97	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				314.27	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 24.C Estimated resource use for field operations, per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Harrow Fld	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Field Cultivate Fld	32'	MFWD 190	0.046	1.00	Mar		0.04	0.04	0.04	0.04
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield 161	lb					80.0000				
Roller	32'-12R30	MFWD 190	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Apr		0.01	0.01	0.02	0.01
Command 3ME	pt					0.6650				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					14.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					0.1000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air (10 gal)	appl			1.00	May	1.0000				
Newpath 2SL	oz					4.0000				
Aim 2EC	oz					1.0000				
Crop Oil Conc.(Pet.)	pt					0.1000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.25	Jun	0.2500				
Beyond	oz					1.2500				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App by Air ( 3 gal)	appl			0.50	Jun	0.5000				
Karate Z	oz					1.0000				
App Fert by Air	cwt			1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt					0.7500				
App Fert by Air	cwt			1.00	Jul	1.0000				
Urea, Solid (46% N)	cwt					0.7500				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			1.00	Jul	1.0000				
Stratego	pt					1.0000				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Rice (CL)	25' Rigid	275 hp	0.253	1.00	Aug		0.25	0.25	0.25	0.22
Rice Grain Cart	700 Bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice	bu			1.00	Aug	148.0000				
Dry Rice	bu			1.00	Aug	148.0000				
Heavy Disk	21'	MFWD 190	0.097	2.00	Sep		0.19	0.19	0.19	0.17
Flood Irr.	acre				Jan	1.0000	0.07	0.07	2.45	
TOTALS							0.76	0.76	4.17	0.61

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 24.D Estimated costs for field operations, per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Harrow Fld	40'		0.93	0.28	0.80			0.12	2.13	1.25	3.38
Field Cultivate Fld	32'		1.12	0.49	0.97			0.09	2.67	2.75	5.42
Grain Drill	24'		1.89	1.48	2.27			0.17	5.81	4.60	10.41
Rice Clearfield 161	lb	50.40						1.51	51.91		51.91
Roller	32'-12R30		1.12	0.27	0.97			0.07	2.43	1.84	4.27
Spray (Broadcast)	60'		0.34	0.10	0.35			0.02	0.81	0.44	1.25
Command 3ME	pt	8.60						0.26	8.86		8.86
Seed Levees											
Rice Seed CF(Levees)	lb	8.82						0.26	9.08		9.08
App by Air (10 gal)	appl	8.00						0.24	8.24		8.24
Newpath 2SL	oz	14.88						0.45	15.33		15.33
Crop Oil Conc.(Pet.)	pt	0.11							0.11		0.11
App Fert by Air	cwt	5.25						0.13	5.38		5.38
Amm Sulfate (21% N)	cwt	16.50						0.41	16.91		16.91
App Fert by Air	cwt	17.50						0.44	17.94		17.94
Urea, Solid (46% N)	cwt	67.50						1.69	69.19		69.19
App by Air (10 gal)	appl	8.00						0.20	8.20		8.20
Newpath 2SL	oz	14.88						0.37	15.25		15.25
Aim 2EC	oz	6.06						0.15	6.21		6.21
Crop Oil Conc.(Pet.)	pt	0.11							0.11		0.11
Rice Management											
RICE MGT. LABOR	hour				0.82			0.02	0.84		0.84
App by Air ( 5 gal)	appl	1.50						0.03	1.53		1.53
Beyond	oz	5.31						0.11	5.42		5.42
Rice Management											
RICE MGT. LABOR	hour				1.64			0.03	1.67		1.67
App by Air ( 3 gal)	appl	2.50						0.05	2.55		2.55
Karate Z	oz	3.09						0.06	3.15		3.15
App Fert by Air	cwt	7.00						0.14	7.14		7.14
Urea, Solid (46% N)	cwt	20.25						0.40	20.65		20.65
App Fert by Air	cwt	7.00						0.11	7.11		7.11
Urea, Solid (46% N)	cwt	20.25						0.30	20.55		20.55
Rice Management											
RICE MGT. LABOR	hour				1.64			0.02	1.66		1.66
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Stratego	pt	19.49						0.29	19.78		19.78
App by Air ( 3 gal)	appl	2.50						0.04	2.54		2.54
Karate Z	oz	3.09						0.05	3.14		3.14
Rice Management											
RICE MGT. LABOR	hour				1.64			0.02	1.66		1.66
Header - Rice (CL)	25' Rigid		8.84	7.02	5.26			0.21	21.33	25.61	46.94
Rice Grain Cart	700 Bu		0.26	0.11	0.23			0.01	0.61	0.43	1.04
Handling & Storage											
HAND LABOR	hour				2.05			0.02	2.07		2.07
Haul Rice	bu	32.56						0.33	32.89		32.89
Dry Rice	bu	59.20						0.59	59.79		59.79
Heavy Disk	21'		4.68	2.00	4.03			0.05	10.76	8.09	18.85
Flood Irr.	acre	2.00	55.60	9.09	20.31			1.97	88.97	53.49	142.46
TOTALS		418.35	74.78	20.84	42.98	0.00	11.52	568.47	98.50	666.97	

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

Table 24.E Estimated monthly income and expense flows per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	981.24	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	8.00	8.00	4.00	8.50	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.00	20.25	20.25	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.49	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	23.48	20.94	5.31	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.09	3.09	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	59.22	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.11	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.75	7.00	7.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.56	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.20	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.80	0.00	0.00	0.00	0.00	0.97	10.51	4.92	5.74	5.74	10.27	4.03
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.93	0.00	0.00	0.00	0.00	1.12	16.39	14.03	14.03	14.03	9.57	4.68
REPAIR & MAINTENANCE	0.28	0.00	0.00	0.00	0.00	0.49	3.12	5.27	1.22	1.22	7.24	2.00
INTEREST ON OP. CAP.	0.12	0.00	0.00	0.00	0.00	0.09	3.68	3.99	1.20	1.19	1.20	0.05
TOTAL DIRECT EXPENSES	2.13	0.00	0.00	0.00	0.00	2.67	126.51	164.01	61.84	80.51	120.04	10.76
NET INCOME	-2.13	0.00	0.00	0.00	0.00	-2.67	-126.51	-164.01	-61.84	-80.51	861.20	-10.76
NET INCOME TO DATE	-2.13	-2.13	-2.13	-2.13	-2.13	-4.80	-131.31	-295.32	-357.16	-437.67	423.53	412.77

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.

Table 24.F Estimated returns for various price/yield combinations, per acre  
Clearfield straight levee rice  
Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2009

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.97	5.30	5.63	5.96	6.29	6.63	6.96	7.29	7.62	7.95	8.28
PERCENT	YIELD	UNIT	-----dollars-----										
50	74.00	bu	-154	-129	-105	-80	-56	-31	-6	17	42	66	91
			-252	-228	-203	-179	-154	-130	-105	-80	-56	-31	-7
60	88.80	bu	-89	-60	-30	-1	27	57	86	116	145	175	204
			-188	-158	-129	-100	-70	-41	-11	17	47	76	106
70	103.60	bu	-25	8	43	77	111	146	180	214	249	283	317
			-124	-89	-55	-20	13	47	82	116	150	185	219
80	118.40	bu	38	78	117	156	195	235	274	313	352	392	431
			-59	-20	18	58	97	136	175	215	254	293	332
90	133.20	bu	103	147	191	235	279	323	368	412	456	500	544
			4	48	92	137	181	225	269	313	357	402	446
100	148.00	bu	167	216	265	314	363	412	461	510	559	609	658
			68	118	167	216	265	314	363	412	461	510	559
110	162.80	bu	231	285	339	393	447	501	555	609	663	717	771
			133	187	241	295	349	403	457	511	565	618	672
120	177.60	bu	296	354	413	472	531	590	649	708	767	825	884
			197	256	315	374	433	491	550	609	668	727	786
130	192.40	bu	360	424	487	551	615	679	743	806	870	934	998
			261	325	389	453	517	580	644	708	772	835	899
140	207.20	bu	424	493	562	630	699	768	836	905	974	1042	1111
			326	394	463	532	601	669	738	807	875	944	1013
150	222.00	bu	489	562	636	709	783	857	930	1004	1077	1151	1225
			390	464	537	611	684	758	832	905	979	1052	1126

The top number in each cell is Returns Above Direct Expenses.  
The bottom number in each cell is Returns Above Total Specified Expenses.  
Only the product listed has been varied to calculate net returns.  
Note: Cost of production estimates are based on 2008 input prices.

Table 25.A Estimated costs per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.7500	16.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	22.00	0.7500	16.50	_____
Urea, Solid (46% N)	cwt	27.00	4.0000	108.00	_____
FUNGICIDES					
Stratego	pt	19.49	0.7500	14.62	_____
HERBICIDES					
Command 3ME	pt	12.93	0.6650	8.60	_____
Facet 75DF	lb	52.09	0.4000	20.84	_____
Stam M4	qt	5.90	2.0000	11.80	_____
Permit 75 DF	oz	18.07	0.2500	4.52	_____
Clincher SF	oz	1.74	7.0000	12.18	_____
INSECTICIDES					
Karate Z	oz	3.09	2.0000	6.18	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.32	90.0000	28.80	_____
ADJUVANTS					
Surfactant	pt	1.68	0.0500	0.08	_____
Crop Oil Conc.(Pet.)	pt	1.05	1.0000	1.05	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.22	164.0000	36.08	_____
DRYING					
Dry Rice	bu	0.40	164.0000	65.60	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.4304	4.69	_____
Harvesters	hour	10.91	0.2200	2.40	_____
IRRIGATE LABOR					
Special Labor	hour	8.19	1.0500	8.61	_____
HAND LABOR					
Special Labor	hour	8.19	0.2500	2.05	_____
Implements	hour	8.19	0.0856	0.70	_____
RICE MGT. LABOR					
Special Labor	hour	8.19	0.7000	5.74	_____
UNALLOCATED LABOR					
	hour	10.91	0.5853	6.39	_____
DIESEL FUEL					
Tractors	gal	2.46	4.2093	10.34	_____
Harvesters	gal	2.46	3.1130	7.66	_____
Flood Irr.	gal	2.46	15.4779	38.08	_____
REPAIR & MAINTENANCE					
Implements	acre	4.77	1.0000	4.77	_____
Tractors	acre	1.58	1.0000	1.58	_____
Harvesters	acre	4.46	1.0000	4.46	_____
Flood Irr.	acre	7.35	1.0000	7.35	_____
INTEREST ON OP. CAP.	acre	9.79	1.0000	9.79	_____
TOTAL DIRECT EXPENSES				501.71	_____
FIXED EXPENSES					
Implements	acre	10.96	1.0000	10.96	_____
Tractors	acre	11.17	1.0000	11.17	_____
Harvesters	acre	19.47	1.0000	19.47	_____
Flood Irr.	acre	50.90	1.0000	50.90	_____
TOTAL FIXED EXPENSES				92.50	_____
TOTAL SPECIFIED EXPENSES				594.21	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 25.B Summary of estimated costs and returns per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.63	164.0000	1087.32	_____
				-----	
TOTAL INCOME				1087.32	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	19.00	1.0000	19.00	_____
FERTILIZERS	acre	124.50	1.0000	124.50	_____
FUNGICIDES	acre	14.62	1.0000	14.62	_____
HERBICIDES	acre	57.94	1.0000	57.94	_____
INSECTICIDES	acre	6.18	1.0000	6.18	_____
SEED/PLANTS	acre	28.80	1.0000	28.80	_____
ADJUVANTS	acre	1.13	1.0000	1.13	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	36.08	1.0000	36.08	_____
DRYING	acre	65.60	1.0000	65.60	_____
HAND LABOR	hour	8.19	0.3356	2.75	_____
IRRIGATE LABOR	hour	8.19	1.0500	8.61	_____
OPERATOR LABOR	hour	10.91	0.6504	7.09	_____
RICE MGT. LABOR	hour	8.19	0.7000	5.74	_____
UNALLOCATED LABOR	hour	10.91	0.5853	6.39	_____
DIESEL FUEL	gal	2.46	22.8003	56.08	_____
REPAIR & MAINTENANCE	acre	18.16	1.0000	18.16	_____
INTEREST ON OP. CAP.	acre	9.79	1.0000	9.79	_____
				-----	
TOTAL DIRECT EXPENSES				501.71	_____
RETURNS ABOVE DIRECT EXPENSES				585.61	_____
TOTAL FIXED EXPENSES				92.50	_____
				-----	
TOTAL SPECIFIED EXPENSES				594.21	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				493.11	_____

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 25.C Estimated resource use for field operations, per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Harrow Fld	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Field Cultivate Fld	32'	MFWD 190	0.046	1.00	Mar		0.04	0.04	0.04	0.04
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					90.0000				
Roller	32'-12R30	MFWD 190	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Apr		0.01	0.01	0.02	0.01
Command 3ME	pt					0.6650				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Facet 75DF	lb					0.4000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App by Air ( 5 gal)	appl			0.50	May	0.5000				
Stam M4	qt					2.0000				
Permit 75 DF	oz					0.2500				
Karate Z	oz					1.0000				
Surfactant	pt					0.0500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.50	Jun	0.5000				
Clincher SF	oz					7.0000				
Crop Oil Conc.(Pet.)	pt					1.0000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Stratego	pt					0.7500				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Rice (SL)	25' Rigid	275 hp	0.220	1.00	Aug		0.22	0.22	0.22	0.19
Rice Grain Cart	700 Bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice	bu			1.00	Aug	164.0000				
Dry Rice	bu			1.00	Aug	164.0000				
Heavy Disk	21'	MFWD 190	0.097	2.00	Sep		0.19	0.19	0.19	0.17
Flood Irr.	acre				Jan	1.0000			1.05	
<b>TOTALS</b>							<b>0.65</b>	<b>0.65</b>	<b>2.73</b>	<b>0.58</b>

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 25.D Estimated costs for field operations, per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Harrow Fld	40'		0.93	0.28	0.80		0.12	2.13	1.25	3.38
Field Cultivate Fld	32'		1.12	0.49	0.97		0.09	2.67	2.75	5.42
Grain Drill	24'		1.89	1.48	2.27		0.17	5.81	4.60	10.41
Rice Seed Conv.	lb	28.80					0.86	29.66		29.66
Roller	32'-12R30		1.12	0.27	0.97		0.07	2.43	1.84	4.27
Spray (Broadcast)	60'		0.34	0.10	0.35		0.02	0.81	0.44	1.25
Command 3ME	pt	8.60					0.26	8.86		8.86
App by Air ( 5 gal)	appl	6.00					0.15	6.15		6.15
Facet 75DF	lb	20.84					0.52	21.36		21.36
App Fert by Air	cwt	5.25					0.13	5.38		5.38
Amm Sulfate (21% N)	cwt	16.50					0.41	16.91		16.91
App by Air ( 5 gal)	appl	3.00					0.08	3.08		3.08
Stam M4	qt	11.80					0.30	12.10		12.10
Permit 75 DF	oz	4.52					0.11	4.63		4.63
Karate Z	oz	3.09					0.08	3.17		3.17
Surfactant	pt	0.08						0.08		0.08
App Fert by Air	cwt	17.50					0.44	17.94		17.94
Urea, Solid (46% N)	cwt	67.50					1.69	69.19		69.19
Rice Management										
RICE MGT. LABOR	hour				0.82		0.02	0.84		0.84
App by Air ( 5 gal)	appl	3.00					0.06	3.06		3.06
Clincher SF	oz	12.18					0.24	12.42		12.42
Crop Oil Conc.(Pet.)	pt	1.05					0.02	1.07		1.07
Rice Management										
RICE MGT. LABOR	hour				1.64		0.03	1.67		1.67
App Fert by Air	cwt	10.50					0.21	10.71		10.71
Urea, Solid (46% N)	cwt	40.50					0.81	41.31		41.31
Rice Management										
RICE MGT. LABOR	hour				1.64		0.02	1.66		1.66
App by Air ( 5 gal)	appl	4.50					0.07	4.57		4.57
Stratego	pt	14.62					0.22	14.84		14.84
App by Air ( 3 gal)	appl	2.50					0.04	2.54		2.54
Karate Z	oz	3.09					0.05	3.14		3.14
Rice Management										
RICE MGT. LABOR	hour				1.64		0.02	1.66		1.66
Header - Rice (SL)	25' Rigid		7.66	6.08	4.56		0.18	18.48	22.20	40.68
Rice Grain Cart	700 Bu		0.26	0.11	0.23		0.01	0.61	0.43	1.04
Handling & Storage										
HAND LABOR	hour				2.05		0.02	2.07		2.07
Haul Rice	bu	36.08					0.36	36.44		36.44
Dry Rice	bu	65.60					0.66	66.26		66.26
Heavy Disk	21'		4.68	2.00	4.03		0.05	10.76	8.09	18.85
Flood Irr.	acre		38.08	7.35	8.61		1.20	55.24	50.90	106.14
TOTALS		387.10	56.08	18.16	30.58	0.00	9.79	501.71	92.50	594.21

Note: Cost of production estimates are based on 2008 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 25.E Estimated monthly income and expense flows per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1087.32	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	3.00	7.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.00	40.50	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.62	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.60	37.16	12.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.09	0.00	3.09	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	28.80	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	1.05	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.75	10.50	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.08	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.60	0.00
LABOR	0.80	0.00	0.00	0.00	0.00	0.97	6.05	2.87	3.69	3.69	8.48	4.03
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.93	0.00	0.00	0.00	0.00	1.12	11.37	10.02	10.02	10.02	7.92	4.68
REPAIR & MAINTENANCE	0.28	0.00	0.00	0.00	0.00	0.49	2.54	4.92	0.87	0.87	6.19	2.00
INTEREST ON OP. CAP.	0.12	0.00	0.00	0.00	0.00	0.09	1.71	4.35	1.63	0.59	1.25	0.05
TOTAL DIRECT EXPENSES	2.13	0.00	0.00	0.00	0.00	2.67	59.07	178.24	83.44	39.88	125.52	10.76
NET INCOME	-2.13	0.00	0.00	0.00	0.00	-2.67	-59.07	-178.24	-83.44	-39.88	961.80	-10.76
NET INCOME TO DATE	-2.13	-2.13	-2.13	-2.13	-2.13	-4.80	-63.87	-242.11	-325.55	-365.43	596.37	585.61

Note: Cost of production estimates are based on 2008 input prices.

**Fertilization decisions should be based on soil tests.**

\* Lease costs are based on hourly usage costs.



Table 25.F Estimated returns for various price/yield combinations, per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2009

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.97	5.30	5.63	5.96	6.29	6.63	6.96	7.29	7.62	7.95	8.28
PERCENT	YIELD	UNIT	-----dollars-----										
50	82.00	bu	-42	-15	11	38	66	93	120	147	174	202	229
			-135	-107	-80	-53	-26	0	27	55	82	109	136
60	98.40	bu	28	61	93	126	159	191	224	257	289	322	354
			-63	-31	1	34	66	99	131	164	197	229	262
70	114.80	bu	99	137	176	214	252	290	328	366	404	442	480
			7	45	83	121	159	197	235	273	311	349	388
80	131.20	bu	171	214	258	301	345	388	432	475	519	562	606
			78	122	165	209	252	296	339	383	426	470	513
90	147.60	bu	242	291	340	389	438	487	536	585	633	682	731
			150	198	247	296	345	394	443	492	541	590	639
100	164.00	bu	313	368	422	476	531	585	639	694	748	803	857
			221	275	330	384	438	493	547	601	656	710	764
110	180.40	bu	385	444	504	564	624	684	743	803	863	923	983
			292	352	412	471	531	591	651	711	770	830	890
120	196.80	bu	456	521	586	652	717	782	847	913	978	1043	1108
			363	429	494	559	624	690	755	820	885	950	1016
130	213.20	bu	527	598	668	739	810	880	951	1022	1093	1163	1234
			435	505	576	647	717	788	859	929	1000	1071	1141
140	229.60	bu	598	675	751	827	903	979	1055	1131	1207	1283	1360
			506	582	658	734	810	886	963	1039	1115	1191	1267
150	246.00	bu	670	751	833	914	996	1077	1159	1241	1322	1404	1485
			577	659	740	822	903	985	1066	1148	1230	1311	1393

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2008 input prices.



## APPENDIX

Appenmdix Table 1. Tractors/Harvesters: estimated purchase price, annual use, useful life, fuel use, and direct and fixed cost per hour, Mississippi, 2009

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	-----\$/hour-----					
Combine (250-299 hp)	275 hp	194,693	300	8	14.15	10.91	34.80	20.28	65.99	88.48	154.48
Combine (300-349 hp)	325 hp	228,109	300	8	16.73	10.91	41.15	23.76	75.82	103.67	179.49
Combine (350-379 hp)	370 hp	240,137	300	8	19.04	10.91	46.83	25.01	82.76	109.13	191.90
Combine (395-420 hp)	400 hp	273,622	300	8	20.58	10.91	50.62	28.50	90.03	124.35	214.39
Cotton Stripper	173 hp	134,267	200	8	8.08	10.91	19.87	20.97	51.76	91.53	143.29
Tractor( 40-59hp)CB	2WD 50	28,984	600	8	2.57	10.91	6.33	0.90	18.14	6.11	24.25
Tractor( 40-59hp)CB	MFWD 50	31,863	600	8	2.57	10.91	6.33	0.99	18.23	6.71	24.95
Tractor( 40-59hp)RB	2WD 50	18,617	600	8	2.57	10.91	6.33	0.58	17.82	3.92	21.74
Tractor( 40-59hp)RB	MFWD 50	23,528	600	8	2.57	10.91	6.33	0.73	17.97	4.96	22.93
Tractor( 60-89hp)CB	2WD 75	36,964	600	8	3.86	10.91	9.49	1.15	21.56	7.79	29.35
Tractor( 60-89hp)CB	MFWD 75	41,620	600	8	3.86	10.91	9.49	1.30	21.70	8.77	30.48
Tractor( 60-89hp)RB	2WD 75	27,169	600	8	3.86	10.91	9.49	0.84	21.25	5.72	26.98
Tractor( 60-89hp)RB	MFWD 75	33,056	600	8	3.86	10.91	9.49	1.03	21.43	6.96	28.40
Tractor( 90-119hp)CB	2WD 105	54,137	600	8	5.40	10.91	13.29	1.69	25.89	11.41	37.31
Tractor( 90-119hp)CB	MFWD 105	64,936	600	8	5.40	10.91	13.29	2.02	26.23	13.69	39.92
Tractor( 90-119hp)RB	2WD 105	37,544	600	8	5.40	10.91	13.29	1.17	25.37	7.91	33.29
Tractor( 90-119hp)RB	MFWD 105	44,843	600	8	5.40	10.91	13.29	1.40	25.60	9.45	35.06
Tractor(120-139hp)CB	2WD 130	76,003	600	8	6.69	10.91	16.46	2.37	29.74	16.02	45.77
Tractor(120-139hp)CB	MFWD 130	88,605	600	8	6.69	10.91	16.46	2.76	30.13	18.68	48.82
Tractor(140-159hp)CB	2WD 150	88,335	600	8	7.72	10.91	18.99	2.76	32.66	18.62	51.28
Tractor(140-159hp)CB	MFWD 150	102,055	600	8	7.72	10.91	18.99	3.18	33.09	21.51	54.61
Tractor(160-179hp)CB	2WD 170	95,567	600	8	8.75	10.91	21.52	2.98	35.42	20.93	56.35
Tractor(160-179hp)CB	MFWD 170	116,823	600	8	8.75	10.91	21.52	3.65	36.08	25.58	61.67
Tractor(180-199hp)CB	2WD 190	109,958	600	8	9.77	10.91	24.05	3.43	38.40	24.08	62.49
Tractor(180-199hp)CB	MFWD 190	118,310	600	8	9.77	10.91	24.05	3.69	38.66	25.91	64.58
Tractor(200-249hp)CB	4WD 225	147,066	600	8	11.58	10.91	28.49	4.59	43.99	32.21	76.20
Tractor(200-249hp)CB	MFWD 225	146,615	600	8	11.58	10.91	28.49	4.58	43.98	32.11	76.09
Tractor(200-249hp)CB	Track 225	168,214	600	8	11.58	10.91	28.49	5.25	44.65	36.84	81.50
Tractor(250-349hp)CB	4WD 300	171,753	600	8	15.44	10.91	37.98	5.36	54.26	37.62	91.88
Tractor(250-349hp)CB	MFWD 300	175,962	600	8	15.44	10.91	37.98	5.49	54.39	38.54	92.93
Tractor(250-349hp)CB	Track 300	185,222	600	8	15.44	10.91	37.98	5.78	54.68	40.57	95.25
Tractor(350-449hp)CB	4WD 400	203,681	600	8	20.58	10.91	50.64	6.36	67.92	44.61	112.53
Tractor(350-449hp)CB	Track 400	245,097	600	8	20.58	10.91	50.64	7.65	69.21	53.68	122.90
Tractor(450-550hp)CB	Track 475	279,879	600	8	24.44	10.91	60.14	8.74	79.80	61.30	141.10
Tractor(450-550hp)CB	4WD 500	246,077	600	8	24.44	10.91	60.14	7.68	78.74	53.90	132.64

Notes:  
 Labor: Includes allocated labor from power unit.  
 Total Direct: Does not include interest on operating capital.  
 CB = Cab, RB = Roll Bar

Appendix Table 2. Self-propelled machines: estimated purchase price, annual use, useful life, fuel use, performance rate, and direct and fixed cost per acre, Mississippi, 2009

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Perf Rate	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	hr/ac	-----\$/acre-----					
ATV - 4 Wheeler	20' Rope W	8,679	100	8	0.50	0.052	0.79	0.06	0.14	1.00	0.60	1.60
Backhoe	2WD Cab	65,678	0	0	0.00	0.000	0.00	0.00	0.00	0.00	0.00	0.00
Cotton Picker-1st-BB	4R-30(250)	256,715	200	8	12.86	0.327	6.25	10.36	13.13	29.74	57.29	87.04
Cotton Picker-1st-BB	4R-30(325)	307,909	200	8	16.72	0.327	6.25	13.47	15.75	35.47	68.71	104.19
Cotton Picker-1st-BB	4R-38(255)	259,280	200	8	13.12	0.257	4.92	8.32	10.44	23.69	45.56	69.25
Cotton Picker-1st-BB	4R-38(325)	320,624	200	8	16.72	0.257	4.92	10.60	12.91	28.44	56.34	84.79
Cotton Picker-1st-BB	4R2x1(350)	329,206	200	8	18.01	0.172	3.29	7.63	8.86	19.79	38.67	58.46
Cotton Picker-1st-BB	5R-30(255)	280,811	200	8	13.12	0.261	5.00	8.45	11.49	24.95	50.13	75.08
Cotton Picker-1st-BB	5R-38(250)	284,601	200	8	12.86	0.207	3.95	6.55	9.21	19.73	40.20	59.93
Cotton Picker-1st-BB	6R-30(325)	401,833	200	8	18.01	0.218	4.16	9.67	13.70	27.54	59.78	87.33
Cotton Picker-1st-BB	6R-38(330)	400,016	200	8	18.01	0.172	3.29	7.63	10.76	21.69	46.98	68.68
Cotton Picker-1st-Tr	4R-30(250)	256,715	200	8	12.86	0.327	6.25	10.36	13.13	29.74	57.29	87.04
Cotton Picker-1st-Tr	4R-30(325)	307,909	200	8	16.72	0.327	6.25	13.47	15.75	35.47	68.71	104.19
Cotton Picker-1st-Tr	4R-38(255)	259,280	200	8	13.12	0.257	4.92	8.32	10.44	23.68	45.56	69.25
Cotton Picker-1st-Tr	4R-38(325)	320,624	200	8	16.72	0.257	4.92	10.60	12.91	28.44	56.34	84.79
Cotton Picker-1st-Tr	4R2x1(350)	329,206	200	8	18.01	0.172	3.29	7.63	8.86	19.79	38.67	58.46
Cotton Picker-1st-Tr	5R-30(255)	280,811	200	8	13.12	0.261	5.00	8.45	11.49	24.94	50.13	75.08
Cotton Picker-1st-Tr	5R-38(250)	284,601	200	8	12.86	0.207	3.95	6.55	9.21	19.73	40.20	59.93
Cotton Picker-1st-Tr	6R-30(325)	401,833	200	8	18.01	0.218	4.16	9.67	13.70	27.54	59.78	87.33
Cotton Picker-1st-Tr	6R-38(330)	400,016	200	8	18.01	0.172	3.29	7.63	10.76	21.69	46.98	68.68
Cotton Picker-2nd-BB	4R-30(250)	256,715	200	8	12.86	0.277	5.29	8.77	11.12	25.19	48.53	73.72
Cotton Picker-2nd-BB	4R-30(325)	307,909	200	8	16.72	0.277	5.29	11.41	13.34	30.05	58.20	88.26
Cotton Picker-2nd-BB	4R-38(255)	259,280	200	8	13.12	0.218	4.17	7.04	8.84	20.06	38.59	58.66
Cotton Picker-2nd-BB	4R-38(325)	320,624	200	8	16.72	0.218	4.17	8.98	10.93	24.09	47.72	71.82
Cotton Picker-2nd-BB	4R2x1(350)	329,206	200	8	18.01	0.145	2.78	6.46	7.50	16.76	32.75	49.51
Cotton Picker-2nd-BB	5R-30(255)	280,811	200	8	13.12	0.221	4.23	7.16	9.73	21.13	42.46	63.60
Cotton Picker-2nd-BB	5R-38(250)	284,601	200	8	12.86	0.175	3.35	5.55	7.80	16.71	34.05	50.76
Cotton Picker-2nd-BB	6R-30(325)	401,833	200	8	18.01	0.184	3.53	8.19	11.60	23.33	50.64	73.97
Cotton Picker-2nd-BB	6R-38(330)	400,016	200	8	18.01	0.145	2.78	6.46	9.12	18.37	39.80	58.17
Cotton Picker-2nd-Tr	4R-30(250)	256,715	200	8	12.86	0.277	5.29	8.77	11.12	25.19	48.53	73.72
Cotton Picker-2nd-Tr	4R-30(325)	307,909	200	8	16.72	0.277	5.29	11.41	13.34	30.05	58.20	88.26
Cotton Picker-2nd-Tr	4R-38(255)	259,280	200	8	13.12	0.218	4.17	7.04	8.84	20.06	38.59	58.66
Cotton Picker-2nd-Tr	4R-38(325)	320,624	200	8	16.72	0.218	4.17	8.98	10.93	24.09	47.72	71.82
Cotton Picker-2nd-Tr	4R2x1(350)	329,206	200	8	18.01	0.145	2.78	6.46	7.50	16.76	32.75	49.51
Cotton Picker-2nd-Tr	5R-30(255)	280,811	200	8	13.12	0.221	4.23	7.16	9.73	21.13	42.46	63.60
Cotton Picker-2nd-Tr	5R-38(250)	284,601	200	8	12.86	0.175	3.35	5.55	7.80	16.71	34.05	50.76
Cotton Picker-2nd-Tr	6R-30(325)	401,833	200	8	18.01	0.184	3.53	8.19	11.60	23.33	50.64	73.97
Cotton Picker-2nd-Tr	6R-38(330)	400,016	200	8	18.01	0.145	2.78	6.46	9.12	18.37	39.80	58.17
Cotton Picker/Module	4R-38(365)	455,497	200	8	18.78	0.257	4.92	11.91	18.34	35.18	80.04	115.23
Cotton Picker/Module	6R-30(365)	506,901	200	8	18.78	0.218	4.16	10.08	17.28	31.54	75.41	106.96
Cotton Picker/Module	6R-38(365)	505,437	200	8	18.78	0.172	3.29	7.96	13.60	24.86	59.37	84.23
Dry Applicator SP	70'300cuft	247,266	350	8	15.44	0.015	0.22	0.57	0.20	1.00	1.45	2.45
Sprayer( 110Gal)	30' 47 hp	36,568	350	8	2.57	0.035	0.52	0.22	0.06	0.82	0.50	1.32
Sprayer( 300-450Gal)	60' 110 hp	85,701	350	8	5.66	0.017	0.26	0.24	0.08	0.59	0.58	1.17
Sprayer( 300-450Gal)	80' 110 hp	88,123	350	8	5.66	0.013	0.19	0.18	0.06	0.44	0.45	0.89
Sprayer( 600-750Gal)	60' 200 hp	129,370	350	8	10.29	0.017	0.26	0.44	0.12	0.83	0.88	1.72
Sprayer( 600-825Gal)	80' 200 hp	141,780	350	8	10.29	0.013	0.19	0.33	0.10	0.63	0.73	1.36
Sprayer( 600-825Gal)	90' 200 hp	187,300	350	8	10.29	0.011	0.17	0.29	0.11	0.59	0.85	1.44
Sprayer(1000-1400Gal)	90' 275 hp	222,727	350	8	14.15	0.010	0.15	0.36	0.12	0.65	0.91	1.57
Sprayer(1200PlusGal)	120' 300 hp	259,282	350	8	15.44	0.008	0.13	0.33	0.12	0.58	0.88	1.47
Utility Vehicle	20'	12,413	200	8	0.70	0.052	0.79	0.08	0.10	0.98	0.44	1.43
Utility Vehicle	75" Rope W	10,771	200	8	0.50	0.167	2.51	0.20	0.28	3.00	1.23	4.23

## Notes:

Labor: includes allocated labor plus any additional labor from self-propelled machine.

Direct: Does not include interest on operating capital.

BB = Boll Buggy, Tr = Trailer















Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2009 (continued)

Table with columns: Item Name, Size, Power Unit, Purchase Price, Annual Use, Useful Life, Perf Rate, Labor, Fuel, ---R&M--- Imp. P.U. Direct, Total ---Fixed--- Imp. P.U., Total Cost. Data rows include various farm equipment like Rotary Cutter, Row Cond, RT Cult, Soybean Grain Cart, Spray, Stalk Shredder, and Subsoiler.

Notes: Labor: Includes labor from Power unit plus additional labor from the implement. Total Direct: Does not include interest on operating capital. HB = Hooded Boom, HD = Hooded Direct

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2009

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
ADJUVANTS			Captan 50 WP	lb	3.61
Crop Oil Conc.(Pet.)	pt	1.05	Convoy	oz	0.31
Crop Oil Conc.(Veg.)	pt	2.51	Cotton Seed Trt.	acre	20.00
Drift/Defoamer	pt	5.86	Dithane F-45	qt	3.63
Spreader Sticker	pt	2.80	Dithane Rainshield	lb	2.28
Surfactant	pt	1.68	Folicur 3.6	oz	2.33
CLEANING			Fungicide	lb	2.67
Cleaning Peanuts	ton	18.00	Gem 25 WG	oz	3.52
CROP CONSULTANT			Headline	oz	2.08
Rice Consultant	acre	7.00	Headline SBR Copak	oz	1.78
CROP INSURANCE			Manzate 75 DF	lb	2.65
Insurance - Peanuts	acre	13.00	Manzate Flowable	pt	1.90
CUSTOM FERTILIZE			Moncut 70 DF	lb	24.85
App Fert by Air	cwt	7.00	Prevail	lb	28.06
App Fert by Air(Min)	appl	7.00	Provost	oz	2.00
Custom Apply Fert	acre	7.00	Quadris	oz	2.16
CUSTOM LIME			Quadris Ridomil Gold	oz	8.92
Lime (Spread)	ton	38.00	Quilt	pt	16.86
CUSTOM PLANT			Ridomil Gold PC GR	lb	2.05
Custom Plant	acre	8.00	Rovral 4F	pt	17.06
Custom Plant Air	cwt	7.00	Stiletto	oz	0.57
CUSTOM SPRAY			Stratego	pt	19.49
App by Air ( 2 gal)	appl	4.00	Terrachlor 2EC	pt	2.02
App by Air ( 3 gal)	appl	5.00	Terrachlor Flowable	pt	4.74
App by Air ( 5 gal)	appl	6.00	Terraclor Super X EC	pt	3.95
App by Air (10 gal)	appl	8.00	Terraclor Super X G	lb	2.67
Custom Spray	acre	7.00	Tilt 3.6 EC	oz	2.33
DRYING			Tilt/Bravo SE	oz	0.38
Dry Corn	bu	0.19	Uniform	oz	2.99
Dry Grain Sorghum	cwt	0.25	Vitavax 200	oz	0.49
Dry Peanuts	ton	24.00	Vitavax RTU-Thiram	oz	0.33
Dry Rice	bu	0.40	Vitavax T-L	oz	0.29
ERADICATION FEE			GINNING		
Eradication Delta	acre	4.00	Gin & Haul	lb	0.09
Eradication NonDelta	acre	6.25	GROWTH REGULATORS		
Eradication Zone 1	acre	4.00	Early Harvest PGR	oz	1.46
Eradication Zone 1A	acre	4.00	Mepex	oz	0.19
Eradication Zone 1B	acre	4.00	Mepex Gin Out	oz	0.29
Eradication Zone 2	acre	4.00	Mepichlor 4.2% Liq	oz	0.19
Eradication Zone 3	acre	6.50	Mepiquat Chloride	oz	0.16
Eradication Zone 4	acre	6.00	Mepiquat Extra	oz	0.16
FERTILIZERS			Pentia	pt	6.93
Amm Nitrate (34% N)	cwt	28.00	PGR IV	oz	1.56
Amm Sulfate (21% N)	cwt	22.00	PGR Plus	oz	5.48
Anhy Ammonia (82%)	cwt	42.00	Pix Plus	oz	0.28
Boron 15%	lb	0.40	Pix Ultra	oz	0.39
Boron Plus	pt	3.87	Stance	pt	16.64
DAP	cwt	48.00	SuperBoll	pt	3.54
Fert 10-34-0	cwt	52.00	HARVEST AIDS		
Fert 11-37-0	cwt	56.00	Accelerate	pt	2.59
Fert 41-0-0-4	cwt	20.00	Aim 2EC	oz	5.82
Phosphorus(46% P2O5)	cwt	46.00	Ammonium Sulfate	lb	0.20
Potash (60% K2O)	cwt	44.00	Boll Buster	pt	2.68
Sulfur 90%	lb	0.20	CottonQuik	pt	3.12
Sulfur Plus	pt	1.24	Def 6	pt	6.75
UAN (32% N)	cwt	24.00	Def/Folex	pt	6.91
Urea, Solid (46% N)	cwt	27.00	Defol 3	gal	3.04
Zinc Sulfate 31%	lb	0.60	Defol 5	gal	4.24
FUNGICIDES			Defol 6	gal	5.20
Abound	pt	35.63	Defol 750	pt	0.94
Absolute 500SC	PT	31.91	Dropp 50 WP	lb	45.45
Allegiance Flowable	pt	50.42	Dropp SC	oz	2.37
Apron Maxx RTA	oz	0.85	ET	pt	43.31
Apron Maxx RTA+Moly	pt	13.24	Ethephon 6E	pt	4.35
Apron XL	oz	8.13	Finish 6	pt	7.61
Apron XL LS	oz	6.37	First Pick	pt	3.07
Artisan	oz	0.76	Folex 6EC	pt	7.06
Bravo Ultrex	lb	6.34	Freefall SC	oz	33.78
Bravo Weather Stick	pt	6.25			(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2009 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Ginstar EC	pt	26.29	Classic	oz	14.07
Gramoxone Inteon	oz	0.23	Clearpath	lb	55.03
Gramoxone Max	pt	4.97	Clincher SF	oz	1.74
Harvade 5F	oz	0.60	Cobra 2EC	oz	1.33
Leafless	pt	18.56	Command 3ME	pt	12.93
MFX Cotton Har. Aid	pt	3.64	Conclude XACT	pt	11.32
Prep	pt	4.41	Cornerstone	pt	3.63
Shed-a-leaf	gal	3.00	Cornerstone Plus	pt	3.69
Sodium Chlorate 3L	gal	3.04	Cotoran 4L	pt	5.03
Sodium Chlorate 5L	gal	4.24	Cotoran DF	lb	9.00
Solium Chlorate 6L	gal	5.20	Cotton Pro	pt	3.36
TDZ SC	oz	2.94	Credit Extra	pt	3.91
Thidazuron 50 WSB	oz	2.08	Direx 4L	pt	2.73
Thidiazuron 4lb	oz	2.37	Direx 80 DF	lb	7.37
Thidiazuron 4SC	oz	2.79	Diuron 4L	pt	2.36
Tribufos 6lb	pt	7.15	Diuron 80 DF	lb	4.64
HAULING			Diuron 80%	lb	4.64
Haul Corn	bu	0.20	Domain	lb	12.75
Haul Cotton	lb	0.02	DSMA 4	pt	0.90
Haul Peanuts	ton	14.50	Dual II Magnum	pt	13.47
Haul Rice	bu	0.22	Dual Magnum	pt	12.74
Haul Sorghum	bu	0.20	Duet	pt	3.61
Haul Soybeans	bu	0.20	Envoke	oz	78.53
Haul Wheat	bu	0.20	Equip	oz	10.65
HERBICIDES			Evik DF 80W	lb	6.99
2,4-D Amine 4	pt	1.82	Exceed	oz	10.71
2,4-D LV 4Ester	pt	1.87	Expert	pt	4.06
2,4-D Weedar 64	pt	2.04	Facet 75DF	lb	52.09
AAtrex 4L	pt	1.94	Finesse	oz	16.17
AAtrex NINE-O	lb	3.42	First Rate	oz	27.86
Accent Gold	oz	6.30	Flexstar HL	pt	13.63
Accent SP	oz	31.94	FloMet 4L	pt	5.05
Acramite-4SC	oz	1.37	Flomet DF	lb	6.65
Aim 2EC	oz	6.06	Fluometuron 4lb	pt	5.04
Aim DF	oz	9.65	Frontier 6.0	oz	0.63
Arrosolo	qt	7.88	Fultime	pt	3.91
Arrow 2EC	pt	15.06	Fusilade DX	oz	1.34
Assure II	oz	1.12	Fusion	pt	20.12
Atrazine 4L	pt	1.69	Glyfos	pt	3.77
Atrazine 90DF	lb	3.11	Glyfos Xtra	pt	3.91
Axiom 68DF	lb	22.86	Glyphosate 3lbs a.e	pt	4.00
Backdraft SL	pt	2.40	Glyphosate 3lbs a.e.	oz	0.25
Banvel	pt	8.85	Glystar Plus	pt	3.91
Basagran	pt	10.75	Goal 2XL	pt	10.31
Basis Gold	lb	18.87	Gramoxone Inteon	oz	0.23
Beacon 75% WSP	oz	27.74	Gramoxone Max	pt	4.97
Beyond	oz	4.25	Grandstand R	qt	22.59
Bicep II Magnum	qt	9.46	Guardman Max	pt	5.74
Blazer Ultra	pt	7.81	Harmony Extra XP	oz	14.65
Bolero 8EC	pt	4.83	Harmony GT	oz	19.98
Boundary 7.5	pt	8.69	Harness	pt	11.84
Buccaneer Plus	pt	4.09	Harness XTRA	pt	6.99
Buctril 2EC	pt	8.63	Hoelon 3EC	pt	10.42
Buctril 4EC	pt	15.37	Honcho	pt	2.78
Butoxone 175(2,4-DB)	pt	2.70	Honcho Plus	pt	3.82
Butoxone 200(2,4-DB)	pt	3.89	Hornet WDG	lb	55.02
Butyrac 175 (2,4-DB)	pt	2.71	Ignite 280	pt	6.57
Butyrac 200 (2,4-DB)	pt	4.24	Karmex DF	lb	4.20
Cadre	oz	5.16	Lariat	qt	5.67
Callisto 4SC	oz	4.61	Lasso 4EC	qt	6.60
Canopy 75%	oz	2.89	Layby Pro	qt	9.16
Canopy EX	oz	6.00	Lexar	pt	5.17
Canopy XL	oz	2.23	Liberty	pt	8.89
Caparol 4L	pt	4.04	Lightning	oz	12.69
Carbaryl 4L	pt	3.58	Linex 4L	pt	7.53
Celebrity Plus	lb	87.24	Londax 60DF	oz	12.70
Clarity	pt	10.87			

(continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Lorox 50DF	lb	16.56	Ultra Blazer	pt	8.46
Me-Too-Lachlor	pt	6.74	Valor SX	oz	4.31
MSMA 6.6	pt	2.18	Valor XLT	oz	3.13
MSMA6 Plus	pt	1.99	Weedar 64	pt	1.86
Newpath 2SL	oz	3.72	Weedone 638	pt	3.22
Option	oz	9.68	Weedone LV4	pt	2.15
Ordram 15-GM	lb	1.44	Weedone LV6	pt	3.00
Ordram 8-E	pt	7.75	Whip 360	pt	24.12
Osprey	oz	3.42	Zorial Rapid 80DF	lb	15.06
Outlook	pt	18.27	INOCULANT		
Parrlay	pt	8.70	Innoculant (Liquid)	pt	10.34
Peak Accu Pak	oz	12.54	Nitragin S	oz	0.27
Pendimax 3.3	pt	3.08	Optimizer LIFT	oz	0.56
Permit 75 DF	oz	18.07	Vault	oz	1.42
Poast 1.53	pt	8.90	INSECT SCOUTING		
Poast Plus	pt	6.63	Insect Scouting	acre	7.00
Prefix	pt	5.56	INSECTICIDES		
Prometryne	pt	3.76	Acephate 90%	lb	7.97
Propimax EC	pt	33.97	Acephate 90SP	lb	7.51
Prowl 3.3 EC	pt	3.31	Aeris	oz	6.64
Prowl H20	pt	3.82	Ambush 2E	oz	13.13
Pursuit 2S	oz	4.08	Ammo 2.5 EC	oz	0.72
Pursuit DG	oz	11.59	Asana .66 XL	oz	0.72
Pursuit Plus EC	pt	6.31	Baythroid 2	oz	2.36
Python WDG	oz	10.24	Baythroid XL	oz	2.22
Raptor	oz	4.23	Bidrin 8WM	oz	0.86
Reflex 2LC	pt	13.34	Bidrin XL	oz	1.91
Regiment 80WP	oz	32.49	Bifenture 2EC	pt	20.63
Remedy	pt	12.56	Brigade EC	pt	19.04
Resource .86EC	pt	22.60	Brigade WSB	lb	20.32
Riceshot	pt	2.81	Capture 2EC	oz	1.45
Ricestar	pt	18.13	Carbine	oz	4.11
Ricestar HT	pt	18.62	Carbine 50WG	oz	4.11
Rifel	pt	7.35	Centric 40WG	oz	4.45
Roundup Original Max	oz	0.41	Comite 1l	pt	7.88
Roundup Original Max	pt	6.56	Confirm 2F	oz	1.49
Roundup Power Max	oz	0.43	Counter 15G	lb	2.51
Roundup PowerMax	pt	6.88	Counter CR	lb	2.65
Roundup WeatherMax	oz	0.50	Couraze 1.6F	pt	26.39
Roundup WeatherMax	pt	8.00	Couraze 2F	pt	33.33
Scepter 70 DG	oz	3.18	Curacron 8E	pt	9.62
Select 2EC	oz	1.34	Decis 1.5EC	oz	2.84
Select Max	pt	15.00	Declare	pt	4.21
Sencor 4F	pt	10.30	Delta Gold	pt	34.38
Sencor DF	lb	16.01	Denim 0.16 EC	pt	26.51
Sequence	pt	5.91	Di-Syston 15G	lb	2.81
Simazine 4L	pt	2.39	Di-Syston 8	pt	13.89
Stalwart	pt	6.54	Diamond .83EC	pt	16.34
Stam 80 EDF	lb	5.32	Dimethoate 4E	pt	4.73
Stam M4	qt	5.90	Dimilin 2L	oz	1.63
Staple	oz	16.01	Dipel DF	lb	10.40
Staple LX	oz	6.93	Dipel ES	pt	4.26
Steadfast	oz	24.13	Discipline 2 EC	oz	1.90
Storm	pt	10.00	Endigo ZC	pt	30.11
Strada WG	oz	5.32	Fanfare 2EC	oz	1.57
Strongarm	oz	41.55	Force 3G	lb	4.67
Superwham	qt	6.68	Furadan 4F	pt	9.52
Suprend	lb	10.48	Gaucha 480	oz	8.56
Surpass EC	qt	19.27	Gaucha 600	oz	6.25
Synchrony XP	oz	6.86	Hero	pt	22.97
Touchdown HiTech	qt	12.36	Incidental Pest Trt	acre	12.00
Touchdown Total	qt	13.44	Intrepid 2F	oz	1.97
Treflan HFP	pt	3.33	Intruder 70WSP	oz	8.38
Treflan TR-10	lb	0.77	Karate Z	oz	3.09
Trifluralin 4EC	pt	2.28	Kelthane MF 4EC	pt	5.25

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2009 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Knack	pt	86.07	IRRIGATION SUPPLIES		
Lannate LV	pt	7.67	Roll-Out Pipe	ft	0.20
Lannate SP	oz	24.27	SEED/PLANTS		
Larvin 3.2	oz	0.51	Corn Seed BtRR	thous	2.42
Leverage 2.7	oz	2.69	Corn Seed RR	thous	2.25
Lorsban 15G	lb	1.58	Cotton Seed BGl1RRF	thous	0.52
Lorsban 4E	pt	4.45	Cotton Seed BGRR	thous	0.48
Malathion 5E	pt	3.24	Cotton Seed BGRFF	thous	0.51
Malathion 8E	pt	4.25	Cotton Seed Liberty	thous	0.62
Malathion ULV	pt	4.93	Cotton Seed RR	thous	0.48
Methyl Parathion	pt	4.23	Cotton Seed RRF	thous	0.50
Monitor 4	pt	14.97	Peanut Seed	lb	0.86
Mustang Max	oz	1.61	Rice Clearfield 161	lb	0.63
Oberon 4 SC	pt	70.71	Rice Clearfield Hyb	lb	3.10
Orthene 90S	lb	8.42	Rice Seed (Levees)	lb	0.32
Penncap-M	pt	3.55	Rice Seed CF(Levees)	lb	0.63
Phorate	lb	2.83	Rice Seed CFH(Levee)	lb	3.10
Pounce 25WP	lb	10.94	Rice Seed Conv.	lb	0.32
Prolex	oz	2.94	Sorghum Concept	lb	1.59
Provado 1.6F	oz	2.65	Sorghum Hybrid Sudax	lb	0.60
Sevin 4F	pt	3.88	Soybean Seed RR	lb	0.74
Sevin 80S	lb	6.13	Soybean Seed Stack	lb	0.72
Sevin XLR Plus	qt	9.44	Wheat Seed Private	lb	0.29
Steward	pt	25.11	SURVEY & MARK LEVEES		
Temik 15G Grit	lb	3.49	Survey & Mark Levees	acre	4.00
Temik 15G Gypsum	lb	3.60	Survey & Mark Levees	acre	3.50
Thimet 20-G Lock N L	lb	2.75	TECHNOLOGY FEE		
Thionex 3 EC	pt	3.60	BG Cot Tech Fee	cap/ac	19.50
Thionex 50W	lb	8.35	BG II/RR Tech Fee	cap/ac	56.00
Tombstone 2E	pt	40.04	BG 11/RRF Tech Fee	thous	1.38
Tracer 4SC	oz	6.58	BG 11/RRF Tech Fee	cap/ac	64.00
Trimax	oz	4.13	BG/RR Cot Tech Fee	thous	1.05
Trimax Pro	oz	4.08	BG/RR Cot Tech Fee	cap/ac	49.00
Vydate C-LV	oz	0.60	RR Cotton Tech Fee	thous	0.62
Warrior Z	oz	1.88	RR Cotton Tech Fee	cap/ac	29.00
Zeal	oz	19.29	RRF Cotton Tech Fee	thous	0.86
Zephyr	oz	4.37	RRF Cotton Tech Fee	cap/ac	40.00



Appendix Table 5. Estimated fuel prices  
and interest rates, Mississippi, 2009

ITEM NAME	UNIT	PRICE
dollars		
FUEL TYPES		
Diesel Fuel	gal	2.46
Gasoline	gal	2.40
LP Gas	gal	2.64
INTEREST RATES		
Short-term	%	6.00
Intermediate-term	%	6.75

Appendix Table 6. Labor types, wage rates and unallocated labor  
multipliers for crop enterprises, Mississippi, 2009

Item name	
LABOR TYPES	
	WAGE RATE (\$/HR)
OPERATOR LABOR	10.91
IRRIGATE LABOR	8.19
HAND LABOR	8.19
HAND. & STOR. LABOR	8.19
RICE MGT. LABOR	8.19
CROP ENTERPRISE	
	UNALLOCATED LABOR MULTIPLIERS (%)
Corn	90
Cotton	80
Grain Sorghum	90
Peanuts	80
Rice	90
Soybeans	90
Wheat	80

Appendix Table 7. Futures contract prices, basis levels, forward contract prices, and loan rates used in row crop budgets, Mississippi, 2009

	Unit	Futures Contract Month	Futures Contract Price <sup>a</sup>	Basis <sup>b</sup>	Forward Contract Price <sup>c</sup>	Loan Rate <sup>d</sup>	Budget Price <sup>e</sup>
Corn	bu	Dec '09	4.68	-0.3033	4.38	2.10	4.38
Cotton Lint	lb	Dec '09	0.622	-0.0255	0.622	0.524	0.622
Cotton Seed	lb						0.051 <sup>f</sup>
Grain Sorghum	bu				4.25	2.01	4.25
Peanuts	ton				500.00	355.00	500.00
Rice	bu	Sep '09	7.23	-0.5970	6.63	2.96	6.63
Soybeans	bu	Nov '09	9.60	-0.3720	9.22	5.15	9.22
Wheat	bu	Jul '09	6.17	-0.6063	5.57	2.41	5.57

<sup>a</sup> Average of the futures contract month closings in October.

<sup>b</sup> The basis is computed by subtracting the 2001-2008 average near futures contract month closings in October from the daily spot cash prices reported in October.  
Sources: Arkansas Farm Bureau Commodity Report and Daily Grain Report, Mississippi Department of Ag-USDA Market News.

<sup>c</sup> The forward contract price for cotton, soybeans, corn, wheat, and rice is the futures contract price plus the basis. The forward contract price for grain sorghum is 97% of the forward contract price for corn. The forward contract price for peanuts is estimated from a poll of industry peanut buyers.

<sup>d</sup> Average Mississippi loan rate for the 2008 crop year for soybeans, corn, grain sorghum, and wheat. 2008 Mississippi base loan rate for the Delta area for cotton. 2008 Mississippi loan rate for long grain rice. 2008 national average loan rate for peanuts.

<sup>e</sup> Price used in the 2009 MAFES Planning Budgets.

<sup>f</sup> Cottonseed price is the marketing year average price averaged over the years 2003-2007, Agricultural Prices Summary, USDA.

Appendix Table 8. Estimated costs for field operations, per acre  
 Additional practices for irrigated cotton  
 160-acre roll-out pipe system, 10.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER			
-----dollars-----										
Land Plane	50'x16'		0.91	0.20	0.41		0.01	1.53	1.15	2.68
Disk Bed (Hipper)Rdg	8R-38		0.45	0.14	0.20		0.03	0.82	0.70	1.52
UAN (32% N)	cwt	7.20					0.25	7.45		7.45
Set Up Engine										
IRRIGATE LABOR	hour				0.20		0.01	0.21		0.21
Ditcher (1m/160a)			0.15	0.04	0.10		0.01	0.30	0.18	0.48
UAN (32% N)	cwt	7.20					0.18	7.38		7.38
Roll-Out Pipe	ft	6.60					0.16	6.76		6.76
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.21	0.06	0.34		0.02	0.63	0.54	1.17
IRRIGATE LABOR	hour				1.64		0.04	1.68		1.68
Apply Water										
IRRIGATE LABOR	hour				0.20		0.01	0.21		0.21
Sprayer( 600-750Gal)	60'		0.45	0.12	0.26		0.02	0.85	0.89	1.74
Caparol 4L	pt	4.04					0.10	4.14		4.14
MSMA 6.6	pt	6.00					0.15	6.15		6.15
App by Air ( 3 gal)	appl	5.00					0.13	5.13		5.13
Mepiquat Chloride	oz	1.28					0.03	1.31		1.31
Apply Water										
IRRIGATE LABOR	hour				0.20			0.20		0.20
App by Air ( 3 gal)	appl	2.50					0.05	2.55		2.55
Incidental Pest Trt	acre	6.00					0.12	6.12		6.12
Apply Water										
IRRIGATE LABOR	hour				0.20			0.20		0.20
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.31	0.08	0.51		0.01	0.91	0.82	1.73
Land Forming (\$300)	each								25.17	25.17
Well & Pump, Furrow	each			2.03			0.05	2.08	7.08	9.16
Main Line Pipe	each								4.98	4.98
Engine, RPF, 75	each								5.79	5.79
June Irrigation	ac-in		7.01	0.78			0.19	7.98		7.98
July Irrigation	ac-in		7.01	0.78			0.16	7.95		7.95
August Irrigation	ac-in		7.01	0.78			0.12	7.91		7.91
TOTALS		45.82	23.51	5.01	4.26	0.00	1.85	80.45	47.30	127.75

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 9. Estimated costs for field operations, per acre  
 Additional practices for irrigated cotton  
 135-acre 1/4-mile pivot system, 7.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
UAN (32% N)	cwt	7.20						0.25	7.45		7.45
Set Up Engine											
IRRIGATE LABOR	hour				0.24			0.01	0.25		0.25
Maintenance											
IRRIGATE LABOR	hour				0.97			0.03	1.00		1.00
UAN (32% N)	cwt	7.20						0.18	7.38		7.38
Apply Water											
IRRIGATE LABOR	hour				0.14				0.14		0.14
Sprayer( 600-750Gal)	60'		0.45	0.12	0.26			0.02	0.85	0.89	1.74
Caparol 4L	pt	4.04						0.10	4.14		4.14
MSMA 6.6	pt	6.00						0.15	6.15		6.15
App by Air ( 3 gal)	appl	5.00						0.13	5.13		5.13
Mepiquat Chloride	oz	1.28						0.03	1.31		1.31
Apply Water											
IRRIGATE LABOR	hour				0.18				0.18		0.18
App by Air ( 3 gal)	appl	2.50						0.05	2.55		2.55
Incidental Pest Trt	acre	6.00						0.12	6.12		6.12
Apply Water											
IRRIGATE LABOR	hour				0.14				0.14		0.14
Pivot, 1/4 CP	each			8.15				0.20	8.35	37.71	46.06
Well & Pump, 1/4 CP	each			2.40				0.06	2.46	8.39	10.85
Engine, 1/4 CP, 65	each									6.17	6.17
June Irr. 3app@.75"	ac-in		8.27	0.75				0.23	9.25		9.25
July Irr. 4app@.75"	ac-in		11.02	1.00				0.24	12.26		12.26
Aug Irr. 3app@.75"	ac-in		8.27	0.75				0.14	9.16		9.16
TOTALS		39.22	28.01	13.17	1.93	0.00		1.94	84.27	53.16	137.43

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 10. Estimated costs for field operations, per acre  
 Early soybeans irrigated with roll-out pipe  
 160-acre system, 9 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Land Plane	50'x16'		0.91	0.20	0.41			0.09	1.61	1.15	2.76
Set Up Engine											
IRRIGATE LABOR	hour				0.20			0.01	0.21		0.21
Ditcher (1m/160a)			0.15	0.04	0.10			0.01	0.30	0.18	0.48
Roll-Out Pipe	ft	6.60						0.13	6.73		6.73
Lay Roll-out Pipe											
Pipe Spool 160ac	1/4m roll		0.21	0.06	0.34			0.01	0.62	0.54	1.16
IRRIGATE LABOR	hour				1.64			0.03	1.67		1.67
Apply Water											
IRRIGATE LABOR	hour				0.20				0.20		0.20
Apply Water											
IRRIGATE LABOR	hour				0.20				0.20		0.20
Apply Water											
IRRIGATE LABOR	hour				0.20				0.20		0.20
Pick Up Pipe											
Pipe Spool 160ac	1/4m roll		0.31	0.08	0.51				0.90	0.82	1.72
Land Forming (\$300)	each									25.17	25.17
Well & Pump, Furrow	each			2.03				0.04	2.07	7.08	9.15
Main Line Pipe	each									4.98	4.98
Engine, RPF, ESB	each									5.79	5.79
1st June Irrigation	ac-in		6.01	0.78				0.14	6.93		6.93
2nd June Irrigation	ac-in		6.01	0.78				0.14	6.93		6.93
July Irrigation	ac-in		6.01	0.78				0.10	6.89		6.89
TOTALS		6.60	19.61	4.75	3.80	0.00		0.70	35.46	45.71	81.17

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 11. Estimated costs for field operations, per acre  
 Irrigation with a contour flood system  
 80-acre system, 13.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.41			0.01	0.42	0.42
Build Outside Levee										
Levee Pull (1m/80a)	8 blade		0.35	0.08	0.18			0.02	0.63	1.18
Survey & Mark Levees	acre	2.00						0.05	2.05	2.05
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.46	0.11	0.23			0.02	0.82	1.56
Butt Levees										
Blade-Box	6'-7'		0.33	0.06	0.22			0.02	0.63	0.96
IRRIGATE LABOR	hour				0.61			0.02	0.63	0.63
Apply Water										
IRRIGATE LABOR	hour				0.10				0.10	0.10
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.32	0.08	0.18			0.01	0.59	1.05
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.46	0.11	0.23			0.02	0.82	1.56
Butt Levees										
Blade-Box	6'-7'		0.33	0.06	0.22			0.01	0.62	0.95
IRRIGATE LABOR	hour				0.61			0.01	0.62	0.62
Apply Water										
IRRIGATE LABOR	hour				0.10				0.10	0.10
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.32	0.08	0.18			0.01	0.59	1.05
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.46	0.11	0.23			0.01	0.81	1.55
Butt Levees										
Blade-Box	6'-7'		0.33	0.06	0.22			0.01	0.62	0.95
IRRIGATE LABOR	hour				0.61			0.01	0.62	0.62
Apply Water										
IRRIGATE LABOR	hour				0.10				0.10	0.10
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.32	0.08	0.18			0.01	0.59	1.05
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.24	0.05	0.14				0.43	0.77
Land Forming (\$75)	each								6.29	6.29
Well & Pump, Flood	each			4.05				0.10	4.15	14.16
Engine, CF, 75	each								11.57	11.57
June Irrigation	ac-in		9.02	1.56				0.26	10.84	10.84
July Irrigation	ac-in		9.02	1.56				0.21	10.79	10.79
August Irrigation	ac-in		9.02	1.56				0.16	10.74	10.74
TOTALS		2.00	30.98	9.61	4.75	0.00	0.97		48.31	37.50

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 12. Estimated costs for field operations, per acre  
 Irrigation with a 1/2-mile center pivot system  
 530-acre system, 7.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.06				0.06	0.06
Maintenance										
IRRIGATE LABOR	hour				0.25		0.01		0.26	0.26
Apply Water										
IRRIGATE LABOR	hour				0.03				0.03	0.03
Apply Water										
IRRIGATE LABOR	hour				0.05				0.05	0.05
Apply Water										
IRRIGATE LABOR	hour				0.03				0.03	0.03
Pivot, 1/2 CP	each			4.91			0.12	5.03	22.74	27.77
Well & Pump, 1/2 CP	each			0.82			0.02	0.84	2.85	3.69
Engine, 1/2 CP, 225	each								3.32	3.32
June Irr. 3app@.75"	ac-in		10.33	0.40			0.27	11.00		11.00
July Irr. 4app@.75"	ac-in		13.78	0.54			0.29	14.61		14.61
Aug Irr. 3app@.75"	ac-in		10.33	0.40			0.16	10.89		10.89
TOTALS		0.00	34.44	7.07	0.42	0.00	0.87	42.80	28.91	71.71

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 13. Estimated costs for field operations, per acre  
 Irrigation with a 1/4-mile center pivot system  
 135-acre system, 7.5 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.24			0.01	0.25	0.25
Maintenance										
IRRIGATE LABOR	hour				0.97			0.03	1.00	1.00
Apply Water										
IRRIGATE LABOR	hour				0.14				0.14	0.14
Apply Water										
IRRIGATE LABOR	hour				0.18				0.18	0.18
Apply Water										
IRRIGATE LABOR	hour				0.14				0.14	0.14
Pivot, 1/4 CP	each			8.15				0.20	8.35	37.71
Well & Pump, 1/4 CP	each			2.40				0.06	2.46	8.39
Engine, 1/4 CP, 65	each									6.17
June Irr. 3app@.75"	ac-in		8.27	0.75				0.23	9.25	9.25
July Irr. 4app@.75"	ac-in		11.02	1.00				0.24	12.26	12.26
Aug Irr. 3app@.75"	ac-in		8.27	0.75				0.14	9.16	9.16
TOTALS		0.00	27.56	13.05	1.67	0.00	0.91	43.19	52.27	95.46

Note: Cost of production estimates are based on 2008 input prices.



Appendix Table 14. Estimated costs for field operations, per acre  
 Corn irrigated with roll-out pipe  
 160-acre system, 13 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Land Plane	50'x16'		0.91	0.20	0.41			0.09	1.61	1.15	2.76
Set Up Engine											
IRRIGATE LABOR	hour				0.20			0.01	0.21		0.21
Ditcher (1m/160a)			0.15	0.04	0.10			0.01	0.30	0.18	0.48
Roll-Out Pipe	ft	6.60						0.13	6.73		6.73
Lay Roll-out Pipe											
Pipe Spool 160ac	1/4m roll		0.21	0.06	0.34			0.01	0.62	0.54	1.16
IRRIGATE LABOR	hour				1.64			0.03	1.67		1.67
Apply Water											
IRRIGATE LABOR	hour				0.20				0.20		0.20
Apply Water											
IRRIGATE LABOR	hour				0.20				0.20		0.20
Apply Water											
IRRIGATE LABOR	hour				0.20				0.20		0.20
Apply Water											
IRRIGATE LABOR	hour				0.20				0.20		0.20
Pick Up Pipe											
Pipe Spool 160ac	1/4m roll		0.31	0.08	0.51			0.01	0.91	0.82	1.73
Land Forming (\$75)	each									6.29	6.29
Well & Pump, Furrow	each			2.03				0.04	2.07	7.08	9.15
Main Line Pipe	each									4.98	4.98
Engine, RPF, Corn	each									5.79	5.79
1st June Irrigation	ac-in		6.51	0.59				0.14	7.24		7.24
2nd June Irrigation	ac-in		6.51	0.59				0.14	7.24		7.24
3rd June Irrigation	ac-in		6.51	0.59				0.14	7.24		7.24
1st July Irrigation	ac-in		6.51	0.59				0.11	7.21		7.21
TOTALS		6.60	27.62	4.77	4.00	0.00		0.86	43.85	26.83	70.68

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 15. Estimated costs for field operations, per acre  
 Contour levee rice flood irrigation system  
 80-acre system, 33 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER		
-----dollars-----									
Set Up Engine									
IRRIGATE LABOR	hour				0.41		0.01	0.42	0.42
Build Outside Levee									
Levee Pull (1m/80a)	8 blade		0.35	0.08	0.18		0.02	0.63	0.55 1.18
Survey & Mark Levees	acre	4.00					0.12	4.12	4.12
Build Inside Levees									
Levee Pull (1m/80a)	8 blade		0.92	0.22	0.47		0.05	1.66	1.48 3.14
Butt Levees									
Blade-Box	6'-7'		0.33	0.06	0.22		0.02	0.63	0.33 0.96
IRRIGATE LABOR	hour				0.61		0.02	0.63	0.63
Install Gates									
IRRIGATE LABOR	hour				2.46		0.07	2.53	2.53
Apply Water									
IRRIGATE LABOR	hour				6.14		0.18	6.32	6.32
Apply Water									
IRRIGATE LABOR	hour				6.14		0.15	6.29	6.29
Apply Water									
IRRIGATE LABOR	hour				6.14		0.12	6.26	6.26
Apply Water									
IRRIGATE LABOR	hour				6.14		0.09	6.23	6.23
Remove Gates									
IRRIGATE LABOR	hour				0.82		0.01	0.83	0.83
Tear Down Levees									
Levee Splitter (1/80)	8 blade		0.63	0.14	0.36		0.01	1.14	0.92 2.06
Tear Down Levees									
Levee Splitter (1/80)	8 blade		0.24	0.05	0.14			0.43	0.34 0.77
Land Forming (\$75)	each								6.29 6.29
Levee Gates	each								0.46 0.46
Well & Pump, Flood	each			4.05			0.10	4.15	14.16 18.31
Engine, Rice CL, 75	each								11.57 11.57
May Irrigation	ac-in		12.02	0.85			0.39	13.26	13.26
June Irrigation	ac-in		18.04	1.28			0.48	19.80	19.80
July Irrigation	ac-in		18.04	1.28			0.39	19.71	19.71
August Irrigation	ac-in		18.04	1.28			0.29	19.61	19.61
TOTALS		4.00	68.61	9.29	30.23	0.00	2.52	114.65	36.10 150.75

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 16. Estimated costs for field operations, per acre  
 Straight levee rice flood irrigation system  
 80-acre system, 27 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.41		0.01	0.42		0.42
Survey & Mark Levees	acre	2.00					0.06	2.06		2.06
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.69	0.17	0.35		0.04	1.25	1.11	2.36
Butt Levees										
Blade-Box	6'-7'		0.33	0.06	0.22		0.02	0.63	0.33	0.96
IRRIGATE LABOR	hour				0.61		0.02	0.63		0.63
Install Gates										
IRRIGATE LABOR	hour				1.23		0.04	1.27		1.27
Apply Water										
IRRIGATE LABOR	hour				4.10		0.12	4.22		4.22
Apply Water										
IRRIGATE LABOR	hour				4.10		0.10	4.20		4.20
Apply Water										
IRRIGATE LABOR	hour				4.10		0.08	4.18		4.18
Apply Water										
IRRIGATE LABOR	hour				4.10		0.06	4.16		4.16
Remove Gates										
IRRIGATE LABOR	hour				0.82		0.01	0.83		0.83
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.47	0.11	0.27		0.01	0.86	0.69	1.55
Land Forming (\$300)	each								25.17	25.17
Levee Gates	each								0.46	0.46
Well & Pump, Flood	each			4.05			0.10	4.15	14.16	18.31
Engine, Rice SL, 75	each								11.57	11.57
May Irrigation	ac-in		12.02	1.04			0.39	13.45		13.45
June Irrigation	ac-in		14.03	1.22			0.38	15.63		15.63
July Irrigation	ac-in		14.03	1.22			0.30	15.55		15.55
August Irrigation	ac-in		14.03	1.22			0.23	15.48		15.48
TOTALS		2.00	55.60	9.09	20.31	0.00	1.97	88.97	53.49	142.46

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 17. Estimated costs for field operations, per acre  
 Straight levee rice multi inlet flood irrigation system  
 80-acre system, 23 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.41		0.01	0.42		0.42
Survey & Mark Levees	acre	2.00					0.06	2.06		2.06
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.69	0.17	0.35		0.04	1.25	1.11	2.36
Butt Levees										
Blade-Box	6'-7'		0.33	0.06	0.22		0.02	0.63	0.33	0.96
IRRIGATE LABOR	hour				0.61		0.02	0.63		0.63
Ditcher (1m/160a)			0.15	0.04	0.10		0.01	0.30	0.18	0.48
Roll-Out Pipe	ft	6.60					0.20	6.80		6.80
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.21	0.06	0.34		0.02	0.63	0.54	1.17
Install Gates										
IRRIGATE LABOR	hour				1.23		0.04	1.27		1.27
Apply Water										
IRRIGATE LABOR	hour				1.64		0.05	1.69		1.69
Apply Water										
IRRIGATE LABOR	hour				1.64		0.04	1.68		1.68
Apply Water										
IRRIGATE LABOR	hour				1.64		0.03	1.67		1.67
Apply Water										
IRRIGATE LABOR	hour				1.64		0.02	1.66		1.66
Remove Gates										
IRRIGATE LABOR	hour				0.41			0.41		0.41
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.47	0.11	0.27		0.01	0.86	0.69	1.55
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.10	0.02	0.17			0.29	0.27	0.56
Land Forming (\$300)	each								25.17	25.17
Levee Gates	each								0.23	0.23
Well & Pump, Flood	each			4.05			0.10	4.15	14.16	18.31
Engine, Mult In Rice	each								11.57	11.57
May Irrigation	ac-in		10.02	0.98			0.33	11.33		11.33
June Irrigation	ac-in		12.02	1.17			0.33	13.52		13.52
July Irrigation	ac-in		12.02	1.17			0.26	13.45		13.45
August Irrigation	ac-in		12.02	1.17			0.20	13.39		13.39
TOTALS		8.60	48.03	9.00	10.67	0.00	1.79	78.09	54.25	132.34

Note: Cost of production estimates are based on 2008 input prices.

Appendix Table 18. Estimated costs for field operations, per acre  
 Straight levee zero-grade rice flood irrigation system  
 80-acre system, 19 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.41			0.01	0.42	0.42
Apply Water										
IRRIGATE LABOR	hour				2.05			0.06	2.11	2.11
Apply Water										
IRRIGATE LABOR	hour				2.05			0.05	2.10	2.10
Apply Water										
IRRIGATE LABOR	hour				2.05			0.04	2.09	2.09
Apply Water										
IRRIGATE LABOR	hour				2.05			0.03	2.08	2.08
Land Forming (\$300)	each								25.17	25.17
Well & Pump, Flood	each			4.05				0.10	4.15	14.16
Engine, Rice SL, 75	each								11.57	11.57
May Irrigation	ac-in		8.02	0.69				0.26	8.97	8.97
June Irrigation	ac-in		10.02	0.87				0.27	11.16	11.16
July Irrigation	ac-in		10.02	0.87				0.22	11.11	11.11
August Irrigation	ac-in		10.02	0.87				0.16	11.05	11.05
TOTALS		0.00	38.08	7.35	8.61	0.00		1.20	55.24	50.90
										106.14

Note: Cost of production estimates are based on 2008 input prices.



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