

**DELTA  
2014  
PLANNING BUDGETS**

**Mississippi State University  
Department of Agricultural Economics  
Budget Report 20123-05**

**December 2013**



## 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 2014 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

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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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# 2014 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 2013. (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 2013 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  
 B2RF variety, Delta Area, Mississippi, 2014

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	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.0000	78.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.1134	13.91	_____
Self-Propelled	hour	12.50	0.3547	4.43	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.3062	2.78	_____
UNALLOCATED LABOR					
	hour	12.53	1.1745	14.72	_____
DIESEL FUEL					
Tractors	gal	3.30	10.8888	35.95	_____
Self-Propelled	gal	3.30	5.5165	18.18	_____
REPAIR & MAINTENANCE					
Implements	acre	10.52	1.0000	10.52	_____
Tractors	acre	5.57	1.0000	5.57	_____
Self-Propelled	acre	17.23	1.0000	17.23	_____
INTEREST ON OP. CAP.	acre	9.97	1.0000	9.97	_____
TOTAL DIRECT EXPENSES				674.36	_____
FIXED EXPENSES					
Implements	acre	16.89	1.0000	16.89	_____
Tractors	acre	33.95	1.0000	33.95	_____
Self-Propelled	acre	68.32	1.0000	68.32	_____
TOTAL FIXED EXPENSES				119.16	_____
TOTAL SPECIFIED EXPENSES				793.52	_____

Note: Cost of production estimates are based on 2013 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  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	113.63	1.0000	113.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	89.27	1.0000	89.27	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7553	6.85	_____
OPERATOR LABOR	hour	12.50	1.4681	18.34	_____
UNALLOCATED LABOR	hour	12.53	1.1745	14.72	_____
DIESEL FUEL	gal	3.30	16.4054	54.13	_____
REPAIR & MAINTENANCE	acre	33.32	1.0000	33.32	_____
INTEREST ON OP. CAP.	acre	9.97	1.0000	9.97	_____
				-----	
TOTAL DIRECT EXPENSES				674.36	_____
RETURNS ABOVE DIRECT EXPENSES				176.59	_____
				-----	
TOTAL FIXED EXPENSES				119.16	_____
				-----	
TOTAL SPECIFIED EXPENSES				793.52	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				57.43	_____

Note: Cost of production estimates are based on 2013 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  
 B2RF variety, Delta Area, Mississippi, 2014

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				
Bed-Paratill	Fold	8R-38	MFWD 190	0.080	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				
Bed-Disk (Hipper)Rd	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				
Sprayer 600-750gal	60' 175hp			0.017	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Rigid	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 B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	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' 175hp			0.017	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-750gal	60' 175hp			0.017	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
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 4L	pt					1.6000				
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					12.0000				
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' 175hp			0.017	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)			0.257	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	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							1.46	1.11	2.22	1.17

Note: Cost of production estimates are based on 2013 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  
B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	8R-38		2.61	1.99	1.82			0.24	6.66	5.10	11.76
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)Rd	8R-38		1.20	0.34	0.83			0.06	2.43	1.51	3.94
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K20)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.13	5.95	3.26	9.21
UAN (32% N)	cwt	39.00						0.85	39.85		39.85
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58	6.42
Plant & Pre-Rigid	8R-38		2.59	1.48	2.53			0.12	6.72	4.45	11.17
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26	9.17
UAN (32% N)	cwt	39.00						0.61	39.61		39.61
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.06	4.76	2.51	7.27
Diuron 4L	pt	5.58						0.07	5.65		5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21		4.21
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Incidental Pest Trt	acre	12.00						0.15	12.15		12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52	1.10
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60	102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71	29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09	32.06
Bin & Haul	lb	99.00						0.31	99.31		99.31
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37	12.78
TOTALS			537.03	54.13	33.32	39.91	0.00	9.97	674.36	119.16	793.52

Note: Cost of production estimates are based on 2013 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  
 B2RF variety, Delta Area, Mississippi, 2014

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	850.95
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	11.13	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	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	39.00	0.00	39.00	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	9.26	18.07	52.20	0.00	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	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	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	0.83	2.58	5.32	2.58	1.81	0.00	0.24	24.73
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	2.61	0.00	0.00	0.00	1.20	3.03	6.08	3.03	2.16	0.00	0.26	35.76
REPAIR & MAINTENANCE	1.99	0.00	0.00	0.00	0.34	1.37	2.45	1.37	0.73	0.00	0.08	24.99
INTEREST ON OP. CAP.	1.14	0.00	0.00	0.00	1.52	1.40	3.67	0.89	0.57	0.10	0.11	0.57
TOTAL DIRECT EXPENSES	31.56	0.00	0.00	0.00	62.28	65.45	198.64	57.23	46.22	10.11	17.82	185.05
NET INCOME	-31.56	0.00	0.00	0.00	-62.28	-65.45	-198.64	-57.23	-46.22	-10.11	-17.82	665.90
NET INCOME TO DATE	-31.56	-31.56	-31.56	-31.56	-93.84	-159.29	-357.93	-415.16	-461.38	-471.49	-489.31	176.59

Note: Cost of production estimates are based on 2013 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  
 B2RF variety, Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-215 -334	-197 -316	-179 -299	-162 -281	-144 -263	-127 -246	-109 -228	-91 -210	-74 -193	-56 -175	-38 -157
60	540.00	lb	-172 -291	-151 -270	-129 -249	-108 -227	-87 -206	-66 -185	-45 -164	-23 -143	-2 -121	18 -100	39 -79
70	630.00	lb	-129 -248	-104 -223	-79 -198	-55 -174	-30 -149	-5 -124	19 -99	43 -75	68 -50	93 -25	118 -1
80	720.00	lb	-86 -205	-57 -177	-29 -148	-1 -120	26 -92	55 -64	83 -35	111 -7	139 20	168 49	196 77
90	810.00	lb	-43 -162	-11 -130	20 -98	52 -66	84 -35	115 -3	147 28	179 60	211 92	243 123	274 155
100	900.00	lb	-0 -119	35 -83	70 -48	105 -13	141 22	176 57	211 92	247 128	282 163	317 198	353 234
110	990.00	lb	43 -76	81 -37	120 1	159 40	198 79	237 118	276 157	315 195	353 234	392 273	431 312
120	1080.00	lb	86 -33	128 9	170 51	213 94	255 136	298 178	340 221	382 263	425 306	467 348	509 390
130	1170.00	lb	129 9	175 55	220 101	266 147	312 193	358 239	404 285	450 331	496 377	542 423	588 469
140	1260.00	lb	172 53	221 102	271 151	320 201	370 250	419 300	468 349	518 399	567 448	617 498	666 547
150	1350.00	lb	215 96	268 149	321 202	374 255	427 308	480 361	533 414	586 467	639 519	692 572	745 625

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 2013 input prices..

Table 2.A Estimated costs per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

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	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
**Amm Nitrate (34% N	cwt	22.50	2.0000	45.00	_____
Potash (60% K20)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	2.0000	39.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.9212	11.52	_____
Self-Propelled	hour	12.50	0.3547	4.43	_____
HAND LABOR					
Implements	hour	9.06	0.4136	3.75	_____
Self-Propelled	hour	9.06	0.3062	2.78	_____
UNALLOCATED LABOR					
	hour	12.53	1.0208	12.80	_____
DIESEL FUEL					
Tractors	gal	3.30	9.0100	29.74	_____
Self-Propelled	gal	3.30	5.5165	18.18	_____
REPAIR & MAINTENANCE					
Implements	acre	8.07	1.0000	8.07	_____
Tractors	acre	4.61	1.0000	4.61	_____
Self-Propelled	acre	17.23	1.0000	17.23	_____
INTEREST ON OP. CAP.	acre	9.88	1.0000	9.88	_____
TOTAL DIRECT EXPENSES				666.02	_____
FIXED EXPENSES					
Implements	acre	13.16	1.0000	13.16	_____
Tractors	acre	28.09	1.0000	28.09	_____
Self-Propelled	acre	68.32	1.0000	68.32	_____
TOTAL FIXED EXPENSES				109.57	_____
TOTAL SPECIFIED EXPENSES				775.59	_____

Note: Cost of production estimates are based on 2013 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, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	119.63	1.0000	119.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	89.27	1.0000	89.27	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7199	6.53	_____
OPERATOR LABOR	hour	12.50	1.2760	15.95	_____
UNALLOCATED LABOR	hour	12.53	1.0208	12.80	_____
DIESEL FUEL	gal	3.30	14.5266	47.92	_____
REPAIR & MAINTENANCE	acre	29.91	1.0000	29.91	_____
INTEREST ON OP. CAP.	acre	9.88	1.0000	9.88	_____
				-----	
TOTAL DIRECT EXPENSES				666.02	_____
RETURNS ABOVE DIRECT EXPENSES				184.93	_____
TOTAL FIXED EXPENSES					
				109.57	_____
				-----	
TOTAL SPECIFIED EXPENSES				775.59	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				75.36	_____

Note: Cost of production estimates are based on 2013 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, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

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				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Rigid	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 B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		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' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
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 4L	pt					1.6000				
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					12.0000				
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' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	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							1.27	0.92	1.99	1.02

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 2.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, no-till  
B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	24.00						0.90	24.90	24.90
App by Air ( 5 gal)	appl	6.00						0.15	6.15	6.15
Clarity	pt	5.10						0.13	5.23	5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26	4.26
Custom Apply Fert	acre	7.50						0.19	7.69	7.69
**Amm Nitrate (34% N	cwt	45.00						1.13	46.13	46.13
Potash (60% K2O)	cwt	35.63						0.89	36.52	36.52
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04 2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79	10.79
Reflex 2LC	pt	7.51						0.16	7.67	7.67
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58 6.42
NT Plant&Pre-Rigid	8R-38		2.70	1.61	2.65			0.13	7.09	4.73 11.82
Cotton Seed B2RF	thous	32.40						0.61	33.01	33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31	68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38	20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17	7.17
Cotoran 4L	pt	11.60						0.22	11.82	11.82
Insect Scouting	acre	7.00						0.13	7.13	7.13
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Acephate 90%	lb	1.47						0.03	1.50	1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Centric 40WG	oz	9.40						0.15	9.55	9.55
Mepiquat Chloride	oz	0.96						0.02	0.98	0.98
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26 9.17
UAN (32% N)	cwt	39.00						0.61	39.61	39.61
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.07	4.77	2.51 7.28
Diuron 4L	pt	5.58						0.09	5.67	5.67
Glyphosate 3lbs a.e	oz	4.16						0.07	4.23	4.23
App by Air ( 3 gal)	appl	5.00						0.06	5.06	5.06
Acephate 90%	lb	3.67						0.05	3.72	3.72
Mepiquat Chloride	oz	0.96						0.01	0.97	0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27	1.27
Karate Z	oz	1.37						0.02	1.39	1.39
Bidrin 8WM	oz	1.96						0.02	1.98	1.98
Incidental Pest										
App by Air ( 3 gal)	appl	5.00						0.06	5.06	5.06
Incidental Pest Trt	acre	12.00						0.15	12.15	12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05	5.05
Acephate 90%	lb	5.01						0.05	5.06	5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84	2.84
Ethephon 6E	pt	3.99						0.02	4.01	4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52 1.10
Tribufos 6lb	pt	4.32						0.03	4.35	4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60 102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71 29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09 32.06
Gin & Haul	lb	99.00						0.31	99.31	99.31
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37 12.78
TOTALS		543.03	47.92	29.91	35.28	0.00	9.88	666.02	109.57	775.59

Note: Cost of production estimates are based on 2013 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, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

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	850.95
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	11.13	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	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	80.63	0.00	0.00	39.00	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	9.26	18.07	52.20	9.74	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	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	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	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	0.48	5.44	4.39	0.00	0.00	0.24	24.73
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	0.52	6.19	5.19	0.00	0.00	0.26	35.76
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.16	2.58	2.10	0.00	0.00	0.08	24.99
INTEREST ON OP. CAP.	0.90	0.00	0.00	0.00	2.59	0.42	3.68	1.12	0.39	0.10	0.11	0.57
TOTAL DIRECT EXPENSES	24.90	0.00	0.00	0.00	105.98	19.65	199.01	71.90	31.60	10.11	17.82	185.05
NET INCOME	-24.90	0.00	0.00	0.00	-105.98	-19.65	-199.01	-71.90	-31.60	-10.11	-17.82	665.90
NET INCOME TO DATE	-24.90	-24.90	-24.90	-24.90	-130.88	-150.53	-349.54	-421.44	-453.04	-463.15	-480.97	184.93

Note: Cost of production estimates are based on 2013 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, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-206	-189	-171	-153	-136	-118	-101	-83	-65	-48	-30
			-316	-298	-281	-263	-245	-228	-210	-192	-175	-157	-139
60	540.00	lb	-163	-142	-121	-100	-79	-57	-36	-15	5	26	48
			-273	-252	-231	-209	-188	-167	-146	-125	-103	-82	-61
70	630.00	lb	-120	-96	-71	-46	-21	2	27	52	76	101	126
			-230	-205	-180	-156	-131	-106	-82	-57	-32	-7	16
80	720.00	lb	-77	-49	-21	6	35	63	91	120	148	176	204
			-187	-159	-130	-102	-74	-46	-17	10	38	66	95
90	810.00	lb	-34	-2	28	60	92	124	156	187	219	251	283
			-144	-112	-80	-48	-17	14	46	78	110	141	173
100	900.00	lb	8	43	78	114	149	184	220	255	290	326	361
			-101	-65	-30	4	40	75	110	146	181	216	251
110	990.00	lb	51	90	129	167	206	245	284	323	362	401	439
			-58	-19	19	58	97	136	174	213	252	291	330
120	1080.00	lb	94	136	179	221	263	306	348	391	433	475	518
			-15	27	69	112	154	196	239	281	323	366	408
130	1170.00	lb	137	183	229	275	321	367	413	458	504	550	596
			27	73	119	165	211	257	303	349	395	441	487
140	1260.00	lb	180	229	279	328	378	427	477	526	576	625	675
			70	120	169	219	268	318	367	417	466	516	565
150	1350.00	lb	223	276	329	382	435	488	541	594	647	700	753
			114	167	219	272	325	378	431	484	537	590	643

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 2013 input prices.

Table 3.A Estimated costs per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

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	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	811.0000	89.21	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.3500	32.06	_____
UAN (32% N)	cwt	19.50	3.6000	70.20	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	0.6700	13.40	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	106.8800	13.89	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.6700	21.08	_____
Diuron 4L	pt	3.49	1.1000	3.84	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	1.3400	6.30	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	30.0000	21.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	30.0000	44.70	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	20.0000	1.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.8722	10.91	_____
Self-Propelled	hour	12.50	0.2340	2.92	_____
HAND LABOR					
Implements	hour	9.06	0.3442	3.10	_____
Self-Propelled	hour	9.06	0.2031	1.84	_____
UNALLOCATED LABOR	hour	12.53	0.8849	11.09	_____
DIESEL FUEL					
Tractors	gal	3.30	8.5299	28.16	_____
Self-Propelled	gal	3.30	3.6595	12.06	_____
REPAIR & MAINTENANCE					
Implements	acre	9.72	1.0000	9.72	_____
Tractors	acre	4.35	1.0000	4.35	_____
Self-Propelled	acre	11.68	1.0000	11.68	_____
INTEREST ON OP. CAP.	acre	8.53	1.0000	8.53	_____
TOTAL DIRECT EXPENSES				-----	568.42
FIXED EXPENSES					
Implements	acre	15.33	1.0000	15.33	_____
Tractors	acre	26.60	1.0000	26.60	_____
Self-Propelled	acre	46.21	1.0000	46.21	_____
TOTAL FIXED EXPENSES				-----	88.14
TOTAL SPECIFIED EXPENSES				-----	656.56

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	811.0000	636.64	_____
Cotton Seed	lb	0.10	1217.0000	130.22	_____
				-----	
TOTAL INCOME				766.86	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	89.21	1.0000	89.21	_____
FERTILIZERS	acre	102.26	1.0000	102.26	_____
FUNGICIDES	acre	13.40	1.0000	13.40	_____
HERBICIDES	acre	80.63	1.0000	80.63	_____
INSECTICIDES	acre	31.78	1.0000	31.78	_____
SEED/PLANTS	acre	21.60	1.0000	21.60	_____
TECHNOLOGY FEE	acre	44.70	1.0000	44.70	_____
GROWTH REGULATORS	acre	1.60	1.0000	1.60	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.5473	4.94	_____
OPERATOR LABOR	hour	12.50	1.1062	13.83	_____
UNALLOCATED LABOR	hour	12.53	0.8849	11.09	_____
DIESEL FUEL	gal	3.30	12.1895	40.22	_____
REPAIR & MAINTENANCE	acre	25.75	1.0000	25.75	_____
INTEREST ON OP. CAP.	acre	8.53	1.0000	8.53	_____
				-----	
TOTAL DIRECT EXPENSES				568.42	_____
RETURNS ABOVE DIRECT EXPENSES				198.44	_____
				-----	
TOTAL FIXED EXPENSES				88.14	_____
				-----	
TOTAL SPECIFIED EXPENSES				656.56	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				110.30	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 3.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

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				
Bed-Paratill	Fold	8R-38 2x1	MFWD 190	0.053	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				
Bed-Disk (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				
Sprayer 600-750gal	60' 175hp			0.017	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	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 B2RF	thous					30.0000				
B2RF Cot Tech Fee	thous					30.0000				
Cotton Seed Trt.	acre					0.6700				
Sprayer 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	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				
Sprayer 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Centric 40WG	oz					1.3400				
Mepiquat Chloride	oz					8.0000				
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 4L	pt					1.1000				
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					12.0000				
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' 175hp			0.017	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R2x1(350)			0.172	Oct			0.17	0.34	0.13
Boll Buggy	4R2x1(350)	MFWD 190	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	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
TOTALS							1.10	0.87	1.65	0.88

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	8R-38 2x1		1.74	1.61	1.21			0.17	4.73	3.88	8.61
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	8R-38 2x1		0.80	0.29	0.56			0.04	1.69	1.19	2.88
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K20)	cwt	32.06						0.80	32.86		32.86
Fert Appl (Liquid)	8R-38 2x1		1.67	0.86	1.40			0.09	4.02	2.23	6.25
UAN (32% N)	cwt	35.10						0.77	35.87		35.87
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Folding	38'		1.32	0.48	0.92			0.05	2.77	2.38	5.15
Plant & Pre-Folding	8R-38 2x1		1.72	1.71	1.68			0.10	5.21	4.29	9.50
Cotton Seed B2RF	thous	21.60						0.41	22.01		22.01
B2RF Cot Tech Fee	thous	44.70						0.84	45.54		45.54
Cotton Seed Trt.	acre	13.40						0.25	13.65		13.65
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Spray (Direct/Layby)	8R-38 2x1		1.44	0.62	1.21			0.06	3.33	1.82	5.15
Dual Magnum	pt	8.46						0.16	8.62		8.62
Glyphosate 3lbs a.e	oz	2.79						0.05	2.84		2.84
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Spray (Direct/Layby)	8R-38 2x1		1.44	0.62	1.21			0.05	3.32	1.82	5.14
Centric 40WG	oz	6.30						0.10	6.40		6.40
Mepiquat Chloride	oz	0.64						0.01	0.65		0.65
Fert Appl (Liquid)	8R-38 2x1		1.67	0.86	1.40			0.06	3.99	2.23	6.22
UAN (32% N)	cwt	35.10						0.55	35.65		35.65
Spray (Direct/Layby)	8R-38 2x1		1.44	0.62	1.21			0.04	3.31	1.82	5.13
Diuron 4L	pt	3.84						0.05	3.89		3.89
Glyphosate 3lbs a.e	oz	2.79						0.03	2.82		2.82
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Incidental Pest Trt	acre	12.00						0.15	12.15		12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52	1.10
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	4R2x1(350)		10.24	11.12	5.43			0.08	26.87	42.57	69.44
Boll Buggy	4R2x1(350)		5.56	2.17	3.87			0.04	11.64	7.82	19.46
Module Builder	4R2x1(350)		5.56	2.30	5.43			0.04	13.33	8.08	21.41
Bin & Haul		89.21						0.28	89.49		89.49
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37	12.78
<b>TOTALS</b>		<b>464.06</b>	<b>40.22</b>	<b>25.75</b>	<b>29.86</b>	<b>0.00</b>	<b>8.53</b>	<b>568.42</b>	<b>88.14</b>	<b>656.56</b>	

Note: Cost of production estimates are based on 2013 input prices.

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

Table 3.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

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	766.86
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	11.13	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	89.21
FERTILIZERS	0.00	0.00	0.00	0.00	32.06	35.10	0.00	35.10	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	9.26	18.07	46.67	0.00	6.63	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	6.30	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	21.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	44.70	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	0.64	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	4.77	2.61	1.21	0.00	0.24	17.38
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	1.74	0.00	0.00	0.00	0.80	2.19	5.52	3.11	1.44	0.00	0.26	25.16
REPAIR & MAINTENANCE	1.61	0.00	0.00	0.00	0.29	1.02	3.13	1.48	0.62	0.00	0.08	17.52
INTEREST ON OP. CAP.	1.07	0.00	0.00	0.00	1.41	1.28	2.81	0.77	0.51	0.10	0.11	0.47
TOTAL DIRECT EXPENSES	29.63	0.00	0.00	0.00	57.88	59.54	152.07	50.01	41.62	10.11	17.82	149.74
NET INCOME	-29.63	0.00	0.00	0.00	-57.88	-59.54	-152.07	-50.01	-41.62	-10.11	-17.82	617.12
NET INCOME TO DATE	-29.63	-29.63	-29.63	-29.63	-87.51	-147.05	-299.12	-349.13	-390.75	-400.86	-418.68	198.44

Note: Cost of production estimates are based on 2013 input prices.

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

This budget may be converted to an irrigated budget by adding the costs from either Appendix Table 8 or 9. Adjustments in yields may be required with the addition of supplemental irrigation.

\* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98		
PERCENT	YIELD	UNIT	dollars										
50	405.50	lb	-154 -242	-138 -226	-122 -211	-106 -195	-91 -179	-75 -163	-59 -147	-43 -131	-27 -115	-11 -99	4 -83
60	486.60	lb	-115 -204	-96 -184	-77 -165	-58 -146	-39 -127	-20 -108	-1 -89	17 -70	36 -51	55 -32	75 -13
70	567.70	lb	-77 -165	-54 -142	-32 -120	-10 -98	12 -76	34 -53	56 -31	78 -9	101 13	123 35	145 57
80	648.80	lb	-38 -126	-12 -100	12 -75	38 -50	63 -24	89 0	114 26	139 51	165 77	190 102	216 128
90	729.90	lb	0 -87	29 -59	57 -30	86 -1	115 26	143 55	172 84	201 112	229 141	258 170	286 198
100	811.00	lb	39 -48	71 -17	102 14	134 46	166 78	198 110	230 142	262 173	293 205	325 237	357 269
110	892.10	lb	78 -10	113 24	148 59	183 94	218 130	253 165	288 200	323 235	358 270	393 305	428 340
120	973.20	lb	116 28	155 66	193 105	231 143	269 181	307 219	346 257	384 296	422 334	460 372	498 410
130	1054.30	lb	155 67	197 108	238 150	279 191	321 233	362 274	403 315	445 357	486 398	528 439	569 481
140	1135.40	lb	194 106	239 150	283 195	328 240	372 284	417 329	461 373	506 418	550 462	595 507	640 551
150	1216.50	lb	233 145	281 192	328 240	376 288	424 336	472 383	519 431	567 479	615 527	663 574	710 622

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 2013 input prices.

Table 4.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2014

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	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.0000	78.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	32.0000	4.16	_____
Gramonone SL 2.0	oz	0.22	32.0000	7.04	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.0000	12.62	_____
Liberty 280	oz	0.63	58.0000	36.54	_____
Valor SX	oz	5.49	2.0000	10.98	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	6.0000	16.38	_____
Bidrin 8WM	oz	0.98	8.0000	7.84	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.17	45.0000	52.65	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.1134	13.91	_____
Self-Propelled	hour	12.50	0.3194	3.99	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR					
	hour	12.52	1.1463	14.36	_____
DIESEL FUEL					
Tractors	gal	3.30	10.8888	35.95	_____
Self-Propelled	gal	3.30	5.1992	17.14	_____
REPAIR & MAINTENANCE					
Implements	acre	10.52	1.0000	10.52	_____
Tractors	acre	5.57	1.0000	5.57	_____
Self-Propelled	acre	16.91	1.0000	16.91	_____
INTEREST ON OP. CAP.	acre	9.94	1.0000	9.94	_____
TOTAL DIRECT EXPENSES				693.01	_____
FIXED EXPENSES					
Implements	acre	16.89	1.0000	16.89	_____
Tractors	acre	33.95	1.0000	33.95	_____
Self-Propelled	acre	66.24	1.0000	66.24	_____
TOTAL FIXED EXPENSES				117.08	_____
TOTAL SPECIFIED EXPENSES				810.09	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 4.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	39.50	1.0000	39.50	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	113.63	1.0000	113.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	96.73	1.0000	96.73	_____
INSECTICIDES	acre	49.77	1.0000	49.77	_____
SEED/PLANTS	acre	52.65	1.0000	52.65	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7377	6.69	_____
OPERATOR LABOR	hour	12.50	1.4328	17.90	_____
UNALLOCATED LABOR	hour	12.52	1.1463	14.36	_____
DIESEL FUEL	gal	3.30	16.0881	53.09	_____
REPAIR & MAINTENANCE	acre	33.00	1.0000	33.00	_____
INTEREST ON OP. CAP.	acre	9.94	1.0000	9.94	_____
				-----	
TOTAL DIRECT EXPENSES				693.01	_____
RETURNS ABOVE DIRECT EXPENSES				157.94	_____
TOTAL FIXED EXPENSES					
				117.08	_____
				-----	
TOTAL SPECIFIED EXPENSES				810.09	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				40.86	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 4.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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				
Bed-Paratill	Fold	8R-38	MFWD 190	0.080	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				
Bed-Disk (Hipper)Rd	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 Rigid	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 LLB2	thous					45.0000				
B2 Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Liberty 280	oz					29.0000				
Acephate 90%	lb					0.2200				
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' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Liberty 280	oz					29.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Valor SX	oz					2.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					12.0000				
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				
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				
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' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	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
<b>TOTALS</b>							<b>1.43</b>	<b>1.11</b>	<b>2.17</b>	<b>1.14</b>

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	8R-38		2.61	1.99	1.82			0.24	6.66	5.10	11.76
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)Rd	8R-38		1.20	0.34	0.83			0.06	2.43	1.51	3.94
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.13	5.95	3.26	9.21
UAN (32% N)	cwt	39.00						0.85	39.85		39.85
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58	6.42
Plant & Pre-Rigid	8R-38		2.59	1.48	2.53			0.12	6.72	4.45	11.17
Cotton Seed LLB2	thous	52.65						0.99	53.64		53.64
B2 Cot Tech Fee	thous	34.20						0.64	34.84		34.84
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Liberty 280	oz	18.27						0.34	18.61		18.61
Acephate 90%	lb	1.47						0.03	1.50		1.50
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26	9.17
UAN (32% N)	cwt	39.00						0.61	39.61		39.61
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Liberty 280	oz	18.27						0.29	18.56		18.56
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.06	4.76	2.51	7.27
Valor SX	oz	10.98						0.14	11.12		11.12
MSMA 6.6	pt	8.69						0.11	8.80		8.80
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
Acephate 90%	lb	3.67						0.05	3.72		3.72
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Karate Z	oz	5.46						0.07	5.53		5.53
Bidrin 8WM	oz	7.84						0.10	7.94		7.94
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.03	2.53		2.53
Incidental Pest Trt	acre	6.00						0.07	6.07		6.07
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Karate Z	oz	5.46						0.07	5.53		5.53
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Karate Z	oz	5.46						0.05	5.51		5.51
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52	1.10
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60	102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71	29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09	32.06
Gin & Haul	lb	99.00						0.31	99.31		99.31
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37	12.78
TOTALS		558.03	53.09	33.00	38.95	0.00	9.94	693.01	117.08	810.09	

Note: Cost of production estimates are based on 2013 input prices.  
Fertilization decisions should be based on soil tests.

Table 4.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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	850.95
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	11.13	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	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	39.00	0.00	39.00	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	9.26	0.00	49.53	18.27	19.67	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	28.43	10.47	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.65	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	34.20	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	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	0.83	2.10	4.84	2.58	1.81	0.00	0.24	24.73
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	2.61	0.00	0.00	0.00	1.20	2.51	5.56	3.03	2.16	0.00	0.26	35.76
REPAIR & MAINTENANCE	1.99	0.00	0.00	0.00	0.34	1.21	2.29	1.37	0.73	0.00	0.08	24.99
INTEREST ON OP. CAP.	1.14	0.00	0.00	0.00	1.52	0.98	3.35	1.18	0.89	0.20	0.11	0.57
TOTAL DIRECT EXPENSES	31.56	0.00	0.00	0.00	62.28	45.80	181.89	75.79	72.15	20.67	17.82	185.05
NET INCOME	-31.56	0.00	0.00	0.00	-62.28	-45.80	-181.89	-75.79	-72.15	-20.67	-17.82	665.90
NET INCOME TO DATE	-31.56	-31.56	-31.56	-31.56	-93.84	-139.64	-321.53	-397.32	-469.47	-490.14	-507.96	157.94

Note: Cost of production estimates are based on 2013 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" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	dollars											
50	450.00	lb	-233 -351	-216 -333	-198 -315	-180 -298	-163 -280	-145 -262	-127 -245	-110 -227	-92 -209	-75 -192	-57 -174	
60	540.00	lb	-190 -307	-169 -286	-148 -265	-127 -244	-106 -223	-84 -202	-63 -180	-42 -159	-21 -138	-0 -117	21 -96	
70	630.00	lb	-147 -264	-123 -240	-98 -215	-73 -190	-48 -166	-24 -141	0 -116	25 -91	49 -67	74 -42	99 -17	
80	720.00	lb	-104 -221	-76 -193	-48 -165	-20 -137	8 -108	36 -80	64 -52	93 -24	121 4	149 32	177 60	
90	810.00	lb	-61 -178	-29 -147	1 -115	33 -83	65 -51	97 -19	129 11	160 43	192 75	224 107	256 139	
100	900.00	lb	-18 -135	16 -100	51 -65	87 -29	122 5	157 40	193 76	228 111	263 146	299 182	334 217	
110	990.00	lb	24 -92	63 -53	102 -14	140 23	179 62	218 101	257 140	296 179	335 218	374 257	412 295	
120	1080.00	lb	67 -49	109 -7	152 35	194 77	236 119	279 162	321 204	364 247	406 289	448 331	491 374	
130	1170.00	lb	110 -6	156 39	202 85	248 131	294 177	340 223	386 268	431 314	477 360	523 406	569 452	
140	1260.00	lb	153 36	202 85	252 135	301 184	351 234	400 283	450 333	499 382	549 432	598 481	648 531	
150	1350.00	lb	196 79	249 132	302 185	355 238	408 291	461 344	514 397	567 450	620 503	673 556	726 609	

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 2013 input prices.

Table 5.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

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	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.0000	78.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.7477	9.35	_____
Self-Propelled	hour	12.50	0.2545	3.18	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR	hour	12.53	0.8018	10.05	_____
DIESEL FUEL					
Tractors	gal	3.30	8.6602	28.58	_____
Self-Propelled	gal	3.30	3.9988	13.18	_____
REPAIR & MAINTENANCE					
Implements	acre	9.48	1.0000	9.48	_____
Tractors	acre	5.08	1.0000	5.08	_____
Self-Propelled	acre	13.73	1.0000	13.73	_____
INTEREST ON OP. CAP.	acre	9.75	1.0000	9.75	_____
TOTAL DIRECT EXPENSES				644.04	_____
FIXED EXPENSES					
Implements	acre	14.74	1.0000	14.74	_____
Tractors	acre	31.07	1.0000	31.07	_____
Self-Propelled	acre	54.78	1.0000	54.78	_____
TOTAL FIXED EXPENSES				100.59	_____
TOTAL SPECIFIED EXPENSES				744.63	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.B Summary of estimated costs and returns per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	113.63	1.0000	113.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	89.27	1.0000	89.27	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.5131	4.63	_____
OPERATOR LABOR	hour	12.50	1.0023	12.53	_____
UNALLOCATED LABOR	hour	12.53	0.8018	10.05	_____
DIESEL FUEL	gal	3.30	12.6591	41.76	_____
REPAIR & MAINTENANCE	acre	28.29	1.0000	28.29	_____
INTEREST ON OP. CAP.	acre	9.75	1.0000	9.75	_____
				-----	
TOTAL DIRECT EXPENSES				644.04	_____
RETURNS ABOVE DIRECT EXPENSES				206.91	_____
TOTAL FIXED EXPENSES					
				100.59	_____
				-----	
TOTAL SPECIFIED EXPENSES				744.63	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				106.32	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 5.C Estimated resource use for field operations, per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2014

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				
Bed-Paratill	Fold	12R-38	MFWD 225	0.053	1.00	Nov		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				
Bed-Disk (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				
Sprayer 600-750gal	60' 175hp			0.017	1.00	Apr		0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	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 B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp			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 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp			0.011	1.00	Jun		0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
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 4L	pt					1.6000				
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					12.0000				
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' 250hp			0.011	0.50	Sep		0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)			0.172	1.00	Oct		0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	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							1.00	0.74	1.51	0.80

Note: Cost of production estimates are based on 2013 input prices.

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



Table 5.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	12R-38		2.05	1.71	1.21			0.19	5.16	4.47	9.63
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	12R-38		0.94	0.34	0.56			0.05	1.89	1.46	3.35
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K20)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.09	4.42	2.80	7.22
UAN (32% N)	cwt	39.00						0.85	39.85		39.85
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83	5.93
Plant & Pre-Folding	12R-38		2.04	1.80	1.68			0.10	5.62	4.88	10.50
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80	7.20
UAN (32% N)	cwt	39.00						0.61	39.61		39.61
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.05	3.66	2.31	5.97
Diuron 4L	pt	5.58						0.07	5.65		5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21		4.21
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Incidental Pest Trt	acre	12.00						0.15	12.15		12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48	0.97
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26	78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73	22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99	24.67
Gin & Haul	lb	99.00						0.31	99.31		99.31
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54	12.03
TOTALS		537.03	41.76	28.29	27.21	0.00	9.75	644.04	100.59	744.63	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.E Estimated monthly income and expense flows per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2014

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	850.95
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	11.13	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	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	39.00	0.00	39.00	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	9.26	18.07	52.20	0.00	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	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	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	3.88	1.72	1.21	0.00	0.16	16.59
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	2.05	0.00	0.00	0.00	0.94	2.50	5.13	2.47	1.70	0.00	0.25	26.72
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.34	1.11	2.83	1.10	0.70	0.00	0.08	20.42
INTEREST ON OP. CAP.	1.09	0.00	0.00	0.00	1.51	1.36	3.64	0.87	0.56	0.10	0.11	0.51
TOTAL DIRECT EXPENSES	30.06	0.00	0.00	0.00	61.74	63.92	196.60	55.52	45.12	10.11	17.73	163.24
NET INCOME	-30.06	0.00	0.00	0.00	-61.74	-63.92	-196.60	-55.52	-45.12	-10.11	-17.73	687.71
NET INCOME TO DATE	-30.06	-30.06	-30.06	-30.06	-91.80	-155.72	-352.32	-407.84	-452.96	-463.07	-480.80	206.91

Note: Cost of production estimates are based on 2013 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, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

PRODUCT	-----PERCENT-----													
	75	80	85	90	95	100	105	110	115	120	125			
	-----PRODUCT PRICE-----													
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	-----dollars-----											
50	450.00	lb	-184	-167	-149	-132	-114	-96	-79	-61	-43	-26	-8	
			-285	-267	-250	-232	-214	-197	-179	-161	-144	-126	-108	
60	540.00	lb	-141	-120	-99	-78	-57	-35	-14	6	27	48	70	
			-242	-221	-200	-178	-157	-136	-115	-94	-72	-51	-30	
70	630.00	lb	-98	-74	-49	-24	0	24	49	74	98	123	148	
			-199	-174	-150	-125	-100	-75	-51	-26	-1	23	47	
80	720.00	lb	-55	-27	0	28	57	85	113	141	170	198	226	
			-156	-128	-99	-71	-43	-15	13	41	69	97	126	
90	810.00	lb	-12	19	50	82	114	146	177	209	241	273	305	
			-113	-81	-49	-17	13	45	77	109	140	172	204	
100	900.00	lb	30	65	100	136	171	206	242	277	312	348	383	
			-70	-34	0	35	70	106	141	176	212	247	282	
110	990.00	lb	73	112	151	189	228	267	306	345	384	423	461	
			-27	11	50	89	128	167	205	244	283	322	361	
120	1080.00	lb	116	158	201	243	285	328	370	413	455	497	540	
			15	58	100	142	185	227	270	312	354	397	439	
130	1170.00	lb	159	205	251	297	343	389	434	480	526	572	618	
			58	104	150	196	242	288	334	380	426	472	518	
140	1260.00	lb	202	251	301	350	400	449	499	548	598	647	697	
			101	151	200	250	299	349	398	448	497	547	596	
150	1350.00	lb	245	298	351	404	457	510	563	616	669	722	775	
			144	197	250	303	356	409	462	515	568	621	674	

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 2013 input prices.

Table 6.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

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	4.7500	23.75	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	1100.0000	121.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.6000	89.70	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Caparol 4L	pt	2.68	1.0000	2.68	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.26	33.0000	8.58	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	36.0000	2.88	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradiation	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.8955	11.20	_____
Self-Propelled	hour	12.50	0.2545	3.18	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3000	2.73	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.3219	2.90	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR					
	hour	12.52	0.8572	10.74	_____
DIESEL FUEL					
Tractors	gal	3.30	10.1043	33.35	_____
Self-Propelled	gal	3.30	3.9988	13.18	_____
Roll-Out Pipe Irr.	gal	3.30	8.5535	28.23	_____
REPAIR & MAINTENANCE					
Implements	acre	10.23	1.0000	10.23	_____
Tractors	acre	5.87	1.0000	5.87	_____
Self-Propelled	acre	13.73	1.0000	13.73	_____
Roll-Out Pipe Irr.	acre	5.98	1.0000	5.98	_____
INTEREST ON OP. CAP.	acre	11.16	1.0000	11.16	_____
TOTAL DIRECT EXPENSES				760.12	_____
FIXED EXPENSES					
Implements	acre	16.54	1.0000	16.54	_____
Tractors	acre	35.81	1.0000	35.81	_____
Self-Propelled	acre	54.78	1.0000	54.78	_____
Roll-Out Pipe Irr.	acre	45.14	1.0000	45.14	_____
TOTAL FIXED EXPENSES				152.27	_____
TOTAL SPECIFIED EXPENSES				912.39	_____

Note: Cost of production estimates are based on 2013 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,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	1100.0000	863.50	_____
Cotton Seed	lb	0.10	1650.0000	176.55	_____
				-----	
TOTAL INCOME				1040.05	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	35.75	1.0000	35.75	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	121.00	1.0000	121.00	_____
FERTILIZERS	acre	125.33	1.0000	125.33	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	100.64	1.0000	100.64	_____
INSECTICIDES	acre	40.88	1.0000	40.88	_____
IRRIGATION SUPPLIES	acre	8.58	1.0000	8.58	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.88	1.0000	2.88	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.5354	4.83	_____
IRRIGATE LABOR	hour	9.06	0.3625	3.30	_____
OPERATOR LABOR	hour	12.50	1.1500	14.38	_____
UNALLOCATED LABOR	hour	12.52	0.8572	10.74	_____
DIESEL FUEL	gal	3.30	22.6567	74.76	_____
REPAIR & MAINTENANCE	acre	35.81	1.0000	35.81	_____
INTEREST ON OP. CAP.	acre	11.16	1.0000	11.16	_____
				-----	
TOTAL DIRECT EXPENSES				760.12	_____
RETURNS ABOVE DIRECT EXPENSES				279.93	_____
TOTAL FIXED EXPENSES					
				152.27	_____
				-----	
TOTAL SPECIFIED EXPENSES				912.39	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				127.66	_____

Note: Cost of production estimates are based on 2013 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,  
B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

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				
Bed-Paratill 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				
Bed-Disk (Hipper)	12R-38	MFWD 225	0.049	1.00	Mar		0.04	0.04	0.04	0.03
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					2.3000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	Apr		0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	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 B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp			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 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp			0.011	1.00	Jun		0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.3000				
Spray (Direct/Hood)	12R-38	MFWD 225	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Caparol 4L	pt					1.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Mepiquat Chloride	oz					12.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.6000				
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					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.50	Jul					
App by Air ( 3 gal)	appl					1.5000				
Incidental Pest Trt	acre					1.5000				
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' 250hp			0.011	0.50	Sep		0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	1100.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
Roll-Out Pipe Irr.	acre				Jan	1.0000		0.07	0.07	0.44
TOTALS							1.15	0.89	2.04	0.85

Note: Cost of production estimates are based on 2013 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,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	12R-38		2.05	1.71	1.21			0.19	5.16	4.47	9.63
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	12R-38		1.89	0.69	1.11			0.09	3.78	2.94	6.72
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.09	4.42	2.80	7.22
UAN (32% N)	cwt	44.85						0.98	45.83		45.83
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83	5.93
Plant & Pre-Folding	12R-38		2.04	1.80	1.68			0.10	5.62	4.88	10.50
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80	7.20
UAN (32% N)	cwt	44.85						0.70	45.55		45.55
Spray (Direct/Hood)	12R-38		1.70	0.70	1.21			0.06	3.67	2.32	5.99
Caparol 4L	pt	2.68						0.04	2.72		2.72
MSMA 6.6	pt	8.69						0.14	8.83		8.83
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.05	3.66	2.31	5.97
Diuron 4L	pt	5.58						0.07	5.65		5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21		4.21
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	7.50						0.09	7.59		7.59
Incidental Pest Trt	acre	18.00						0.22	18.22		18.22
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48	0.97
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26	78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73	22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99	24.67
Gin & Haul	lb	121.00						0.38	121.38		121.38
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54	12.03
Roll-Out Pipe Irr.	acre	8.58	30.35	6.47	4.28			0.64	50.32	47.88	98.20
TOTALS		605.14	74.76	35.81	33.25	0.00	11.16	760.12	152.27	912.39	

Note: Cost of production estimates are based on 2013 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,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

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	1040.05
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	5.00	13.75	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	11.13	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	121.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	44.85	0.00	44.85	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	9.26	18.07	52.20	11.37	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	25.00	5.01	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	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	1.92	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	1.11	1.88	4.11	5.48	1.44	0.23	0.73	17.06
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	2.05	0.00	0.00	0.00	1.89	2.50	5.13	14.07	11.11	9.41	0.66	27.94
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.69	1.11	2.83	5.53	1.88	1.18	0.18	20.70
INTEREST ON OP. CAP.	1.09	0.00	0.00	0.00	1.55	1.49	3.64	1.69	0.79	0.20	0.12	0.59
TOTAL DIRECT EXPENSES	30.06	0.00	0.00	0.00	63.63	69.90	196.83	107.89	64.67	21.03	18.82	187.29
NET INCOME	-30.06	0.00	0.00	0.00	-63.63	-69.90	-196.83	-107.89	-64.67	-21.03	-18.82	852.76
NET INCOME TO DATE	-30.06	-30.06	-30.06	-30.06	-93.69	-163.59	-360.42	-468.31	-532.98	-554.01	-572.83	279.93

Note: Cost of production estimates are based on 2013 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,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98		
PERCENT	YIELD	UNIT	dollars										
50	550.00	lb	-199	-177	-155	-134	-112	-91	-69	-47	-26	-4	16
			-351	-329	-308	-286	-264	-243	-221	-200	-178	-157	-135
60	660.00	lb	-146	-120	-94	-68	-42	-16	8	34	60	86	112
			-298	-272	-246	-220	-195	-169	-143	-117	-91	-65	-39
70	770.00	lb	-93	-63	-33	-3	27	57	87	117	147	178	208
			-246	-215	-185	-155	-125	-94	-64	-34	-4	25	56
80	880.00	lb	-41	-6	27	62	96	131	166	200	235	269	304
			-193	-158	-124	-89	-55	-20	13	48	82	117	151
90	990.00	lb	11	50	89	128	166	205	244	283	322	361	400
			-140	-101	-63	-24	14	53	92	131	170	208	247
100	1100.00	lb	64	107	150	193	236	279	323	366	409	452	495
			-88	-45	-1	41	84	127	170	214	257	300	343
110	1210.00	lb	116	164	211	259	306	354	401	449	496	544	591
			-35	11	59	106	154	201	249	296	344	391	439
120	1320.00	lb	169	221	272	324	376	428	480	531	583	635	687
			17	68	120	172	224	276	327	379	431	483	535
130	1430.00	lb	221	278	334	390	446	502	558	614	670	727	783
			69	125	181	238	294	350	406	462	518	574	630
140	1540.00	lb	274	334	395	455	516	576	637	697	758	818	879
			122	182	243	303	364	424	484	545	605	666	726
150	1650.00	lb	327	391	456	521	586	650	715	780	845	910	974
			174	239	304	369	433	498	563	628	693	757	822

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 2013 input prices.

Table 7.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

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	4.7500	23.75	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	1100.0000	121.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.6000	89.70	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Caparol 4L	pt	2.68	1.0000	2.68	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	36.0000	2.88	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.7923	9.91	_____
Self-Propelled	hour	12.50	0.2545	3.18	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	_____
HAND LABOR					
Implements	hour	9.06	0.3219	2.90	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR					
	hour	12.53	0.8375	10.50	_____
DIESEL FUEL					
Tractors	gal	3.30	9.1759	30.28	_____
Self-Propelled	gal	3.30	3.9988	13.18	_____
1/4-mi. Pivot Irr.	gal	3.30	11.2011	36.97	_____
REPAIR & MAINTENANCE					
Implements	acre	9.88	1.0000	9.88	_____
Tractors	acre	5.38	1.0000	5.38	_____
Self-Propelled	acre	13.73	1.0000	13.73	_____
1/4-mi. Pivot Irr.	acre	18.33	1.0000	18.33	_____
INTEREST ON OP. CAP.	acre	11.26	1.0000	11.26	_____
TOTAL DIRECT EXPENSES				765.83	_____
FIXED EXPENSES					
Implements	acre	15.21	1.0000	15.21	_____
Tractors	acre	32.92	1.0000	32.92	_____
Self-Propelled	acre	54.78	1.0000	54.78	_____
1/4-mi. Pivot Irr.	acre	59.91	1.0000	59.91	_____
TOTAL FIXED EXPENSES				162.82	_____
TOTAL SPECIFIED EXPENSES				928.65	_____

Note: Cost of production estimates are based on 2013 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, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	1100.0000	863.50	_____
Cotton Seed	lb	0.10	1650.0000	176.55	_____
				-----	
TOTAL INCOME				1040.05	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	35.75	1.0000	35.75	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	121.00	1.0000	121.00	_____
FERTILIZERS	acre	125.33	1.0000	125.33	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	100.64	1.0000	100.64	_____
INSECTICIDES	acre	40.88	1.0000	40.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.88	1.0000	2.88	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.5354	4.83	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	12.50	1.0468	13.09	_____
UNALLOCATED LABOR	hour	12.53	0.8375	10.50	_____
DIESEL FUEL	gal	3.30	24.3759	80.43	_____
REPAIR & MAINTENANCE	acre	47.32	1.0000	47.32	_____
INTEREST ON OP. CAP.	acre	11.26	1.0000	11.26	_____
				-----	
TOTAL DIRECT EXPENSES				765.83	_____
RETURNS ABOVE DIRECT EXPENSES				274.22	_____
TOTAL FIXED EXPENSES				162.82	_____
				-----	
TOTAL SPECIFIED EXPENSES				928.65	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				111.40	_____

Note: Cost of production estimates are based on 2013 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, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

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				
Bed-Paratill	Fold	12R-38	MFWD 225	0.053	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				
Bed-Disk (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					2.3000				
Sprayer 600-750gal	60' 175hp			0.017	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	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 B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp			0.011	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 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp			0.011	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.3000				
Spray (Direct/Hood)	12R-38	MFWD 225	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Caparol 4L	pt					1.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Mepiquat Chloride	oz					12.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.6000				
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					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.50	Jul					
App by Air ( 3 gal)	appl					1.5000				
Incidental Pest Trt	acre					1.5000				
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' 250hp			0.011	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	1100.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
1/4-mi. Pivot Irr.	acre				Jan	1.0000			0.20	
TOTALS							1.04	0.79	1.78	0.83

Note: Cost of production estimates are based on 2013 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, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	12R-38		2.05	1.71	1.21			0.19	5.16	4.47	9.63
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	12R-38		0.94	0.34	0.56			0.05	1.89	1.46	3.35
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.09	4.42	2.80	7.22
UAN (32% N)	cwt	44.85						0.98	45.83		45.83
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83	5.93
Plant & Pre-Folding	12R-38		2.04	1.80	1.68			0.10	5.62	4.88	10.50
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80	7.20
UAN (32% N)	cwt	44.85						0.70	45.55		45.55
Spray (Direct/Hood)	12R-38		1.70	0.70	1.21			0.06	3.67	2.32	5.99
Caparol 4L	pt	2.68						0.04	2.72		2.72
MSMA 6.6	pt	8.69						0.14	8.83		8.83
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.05	3.66	2.31	5.97
Diuron 4L	pt	5.58						0.07	5.65		5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21		4.21
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	7.50						0.09	7.59		7.59
Incidental Pest Trt	acre	18.00						0.22	18.22		18.22
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48	0.97
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26	78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73	22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99	24.67
Gin & Haul	lb	121.00						0.38	121.38		121.38
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54	12.03
1/4-mi. Pivot Irr.	acre		36.97	18.33	1.84			0.78	57.92	59.91	117.83
TOTALS		596.56	80.43	47.32	30.26	0.00	11.26	765.83	162.82	928.65	

Note: Cost of production estimates are based on 2013 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, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

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	1040.05
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	5.00	13.75	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	11.13	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	121.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	44.85	0.00	44.85	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	9.26	18.07	52.20	11.37	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	25.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	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	1.92	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	5.22	3.08	1.41	0.15	0.16	16.59
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	2.05	0.00	0.00	0.00	0.94	2.50	5.13	15.26	16.49	11.09	0.25	26.72
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.34	1.11	2.83	17.19	2.38	1.26	0.08	20.42
INTEREST ON OP. CAP.	1.09	0.00	0.00	0.00	1.51	1.49	3.67	1.72	0.87	0.22	0.11	0.58
TOTAL DIRECT EXPENSES	30.06	0.00	0.00	0.00	61.74	69.90	197.97	109.79	70.60	22.73	17.73	185.31
NET INCOME	-30.06	0.00	0.00	0.00	-61.74	-69.90	-197.97	-109.79	-70.60	-22.73	-17.73	854.74
NET INCOME TO DATE	-30.06	-30.06	-30.06	-30.06	-91.80	-161.70	-359.67	-469.46	-540.06	-562.79	-580.52	274.22

Note: Cost of production estimates are based on 2013 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, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98
PERCENT	YIELD	UNIT	dollars										
50	550.00	lb	-204 -367	-183 -346	-161 -324	-140 -302	-118 -281	-96 -259	-75 -238	-53 -216	-32 -194	-10 -173	11 -151
60	660.00	lb	-152 -314	-126 -289	-100 -263	-74 -237	-48 -211	-22 -185	3 -159	29 -133	55 -107	80 -81	106 -55
70	770.00	lb	-99 -262	-69 -232	-39 -201	-8 -171	21 -141	51 -111	81 -81	112 -50	142 -20	172 9	202 39
80	880.00	lb	-46 -209	-12 -175	22 -140	56 -106	91 -71	125 -37	160 -2	194 32	229 66	263 101	298 135
90	990.00	lb	5 -157	44 -118	83 -79	122 -40	161 -1	200 37	238 76	277 114	316 153	355 192	394 231
100	1100.00	lb	58 -104	101 -61	144 -18	187 25	231 68	274 111	317 154	360 197	403 240	446 284	490 327
110	1210.00	lb	110 -51	158 -4	205 43	253 90	300 138	348 185	395 233	443 280	490 328	538 375	585 423
120	1320.00	lb	163 0	215 52	267 104	319 156	370 208	422 259	474 311	526 363	578 415	629 467	681 518
130	1430.00	lb	216 53	272 109	328 165	384 221	440 277	496 334	552 390	609 446	665 502	721 558	777 614
140	1540.00	lb	268 106	329 166	389 226	450 287	510 347	571 408	631 468	691 529	752 589	812 650	873 710
150	1650.00	lb	321 158	386 223	450 288	515 352	580 417	645 482	710 547	774 611	839 676	904 741	969 806

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 2013 input prices.

Table 8.A Estimated costs per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

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	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
**Amm Nitrate (34% N)	cwt	22.50	2.0000	45.00	_____
UAN (32% N)	cwt	19.50	2.0000	39.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.6198	7.75	_____
Self-Propelled	hour	12.50	0.2545	3.18	_____
HAND LABOR					
Implements	hour	9.06	0.2760	2.49	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR					
	hour	12.53	0.6995	8.77	_____
DIESEL FUEL					
Tractors	gal	3.30	7.1790	23.70	_____
Self-Propelled	gal	3.30	3.9988	13.18	_____
REPAIR & MAINTENANCE					
Implements	acre	7.49	1.0000	7.49	_____
Tractors	acre	4.21	1.0000	4.21	_____
Self-Propelled	acre	13.73	1.0000	13.73	_____
INTEREST ON OP. CAP.	acre	9.76	1.0000	9.76	_____
TOTAL DIRECT EXPENSES				639.22	_____
FIXED EXPENSES					
Implements	acre	11.63	1.0000	11.63	_____
Tractors	acre	25.76	1.0000	25.76	_____
Self-Propelled	acre	54.78	1.0000	54.78	_____
TOTAL FIXED EXPENSES				92.17	_____
TOTAL SPECIFIED EXPENSES				731.39	_____

Note: Cost of production estimates are based on 2013 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  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	119.63	1.0000	119.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	89.27	1.0000	89.27	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.4895	4.42	_____
OPERATOR LABOR	hour	12.50	0.8744	10.93	_____
UNALLOCATED LABOR	hour	12.53	0.6995	8.77	_____
DIESEL FUEL	gal	3.30	11.1778	36.88	_____
REPAIR & MAINTENANCE	acre	25.43	1.0000	25.43	_____
INTEREST ON OP. CAP.	acre	9.76	1.0000	9.76	_____
				-----	
TOTAL DIRECT EXPENSES				639.22	_____
RETURNS ABOVE DIRECT EXPENSES				211.73	_____
TOTAL FIXED EXPENSES					
				92.17	_____
				-----	
TOTAL SPECIFIED EXPENSES				731.39	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				119.56	_____

Note: Cost of production estimates are based on 2013 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  
 B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER 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% K20)	cwt					1.5000				
**Amm Nitrate (34% N	cwt					2.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	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 B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		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 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
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 4L	pt					1.6000				
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					12.0000				
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' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	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							0.87	0.61	1.36	0.69

Note: Cost of production estimates are based on 2013 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  
B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	24.00						0.90	24.90	24.90
App by Air ( 5 gal)	appl	6.00						0.15	6.15	6.15
Clarity	pt	5.10						0.13	5.23	5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26	4.26
Custom Apply Fert	acre	7.50						0.19	7.69	7.69
Potash (60% K20)	cwt	35.63						0.89	36.52	36.52
**Amm Nitrate (34% N	cwt	45.00						1.13	46.13	46.13
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04 2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79	10.79
Reflex 2LC	pt	7.51						0.16	7.67	7.67
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83 5.93
NT Plant&Pre-Folding	12R-38		2.13	1.94	1.76			0.11	5.94	5.19 11.13
Cotton Seed B2RF	thous	32.40						0.61	33.01	33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31	68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38	20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17	7.17
Cotoran 4L	pt	11.60						0.22	11.82	11.82
Insect Scouting	acre	7.00						0.13	7.13	7.13
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96 1.94
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Acephate 90%	lb	1.47						0.03	1.50	1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96 1.94
Centric 40WG	oz	9.40						0.15	9.55	9.55
Mepiquat Chloride	oz	0.96						0.02	0.98	0.98
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80 7.20
UAN (32% N)	cwt	39.00						0.61	39.61	39.61
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.06	3.67	2.31 5.98
Diuron 4L	pt	5.58						0.09	5.67	5.67
Glyphosate 3lbs a.e	oz	4.16						0.07	4.23	4.23
App by Air ( 3 gal)	appl	5.00						0.06	5.06	5.06
Acephate 90%	lb	3.67						0.05	3.72	3.72
Mepiquat Chloride	oz	0.96						0.01	0.97	0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27	1.27
Karate Z	oz	1.37						0.02	1.39	1.39
Bidrin 8WM	oz	1.96						0.02	1.98	1.98
Incidental Pest										
App by Air ( 3 gal)	appl	5.00						0.06	5.06	5.06
Incidental Pest Trt	acre	12.00						0.15	12.15	12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05	5.05
Acephate 90%	lb	5.01						0.05	5.06	5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84	2.84
Ethephon 6E	pt	3.99						0.02	4.01	4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48 0.97
Tribufos 6lb	pt	4.32						0.03	4.35	4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26 78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73 22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99 24.67
Gin & Haul	lb	99.00						0.31	99.31	99.31
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54 12.03
TOTALS		543.03	36.88	25.43	24.12	0.00	9.76	639.22	92.17	731.39

Note: Cost of production estimates are based on 2013 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  
B2RF variety, Delta Area, Mississippi, 2014

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	850.95
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	11.13	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	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	80.63	0.00	0.00	39.00	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	9.26	18.07	52.20	9.74	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	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	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	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	0.48	3.96	2.93	0.00	0.00	0.16	16.59
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	0.52	5.22	4.17	0.00	0.00	0.25	26.72
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.16	2.97	1.80	0.00	0.00	0.08	20.42
INTEREST ON OP. CAP.	0.90	0.00	0.00	0.00	2.59	0.42	3.65	1.09	0.39	0.10	0.11	0.51
TOTAL DIRECT EXPENSES	24.90	0.00	0.00	0.00	105.98	19.65	196.92	69.09	31.60	10.11	17.73	163.24
NET INCOME	-24.90	0.00	0.00	0.00	-105.98	-19.65	-196.92	-69.09	-31.60	-10.11	-17.73	687.71
NET INCOME TO DATE	-24.90	-24.90	-24.90	-24.90	-130.88	-150.53	-347.45	-416.54	-448.14	-458.25	-475.98	211.73

Note: Cost of production estimates are based on 2013 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  
 B2RF variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-180 -272	-162 -254	-144 -237	-127 -219	-109 -201	-91 -184	-74 -166	-56 -148	-38 -131	-21 -113	-3 -95
60	540.00	lb	-137 -229	-115 -208	-94 -186	-73 -165	-52 -144	-31 -123	-9 -102	11 -80	32 -59	53 -38	74 -17
70	630.00	lb	-94 -186	-69 -161	-44 -136	-19 -112	4 -87	29 -62	54 -37	79 -13	103 11	128 36	153 61
80	720.00	lb	-51 -143	-22 -114	5 -86	33 -58	62 -30	90 -1	118 26	146 54	175 82	203 111	231 139
90	810.00	lb	-7 -100	23 -68	55 -36	87 -4	119 27	151 58	182 90	214 122	246 154	278 186	309 217
100	900.00	lb	35 -57	70 -21	105 13	141 48	176 84	211 119	247 154	282 190	317 225	353 260	388 296
110	990.00	lb	78 -14	117 24	155 63	194 102	233 141	272 180	311 219	350 257	389 296	427 335	466 374
120	1080.00	lb	121 29	163 71	205 113	248 156	290 198	333 240	375 283	417 325	460 368	502 410	545 452
130	1170.00	lb	164 72	210 118	256 163	302 209	347 255	393 301	439 347	485 393	531 439	577 485	623 531
140	1260.00	lb	207 115	256 164	306 214	355 263	405 312	454 362	504 411	553 461	602 510	652 560	701 609
150	1350.00	lb	250 158	303 211	356 264	409 317	462 370	515 423	568 476	621 529	674 582	727 635	780 688

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 2013 input prices.

Table 9.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.0000	78.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	32.0000	4.16	_____
Gramonone SL 2.0	oz	0.22	32.0000	7.04	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.0000	12.62	_____
Liberty 280	oz	0.63	58.0000	36.54	_____
Valor SX	oz	5.49	2.0000	10.98	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	6.0000	16.38	_____
Bidrin 8WM	oz	0.98	8.0000	7.84	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.17	45.0000	52.65	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.7477	9.35	_____
Self-Propelled	hour	12.50	0.2193	2.74	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	12.52	0.7736	9.69	_____
DIESEL FUEL					
Tractors	gal	3.30	8.6602	28.58	_____
Self-Propelled	gal	3.30	3.6814	12.14	_____
REPAIR & MAINTENANCE					
Implements	acre	9.48	1.0000	9.48	_____
Tractors	acre	5.08	1.0000	5.08	_____
Self-Propelled	acre	13.41	1.0000	13.41	_____
INTEREST ON OP. CAP.	acre	9.72	1.0000	9.72	_____
TOTAL DIRECT EXPENSES				662.69	_____
FIXED EXPENSES					
Implements	acre	14.74	1.0000	14.74	_____
Tractors	acre	31.07	1.0000	31.07	_____
Self-Propelled	acre	52.70	1.0000	52.70	_____
TOTAL FIXED EXPENSES				98.51	_____
TOTAL SPECIFIED EXPENSES				761.20	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 9.B Summary of estimated costs and returns per acre  
Cotton, 12R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	39.50	1.0000	39.50	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	113.63	1.0000	113.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	96.73	1.0000	96.73	_____
INSECTICIDES	acre	49.77	1.0000	49.77	_____
SEED/PLANTS	acre	52.65	1.0000	52.65	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.4955	4.47	_____
OPERATOR LABOR	hour	12.50	0.9670	12.09	_____
UNALLOCATED LABOR	hour	12.52	0.7736	9.69	_____
DIESEL FUEL	gal	3.30	12.3417	40.72	_____
REPAIR & MAINTENANCE	acre	27.97	1.0000	27.97	_____
INTEREST ON OP. CAP.	acre	9.72	1.0000	9.72	_____
				-----	
TOTAL DIRECT EXPENSES				662.69	_____
RETURNS ABOVE DIRECT EXPENSES				188.26	_____
				-----	
TOTAL FIXED EXPENSES				98.51	_____
				-----	
TOTAL SPECIFIED EXPENSES				761.20	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				89.75	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 9.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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				
Bed-Paratill 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				
Bed-Disk (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 Folding	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 LLB2	thous					45.0000				
B2 Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Liberty 280	oz					29.0000				
Acephate 90%	lb					0.2200				
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				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Liberty 280	oz					29.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Valor SX	oz					2.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
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	Jul	1.0000				
Karate Z	oz					2.0000				
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				
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 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	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							0.96	0.74	1.46	0.77

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 9.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	12R-38		2.05	1.71	1.21			0.19	5.16	4.47	9.63
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	12R-38		0.94	0.34	0.56			0.05	1.89	1.46	3.35
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.09	4.42	2.80	7.22
UAN (32% N)	cwt	39.00						0.85	39.85		39.85
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83	5.93
Plant & Pre-Folding	12R-38		2.04	1.80	1.68			0.10	5.62	4.88	10.50
Cotton Seed LLB2	thous	52.65						0.99	53.64		53.64
B2 Cot Tech Fee	thous	34.20						0.64	34.84		34.84
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Dual Magnum	pt	12.62						0.24	12.86		12.86
Liberty 280	oz	18.27						0.34	18.61		18.61
Acephate 90%	lb	1.47						0.03	1.50		1.50
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80	7.20
UAN (32% N)	cwt	39.00						0.61	39.61		39.61
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Liberty 280	oz	18.27						0.29	18.56		18.56
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.05	3.66	2.31	5.97
Valor SX	oz	10.98						0.14	11.12		11.12
MSMA 6.6	pt	8.69						0.11	8.80		8.80
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Karate Z	oz	5.46						0.07	5.53		5.53
Bidrin 8WM	oz	7.84						0.10	7.94		7.94
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.03	2.53		2.53
Incidental Pest Trt	acre	6.00						0.07	6.07		6.07
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Karate Z	oz	5.46						0.07	5.53		5.53
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Karate Z	oz	5.46						0.05	5.51		5.51
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48	0.97
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26	78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73	22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99	24.67
Gin & Haul	lb	99.00						0.31	99.31		99.31
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54	12.03
TOTALS		558.03	40.72	27.97	26.25	0.00	9.72	662.69	98.51	761.20	

Note: Cost of production estimates are based on 2013 input prices.  
Fertilization decisions should be based on soil tests.

Table 9.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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	850.95
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	11.13	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	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	39.00	0.00	39.00	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	9.26	0.00	49.53	18.27	19.67	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	28.43	10.47	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.65	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	34.20	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	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	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	1.00	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	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.40	3.40	1.72	1.21	0.00	0.16	16.59
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	2.05	0.00	0.00	0.00	0.94	1.98	4.61	2.47	1.70	0.00	0.25	26.72
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.34	0.95	2.67	1.10	0.70	0.00	0.08	20.42
INTEREST ON OP. CAP.	1.09	0.00	0.00	0.00	1.51	0.94	3.32	1.16	0.88	0.20	0.11	0.51
TOTAL DIRECT EXPENSES	30.06	0.00	0.00	0.00	61.74	44.27	179.85	74.08	71.05	20.67	17.73	163.24
NET INCOME	-30.06	0.00	0.00	0.00	-61.74	-44.27	-179.85	-74.08	-71.05	-20.67	-17.73	687.71
NET INCOME TO DATE	-30.06	-30.06	-30.06	-30.06	-91.80	-136.07	-315.92	-390.00	-461.05	-481.72	-499.45	188.26

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 9.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	dollars											
50	450.00	lb	-203 -302	-185 -284	-168 -266	-150 -249	-132 -231	-115 -213	-97 -196	-80 -178	-62 -160	-44 -143	-27 -125	
60	540.00	lb	-160 -259	-139 -237	-118 -216	-97 -195	-75 -174	-54 -153	-33 -131	-12 -110	8 -89	30 -68	51 -47	
70	630.00	lb	-117 -216	-92 -191	-68 -166	-43 -141	-18 -117	6 -92	30 -67	55 -42	80 -18	105 6	129 31	
80	720.00	lb	-74 -172	-46 -144	-17 -116	10 -88	38 -59	66 -31	95 -3	123 24	151 53	179 81	208 109	
90	810.00	lb	-31 -129	0 -98	32 -66	63 -34	95 -2	127 29	159 60	191 92	222 124	254 156	286 187	
100	900.00	lb	11 -86	46 -51	82 -16	117 19	152 54	188 89	223 125	258 160	294 195	329 231	364 266	
110	990.00	lb	54 -43	93 -4	132 33	171 72	210 111	248 150	287 189	326 228	365 267	404 305	443 344	
120	1080.00	lb	97 -0	140 41	182 84	224 126	267 168	309 211	352 253	394 295	436 338	479 380	521 423	
130	1170.00	lb	140 42	186 88	232 134	278 180	324 225	370 271	416 317	462 363	508 409	554 455	600 501	
140	1260.00	lb	183 85	233 134	282 184	332 233	381 283	431 332	480 382	530 431	579 480	628 530	678 579	
150	1350.00	lb	226 128	279 181	332 234	385 287	438 340	491 393	544 446	597 499	650 552	703 605	756 658	

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 2013 input prices.

Table 10.A Estimated costs per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 30"  
Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	4.0000	24.00	_____
HARVEST AIDS					
Paraquat	oz	0.22	16.0000	3.52	_____
Sodium Chlorate 3L	gal	3.45	1.0000	3.45	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	1.0000	24.00	_____
Potash (60% K2O)	cwt	23.75	1.2000	28.50	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Headline EC	oz	2.81	3.0000	8.43	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	6.0000	12.00	_____
2,4-D Amine 4	pt	2.94	2.0000	5.88	_____
Valor SX	oz	5.49	2.0000	10.98	_____
Prefix	pt	6.13	2.0000	12.26	_____
INSECTICIDES					
Karate Z	oz	2.73	0.9600	2.62	_____
Acephate 90SP	lb	6.85	0.7500	5.14	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.11	50.0000	55.50	_____
ADJUVANTS					
Surfactant	pt	3.68	0.2000	0.74	_____
HAULING					
Haul Soybeans	bu	0.27	42.0000	11.34	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.2000	9.60	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.3723	4.66	_____
Harvesters	hour	12.50	0.1021	1.28	_____
HAND LABOR					
Implements	hour	9.06	0.1379	1.25	_____
UNALLOCATED LABOR	hour	12.50	0.4271	5.34	_____
DIESEL FUEL					
Tractors	gal	3.30	3.6418	12.02	_____
Harvesters	gal	3.30	1.3935	4.60	_____
REPAIR & MAINTENANCE					
Implements	acre	4.46	1.0000	4.46	_____
Tractors	acre	1.86	1.0000	1.86	_____
Harvesters	acre	2.92	1.0000	2.92	_____
INTEREST ON OP. CAP.	acre	5.59	1.0000	5.59	_____
TOTAL DIRECT EXPENSES				269.70	_____
FIXED EXPENSES					
Implements	acre	8.78	1.0000	8.78	_____
Tractors	acre	11.35	1.0000	11.35	_____
Harvesters	acre	11.16	1.0000	11.16	_____
TOTAL FIXED EXPENSES				31.29	_____
TOTAL SPECIFIED EXPENSES				300.99	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 10.B Summary of estimated costs and returns per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 30"  
Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.41	42.0000	479.22	_____
				-----	
TOTAL INCOME				479.22	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	24.00	1.0000	24.00	_____
HARVEST AIDS	acre	6.97	1.0000	6.97	_____
FERTILIZERS	acre	52.50	1.0000	52.50	_____
FUNGICIDES	acre	14.94	1.0000	14.94	_____
HERBICIDES	acre	41.12	1.0000	41.12	_____
INSECTICIDES	acre	7.76	1.0000	7.76	_____
SEED/PLANTS	acre	55.50	1.0000	55.50	_____
ADJUVANTS	acre	0.74	1.0000	0.74	_____
HAULING	acre	11.34	1.0000	11.34	_____
CUSTOM LIME	acre	9.60	1.0000	9.60	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1379	1.25	_____
OPERATOR LABOR	hour	12.50	0.4745	5.94	_____
UNALLOCATED LABOR	hour	12.50	0.4271	5.34	_____
DIESEL FUEL	gal	3.30	5.0354	16.62	_____
REPAIR & MAINTENANCE	acre	9.24	1.0000	9.24	_____
INTEREST ON OP. CAP.	acre	5.59	1.0000	5.59	_____
				-----	
TOTAL DIRECT EXPENSES				269.70	_____
RETURNS ABOVE DIRECT EXPENSES				209.52	_____
TOTAL FIXED EXPENSES				31.29	_____
				-----	
TOTAL SPECIFIED EXPENSES				300.99	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				178.23	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 10.C Estimated resource use for field operations, per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 30"  
Delta Area, Mississippi, 2014

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	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.0000				
Potash (60% K2O)	cwt					1.2000				
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					2.0000				
Plant & Pre-Folding	12R-30	MFWD 190	0.067	1.00	Apr		0.06	0.06	0.13	0.06
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					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				
Prefix	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 EC	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			1.00	Aug	1.0000				
Paraquat	oz					16.0000				
Sodium Chlorate 3L	gal					1.0000				
Surfactant	pt					0.2000				
Header -Soybean	25' Flex	265 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans	bu					42.0000				
Grain Cart Soybean	700 bu	MFWD 190	0.021	1.00	Sep		0.02	0.02	0.02	0.01
TOTALS							0.47	0.47	0.61	0.42

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 10.D Estimated costs for field operations, per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 30"  
Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		1.32	0.25	0.97			0.10	2.64	1.36	4.00
Lime (Spread)	ton	9.60						0.36	9.96		9.96
Spin Spreader	5 ton		1.36	0.48	1.38			0.12	3.34	1.80	5.14
Phosphorus(46% P2O5)	cwt	24.00						0.90	24.90		24.90
Potash (60% K2O)	cwt	28.50						1.07	29.57		29.57
Disk Harrow	24'		2.64	1.23	1.94			0.22	6.03	4.15	10.18
Field Cultivate Fld	24'		2.01	0.71	1.48			0.16	4.36	3.55	7.91
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Glyphosate 3lbs a.e	pt	4.00						0.10	4.10		4.10
2,4-D Amine 4	pt	5.88						0.15	6.03		6.03
Plant & Pre-Folding	12R-30		2.18	1.98	2.22			0.12	6.50	5.09	11.59
Soybean Seed RR2	lb	55.50						1.04	56.54		56.54
CruiserMaxx	oz	6.51						0.12	6.63		6.63
Nitrastick S	lbseed	1.25						0.02	1.27		1.27
Valor SX	oz	10.98						0.21	11.19		11.19
Spray (Broadcast)	60'		0.91	0.28	0.80			0.03	2.02	1.02	3.04
Glyphosate 3lbs a.e	pt	4.00						0.06	4.06		4.06
Prefix	pt	12.26						0.19	12.45		12.45
Spray (Broadcast)	60'		0.91	0.28	0.80			0.03	2.02	1.02	3.04
Glyphosate 3lbs a.e	pt	4.00						0.06	4.06		4.06
App by Air ( 5 gal)	appl	3.00						0.03	3.03		3.03
Headline EC	oz	8.43						0.08	8.51		8.51
App by Air ( 5 gal)	appl	3.00						0.03	3.03		3.03
Karate Z	oz	2.62						0.02	2.64		2.64
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Acephate 90SP	lb	5.14						0.03	5.17		5.17
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Paraquat	oz	3.52						0.02	3.54		3.54
Sodium Chlorate 3L	gal	3.45						0.02	3.47		3.47
Surfactant	pt	0.74							0.74		0.74
Header -Soybean	25' Flex		4.60	3.72	2.43			0.03	10.78	12.32	23.10
Haul Soybeans	bu	11.34						0.04	11.38		11.38
Grain Cart Soybean	700 bu		0.69	0.31	0.51				1.51	0.98	2.49
TOTALS		225.72	16.62	9.24	12.53	0.00	5.59	269.70	31.29	300.99	

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 10.E Estimated monthly income and expense flows per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 30"  
Delta Area, Mississippi, 2014

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	479.22
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	12.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.97	0.00
FERTILIZERS	52.50	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	6.51	0.00	0.00	8.43	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.88	0.00	10.98	20.26	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	0.00	2.62	5.14	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	55.50	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	0.74	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	11.34
CUSTOM LIME	9.60	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	1.25	0.00	0.00	0.00	0.00	0.00
LABOR	5.77	0.00	0.00	0.00	0.00	0.00	2.22	1.60	0.00	0.00	0.00	2.94
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	7.33	0.00	0.00	0.00	0.00	0.00	2.18	1.82	0.00	0.00	0.00	5.29
REPAIR & MAINTENANCE	2.67	0.00	0.00	0.00	0.00	0.00	1.98	0.56	0.00	0.00	0.00	4.03
INTEREST ON OP. CAP.	2.93	0.00	0.00	0.00	0.40	0.00	1.51	0.37	0.00	0.16	0.15	0.07
TOTAL DIRECT EXPENSES	80.80	0.00	0.00	0.00	16.28	0.00	82.13	24.61	0.00	17.21	25.00	23.67
NET INCOME	-80.80	0.00	0.00	0.00	-16.28	0.00	-82.13	-24.61	0.00	-17.21	-25.00	455.55
NET INCOME TO DATE	-80.80	-80.80	-80.80	-80.80	-97.08	-97.08	-179.21	-203.82	-203.82	-221.03	-246.03	209.52

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost 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 30"  
 Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
PRODUCT PRICE													
Soybeans	8.55	9.12	9.69	10.26	10.83	11.41	11.98	12.55	13.12	13.69	14.26		
PERCENT	YIELD	UNIT	dollars										
50	21.00	bu	-84 -115	-72 -103	-60 -91	-48 -79	-36 -67	-24 -55	-12 -43	-0 -31	11 -19	23 -7	35 4
60	25.20	bu	-49 -80	-35 -66	-20 -52	-6 -37	8 -23	22 -8	36 5	51 19	65 34	79 48	94 62
70	29.40	bu	-14 -45	2 -29	18 -12	35 4	52 21	69 37	85 54	102 71	119 88	136 104	153 121
80	33.60	bu	20 -11	39 7	58 27	77 46	96 65	115 84	135 103	154 123	173 142	192 161	211 180
90	37.80	bu	54 23	76 45	98 66	119 88	141 109	162 131	184 153	205 174	227 196	248 217	270 239
100	42.00	bu	89 58	113 82	137 106	161 130	185 154	209 178	233 202	257 226	281 250	305 274	329 298
110	46.20	bu	124 93	150 119	177 145	203 172	229 198	256 225	282 251	309 277	335 304	361 330	388 356
120	50.40	bu	159 128	188 156	216 185	245 214	274 243	303 271	331 300	360 329	389 358	418 386	446 415
130	54.60	bu	194 162	225 193	256 225	287 256	318 287	349 318	381 349	412 380	443 412	474 443	505 474
140	58.80	bu	228 197	262 231	296 264	329 298	363 331	396 365	430 398	463 432	497 466	530 499	564 533
150	63.00	bu	263 232	299 268	335 304	371 340	407 376	443 412	479 448	515 484	551 519	587 555	623 591

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 2013 input prices.

Table 11.A Estimated costs per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 30"  
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	4.2500	25.50	_____
HARVEST AIDS					
Paraquat	oz	0.22	16.0000	3.52	_____
Sodium Chlorate 3L	gal	3.45	1.0000	3.45	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	1.0000	24.00	_____
Potash (60% K2O)	cwt	23.75	1.2000	28.50	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Quadris	oz	2.53	3.0000	7.59	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	6.0000	12.00	_____
2,4-D Amine 4	pt	2.94	2.0000	5.88	_____
Valor SX	oz	5.49	2.0000	10.98	_____
Prefix	pt	6.13	2.0000	12.26	_____
INSECTICIDES					
Karate Z	oz	2.73	0.9600	2.62	_____
Acephate 90SP	lb	6.85	0.7500	5.14	_____
Intrepid 2F	oz	1.84	1.0000	1.84	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.26	33.0000	8.58	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.11	50.0000	55.50	_____
ADJUVANTS					
Surfactant	pt	3.68	0.2250	0.83	_____
HAULING					
Haul Soybeans	bu	0.27	65.0000	17.55	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.2000	9.60	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5134	6.42	_____
Harvesters	hour	12.50	0.1021	1.28	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3000	2.73	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1379	1.25	_____
UNALLOCATED LABOR					
	hour	12.49	0.4833	6.04	_____
DIESEL FUEL					
Tractors	gal	3.30	4.8957	16.16	_____
Harvesters	gal	3.30	1.3935	4.60	_____
Roll-Out Pipe Irr.	gal	3.30	7.3316	24.18	_____
REPAIR & MAINTENANCE					
Implements	acre	5.07	1.0000	5.07	_____
Tractors	acre	2.49	1.0000	2.49	_____
Harvesters	acre	2.92	1.0000	2.92	_____
Roll-Out Pipe Irr.	acre	5.98	1.0000	5.98	_____
INTEREST ON OP. CAP.	acre	6.34	1.0000	6.34	_____
TOTAL DIRECT EXPENSES				329.13	_____
FIXED EXPENSES					
Implements	acre	10.77	1.0000	10.77	_____
Tractors	acre	15.11	1.0000	15.11	_____
Harvesters	acre	11.16	1.0000	11.16	_____
Roll-Out Pipe Irr.	acre	45.14	1.0000	45.14	_____
TOTAL FIXED EXPENSES				82.18	_____
TOTAL SPECIFIED EXPENSES				411.31	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 11.B Summary of estimated costs and returns per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 30"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.41	65.0000	741.65	_____
				-----	
TOTAL INCOME				741.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	25.50	1.0000	25.50	_____
HARVEST AIDS	acre	6.97	1.0000	6.97	_____
FERTILIZERS	acre	52.50	1.0000	52.50	_____
FUNGICIDES	acre	14.10	1.0000	14.10	_____
HERBICIDES	acre	41.12	1.0000	41.12	_____
INSECTICIDES	acre	9.60	1.0000	9.60	_____
IRRIGATION SUPPLIES	acre	8.58	1.0000	8.58	_____
SEED/PLANTS	acre	55.50	1.0000	55.50	_____
ADJUVANTS	acre	0.83	1.0000	0.83	_____
HAULING	acre	17.55	1.0000	17.55	_____
CUSTOM LIME	acre	9.60	1.0000	9.60	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1379	1.25	_____
IRRIGATE LABOR	hour	9.06	0.3625	3.30	_____
OPERATOR LABOR	hour	12.50	0.6155	7.70	_____
UNALLOCATED LABOR	hour	12.49	0.4833	6.04	_____
DIESEL FUEL	gal	3.30	13.6209	44.94	_____
REPAIR & MAINTENANCE	acre	16.46	1.0000	16.46	_____
INTEREST ON OP. CAP.	acre	6.34	1.0000	6.34	_____
				-----	
TOTAL DIRECT EXPENSES				329.13	_____
RETURNS ABOVE DIRECT EXPENSES				412.52	_____
TOTAL FIXED EXPENSES				82.18	_____
				-----	
TOTAL SPECIFIED EXPENSES				411.31	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				330.34	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 11.C Estimated resource use for field operations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 30"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2014

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	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.0000				
Potash (60% K2O)	cwt					1.2000				
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
Bed-Roll-Fold.	12R-30	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					2.0000				
Plant & Pre-Folding	12R-30	MFWD 190	0.067	1.00	Apr		0.06	0.06	0.13	0.06
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					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				
Prefix	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				
Quadris	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				
Intrepid 2F	oz					1.0000				
Surfactant	pt					0.0250				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Paraquat	oz					16.0000				
Sodium Chlorate 3L	gal					1.0000				
Surfactant	pt					0.2000				
Header -Soybean	25' Flex	265 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans	bu					65.0000				
Grain Cart Soybean	700 bu	MFWD 190	0.021	1.00	Sep		0.02	0.02	0.02	0.01
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.44	
TOTALS							0.61	0.61	1.11	0.48

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 11.D Estimated costs for field operations, per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 30"  
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		1.32	0.25	0.97			0.10	2.64	1.36	4.00
Lime (Spread)	ton	9.60						0.36	9.96		9.96
Spin Spreader	5 ton		1.36	0.48	1.38			0.12	3.34	1.80	5.14
Phosphorus(46% P2O5)	cwt	24.00						0.90	24.90		24.90
Potash (60% K2O)	cwt	28.50						1.07	29.57		29.57
Disk Harrow	24'		2.64	1.23	1.94			0.22	6.03	4.15	10.18
Field Cultivate Fld	24'		2.01	0.71	1.48			0.16	4.36	3.55	7.91
Bed-Roll-Fold.	12R-30		2.02	0.75	1.48			0.16	4.41	3.01	7.42
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Glyphosate 3lbs a.e	pt	4.00						0.10	4.10		4.10
2,4-D Amine 4	pt	5.88						0.15	6.03		6.03
Plant & Pre-Folding	12R-30		2.18	1.98	2.22			0.12	6.50	5.09	11.59
Soybean Seed RR2	lb	55.50						1.04	56.54		56.54
CruiserMaxx	oz	6.51						0.12	6.63		6.63
Nitrastick S	lbseed	1.25						0.02	1.27		1.27
Valor SX	oz	10.98						0.21	11.19		11.19
Spray (Broadcast)	60'		0.91	0.28	0.80			0.03	2.02	1.02	3.04
Glyphosate 3lbs a.e	pt	4.00						0.06	4.06		4.06
Prefix	pt	12.26						0.19	12.45		12.45
Spray (Broadcast)	60'		0.91	0.28	0.80			0.03	2.02	1.02	3.04
Glyphosate 3lbs a.e	pt	4.00						0.06	4.06		4.06
App by Air ( 5 gal)	appl	3.00						0.03	3.03		3.03
Quadris	oz	7.59						0.07	7.66		7.66
App by Air ( 5 gal)	appl	3.00						0.03	3.03		3.03
Karate Z	oz	2.62						0.02	2.64		2.64
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Acephate 90SP	lb	5.14						0.03	5.17		5.17
App by Air ( 5 gal)	appl	1.50						0.01	1.51		1.51
Intrepid 2F	oz	1.84						0.01	1.85		1.85
Surfactant	pt	0.09							0.09		0.09
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Paraquat	oz	3.52						0.02	3.54		3.54
Sodium Chlorate 3L	gal	3.45						0.02	3.47		3.47
Surfactant	pt	0.74							0.74		0.74
Header -Soybean	25' Flex		4.60	3.72	2.43			0.03	10.78	12.32	23.10
Haul Soybeans	bu	17.55						0.05	17.60		17.60
Grain Cart Soybean	700 bu		0.69	0.31	0.51				1.51	0.98	2.49
Roll-Out Pipe Irr.	acre	8.58	26.30	6.47	4.28			0.57	46.20	47.88	94.08
TOTALS		243.10	44.94	16.46	18.29	0.00	6.34	329.13	82.18	411.31	

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 11.E Estimated monthly income and expense flows per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 30"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2014

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	741.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	13.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.97	0.00
FERTILIZERS	52.50	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	6.51	0.00	0.00	7.59	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.88	0.00	10.98	20.26	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	0.00	2.62	6.98	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	55.50	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	0.83	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	17.55
CUSTOM LIME	9.60	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	1.25	0.00	0.00	0.00	0.00	0.00
LABOR	7.72	0.00	0.00	0.00	0.00	0.00	2.22	1.83	2.78	0.23	0.00	3.51
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	10.57	0.00	0.00	0.00	0.00	0.00	2.18	1.82	16.61	8.06	0.00	5.70
REPAIR & MAINTENANCE	3.70	0.00	0.00	0.00	0.00	0.00	1.98	0.56	4.91	1.18	0.00	4.13
INTEREST ON OP. CAP.	3.16	0.00	0.00	0.00	0.40	0.00	1.51	0.37	0.41	0.24	0.17	0.08
TOTAL DIRECT EXPENSES	87.25	0.00	0.00	0.00	16.28	0.00	82.13	24.84	33.29	25.92	28.45	30.97
NET INCOME	-87.25	0.00	0.00	0.00	-16.28	0.00	-82.13	-24.84	-33.29	-25.92	-28.45	710.68
NET INCOME TO DATE	-87.25	-87.25	-87.25	-87.25	-103.53	-103.53	-185.66	-210.50	-243.79	-269.71	-298.16	412.52

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

\* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 30"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2014

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			8.55	9.12	9.69	10.26	10.83	11.41	11.98	12.55	13.12	13.69	14.26
PERCENT	YIELD	UNIT	-----dollars-----										
50	32.50	bu	-42 -124	-23 -105	-5 -87	13 -68	31 -50	50 -31	69 -13	87 5	106 23	124 42	143 61
60	39.00	bu	11 -70	33 -48	56 -26	78 -3	100 18	122 40	145 62	167 85	189 107	211 129	234 151
70	45.50	bu	65 -16	91 9	117 35	143 61	169 87	195 113	221 139	247 165	273 190	299 216	325 242
80	52.00	bu	119 37	149 66	178 96	208 126	238 155	267 185	297 215	327 244	356 274	386 304	416 333
90	58.50	bu	173 91	206 124	239 157	273 191	306 224	340 257	373 291	406 324	440 358	473 391	506 424
100	65.00	bu	227 144	264 182	301 219	338 256	375 293	412 330	449 367	486 404	523 441	560 478	597 515
110	71.50	bu	280 198	321 239	362 280	403 321	444 361	484 402	525 443	566 484	607 525	648 565	688 606
120	78.00	bu	334 252	379 297	423 341	468 386	512 430	557 475	601 519	646 564	690 608	735 653	779 697
130	84.50	bu	388 306	436 354	485 402	533 451	581 499	629 547	677 595	726 643	774 692	822 740	870 788
140	91.00	bu	442 360	494 412	546 464	598 516	650 568	702 619	754 671	805 723	857 775	909 827	961 879
150	97.50	bu	496 414	552 469	607 525	663 581	718 636	774 692	830 747	885 803	941 859	997 914	1052 970

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 2013 input prices.

Table 12.A Estimated costs per acre  
Soybeans, May-planted, RR, 12R 30"  
Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	3.5000	21.00	_____
HARVEST AIDS					
Paraquat	oz	0.22	16.0000	3.52	_____
Sodium Chlorate 3L	gal	3.45	1.0000	3.45	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	1.0000	24.00	_____
Potash (60% K2O)	cwt	23.75	1.2000	28.50	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Quadris	oz	2.53	4.5000	11.39	_____
HERBICIDES					
Valor SX	oz	5.49	2.0000	10.98	_____
Glyphosate 3lbs a.e	pt	2.00	4.0000	8.00	_____
Prefix	pt	6.13	2.0000	12.26	_____
INSECTICIDES					
Karate Z	oz	2.73	1.4400	3.93	_____
Acephate 90SP	lb	6.85	0.7500	5.14	_____
Intrepid 2F	oz	1.84	3.0000	5.52	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.11	50.0000	55.50	_____
ADJUVANTS					
Surfactant	pt	3.68	0.2750	1.01	_____
HAULING					
Haul Soybeans	bu	0.27	30.0000	8.10	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.2000	9.60	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.3928	4.92	_____
Harvesters	hour	12.50	0.1021	1.28	_____
HAND LABOR					
Implements	hour	9.06	0.1379	1.25	_____
UNALLOCATED LABOR					
	hour	12.50	0.4455	5.57	_____
DIESEL FUEL					
Tractors	gal	3.30	3.8419	12.68	_____
Harvesters	gal	3.30	1.3935	4.60	_____
REPAIR & MAINTENANCE					
Implements	acre	4.66	1.0000	4.66	_____
Tractors	acre	1.96	1.0000	1.96	_____
Harvesters	acre	2.92	1.0000	2.92	_____
INTEREST ON OP. CAP.	acre	5.35	1.0000	5.35	_____
TOTAL DIRECT EXPENSES				264.86	_____
FIXED EXPENSES					
Implements	acre	9.20	1.0000	9.20	_____
Tractors	acre	11.97	1.0000	11.97	_____
Harvesters	acre	11.16	1.0000	11.16	_____
TOTAL FIXED EXPENSES				32.33	_____
TOTAL SPECIFIED EXPENSES				297.19	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.



Table 12.B Summary of estimated costs and returns per acre  
Soybeans, May-planted, RR, 12R 30"  
Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.41	30.0000	342.30	_____
				-----	
TOTAL INCOME				342.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.00	1.0000	21.00	_____
HARVEST AIDS	acre	6.97	1.0000	6.97	_____
FERTILIZERS	acre	52.50	1.0000	52.50	_____
FUNGICIDES	acre	17.90	1.0000	17.90	_____
HERBICIDES	acre	31.24	1.0000	31.24	_____
INSECTICIDES	acre	14.59	1.0000	14.59	_____
SEED/PLANTS	acre	55.50	1.0000	55.50	_____
ADJUVANTS	acre	1.02	1.0000	1.02	_____
HAULING	acre	8.10	1.0000	8.10	_____
CUSTOM LIME	acre	9.60	1.0000	9.60	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1379	1.25	_____
OPERATOR LABOR	hour	12.50	0.4950	6.20	_____
UNALLOCATED LABOR	hour	12.50	0.4455	5.57	_____
DIESEL FUEL	gal	3.30	5.2355	17.28	_____
REPAIR & MAINTENANCE	acre	9.54	1.0000	9.54	_____
INTEREST ON OP. CAP.	acre	5.35	1.0000	5.35	_____
				-----	
TOTAL DIRECT EXPENSES				264.86	_____
RETURNS ABOVE DIRECT EXPENSES				77.44	_____
TOTAL FIXED EXPENSES				32.33	_____
				-----	
TOTAL SPECIFIED EXPENSES				297.19	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				45.11	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 12.C Estimated resource use for field operations, per acre  
Soybeans, May-planted, RR, 12R 30"  
Delta Area, Mississippi, 2014

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	Nov		0.04	0.04	0.04	0.03
Disk Harrow	24'	MFWD 190	0.081	0.25	Nov		0.02	0.02	0.02	0.01
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Nov		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.0000				
Potash (60% K2O)	cwt					1.2000				
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 & Pre-Folding	12R-30	MFWD 190	0.067	1.00	May		0.06	0.06	0.13	0.06
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					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				
Prefix	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			0.75	Jul	0.7500				
Quadris	oz					4.5000				
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				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Paraquat	oz					16.0000				
Sodium Chlorate 3L	gal					1.0000				
Surfactant	pt					0.2000				
Header -Soybean	25' Flex	265 hp	0.102	1.00	Oct		0.10	0.10	0.10	0.09
Haul Soybeans	bu					30.0000				
Grain Cart Soybean	700 bu	MFWD 190	0.021	1.00	Oct		0.02	0.02	0.02	0.01
TOTALS							0.49	0.49	0.63	0.44

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 12.D Estimated costs for field operations, per acre  
Soybeans, May-planted, RR, 12R 30"  
Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Subsoiler	3 shank		1.32	0.25	0.97		0.10	2.64	1.36	4.00
Disk Harrow	24'		0.66	0.30	0.49		0.05	1.50	1.04	2.54
Lime (Spread)	ton	9.60					0.36	9.96		9.96
Spin Spreader	5 ton		1.36	0.48	1.38		0.12	3.34	1.80	5.14
Phosphorus(46% P2O5)	cwt	24.00					0.90	24.90		24.90
Potash (60% K2O)	cwt	28.50					1.07	29.57		29.57
Disk Harrow	24'		2.64	1.23	1.94		0.13	5.94	4.15	10.09
Field Cultivate Fld	24'		2.01	0.71	1.48		0.08	4.28	3.55	7.83
Plant & Pre-Folding	12R-30		2.18	1.98	2.22		0.12	6.50	5.09	11.59
Soybean Seed RR2	lb	55.50					1.04	56.54		56.54
CruiserMaxx	oz	6.51					0.12	6.63		6.63
Nitrastick S	lbseed	1.25					0.02	1.27		1.27
Valor SX	oz	10.98					0.21	11.19		11.19
Spray (Broadcast)	60'		0.91	0.28	0.80		0.04	2.03	1.02	3.05
Glyphosate 3lbs a.e	pt	4.00					0.08	4.08		4.08
Prefix	pt	12.26					0.23	12.49		12.49
Spray (Broadcast)	60'		0.91	0.28	0.80		0.03	2.02	1.02	3.04
Glyphosate 3lbs a.e	pt	4.00					0.06	4.06		4.06
App by Air ( 5 gal)	appl	4.50					0.06	4.56		4.56
Quadris	oz	11.39					0.14	11.53		11.53
Karate Z	oz	3.93					0.05	3.98		3.98
App by Air ( 5 gal)	appl	6.00					0.06	6.06		6.06
Acephate 90SP	lb	5.14					0.05	5.19		5.19
App by Air ( 5 gal)	appl	4.50					0.04	4.54		4.54
Intrepid 2F	oz	5.52					0.05	5.57		5.57
Surfactant	pt	0.28						0.28		0.28
App by Air ( 5 gal)	appl	6.00					0.04	6.04		6.04
Paraquat	oz	3.52					0.02	3.54		3.54
Sodium Chlorate 3L	gal	3.45					0.02	3.47		3.47
Surfactant	pt	0.74						0.74		0.74
Header -Soybean	25' Flex		4.60	3.72	2.43		0.03	10.78	12.32	23.10
Haul Soybeans	bu	8.10					0.03	8.13		8.13
Grain Cart Soybean	700 bu		0.69	0.31	0.51			1.51	0.98	2.49
TOTALS		219.67	17.28	9.54	13.02	0.00	5.35	264.86	32.33	297.19

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 12.E Estimated monthly income and expense flows per acre  
Soybeans, May-planted, RR, 12R 30"  
Delta Area, Mississippi, 2014

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	342.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	10.50	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	6.97	0.00
FERTILIZERS	52.50	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	6.51	0.00	11.39	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	27.24	4.00	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	3.93	10.66	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	55.50	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	0.28	0.74	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	8.10
CUSTOM LIME	9.60	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	1.25	0.00	0.00	0.00	0.00	0.00
LABOR	2.84	0.00	0.00	0.00	0.00	1.94	4.50	0.80	0.00	0.00	0.00	2.94
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	3.34	0.00	0.00	0.00	0.00	2.64	5.10	0.91	0.00	0.00	0.00	5.29
REPAIR & MAINTENANCE	1.03	0.00	0.00	0.00	0.00	1.23	2.97	0.28	0.00	0.00	0.00	4.03
INTEREST ON OP. CAP.	2.60	0.00	0.00	0.00	0.00	0.13	1.94	0.09	0.25	0.20	0.08	0.06
TOTAL DIRECT EXPENSES	71.91	0.00	0.00	0.00	0.00	5.94	105.01	6.08	20.07	21.64	13.79	20.42
NET INCOME	-71.91	0.00	0.00	0.00	0.00	-5.94	-105.01	-6.08	-20.07	-21.64	-13.79	321.88
NET INCOME TO DATE	-71.91	-71.91	-71.91	-71.91	-71.91	-77.85	-182.86	-188.94	-209.01	-230.65	-244.44	77.44

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost 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 30"  
 Delta Area, Mississippi, 2014

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			8.55	9.12	9.69	10.26	10.83	11.41	11.98	12.55	13.12	13.69	14.26
PERCENT	YIELD	UNIT	dollars										
50	15.00	bu	-132 -164	-123 -156	-115 -147	-106 -139	-98 -130	-89 -121	-81 -113	-72 -104	-63 -96	-55 -87	-46 -79
60	18.00	bu	-107 -139	-97 -129	-87 -119	-76 -109	-66 -98	-56 -88	-45 -78	-35 -68	-25 -57	-15 -47	-4 -37
70	21.00	bu	-82 -115	-70 -103	-58 -91	-46 -79	-34 -67	-22 -55	-10 -43	1 -31	13 -19	25 -7	37 4
80	24.00	bu	-57 -90	-44 -76	-30 -62	-16 -49	-3 -35	10 -21	24 -8	37 5	51 19	65 33	79 46
90	27.00	bu	-32 -65	-17 -49	-2 -34	13 -19	28 -3	44 11	59 27	74 42	90 57	105 73	121 88
100	30.00	bu	-8 -40	8 -23	26 -6	43 10	60 27	77 45	94 62	111 79	128 96	145 113	163 130
110	33.00	bu	16 -15	35 3	54 22	73 40	92 59	110 78	129 97	148 116	167 135	186 153	204 172
120	36.00	bu	41 9	62 29	82 50	103 70	123 91	144 111	164 132	185 153	205 173	226 194	246 214
130	39.00	bu	66 34	88 56	110 78	133 100	155 123	177 145	199 167	222 189	244 212	266 234	288 256
140	42.00	bu	91 58	115 82	139 106	163 130	187 154	211 178	235 202	259 226	282 250	306 274	330 298
150	45.00	bu	116 83	141 109	167 135	193 160	218 186	244 212	270 237	295 263	321 289	347 314	372 340

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 2013 input prices.

Table 13.A Estimated costs per acre  
Soybeans, May-planted, RR, 12R 30"  
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	4.0000	24.00	_____
HARVEST AIDS					
Paraquat	oz	0.22	16.0000	3.52	_____
Sodium Chlorate 3L	gal	3.45	1.0000	3.45	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	1.0000	24.00	_____
Potash (60% K2O)	cwt	23.75	1.2000	28.50	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Quadris	oz	2.53	6.0000	15.18	_____
HERBICIDES					
Valor SX	oz	5.49	2.0000	10.98	_____
Glyphosate 3lbs a.e	pt	2.00	4.0000	8.00	_____
Prefix	pt	6.13	2.0000	12.26	_____
INSECTICIDES					
Karate Z	oz	2.73	1.9200	5.24	_____
Acephate 90SP	lb	6.85	0.7500	5.14	_____
Intrepid 2F	oz	1.84	4.0000	7.36	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.11	50.0000	55.50	_____
ADJUVANTS					
Surfactant	pt	3.68	0.3000	1.10	_____
HAULING					
Haul Soybeans	bu	0.27	53.0000	14.31	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.2000	9.60	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.6162	7.72	_____
Harvesters	hour	12.50	0.1021	1.28	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3125	2.82	_____
HAND LABOR					
Implements	hour	9.06	0.1379	1.25	_____
UNALLOCATED LABOR					
	hour	12.50	0.4639	5.80	_____
DIESEL FUEL					
Tractors	gal	3.30	5.6297	18.56	_____
Harvesters	gal	3.30	1.3935	4.60	_____
Contour Flood Irr.	gal	3.30	10.9974	36.30	_____
REPAIR & MAINTENANCE					
Implements	acre	5.41	1.0000	5.41	_____
Tractors	acre	2.88	1.0000	2.88	_____
Harvesters	acre	2.92	1.0000	2.92	_____
Contour Flood Irr.	acre	11.96	1.0000	11.96	_____
INTEREST ON OP. CAP.	acre	6.37	1.0000	6.37	_____
TOTAL DIRECT EXPENSES				346.03	_____
FIXED EXPENSES					
Implements	acre	11.18	1.0000	11.18	_____
Tractors	acre	17.36	1.0000	17.36	_____
Harvesters	acre	11.16	1.0000	11.16	_____
Contour Flood Irr.	acre	34.79	1.0000	34.79	_____
TOTAL FIXED EXPENSES				74.49	_____
TOTAL SPECIFIED EXPENSES				420.52	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 13.B Summary of estimated costs and returns per acre  
 Soybeans, May-planted, RR, 12R 30"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.41	53.0000	604.73	_____
				-----	
TOTAL INCOME				604.73	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	24.00	1.0000	24.00	_____
HARVEST AIDS	acre	6.97	1.0000	6.97	_____
FERTILIZERS	acre	52.50	1.0000	52.50	_____
FUNGICIDES	acre	21.69	1.0000	21.69	_____
HERBICIDES	acre	31.24	1.0000	31.24	_____
INSECTICIDES	acre	17.74	1.0000	17.74	_____
SEED/PLANTS	acre	55.50	1.0000	55.50	_____
ADJUVANTS	acre	1.11	1.0000	1.11	_____
HAULING	acre	14.31	1.0000	14.31	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
CUSTOM LIME	acre	9.60	1.0000	9.60	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1379	1.25	_____
IRRIGATE LABOR	hour	9.06	0.3125	2.82	_____
OPERATOR LABOR	hour	12.50	0.7183	9.00	_____
UNALLOCATED LABOR	hour	12.50	0.4639	5.80	_____
DIESEL FUEL	gal	3.30	18.0207	59.46	_____
REPAIR & MAINTENANCE	acre	23.17	1.0000	23.17	_____
INTEREST ON OP. CAP.	acre	6.37	1.0000	6.37	_____
				-----	
TOTAL DIRECT EXPENSES				346.03	_____
RETURNS ABOVE DIRECT EXPENSES				258.70	_____
TOTAL FIXED EXPENSES				74.49	_____
				-----	
TOTAL SPECIFIED EXPENSES				420.52	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				184.21	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 13.C Estimated resource use for field operations, per acre  
 Soybeans, May-planted, RR, 12R 30"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2014

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	1.00	Nov		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.0000				
Potash (60% K2O)	cwt					1.2000				
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 & Pre-Folding	12R-30	MFWD 190	0.067	1.00	May		0.06	0.06	0.13	0.06
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					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				
Prefix	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				
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				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Paraquat	oz					16.0000				
Sodium Chlorate 3L	gal					1.0000				
Surfactant	pt					0.2000				
Header -Soybean	25' Flex	265 hp	0.102	1.00	Oct		0.10	0.10	0.10	0.09
Haul Soybeans	bu					53.0000				
Grain Cart Soybean	700 bu	MFWD 190	0.021	1.00	Oct		0.02	0.02	0.02	0.01
Contour Flood Irr.	acre				Jul	1.0000	0.20	0.20	0.51	
TOTALS							0.71	0.71	1.16	0.46

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.



Table 13.D Estimated costs for field operations, per acre  
Soybeans, May-planted, RR, 12R 30"  
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Disk Harrow	24'		2.64	1.23	1.94		0.22	6.03	4.15	10.18
Lime (Spread)	ton	9.60					0.36	9.96		9.96
Spin Spreader	5 ton		1.36	0.48	1.38		0.12	3.34	1.80	5.14
Phosphorus(46% P2O5)	cwt	24.00					0.90	24.90		24.90
Potash (60% K2O)	cwt	28.50					1.07	29.57		29.57
Disk Harrow	24'		2.64	1.23	1.94		0.13	5.94	4.15	10.09
Field Cultivate Fld	24'		2.01	0.71	1.48		0.08	4.28	3.55	7.83
Plant & Pre-Folding	12R-30		2.18	1.98	2.22		0.12	6.50	5.09	11.59
Soybean Seed RR2	lb	55.50					1.04	56.54		56.54
CruiserMaxx	oz	6.51					0.12	6.63		6.63
Nitrastick S	lbseed	1.25					0.02	1.27		1.27
Valor SX	oz	10.98					0.21	11.19		11.19
Spray (Broadcast)	60'		0.91	0.28	0.80		0.04	2.03	1.02	3.05
Glyphosate 3lbs a.e	pt	4.00					0.08	4.08		4.08
Prefix	pt	12.26					0.23	12.49		12.49
Spray (Broadcast)	60'		0.91	0.28	0.80		0.03	2.02	1.02	3.04
Glyphosate 3lbs a.e	pt	4.00					0.06	4.06		4.06
App by Air ( 5 gal)	appl	6.00					0.07	6.07		6.07
Quadris	oz	15.18					0.19	15.37		15.37
Karate Z	oz	5.24					0.07	5.31		5.31
App by Air ( 5 gal)	appl	6.00					0.06	6.06		6.06
Acephate 90SP	lb	5.14					0.05	5.19		5.19
App by Air ( 5 gal)	appl	6.00					0.06	6.06		6.06
Intrepid 2F	oz	7.36					0.07	7.43		7.43
Surfactant	pt	0.37						0.37		0.37
App by Air ( 5 gal)	appl	6.00					0.04	6.04		6.04
Paraquat	oz	3.52					0.02	3.54		3.54
Sodium Chlorate 3L	gal	3.45					0.02	3.47		3.47
Surfactant	pt	0.74						0.74		0.74
Header -Soybean	25' Flex		4.60	3.72	2.43		0.03	10.78	12.32	23.10
Haul Soybeans	bu	14.31					0.04	14.35		14.35
Grain Cart Soybean	700 bu		0.69	0.31	0.51			1.51	0.98	2.49
Contour Flood Irr.	acre	2.25	41.52	12.95	5.37		0.82	62.91	40.41	103.32
TOTALS		238.16	59.46	23.17	18.87	0.00	6.37	346.03	74.49	420.52

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 13.E Estimated monthly income and expense flows per acre  
 Soybeans, May-planted, RR, 12R 30"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2014

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	604.73
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	12.00	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	6.97	0.00
FERTILIZERS	52.50	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	6.51	0.00	15.18	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	27.24	4.00	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	5.24	12.50	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	55.50	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	0.37	0.74	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	14.31
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00
CUSTOM LIME	9.60	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	1.25	0.00	0.00	0.00	0.00	0.00
LABOR	3.32	0.00	0.00	0.00	0.00	1.94	4.95	2.52	1.52	1.52	0.16	2.94
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	4.00	0.00	0.00	0.00	0.00	2.64	5.10	14.95	13.58	13.58	0.32	5.29
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.00	1.23	2.97	7.89	2.64	2.64	0.06	4.03
INTEREST ON OP. CAP.	2.67	0.00	0.00	0.00	0.00	0.13	1.95	0.50	0.55	0.42	0.08	0.07
TOTAL DIRECT EXPENSES	73.80	0.00	0.00	0.00	0.00	5.94	105.47	32.11	44.71	43.03	14.33	26.64
NET INCOME	-73.80	0.00	0.00	0.00	0.00	-5.94	-105.47	-32.11	-44.71	-43.03	-14.33	578.09
NET INCOME TO DATE	-73.80	-73.80	-73.80	-73.80	-73.80	-79.74	-185.21	-217.32	-262.03	-305.06	-319.39	258.70

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

\* Lease costs are based on hourly usage costs.

Table 13.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, May-planted, RR, 12R 30"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2014

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----	-----PRODUCT PRICE-----												
Soybeans	8.55	9.12	9.69	10.26	10.83	11.41	11.98	12.55	13.12	13.69	14.26		
PERCENT	YIELD	UNIT	-----dollars-----										
50	26.50	bu	-112	-96	-81	-66	-51	-36	-21	-6	8	23	39
			-186	-171	-156	-141	-126	-110	-95	-80	-65	-50	-35
60	31.80	bu	-68	-50	-31	-13	4	22	40	58	76	95	113
			-142	-124	-106	-88	-70	-51	-33	-15	2	20	38
70	37.10	bu	-24	-3	18	39	60	81	102	123	145	166	187
			-98	-77	-56	-35	-14	7	28	49	70	91	112
80	42.40	bu	19	43	68	92	116	140	164	189	213	237	261
			-54	-30	-6	17	41	66	90	114	138	162	187
90	47.70	bu	63	90	118	145	172	199	226	254	281	308	335
			-10	16	43	70	97	125	152	179	206	234	261
100	53.00	bu	107	137	167	198	228	258	288	319	349	379	409
			33	63	93	123	153	184	214	244	274	305	335
110	58.30	bu	151	184	217	251	284	317	350	384	417	450	484
			76	110	143	176	209	243	276	309	343	376	409
120	63.60	bu	195	231	267	304	340	376	413	449	485	521	558
			120	157	193	229	266	302	338	374	411	447	483
130	68.90	bu	239	278	317	357	396	435	475	514	553	593	632
			164	204	243	282	322	361	400	439	479	518	557
140	74.20	bu	283	325	367	410	452	494	537	579	621	664	706
			208	251	293	335	378	420	462	505	547	589	632
150	79.50	bu	327	372	417	463	508	553	599	644	689	735	780
			252	297	343	388	434	479	524	570	615	660	706

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 2013 input prices.

Table 14.A Estimated costs per acre  
Soybeans after wheat, RR, 12R 30"  
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2014

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	24.00	1.0000	24.00	_____
Potash (60% K2O)	cwt	23.75	1.2000	28.50	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Quadris	oz	2.53	6.0000	15.18	_____
HERBICIDES					
Valor SX	oz	5.49	2.0000	10.98	_____
Paraquat	oz	0.22	48.0000	10.56	_____
Prefix	pt	6.13	2.0000	12.26	_____
Glyphosate 3lbs a.e	pt	2.00	1.0000	2.00	_____
INSECTICIDES					
Karate Z	oz	2.73	1.7000	4.64	_____
Acephate 90SP	lb	6.85	0.7500	5.14	_____
Intrepid 2F	oz	1.84	4.0000	7.36	_____
Baythroid XL	oz	2.15	2.1300	4.58	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.11	50.0000	55.50	_____
ADJUVANTS					
Surfactant	pt	3.68	0.1000	0.37	_____
HAULING					
Haul Soybeans	bu	0.27	45.0000	12.15	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.2000	9.60	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.1733	2.18	_____
Harvesters	hour	12.50	0.1021	1.28	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.0518	0.47	_____
HAND LABOR					
Implements	hour	9.06	0.1309	1.18	_____
UNALLOCATED LABOR					
	hour	12.49	0.2369	2.96	_____
DIESEL FUEL					
Tractors	gal	3.30	1.6952	5.60	_____
Harvesters	gal	3.30	1.3935	4.60	_____
1/2-mi Pivot Irr.	gal	3.30	16.4057	54.14	_____
REPAIR & MAINTENANCE					
Implements	acre	3.12	1.0000	3.12	_____
Tractors	acre	0.87	1.0000	0.87	_____
Harvesters	acre	2.92	1.0000	2.92	_____
1/2-mi Pivot Irr.	acre	9.90	1.0000	9.90	_____
INTEREST ON OP. CAP.	acre	5.56	1.0000	5.56	_____
TOTAL DIRECT EXPENSES				323.36	_____
FIXED EXPENSES					
Implements	acre	5.28	1.0000	5.28	_____
Tractors	acre	5.28	1.0000	5.28	_____
Harvesters	acre	11.16	1.0000	11.16	_____
1/2-mi Pivot Irr.	acre	33.37	1.0000	33.37	_____
TOTAL FIXED EXPENSES				55.09	_____
TOTAL SPECIFIED EXPENSES				378.45	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 14.B Summary of estimated costs and returns per acre  
 Soybeans after wheat, RR, 12R 30"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.41	45.0000	513.45	_____
				-----	
TOTAL INCOME				513.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	18.00	1.0000	18.00	_____
FERTILIZERS	acre	52.50	1.0000	52.50	_____
FUNGICIDES	acre	21.69	1.0000	21.69	_____
HERBICIDES	acre	35.80	1.0000	35.80	_____
INSECTICIDES	acre	21.72	1.0000	21.72	_____
SEED/PLANTS	acre	55.50	1.0000	55.50	_____
ADJUVANTS	acre	0.37	1.0000	0.37	_____
HAULING	acre	12.15	1.0000	12.15	_____
CUSTOM LIME	acre	9.60	1.0000	9.60	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1309	1.18	_____
IRRIGATE LABOR	hour	9.06	0.0518	0.47	_____
OPERATOR LABOR	hour	12.50	0.2755	3.46	_____
UNALLOCATED LABOR	hour	12.49	0.2369	2.96	_____
DIESEL FUEL	gal	3.30	19.4945	64.34	_____
REPAIR & MAINTENANCE	acre	16.81	1.0000	16.81	_____
INTEREST ON OP. CAP.	acre	5.56	1.0000	5.56	_____
				-----	
TOTAL DIRECT EXPENSES				323.36	_____
RETURNS ABOVE DIRECT EXPENSES				190.09	_____
TOTAL FIXED EXPENSES				55.09	_____
				-----	
TOTAL SPECIFIED EXPENSES				378.45	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				135.00	_____

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 14.C Estimated resource use for field operations, per acre  
 Soybeans after wheat, RR, 12R 30"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2014

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	1.00	Nov		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.0000				
Potash (60% K2O)	cwt					1.2000				
Plant & Pre-Folding	12R-30	MFWD 190	0.067	1.00	Jun		0.06	0.06	0.13	0.05
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Paraquat	oz					48.0000				
Prefix	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				
Quadris	oz					6.0000				
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	265 hp	0.102	1.00	Oct		0.10	0.10	0.10	0.08
Haul Soybeans	bu					45.0000				
Grain Cart Soybean	700 bu	MFWD 190	0.021	1.00	Oct		0.02	0.02	0.02	0.01
1/2-mi Pivot Irr.	acre				Jul	1.0000			0.05	
TOTALS							0.27	0.27	0.45	0.23

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 14.D Estimated costs for field operations, per acre  
 Soybeans after wheat, RR, 12R 30"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	9.60						0.36	9.96		9.96
Spin Spreader	5 ton		1.36	0.48	1.36			0.12	3.32	1.80	5.12
Phosphorus(46% P2O5)	cwt	24.00						0.90	24.90		24.90
Potash (60% K2O)	cwt	28.50						1.07	29.57		29.57
Plant & Pre-Folding	12R-30		2.18	1.98	2.19			0.10	6.45	5.09	11.54
Soybean Seed RR2	lb	55.50						0.87	56.37		56.37
CruiserMaxx	oz	6.51						0.10	6.61		6.61
Nitrastick S	lbseed	1.25						0.02	1.27		1.27
Valor SX	oz	10.98						0.17	11.15		11.15
Spray (Broadcast)	60'		0.91	0.28	0.78			0.03	2.00	1.02	3.02
Paraquat	oz	10.56						0.17	10.73		10.73
Prefix	pt	12.26						0.19	12.45		12.45
Spray (Broadcast)	60'		0.46	0.14	0.39			0.01	1.00	0.51	1.51
Glyphosate 3lbs a.e	pt	2.00						0.03	2.03		2.03
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Quadris	oz	15.18						0.14	15.32		15.32
Karate Z	oz	4.64						0.04	4.68		4.68
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Acephate 90SP	lb	5.14						0.05	5.19		5.19
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Intrepid 2F	oz	7.36						0.07	7.43		7.43
Surfactant	pt	0.37							0.37		0.37
Baythroid XL	oz	4.58						0.04	4.62		4.62
Header -Soybean	25' Flex		4.60	3.72	2.38			0.03	10.73	12.32	23.05
Haul Soybeans	bu	12.15						0.04	12.19		12.19
Grain Cart Soybean	700 bu		0.69	0.31	0.50				1.50	0.98	2.48
1/2-mi Pivot Irr.	acre		54.14	9.90	0.47			0.83	65.34	33.37	98.71
TOTALS		228.58	64.34	16.81	8.07	0.00	5.56	323.36	55.09	378.45	

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

Table 14.E Estimated monthly income and expense flows per acre  
 Soybeans after wheat, RR, 12R 30"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2014

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	513.45
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	52.50	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	6.51	0.00	15.18	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.80	2.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.72	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.50	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	0.37	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	12.15
CUSTOM LIME	9.60	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	1.25	0.00	0.00	0.00	0.00
LABOR	1.36	0.00	0.00	0.00	0.00	0.00	0.34	3.01	0.44	0.04	0.00	2.88
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	1.36	0.00	0.00	0.00	0.00	0.00	0.00	19.33	22.12	16.24	0.00	5.29
REPAIR & MAINTENANCE	0.48	0.00	0.00	0.00	0.00	0.00	0.00	10.71	0.97	0.62	0.00	4.03
INTEREST ON OP. CAP.	2.45	0.00	0.00	0.00	0.00	0.00	0.01	2.03	0.32	0.68	0.00	0.07
TOTAL DIRECT EXPENSES	67.75	0.00	0.00	0.00	0.00	0.00	0.35	132.14	25.85	72.85	0.00	24.42
NET INCOME	-67.75	0.00	0.00	0.00	0.00	0.00	-0.35	-132.14	-25.85	-72.85	0.00	489.03
NET INCOME TO DATE	-67.75	-67.75	-67.75	-67.75	-67.75	-67.75	-68.10	-200.24	-226.09	-298.94	-298.94	190.09

Note: Cost of production estimates are based on 2013 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 \$10 to \$14 plus application cost per acre.

\* Lease costs are based on hourly usage costs.



Table 14.F Estimated returns for various price/yield combinations, per acre  
 Soybeans after wheat, RR, 12R 30"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2014

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			8.55	9.12	9.69	10.26	10.83	11.41	11.98	12.55	13.12	13.69	14.26
			-----dollars-----										
PERCENT	YIELD	UNIT											
50	22.50	bu	-124	-111	-99	-86	-73	-60	-47	-34	-22	-9	3
			-179	-166	-154	-141	-128	-115	-102	-89	-77	-64	-51
60	27.00	bu	-87	-72	-56	-41	-25	-10	4	20	35	51	66
			-142	-127	-111	-96	-80	-65	-50	-34	-19	-3	11
70	31.50	bu	-50	-32	-14	3	21	39	57	75	93	111	129
			-105	-87	-69	-51	-33	-15	2	20	38	56	74
80	36.00	bu	-12	7	28	48	69	89	110	130	151	171	192
			-67	-47	-26	-6	14	34	55	75	96	116	137
90	40.50	bu	24	47	70	93	116	139	163	186	209	232	255
			-30	-7	15	38	61	84	107	131	154	177	200
100	45.00	bu	61	87	113	138	164	190	215	241	267	292	318
			6	32	57	83	109	135	160	186	212	237	263
110	49.50	bu	99	127	155	183	211	240	268	296	324	353	381
			43	72	100	128	156	185	213	241	269	298	326
120	54.00	bu	136	167	197	228	259	290	321	351	382	413	444
			81	112	142	173	204	235	266	296	327	358	389
130	58.50	bu	173	206	240	273	307	340	373	407	440	473	507
			118	151	185	218	252	285	318	352	385	418	452
140	63.00	bu	210	246	282	318	354	390	426	462	498	534	570
			155	191	227	263	299	335	371	407	443	479	515
150	67.50	bu	248	286	325	363	402	440	479	517	556	594	633
			193	231	270	308	347	385	424	462	501	539	578

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 2013 input prices.

Table 15.A Estimated costs per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2014

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	25.75	1.8000	46.35	_____
Potash (60% K2O)	cwt	23.75	1.3750	32.66	_____
Fert 10-34-0	cwt	28.25	0.5000	14.13	_____
UAN + Sulfur (28%)	cwt	19.50	3.5710	69.63	_____
UAN (32% N)	cwt	19.50	4.3750	85.31	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	2.0000	4.00	_____
Clarity	pt	10.19	0.5000	5.10	_____
Atrazine 4L	pt	1.97	4.0000	7.88	_____
Halex GT	pt	5.87	3.6000	21.13	_____
INSECTICIDES					
Intrepid 2F	oz	1.84	4.0000	7.36	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.26	33.0000	8.58	_____
SEED/PLANTS					
Corn Seed BtRR	thous	3.21	30.0000	96.30	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
HAULING					
Haul Corn	bu	0.23	185.0000	42.55	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.4883	6.10	_____
Harvesters	hour	12.50	0.1009	1.26	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1752	1.59	_____
UNALLOCATED LABOR	hour	12.48	0.4597	5.74	_____
DIESEL FUEL					
Tractors	gal	3.30	4.6505	15.35	_____
Harvesters	gal	3.30	1.6890	5.57	_____
Roll-Out Pipe Irr.	gal	3.30	10.5901	34.96	_____
REPAIR & MAINTENANCE					
Implements	acre	7.17	1.0000	7.17	_____
Tractors	acre	2.37	1.0000	2.37	_____
Harvesters	acre	3.29	1.0000	3.29	_____
Roll-Out Pipe Irr.	acre	5.96	1.0000	5.96	_____
INTEREST ON OP. CAP.	acre	11.63	1.0000	11.63	_____
				-----	
TOTAL DIRECT EXPENSES				588.00	_____
FIXED EXPENSES					
Implements	acre	9.72	1.0000	9.72	_____
Tractors	acre	14.35	1.0000	14.35	_____
Harvesters	acre	12.60	1.0000	12.60	_____
Roll-Out Pipe Irr.	acre	45.14	1.0000	45.14	_____
				-----	
TOTAL FIXED EXPENSES				81.81	_____
				-----	
TOTAL SPECIFIED EXPENSES				669.81	_____

Note: Cost of production estimates are based on 2013 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, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.53	185.0000	838.05	_____
				-----	
TOTAL INCOME				838.05	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	248.08	1.0000	248.08	_____
HERBICIDES	acre	38.11	1.0000	38.11	_____
INSECTICIDES	acre	7.36	1.0000	7.36	_____
IRRIGATION SUPPLIES	acre	8.58	1.0000	8.58	_____
SEED/PLANTS	acre	96.30	1.0000	96.30	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
HAULING	acre	42.55	1.0000	42.55	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.1752	1.59	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	12.50	0.5893	7.36	_____
UNALLOCATED LABOR	hour	12.48	0.4597	5.74	_____
DIESEL FUEL	gal	3.30	16.9298	55.88	_____
REPAIR & MAINTENANCE	acre	18.79	1.0000	18.79	_____
INTEREST ON OP. CAP.	acre	11.63	1.0000	11.63	_____
				-----	
TOTAL DIRECT EXPENSES				588.00	_____
RETURNS ABOVE DIRECT EXPENSES				250.05	_____
TOTAL FIXED EXPENSES				81.81	_____
				-----	
TOTAL SPECIFIED EXPENSES				669.81	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				168.24	_____

Note: Cost of production estimates are based on 2013 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, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2014

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				
Bed-Disk w/roller	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				
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				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					3.5710				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
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	325 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					185.0000				
Stalk Shredder Flex	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							0.58	0.58	1.15	0.45

Note: Cost of production estimates are based on 2013 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, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Spin Spreader	5 ton		1.36	0.48	1.38			0.12	3.34	1.80	5.14
DAP	cwt	46.35						1.74	48.09		48.09
Potash (60% K2O)	cwt	32.66						1.22	33.88		33.88
Bed-Disk w/roller	8R-38		2.39	0.91	1.76			0.19	5.25	3.63	8.88
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Glyphosate 3lbs a.e	pt	4.00						0.10	4.10		4.10
Clarity	pt	5.10						0.13	5.23		5.23
Plant & Pre-Rigid	8R-38		2.59	1.48	2.63			0.15	6.85	4.45	11.30
Corn Seed BtRR	thous	96.30						2.11	98.41		98.41
Fert 10-34-0	cwt	14.13						0.31	14.44		14.44
Custom Apply Fert	acre	7.50						0.14	7.64		7.64
UAN + Sulfur (28%)	cwt	69.63						1.31	70.94		70.94
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Atrazine 4L	pt	7.88						0.15	8.03		8.03
Halex GT	pt	21.13						0.40	21.53		21.53
Fert Appl (Liquid)	8R-38		2.51	1.21	2.19			0.09	6.00	3.26	9.26
UAN (32% N)	cwt	85.31						1.33	86.64		86.64
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Intrepid 2F	oz	7.36						0.09	7.45		7.45
Header - Corn	8R-38		5.57	4.71	2.40			0.04	12.72	14.66	27.38
Grain Cart Corn	700 bu		0.81	0.36	0.59			0.01	1.77	1.14	2.91
Haul Corn	bu	42.55						0.13	42.68		42.68
Stalk Shredder Flex	20'		2.66	2.91	1.96			0.02	7.55	3.97	11.52
Roll-Out Pipe Irr.	acre	8.58	37.08	6.45	4.51			0.70	57.32	47.88	105.20
TOTALS		483.48	55.88	18.79	18.22	0.00	11.63	588.00	81.81	669.81	

Note: Cost of production estimates are based on 2013 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, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2014

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	838.05
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	79.01	0.00	0.00	0.00	0.00	14.13	69.63	85.31	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.10	0.00	29.01	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	7.36	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	96.30	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.50	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	42.55
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.61	0.00	0.00	0.00	0.00	2.63	0.80	2.42	3.01	0.23	0.57	4.95
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	4.97	0.00	0.00	0.00	0.00	2.59	0.91	2.51	26.71	8.74	0.41	9.04
REPAIR & MAINTENANCE	1.67	0.00	0.00	0.00	0.00	1.48	0.28	1.21	5.19	0.88	0.10	7.98
INTEREST ON OP. CAP.	4.24	0.00	0.00	0.00	0.38	2.57	2.04	1.42	0.68	0.09	0.01	0.20
TOTAL DIRECT EXPENSES	117.50	0.00	0.00	0.00	15.48	119.70	110.17	92.87	56.53	9.94	1.09	64.72
NET INCOME	-117.50	0.00	0.00	0.00	-15.48	-119.70	-110.17	-92.87	-56.53	-9.94	-1.09	773.33
NET INCOME TO DATE	-117.50	-117.50	-117.50	-117.50	-132.98	-252.68	-362.85	-455.72	-512.25	-522.19	-523.28	250.05

Note: Cost of production estimates are based on 2013 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, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.62	3.85	4.07	4.30	4.53	4.75	4.98	5.20	5.43	5.66
PERCENT	YIELD	UNIT	dollars										
50	92.50	bu	-252 -334	-231 -313	-210 -292	-189 -271	-168 -250	-147 -229	-126 -208	-105 -187	-84 -166	-63 -145	-42 -124
60	111.00	bu	-193 -275	-168 -250	-143 -225	-118 -200	-93 -175	-68 -149	-42 -124	-17 -99	7 -74	32 -49	57 -24
70	129.50	bu	-135 -217	-105 -187	-76 -158	-47 -129	-17 -99	11 -70	40 -41	70 -11	99 17	128 46	158 76
80	148.00	bu	-76 -158	-43 -124	-9 -91	23 -57	57 -24	90 9	124 42	158 76	191 109	225 143	258 176
90	166.50	bu	-18 -99	19 -62	57 -24	95 13	132 50	170 88	208 126	245 164	283 201	321 239	359 277
100	185.00	bu	40 -41	82 0	124 42	166 84	208 126	250 168	291 210	333 252	375 293	417 335	459 377
110	203.50	bu	99 17	145 63	191 109	237 155	283 201	329 247	375 293	421 339	467 386	513 432	560 478
120	222.00	bu	157 75	207 126	258 176	308 226	358 277	409 327	459 377	509 427	559 478	610 528	660 578
130	240.50	bu	216 134	270 188	325 243	379 297	434 352	488 406	543 461	597 515	652 570	706 624	761 679
140	259.00	bu	274 193	333 251	392 310	450 369	509 427	568 486	626 545	685 603	744 662	802 721	861 779
150	277.50	bu	333 251	396 314	459 377	522 440	584 503	647 565	710 628	773 691	836 754	899 817	962 880

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 2013 input prices.

Table 16.A Estimated costs per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2014

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	25.75	1.0870	27.99	_____
Potash (60% K2O)	cwt	23.75	0.8300	19.71	_____
Fert 10-34-0	cwt	28.25	0.5000	14.13	_____
UAN + Sulfur (28%)	cwt	19.50	2.1430	41.79	_____
UAN (32% N)	cwt	19.50	3.2815	63.99	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	2.0000	4.00	_____
Clarity	pt	10.19	0.5000	5.10	_____
Atrazine 4L	pt	1.97	4.0000	7.88	_____
Halex GT	pt	5.87	3.6000	21.13	_____
INSECTICIDES					
Intrepid 2F	oz	1.84	4.0000	7.36	_____
SEED/PLANTS					
Corn Seed BtRR	thous	3.21	26.0000	83.46	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
HAULING					
Haul Corn	bu	0.23	135.0000	31.05	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.4098	5.12	_____
Harvesters	hour	12.50	0.1009	1.26	_____
HAND LABOR					
Implements	hour	9.06	0.1752	1.59	_____
UNALLOCATED LABOR	hour	12.48	0.4597	5.74	_____
DIESEL FUEL					
Tractors	gal	3.30	4.0079	13.23	_____
Harvesters	gal	3.30	1.3770	4.54	_____
REPAIR & MAINTENANCE					
Implements	acre	7.00	1.0000	7.00	_____
Tractors	acre	2.05	1.0000	2.05	_____
Harvesters	acre	2.88	1.0000	2.88	_____
INTEREST ON OP. CAP.	acre	8.59	1.0000	8.59	_____
TOTAL DIRECT EXPENSES				422.09	_____
FIXED EXPENSES					
Implements	acre	8.84	1.0000	8.84	_____
Tractors	acre	12.49	1.0000	12.49	_____
Harvesters	acre	11.03	1.0000	11.03	_____
TOTAL FIXED EXPENSES				32.36	_____
TOTAL SPECIFIED EXPENSES				454.45	_____

Note: Cost of production estimates are based on 2013 input prices.

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

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



Table 16.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, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.53	135.0000	611.55	_____
				-----	
TOTAL INCOME				611.55	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	167.61	1.0000	167.61	_____
HERBICIDES	acre	38.11	1.0000	38.11	_____
INSECTICIDES	acre	7.36	1.0000	7.36	_____
SEED/PLANTS	acre	83.46	1.0000	83.46	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
HAULING	acre	31.05	1.0000	31.05	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.1752	1.59	_____
OPERATOR LABOR	hour	12.50	0.5107	6.38	_____
UNALLOCATED LABOR	hour	12.48	0.4597	5.74	_____
DIESEL FUEL	gal	3.30	5.3850	17.77	_____
REPAIR & MAINTENANCE	acre	11.93	1.0000	11.93	_____
INTEREST ON OP. CAP.	acre	8.59	1.0000	8.59	_____
				-----	
TOTAL DIRECT EXPENSES				422.09	_____
RETURNS ABOVE DIRECT EXPENSES				189.46	_____
TOTAL FIXED EXPENSES				32.36	_____
				-----	
TOTAL SPECIFIED EXPENSES				454.45	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				157.10	_____

Note: Cost of production estimates are based on 2013 input prices.

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

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

Table 16.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, 2014

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				
Bed-Disk w/roller	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				
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				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
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	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					135.0000				
Stalk Shredder Flex	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.51	0.51	0.68	0.45

Note: Cost of production estimates are based on 2013 input prices.

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

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

Table 16.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Spin Spreader	5 ton		1.36	0.48	1.38			0.12	3.34	1.80	5.14
DAP	cwt	27.99						1.05	29.04		29.04
Potash (60% K2O)	cwt	19.71						0.74	20.45		20.45
Bed-Disk w/roller	8R-38		2.39	0.91	1.76			0.19	5.25	3.63	8.88
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Glyphosate 3lbs a.e	pt	4.00						0.10	4.10		4.10
Clarity	pt	5.10						0.13	5.23		5.23
Plant & Pre-Rigid	8R-38		2.59	1.48	2.63			0.15	6.85	4.45	11.30
Corn Seed BtRR	thous	83.46						1.83	85.29		85.29
Fert 10-34-0	cwt	14.13						0.31	14.44		14.44
Custom Apply Fert	acre	7.50						0.14	7.64		7.64
UAN + Sulfur (28%)	cwt	41.79						0.78	42.57		42.57
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Atrazine 4L	pt	7.88						0.15	8.03		8.03
Halex GT	pt	21.13						0.40	21.53		21.53
Fert Appl (Liquid)	8R-38		2.51	1.21	2.19			0.09	6.00	3.26	9.26
UAN (32% N)	cwt	63.99						1.00	64.99		64.99
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Intrepid 2F	oz	7.36						0.09	7.45		7.45
Header - Corn	8R-38		4.54	4.30	2.40			0.04	11.28	13.09	24.37
Grain Cart Corn	700 bu		0.81	0.36	0.59			0.01	1.77	1.14	2.91
Haul Corn	bu	31.05						0.10	31.15		31.15
Stalk Shredder Flex	20'		2.66	2.91	1.96			0.02	7.55	3.97	11.52
TOTALS		370.09	17.77	11.93	13.71	0.00	8.59	422.09	32.36	454.45	

Note: Cost of production estimates are based on 2013 input prices.

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

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

Table 16.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, 2014

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	611.55
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	47.70	0.00	0.00	0.00	0.00	14.13	41.79	63.99	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.10	0.00	29.01	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	7.36	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	83.46	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.50	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	31.05
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.14	0.00	0.00	0.00	0.00	2.63	0.80	2.19	0.00	0.00	0.00	4.95
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	3.75	0.00	0.00	0.00	0.00	2.59	0.91	2.51	0.00	0.00	0.00	8.01
REPAIR & MAINTENANCE	1.39	0.00	0.00	0.00	0.00	1.48	0.28	1.21	0.00	0.00	0.00	7.57
INTEREST ON OP. CAP.	3.00	0.00	0.00	0.00	0.38	2.29	1.51	1.09	0.15	0.00	0.00	0.17
TOTAL DIRECT EXPENSES	82.98	0.00	0.00	0.00	15.48	106.58	81.80	70.99	12.51	0.00	0.00	51.75
NET INCOME	-82.98	0.00	0.00	0.00	-15.48	-106.58	-81.80	-70.99	-12.51	0.00	0.00	559.80
NET INCOME TO DATE	-82.98	-82.98	-82.98	-82.98	-98.46	-205.04	-286.84	-357.83	-370.34	-370.34	-370.34	189.46

Note: Cost of production estimates are based on 2013 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 16.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, 2014

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Corn			3.39	3.62	3.85	4.07	4.30	4.53	4.75	4.98	5.20	5.43	5.66
			-----dollars-----										
PERCENT	YIELD	UNIT											
50	67.50	bu	-177	-161	-146	-131	-116	-100	-85	-70	-54	-39	-24
			-209	-194	-178	-163	-148	-133	-117	-102	-87	-71	-56
60	81.00	bu	-134	-116	-97	-79	-61	-42	-24	-6	12	30	49
			-166	-148	-130	-111	-93	-75	-56	-38	-20	-1	16
70	94.50	bu	-91	-70	-48	-27	-6	15	36	58	79	100	122
			-124	-102	-81	-59	-38	-17	4	25	47	68	90
80	108.00	bu	-48	-24	-0	24	48	73	97	122	146	171	195
			-81	-56	-32	-7	16	41	65	89	114	138	163
90	121.50	bu	-6	21	48	76	103	131	158	186	213	241	269
			-38	-11	16	44	71	99	126	154	181	209	236
100	135.00	bu	36	67	97	128	158	189	220	250	281	311	342
			4	34	65	95	126	157	187	218	248	279	309
110	148.50	bu	79	112	146	180	213	247	281	314	348	382	415
			46	80	114	147	181	215	248	282	316	349	383
120	162.00	bu	122	158	195	232	268	305	342	378	415	452	489
			89	126	163	199	236	273	309	346	383	419	456
130	175.50	bu	164	204	244	284	323	363	403	443	482	522	562
			132	172	211	251	291	331	370	410	450	490	529
140	189.00	bu	207	250	293	336	378	421	464	507	550	592	635
			175	218	260	303	346	389	432	474	517	560	603
150	202.50	bu	250	296	342	387	433	479	525	571	617	663	708
			217	263	309	355	401	447	493	539	584	630	676

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 2013 input prices.

Table 17.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, 2014

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	25.75	1.8000	46.35	_____
Potash (60% K20)	cwt	23.75	1.3750	32.66	_____
UAN + Sulfur (28%)	cwt	19.50	3.5710	69.63	_____
UAN (32% N)	cwt	19.50	4.3750	85.31	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	2.0000	4.00	_____
Clarity	pt	10.19	0.5000	5.10	_____
Atrazine 4L	pt	1.97	4.0000	7.88	_____
Halex GT	pt	5.87	3.6000	21.13	_____
INSECTICIDES					
Intrepid 2F	oz	1.84	4.0000	7.36	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.26	33.0000	8.58	_____
SEED/PLANTS					
Corn Seed RR2	thous	3.05	30.0000	91.50	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
HAULING					
Haul Corn	bu	0.23	185.0000	42.55	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.7718	9.65	_____
Harvesters	hour	12.50	0.1009	1.26	_____
Self-Propelled	hour	12.50	0.0176	0.22	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1554	1.41	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR					
	hour	12.49	0.7306	9.13	_____
DIESEL FUEL					
Tractors	gal	3.30	7.4227	24.51	_____
Harvesters	gal	3.30	1.3770	4.54	_____
Self-Propelled	gal	3.30	0.1586	0.52	_____
Roll-Out Pipe Irr.	gal	3.30	10.5901	34.96	_____
REPAIR & MAINTENANCE					
Implements	acre	8.09	1.0000	8.09	_____
Tractors	acre	3.79	1.0000	3.79	_____
Harvesters	acre	2.88	1.0000	2.88	_____
Self-Propelled	acre	0.16	1.0000	0.16	_____
Roll-Out Pipe Irr.	acre	5.96	1.0000	5.96	_____
INTEREST ON OP. CAP.	acre	11.78	1.0000	11.78	_____
TOTAL DIRECT EXPENSES				-----	587.02
FIXED EXPENSES					
Implements	acre	12.26	1.0000	12.26	_____
Tractors	acre	22.98	1.0000	22.98	_____
Harvesters	acre	11.03	1.0000	11.03	_____
Self-Propelled	acre	1.04	1.0000	1.04	_____
Roll-Out Pipe Irr.	acre	45.14	1.0000	45.14	_____
TOTAL FIXED EXPENSES				-----	92.45
TOTAL SPECIFIED EXPENSES				-----	679.47

Note: Cost of production estimates are based on 2013 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",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.53	185.0000	838.05	_____
				-----	
TOTAL INCOME				838.05	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	233.95	1.0000	233.95	_____
HERBICIDES	acre	38.11	1.0000	38.11	_____
INSECTICIDES	acre	7.36	1.0000	7.36	_____
IRRIGATION SUPPLIES	acre	8.58	1.0000	8.58	_____
SEED/PLANTS	acre	91.50	1.0000	91.50	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
HAULING	acre	42.55	1.0000	42.55	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.1642	1.49	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	12.50	0.8904	11.13	_____
UNALLOCATED LABOR	hour	12.49	0.7306	9.13	_____
DIESEL FUEL	gal	3.30	19.5486	64.53	_____
REPAIR & MAINTENANCE	acre	20.88	1.0000	20.88	_____
INTEREST ON OP. CAP.	acre	11.78	1.0000	11.78	_____
				-----	
TOTAL DIRECT EXPENSES				587.02	_____
RETURNS ABOVE DIRECT EXPENSES				251.03	_____
TOTAL FIXED EXPENSES				92.45	_____
				-----	
TOTAL SPECIFIED EXPENSES				679.47	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				158.58	_____

Note: Cost of production estimates are based on 2013 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",  
 185 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER 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					1.8000				
Potash (60% K20)	cwt					1.3750				
Bed-Disk (Hipper)Rd	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				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	Mar		0.05	0.05	0.05	0.05
Plant - Rigid	8R-38	MFWD 190	0.074	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed RR2	thous					30.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					3.5710				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
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				
Cultivate	8R-38	MFWD 190	0.073	1.00	May		0.07	0.07	0.07	0.06
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					185.0000				
Stalk Shredder Flex	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							0.89	0.87	1.44	0.73

Note: Cost of production estimates are based on 2013 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",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Subsoiler	3 shank		3.30	0.63	2.43		0.24	6.60	3.40	10.00
Disk Harrow	24'		2.64	1.23	1.94		0.22	6.03	4.15	10.18
Lime (Spread)	ton	24.00					0.90	24.90		24.90
Spin Spreader	5 ton		1.36	0.48	1.38		0.12	3.34	1.80	5.14
DAP	cwt	46.35					1.74	48.09		48.09
Potash (60% K20)	cwt	32.66					1.22	33.88		33.88
Bed-Disk (Hipper)Rd	8R-38		2.39	0.67	1.76		0.18	5.00	3.02	8.02
App by Air ( 5 gal)	appl	6.00					0.15	6.15		6.15
Glyphosate 3lbs a.e	pt	4.00					0.10	4.10		4.10
Clarity	pt	5.10					0.13	5.23		5.23
Row Cond Rigid	26'		1.93	0.49	1.42		0.08	3.92	2.58	6.50
Plant - Rigid	8R-38		2.41	1.22	2.45		0.13	6.21	3.84	10.05
Corn Seed RR2	thous	91.50					2.00	93.50		93.50
Custom Apply Fert	acre	7.50					0.14	7.64		7.64
UAN + Sulfur (28%)	cwt	69.63					1.31	70.94		70.94
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.50		0.02	1.20	1.04	2.24
Atrazine 4L	pt	7.88					0.15	8.03		8.03
Halex GT	pt	21.13					0.40	21.53		21.53
Fert Appl (Liquid)	8R-38		2.51	1.21	2.19		0.09	6.00	3.26	9.26
UAN (32% N)	cwt	85.31					1.33	86.64		86.64
Cultivate	8R-38		2.38	0.77	1.75		0.08	4.98	3.28	8.26
App by Air ( 3 gal)	appl	5.00					0.06	5.06		5.06
Intrepid 2F	oz	7.36					0.09	7.45		7.45
Header - Corn	8R-38		4.54	4.30	2.40		0.04	11.28	13.09	24.37
Grain Cart Corn	700 bu		0.81	0.36	0.59		0.01	1.77	1.14	2.91
Haul Corn	bu	42.55					0.13	42.68		42.68
Stalk Shredder Flex	20'		2.66	2.91	1.96		0.02	7.55	3.97	11.52
Roll-Out Pipe Irr.	acre	8.58	37.08	6.45	4.51		0.70	57.32	47.88	105.20
TOTALS		464.55	64.53	20.88	25.28	0.00	11.78	587.02	92.45	679.47

Note: Cost of production estimates are based on 2013 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",  
 185 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2014

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	838.05
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	79.01	0.00	0.00	0.00	0.00	0.00	69.63	85.31	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.10	0.00	29.01	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	7.36	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	91.50	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.50	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	42.55
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	7.98	0.00	0.00	0.00	0.00	3.87	0.50	4.17	3.01	0.23	0.57	4.95
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	10.91	0.00	0.00	0.00	0.00	4.34	0.52	4.89	26.71	8.74	0.41	8.01
REPAIR & MAINTENANCE	3.29	0.00	0.00	0.00	0.00	1.71	0.16	1.98	5.19	0.88	0.10	7.57
INTEREST ON OP. CAP.	4.69	0.00	0.00	0.00	0.38	2.21	2.02	1.50	0.68	0.09	0.01	0.20
TOTAL DIRECT EXPENSES	129.88	0.00	0.00	0.00	15.48	103.63	109.34	97.85	56.53	9.94	1.09	63.28
NET INCOME	-129.88	0.00	0.00	0.00	-15.48	-103.63	-109.34	-97.85	-56.53	-9.94	-1.09	774.77
NET INCOME TO DATE	-129.88	-129.88	-129.88	-129.88	-145.36	-248.99	-358.33	-456.18	-512.71	-522.65	-523.74	251.03

Note: Cost of production estimates are based on 2013 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",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2014

PRODUCT	-----PERCENT-----													
	75	80	85	90	95	100	105	110	115	120	125			
	-----PRODUCT PRICE-----													
Corn	3.39	3.62	3.85	4.07	4.30	4.53	4.75	4.98	5.20	5.43	5.66			
PERCENT	YIELD	UNIT	-----dollars-----											
50	92.50	bu	-251 -343	-230 -322	-209 -301	-188 -281	-167 -260	-146 -239	-125 -218	-104 -197	-83 -176	-62 -155	-41 -134	
60	111.00	bu	-192 -285	-167 -260	-142 -234	-117 -209	-92 -184	-67 -159	-41 -134	-16 -109	8 -84	33 -59	58 -33	
70	129.50	bu	-134 -226	-104 -197	-75 -168	-46 -138	-16 -109	12 -80	41 -50	71 -21	100 7	129 37	159 66	
80	148.00	bu	-75 -168	-42 -134	-8 -101	24 -67	58 -34	91 -0	125 33	159 66	192 100	226 133	259 167	
90	166.50	bu	-17 -109	20 -71	58 -34	96 3	133 41	171 79	209 116	246 154	284 192	322 229	360 267	
100	185.00	bu	41 -50	83 -9	125 32	167 74	209 116	251 158	292 200	334 242	376 284	418 326	460 368	
110	203.50	bu	100 7	146 53	192 99	238 145	284 192	330 238	376 284	422 330	468 376	514 422	561 468	
120	222.00	bu	158 66	208 116	259 166	309 217	359 267	410 317	460 367	510 418	560 468	611 518	661 569	
130	240.50	bu	217 124	271 179	326 233	380 288	435 342	489 397	544 451	598 506	653 560	707 615	762 669	
140	259.00	bu	275 183	334 242	393 300	451 359	510 418	569 476	627 535	686 594	745 652	803 711	862 770	
150	277.50	bu	334 241	397 304	460 367	523 430	585 493	648 556	711 619	774 681	837 744	900 807	962 870	

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 2013 input prices.

Table 18.A Estimated costs per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2014

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	25.75	1.0870	27.99	_____
Potash (60% K2O)	cwt	23.75	0.8300	19.71	_____
UAN + Sulfur (28%)	cwt	19.50	2.1430	41.79	_____
UAN (32% N)	cwt	19.50	3.2815	63.99	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	2.0000	4.00	_____
Clarity	pt	10.19	0.5000	5.10	_____
Atrazine 4L	pt	1.97	4.0000	7.88	_____
Halex GT	pt	5.87	3.6000	21.13	_____
INSECTICIDES					
Intrepid 2F	oz	1.84	4.0000	7.36	_____
SEED/PLANTS					
Corn Seed RR2	thous	3.05	26.0000	79.30	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
HAULING					
Haul Corn	bu	0.23	135.0000	31.05	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.6196	7.75	_____
Harvesters	hour	12.50	0.1009	1.26	_____
Self-Propelled	hour	12.50	0.0176	0.22	_____
HAND LABOR					
Implements	hour	9.06	0.1554	1.41	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR	hour	12.49	0.6643	8.30	_____
DIESEL FUEL					
Tractors	gal	3.30	6.0597	20.01	_____
Harvesters	gal	3.30	1.3770	4.54	_____
Self-Propelled	gal	3.30	0.1586	0.52	_____
REPAIR & MAINTENANCE					
Implements	acre	7.52	1.0000	7.52	_____
Tractors	acre	3.10	1.0000	3.10	_____
Harvesters	acre	2.88	1.0000	2.88	_____
Self-Propelled	acre	0.16	1.0000	0.16	_____
INTEREST ON OP. CAP.	acre	8.67	1.0000	8.67	_____
TOTAL DIRECT EXPENSES				418.22	_____
FIXED EXPENSES					
Implements	acre	10.35	1.0000	10.35	_____
Tractors	acre	18.87	1.0000	18.87	_____
Harvesters	acre	11.03	1.0000	11.03	_____
Self-Propelled	acre	1.04	1.0000	1.04	_____
TOTAL FIXED EXPENSES				41.29	_____
TOTAL SPECIFIED EXPENSES				459.51	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.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, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.53	135.0000	611.55	_____
				-----	
TOTAL INCOME				611.55	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	153.48	1.0000	153.48	_____
HERBICIDES	acre	38.11	1.0000	38.11	_____
INSECTICIDES	acre	7.36	1.0000	7.36	_____
SEED/PLANTS	acre	79.30	1.0000	79.30	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
HAULING	acre	31.05	1.0000	31.05	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.1642	1.49	_____
OPERATOR LABOR	hour	12.50	0.7382	9.23	_____
UNALLOCATED LABOR	hour	12.49	0.6643	8.30	_____
DIESEL FUEL	gal	3.30	7.5954	25.07	_____
REPAIR & MAINTENANCE	acre	13.66	1.0000	13.66	_____
INTEREST ON OP. CAP.	acre	8.67	1.0000	8.67	_____
				-----	
TOTAL DIRECT EXPENSES				418.22	_____
RETURNS ABOVE DIRECT EXPENSES				193.33	_____
TOTAL FIXED EXPENSES				41.29	_____
				-----	
TOTAL SPECIFIED EXPENSES				459.51	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				152.04	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 18.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, 2014

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% K20)	cwt					0.8300				
Bed-Disk (Hipper)Rd	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				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	Mar		0.05	0.05	0.05	0.05
Plant - Rigid	8R-38	MFWD 190	0.074	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed RR2	thous					26.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
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	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					135.0000				
Stalk Shredder Flex	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.73	0.72	0.90	0.66

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.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, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		3.30	0.63	2.43			0.24	6.60	3.40	10.00
Disk Harrow	24'		2.64	1.23	1.94			0.22	6.03	4.15	10.18
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Spin Spreader	5 ton		1.36	0.48	1.38			0.12	3.34	1.80	5.14
DAP	cwt	27.99						1.05	29.04		29.04
Potash (60% K20)	cwt	19.71						0.74	20.45		20.45
Bed-Disk (Hipper)Rd	8R-38		2.39	0.67	1.76			0.18	5.00	3.02	8.02
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Glyphosate 3lbs a.e	pt	4.00						0.10	4.10		4.10
Clarity	pt	5.10						0.13	5.23		5.23
Row Cond Rigid	26'		1.93	0.49	1.42			0.08	3.92	2.58	6.50
Plant - Rigid	8R-38		2.41	1.22	2.45			0.13	6.21	3.84	10.05
Corn Seed RR2	thous	79.30						1.73	81.03		81.03
Custom Apply Fert	acre	7.50						0.14	7.64		7.64
UAN + Sulfur (28%)	cwt	41.79						0.78	42.57		42.57
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.50			0.02	1.20	1.04	2.24
Atrazine 4L	pt	7.88						0.15	8.03		8.03
Halex GT	pt	21.13						0.40	21.53		21.53
Fert Appl (Liquid)	8R-38		2.51	1.21	2.19			0.09	6.00	3.26	9.26
UAN (32% N)	cwt	63.99						1.00	64.99		64.99
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Intrepid 2F	oz	7.36						0.09	7.45		7.45
Header - Corn	8R-38		4.54	4.30	2.40			0.04	11.28	13.09	24.37
Grain Cart Corn	700 bu		0.81	0.36	0.59			0.01	1.77	1.14	2.91
Haul Corn	bu	31.05						0.10	31.15		31.15
Stalk Shredder Flex	20'		2.66	2.91	1.96			0.02	7.55	3.97	11.52
TOTALS		351.80	25.07	13.66	19.02	0.00	8.67	418.22	41.29	459.51	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.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, 2014

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	611.55
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	47.70	0.00	0.00	0.00	0.00	0.00	41.79	63.99	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.10	0.00	29.01	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	7.36	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	79.30	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.50	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	31.05
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	7.51	0.00	0.00	0.00	0.00	3.87	0.50	2.19	0.00	0.00	0.00	4.95
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	9.69	0.00	0.00	0.00	0.00	4.34	0.52	2.51	0.00	0.00	0.00	8.01
REPAIR & MAINTENANCE	3.01	0.00	0.00	0.00	0.00	1.71	0.16	1.21	0.00	0.00	0.00	7.57
INTEREST ON OP. CAP.	3.45	0.00	0.00	0.00	0.38	1.94	1.49	1.09	0.15	0.00	0.00	0.17
TOTAL DIRECT EXPENSES	95.36	0.00	0.00	0.00	15.48	91.16	80.97	70.99	12.51	0.00	0.00	51.75
NET INCOME	-95.36	0.00	0.00	0.00	-15.48	-91.16	-80.97	-70.99	-12.51	0.00	0.00	559.80
NET INCOME TO DATE	-95.36	-95.36	-95.36	-95.36	-110.84	-202.00	-282.97	-353.96	-366.47	-366.47	-366.47	193.33

Note: Cost of production estimates are based on 2013 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, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2014

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----PRODUCT PRICE-----													
Corn	3.39	3.62	3.85	4.07	4.30	4.53	4.75	4.98	5.20	5.43	5.66		
PERCENT	YIELD	UNIT	-----dollars-----										
50	67.50	bu	-173	-158	-142	-127	-112	-96	-81	-66	-51	-35	-20
			-214	-199	-184	-168	-153	-138	-122	-107	-92	-77	-61
60	81.00	bu	-130	-112	-93	-75	-57	-38	-20	-2	16	34	52
			-171	-153	-135	-116	-98	-80	-61	-43	-25	-6	11
70	94.50	bu	-87	-66	-45	-23	-2	19	40	62	83	104	126
			-129	-107	-86	-64	-43	-22	-0	20	42	63	84
80	108.00	bu	-45	-20	3	28	52	77	101	126	150	175	199
			-86	-61	-37	-12	11	35	60	84	109	133	158
90	121.50	bu	-2	25	52	80	107	135	162	190	217	245	272
			-43	-16	11	38	66	94	121	149	176	204	231
100	135.00	bu	40	71	101	132	162	193	223	254	285	315	346
			-0	29	60	90	121	152	182	213	243	274	304
110	148.50	bu	83	116	150	184	217	251	285	318	352	385	419
			41	75	109	142	176	210	243	277	310	344	378
120	162.00	bu	125	162	199	236	272	309	346	382	419	456	492
			84	121	158	194	231	268	304	341	378	414	451
130	175.50	bu	168	208	248	287	327	367	407	446	486	526	566
			127	167	206	246	286	326	365	405	445	485	524
140	189.00	bu	211	254	297	339	382	425	468	511	553	596	639
			170	212	255	298	341	384	427	469	512	555	598
150	202.50	bu	254	300	345	391	437	483	529	575	621	666	712
			212	258	304	350	396	442	488	533	579	625	671

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 2013 input prices.

Table 19.A Estimated costs per acre  
 Corn, stale seedbed, RR seed, 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2014

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	25.75	1.0870	27.99	_____
Potash (60% K2O)	cwt	23.75	0.8300	19.71	_____
UAN + Sulfur (28%)	cwt	19.50	2.1430	41.79	_____
UAN (32% N)	cwt	19.50	3.2815	63.99	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	2.0000	4.00	_____
Clarity	pt	10.19	0.5000	5.10	_____
Atrazine 4L	pt	1.97	4.0000	7.88	_____
Halex GT	pt	5.87	3.6000	21.13	_____
INSECTICIDES					
Intrepid 2F	oz	1.84	4.0000	7.36	_____
SEED/PLANTS					
Corn Seed RR2	thous	3.05	28.0000	85.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
HAULING					
Haul Corn	bu	0.23	135.0000	31.05	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5400	6.76	_____
Harvesters	hour	12.50	0.1277	1.60	_____
Self-Propelled	hour	12.50	0.0176	0.22	_____
HAND LABOR					
Implements	hour	9.06	0.1854	1.67	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR	hour	12.48	0.6168	7.70	_____
DIESEL FUEL					
Tractors	gal	3.30	4.7257	15.60	_____
Harvesters	gal	3.30	1.7419	5.75	_____
Self-Propelled	gal	3.30	0.1586	0.52	_____
REPAIR & MAINTENANCE					
Implements	acre	8.28	1.0000	8.28	_____
Tractors	acre	2.49	1.0000	2.49	_____
Harvesters	acre	3.65	1.0000	3.65	_____
Self-Propelled	acre	0.16	1.0000	0.16	_____
INTEREST ON OP. CAP.	acre	8.59	1.0000	8.59	_____
TOTAL DIRECT EXPENSES				420.97	_____
FIXED EXPENSES					
Implements	acre	11.20	1.0000	11.20	_____
Tractors	acre	15.23	1.0000	15.23	_____
Harvesters	acre	13.95	1.0000	13.95	_____
Self-Propelled	acre	1.04	1.0000	1.04	_____
TOTAL FIXED EXPENSES				41.42	_____
TOTAL SPECIFIED EXPENSES				462.39	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 19.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, RR seed, 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.53	135.0000	611.55	_____
				-----	
TOTAL INCOME				611.55	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	153.48	1.0000	153.48	_____
HERBICIDES	acre	38.11	1.0000	38.11	_____
INSECTICIDES	acre	7.36	1.0000	7.36	_____
SEED/PLANTS	acre	85.40	1.0000	85.40	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
HAULING	acre	31.05	1.0000	31.05	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.1943	1.75	_____
OPERATOR LABOR	hour	12.50	0.6854	8.58	_____
UNALLOCATED LABOR	hour	12.48	0.6168	7.70	_____
DIESEL FUEL	gal	3.30	6.6263	21.87	_____
REPAIR & MAINTENANCE	acre	14.58	1.0000	14.58	_____
INTEREST ON OP. CAP.	acre	8.59	1.0000	8.59	_____
				-----	
TOTAL DIRECT EXPENSES				420.97	_____
RETURNS ABOVE DIRECT EXPENSES				190.58	_____
TOTAL FIXED EXPENSES				41.42	_____
				-----	
TOTAL SPECIFIED EXPENSES				462.39	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				149.16	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 19.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, RR seed, 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2014

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				
Disk Heavy	20'	MFWD 170	0.097	1.00	Oct		0.09	0.09	0.09	0.08
Bed-Disk w/roller	8R-30	MFWD 170	0.093	1.00	Oct		0.09	0.09	0.09	0.08
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant - Rigid	8R-30	MFWD 170	0.094	1.00	Mar		0.09	0.09	0.18	0.08
Corn Seed RR2	thous					28.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
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				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 170	0.031	1.00	Sep		0.03	0.03	0.03	0.02
Haul Corn	bu					135.0000				
Stalk Shredder Flex	20'	MFWD 170	0.082	1.00	Sep		0.08	0.08	0.08	0.07
<b>TOTALS</b>							<b>0.68</b>	<b>0.66</b>	<b>0.87</b>	<b>0.61</b>

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 19.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, RR seed, 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Spin Spreader	5 ton		1.22	0.46	1.38			0.11	3.17	1.71	4.88
DAP	cwt	27.99						1.05	29.04		29.04
Potash (60% K2O)	cwt	19.71						0.74	20.45		20.45
Disk Heavy	20'		2.81	1.38	2.31			0.24	6.74	4.63	11.37
Bed-Disk w/roller	8R-30		2.71	0.92	2.22			0.22	6.07	3.89	9.96
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Glyphosate 3lbs a.e	pt	4.00						0.10	4.10		4.10
Clarity	pt	5.10						0.13	5.23		5.23
Plant - Rigid	8R-30		2.72	1.59	3.09			0.16	7.56	4.78	12.34
Corn Seed RR2	thous	85.40						1.87	87.27		87.27
Custom Apply Fert	acre	7.50						0.14	7.64		7.64
UAN + Sulfur (28%)	cwt	41.79						0.78	42.57		42.57
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.50			0.02	1.20	1.04	2.24
Atrazine 4L	pt	7.88						0.15	8.03		8.03
Halex GT	pt	21.13						0.40	21.53		21.53
Fert Appl (Liquid)	8R-30		2.84	1.44	2.77			0.11	7.16	3.85	11.01
UAN (32% N)	cwt	63.99						1.00	64.99		64.99
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Intrepid 2F	oz	7.36						0.09	7.45		7.45
Header - Corn	8R-30		5.75	5.40	3.04			0.04	14.23	16.49	30.72
Grain Cart Corn	500 bu		0.92	0.35	0.76			0.01	2.04	1.24	3.28
Haul Corn	bu	31.05						0.10	31.15		31.15
Stalk Shredder Flex	20'		2.38	2.88	1.96			0.02	7.24	3.79	11.03
TOTALS		357.90	21.87	14.58	18.03	0.00		8.59	420.97	41.42	462.39

Note: Cost of production estimates are based on 2013 input prices.

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

Table 19.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, RR seed, 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2014

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	611.55
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	47.70	0.00	0.00	0.00	0.00	0.00	41.79	63.99	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.10	0.00	29.01	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	7.36	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	85.40	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.50	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	31.05
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	5.91	0.00	0.00	0.00	0.00	3.09	0.50	2.77	0.00	0.00	0.00	5.76
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	6.74	0.00	0.00	0.00	0.00	2.72	0.52	2.84	0.00	0.00	0.00	9.05
REPAIR & MAINTENANCE	2.76	0.00	0.00	0.00	0.00	1.59	0.16	1.44	0.00	0.00	0.00	8.63
INTEREST ON OP. CAP.	3.26	0.00	0.00	0.00	0.38	2.03	1.49	1.11	0.15	0.00	0.00	0.17
TOTAL DIRECT EXPENSES	90.37	0.00	0.00	0.00	15.48	94.83	80.97	72.15	12.51	0.00	0.00	54.66
NET INCOME	-90.37	0.00	0.00	0.00	-15.48	-94.83	-80.97	-72.15	-12.51	0.00	0.00	556.89
NET INCOME TO DATE	-90.37	-90.37	-90.37	-90.37	-105.85	-200.68	-281.65	-353.80	-366.31	-366.31	-366.31	190.58

Note: Cost of production estimates are based on 2013 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  
 Corn, stale seedbed, RR seed, 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2014

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----PRODUCT PRICE-----													
Corn	3.39	3.62	3.85	4.07	4.30	4.53	4.75	4.98	5.20	5.43	5.66		
PERCENT	YIELD	UNIT	-----dollars-----										
50	67.50	bu	-176 -217	-160 -202	-145 -186	-130 -171	-114 -156	-99 -141	-84 -125	-69 -110	-53 -95	-38 -79	-23 -64
60	81.00	bu	-133 -174	-114 -156	-96 -138	-78 -119	-59 -101	-41 -83	-23 -64	-4 -46	13 -27	31 -9	50 8
70	94.50	bu	-90 -131	-69 -110	-47 -89	-26 -67	-4 -46	16 -24	37 -3	59 17	80 39	102 60	123 82
80	108.00	bu	-47 -89	-23 -64	1 -40	25 -15	50 8	74 33	98 57	123 82	147 106	172 130	196 155
90	121.50	bu	-5 -46	22 -18	49 8	77 36	105 63	132 91	160 118	187 146	215 173	242 201	270 228
100	135.00	bu	37 -3	68 26	98 57	129 88	160 118	190 149	221 179	251 210	282 240	312 271	343 302
110	148.50	bu	80 39	114 72	147 106	181 139	214 173	248 207	282 240	315 274	349 308	383 341	416 375
120	162.00	bu	123 81	159 118	196 155	233 191	269 228	306 265	343 301	380 338	416 375	453 412	490 448
130	175.50	bu	165 124	205 164	245 204	285 243	324 283	364 323	404 363	444 402	483 442	523 482	563 522
140	189.00	bu	208 167	251 210	294 252	337 295	379 338	422 381	465 424	508 466	551 509	593 552	636 595
150	202.50	bu	251 210	297 255	343 301	389 347	434 393	480 439	526 485	572 531	618 576	664 622	710 668

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 2013 input prices.

Table 20.A Estimated costs per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2014

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	_____
Custom Spray Ground	acre	7.50	1.0000	7.50	_____
FERTILIZERS					
DAP	cwt	25.75	0.7600	19.57	_____
Potash (60% K20)	cwt	23.75	0.5800	13.77	_____
UAN + Sulfur (28%)	cwt	19.50	4.2500	82.88	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	2.0000	4.00	_____
2,4-D Amine 4	pt	2.94	2.0000	5.88	_____
Lexar	pt	6.54	6.0000	39.24	_____
SEED/PLANTS					
Sorghum Concept	lb	2.11	6.0000	12.66	_____
ADJUVANTS					
Surfactant	pt	3.68	0.3000	1.10	_____
HAULING					
Haul Sorghum	bu	0.25	100.0000	25.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.3120	3.90	_____
Harvesters	hour	12.50	0.1021	1.28	_____
HAND LABOR					
Implements	hour	9.06	0.1442	1.31	_____
UNALLOCATED LABOR	hour	12.47	0.3727	4.65	_____
DIESEL FUEL					
Tractors	gal	3.30	2.7303	9.02	_____
Harvesters	gal	3.30	1.3935	4.60	_____
REPAIR & MAINTENANCE					
Implements	acre	4.59	1.0000	4.59	_____
Tractors	acre	1.44	1.0000	1.44	_____
Harvesters	acre	2.92	1.0000	2.92	_____
INTEREST ON OP. CAP.	acre	4.99	1.0000	4.99	_____
				-----	
TOTAL DIRECT EXPENSES				280.30	_____
FIXED EXPENSES					
Implements	acre	8.68	1.0000	8.68	_____
Tractors	acre	8.81	1.0000	8.81	_____
Harvesters	acre	11.16	1.0000	11.16	_____
				-----	
TOTAL FIXED EXPENSES				28.65	_____
				-----	
TOTAL SPECIFIED EXPENSES				308.95	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 20.B Summary of estimated costs and returns per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Grain Sorghum	bu	4.30	100.0000	430.00	_____
				-----	
TOTAL INCOME				430.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	13.50	1.0000	13.50	_____
FERTILIZERS	acre	116.22	1.0000	116.22	_____
HERBICIDES	acre	49.12	1.0000	49.12	_____
SEED/PLANTS	acre	12.66	1.0000	12.66	_____
ADJUVANTS	acre	1.10	1.0000	1.10	_____
HAULING	acre	25.00	1.0000	25.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.1442	1.31	_____
OPERATOR LABOR	hour	12.50	0.4142	5.18	_____
UNALLOCATED LABOR	hour	12.47	0.3727	4.65	_____
DIESEL FUEL	gal	3.30	4.1239	13.62	_____
REPAIR & MAINTENANCE	acre	8.95	1.0000	8.95	_____
INTEREST ON OP. CAP.	acre	4.99	1.0000	4.99	_____
				-----	
TOTAL DIRECT EXPENSES				280.30	_____
RETURNS ABOVE DIRECT EXPENSES				149.70	_____
TOTAL FIXED EXPENSES				28.65	_____
				-----	
TOTAL SPECIFIED EXPENSES				308.95	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				121.05	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 20.C Estimated resource use for field operations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2014

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				
Disk Harrow	24'	MFWD 170	0.081	1.00	Nov		0.08	0.08	0.08	0.07
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
2,4-D Amine 4	pt					2.0000				
Surfactant	pt					0.3000				
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% K2O)	cwt					0.5800				
Field Cultivate Fld	32'	MFWD 170	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Plant - Folding	12R-30	MFWD 170	0.062	1.00	Apr		0.06	0.06	0.12	0.05
Sorghum Concept	lb					6.0000				
Custom Spray Ground	acre			1.00	Apr	1.0000				
Lexar	pt					6.0000				
Fert Appl (Liquid)	12R-30	MFWD 170	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN + Sulfur (28%)	cwt					4.2500				
Header Wheat/Sorghum	25' Rigid	265 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Sorghum	bu					100.0000				
TOTALS							0.41	0.41	0.55	0.37

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 20.D Estimated costs for field operations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Disk Harrow	24'		2.36	1.20	1.94			0.19	5.69	3.97	9.66
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Glyphosate 3lbs a.e	pt	4.00						0.10	4.10		4.10
2,4-D Amine 4	pt	5.88						0.15	6.03		6.03
Surfactant	pt	1.10						0.03	1.13		1.13
Spin Spreader	5 ton		1.22	0.46	1.38			0.06	3.12	1.71	4.83
DAP	cwt	19.57						0.37	19.94		19.94
Potash (60% K20)	cwt	13.77						0.26	14.03		14.03
Field Cultivate Fld	32'		1.35	0.68	1.10			0.06	3.19	3.20	6.39
Plant - Folding	12R-30		1.82	1.69	2.07			0.10	5.68	4.35	10.03
Sorghum Concept	lb	12.66						0.24	12.90		12.90
Custom Spray Ground	acre	7.50						0.14	7.64		7.64
Lexar	pt	39.24						0.74	39.98		39.98
Fert Appl (Liquid)	12R-30		2.27	1.31	2.22			0.09	5.89	3.26	9.15
UAN + Sulfur (28%)	cwt	82.88						1.30	84.18		84.18
Header Wheat/Sorghum	25' Rigid		4.60	3.61	2.43			0.03	10.67	12.16	22.83
Haul Sorghum	bu	25.00						0.08	25.08		25.08
TOTALS		241.60	13.62	8.95	11.14	0.00	4.99	280.30	28.65	308.95	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 20.E Estimated monthly income and expense flows per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2014

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	430.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	33.34	82.88	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.88	0.00	39.24	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	12.66	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	1.10	0.00	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	25.00
CUSTOM LIME	24.00	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	1.94	0.00	0.00	0.00	0.00	4.55	2.22	0.00	0.00	0.00	2.43
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	2.36	0.00	0.00	0.00	0.00	4.39	2.27	0.00	0.00	0.00	4.60
REPAIR & MAINTENANCE	0.00	1.20	0.00	0.00	0.00	0.00	2.83	1.31	0.00	0.00	0.00	3.61
INTEREST ON OP. CAP.	0.90	0.19	0.00	0.00	0.43	0.00	1.97	1.39	0.00	0.00	0.00	0.11
TOTAL DIRECT EXPENSES	24.90	5.69	0.00	0.00	17.41	0.00	106.48	90.07	0.00	0.00	0.00	35.75
NET INCOME	-24.90	-5.69	0.00	0.00	-17.41	0.00	-106.48	-90.07	0.00	0.00	0.00	394.25
NET INCOME TO DATE	-24.90	-30.59	-30.59	-30.59	-48.00	-48.00	-154.48	-244.55	-244.55	-244.55	-244.55	149.70

Note: Cost of production estimates are based on 2013 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  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2014

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
Grain Sorghum			3.22	3.44	3.65	3.87	4.08	4.30	4.51	4.73	4.94	5.16	5.37
			dollars										
PERCENT	YIELD	UNIT											
50	50.00	bu	-106 -135	-95 -124	-85 -113	-74 -102	-63 -92	-52 -81	-42 -70	-31 -59	-20 -49	-9 -38	0 -27
60	60.00	bu	-76 -105	-63 -92	-50 -79	-38 -66	-25 -53	-12 -40	0 -28	13 -15	26 -2	39 10	52 23
70	70.00	bu	-47 -75	-31 -60	-16 -45	-1 -30	13 -15	28 -0	43 14	58 29	73 44	88 59	103 74
80	80.00	bu	-17 -45	-0 -28	17 -11	34 5	51 22	68 40	85 57	103 74	120 91	137 108	154 126
90	90.00	bu	12 -16	31 3	51 22	70 41	89 61	109 80	128 99	147 119	167 138	186 157	205 177
100	100.00	bu	42 13	63 35	85 56	106 78	128 99	149 121	171 142	192 164	214 185	235 207	257 228
110	110.00	bu	71 43	95 66	119 90	142 114	166 137	190 161	213 185	237 208	261 232	284 256	308 279
120	120.00	bu	101 73	127 98	153 124	179 150	204 176	230 202	256 227	282 253	308 279	333 305	359 331
130	130.00	bu	131 102	159 130	187 158	215 186	243 214	271 242	299 270	327 298	355 326	382 354	410 382
140	140.00	bu	161 132	191 162	221 192	251 222	281 252	311 283	341 313	371 343	401 373	432 403	462 433
150	150.00	bu	190 162	223 194	255 226	287 259	319 291	352 323	384 355	416 388	448 420	481 452	513 484

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 2013 input prices.

Table 21.A Estimated costs per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2014

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	25.75	1.0000	25.75	_____
Potash (60% K2O)	cwt	23.75	0.7500	17.81	_____
Fert 41-0-0-4	cwt	20.50	2.8000	57.40	_____
FUNGICIDES					
Quilt	pt	19.55	0.8750	17.11	_____
HERBICIDES					
Axiom 68DF	oz	1.65	10.0000	16.50	_____
Axial XL	oz	0.98	16.4000	16.07	_____
SEED/PLANTS					
Wheat Seed Private	lb	0.37	90.0000	33.30	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	2.8000	19.60	_____
HAULING					
Haul Wheat	bu	0.26	70.0000	18.20	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.2648	3.31	_____
Harvesters	hour	12.50	0.1021	1.28	_____
HAND LABOR					
Implements	hour	9.06	0.1363	1.23	_____
UNALLOCATED LABOR	hour	12.49	0.2936	3.67	_____
DIESEL FUEL					
Tractors	gal	3.30	2.3178	7.65	_____
Harvesters	gal	3.30	1.3935	4.60	_____
REPAIR & MAINTENANCE					
Implements	acre	3.50	1.0000	3.50	_____
Tractors	acre	1.23	1.0000	1.23	_____
Harvesters	acre	2.92	1.0000	2.92	_____
INTEREST ON OP. CAP.	acre	5.98	1.0000	5.98	_____
				-----	
TOTAL DIRECT EXPENSES				299.11	_____
FIXED EXPENSES					
Implements	acre	7.37	1.0000	7.37	_____
Tractors	acre	7.48	1.0000	7.48	_____
Harvesters	acre	11.16	1.0000	11.16	_____
				-----	
TOTAL FIXED EXPENSES				26.01	_____
				-----	
TOTAL SPECIFIED EXPENSES				325.12	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.B Summary of estimated costs and returns per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Wheat	bu	6.29	70.0000	440.30	_____
				-----	
TOTAL INCOME				440.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	18.00	1.0000	18.00	_____
FERTILIZERS	acre	100.96	1.0000	100.96	_____
FUNGICIDES	acre	17.11	1.0000	17.11	_____
HERBICIDES	acre	32.57	1.0000	32.57	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
CUSTOM FERTILIZE	acre	19.60	1.0000	19.60	_____
HAULING	acre	18.20	1.0000	18.20	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.1363	1.23	_____
OPERATOR LABOR	hour	12.50	0.3670	4.59	_____
UNALLOCATED LABOR	hour	12.49	0.2936	3.67	_____
DIESEL FUEL	gal	3.30	3.7114	12.25	_____
REPAIR & MAINTENANCE	acre	7.65	1.0000	7.65	_____
INTEREST ON OP. CAP.	acre	5.98	1.0000	5.98	_____
				-----	
TOTAL DIRECT EXPENSES				299.11	_____
RETURNS ABOVE DIRECT EXPENSES				141.19	_____
TOTAL FIXED EXPENSES				26.01	_____
				-----	
TOTAL SPECIFIED EXPENSES				325.12	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				115.18	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.C Estimated resource use for field operations, per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2014

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				
Axiom 68DF	oz					10.0000				
App by Air ( 5 gal)	appl			1.00	Jan	1.0000				
Axial XL	oz					16.4000				
App Fert by Air	cwt			1.00	Feb	1.4000				
Fert 41-0-0-4	cwt					1.4000				
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	265 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 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 21.D Estimated costs for field operations, per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.75	24.75		24.75
Disk Harrow	24'		2.36	1.20	1.84			0.17	5.57	3.97	9.54
Spin Spreader	5 ton		1.22	0.46	1.33			0.09	3.10	1.71	4.81
DAP	cwt	25.75						0.80	26.55		26.55
Potash (60% K2O)	cwt	17.81						0.56	18.37		18.37
Field Cultivate Fld	32'		1.35	0.68	1.05			0.10	3.18	3.20	6.38
Grain Drill	20'		2.72	1.70	2.97			0.21	7.60	4.97	12.57
Wheat Seed Private	lb	33.30						0.94	34.24		34.24
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Axiom 68DF	oz	16.50						0.41	16.91		16.91
App by Air ( 5 gal)	appl	6.00						0.11	6.11		6.11
Axial XL	oz	16.07						0.30	16.37		16.37
App Fert by Air	cwt	9.80						0.15	9.95		9.95
Fert 41-0-0-4	cwt	28.70						0.45	29.15		29.15
App Fert by Air	cwt	9.80						0.12	9.92		9.92
Fert 41-0-0-4	cwt	28.70						0.36	29.06		29.06
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Quilt	pt	17.11						0.16	17.27		17.27
Header Wheat/Sorghum	25' Rigid		4.60	3.61	2.30			0.03	10.54	12.16	22.70
Haul Wheat	bu	18.20						0.06	18.26		18.26
TOTALS		263.74	12.25	7.65	9.49	0.00	5.98	299.11	26.01	325.12	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.E Estimated monthly income and expense flows per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2014

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	440.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	6.00	0.00	0.00	6.00	0.00	0.00
FERTILIZERS	0.00	0.00	43.56	0.00	0.00	0.00	0.00	28.70	28.70	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	17.11	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	16.50	0.00	16.07	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	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	18.20
CUSTOM LIME	0.00	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	4.22	2.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30
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	4.93	2.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.60
REPAIR & MAINTENANCE	0.00	0.00	2.34	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.61
INTEREST ON OP. CAP.	0.00	0.00	2.47	1.15	0.56	0.00	0.41	0.60	0.48	0.22	0.00	0.09
TOTAL DIRECT EXPENSES	0.00	0.00	81.52	41.84	23.06	0.00	22.48	39.10	38.98	23.33	0.00	28.80
NET INCOME	0.00	0.00	-81.52	-41.84	-23.06	0.00	-22.48	-39.10	-38.98	-23.33	0.00	411.50
NET INCOME TO DATE	0.00	0.00	-81.52	-123.36	-146.42	-146.42	-168.90	-208.00	-246.98	-270.31	-270.31	141.19

Note: Cost of production estimates are based on 2013 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  
Wheat followed by soybeans, 70 bu yield goal  
All Areas, Mississippi, 2014

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----	-----PRODUCT PRICE-----												
Wheat	4.71	5.03	5.34	5.66	5.97	6.29	6.60	6.91	7.23	7.54	7.86		
PERCENT	YIELD	UNIT	-----dollars-----										
50	35.00	bu	-124	-113	-102	-91	-80	-69	-58	-47	-36	-25	-14
			-150	-139	-128	-117	-106	-95	-84	-73	-62	-51	-40
60	42.00	bu	-93	-80	-67	-54	-40	-27	-14	-1	12	25	38
			-119	-106	-93	-80	-66	-53	-40	-27	-14	-0	12
70	49.00	bu	-62	-47	-31	-16	-0	14	29	45	60	76	91
			-88	-73	-57	-42	-26	-11	3	19	34	50	65
80	56.00	bu	-31	-13	3	21	39	56	74	92	109	127	144
			-57	-39	-22	-4	13	30	48	65	83	101	118
90	63.00	bu	-0	19	39	59	79	98	118	138	158	178	198
			-26	-6	13	33	53	72	92	112	132	152	172
100	70.00	bu	31	53	75	97	119	141	163	185	207	229	251
			5	27	49	71	93	115	137	159	181	203	225
110	77.00	bu	62	86	110	134	159	183	207	231	256	280	304
			36	60	84	108	133	157	181	205	230	254	278
120	84.00	bu	93	119	146	172	199	225	252	278	304	331	357
			67	93	120	146	173	199	226	252	278	305	331
130	91.00	bu	124	153	181	210	239	267	296	325	353	382	410
			98	127	155	184	213	241	270	299	327	356	384
140	98.00	bu	155	186	217	248	279	310	340	371	402	433	464
			129	160	191	222	253	283	314	345	376	407	438
150	105.00	bu	187	220	253	286	319	352	385	418	451	484	517
			161	194	227	260	293	326	359	392	425	458	491

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 2013 input prices.

Table 22.A Estimated costs per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.2500	13.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	4.0000	90.40	_____
FUNGICIDES					
Stratego	pt	22.50	0.7500	16.88	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Riceshot	pt	3.62	8.0000	28.96	_____
Facet L	pt	12.72	0.4000	5.09	_____
Permit 75 DF	oz	19.25	0.5000	9.63	_____
Clincher SF	oz	2.15	7.5000	16.13	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	93.6000	12.07	_____
Karate Z	oz	2.73	1.0000	2.73	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.44	80.0000	35.20	_____
Rice Seed (Levees)	lb	0.44	13.6000	5.98	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	1.0000	3.72	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.35	148.0000	51.80	_____
DRYING					
Dry Rice	bu	0.40	148.0000	59.20	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	1.0000	4.50	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5757	7.21	_____
Harvesters	hour	12.50	0.2030	2.54	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	3.5250	31.96	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	1.5000	13.59	_____
UNALLOCATED LABOR	hour	12.48	0.5887	7.35	_____
DIESEL FUEL					
Tractors	gal	3.30	5.4144	17.87	_____
Harvesters	gal	3.30	3.3975	11.21	_____
Flood Irr.	gal	3.30	26.8827	88.70	_____
REPAIR & MAINTENANCE					
Implements	acre	7.50	1.0000	7.50	_____
Tractors	acre	2.78	1.0000	2.78	_____
Harvesters	acre	6.62	1.0000	6.62	_____
Flood Irr.	acre	11.96	1.0000	11.96	_____
INTEREST ON OP. CAP.	acre	8.39	1.0000	8.39	_____
TOTAL DIRECT EXPENSES				651.76	_____
FIXED EXPENSES					
Implements	acre	15.48	1.0000	15.48	_____
Tractors	acre	16.84	1.0000	16.84	_____
Harvesters	acre	25.35	1.0000	25.35	_____
Flood Irr.	acre	35.31	1.0000	35.31	_____
TOTAL FIXED EXPENSES				92.98	_____
TOTAL SPECIFIED EXPENSES				744.74	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.B Summary of estimated costs and returns per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	148.0000	867.28	_____
				-----	
TOTAL INCOME				867.28	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	16.00	1.0000	16.00	_____
FERTILIZERS	acre	106.72	1.0000	106.72	_____
FUNGICIDES	acre	16.88	1.0000	16.88	_____
HERBICIDES	acre	82.92	1.0000	82.92	_____
INSECTICIDES	acre	14.80	1.0000	14.80	_____
SEED/PLANTS	acre	41.18	1.0000	41.18	_____
ADJUVANTS	acre	3.72	1.0000	3.72	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	51.80	1.0000	51.80	_____
DRYING	acre	59.20	1.0000	59.20	_____
SURVEY & MARK LEVEES	acre	4.50	1.0000	4.50	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	3.5250	31.96	_____
OPERATOR LABOR	hour	12.50	0.7788	9.75	_____
RICE MGT. LABOR	hour	9.06	1.5000	13.59	_____
UNALLOCATED LABOR	hour	12.48	0.5887	7.35	_____
DIESEL FUEL	gal	3.30	35.6946	117.78	_____
REPAIR & MAINTENANCE	acre	28.86	1.0000	28.86	_____
INTEREST ON OP. CAP.	acre	8.39	1.0000	8.39	_____
				-----	
TOTAL DIRECT EXPENSES				651.76	_____
RETURNS ABOVE DIRECT EXPENSES				215.52	_____
TOTAL FIXED EXPENSES				92.98	_____
				-----	
TOTAL SPECIFIED EXPENSES				744.74	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				122.54	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.C Estimated resource use for field operations, per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					80.0000				
Cruiser Maxx Rice	lbseed					80.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed (Levees)	lb					13.6000				
Cruiser Maxx Rice	lbseed					13.6000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.3750				
DAP	cwt					0.3750				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Riceshot	pt					8.0000				
Facet L	pt					0.4000				
Permit 75 DF	oz					0.5000				
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					7.5000				
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 - Draper (CL)	25' Rigid	325 hp	0.203	1.00	Aug		0.20	0.20	0.20	0.18
Grain Cart Rice	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				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.12	0.12	3.64	
TOTALS							0.77	0.77	6.14	0.58

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.D Estimated costs for field operations, per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Field Cultivate Fld	32'		3.01	1.39	2.22			0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93			0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57			0.13	7.22	5.32	12.54
Rice Seed Conv.	lb	35.20						0.66	35.86		35.86
Cruiser Maxx Rice	lbseed	10.32						0.19	10.51		10.51
Roller/Cultipacker	30'		1.61	0.46	1.18			0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Command 3ME	pt	17.11						0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00						0.11	6.11		6.11
Seed Levees											
Rice Seed (Levees)	lb	5.98						0.11	6.09		6.09
Cruiser Maxx Rice	lbseed	1.75						0.03	1.78		1.78
App Fert by Air	cwt	5.25						0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66						0.10	6.76		6.76
DAP	cwt	9.66						0.15	9.81		9.81
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Riceshot	pt	28.96						0.45	29.41		29.41
Facet L	pt	5.09						0.08	5.17		5.17
Permit 75 DF	oz	9.63						0.15	9.78		9.78
App Fert by Air	cwt	17.50						0.27	17.77		17.77
Urea, Solid (46% N)	cwt	56.50						0.88	57.38		57.38
Rice Management											
RICE MGT. LABOR	hour				2.72			0.04	2.76		2.76
App by Air ( 5 gal)	appl	3.00						0.04	3.04		3.04
Clincher SF	oz	16.13						0.20	16.33		16.33
Crop Oil Conc.(Pet.)	pt	3.72						0.05	3.77		3.77
Rice Management											
RICE MGT. LABOR	hour				4.53			0.06	4.59		4.59
App Fert by Air	cwt	10.50						0.13	10.63		10.63
Urea, Solid (46% N)	cwt	33.90						0.42	34.32		34.32
Rice Management											
RICE MGT. LABOR	hour				4.53			0.04	4.57		4.57
App by Air ( 5 gal)	appl	4.50						0.04	4.54		4.54
Stratego	pt	16.88						0.16	17.04		17.04
App by Air ( 3 gal)	appl	2.50						0.02	2.52		2.52
Karate Z	oz	2.73						0.03	2.76		2.76
Rice Management											
RICE MGT. LABOR	hour				1.81			0.01	1.82		1.82
Header - Draper (CL)	25' Rigid		11.21	9.04	4.82			0.16	25.23	29.00	54.23
Grain Cart Rice	700 bu		0.36	0.16	0.26				0.78	0.51	1.29
Handling & Storage											
HAND LABOR	hour				2.27			0.01	2.28		2.28
Haul Rice	bu	51.80						0.32	52.12		52.12
Dry Rice	bu	59.20						0.37	59.57		59.57
Disk Heavy	28'		4.88	2.53	3.59			0.03	11.03	8.23	19.26
Flood Irr.	acre	4.50	92.01	12.60	33.53			2.01	144.65	39.00	183.65
TOTALS		430.97	117.78	28.86	65.76	0.00	8.39	651.76	92.98	744.74	

Note: Cost of production estimates are based on 2013 input prices.

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

Table 22.E Estimated monthly income and expense flows per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

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	867.28	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	3.00	7.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.82	33.90	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	16.88	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	23.11	43.68	16.13	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	12.07	0.00	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	41.18	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	3.72	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	51.80	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	4.50	0.00	0.00	0.00	0.00	0.00
LABOR	3.15	0.00	0.00	0.00	0.00	0.00	16.19	9.52	11.33	11.33	10.65	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	23.33	24.19	24.19	24.19	12.74	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	4.43	6.81	1.93	1.93	9.42	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	2.32	2.89	1.32	0.59	0.89	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	127.13	188.66	106.02	64.65	144.70	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-127.13	-188.66	-106.02	-64.65	722.58	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-136.70	-325.36	-431.38	-496.03	226.55	215.52

Note: Cost of production estimates are based on 2013 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  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Rice	4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32		
PERCENT	YIELD	UNIT	dollars										
50	74.00	bu	-270 -363	-249 -341	-227 -320	-205 -298	-183 -276	-162 -255	-140 -233	-118 -211	-97 -190	-75 -168	-53 -146
60	88.80	bu	-216 -309	-190 -283	-164 -257	-138 -231	-112 -205	-86 -179	-60 -153	-34 -127	-8 -101	17 -75	43 -49
70	103.60	bu	-162 -255	-132 -225	-102 -195	-71 -164	-41 -134	-11 -104	19 -73	49 -43	79 -13	110 17	140 47
80	118.40	bu	-109 -202	-74 -167	-39 -132	-4 -97	29 -63	64 -28	99 6	133 40	168 75	203 110	237 144
90	133.20	bu	-55 -148	-16 -109	22 -70	61 -31	100 7	139 46	178 86	218 125	257 164	296 203	335 242
100	148.00	bu	-1 -94	42 -50	85 -7	128 35	172 79	215 122	258 165	302 209	345 252	388 295	432 339
110	162.80	bu	52 -40	100 7	147 54	195 102	243 150	291 198	338 245	386 293	434 341	481 388	529 436
120	177.60	bu	106 13	158 65	210 117	262 169	314 221	366 273	418 325	470 377	522 429	574 481	626 533
130	192.40	bu	160 67	216 123	273 180	329 236	385 292	442 349	498 405	554 461	611 518	667 574	724 631
140	207.20	bu	214 121	274 181	335 242	396 303	457 364	517 424	578 485	639 546	699 606	760 667	821 728
150	222.00	bu	268 175	333 240	398 305	463 370	528 435	593 500	658 565	723 630	788 695	853 760	918 825

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 2013 input prices.

Table 23.A Estimated costs per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.2500	13.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	4.0000	90.40	_____
FUNGICIDES					
Stratego	pt	22.50	0.7500	16.88	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Riceshot	pt	3.62	8.0000	28.96	_____
Facet L	pt	12.72	0.4000	5.09	_____
Permit 75 DF	oz	19.25	0.5000	9.63	_____
Clincher SF	oz	2.15	7.5000	16.13	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	93.6000	12.07	_____
Karate Z	oz	2.73	1.0000	2.73	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.44	80.0000	35.20	_____
Rice Seed (Levees)	lb	0.44	13.6000	5.98	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	1.0000	3.72	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.35	156.0000	54.60	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5281	6.60	_____
Harvesters	hour	12.50	0.1760	2.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	2.3750	21.52	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL					
Tractors	gal	3.30	5.0192	16.57	_____
Harvesters	gal	3.30	2.9444	9.72	_____
Flood Irr.	gal	3.30	21.9949	72.59	_____
REPAIR & MAINTENANCE					
Implements	acre	7.14	1.0000	7.14	_____
Tractors	acre	2.57	1.0000	2.57	_____
Harvesters	acre	5.74	1.0000	5.74	_____
Flood Irr.	acre	11.97	1.0000	11.97	_____
INTEREST ON OP. CAP.	acre	7.89	1.0000	7.89	_____
TOTAL DIRECT EXPENSES				615.73	_____
FIXED EXPENSES					
Implements	acre	14.72	1.0000	14.72	_____
Tractors	acre	15.59	1.0000	15.59	_____
Harvesters	acre	21.97	1.0000	21.97	_____
Flood Irr.	acre	55.03	1.0000	55.03	_____
TOTAL FIXED EXPENSES				107.31	_____
TOTAL SPECIFIED EXPENSES				723.04	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 23.B Summary of estimated costs and returns per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	156.0000	914.16	_____
				-----	
TOTAL INCOME				914.16	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	16.00	1.0000	16.00	_____
FERTILIZERS	acre	106.72	1.0000	106.72	_____
FUNGICIDES	acre	16.88	1.0000	16.88	_____
HERBICIDES	acre	82.92	1.0000	82.92	_____
INSECTICIDES	acre	14.80	1.0000	14.80	_____
SEED/PLANTS	acre	41.18	1.0000	41.18	_____
ADJUVANTS	acre	3.72	1.0000	3.72	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	54.60	1.0000	54.60	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	2.3750	21.52	_____
OPERATOR LABOR	hour	12.50	0.7041	8.80	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL	gal	3.30	29.9586	98.88	_____
REPAIR & MAINTENANCE	acre	27.42	1.0000	27.42	_____
INTEREST ON OP. CAP.	acre	7.89	1.0000	7.89	_____
				-----	
TOTAL DIRECT EXPENSES				615.73	_____
RETURNS ABOVE DIRECT EXPENSES				298.43	_____
TOTAL FIXED EXPENSES				107.31	_____
				-----	
TOTAL SPECIFIED EXPENSES				723.04	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				191.12	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 23.C Estimated resource use for field operations, per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					80.0000				
Cruiser Maxx Rice	lbseed					80.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed (Levees)	lb					13.6000				
Cruiser Maxx Rice	lbseed					13.6000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.3750				
DAP	cwt					0.3750				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Riceshot	pt					8.0000				
Facet L	pt					0.4000				
Permit 75 DF	oz					0.5000				
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					7.5000				
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 - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	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				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.07	0.07	2.45	
TOTALS							0.70	0.70	4.12	0.56

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 23.D Estimated costs for field operations, per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Field Cultivate Fld	32'		3.01	1.39	2.22			0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93			0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57			0.13	7.22	5.32	12.54
Rice Seed Conv.	lb	35.20						0.66	35.86		35.86
Cruiser Maxx Rice	lbseed	10.32						0.19	10.51		10.51
Roller/Cultipacker	30'		1.61	0.46	1.18			0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Command 3ME	pt	17.11						0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00						0.11	6.11		6.11
Seed Levees											
Rice Seed (Levees)	lb	5.98						0.11	6.09		6.09
Cruiser Maxx Rice	lbseed	1.75						0.03	1.78		1.78
App Fert by Air	cwt	5.25						0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66						0.10	6.76		6.76
DAP	cwt	9.66						0.15	9.81		9.81
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Riceshot	pt	28.96						0.45	29.41		29.41
Facet L	pt	5.09						0.08	5.17		5.17
Permit 75 DF	oz	9.63						0.15	9.78		9.78
App Fert by Air	cwt	17.50						0.27	17.77		17.77
Urea, Solid (46% N)	cwt	56.50						0.88	57.38		57.38
Rice Management											
RICE MGT. LABOR	hour				0.91			0.01	0.92		0.92
App by Air ( 5 gal)	appl	3.00						0.04	3.04		3.04
Clincher SF	oz	16.13						0.20	16.33		16.33
Crop Oil Conc.(Pet.)	pt	3.72						0.05	3.77		3.77
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App Fert by Air	cwt	10.50						0.13	10.63		10.63
Urea, Solid (46% N)	cwt	33.90						0.42	34.32		34.32
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App by Air ( 5 gal)	appl	4.50						0.04	4.54		4.54
Stratego	pt	16.88						0.16	17.04		17.04
App by Air ( 3 gal)	appl	2.50						0.02	2.52		2.52
Karate Z	oz	2.73						0.03	2.76		2.76
Rice Management											
RICE MGT. LABOR	hour				1.81			0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		9.72	7.84	4.18			0.14	21.88	25.13	47.01
Grain Cart Rice	700 bu		0.36	0.16	0.26				0.78	0.51	1.29
Handling & Storage											
HAND LABOR	hour				2.27			0.01	2.28		2.28
Haul Rice	bu	54.60						0.34	54.94		54.94
Dry Rice	bu	62.40						0.39	62.79		62.79
Disk Heavy	28'		4.88	2.53	3.59			0.03	11.03	8.23	19.26
Flood Irr.	acre	2.25	74.60	12.36	22.48			1.58	113.27	57.20	170.47
TOTALS			434.72	98.88	27.42	46.82	0.00	7.89	615.73	107.31	723.04

Note: Cost of production estimates are based on 2013 input prices.

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

Table 23.E Estimated monthly income and expense flows per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

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	914.16	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	3.00	7.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.82	33.90	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	16.88	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	23.11	43.68	16.13	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	12.07	0.00	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	41.18	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	3.72	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	54.60	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	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	3.15	0.00	0.00	0.00	0.00	0.00	12.22	5.44	6.34	6.34	9.74	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	22.56	18.82	18.82	18.82	10.72	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	4.56	6.72	1.84	1.84	8.12	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	2.19	2.73	1.18	0.50	0.91	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	120.14	178.96	95.43	54.11	146.49	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-120.14	-178.96	-95.43	-54.11	767.67	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-129.71	-308.67	-404.10	-458.21	309.46	298.43

Note: Cost of production estimates are based on 2013 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  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32
PERCENT YIELD UNIT			-----dollars-----										
50	78.00	bu	-214 -321	-191 -298	-168 -275	-145 -252	-122 -229	-99 -207	-76 -184	-54 -161	-31 -138	-8 -115	14 -92
60	93.60	bu	-157 -264	-129 -237	-102 -209	-74 -182	-47 -154	-20 -127	7 -100	34 -72	62 -45	89 -17	116 9
70	109.20	bu	-100 -207	-68 -175	-36 -143	-4 -111	27 -79	59 -47	91 -15	123 16	155 48	187 80	219 112
80	124.80	bu	-43 -150	-7 -114	29 -77	66 -41	102 -4	139 31	175 68	212 104	248 141	285 178	321 214
90	140.40	bu	13 -94	54 -53	95 -11	136 29	177 70	218 111	259 152	301 193	342 234	383 276	424 317
100	156.00	bu	69 -37	115 8	161 53	207 99	252 145	298 191	344 236	389 282	435 328	481 373	526 419
110	171.60	bu	126 19	176 69	227 119	277 170	327 220	378 270	428 321	478 371	528 421	579 471	629 522
120	187.20	bu	183 76	238 131	293 185	348 240	402 295	457 350	512 405	567 460	622 514	677 569	731 624
130	202.80	bu	240 132	299 192	359 251	418 311	477 370	537 430	596 489	656 548	715 608	775 667	834 727
140	218.40	bu	297 189	361 253	425 317	489 381	553 445	617 509	680 573	744 637	808 701	872 765	936 829
150	234.00	bu	353 246	422 315	490 383	559 452	628 520	696 589	765 657	833 726	902 795	970 863	1039 932

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 2013 input prices.

Table 24.A Estimated costs per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.2500	13.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	4.0000	90.40	_____
FUNGICIDES					
Stratego	pt	22.50	0.7500	16.88	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Riceshot	pt	3.62	8.0000	28.96	_____
Facet L	pt	12.72	0.4000	5.09	_____
Permit 75 DF	oz	19.25	0.5000	9.63	_____
Clincher SF	oz	2.15	7.5000	16.13	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	93.6000	12.07	_____
Karate Z	oz	2.73	1.0000	2.73	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.26	33.0000	8.58	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.44	80.0000	35.20	_____
Rice Seed (Levees)	lb	0.44	13.6000	5.98	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	1.0000	3.72	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.35	156.0000	54.60	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5563	6.96	_____
Harvesters	hour	12.50	0.1760	2.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	1.1250	10.18	_____
Implements	hour	9.06	0.0375	0.34	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR					
	hour	12.49	0.5643	7.05	_____
DIESEL FUEL					
Tractors	gal	3.30	5.2074	17.20	_____
Harvesters	gal	3.30	2.9444	9.72	_____
Flood Irr.	gal	3.30	18.7364	61.83	_____
REPAIR & MAINTENANCE					
Implements	acre	7.19	1.0000	7.19	_____
Tractors	acre	2.66	1.0000	2.66	_____
Harvesters	acre	5.74	1.0000	5.74	_____
Flood Irr.	acre	11.66	1.0000	11.66	_____
INTEREST ON OP. CAP.	acre	7.76	1.0000	7.76	_____
TOTAL DIRECT EXPENSES				603.24	_____
FIXED EXPENSES					
Implements	acre	15.12	1.0000	15.12	_____
Tractors	acre	16.08	1.0000	16.08	_____
Harvesters	acre	21.97	1.0000	21.97	_____
Flood Irr.	acre	54.77	1.0000	54.77	_____
TOTAL FIXED EXPENSES				107.94	_____
TOTAL SPECIFIED EXPENSES				711.18	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 24.B Summary of estimated costs and returns per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	156.0000	914.16	_____
				-----	
TOTAL INCOME				914.16	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	16.00	1.0000	16.00	_____
FERTILIZERS	acre	106.72	1.0000	106.72	_____
FUNGICIDES	acre	16.88	1.0000	16.88	_____
HERBICIDES	acre	82.92	1.0000	82.92	_____
INSECTICIDES	acre	14.80	1.0000	14.80	_____
IRRIGATION SUPPLIES	acre	8.58	1.0000	8.58	_____
SEED/PLANTS	acre	41.18	1.0000	41.18	_____
ADJUVANTS	acre	3.72	1.0000	3.72	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	54.60	1.0000	54.60	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	1.1625	10.52	_____
OPERATOR LABOR	hour	12.50	0.7323	9.16	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL	gal	3.30	26.8883	88.75	_____
REPAIR & MAINTENANCE	acre	27.25	1.0000	27.25	_____
INTEREST ON OP. CAP.	acre	7.76	1.0000	7.76	_____
				-----	
TOTAL DIRECT EXPENSES				603.24	_____
RETURNS ABOVE DIRECT EXPENSES				310.92	_____
TOTAL FIXED EXPENSES				107.94	_____
				-----	
TOTAL SPECIFIED EXPENSES				711.18	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				202.98	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 24.C Estimated resource use for field operations, per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----			
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15
Rice Seed Conv.	lb					80.0000			
Cruiser Maxx Rice	lbseed					80.0000			
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04
Command 3ME	pt					1.0000			
Glyphosate 3lbs a.e	pt					3.0000			
Seed Levees				1.00	Apr				
Rice Seed (Levees)	lb					13.6000			
Cruiser Maxx Rice	lbseed					13.6000			
App Fert by Air	cwt			0.75	May	0.7500			
Amm Sulfate (21% N)	cwt					0.3750			
DAP	cwt					0.3750			
App by Air ( 5 gal)	appl			1.00	May	1.0000			
Riceshot	pt					8.0000			
Facet L	pt					0.4000			
Permit 75 DF	oz					0.5000			
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					7.5000			
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 - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.15
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		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			
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.10	0.10	1.26
TOTALS							0.73	0.73	2.93

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 24.D Estimated costs for field operations, per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Field Cultivate Fld	32'		3.01	1.39	2.22			0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93			0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57			0.13	7.22	5.32	12.54
Rice Seed Conv.	lb	35.20						0.66	35.86		35.86
Cruiser Maxx Rice	lbseed	10.32						0.19	10.51		10.51
Roller/Cultipacker	30'		1.61	0.46	1.18			0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Command 3ME	pt	17.11						0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00						0.11	6.11		6.11
Seed Levees											
Rice Seed (Levees)	lb	5.98						0.11	6.09		6.09
Cruiser Maxx Rice	lbseed	1.75						0.03	1.78		1.78
App Fert by Air	cwt	5.25						0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66						0.10	6.76		6.76
DAP	cwt	9.66						0.15	9.81		9.81
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Riceshot	pt	28.96						0.45	29.41		29.41
Facet L	pt	5.09						0.08	5.17		5.17
Permit 75 DF	oz	9.63						0.15	9.78		9.78
App Fert by Air	cwt	17.50						0.27	17.77		17.77
Urea, Solid (46% N)	cwt	56.50						0.88	57.38		57.38
Rice Management											
RICE MGT. LABOR	hour				0.91			0.01	0.92		0.92
App by Air ( 5 gal)	appl	3.00						0.04	3.04		3.04
Clincher SF	oz	16.13						0.20	16.33		16.33
Crop Oil Conc.(Pet.)	pt	3.72						0.05	3.77		3.77
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App Fert by Air	cwt	10.50						0.13	10.63		10.63
Urea, Solid (46% N)	cwt	33.90						0.42	34.32		34.32
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App by Air ( 5 gal)	appl	4.50						0.04	4.54		4.54
Stratego	pt	16.88						0.16	17.04		17.04
App by Air ( 3 gal)	appl	2.50						0.02	2.52		2.52
Karate Z	oz	2.73						0.03	2.76		2.76
Rice Management											
RICE MGT. LABOR	hour				1.81			0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		9.72	7.84	4.18			0.14	21.88	25.13	47.01
Grain Cart Rice	700 bu		0.36	0.16	0.26				0.78	0.51	1.29
Handling & Storage											
HAND LABOR	hour				2.27			0.01	2.28		2.28
Haul Rice	bu	54.60						0.34	54.94		54.94
Dry Rice	bu	62.40						0.39	62.79		62.79
Disk Heavy	28'		4.88	2.53	3.59			0.03	11.03	8.23	19.26
Flood Irr.	acre	10.83	64.47	12.19	11.84			1.45	100.78	57.83	158.61
TOTALS		443.30	88.75	27.25	36.18	0.00	7.76	603.24	107.94	711.18	

Note: Cost of production estimates are based on 2013 input prices.

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

Table 24.E Estimated monthly income and expense flows per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

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	914.16	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	3.00	7.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.82	33.90	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	16.88	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	23.11	43.68	16.13	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	12.07	0.00	0.00	2.73	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	41.18	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	3.72	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	54.60	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	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	3.15	0.00	0.00	0.00	0.00	0.00	10.01	2.72	3.62	3.62	9.47	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	20.36	16.13	16.13	16.13	10.86	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	4.57	6.65	1.77	1.77	8.15	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	2.27	2.65	1.10	0.46	0.90	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	124.40	173.40	89.87	48.59	146.38	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-124.40	-173.40	-89.87	-48.59	767.78	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-133.97	-307.37	-397.24	-445.83	321.95	310.92

Note: Cost of production estimates are based on 2013 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  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32
			-----dollars-----										
PERCENT	YIELD	UNIT											
50	78.00	bu	-201 -309	-178 -286	-155 -263	-133 -240	-110 -218	-87 -195	-64 -172	-41 -149	-18 -126	4 -103	26 -80
60	93.60	bu	-144 -252	-117 -225	-89 -197	-62 -170	-35 -143	-7 -115	19 -88	47 -60	74 -33	102 -5	129 21
70	109.20	bu	-87 -195	-55 -163	-23 -131	8 -99	39 -67	71 -35	103 -3	135 28	167 60	199 92	231 124
80	124.80	bu	-31 -139	5 -102	41 -66	78 -29	115 7	151 43	188 80	224 116	261 153	297 189	334 226
90	140.40	bu	25 -82	66 -41	107 -0	149 41	190 82	231 123	272 164	313 205	354 246	395 287	436 329
100	156.00	bu	82 -25	128 20	173 65	219 111	265 157	310 202	356 248	402 294	448 340	493 385	539 431
110	171.60	bu	139 31	189 81	239 131	290 182	340 232	390 282	440 332	491 383	541 433	591 483	641 534
120	187.20	bu	195 88	250 142	305 197	360 252	415 307	470 362	525 417	579 471	634 526	689 581	744 636
130	202.80	bu	252 144	312 204	371 263	431 323	490 382	549 441	609 501	668 560	728 620	787 679	846 739
140	218.40	bu	309 201	373 265	437 329	501 393	565 457	629 521	693 585	757 649	821 713	885 777	949 841
150	234.00	bu	366 258	434 326	503 395	572 464	640 532	709 601	777 669	846 738	914 806	983 875	1051 944

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 2013 input prices.

Table 25.A Estimated costs per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.2500	13.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	4.0000	90.40	_____
FUNGICIDES					
Stratego	pt	22.50	0.7500	16.88	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Riceshot	pt	3.62	8.0000	28.96	_____
Facet L	pt	12.72	0.4000	5.09	_____
Permit 75 DF	oz	19.25	0.5000	9.63	_____
Clincher SF	oz	2.15	7.5000	16.13	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	80.0000	10.32	_____
Karate Z	oz	2.73	1.0000	2.73	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.44	80.0000	35.20	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	1.0000	3.72	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.35	164.0000	57.40	_____
DRYING					
Dry Rice	bu	0.40	164.0000	65.60	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.4510	5.64	_____
Harvesters	hour	12.50	0.1760	2.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	1.0500	9.53	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL					
Tractors	gal	3.30	4.4111	14.56	_____
Harvesters	gal	3.30	2.9444	9.72	_____
Flood Irr.	gal	3.30	15.4779	51.07	_____
REPAIR & MAINTENANCE					
Implements	acre	7.06	1.0000	7.06	_____
Tractors	acre	2.26	1.0000	2.26	_____
Harvesters	acre	5.74	1.0000	5.74	_____
Flood Irr.	acre	9.86	1.0000	9.86	_____
INTEREST ON OP. CAP.	acre	7.20	1.0000	7.20	_____
TOTAL DIRECT EXPENSES				572.08	_____
FIXED EXPENSES					
Implements	acre	14.40	1.0000	14.40	_____
Tractors	acre	13.74	1.0000	13.74	_____
Harvesters	acre	21.97	1.0000	21.97	_____
Flood Irr.	acre	54.51	1.0000	54.51	_____
TOTAL FIXED EXPENSES				104.62	_____
TOTAL SPECIFIED EXPENSES				676.70	_____

Note: Cost of production estimates are based on 2013 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, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	164.0000	961.04	_____
				-----	
TOTAL INCOME				961.04	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	16.00	1.0000	16.00	_____
FERTILIZERS	acre	106.72	1.0000	106.72	_____
FUNGICIDES	acre	16.88	1.0000	16.88	_____
HERBICIDES	acre	82.92	1.0000	82.92	_____
INSECTICIDES	acre	13.05	1.0000	13.05	_____
SEED/PLANTS	acre	35.20	1.0000	35.20	_____
ADJUVANTS	acre	3.72	1.0000	3.72	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	57.40	1.0000	57.40	_____
DRYING	acre	65.60	1.0000	65.60	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	1.0500	9.53	_____
OPERATOR LABOR	hour	12.50	0.6270	7.84	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL	gal	3.30	22.8336	75.35	_____
REPAIR & MAINTENANCE	acre	24.92	1.0000	24.92	_____
INTEREST ON OP. CAP.	acre	7.20	1.0000	7.20	_____
				-----	
TOTAL DIRECT EXPENSES				572.08	_____
RETURNS ABOVE DIRECT EXPENSES				388.96	_____
TOTAL FIXED EXPENSES				104.62	_____
				-----	
TOTAL SPECIFIED EXPENSES				676.70	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				284.34	_____

Note: Cost of production estimates are based on 2013 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, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					80.0000				
Cruiser Maxx Rice	lbseed					80.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e	pt					3.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.3750				
DAP	cwt					0.3750				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Riceshot	pt					8.0000				
Facet L	pt					0.4000				
Permit 75 DF	oz					0.5000				
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					7.5000				
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 - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	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				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000			1.05	
TOTALS							0.62	0.62	2.71	0.56

Note: Cost of production estimates are based on 2013 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, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.01	1.39	2.22		0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93		0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57		0.13	7.22	5.32	12.54
Rice Seed Conv.	lb	35.20					0.66	35.86		35.86
Cruiser Maxx Rice	lbseed	10.32					0.19	10.51		10.51
Roller/Cultipacker	30'		1.61	0.46	1.18		0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80		0.04	2.03	1.02	3.05
Command 3ME	pt	17.11					0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00					0.11	6.11		6.11
App Fert by Air	cwt	5.25					0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66					0.10	6.76		6.76
DAP	cwt	9.66					0.15	9.81		9.81
App by Air ( 5 gal)	appl	6.00					0.09	6.09		6.09
Riceshot	pt	28.96					0.45	29.41		29.41
Facet L	pt	5.09					0.08	5.17		5.17
Permit 75 DF	oz	9.63					0.15	9.78		9.78
App Fert by Air	cwt	17.50					0.27	17.77		17.77
Urea, Solid (46% N)	cwt	56.50					0.88	57.38		57.38
Rice Management										
RICE MGT. LABOR	hour				0.91		0.01	0.92		0.92
App by Air ( 5 gal)	appl	3.00					0.04	3.04		3.04
Clincher SF	oz	16.13					0.20	16.33		16.33
Crop Oil Conc.(Pet.)	pt	3.72					0.05	3.77		3.77
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App Fert by Air	cwt	10.50					0.13	10.63		10.63
Urea, Solid (46% N)	cwt	33.90					0.42	34.32		34.32
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 5 gal)	appl	4.50					0.04	4.54		4.54
Stratego	pt	16.88					0.16	17.04		17.04
App by Air ( 3 gal)	appl	2.50					0.02	2.52		2.52
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		9.72	7.84	4.18		0.14	21.88	25.13	47.01
Grain Cart Rice	700 bu		0.36	0.16	0.26			0.78	0.51	1.29
Handling & Storage										
HAND LABOR	hour				2.27		0.01	2.28		2.28
Haul Rice	bu	57.40					0.36	57.76		57.76
Dry Rice	bu	65.60					0.41	66.01		66.01
Disk Heavy	28'		4.88	2.53	3.59		0.03	11.03	8.23	19.26
Flood Irr.	acre		51.07	9.86	9.53		0.99	71.45	54.51	125.96
TOTALS		430.74	75.35	24.92	33.87	0.00	7.20	572.08	104.62	676.70

Note: Cost of production estimates are based on 2013 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, 2014

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	961.04	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	3.00	7.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.82	33.90	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	16.88	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	23.11	43.68	16.13	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	10.32	0.00	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	35.20	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	3.72	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	57.40	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	3.15	0.00	0.00	0.00	0.00	0.00	7.27	3.18	4.08	4.08	8.52	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	15.81	13.44	13.44	13.44	10.08	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	3.77	6.19	1.31	1.31	8.00	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	1.78	2.61	1.07	0.43	0.93	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	97.26	170.67	87.15	45.87	150.53	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-97.26	-170.67	-87.15	-45.87	810.51	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-106.83	-277.50	-364.65	-410.52	399.99	388.96

Note: Cost of production estimates are based on 2013 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, 2014

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32
PERCENT	YIELD	UNIT	-----dollars-----										
50	82.00	bu	-149 -254	-125 -230	-101 -206	-77 -182	-53 -158	-29 -134	-5 -110	18 -86	42 -62	66 -38	90 -14
60	98.40	bu	-90 -194	-61 -165	-32 -137	-3 -108	25 -79	54 -50	82 -21	111 7	140 35	169 64	198 93
70	114.80	bu	-30 -135	3 -101	36 -67	70 -34	104 -0	137 33	171 66	205 100	238 134	272 167	305 201
80	131.20	bu	29 -75	67 -36	106 1	144 40	183 78	221 116	259 155	298 193	336 232	375 270	413 309
90	147.60	bu	88 -15	132 27	175 70	218 114	261 157	305 200	348 243	391 287	434 330	478 373	521 416
100	164.00	bu	148 44	196 92	244 140	292 188	340 236	388 284	437 332	485 380	533 428	581 476	629 524
110	180.40	bu	208 103	261 156	314 209	366 262	419 315	472 368	525 420	578 473	631 526	684 579	736 632
120	196.80	bu	268 163	325 221	383 278	441 336	498 394	556 451	614 509	671 567	729 624	787 682	844 740
130	213.20	bu	327 223	390 285	452 348	515 410	577 473	640 535	702 597	765 660	827 722	890 785	952 847
140	229.60	bu	387 282	454 350	522 417	589 484	656 551	723 619	791 686	858 753	925 821	992 888	1060 955
150	246.00	bu	447 342	519 414	591 486	663 558	735 630	807 702	879 775	951 847	1023 919	1095 991	1167 1063

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 2013 input prices.

Table 26.A Estimated costs per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	6.00	2.2500	13.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	4.0000	90.40	_____
FUNGICIDES					
Stratego	pt	22.50	1.0000	22.50	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Newpath 2SL	oz	3.24	4.0000	12.96	_____
Clearpath	lb	49.11	0.5000	24.56	_____
Aim 2EC	oz	6.25	1.0000	6.25	_____
Beyond	oz	3.76	1.2500	4.70	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	82.0000	10.58	_____
Karate Z	oz	2.73	1.0000	2.73	_____
SEED/PLANTS					
Rice Clearfield	lb	0.99	70.0000	69.30	_____
Rice Seed CF(Levees)	lb	0.99	12.0000	11.88	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	4.5000	16.74	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.35	148.0000	51.80	_____
DRYING					
Dry Rice	bu	0.40	148.0000	59.20	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	1.0000	4.50	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5757	7.21	_____
Harvesters	hour	12.50	0.2030	2.54	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	3.5250	31.96	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.48	0.5887	7.35	_____
DIESEL FUEL					
Tractors	gal	3.30	5.4144	17.87	_____
Harvesters	gal	3.30	3.3975	11.21	_____
Flood Irr.	gal	3.30	26.8827	88.70	_____
REPAIR & MAINTENANCE					
Implements	acre	7.50	1.0000	7.50	_____
Tractors	acre	2.78	1.0000	2.78	_____
Harvesters	acre	6.62	1.0000	6.62	_____
Flood Irr.	acre	11.96	1.0000	11.96	_____
INTEREST ON OP. CAP.	acre	9.36	1.0000	9.36	_____
TOTAL DIRECT EXPENSES				699.04	_____
FIXED EXPENSES					
Implements	acre	15.48	1.0000	15.48	_____
Tractors	acre	16.84	1.0000	16.84	_____
Harvesters	acre	25.35	1.0000	25.35	_____
Flood Irr.	acre	35.31	1.0000	35.31	_____
TOTAL FIXED EXPENSES				92.98	_____
TOTAL SPECIFIED EXPENSES				792.02	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 26.B Summary of estimated costs and returns per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	148.0000	867.28	_____
				-----	
TOTAL INCOME				867.28	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.75	1.0000	23.75	_____
FERTILIZERS	acre	106.72	1.0000	106.72	_____
FUNGICIDES	acre	22.50	1.0000	22.50	_____
HERBICIDES	acre	71.58	1.0000	71.58	_____
INSECTICIDES	acre	13.31	1.0000	13.31	_____
SEED/PLANTS	acre	81.18	1.0000	81.18	_____
ADJUVANTS	acre	16.74	1.0000	16.74	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	51.80	1.0000	51.80	_____
DRYING	acre	59.20	1.0000	59.20	_____
SURVEY & MARK LEVEES	acre	4.50	1.0000	4.50	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	3.5250	31.96	_____
OPERATOR LABOR	hour	12.50	0.7788	9.75	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.48	0.5887	7.35	_____
DIESEL FUEL	gal	3.30	35.6946	117.78	_____
REPAIR & MAINTENANCE	acre	28.86	1.0000	28.86	_____
INTEREST ON OP. CAP.	acre	9.36	1.0000	9.36	_____
				-----	
TOTAL DIRECT EXPENSES				699.04	_____
RETURNS ABOVE DIRECT EXPENSES				168.24	_____
TOTAL FIXED EXPENSES				92.98	_____
				-----	
TOTAL SPECIFIED EXPENSES				792.02	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				75.26	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 26.C Estimated resource use for field operations, per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield	lb					70.0000				
Cruiser Maxx Rice	lbseed					70.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					12.0000				
Cruiser Maxx Rice	lbseed					12.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					2.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.3750				
DAP	cwt					0.3750				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Crop Oil Conc.(Pet.)	pt					2.0000				
Aim 2EC	oz					1.0000				
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				
Crop Oil Conc.(Pet.)	pt					0.5000				
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			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 - Draper (CL)	25' Rigid	325 hp	0.203	1.00	Aug		0.20	0.20	0.20	0.18
Grain Cart Rice	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				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.12	0.12	3.64	
TOTALS							0.77	0.77	5.34	0.58

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 26.D Estimated costs for field operations, per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Field Cultivate Fld	32'		3.01	1.39	2.22			0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93			0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57			0.13	7.22	5.32	12.54
Rice Clearfield	lb	69.30						1.30	70.60		70.60
Cruiser Maxx Rice	lbseed	9.03						0.17	9.20		9.20
Roller/Cultipacker	30'		1.61	0.46	1.18			0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Command 3ME	pt	17.11						0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00						0.11	6.11		6.11
Seed Levees											
Rice Seed CF(Levees)	lb	11.88						0.22	12.10		12.10
Cruiser Maxx Rice	lbseed	1.55						0.03	1.58		1.58
App by Air (10 gal)	appl	7.75						0.15	7.90		7.90
Newpath 2SL	oz	12.96						0.24	13.20		13.20
Crop Oil Conc.(Pet.)	pt	7.44						0.14	7.58		7.58
App Fert by Air	cwt	5.25						0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66						0.10	6.76		6.76
DAP	cwt	9.66						0.15	9.81		9.81
App Fert by Air	cwt	17.50						0.27	17.77		17.77
Urea, Solid (46% N)	cwt	56.50						0.88	57.38		57.38
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Clearpath	lb	24.56						0.38	24.94		24.94
Crop Oil Conc.(Pet.)	pt	7.44						0.12	7.56		7.56
Aim 2EC	oz	6.25						0.10	6.35		6.35
Rice Management											
RICE MGT. LABOR	hour				0.91			0.01	0.92		0.92
App by Air ( 5 gal)	appl	1.50						0.02	1.52		1.52
Beyond	oz	4.70						0.06	4.76		4.76
Crop Oil Conc.(Pet.)	pt	1.86						0.02	1.88		1.88
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App Fert by Air	cwt	10.50						0.13	10.63		10.63
Urea, Solid (46% N)	cwt	33.90						0.42	34.32		34.32
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Stratego	pt	22.50						0.21	22.71		22.71
App by Air ( 3 gal)	appl	2.50						0.02	2.52		2.52
Karate Z	oz	2.73						0.03	2.76		2.76
Rice Management											
RICE MGT. LABOR	hour				1.81			0.01	1.82		1.82
Header - Draper (CL)	25' Rigid		11.21	9.04	4.82			0.16	25.23	29.00	54.23
Grain Cart Rice	700 bu		0.36	0.16	0.26				0.78	0.51	1.29
Handling & Storage											
HAND LABOR	hour				2.27			0.01	2.28		2.28
Haul Rice	bu	51.80						0.32	52.12		52.12
Dry Rice	bu	59.20						0.37	59.57		59.57
Disk Heavy	28'		4.88	2.53	3.59			0.03	11.03	8.23	19.26
Flood Irr.	acre	4.50	92.01	12.60	33.53			2.01	144.65	39.00	183.65
TOTALS		484.53	117.78	28.86	58.51	0.00	9.36	699.04	92.98	792.02	

Note: Cost of production estimates are based on 2013 input prices.

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

Table 26.E Estimated monthly income and expense flows per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

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	867.28	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	8.50	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.82	33.90	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	22.50	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	36.07	30.81	4.70	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	10.58	0.00	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	81.18	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	7.44	7.44	1.86	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	51.80	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	4.50	0.00	0.00	0.00	0.00	0.00
LABOR	3.15	0.00	0.00	0.00	0.00	0.00	16.19	7.71	8.61	8.61	10.65	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	23.33	24.19	24.19	24.19	12.74	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	4.43	6.81	1.93	1.93	9.42	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	3.58	2.78	1.09	0.64	0.89	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	195.05	181.31	88.28	69.10	144.70	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-195.05	-181.31	-88.28	-69.10	722.58	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-204.62	-385.93	-474.21	-543.31	179.27	168.24

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs



Table 26.F Estimated returns for various price/yield combinations, per acre  
Clearfield contour levee rice  
Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2014

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32
PERCENT	YIELD	UNIT	-----dollars-----										
50	74.00	bu	-317 -410	-296 -389	-274 -367	-252 -345	-231 -324	-209 -302	-187 -280	-166 -259	-144 -237	-122 -215	-101 -194
60	88.80	bu	-264 -357	-238 -331	-212 -305	-186 -279	-160 -252	-133 -226	-107 -200	-81 -174	-55 -148	-29 -122	-3 -96
70	103.60	bu	-210 -303	-179 -272	-149 -242	-119 -212	-88 -181	-58 -151	-28 -121	2 -90	32 -60	62 -29	93 0
80	118.40	bu	-156 -249	-121 -214	-86 -179	-52 -145	-17 -110	17 -75	51 -41	86 -6	121 28	155 62	190 97
90	133.20	bu	-102 -195	-63 -156	-24 -117	14 -78	53 -39	92 -0	131 38	170 77	209 116	248 155	287 194
100	148.00	bu	-48 -141	-5 -98	38 -54	81 -11	124 31	168 75	211 118	254 161	298 205	341 248	385 292
110	162.80	bu	5 -87	52 -39	100 7	148 55	196 103	243 150	291 198	339 246	386 293	434 341	482 389
120	177.60	bu	59 -33	111 18	163 70	215 122	267 174	319 226	371 278	423 330	475 382	527 434	579 486
130	192.40	bu	113 20	169 76	225 132	282 189	338 245	394 301	451 358	507 414	564 471	620 527	676 583
140	207.20	bu	166 73	227 134	288 195	349 256	409 316	470 377	531 438	591 498	652 559	713 620	774 681
150	222.00	bu	220 127	285 192	350 257	415 322	480 388	546 453	611 518	676 583	741 648	806 713	871 778

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 2013 input prices.

Table 27.A Estimated costs per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	6.00	2.2500	13.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	4.0000	90.40	_____
FUNGICIDES					
Stratego	pt	22.50	1.0000	22.50	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Newpath 2SL	oz	3.24	4.0000	12.96	_____
Clearpath	lb	49.11	0.5000	24.56	_____
Aim 2EC	oz	6.25	1.0000	6.25	_____
Beyond	oz	3.76	1.2500	4.70	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	82.0000	10.58	_____
Karate Z	oz	2.73	1.0000	2.73	_____
SEED/PLANTS					
Rice Clearfield	lb	0.99	70.0000	69.30	_____
Rice Seed CF(Levees)	lb	0.99	12.0000	11.88	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	4.5000	16.74	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.35	156.0000	54.60	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5281	6.60	_____
Harvesters	hour	12.50	0.1760	2.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	2.3750	21.52	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL					
Tractors	gal	3.30	5.0192	16.57	_____
Harvesters	gal	3.30	2.9444	9.72	_____
Flood Irr.	gal	3.30	21.9949	72.59	_____
REPAIR & MAINTENANCE					
Implements	acre	7.14	1.0000	7.14	_____
Tractors	acre	2.57	1.0000	2.57	_____
Harvesters	acre	5.74	1.0000	5.74	_____
Flood Irr.	acre	11.97	1.0000	11.97	_____
INTEREST ON OP. CAP.	acre	8.95	1.0000	8.95	_____
TOTAL DIRECT EXPENSES				670.35	_____
FIXED EXPENSES					
Implements	acre	14.72	1.0000	14.72	_____
Tractors	acre	15.59	1.0000	15.59	_____
Harvesters	acre	21.97	1.0000	21.97	_____
Flood Irr.	acre	55.03	1.0000	55.03	_____
TOTAL FIXED EXPENSES				107.31	_____
TOTAL SPECIFIED EXPENSES				777.66	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 27.B Summary of estimated costs and returns per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	156.0000	914.16	_____
				-----	
TOTAL INCOME				914.16	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.75	1.0000	23.75	_____
FERTILIZERS	acre	106.72	1.0000	106.72	_____
FUNGICIDES	acre	22.50	1.0000	22.50	_____
HERBICIDES	acre	71.58	1.0000	71.58	_____
INSECTICIDES	acre	13.31	1.0000	13.31	_____
SEED/PLANTS	acre	81.18	1.0000	81.18	_____
ADJUVANTS	acre	16.74	1.0000	16.74	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	54.60	1.0000	54.60	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	2.3750	21.52	_____
OPERATOR LABOR	hour	12.50	0.7041	8.80	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL	gal	3.30	29.9586	98.88	_____
REPAIR & MAINTENANCE	acre	27.42	1.0000	27.42	_____
INTEREST ON OP. CAP.	acre	8.95	1.0000	8.95	_____
				-----	
TOTAL DIRECT EXPENSES				670.35	_____
RETURNS ABOVE DIRECT EXPENSES				243.81	_____
TOTAL FIXED EXPENSES				107.31	_____
				-----	
TOTAL SPECIFIED EXPENSES				777.66	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				136.50	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 27.C Estimated resource use for field operations, per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield	lb					70.0000				
Cruiser Maxx Rice	lbseed					70.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					12.0000				
Cruiser Maxx Rice	lbseed					12.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					2.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.3750				
DAP	cwt					0.3750				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Crop Oil Conc.(Pet.)	pt					2.0000				
Aim 2EC	oz					1.0000				
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				
Crop Oil Conc.(Pet.)	pt					0.5000				
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			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 - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	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				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.07	0.07	2.45	
TOTALS							0.70	0.70	4.12	0.56

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 27.D Estimated costs for field operations, per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Field Cultivate Fld	32'		3.01	1.39	2.22			0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93			0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57			0.13	7.22	5.32	12.54
Rice Clearfield	lb	69.30						1.30	70.60		70.60
Cruiser Maxx Rice	lbseed	9.03						0.17	9.20		9.20
Roller/Cultipacker	30'		1.61	0.46	1.18			0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Command 3ME	pt	17.11						0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00						0.11	6.11		6.11
Seed Levees											
Rice Seed CF(Levees)	lb	11.88						0.22	12.10		12.10
Cruiser Maxx Rice	lbseed	1.55						0.03	1.58		1.58
App by Air (10 gal)	appl	7.75						0.15	7.90		7.90
Newpath 2SL	oz	12.96						0.24	13.20		13.20
Crop Oil Conc.(Pet.)	pt	7.44						0.14	7.58		7.58
App Fert by Air	cwt	5.25						0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66						0.10	6.76		6.76
DAP	cwt	9.66						0.15	9.81		9.81
App Fert by Air	cwt	17.50						0.27	17.77		17.77
Urea, Solid (46% N)	cwt	56.50						0.88	57.38		57.38
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Clearpath	lb	24.56						0.38	24.94		24.94
Crop Oil Conc.(Pet.)	pt	7.44						0.12	7.56		7.56
Aim 2EC	oz	6.25						0.10	6.35		6.35
Rice Management											
RICE MGT. LABOR	hour				0.91			0.01	0.92		0.92
App by Air ( 5 gal)	appl	1.50						0.02	1.52		1.52
Beyond	oz	4.70						0.06	4.76		4.76
Crop Oil Conc.(Pet.)	pt	1.86						0.02	1.88		1.88
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App Fert by Air	cwt	10.50						0.13	10.63		10.63
Urea, Solid (46% N)	cwt	33.90						0.42	34.32		34.32
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Stratego	pt	22.50						0.21	22.71		22.71
App by Air ( 3 gal)	appl	2.50						0.02	2.52		2.52
Karate Z	oz	2.73						0.03	2.76		2.76
Rice Management											
RICE MGT. LABOR	hour				1.81			0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		9.72	7.84	4.18			0.14	21.88	25.13	47.01
Grain Cart Rice	700 bu		0.36	0.16	0.26				0.78	0.51	1.29
Handling & Storage											
HAND LABOR	hour				2.27			0.01	2.28		2.28
Haul Rice	bu	54.60						0.34	54.94		54.94
Dry Rice	bu	62.40						0.39	62.79		62.79
Disk Heavy	28'		4.88	2.53	3.59			0.03	11.03	8.23	19.26
Flood Irr.	acre	2.25	74.60	12.36	22.48			1.58	113.27	57.20	170.47
TOTALS		488.28	98.88	27.42	46.82	0.00	8.95	670.35	107.31	777.66	

Note: Cost of production estimates are based on 2013 input prices.

Table 27.E Estimated monthly income and expense flows per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

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	914.16	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	8.50	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.82	33.90	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	22.50	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	36.07	30.81	4.70	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	10.58	0.00	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	81.18	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	7.44	7.44	1.86	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	54.60	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	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	3.15	0.00	0.00	0.00	0.00	0.00	12.22	5.44	6.34	6.34	9.74	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	22.56	18.82	18.82	18.82	10.72	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	4.56	6.72	1.84	1.84	8.12	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	3.45	2.65	0.99	0.57	0.91	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	188.06	173.45	80.45	61.30	146.49	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-188.06	-173.45	-80.45	-61.30	767.67	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-197.63	-371.08	-451.53	-512.83	254.84	243.81

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs

Table 27.F Estimated returns for various price/yield combinations, per acre  
Clearfield straight levee rice  
Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32
PERCENT	YIELD	UNIT	-----dollars-----										
50	78.00	bu	-268 -375	-245 -353	-222 -330	-200 -307	-177 -284	-154 -261	-131 -238	-108 -216	-85 -193	-62 -170	-40 -147
60	93.60	bu	-211 -319	-184 -291	-157 -264	-129 -236	-102 -209	-74 -182	-47 -154	-19 -127	7 -99	34 -72	62 -44
70	109.20	bu	-155 -262	-123 -230	-91 -198	-59 -166	-27 -134	4 -102	36 -70	68 -38	100 -6	132 25	164 57
80	124.80	bu	-98 -205	-61 -169	-25 -132	11 -95	47 -59	84 -22	121 13	157 50	194 86	230 123	267 160
90	140.40	bu	-41 -148	-0 -107	40 -66	81 -25	123 15	164 56	205 97	246 139	287 180	328 221	369 262
100	156.00	bu	15 -92	60 -46	106 -0	152 45	198 90	243 136	289 182	335 227	380 273	426 319	472 365
110	171.60	bu	72 -35	122 15	172 65	222 115	273 165	323 216	373 266	424 316	474 366	524 417	574 467
120	187.20	bu	128 21	183 76	238 131	293 186	348 240	403 295	457 350	512 405	567 460	622 515	677 570
130	202.80	bu	185 78	245 137	304 197	363 256	423 316	482 375	542 434	601 494	661 553	720 613	779 672
140	218.40	bu	242 135	306 199	370 263	434 327	498 391	562 455	626 519	690 583	754 647	818 711	882 775
150	234.00	bu	299 191	367 260	436 329	504 397	573 466	642 534	710 603	779 671	847 740	916 808	984 877

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 2013 input prices.

Table 28.A Estimated costs per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	6.00	2.2500	13.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	4.0000	90.40	_____
FUNGICIDES					
Stratego	pt	22.50	1.0000	22.50	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Newpath 2SL	oz	3.24	4.0000	12.96	_____
Clearpath	lb	49.11	0.5000	24.56	_____
Aim 2EC	oz	6.25	1.0000	6.25	_____
Beyond	oz	3.76	1.2500	4.70	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	82.0000	10.58	_____
Karate Z	oz	2.73	3.0000	8.19	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.26	33.0000	8.58	_____
SEED/PLANTS					
Rice Clearfield	lb	0.99	70.0000	69.30	_____
Rice Seed CF(Levees)	lb	0.99	12.0000	11.88	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	4.5000	16.74	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.35	156.0000	54.60	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5563	6.96	_____
Harvesters	hour	12.50	0.1760	2.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	1.1250	10.18	_____
Implements	hour	9.06	0.0375	0.34	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR					
	hour	12.49	0.5643	7.05	_____
DIESEL FUEL					
Tractors	gal	3.30	5.2074	17.20	_____
Harvesters	gal	3.30	2.9444	9.72	_____
Flood Irr.	gal	3.30	18.7364	61.83	_____
REPAIR & MAINTENANCE					
Implements	acre	7.19	1.0000	7.19	_____
Tractors	acre	2.66	1.0000	2.66	_____
Harvesters	acre	5.74	1.0000	5.74	_____
Flood Irr.	acre	11.66	1.0000	11.66	_____
INTEREST ON OP. CAP.	acre	8.91	1.0000	8.91	_____
TOTAL DIRECT EXPENSES				663.41	_____
FIXED EXPENSES					
Implements	acre	15.12	1.0000	15.12	_____
Tractors	acre	16.08	1.0000	16.08	_____
Harvesters	acre	21.97	1.0000	21.97	_____
Flood Irr.	acre	54.77	1.0000	54.77	_____
TOTAL FIXED EXPENSES				107.94	_____
TOTAL SPECIFIED EXPENSES				771.35	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 28.B Summary of estimated costs and returns per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	156.0000	914.16	_____
TOTAL INCOME				914.16	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.75	1.0000	23.75	_____
FERTILIZERS	acre	106.72	1.0000	106.72	_____
FUNGICIDES	acre	22.50	1.0000	22.50	_____
HERBICIDES	acre	71.58	1.0000	71.58	_____
INSECTICIDES	acre	18.77	1.0000	18.77	_____
IRRIGATION SUPPLIES	acre	8.58	1.0000	8.58	_____
SEED/PLANTS	acre	81.18	1.0000	81.18	_____
ADJUVANTS	acre	16.74	1.0000	16.74	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	54.60	1.0000	54.60	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	1.1625	10.52	_____
OPERATOR LABOR	hour	12.50	0.7323	9.16	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL	gal	3.30	26.8883	88.75	_____
REPAIR & MAINTENANCE	acre	27.25	1.0000	27.25	_____
INTEREST ON OP. CAP.	acre	8.91	1.0000	8.91	_____
TOTAL DIRECT EXPENSES				663.41	_____
RETURNS ABOVE DIRECT EXPENSES				250.75	_____
TOTAL FIXED EXPENSES				107.94	_____
TOTAL SPECIFIED EXPENSES				771.35	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				142.81	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 28.C Estimated resource use for field operations, per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield	lb					70.0000				
Cruiser Maxx Rice	lbseed					70.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					12.0000				
Cruiser Maxx Rice	lbseed					12.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					2.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.3750				
DAP	cwt					0.3750				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Karate Z	oz					2.0000				
Crop Oil Conc.(Pet.)	pt					2.0000				
Aim 2EC	oz					1.0000				
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				
Crop Oil Conc.(Pet.)	pt					0.5000				
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			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 - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	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				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.10	0.10	1.26	
TOTALS							0.73	0.73	2.93	0.56

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 28.D Estimated costs for field operations, per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Field Cultivate Fld	32'		3.01	1.39	2.22			0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93			0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57			0.13	7.22	5.32	12.54
Rice Clearfield	lb	69.30						1.30	70.60		70.60
Cruiser Maxx Rice	lbseed	9.03						0.17	9.20		9.20
Roller/Cultipacker	30'		1.61	0.46	1.18			0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Command 3ME	pt	17.11						0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00						0.11	6.11		6.11
Seed Levees											
Rice Seed CF(Levees)	lb	11.88						0.22	12.10		12.10
Cruiser Maxx Rice	lbseed	1.55						0.03	1.58		1.58
App by Air (10 gal)	appl	7.75						0.15	7.90		7.90
Newpath 2SL	oz	12.96						0.24	13.20		13.20
Crop Oil Conc.(Pet.)	pt	7.44						0.14	7.58		7.58
App Fert by Air	cwt	5.25						0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66						0.10	6.76		6.76
DAP	cwt	9.66						0.15	9.81		9.81
App Fert by Air	cwt	17.50						0.27	17.77		17.77
Urea, Solid (46% N)	cwt	56.50						0.88	57.38		57.38
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Clearpath	lb	24.56						0.38	24.94		24.94
Karate Z	oz	5.46						0.09	5.55		5.55
Crop Oil Conc.(Pet.)	pt	7.44						0.12	7.56		7.56
Aim 2EC	oz	6.25						0.10	6.35		6.35
Rice Management											
RICE MGT. LABOR	hour				0.91			0.01	0.92		0.92
App by Air ( 5 gal)	appl	1.50						0.02	1.52		1.52
Beyond	oz	4.70						0.06	4.76		4.76
Crop Oil Conc.(Pet.)	pt	1.86						0.02	1.88		1.88
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App Fert by Air	cwt	10.50						0.13	10.63		10.63
Urea, Solid (46% N)	cwt	33.90						0.42	34.32		34.32
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Stratego	pt	22.50						0.21	22.71		22.71
App by Air ( 3 gal)	appl	2.50						0.02	2.52		2.52
Karate Z	oz	2.73						0.03	2.76		2.76
Rice Management											
RICE MGT. LABOR	hour				1.81			0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		9.72	7.84	4.18			0.14	21.88	25.13	47.01
Grain Cart Rice	700 bu		0.36	0.16	0.26				0.78	0.51	1.29
Handling & Storage											
HAND LABOR	hour				2.27			0.01	2.28		2.28
Haul Rice	bu	54.60						0.34	54.94		54.94
Dry Rice	bu	62.40						0.39	62.79		62.79
Disk Heavy	28'		4.88	2.53	3.59			0.03	11.03	8.23	19.26
Flood Irr.	acre	10.83	64.47	12.19	11.84			1.45	100.78	57.83	158.61
TOTALS		502.32	88.75	27.25	36.18	0.00	8.91	663.41	107.94	771.35	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 28.E Estimated monthly income and expense flows per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

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	914.16	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	8.50	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.82	33.90	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	22.50	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	36.07	30.81	4.70	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	10.58	5.46	0.00	2.73	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	81.18	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	7.44	7.44	1.86	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	54.60	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	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	3.15	0.00	0.00	0.00	0.00	0.00	10.01	2.72	3.62	3.62	9.47	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	20.36	16.13	16.13	16.13	10.86	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	4.57	6.65	1.77	1.77	8.15	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	3.53	2.66	0.91	0.53	0.90	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	192.32	173.44	74.89	55.78	146.38	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-192.32	-173.44	-74.89	-55.78	767.78	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-201.89	-375.33	-450.22	-506.00	261.78	250.75

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs

Table 28.F Estimated returns for various price/yield combinations, per acre  
Clearfield straight levee multi inlet rice  
Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Rice			4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32
PERCENT	YIELD	UNIT	dollars										
50	78.00	bu	-261 -369	-238 -346	-216 -323	-193 -301	-170 -278	-147 -255	-124 -232	-101 -209	-78 -186	-56 -163	-33 -141
60	93.60	bu	-204 -312	-177 -285	-150 -258	-122 -230	-95 -203	-67 -175	-40 -148	-12 -120	14 -93	41 -66	69 -38
70	109.20	bu	-148 -256	-116 -224	-84 -192	-52 -160	-20 -128	11 -96	43 -64	75 -32	107 -0	139 31	171 63
80	124.80	bu	-91 -199	-54 -162	-18 -126	18 -89	54 -53	91 -16	128 20	164 56	201 93	237 129	274 166
90	140.40	bu	-34 -142	6 -101	47 -60	88 -19	129 22	171 63	212 104	253 145	294 186	335 227	376 268
100	156.00	bu	22 -85	67 -40	113 5	159 51	205 97	250 142	296 188	342 234	387 279	433 325	479 371
110	171.60	bu	78 -28	129 21	179 71	229 121	280 172	330 222	380 272	430 323	481 373	531 423	581 473
120	187.20	bu	135 27	190 82	245 137	300 192	355 247	410 302	464 356	519 411	574 466	629 521	684 576
130	202.80	bu	192 84	251 144	311 203	370 262	430 322	489 381	549 441	608 500	667 560	727 619	786 678
140	218.40	bu	249 141	313 205	377 269	441 333	505 397	569 461	633 525	697 589	761 653	825 717	889 781
150	234.00	bu	306 198	374 266	443 335	511 403	580 472	648 541	717 609	786 678	854 746	923 815	991 883

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 2013 input prices.

Table 29.A Estimated costs per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	6.00	2.2500	13.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
HARVEST AIDS					
Aim 2EC	oz	6.25	1.0000	6.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	4.0000	90.40	_____
FUNGICIDES					
Stratego	pt	22.50	1.0000	22.50	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Newpath 2SL	oz	3.24	4.0000	12.96	_____
Clearpath	lb	49.11	0.5000	24.56	_____
Beyond	oz	3.76	1.2500	4.70	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	82.0000	10.58	_____
Karate Z	oz	2.73	1.0000	2.73	_____
SEED/PLANTS					
Rice Clearfield	lb	0.99	70.0000	69.30	_____
Rice Seed CF(Levees)	lb	0.99	12.0000	11.88	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	4.5000	16.74	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.7500	33.25	_____
HAULING					
Haul Rice	bu	0.35	164.0000	57.40	_____
DRYING					
Dry Rice	bu	0.40	164.0000	65.60	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.4510	5.64	_____
Harvesters	hour	12.50	0.1760	2.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	1.0500	9.53	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL					
Tractors	gal	3.30	4.4111	14.56	_____
Harvesters	gal	3.30	2.9444	9.72	_____
Flood Irr.	gal	3.30	15.4779	51.07	_____
REPAIR & MAINTENANCE					
Implements	acre	7.06	1.0000	7.06	_____
Tractors	acre	2.26	1.0000	2.26	_____
Harvesters	acre	5.74	1.0000	5.74	_____
Flood Irr.	acre	9.86	1.0000	9.86	_____
INTEREST ON OP. CAP.	acre	8.40	1.0000	8.40	_____
TOTAL DIRECT EXPENSES				634.57	_____
FIXED EXPENSES					
Implements	acre	14.40	1.0000	14.40	_____
Tractors	acre	13.74	1.0000	13.74	_____
Harvesters	acre	21.97	1.0000	21.97	_____
Flood Irr.	acre	54.51	1.0000	54.51	_____
TOTAL FIXED EXPENSES				104.62	_____
TOTAL SPECIFIED EXPENSES				739.19	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 29.B Summary of estimated costs and returns per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	164.0000	961.04	_____
				-----	
TOTAL INCOME				961.04	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.75	1.0000	23.75	_____
HARVEST AIDS	acre	6.25	1.0000	6.25	_____
FERTILIZERS	acre	106.72	1.0000	106.72	_____
FUNGICIDES	acre	22.50	1.0000	22.50	_____
HERBICIDES	acre	65.33	1.0000	65.33	_____
INSECTICIDES	acre	13.31	1.0000	13.31	_____
SEED/PLANTS	acre	81.18	1.0000	81.18	_____
ADJUVANTS	acre	16.74	1.0000	16.74	_____
CUSTOM FERTILIZE	acre	33.25	1.0000	33.25	_____
HAULING	acre	57.40	1.0000	57.40	_____
DRYING	acre	65.60	1.0000	65.60	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	1.0500	9.53	_____
OPERATOR LABOR	hour	12.50	0.6270	7.84	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL	gal	3.30	22.8336	75.35	_____
REPAIR & MAINTENANCE	acre	24.92	1.0000	24.92	_____
INTEREST ON OP. CAP.	acre	8.40	1.0000	8.40	_____
				-----	
TOTAL DIRECT EXPENSES				634.57	_____
RETURNS ABOVE DIRECT EXPENSES				326.47	_____
TOTAL FIXED EXPENSES				104.62	_____
				-----	
TOTAL SPECIFIED EXPENSES				739.19	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				221.85	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 29.C Estimated resource use for field operations, per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield	lb					70.0000				
Cruiser Maxx Rice	lbseed					70.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					12.0000				
Cruiser Maxx Rice	lbseed					12.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					2.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.3750				
DAP	cwt					0.3750				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Crop Oil Conc.(Pet.)	pt					2.0000				
Aim 2EC	oz					1.0000				
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				
Crop Oil Conc.(Pet.)	pt					0.5000				
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			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 - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	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				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000			1.05	
TOTALS							0.62	0.62	2.71	0.56

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 29.D Estimated costs for field operations, per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Field Cultivate Fld	32'		3.01	1.39	2.22			0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93			0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57			0.13	7.22	5.32	12.54
Rice Clearfield	lb	69.30						1.30	70.60		70.60
Cruiser Maxx Rice	lbseed	9.03						0.17	9.20		9.20
Roller/Cultipacker	30'		1.61	0.46	1.18			0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Command 3ME	pt	17.11						0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00						0.11	6.11		6.11
Seed Levees											
Rice Seed CF(Levees)	lb	11.88						0.22	12.10		12.10
Cruiser Maxx Rice	lbseed	1.55						0.03	1.58		1.58
App by Air (10 gal)	appl	7.75						0.15	7.90		7.90
Newpath 2SL	oz	12.96						0.24	13.20		13.20
Crop Oil Conc.(Pet.)	pt	7.44						0.14	7.58		7.58
App Fert by Air	cwt	5.25						0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66						0.10	6.76		6.76
DAP	cwt	9.66						0.15	9.81		9.81
App Fert by Air	cwt	17.50						0.27	17.77		17.77
Urea, Solid (46% N)	cwt	56.50						0.88	57.38		57.38
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Clearpath	lb	24.56						0.38	24.94		24.94
Crop Oil Conc.(Pet.)	pt	7.44						0.12	7.56		7.56
Aim 2EC	oz	6.25						0.10	6.35		6.35
Rice Management											
RICE MGT. LABOR	hour				0.91			0.01	0.92		0.92
App by Air ( 5 gal)	appl	1.50						0.02	1.52		1.52
Beyond	oz	4.70						0.06	4.76		4.76
Crop Oil Conc.(Pet.)	pt	1.86						0.02	1.88		1.88
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App Fert by Air	cwt	10.50						0.13	10.63		10.63
Urea, Solid (46% N)	cwt	33.90						0.42	34.32		34.32
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App by Air ( 5 gal)	appl	6.00						0.06	6.06		6.06
Stratego	pt	22.50						0.21	22.71		22.71
App by Air ( 3 gal)	appl	2.50						0.02	2.52		2.52
Karate Z	oz	2.73						0.03	2.76		2.76
Rice Management											
RICE MGT. LABOR	hour				1.81			0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		9.72	7.84	4.18			0.14	21.88	25.13	47.01
Grain Cart Rice	700 bu		0.36	0.16	0.26				0.78	0.51	1.29
Handling & Storage											
HAND LABOR	hour				2.27			0.01	2.28		2.28
Haul Rice	bu	57.40						0.36	57.76		57.76
Dry Rice	bu	65.60						0.41	66.01		66.01
Disk Heavy	28'		4.88	2.53	3.59			0.03	11.03	8.23	19.26
Flood Irr.	acre		51.07	9.86	9.53			0.99	71.45	54.51	125.96
TOTALS		492.03	75.35	24.92	33.87	0.00	8.40	634.57	104.62	739.19	

Note: Cost of production estimates are based on 2013 input prices.

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

Table 29.E Estimated monthly income and expense flows per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2014

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	961.04	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	8.50	0.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.25	0.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.82	33.90	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	22.50	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	36.07	24.56	4.70	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	10.58	0.00	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	81.18	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	7.44	7.44	1.86	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	57.40	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	3.15	0.00	0.00	0.00	0.00	0.00	7.27	3.18	4.08	4.08	8.52	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	15.81	13.44	13.44	13.44	10.08	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	3.77	6.19	1.31	1.31	8.00	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	3.18	2.53	0.88	0.50	0.93	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	173.05	165.16	72.17	53.06	150.53	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-173.05	-165.16	-72.17	-53.06	810.51	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-182.62	-347.78	-419.95	-473.01	337.50	326.47

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 29.F Estimated returns for various price/yield combinations, per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Rice			4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32
PERCENT	YIELD	UNIT	dollars										
50	82.00	bu	-212 -316	-188 -292	-164 -268	-140 -244	-116 -220	-92 -196	-68 -172	-44 -148	-20 -124	3 -100	27 -76
60	98.40	bu	-152 -257	-123 -228	-94 -199	-66 -170	-37 -141	-8 -113	20 -84	49 -55	78 -26	106 2	135 31
70	114.80	bu	-92 -197	-59 -163	-25 -130	8 -96	41 -62	75 -29	108 4	142 37	176 71	209 105	243 138
80	131.20	bu	-33 -137	5 -99	43 -60	82 -22	120 15	159 54	197 92	235 131	274 169	312 208	351 246
90	147.60	bu	26 -78	69 -34	113 8	156 51	199 94	242 138	285 181	329 224	372 267	415 311	458 354
100	164.00	bu	86 -18	134 29	182 77	230 125	278 173	326 221	374 269	422 317	470 366	518 414	566 462
110	180.40	bu	145 41	198 94	251 147	304 199	357 252	410 305	463 358	515 411	568 464	621 517	674 569
120	196.80	bu	205 100	263 158	320 216	378 273	436 331	493 389	551 446	609 504	666 562	724 619	782 677
130	213.20	bu	265 160	327 223	390 285	452 348	515 410	577 473	640 535	702 597	765 660	827 722	889 785
140	229.60	bu	325 220	392 287	459 354	526 422	594 489	661 556	728 624	795 691	863 758	930 825	997 893
150	246.00	bu	384 280	456 352	528 424	600 496	673 568	745 640	817 712	889 784	961 856	1033 928	1105 1000

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 2013 input prices.

Table 30.A Estimated costs per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	6.00	1.2500	7.50	_____
App by Air ( 3 gal)	appl	5.00	0.5000	2.50	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	17.75	0.3750	6.66	_____
DAP	cwt	25.75	0.3750	9.66	_____
Urea, Solid (46% N)	cwt	22.60	3.6700	82.94	_____
HERBICIDES					
Command 3ME	pt	17.11	1.0000	17.11	_____
Glyphosate 3lbs a.e	pt	2.00	3.0000	6.00	_____
Newpath 2SL	oz	3.24	4.0000	12.96	_____
Clearpath	lb	49.11	0.5000	24.56	_____
Aim 2EC	oz	6.25	1.0000	6.25	_____
Beyond	oz	3.76	1.2500	4.70	_____
INSECTICIDES					
Cruiser Maxx Rice	lbseed	0.12	29.2500	3.77	_____
Karate Z	oz	2.73	1.0000	2.73	_____
SEED/PLANTS					
Rice Clearfield Hyb	lb	6.12	25.0000	153.00	_____
Rice Seed CFH(Levee)	lb	6.12	4.2500	26.01	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.72	4.5000	16.74	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	7.00	4.4200	30.94	_____
HAULING					
Haul Rice	bu	0.35	179.0000	62.65	_____
DRYING					
Dry Rice	bu	0.40	179.0000	71.60	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.5281	6.60	_____
Harvesters	hour	12.50	0.1760	2.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	2.3750	21.52	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR					
	hour	12.49	0.5643	7.05	_____
DIESEL FUEL					
Tractors	gal	3.30	5.0192	16.57	_____
Harvesters	gal	3.30	2.9444	9.72	_____
Flood Irr.	gal	3.30	21.9949	72.59	_____
REPAIR & MAINTENANCE					
Implements	acre	7.14	1.0000	7.14	_____
Tractors	acre	2.57	1.0000	2.57	_____
Harvesters	acre	5.74	1.0000	5.74	_____
Flood Irr.	acre	11.97	1.0000	11.97	_____
INTEREST ON OP. CAP.	acre	10.40	1.0000	10.40	_____
TOTAL DIRECT EXPENSES				741.81	_____
FIXED EXPENSES					
Implements	acre	14.72	1.0000	14.72	_____
Tractors	acre	15.59	1.0000	15.59	_____
Harvesters	acre	21.97	1.0000	21.97	_____
Flood Irr.	acre	55.03	1.0000	55.03	_____
TOTAL FIXED EXPENSES				107.31	_____
TOTAL SPECIFIED EXPENSES				849.12	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 30.B Summary of estimated costs and returns per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	5.86	179.0000	1048.94	_____
TOTAL INCOME				1048.94	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.75	1.0000	17.75	_____
FERTILIZERS	acre	99.26	1.0000	99.26	_____
HERBICIDES	acre	71.58	1.0000	71.58	_____
INSECTICIDES	acre	6.51	1.0000	6.51	_____
SEED/PLANTS	acre	179.01	1.0000	179.01	_____
ADJUVANTS	acre	16.74	1.0000	16.74	_____
CUSTOM FERTILIZE	acre	30.94	1.0000	30.94	_____
HAULING	acre	62.65	1.0000	62.65	_____
DRYING	acre	71.60	1.0000	71.60	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	2.3750	21.52	_____
OPERATOR LABOR	hour	12.50	0.7041	8.80	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	12.49	0.5643	7.05	_____
DIESEL FUEL	gal	3.30	29.9586	98.88	_____
REPAIR & MAINTENANCE	acre	27.42	1.0000	27.42	_____
INTEREST ON OP. CAP.	acre	10.40	1.0000	10.40	_____
TOTAL DIRECT EXPENSES				741.81	_____
RETURNS ABOVE DIRECT EXPENSES				307.13	_____
TOTAL FIXED EXPENSES				107.31	_____
TOTAL SPECIFIED EXPENSES				849.12	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				199.82	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 30.C Estimated resource use for field operations, per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield Hyb	lb					25.0000				
Cruiser Maxx Rice	lbseed					25.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CFH(Levee)	lb					4.2500				
Cruiser Maxx Rice	lbseed					4.2500				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					2.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.3750				
DAP	cwt					0.3750				
App Fert by Air	cwt			1.00	May	2.6700				
Urea, Solid (46% N)	cwt					2.6700				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Crop Oil Conc.(Pet.)	pt					2.0000				
Aim 2EC	oz					1.0000				
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				
Crop Oil Conc.(Pet.)	pt					0.5000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt					1.0000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
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 - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	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	179.0000				
Dry Rice	bu			1.00	Aug	179.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.07	0.07	2.45	
TOTALS							0.70	0.70	4.12	0.56

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 30.D Estimated costs for field operations, per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Field Cultivate Fld	32'		3.01	1.39	2.22			0.25	6.87	6.60	13.47
Harrow - Folding	40'		1.25	0.42	0.93			0.10	2.70	1.51	4.21
Grain Drill	24'		2.54	1.98	2.57			0.13	7.22	5.32	12.54
Rice Clearfield Hyb	lb	153.00						2.87	155.87		155.87
Cruiser Maxx Rice	lbseed	3.23						0.06	3.29		3.29
Roller/Cultipacker	30'		1.61	0.46	1.18			0.06	3.31	1.79	5.10
Spray (Broadcast)	60'		0.91	0.28	0.80			0.04	2.03	1.02	3.05
Command 3ME	pt	17.11						0.32	17.43		17.43
Glyphosate 3lbs a.e	pt	6.00						0.11	6.11		6.11
Seed Levees											
Rice Seed CFH(Levee)	lb	26.01						0.49	26.50		26.50
Cruiser Maxx Rice	lbseed	0.55						0.01	0.56		0.56
App by Air (10 gal)	appl	7.75						0.15	7.90		7.90
Newpath 2SL	oz	12.96						0.24	13.20		13.20
Crop Oil Conc.(Pet.)	pt	7.44						0.14	7.58		7.58
App Fert by Air	cwt	5.25						0.08	5.33		5.33
Amm Sulfate (21% N)	cwt	6.66						0.10	6.76		6.76
DAP	cwt	9.66						0.15	9.81		9.81
App Fert by Air	cwt	18.69						0.29	18.98		18.98
Urea, Solid (46% N)	cwt	60.34						0.94	61.28		61.28
App by Air ( 5 gal)	appl	6.00						0.09	6.09		6.09
Clearpath	lb	24.56						0.38	24.94		24.94
Crop Oil Conc.(Pet.)	pt	7.44						0.12	7.56		7.56
Aim 2EC	oz	6.25						0.10	6.35		6.35
Rice Management											
RICE MGT. LABOR	hour				0.91			0.01	0.92		0.92
App by Air ( 5 gal)	appl	1.50						0.02	1.52		1.52
Beyond	oz	4.70						0.06	4.76		4.76
Crop Oil Conc.(Pet.)	pt	1.86						0.02	1.88		1.88
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App Fert by Air	cwt	7.00						0.09	7.09		7.09
Urea, Solid (46% N)	cwt	22.60						0.28	22.88		22.88
Rice Management											
RICE MGT. LABOR	hour				1.81			0.02	1.83		1.83
App by Air ( 3 gal)	appl	2.50						0.02	2.52		2.52
Karate Z	oz	2.73						0.03	2.76		2.76
Rice Management											
RICE MGT. LABOR	hour				1.81			0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		9.72	7.84	4.18			0.14	21.88	25.13	47.01
Grain Cart Rice	700 bu		0.36	0.16	0.26				0.78	0.51	1.29
Handling & Storage											
HAND LABOR	hour				2.27			0.01	2.28		2.28
Haul Rice	bu	62.65						0.39	63.04		63.04
Dry Rice	bu	71.60						0.45	72.05		72.05
Disk Heavy	28'		4.88	2.53	3.59			0.03	11.03	8.23	19.26
Flood Irr.	acre	2.25	74.60	12.36	22.48			1.58	113.27	57.20	170.47
TOTALS		558.29	98.88	27.42	46.82	0.00	10.40	741.81	107.31	849.12	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 30.E Estimated monthly income and expense flows per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

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	1048.94	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	2.50	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.66	22.60	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	36.07	30.81	4.70	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.78	0.00	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	179.01	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	7.44	7.44	1.86	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.94	7.00	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	62.65	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.60	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	3.15	0.00	0.00	0.00	0.00	0.00	12.22	5.44	6.34	6.34	9.74	3.59
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	4.26	0.00	0.00	0.00	0.00	0.00	22.56	18.82	18.82	18.82	10.72	4.88
REPAIR & MAINTENANCE	1.81	0.00	0.00	0.00	0.00	0.00	4.56	6.72	1.84	1.84	8.12	2.53
INTEREST ON OP. CAP.	0.35	0.00	0.00	0.00	0.00	0.00	5.16	2.73	0.81	0.30	1.02	0.03
TOTAL DIRECT EXPENSES	9.57	0.00	0.00	0.00	0.00	0.00	280.80	178.56	65.47	32.53	163.85	11.03
NET INCOME	-9.57	0.00	0.00	0.00	0.00	0.00	-280.80	-178.56	-65.47	-32.53	885.09	-11.03
NET INCOME TO DATE	-9.57	-9.57	-9.57	-9.57	-9.57	-9.57	-290.37	-468.93	-534.40	-566.93	318.16	307.13

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 30.F Estimated returns for various price/yield combinations, per acre  
Clearfield hybrid straight levee rice  
Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Rice			4.39	4.68	4.98	5.27	5.56	5.86	6.15	6.44	6.73	7.03	7.32
PERCENT	YIELD	UNIT	dollars										
50	89.50	bu	-280 -388	-254 -361	-228 -335	-202 -309	-176 -283	-149 -257	-123 -230	-97 -204	-71 -178	-44 -152	-18 -125
60	107.40	bu	-215 -323	-184 -291	-152 -260	-121 -228	-89 -197	-58 -165	-26 -134	4 -102	35 -71	67 -39	98 -8
70	125.30	bu	-150 -257	-113 -221	-77 -184	-40 -147	-3 -111	32 -74	69 -37	106 -0	143 35	179 72	216 109
80	143.20	bu	-85 -192	-43 -150	-1 -108	40 -66	82 -24	124 17	166 59	208 100	250 142	292 184	334 226
90	161.10	bu	-20 -127	26 -80	74 -33	121 14	168 61	215 108	262 155	310 202	357 250	404 297	451 344
100	179.00	bu	44 -62	97 -9	149 42	202 94	254 147	307 199	359 252	412 304	464 357	516 409	569 462
110	196.90	bu	110 2	167 60	225 118	283 175	340 233	398 291	456 348	513 406	571 464	629 521	686 579
120	214.80	bu	175 67	238 130	301 193	364 256	426 319	489 382	552 445	615 508	678 571	741 634	804 697
130	232.70	bu	240 133	308 201	376 269	444 337	513 405	581 473	649 542	717 610	785 678	854 746	922 814
140	250.60	bu	305 198	378 271	452 345	525 418	599 491	672 565	746 638	819 712	892 785	966 859	1039 932
150	268.50	bu	370 263	449 342	528 420	606 499	685 578	764 656	842 735	921 814	1000 892	1078 971	1157 1050

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 2013 input prices.

Table 31.A Estimated costs per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-38 inch  
 All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	0.4300	10.32	_____
Potash (60% K2O)	cwt	23.75	0.5200	12.35	_____
FUNGICIDES					
Tilt/ Bravo SE	oz	0.37	54.0000	19.98	_____
Artisan	oz	0.96	64.0000	61.44	_____
Provost	oz	2.01	32.0000	64.32	_____
Bravo Ultrex	lb	5.80	2.8000	16.24	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	4.0000	8.00	_____
Dual II Magnum	pt	13.57	1.0000	13.57	_____
Storm	pt	11.09	3.0000	33.27	_____
Cadre	oz	3.52	2.4400	8.59	_____
xxButoxone 200(2,4-D	pt	3.21	2.0000	6.42	_____
Poast Plus	pt	8.41	1.5000	12.62	_____
INSECTICIDES					
Phorate	lb	3.00	5.0000	15.00	_____
Karate Z	oz	2.73	1.5000	4.10	_____
SEED/PLANTS					
Peanut Seed	lb	0.74	110.0000	81.40	_____
ADJUVANTS					
Crop Oil Conc.(Veg.)	pt	4.68	6.0000	28.08	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
HAULING					
Haul Peanuts	ton	14.50	1.8000	26.10	_____
CLEANING					
Cleaning Peanuts	ton	18.00	1.5300	27.54	_____
DRYING					
Dry Peanuts	ton	24.00	1.0800	25.92	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	1.0000	48.00	_____
INOCULANT					
Optimize LIFT	oz	0.54	14.8000	7.99	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.6246	20.31	_____
Self-Propelled	hour	12.50	0.2908	3.63	_____
HAND LABOR					
Implements	hour	9.06	0.1207	1.09	_____
Self-Propelled	hour	9.06	0.1454	1.32	_____
UNALLOCATED LABOR	hour	12.54	1.5324	19.22	_____
DIESEL FUEL					
Tractors	gal	3.30	17.5722	57.99	_____
Self-Propelled	gal	3.30	1.6470	5.44	_____
REPAIR & MAINTENANCE					
Implements	acre	9.96	1.0000	9.96	_____
Tractors	acre	9.82	1.0000	9.82	_____
Self-Propelled	acre	1.65	1.0000	1.65	_____
INTEREST ON OP. CAP.	acre	6.76	1.0000	6.76	_____
TOTAL DIRECT EXPENSES				675.93	_____
FIXED EXPENSES					
Implements	acre	31.40	1.0000	31.40	_____
Tractors	acre	59.85	1.0000	59.85	_____
Self-Propelled	acre	10.23	1.0000	10.23	_____
TOTAL FIXED EXPENSES				101.48	_____
TOTAL SPECIFIED EXPENSES				777.41	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilizer recommendations are based on the nutrients that the peanut crop removes. Fertilization decisions should be based on soil tests.**  
 60% of all peanuts harvested need drying.  
 85% of all peanuts harvested need cleaning.

Table 31.B Summary of estimated costs and returns per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-38 inch  
 All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Peanut Runner	ton	550.00	1.8000	990.00	_____
				-----	
TOTAL INCOME				990.00	_____
DIRECT EXPENSES					
FERTILIZERS	acre	22.67	1.0000	22.67	_____
FUNGICIDES	acre	161.98	1.0000	161.98	_____
HERBICIDES	acre	82.46	1.0000	82.46	_____
INSECTICIDES	acre	19.10	1.0000	19.10	_____
SEED/PLANTS	acre	81.40	1.0000	81.40	_____
ADJUVANTS	acre	28.08	1.0000	28.08	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
HAULING	acre	26.10	1.0000	26.10	_____
CLEANING	acre	27.54	1.0000	27.54	_____
DRYING	acre	25.92	1.0000	25.92	_____
CUSTOM LIME	acre	48.00	1.0000	48.00	_____
INOCULANT	acre	7.99	1.0000	7.99	_____
HAND LABOR	hour	9.06	0.2662	2.41	_____
OPERATOR LABOR	hour	12.50	1.9155	23.94	_____
UNALLOCATED LABOR	hour	12.54	1.5324	19.22	_____
DIESEL FUEL	gal	3.30	19.2193	63.43	_____
REPAIR & MAINTENANCE	acre	21.43	1.0000	21.43	_____
INTEREST ON OP. CAP.	acre	6.76	1.0000	6.76	_____
				-----	
TOTAL DIRECT EXPENSES				675.93	_____
RETURNS ABOVE DIRECT EXPENSES				314.07	_____
TOTAL FIXED EXPENSES				101.48	_____
				-----	
TOTAL SPECIFIED EXPENSES				777.41	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				212.59	_____

Note: Cost of production estimates are based on 2013 input prices.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes. Fertilization decisions should be based on soil tests.**

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

Table 31.C Estimated resource use for field operations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-38 inch  
 All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Sprayer 300-450gal	60'	125hp	0.017	1.00	Apr			0.01	0.02	0.01
Glyphosate 3lbs a.e	pt					4.0000				
Lime (Spread)	ton			1.00	Apr	1.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
Phosphorus(46% P2O5)	cwt					0.4300				
Potash (60% K2O)	cwt					0.5200				
Bed-Rip/Disk Fold.	8R-38	MFWD 190	0.073	1.00	May		0.07	0.07	0.07	0.05
Peanut Plt&Pre Rigid	8R-38	MFWD 190	0.120	1.00	May		0.12	0.12	0.24	0.09
Peanut Seed	lb					110.0000				
Optimize LIFT	oz					14.8000				
Phorate	lb					5.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	May			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jun			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jun			0.01	0.02	0.01
Storm	pt					1.5000				
Cadre	oz					1.0000				
xxButoxone 200(2,4-D	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jun			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Artisan	oz					32.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Storm	pt					1.5000				
Cadre	oz					1.4400				
xxButoxone 200(2,4-D	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Poast Plus	pt					1.5000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Bravo Ultrex	lb					1.4000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60'	125hp	0.017	0.50	Aug			0.00	0.01	0.00
Karate Z	oz					1.5000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Aug			0.01	0.02	0.01
Artisan	oz					32.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Aug			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Aug			0.01	0.02	0.01
Bravo Ultrex	lb					1.4000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Aug			0.01	0.02	0.01
Provost	oz					8.0000				
Peanut Dig/Invertor	4R-38	MFWD 190	0.186	1.00	Sep		0.18	0.18	0.18	0.14
Peanut Harvester	4R-38	MFWD 225	0.934	1.00	Sep		0.93	0.93	0.93	0.74
Peanut Dump Cart	6-Row	MFWD 190	0.310	1.00	Sep		0.31	0.31	0.31	0.24
Dry Peanuts	ton			1.00	Sep	1.0800				
Cleaning Peanuts	ton			1.00	Sep	1.5300				
Haul Peanuts	ton			1.00	Sep	1.8000				
TOTALS								1.91	1.62	2.18 1.53

Note: Cost of production estimates are based on 2013 input prices.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**

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

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

Table 31.D Estimated costs for field operations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-38 inch  
 All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.02	0.93	0.62	1.55
Glyphosate 3lbs a.e	pt	8.00						0.15	8.15		8.15
Lime (Spread)	ton	48.00						0.90	48.90		48.90
Custom Apply Fert	acre	7.50						0.14	7.64		7.64
Phosphorus(46% P2O5)	cwt	10.32						0.19	10.51		10.51
Potash (60% K2O)	cwt	12.35						0.23	12.58		12.58
Bed-Rip/Disk Fold.	8R-38		2.36	0.50	1.64			0.07	4.57	2.81	7.38
Peanut Plt&Pre Rigid	8R-38		3.90	2.23	3.81			0.16	10.10	6.68	16.78
Peanut Seed	lb	81.40						1.27	82.67		82.67
Optimize LIFT	oz	7.99						0.12	8.11		8.11
Phorate	lb	15.00						0.23	15.23		15.23
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Dual II Magnum	pt	13.57						0.21	13.78		13.78
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.10	6.76		6.76
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.08	6.74		6.74
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Storm	pt	16.63						0.21	16.84		16.84
Cadre	oz	3.52						0.04	3.56		3.56
xxButoxone 200(2,4-D	pt	3.21						0.04	3.25		3.25
Crop Oil Conc.(Veg.)	pt	9.36						0.12	9.48		9.48
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.08	6.74		6.74
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Artisan	oz	30.72						0.29	31.01		31.01
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.15	16.23		16.23
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Storm	pt	16.63						0.16	16.79		16.79
Cadre	oz	5.07						0.05	5.12		5.12
xxButoxone 200(2,4-D	pt	3.21						0.03	3.24		3.24
Crop Oil Conc.(Veg.)	pt	9.36						0.09	9.45		9.45
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Poast Plus	pt	12.62						0.12	12.74		12.74
Crop Oil Conc.(Veg.)	pt	9.36						0.09	9.45		9.45
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Bravo Ultrex	lb	8.12						0.08	8.20		8.20
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.15	16.23		16.23
Sprayer 300-450gal	60' 125hp		0.16	0.05	0.24				0.45	0.31	0.76
Karate Z	oz	4.10						0.03	4.13		4.13
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Artisan	oz	30.72						0.19	30.91		30.91
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.10	16.18		16.18
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Bravo Ultrex	lb	8.12						0.05	8.17		8.17
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.10	16.18		16.18
Peanut Dig/Invertor	4R-38		6.01	2.13	4.19			0.04	12.37	7.06	19.43
Peanut Harvester	4R-38		35.72	12.57	21.03			0.22	69.54	62.18	131.72
Peanut Dump Cart	6-Row		10.00	2.35	6.98			0.06	19.39	12.52	31.91
Dry Peanuts	ton	25.92						0.08	26.00		26.00
Cleaning Peanuts	ton	27.54						0.09	27.63		27.63
Haul Peanuts	ton	26.10						0.08	26.18		26.18
<b>TOTALS</b>			<b>538.74</b>	<b>63.43</b>	<b>21.43</b>	<b>45.57</b>	<b>0.00</b>	<b>6.76</b>	<b>675.93</b>	<b>101.48</b>	<b>777.41</b>

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**  
**Fertilization decisions should be based on soil tests.**  
 60% of all peanuts harvested need drying.  
 85% of all peanuts harvested need cleaning.

Table 31.E Estimated monthly income and expense flows per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-38 inch  
 All Areas, Mississippi, 2014

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	990.00
DIRECT EXPENSES												
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	22.67	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	6.66	13.32	71.00	71.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.00	13.57	23.36	37.53	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	4.10	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.40	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	9.36	18.72	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.50	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	26.10
CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.54
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.92
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	48.00	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	7.99	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.48	6.41	1.44	2.88	2.16	32.20
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	0.33	6.92	0.99	1.98	1.48	51.73
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.10	2.93	0.30	0.60	0.45	17.05
INTEREST ON OP. CAP.	0.00	0.00	0.00	0.00	0.00	0.00	1.63	2.18	0.60	1.27	0.51	0.57
TOTAL DIRECT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	88.71	143.06	49.37	133.98	79.70	181.11
NET INCOME	0.00	0.00	0.00	0.00	0.00	0.00	-88.71	-143.06	-49.37	-133.98	-79.70	808.89
NET INCOME TO DATE	0.00	0.00	0.00	0.00	0.00	0.00	-88.71	-231.77	-281.14	-415.12	-494.82	314.07

Note: Cost of production estimates are based on 2013 input prices

**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**

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

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

\* Lease costs are based on hourly usage costs.

Table 31.F Estimated returns for various price/yield combinations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-38 inch  
 All Areas, Mississippi, 2014

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
-----			-----PRODUCT PRICE-----										
Peanut Runner			412.50	440.00	467.50	495.00	522.50	550.00	577.50	605.00	632.50	660.00	687.50
PERCENT	YIELD	UNIT	-----dollars-----										
50	0.90	ton	-264 -366	-240 -341	-215 -316	-190 -292	-165 -267	-141 -242	-116 -217	-91 -193	-66 -168	-42 -143	-17 -118
60	1.08	ton	-198 -299	-168 -270	-139 -240	-109 -210	-79 -181	-50 -151	-20 -121	9 -92	39 -62	68 -32	98 -2
70	1.26	ton	-132 -233	-97 -199	-62 -164	-28 -129	6 -95	41 -60	75 -25	110 8	144 43	179 78	214 112
80	1.44	ton	-65 -167	-26 -127	13 -88	52 -48	92 -9	132 30	171 70	211 109	250 149	290 188	330 228
90	1.62	ton	0 -101	44 -56	89 -12	133 32	178 77	223 121	267 166	312 210	356 255	401 299	445 344
100	1.80	ton	66 -34	116 14	165 64	215 113	264 163	314 212	363 262	413 311	462 361	512 410	561 460
110	1.98	ton	132 31	187 85	241 140	296 194	350 249	405 303	459 358	513 412	568 466	622 521	677 575
120	2.16	ton	199 97	258 157	317 216	377 275	436 335	496 394	555 454	614 513	674 572	733 632	793 691
130	2.34	ton	265 163	329 228	394 292	458 356	522 421	587 485	651 549	715 614	780 678	844 743	908 807
140	2.52	ton	331 230	400 299	470 368	539 438	608 507	678 576	747 645	816 715	886 784	955 853	1024 923
150	2.70	ton	397 296	472 370	546 444	620 519	694 593	769 667	843 741	917 816	991 890	1066 964	1140 1038

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 2013 input prices.

Table 32.A Estimated costs per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-30 inch  
 All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	24.00	0.4300	10.32	_____
Potash (60% K2O)	cwt	23.75	0.5200	12.35	_____
FUNGICIDES					
Tilt/ Bravo SE	oz	0.37	54.0000	19.98	_____
Artisan	oz	0.96	48.0000	46.08	_____
Provost	oz	2.01	32.0000	64.32	_____
Bravo Ultrex	lb	5.80	2.8000	16.24	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	4.0000	8.00	_____
Dual II Magnum	pt	13.57	1.0000	13.57	_____
Storm	pt	11.09	3.0000	33.27	_____
Cadre	oz	3.52	2.4400	8.59	_____
xxButoxone 200(2,4-D)	pt	3.21	2.0000	6.42	_____
Poast Plus	pt	8.41	1.5000	12.62	_____
INSECTICIDES					
Phorate	lb	3.00	5.0000	15.00	_____
Karate Z	oz	2.73	1.5000	4.10	_____
SEED/PLANTS					
Peanut Seed	lb	0.74	110.0000	81.40	_____
ADJUVANTS					
Crop Oil Conc.(Veg.)	pt	4.68	6.0000	28.08	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
HAULING					
Haul Peanuts	ton	14.50	1.8000	26.10	_____
CLEANING					
Cleaning Peanuts	ton	18.00	1.5300	27.54	_____
DRYING					
Dry Peanuts	ton	24.00	1.0800	25.92	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	1.0000	48.00	_____
INOCULANT					
Optimize LIFT	oz	0.54	14.8000	7.99	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.6876	21.10	_____
Self-Propelled	hour	12.50	0.2908	3.63	_____
HAND LABOR					
Implements	hour	9.06	0.1527	1.38	_____
Self-Propelled	hour	9.06	0.1454	1.32	_____
UNALLOCATED LABOR					
	hour	12.54	1.5828	19.85	_____
DIESEL FUEL					
Tractors	gal	3.30	18.0359	59.52	_____
Self-Propelled	gal	3.30	1.6470	5.44	_____
REPAIR & MAINTENANCE					
Implements	acre	10.34	1.0000	10.34	_____
Tractors	acre	9.98	1.0000	9.98	_____
Self-Propelled	acre	1.65	1.0000	1.65	_____
INTEREST ON OP. CAP.	acre	6.76	1.0000	6.76	_____
TOTAL DIRECT EXPENSES				664.35	_____
FIXED EXPENSES					
Implements	acre	29.94	1.0000	29.94	_____
Tractors	acre	60.84	1.0000	60.84	_____
Self-Propelled	acre	10.23	1.0000	10.23	_____
TOTAL FIXED EXPENSES				101.01	_____
TOTAL SPECIFIED EXPENSES				765.36	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilizer recommendations are based on the nutrients that the peanut crop removes. Fertilization decisions should be based on soil tests.**  
 60% of all peanuts harvested need drying.  
 85% of all peanuts harvested need cleaning.



Table 32.B Summary of estimated costs and returns per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-30 inch  
 All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Peanut Runner	ton	550.00	1.8000	990.00	_____
				-----	
TOTAL INCOME				990.00	_____
DIRECT EXPENSES					
FERTILIZERS	acre	22.67	1.0000	22.67	_____
FUNGICIDES	acre	146.62	1.0000	146.62	_____
HERBICIDES	acre	82.46	1.0000	82.46	_____
INSECTICIDES	acre	19.10	1.0000	19.10	_____
SEED/PLANTS	acre	81.40	1.0000	81.40	_____
ADJUVANTS	acre	28.08	1.0000	28.08	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
HAULING	acre	26.10	1.0000	26.10	_____
CLEANING	acre	27.54	1.0000	27.54	_____
DRYING	acre	25.92	1.0000	25.92	_____
CUSTOM LIME	acre	48.00	1.0000	48.00	_____
INOCULANT	acre	7.99	1.0000	7.99	_____
HAND LABOR	hour	9.06	0.2982	2.70	_____
OPERATOR LABOR	hour	12.50	1.9785	24.73	_____
UNALLOCATED LABOR	hour	12.54	1.5828	19.85	_____
DIESEL FUEL	gal	3.30	19.6829	64.96	_____
REPAIR & MAINTENANCE	acre	21.97	1.0000	21.97	_____
INTEREST ON OP. CAP.	acre	6.76	1.0000	6.76	_____
				-----	
TOTAL DIRECT EXPENSES				664.35	_____
RETURNS ABOVE DIRECT EXPENSES				325.65	_____
TOTAL FIXED EXPENSES				101.01	_____
				-----	
TOTAL SPECIFIED EXPENSES				765.36	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				224.64	_____

Note: Cost of production estimates are based on 2013 input prices.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes. Fertilization decisions should be based on soil tests.**

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

Table 32.C Estimated resource use for field operations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-30 inch  
 All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Sprayer 300-450gal	60'	125hp	0.017	1.00	Apr			0.01	0.02	0.01
Glyphosate 3lbs a.e	pt					4.0000				
Lime (Spread)	ton			1.00	Apr	1.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
Phosphorus(46% P2O5)	cwt					0.4300				
Potash (60% K2O)	cwt					0.5200				
Bed-Rip/Disk Rigid	8R-30	MFWD 190	0.139	1.00	May		0.13	0.13	0.13	0.11
Peanut Plt&Pre Rigid	8R-30	MFWD 190	0.152	1.00	May		0.15	0.15	0.30	0.12
Peanut Seed	lb					110.0000				
Optimize LIFT	oz					14.8000				
Phorate	lb					5.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	May			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jun			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jun			0.01	0.02	0.01
Storm	pt					1.5000				
Cadre	oz					1.0000				
xxButoxone 200(2,4-D	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jun			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Artisan	oz					32.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Storm	pt					1.5000				
Cadre	oz					1.4400				
xxButoxone 200(2,4-D	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Poast Plus	pt					1.5000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Bravo Ultrex	lb					1.4000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Jul			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60'	125hp	0.017	0.50	Aug			0.00	0.01	0.00
Karate Z	oz					1.5000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Aug			0.01	0.02	0.01
Artisan	oz					16.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Aug			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Aug			0.01	0.02	0.01
Bravo Ultrex	lb					1.4000				
Sprayer 300-450gal	60'	125hp	0.017	1.00	Aug			0.01	0.02	0.01
Provost	oz					8.0000				
Peanut Dig/Invertor	4R-30	MFWD 190	0.235	1.00	Sep		0.23	0.23	0.23	0.18
Peanut Harvester	4R-30	MFWD 225	0.849	1.00	Sep		0.85	0.85	0.85	0.68
Peanut Dump Cart	6-Row	MFWD 190	0.310	1.00	Sep		0.31	0.31	0.31	0.24
Dry Peanuts	ton			1.00	Sep	1.0800				
Cleaning Peanuts	ton			1.00	Sep	1.5300				
Haul Peanuts	ton			1.00	Sep	1.8000				
TOTALS							1.97	1.68	2.27	1.58

Note: Cost of production estimates are based on 2013 input prices.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**

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

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

Table 32.D Estimated costs for field operations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-30 inch  
 All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.02	0.93	0.62	1.55
Glyphosate 3lbs a.e	pt	8.00						0.15	8.15		8.15
Lime (Spread)	ton	48.00						0.90	48.90		48.90
Custom Apply Fert	acre	7.50						0.14	7.64		7.64
Phosphorus(46% P2O5)	cwt	10.32						0.19	10.51		10.51
Potash (60% K2O)	cwt	12.35						0.23	12.58		12.58
Bed-Rip/Disk Rigid	8R-30		4.49	0.91	3.13			0.13	8.66	5.16	13.82
Peanut Plt&Pre Rigid	8R-30		4.93	2.94	4.82			0.20	12.89	8.67	21.56
Peanut Seed	lb	81.40						1.27	82.67		82.67
Optimize LIFT	oz	7.99						0.12	8.11		8.11
Phorate	lb	15.00						0.23	15.23		15.23
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Dual II Magnum	pt	13.57						0.21	13.78		13.78
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.10	6.76		6.76
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.08	6.74		6.74
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Storm	pt	16.63						0.21	16.84		16.84
Cadre	oz	3.52						0.04	3.56		3.56
xxButoxone 200(2,4-D	pt	3.21						0.04	3.25		3.25
Crop Oil Conc.(Veg.)	pt	9.36						0.12	9.48		9.48
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.08	6.74		6.74
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Artisan	oz	30.72						0.29	31.01		31.01
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.15	16.23		16.23
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Storm	pt	16.63						0.16	16.79		16.79
Cadre	oz	5.07						0.05	5.12		5.12
xxButoxone 200(2,4-D	pt	3.21						0.03	3.24		3.24
Crop Oil Conc.(Veg.)	pt	9.36						0.09	9.45		9.45
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Poast Plus	pt	12.62						0.12	12.74		12.74
Crop Oil Conc.(Veg.)	pt	9.36						0.09	9.45		9.45
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Bravo Ultrex	lb	8.12						0.08	8.20		8.20
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.15	16.23		16.23
Sprayer 300-450gal	60' 125hp		0.16	0.05	0.24				0.45	0.31	0.76
Karate Z	oz	4.10						0.03	4.13		4.13
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Artisan	oz	15.36						0.10	15.46		15.46
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.10	16.18		16.18
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Bravo Ultrex	lb	8.12						0.05	8.17		8.17
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.10	16.18		16.18
Peanut Dig/Invertor	4R-30		7.61	2.69	5.31			0.05	15.66	8.93	24.59
Peanut Harvester	4R-30		32.49	11.43	19.12			0.20	63.24	55.50	118.74
Peanut Dump Cart	6-Row		10.00	2.35	6.98			0.06	19.39	12.52	31.91
Dry Peanuts	ton	25.92						0.08	26.00		26.00
Cleaning Peanuts	ton	27.54						0.09	27.63		27.63
Haul Peanuts	ton	26.10						0.08	26.18		26.18
<b>TOTALS</b>			<b>523.38</b>	<b>64.96</b>	<b>21.97</b>	<b>47.28</b>	<b>0.00</b>	<b>6.76</b>	<b>664.35</b>	<b>101.01</b>	<b>765.36</b>

Note: Cost of production estimates are based on 2013 input prices.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**

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

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

Table 32.E Estimated monthly income and expense flows per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-30 inch  
 All Areas, Mississippi, 2014

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	990.00
DIRECT EXPENSES												
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	22.67	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	6.66	13.32	71.00	55.64	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.00	13.57	23.36	37.53	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	4.10	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.40	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	9.36	18.72	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.50	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	26.10
CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.54
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.92
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	48.00	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	7.99	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.48	8.91	1.44	2.88	2.16	31.41
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	0.33	10.08	0.99	1.98	1.48	50.10
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.10	4.05	0.30	0.60	0.45	16.47
INTEREST ON OP. CAP.	0.00	0.00	0.00	0.00	0.00	0.00	1.63	2.28	0.60	1.27	0.42	0.56
TOTAL DIRECT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	88.71	149.94	49.37	133.98	64.25	178.10
NET INCOME	0.00	0.00	0.00	0.00	0.00	0.00	-88.71	-149.94	-49.37	-133.98	-64.25	811.90
NET INCOME TO DATE	0.00	0.00	0.00	0.00	0.00	0.00	-88.71	-238.65	-288.02	-422.00	-486.25	325.65

Note: Cost of production estimates are based on 2013 input prices.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**

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

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

\* Lease costs are based on hourly usage costs.

Table 32.F Estimated returns for various price/yield combinations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 8 row-30 inch  
 All Areas, Mississippi, 2014

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
Peanut Runner			412.50	440.00	467.50	495.00	522.50	550.00	577.50	605.00	632.50	660.00	687.50
PERCENT	YIELD	UNIT	dollars										
50	0.90	ton	-253 -354	-228 -329	-203 -304	-178 -279	-154 -255	-129 -230	-104 -205	-79 -180	-55 -156	-30 -131	-5 -106
60	1.08	ton	-186 -287	-157 -258	-127 -228	-97 -198	-68 -169	-38 -139	-8 -109	20 -80	50 -50	80 -20	110 9
70	1.26	ton	-120 -221	-86 -187	-51 -152	-16 -117	17 -83	52 -48	87 -13	121 20	156 55	191 90	225 124
80	1.44	ton	-54 -155	-14 -115	24 -76	64 -36	104 3	143 42	183 82	222 121	262 161	302 201	341 240
90	1.62	ton	11 -89	56 -44	100 -0	145 44	190 89	234 133	279 178	323 222	368 267	412 311	457 356
100	1.80	ton	78 -22	127 26	177 76	226 125	276 175	325 224	375 274	424 323	474 373	523 422	573 472
110	1.98	ton	144 43	198 97	253 152	307 206	362 261	416 315	471 370	525 424	580 479	634 533	688 587
120	2.16	ton	210 109	270 169	329 228	388 287	448 347	507 406	567 466	626 525	685 584	745 644	804 703
130	2.34	ton	276 175	341 240	405 304	470 368	534 433	598 497	663 562	727 626	791 690	856 755	920 819
140	2.52	ton	343 242	412 311	481 380	551 450	620 519	689 588	759 658	828 727	897 796	966 865	1036 935
150	2.70	ton	409 308	483 382	557 456	632 531	706 605	780 679	854 753	929 828	1003 902	1077 976	1151 1050

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 2013 input prices.

Table 33.A Estimated costs per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 12 row-38inch  
 All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	0.4300	10.32	_____
Potash (60% K2O)	cwt	23.75	0.5200	12.35	_____
FUNGICIDES					
Tilt/ Bravo SE	oz	0.37	54.0000	19.98	_____
Artisan	oz	0.96	64.0000	61.44	_____
Provost	oz	2.01	32.0000	64.32	_____
Bravo Ultrex	lb	5.80	2.8000	16.24	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	2.00	4.0000	8.00	_____
Dual II Magnum	pt	13.57	1.0000	13.57	_____
Storm	pt	11.09	3.0000	33.27	_____
Cadre	oz	3.52	2.4400	8.59	_____
xxButoxone 200(2,4-D	pt	3.21	2.0000	6.42	_____
Poast Plus	pt	8.41	1.5000	12.62	_____
INSECTICIDES					
Phorate	lb	3.00	5.0000	15.00	_____
Karate Z	oz	2.73	1.5000	4.10	_____
SEED/PLANTS					
Peanut Seed	lb	0.74	110.0000	81.40	_____
ADJUVANTS					
Crop Oil Conc.(Veg.)	pt	4.68	6.0000	28.08	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
HAULING					
Haul Peanuts	ton	14.50	1.8000	26.10	_____
CLEANING					
Cleaning Peanuts	ton	18.00	1.5300	27.54	_____
DRYING					
Dry Peanuts	ton	24.00	1.0800	25.92	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	1.0000	48.00	_____
INOCULANT					
Optimize LIFT	oz	0.54	14.8000	7.99	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.1856	14.83	_____
Self-Propelled	hour	12.50	0.2908	3.63	_____
HAND LABOR					
Implements	hour	9.06	0.0804	0.73	_____
Self-Propelled	hour	9.06	0.1454	1.32	_____
UNALLOCATED LABOR					
	hour	12.54	1.1812	14.82	_____
DIESEL FUEL					
Tractors	gal	3.30	12.8051	42.26	_____
Self-Propelled	gal	3.30	1.6470	5.44	_____
REPAIR & MAINTENANCE					
Implements	acre	7.96	1.0000	7.96	_____
Tractors	acre	7.14	1.0000	7.14	_____
Self-Propelled	acre	1.65	1.0000	1.65	_____
INTEREST ON OP. CAP.	acre	6.61	1.0000	6.61	_____
TOTAL DIRECT EXPENSES				645.13	_____
FIXED EXPENSES					
Implements	acre	26.87	1.0000	26.87	_____
Tractors	acre	43.55	1.0000	43.55	_____
Self-Propelled	acre	10.23	1.0000	10.23	_____
TOTAL FIXED EXPENSES				80.65	_____
TOTAL SPECIFIED EXPENSES				725.78	_____

Note: Cost of production estimates are based on 2013 input prices.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes. Fertilization decisions should be based on soil tests.**

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

Table 33.B Summary of estimated costs and returns per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 12 row-38inch  
 All Areas, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Peanut Runner	ton	550.00	1.8000	990.00	_____
				-----	
TOTAL INCOME				990.00	_____
DIRECT EXPENSES					
FERTILIZERS	acre	22.67	1.0000	22.67	_____
FUNGICIDES	acre	161.98	1.0000	161.98	_____
HERBICIDES	acre	82.46	1.0000	82.46	_____
INSECTICIDES	acre	19.10	1.0000	19.10	_____
SEED/PLANTS	acre	81.40	1.0000	81.40	_____
ADJUVANTS	acre	28.08	1.0000	28.08	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
HAULING	acre	26.10	1.0000	26.10	_____
CLEANING	acre	27.54	1.0000	27.54	_____
DRYING	acre	25.92	1.0000	25.92	_____
CUSTOM LIME	acre	48.00	1.0000	48.00	_____
INOCULANT	acre	7.99	1.0000	7.99	_____
HAND LABOR	hour	9.06	0.2258	2.05	_____
OPERATOR LABOR	hour	12.50	1.4765	18.46	_____
UNALLOCATED LABOR	hour	12.54	1.1812	14.82	_____
DIESEL FUEL	gal	3.30	14.4521	47.70	_____
REPAIR & MAINTENANCE	acre	16.75	1.0000	16.75	_____
INTEREST ON OP. CAP.	acre	6.61	1.0000	6.61	_____
				-----	
TOTAL DIRECT EXPENSES				645.13	_____
RETURNS ABOVE DIRECT EXPENSES				344.87	_____
TOTAL FIXED EXPENSES				80.65	_____
				-----	
TOTAL SPECIFIED EXPENSES				725.78	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				264.22	_____

Note: Cost of production estimates are based on 2013 input prices.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes. Fertilization decisions should be based on soil tests.**

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

Table 33.C Estimated resource use for field operations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 12 row-38inch  
 All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Sprayer 300-450gal	60' 125hp		0.017	1.00	Apr			0.01	0.02	0.01
Glyphosate 3lbs a.e	pt					4.0000				
Lime (Spread)	ton			1.00	Apr	1.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
Phosphorus(46% P2O5)	cwt					0.4300				
Potash (60% K2O)	cwt					0.5200				
Bed-Rip/Disk Fold.	12R-38	MFWD 225	0.046	1.00	May		0.04	0.04	0.04	0.03
Peanut Plt&Pre Fold.	12R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Peanut Seed	lb					110.0000				
Optimize LIFT	oz					14.8000				
Phorate	lb					5.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	May			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jun			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jun			0.01	0.02	0.01
Storm	pt					1.5000				
Cadre	oz					1.4400				
xxButoxone 200(2,4-D	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jun			0.01	0.02	0.01
Tilt/ Bravo SE	oz					18.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jul			0.01	0.02	0.01
Artisan	oz					32.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jul			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jul			0.01	0.02	0.01
Storm	pt					1.5000				
Cadre	oz					1.0000				
xxButoxone 200(2,4-D	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jul			0.01	0.02	0.01
Poast Plus	pt					1.5000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jul			0.01	0.02	0.01
Bravo Ultrex	lb					1.4000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Jul			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60' 125hp		0.017	0.50	Aug			0.00	0.01	0.00
Karate Z	oz					1.5000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Aug			0.01	0.02	0.01
Artisan	oz					32.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Aug			0.01	0.02	0.01
Provost	oz					8.0000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Aug			0.01	0.02	0.01
Bravo Ultrex	lb					1.4000				
Sprayer 300-450gal	60' 125hp		0.017	1.00	Aug			0.01	0.02	0.01
Provost	oz					8.0000				
Peanut Dig/Invertor	6R-38	MFWD 190	0.124	1.00	Sep		0.12	0.12	0.12	0.09
Peanut Harvester	6R-38	MFWD 225	0.625	1.00	Sep		0.62	0.62	0.62	0.50
Peanut Dump Cart	6-Row	MFWD 190	0.310	1.00	Sep		0.31	0.31	0.31	0.24
Dry Peanuts	ton			1.00	Sep	1.0800				
Cleaning Peanuts	ton			1.00	Sep	1.5300				
Haul Peanuts	ton			1.00	Sep	1.8000				
TOTALS							1.47	1.18	1.70	1.18

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**  
**Fertilization decisions should be based on soil tests.**  
 60% of all peanuts harvested need drying.  
 85% of all peanuts harvested need cleaning.



Table 33.D Estimated costs for field operations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 12 row-38inch  
 All Areas, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.02	0.93	0.62	1.55
Glyphosate 3lbs a.e	pt	8.00						0.15	8.15		8.15
Lime (Spread)	ton	48.00						0.90	48.90		48.90
Custom Apply Fert	acre	7.50						0.14	7.64		7.64
Phosphorus(46% P2O5)	cwt	10.32						0.19	10.51		10.51
Potash (60% K2O)	cwt	12.35						0.23	12.58		12.58
Bed-Rip/Disk Fold.	12R-38		1.77	0.43	1.04			0.05	3.29	2.47	5.76
Peanut Plt&Pre Fold.	12R-38		2.60	2.57	2.54			0.12	7.83	6.46	14.29
Peanut Seed	lb	81.40						1.27	82.67		82.67
Optimize LIFT	oz	7.99						0.12	8.11		8.11
Phorate	lb	15.00						0.23	15.23		15.23
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Dual II Magnum	pt	13.57						0.21	13.78		13.78
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.10	6.76		6.76
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.08	6.74		6.74
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Storm	pt	16.63						0.21	16.84		16.84
Cadre	oz	5.07						0.06	5.13		5.13
xxButoxone 200(2,4-D	pt	3.21						0.04	3.25		3.25
Crop Oil Conc.(Veg.)	pt	9.36						0.12	9.48		9.48
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Tilt/ Bravo SE	oz	6.66						0.08	6.74		6.74
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Artisan	oz	30.72						0.29	31.01		31.01
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.15	16.23		16.23
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Storm	pt	16.63						0.16	16.79		16.79
Cadre	oz	3.52						0.03	3.55		3.55
xxButoxone 200(2,4-D	pt	3.21						0.03	3.24		3.24
Crop Oil Conc.(Veg.)	pt	9.36						0.09	9.45		9.45
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Poast Plus	pt	12.62						0.12	12.74		12.74
Crop Oil Conc.(Veg.)	pt	9.36						0.09	9.45		9.45
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Bravo Ultrex	lb	8.12						0.08	8.20		8.20
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.15	16.23		16.23
Sprayer 300-450gal	60' 125hp		0.16	0.05	0.24				0.45	0.31	0.76
Karate Z	oz	4.10						0.03	4.13		4.13
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Artisan	oz	30.72						0.19	30.91		30.91
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.10	16.18		16.18
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Bravo Ultrex	lb	8.12						0.05	8.17		8.17
Sprayer 300-450gal	60' 125hp		0.33	0.10	0.48			0.01	0.92	0.62	1.54
Provost	oz	16.08						0.10	16.18		16.18
Peanut Dig/Invertor	6R-38		4.00	1.44	2.79			0.03	8.26	5.12	13.38
Peanut Harvester	6R-38		23.89	8.31	14.06			0.14	46.40	43.85	90.25
Peanut Dump Cart	6-Row		10.00	2.35	6.98			0.06	19.39	12.52	31.91
Dry Peanuts	ton	25.92						0.08	26.00		26.00
Cleaning Peanuts	ton	27.54						0.09	27.63		27.63
Haul Peanuts	ton	26.10						0.08	26.18		26.18
<b>TOTALS</b>			<b>538.74</b>	<b>47.70</b>	<b>16.75</b>	<b>35.33</b>	<b>0.00</b>	<b>6.61</b>	<b>645.13</b>	<b>80.65</b>	<b>725.78</b>

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**  
**Fertilization decisions should be based on soil tests.**  
 60% of all peanuts harvested need drying.  
 85% of all peanuts harvested need cleaning.

Table 33.E Estimated monthly income and expense flows per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 12 row-38inch  
 All Areas, Mississippi, 2014

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	990.00
DIRECT EXPENSES												
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	22.67	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	6.66	13.32	71.00	71.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	8.00	13.57	24.91	35.98	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	4.10	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.40	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	9.36	18.72	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.50	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	26.10
CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.54
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.92
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	48.00	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	7.99	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.48	4.54	1.44	2.88	2.16	23.83
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	0.33	5.03	0.99	1.98	1.48	37.89
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.10	3.20	0.30	0.60	0.45	12.10
INTEREST ON OP. CAP.	0.00	0.00	0.00	0.00	0.00	0.00	1.63	2.12	0.62	1.25	0.51	0.48
TOTAL DIRECT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	88.71	139.51	50.94	132.41	79.70	153.86
NET INCOME	0.00	0.00	0.00	0.00	0.00	0.00	-88.71	-139.51	-50.94	-132.41	-79.70	836.14
NET INCOME TO DATE	0.00	0.00	0.00	0.00	0.00	0.00	-88.71	-228.22	-279.16	-411.57	-491.27	344.87

Note: Cost of production estimates are based on 2013 input prices.

\* Lease costs are based on hourly usage costs.

**Fertilizer recommendations are based on the nutrients that the peanut crop removes.**

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

60% of all peanuts harvested need drying.

85% of all peanuts harvested need cleaning.

\* Lease costs are based on hourly usage costs.

Table 33.F Estimated returns for various price/yield combinations, per acre  
 Peanut - runner, 1.8 ton (3600 lb) yield, 12 row-38inch  
 All Areas, Mississippi, 2014

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
Peanut Runner			412.50	440.00	467.50	495.00	522.50	550.00	577.50	605.00	632.50	660.00	687.50
PERCENT	YIELD	UNIT	dollars										
50	0.90	ton	-233 -314	-209 -289	-184 -265	-159 -240	-134 -215	-110 -190	-85 -166	-60 -141	-35 -116	-11 -91	13 -67
60	1.08	ton	-167 -248	-138 -218	-108 -188	-78 -159	-48 -129	-19 -99	10 -70	40 -40	69 -10	99 18	129 48
70	1.26	ton	-101 -182	-66 -147	-32 -112	2 -78	37 -43	71 -8	106 25	141 60	175 95	210 129	245 164
80	1.44	ton	-35 -115	4 -76	44 -36	83 2	123 42	162 82	202 121	242 161	281 200	321 240	360 280
90	1.62	ton	31 -49	75 -4	120 39	164 84	209 128	253 173	298 217	342 262	387 306	432 351	476 395
100	1.80	ton	97 16	146 66	196 115	245 165	295 214	344 264	394 313	443 363	493 412	542 462	592 511
110	1.98	ton	163 82	218 137	272 191	326 246	381 300	435 355	490 409	544 464	599 518	653 573	708 627
120	2.16	ton	229 149	289 208	348 268	408 327	467 386	526 446	586 505	645 565	705 624	764 683	823 743
130	2.34	ton	296 215	360 279	424 344	489 408	553 472	617 537	682 601	746 665	810 730	875 794	939 859
140	2.52	ton	362 281	431 351	501 420	570 489	639 558	708 628	778 697	847 766	916 836	986 905	1055 974
150	2.70	ton	428 348	502 422	577 496	651 570	725 645	799 719	874 793	948 867	1022 942	1096 1016	1171 1090

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 2013 input prices.



## APPENDIX

Appendix Table 1. Tractors/Harvesters: estimated purchase price, annual use, useful life, fuel use, and direct and fixed cost per hour, Mississippi, 2014

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)	265 hp	274,000	300	8	13.64	12.50	45.01	28.54	86.05	109.25	195.31
Combine (300-349 hp)	325 hp	313,000	300	8	16.73	12.50	55.20	32.60	100.31	124.81	225.12
Combine (350-399 hp)	355 hp	344,000	300	8	18.27	12.50	60.29	35.83	108.62	137.17	245.79
Combine (400-449 hp)	425 hp	356,000	300	8	21.87	12.50	72.19	37.08	121.77	141.95	263.73
Combine (450-499hp)	475 hp	378,000	300	8	24.44	12.50	80.68	39.37	132.55	150.72	283.28
Cotton Stripper	173 hp	166,000	200	8	8.08	12.50	26.66	25.93	65.10	99.29	164.39
Tractor( 20-39hp)CB	MFWD 30	29,900	600	8	1.54	12.50	5.09	0.93	18.52	5.43	23.95
Tractor( 20-39hp)RB	MFWD 30	17,700	600	8	1.54	12.50	5.09	0.55	18.14	3.21	21.36
Tractor( 40-59hp)CB	2WD 50	35,100	600	8	2.57	12.50	8.49	1.09	22.08	6.37	28.46
Tractor( 40-59hp)CB	MFWD 50	37,500	600	8	2.57	12.50	8.49	1.17	22.16	6.81	28.97
Tractor( 40-59hp)RB	2WD 50	19,300	600	8	2.57	12.50	8.49	0.60	21.59	3.50	25.10
Tractor( 40-59hp)RB	MFWD 50	27,700	600	8	2.57	12.50	8.49	0.86	21.85	5.03	26.88
Tractor( 60-89hp)CB	2WD 75	43,400	600	8	3.86	12.50	12.73	1.35	26.59	7.88	34.47
Tractor( 60-89hp)CB	MFWD 75	49,200	600	8	3.86	12.50	12.73	1.53	26.77	8.93	35.71
Tractor( 60-89hp)RB	2WD 75	32,200	600	8	3.86	12.50	12.73	1.00	26.24	5.84	32.09
Tractor( 60-89hp)RB	MFWD 75	40,600	600	8	3.86	12.50	12.73	1.26	26.50	7.37	33.88
Tractor( 90-119hp)CB	2WD 105	62,100	600	8	5.40	12.50	17.83	1.94	32.27	11.27	43.55
Tractor( 90-119hp)CB	MFWD 105	73,400	600	8	5.40	12.50	17.83	2.29	32.62	13.33	45.95
Tractor( 90-119hp)RB	2WD 105	50,200	600	8	5.40	12.50	17.83	1.56	31.90	9.11	41.02
Tractor( 90-119hp)RB	MFWD 105	55,700	600	8	5.40	12.50	17.83	1.74	32.07	10.11	42.19
Tractor(120-139hp)CB	2WD 130	95,400	600	8	6.69	12.50	22.08	2.98	37.56	17.32	54.88
Tractor(120-139hp)CB	MFWD 130	106,000	600	8	6.69	12.50	22.08	3.31	37.89	19.25	57.14
Tractor(140-159hp)CB	2WD 150	130,000	600	8	7.72	12.50	25.47	4.06	42.04	23.60	65.65
Tractor(140-159hp)CB	MFWD 150	137,000	600	8	7.72	12.50	25.47	4.28	42.26	24.88	67.14
Tractor(160-179hp)CB	MFWD 170	148,000	600	8	8.75	12.50	28.87	4.62	46.00	28.19	74.19
Tractor(180-199hp)CB	MFWD 190	160,000	600	8	9.77	12.50	32.27	5.00	49.77	30.47	80.25
Tractor(200-249hp)CB	MFWD 225	218,000	600	8	11.58	12.50	38.21	6.81	57.53	41.52	99.05
Tractor(200-249hp)CB	Track 225	268,000	600	8	11.58	12.50	38.21	8.37	59.09	51.05	110.14
Tractor(250-349hp)CB	4WD 300	269,000	600	8	15.44	12.50	50.95	8.40	71.86	51.24	123.10
Tractor(250-349hp)CB	MFWD 300	242,000	600	8	15.44	12.50	50.95	7.56	71.02	46.09	117.11
Tractor(250-349hp)CB	Track 300	273,000	600	8	15.44	12.50	50.95	8.53	71.98	52.00	123.99
Tractor(350-449hp)CB	4WD 400	290,000	600	8	20.58	12.50	67.94	9.06	89.50	55.24	144.74
Tractor(350-449hp)CB	Track 400	340,000	600	8	20.58	12.50	67.94	10.62	91.06	64.76	155.83
Tractor(450-550hp)CB	4WD 500	346,000	600	8	25.73	12.50	84.92	10.81	108.24	65.91	174.15
Tractor(450-550hp)CB	Track 500	391,000	600	8	25.73	12.50	84.92	12.21	109.64	74.48	184.13
Utility Vehicle	800 CC	7,500	200	8	0.70	12.50	2.31	1.17	15.98	4.48	20.46
Utility Vehicle-mule	600 CC	6,200	200	8	0.50	12.50	1.65	0.96	15.11	3.70	18.82

## 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, 2014

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-----					
Backhoe	2WD Cab	73,000	0	0	0.00	0.000	0.00	0.00	0.00	0.00	0.00	0.00
Cotton Picker	4R-30(350)	350,000	200	8	18.01	0.327	7.05	19.46	17.90	44.42	68.53	112.96
Cotton Picker	4R-38(255)	267,000	200	8	13.12	0.257	5.55	11.16	10.75	27.47	41.16	68.64
Cotton Picker	4R-38(350)	406,000	200	8	18.01	0.257	5.55	15.32	16.35	37.23	62.59	99.83
Cotton Picker	4R2x1(350)	413,000	200	8	18.01	0.172	3.71	10.24	11.11	25.07	42.56	67.64
Cotton Picker	6R-30(355)	465,000	200	8	18.27	0.218	4.70	13.16	15.85	33.72	60.70	94.42
Cotton Picker	6R-38(355)	478,000	200	8	18.27	0.172	3.71	10.39	12.86	26.97	49.26	76.23
Cotton Picker/Module	4R-38(365)	515,000	200	8	18.78	0.257	5.55	15.98	20.74	42.28	79.40	121.68
Cotton Picker/Module	6R-30(365)	608,000	200	8	18.78	0.218	4.70	13.53	20.73	38.97	79.36	118.34
Cotton Picker/Module	6R-30(500)	672,000	200	8	25.73	0.218	4.70	18.53	22.91	46.15	87.72	133.88
Cotton Picker/Module	6R-38(365)	571,000	200	8	18.78	0.172	3.71	10.68	15.37	29.77	58.84	88.62
Cotton Picker/Module	6R-38(500)	672,000	200	8	25.73	0.172	3.71	14.63	18.09	36.44	69.25	105.70
Dry Applicator SP	70'300cuft	270,000	350	8	16.98	0.015	0.25	0.84	0.21	1.32	1.39	2.71
Sprayer 110Gal	30' 50hp	43,300	350	8	2.41	0.035	0.60	0.28	0.08	0.96	0.52	1.48
Sprayer 300-450gal	60' 125hp	103,000	350	8	5.66	0.017	0.30	0.32	0.09	0.72	0.62	1.34
Sprayer 300-450gal	80' 125hp	103,000	350	8	6.43	0.013	0.22	0.28	0.07	0.57	0.46	1.04
Sprayer 600-750gal	60' 175hp	172,000	350	8	9.00	0.017	0.30	0.52	0.16	0.98	1.03	2.02
Sprayer 600-825gal	80' 175hp	174,000	350	8	11.81	0.013	0.22	0.51	0.12	0.86	0.78	1.64
Sprayer 600-825gal	90' 250hp	240,000	350	8	12.73	0.011	0.20	0.49	0.15	0.84	0.96	1.80
Sprayer 800gal	100' 250hp	242,000	350	8	14.15	0.010	0.18	0.49	0.13	0.81	0.87	1.68
Sprayer 800gal	80' 250hp	237,000	350	8	12.86	0.013	0.22	0.56	0.16	0.95	1.07	2.02
Sprayer 1000-1400gal	90' 275hp	286,000	350	8	14.15	0.010	0.18	0.49	0.16	0.83	1.03	1.87
Sprayer 1000gal	100' 300hp	288,000	350	8	15.44	0.010	0.18	0.53	0.16	0.88	1.04	1.92
Sprayer 1200+gal	120' 300hp	289,000	350	8	15.44	0.008	0.15	0.44	0.13	0.73	0.87	1.60
Utility Vehicle	20'	8,830	200	8	0.70	0.052	0.90	0.12	0.07	1.09	0.27	1.37
Utility Vehicle	75"ropewic	8,750	200	8	0.50	0.170	2.90	0.28	0.23	3.42	0.89	4.31

## Notes:

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

Direct: Does not include interest on operating capital.













Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2014 (continued)

Table with 14 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. Rows include various agricultural equipment like rollers, rotary cutters, row conditioners, sprayers, and stalk shredders. Values are in dollars, hours, years, hr/ac, and \$/acre.

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2014

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---		Total Direct	--Fixed--		Total Cost
									Imp.	P.U.		Imp.	P.U.	
			dollars	hours	years	hr/ac	-----\$/acre-----							
Subsoiler	5 shank	MFWD 225	7,870	100	15	0.122	1.52	4.67	0.32	0.83	7.36	0.75	5.08	13.19
Subsoiler low-till	6 shank	MFWD 225	10,500	100	15	0.102	1.27	3.90	0.35	0.69	6.23	0.84	4.24	11.32
Subsoiler low-till	8 shank	MFWD 225	19,600	100	15	0.076	0.95	2.92	0.50	0.52	4.90	1.18	3.17	9.26

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, 2014

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
ADJUVANTS			Folicur 3.6	oz	1.08
Crop Oil Conc.(Pet.)	pt	3.72	Headline EC	oz	2.81
Crop Oil Conc.(Veg.)	pt	4.68	Headline SC	oz	2.99
Drift/Defoamer	pt	5.27	Manzate 75 DF	lb	5.25
Spreader Sticker	pt	3.54	Moncut 70 DF	lb	24.85
Surfactant	pt	3.68	Prevail	lb	28.25
CLEANING			Provost	oz	2.01
Cleaning Peanuts	ton	18.00	Quadris	oz	2.53
CROP CONSULTANT			Quilt	pt	19.55
Crop Consultant	acre	7.00	Quilt XCEL	pt	26.16
Rice Consultant	acre	7.00	Ridomil Gold	oz	6.22
CUSTOM FERTILIZE			Ridomil Gold PC GR	lb	2.42
App Fert by Air	cwt	7.00	Rovral 4F	pt	16.88
App Fert by Air(Min)	appl	7.00	Stiletto	oz	0.56
Custom Apply Fert	acre	7.50	Stratego	pt	22.50
CUSTOM LIME			Stratego YLD	oz	4.46
Lime (Spread)	ton	48.00	Terrachlor 2EC	pt	1.87
CUSTOM PLANT			Tilt 3.6 EC	oz	0.90
Custom Plant Air	cwt	7.00	Tilt/ Bravo SE	oz	0.37
Custom Plant Ground	acre	13.00	Uniform	oz	4.95
CUSTOM SPRAY			Vitavax RTU-Thiram	oz	0.35
App by Air ( 2 gal)	appl	4.00	GINNING		
App by Air ( 3 gal)	appl	5.00	Gin & Haul	lb	0.11
App by Air ( 5 gal)	appl	6.00	GROWTH REGULATORS		
App by Air (10 gal)	appl	7.75	Early Harvest PGR	oz	1.55
Custom Spray Ground	acre	7.00	Mepex	oz	0.08
Custom Spray Self Pr	acre	6.25	Mepex Gin Out	oz	0.14
Custom Spray Tractor	acre	7.50	Mepichlor 4.2%	oz	0.08
DRYING			Mepiquat	oz	0.10
Dry Corn	bu	0.19	Mepiquat Chloride	oz	0.08
Dry Grain Sorghum	cwt	0.25	Mepiquat Extra	oz	0.08
Dry Peanuts	ton	24.00	Pentia	pt	6.09
Dry Rice	bu	0.40	Pix Plus	oz	0.15
ERADICATION FEE			Stance	oz	1.18
Eradication	acre	1.00	SuperBoll	pt	3.00
FERTILIZERS			HARVEST AIDS		
Amm Sulfate (21% N)	cwt	17.75	Adios	oz	1.29
Amm Sulfate dry/mix	lb	0.20	Aim 2EC	oz	6.25
Boron 15G	lb	0.75	Ammonium Sulfate	lb	0.20
Boron Plus	pt	4.25	CottonQuik	pt	4.25
DAP	cwt	25.75	Def 6	pt	8.17
Fert 10-34-0	cwt	28.25	Def/Folex	pt	8.63
Fert 11-37-0	cwt	33.50	Defol 3	gal	3.45
Fert 30-0-0-5	cwt	18.00	Defol 5	gal	5.52
Fert 41-0-0-4	cwt	20.50	Defol 750	pt	1.26
Lime	ton	38.00	Dropp SC	oz	1.46
Phosphorus(46% P2O5)	cwt	24.00	ET	pt	44.69
Potash (60% K2O)	cwt	23.75	Ethephon 6E	pt	3.00
Sulfur 90%	lb	0.30	Finish 6	pt	8.44
Sulfur Plus	pt	2.60	First Pick	pt	3.12
SuperMax AMS	pt	2.70	Folex 6EC	pt	9.08
UAN (32% N)	cwt	19.50	Freefall SC	oz	1.41
UAN + Sulfur (28%)	cwt	19.50	Ginstar EC	pt	26.86
Urea, Solid (46% N)	cwt	22.60	Gramoxone SL	oz	0.22
Zinc Plus	pt	3.00	Paraquat	oz	0.22
Zinc Sulfate 31%	lb	0.50	Prep	pt	3.25
FUNGICIDES			Sharpen	oz	5.16
Abound	pt	28.50	Shed-a-leaf	gal	3.60
Allegiance Flowable	pt	58.75	Sodium Chlorate 3L	gal	3.45
Apron Maxx RTA	oz	0.74	Sodium Chlorate 5L	gal	5.52
Apron Maxx RTA+Moly	pt	13.63	TDZ SC	oz	1.41
Apron XL LS	oz	7.93	Thidiazuron 4lb	oz	1.41
Artisan	oz	0.96	Tribufos 6lb	pt	8.63
Bravo Ultrex	lb	5.80	HAULING		
Bravo Weather Stick	pt	4.29	Haul Corn	bu	0.23
Captan 50 WP	lb	6.00	Haul Peanuts	ton	14.50
Cotton Seed Trt.	acre	20.00	Haul Rice	bu	0.35
CruiserMaxx	oz	4.07	Haul Sorghum	bu	0.25
Dithane F-45	qt	8.63	Haul Soybeans	bu	0.27
Dithane Rainshield	lb	2.84	Haul Wheat	bu	0.26
Enable 2F	oz	1.95			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2014(continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
HERBICIDES			Grandstand R	qt	28.38
2,4-D Amine 4	pt	2.94	Guardsman Max	pt	6.71
2,4-D Weedar 64	pt	2.28	Halex GT	pt	5.87
AAtrex 4L	pt	2.22	Halomax	oz	18.50
AAtrex NINE-0	lb	4.22	Harmony Extra SG	oz	11.80
Accent Q	oz	32.47	Harmony Extra XP	oz	14.40
Aim 2EC	oz	6.25	Harness XTRA	pt	6.28
Assure II	oz	0.70	Hoelon 3EC	pt	11.03
Atrazine 4L	pt	1.97	Impact	oz	16.83
Atrazine 90DF	lb	4.64	Karmex XP	lb	6.50
Axial XL	oz	0.98	Lariat	qt	7.46
Axiom 68DF	oz	1.65	Laudis	oz	4.88
Banvel	pt	7.69	Layby Pro	qt	14.27
Basagran	pt	11.88	Lexar	pt	6.54
Basis	oz	17.95	Liberty 280	oz	0.63
Beyond	oz	3.76	Linex 4L	pt	9.99
Bicep II Magnum	qt	11.22	Londax 60DF	oz	16.25
Bicep Lite Magnum	pt	7.12	Lorox 50DF	lb	18.70
Blazer Ultra	pt	9.37	Makaze	pt	1.88
Bolero 8EC	pt	7.25	MSMA 6.6	pt	3.16
Boundary 6.5 EC	9.37	9.37	MSMA6 Plus	pt	2.63
Buccaneer Plus	pt	2.19	Newpath 2SL	oz	3.24
Bullet	pt	3.73	Osprey	oz	3.08
Butyrac 175 (2,4-D)	pt	3.24	Outlook	pt	14.34
Butyrac 200 (2,4-DB)	pt	3.92	Paraquat	oz	0.22
Cadre	oz	3.52	Parazone 3SL	oz	0.26
Callisto 4SC	oz	5.28	Parrlay	pt	8.13
Canopy 75%	oz	2.50	Peak Accu Pak	oz	14.46
Canopy EX	oz	7.38	Permit 75 DF	oz	19.25
Caparol 4L	pt	2.68	Poast 1.53	pt	11.26
Capreno	oz	5.71	Poast Plus	pt	8.41
Celebrity Plus	lb	84.50	Prefix	pt	6.13
Clarity	pt	10.19	Propimax EC	pt	18.13
Classic	oz	15.28	Prowl 3.3 EC	pt	5.51
Clearpath	lb	49.11	Prowl H20	pt	5.04
Clincher SF	oz	2.15	Pursuit 2S	oz	2.98
Cobra 2EC	oz	1.45	Python WDG	oz	12.55
Command 3ME	pt	17.11	Quinstar	lb	44.50
Cornerstone Plus	pt	1.56	Raptor	oz	4.05
Cotoran 4L	pt	5.80	Reflex 2LC	pt	7.51
Cotton Pro	pt	3.44	Regiment 80WP	oz	38.57
Credit Extra	pt	1.80	Remedy Ultra	pt	8.22
Direx 4L	pt	3.74	Resolve SG	oz	7.95
Diuron 4L	pt	3.49	Resource .86EC	pt	27.09
Diuron 80 DF	lb	4.88	Ricebeaux	pt	5.37
Diuron 80%	lb	4.88	RicePro	pt	4.70
Dual II Magnum	pt	13.57	Riceshot	pt	3.62
Dual Magnum	pt	12.62	Ricestar HT	pt	21.20
Duet	pt	4.99	Rifel	pt	8.24
Envoke	oz	88.37	Roundup Power Max	oz	0.19
Evik DF 80W	lb	10.60	Roundup PowerMax	pt	3.00
Exceed	oz	10.71	Roundup WeatherMax	oz	0.25
Expert	pt	4.16	Roundup WeatherMax	pt	4.01
Facet L	pt	12.72	Salvo	pt	4.36
Finesse	oz	14.16	Scepter 70 DG	oz	3.99
First Rate	oz	37.80	Select Max	pt	11.94
First Shot	oz	7.68	Sequence	pt	5.07
Flexstar	pt	11.37	Simazine 4L	pt	2.57
Frontier 6.0	oz	0.63	Stalwart	pt	6.56
Fultime	pt	5.21	Stam 80 EDF	lb	7.95
Fusilade DX	oz	1.15	Stam M4	qt	7.74
Fusion	pt	27.38	Staple LX	oz	8.55
Glyfos	pt	1.66	Steadfast	oz	17.20
Glyfos Xtra	pt	1.44	Sterling Blue	pt	9.81
Glyphosate 3lbs a.e	pt	2.00	Storm	pt	11.09
Glyphosate 3lbs a.e	oz	0.13	Strada WG	oz	6.30
Glystar Plus	pt	1.56	Strongarm	oz	51.20
Goal 2XL	pt	10.00	Superwham	qt	8.31
Gramonone SL 2.0	oz	0.22			(continued)



Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2014

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Suprend	lb	12.74	Malathion 5E	pt	4.76
Surpass EC	qt	25.00	Malathion 8E	pt	5.50
Synchrony XP	oz	10.98	Methyl Parathion 4	pt	5.79
Touchdown Total	qt	5.93	Monitor 4	pt	16.33
Treflan 4D	pt	3.34	Mustang Max	oz	1.60
Tricor DF	lb	14.75	Oberon 4 SC	pt	76.19
Trifluralin 4EC	pt	3.28	Orthene 90S	lb	6.50
Valor SX	oz	5.49	Penncap-M	pt	6.71
Valor XLT	oz	4.06	Phorate	lb	3.00
Verdict	oz	1.51	Pounce 25WP	lb	12.77
Zidua	oz	7.27	Prolex	oz	2.62
Zorial Rapid 80DF	lb	13.99	Respect .8EC	pt	33.79
INOCULANT			Sevin 4F	pt	6.01
Nitrastick	lbseed	0.02	Sevin 80S	lb	7.35
Nitro Fix	lbseed	0.03	Sevin XLR Plus	qt	12.39
Optimize LIFT	oz	0.54	Sniper	oz	1.05
INSECT SCOUTING			Steward	pt	29.30
Insect Scouting	acre	7.00	Temik 15G Grit	lb	4.00
INSECTICIDES			Temik 15G Gypsum	lb	4.00
Acephate 90%	lb	6.68	Thimet 20-G Lock N L	lb	3.50
Acephate 90SP	lb	6.85	Thionex 3 EC	pt	4.46
Acramite-4SC	oz	1.91	Thionex 50W	lb	10.51
Asana .66 XL	oz	0.72	Tombstone Helios	pt	43.75
Aztec 2.1% G	lb	3.64	Tracer 4SC	oz	8.17
Baythroid XL	oz	2.15	Trimax Pro	oz	1.85
Bidrin 8WM	oz	0.98	Tundra	oz	0.78
Bidrin XP	oz	0.78	Vydate C-LV	oz	0.73
Bifenthrin	oz	0.78	Zeal Miticid I	oz	17.83
Bifenture 2EC	pt	12.50	Zephyr	oz	0.78
Brigade EC	pt	14.01	IRRIGATION SUPPLIES		
Brigade WSB	lb	22.22	Roll-Out Pipe	ft	0.26
Capture 2EC	oz	1.76	SEED/PLANTS		
Capture LFR	oz	2.15	Corn Seed BtRR	thous	3.21
Carbaryl 4L	pt	5.27	Corn Seed Conv.	thous	2.53
Carbine 50WG	oz	5.25	Corn Seed RR2	thous	3.05
Centric 40WG	oz	4.70	Corn Seed VT3	thous	3.48
Comite 1l	pt	8.21	Corn Seed VT3Pro	thous	3.45
Confirm 2F	oz	2.06	Cotton Seed B2RF	thous	0.72
Counter 15G	lb	2.55	Cotton Seed LLB2	thous	1.17
Cruiser Maxx Rice	lbseed	0.129	Peanut Seed	lb	0.74
Curacron 8E	pt	10.78	Rice Clearfield	lb	0.99
Cypermethrin	oz	0.55	Rice Clearfield Hyb	lb	6.12
Denim 0.16 EC	pt	32.63	Rice Conv. Hybrid	lb	5.80
Diamond .83EC	pt	14.83	Rice Seed (Levees)	lb	0.44
Dimethoate 4E	pt	6.24	Rice Seed CF(Levees)	lb	0.99
Dimilin 2L	oz	2.02	Rice Seed CFH(Levee)	lb	6.12
Dipel DF	lb	12.25	Rice Seed Conv.	lb	0.44
Dipel ES	pt	4.63	Sorghum Concept	lb	2.11
Discipline 2 EC	oz	0.78	Soybean Seed LL	lb	1.03
Endigo ZC	pt	26.88	Soybean Seed RR2	lb	1.11
Fanfare 2EC	oz	0.78	Wheat Seed Private	lb	0.37
Force 3G	lb	6.25	SURVEY & MARK LEVEES		
Furadan 4F	pt	9.81	Survey & Mark Levees	acre	4.50
Furadan 4FLFR	pt	9.81	Survey & Mark Levees	acre	4.50
Gaicho 600	oz	5.86	TECHNOLOGY FEE		
Hero	pt	22.50	B2 Cot Tech Fee	thous	0.76
Holster	pt	14.38	B2 Cot Tech Fee	cap/ac	31.91
Imidan 70 WSB	oz	0.74	B2RF Cot Tech Fee	thous	1.49
Incidental Pest Trt	acre	12.00	B2RF Cot Tech Fee	cap/ac	62.69
Intrepid 2F	oz	1.84	LLB2 Cot Tech Fee	thous	0.76
Intruder 70WSP	oz	9.65	RF Cot Tech Fee	thous	1.04
Karate Z	oz	2.73	RF Cot Tech Fee	cap/ac	43.66
Kelthane MF 4EC	pt	5.03	WRF Cot Tech Fee	thous	1.45
Lannate LV	pt	9.72	WS Cotton Tech Fee	cap/ac	24.00
Lannate SP	oz	1.68			
Larvin 3.2	oz	0.60			
Leverage 2.7	oz	1.61			
Lorsban 15G	lb	2.15			
Lorsban 4E	pt	5.63			

Appendix Table 5. Estimated fuel prices  
and interest rates, Mississippi, 2014

ITEM NAME	UNIT	PRICE
dollars		
FUEL TYPES		
Diesel Fuel	gal	3.30
Gasoline	gal	3.30
LP Gas	gal	1.59
INTEREST RATES		
Short-term	%	3.75
Intermediate-term	%	4.50

Appendix Table 6. Labor types, wage rates and unallocated labor  
multipliers for crop enterprises, Mississippi, 2014

Item name	Unit	Wage Rate
OPERATOR LABOR	hour	12.50
IRRIGATE LABOR	hour	9.06
HAND LABOR	hour	9.06
HAND. & STOR. LABOR	hour	9.06
RICE MGT. LABOR	hour	9.06
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, 2014

	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 '14	4.80	-0.2760	4.53	2.09	4.53
Cotton Lint	lb	Dec '14	0.800	-0.0147	0.785	.520	0.79
Cottonseed	lb						0.107 <sup>f</sup>
Grain Sorghum	bu				4.30	3.60	4.30
Peanuts	ton				550.00	355.00	550.00
Soybeans	bu	Nov '14	11.68	-0.2710	11.41	5.21	11.41
Rice	bu	Sep '14	6.62	-0.7510	5.86	3.02	5.86
Wheat	bu	Jul '14	6.93	-0.6441	6.29	2.69	6.29

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

<sup>b</sup> The basis is computed by subtracting the 2001-2013 average near futures contract month closings in October from the daily spot cash prices reported in October.  
Sources: Agricultural Marketing Service, Market News, USDA.

<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 95% 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 2013 crop year for soybeans, corn, grain sorghum, and wheat. 2013 national average loan rate for cotton. 2013 Mississippi stored loan rate for long grain rice. 2013 national average loan rate for peanuts.

<sup>e</sup> Price used in the 2014 MAFES Planning Budgets.

<sup>f</sup> Cottonseed price is the marketing year average price averaged over the years 2009-2013, Agricultural Prices Summary, USDA.

Appendix Table 8. Estimated costs for field operations, per acre  
 Cotton irrigated with roll-out pipe  
 160-acre roll-out pipe system, 10.5 ac-in., Delta Area, Mississippi, 2014

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'		1.22	0.28	0.47		0.01	1.98	1.39	3.37
Set Up Engine										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Ditcher (1m/160a)			0.21	0.05	0.12		0.01	0.39	0.18	0.57
Roll-Out Pipe	ft	8.58					0.13	8.71		8.71
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.39		0.01	0.74	0.47	1.21
IRRIGATE LABOR	hour				1.81		0.03	1.84		1.84
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.41	0.10	0.57		0.01	1.09	0.70	1.79
Land Forming (\$390)	each								26.30	26.30
Well & Pump, Furrow	each			2.44			0.04	2.48	6.85	9.33
Main Line Pipe	each								4.73	4.73
Engine, RPF, 75	each								7.26	7.26
June Irrigation	ac-in		9.41	1.18			0.17	10.76		10.76
July Irrigation	ac-in		9.41	1.18			0.13	10.72		10.72
August Irrigation	ac-in		9.41	1.18			0.10	10.69		10.69
TOTALS		8.58	30.35	6.47	4.28	0.00	0.64	50.32	47.88	98.20

Note: Cost of production estimates are based on 2013 input prices.

Appendix Table 9. Estimated costs for field operations, per acre  
 Cotton irrigated with center pivot  
 135-acre 1/4-mile pivot system, 7.5 ac-in., Delta Area, Mississippi, 2014

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				0.27			0.01	0.28	0.28
Maintenance										
IRRIGATE LABOR	hour				1.07			0.02	1.09	1.09
Apply Water										
IRRIGATE LABOR	hour				0.15				0.15	0.15
Apply Water										
IRRIGATE LABOR	hour				0.20				0.20	0.20
Apply Water										
IRRIGATE LABOR	hour				0.15				0.15	0.15
Pivot, 1/4 CP	each			11.24				0.18	11.42	43.19
Well & Pump, 1/4 CP	each			2.89				0.05	2.94	8.12
Engine, 1/4 CP, 65	each									8.60
June Irr. 3app@.75"	ac-in		11.09	1.26				0.19	12.54	12.54
July Irr. 4app@.75"	ac-in		14.79	1.68				0.21	16.68	16.68
Aug Irr. 3app@.75"	ac-in		11.09	1.26				0.12	12.47	12.47
TOTALS		0.00	36.97	18.33	1.84	0.00	0.78		57.92	59.91

Note: Cost of production estimates are based on 2013 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, 2014

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'		1.22	0.28	0.47		0.07	2.04	1.39	3.43
Set Up Engine										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Ditcher (1m/160a)			0.21	0.05	0.12			0.38	0.18	0.56
Roll-Out Pipe	ft	8.58					0.11	8.69		8.69
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.39		0.01	0.74	0.47	1.21
IRRIGATE LABOR	hour				1.81		0.02	1.83		1.83
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.41	0.10	0.57			1.08	0.70	1.78
Land Forming (\$390)	each								26.30	26.30
Well & Pump, Furrow	each			2.44			0.03	2.47	6.85	9.32
Main Line Pipe	each								4.73	4.73
Engine, RPF, ESB	each								7.26	7.26
1st June Irrigation	ac-in		8.06	1.18			0.12	9.36		9.36
2nd June Irrigation	ac-in		8.06	1.18			0.12	9.36		9.36
July Irrigation	ac-in		8.06	1.18			0.09	9.33		9.33
TOTALS		8.58	26.30	6.47	4.28	0.00	0.57	46.20	47.88	94.08

Note: Cost of production estimates are based on 2013 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, 2014

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				0.45			0.01	0.46	0.46
Build Outside Levee										
Levee Pull (1m/80a)	8 blade		0.46	0.09	0.20		0.01	0.76	0.57	1.33
Survey & Mark Levees	acre	2.25					0.04	2.29		2.29
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.62	0.13	0.27		0.02	1.04	0.76	1.80
Butt Levees										
Blade-Box	6'-7'		0.44	0.07	0.25		0.01	0.77	0.36	1.13
IRRIGATE LABOR	hour				0.68		0.01	0.69		0.69
Apply Water										
IRRIGATE LABOR	hour				0.11			0.11		0.11
Tear Down Levees										
Levee Splitter (1/80)	32"		0.42	0.08	0.21		0.01	0.72	0.45	1.17
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.62	0.13	0.27		0.01	1.03	0.76	1.79
Butt Levees										
Blade-Box	6'-7'		0.44	0.07	0.25		0.01	0.77	0.36	1.13
IRRIGATE LABOR	hour				0.68		0.01	0.69		0.69
Apply Water										
IRRIGATE LABOR	hour				0.11			0.11		0.11
Tear Down Levees										
Levee Splitter (1/80)	32"		0.42	0.08	0.21		0.01	0.72	0.45	1.17
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.62	0.13	0.27		0.01	1.03	0.76	1.79
Butt Levees										
Blade-Box	6'-7'		0.44	0.07	0.25		0.01	0.77	0.36	1.13
IRRIGATE LABOR	hour				0.68		0.01	0.69		0.69
Apply Water										
IRRIGATE LABOR	hour				0.11			0.11		0.11
Tear Down Levees										
Levee Splitter (1/80)	32"		0.42	0.08	0.21		0.01	0.72	0.45	1.17
Tear Down Levees										
Levee Splitter (1/80)	32"		0.32	0.06	0.16			0.54	0.34	0.88
Land Forming (\$75)	each								6.58	6.58
Well & Pump, Flood	each			4.88			0.08	4.96	13.70	18.66
Engine, CF, 75	each								14.51	14.51
June Irrigation	ac-in		12.10	2.36			0.23	14.69		14.69
July Irrigation	ac-in		12.10	2.36			0.18	14.64		14.64
August Irrigation	ac-in		12.10	2.36			0.14	14.60		14.60
TOTALS		2.25	41.52	12.95	5.37	0.00	0.82	62.91	40.41	103.32

Note: Cost of production estimates are based on 2013 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, 2014

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				0.07				0.07	0.07
Maintenance										
IRRIGATE LABOR	hour				0.27		0.01		0.28	0.28
Apply Water										
IRRIGATE LABOR	hour				0.04				0.04	0.04
Apply Water										
IRRIGATE LABOR	hour				0.05				0.05	0.05
Apply Water										
IRRIGATE LABOR	hour				0.04				0.04	0.04
Pivot, 1/2 CP	each			6.88			0.11		6.99	26.44
Well & Pump, 1/2 CP	each			0.95			0.01		0.96	2.67
Engine, 1/2 CP, 264	each									4.26
June Irr. 3app@.75"	ac-in		16.24	0.62			0.26		17.12	17.12
July Irr. 4app@.75"	ac-in		21.66	0.83			0.28		22.77	22.77
Aug Irr. 3app@.75"	ac-in		16.24	0.62			0.16		17.02	17.02
TOTALS		0.00	54.14	9.90	0.47	0.00	0.83		65.34	33.37

Note: Cost of production estimates are based on 2013 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, 2014

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				0.27			0.01	0.28	0.28
Maintenance										
IRRIGATE LABOR	hour				1.07			0.02	1.09	1.09
Apply Water										
IRRIGATE LABOR	hour				0.15				0.15	0.15
Apply Water										
IRRIGATE LABOR	hour				0.20				0.20	0.20
Apply Water										
IRRIGATE LABOR	hour				0.15				0.15	0.15
Pivot, 1/4 CP	each			11.23				0.18	11.41	43.18
Well & Pump, 1/4 CP	each			2.89				0.05	2.94	8.12
Engine, 1/4 CP, 65	each									8.60
June Irr. 3app@.75"	ac-in		11.09	1.26				0.19	12.54	12.54
July Irr. 4app@.75"	ac-in		14.79	1.68				0.21	16.68	16.68
Aug Irr. 3app@.75"	ac-in		11.09	1.26				0.12	12.47	12.47
TOTALS		0.00	36.97	18.32	1.84	0.00	0.78		57.91	59.90

Note: Cost of production estimates are based on 2013 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, 2014

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'		1.22	0.28	0.47			0.07	2.04	1.39	3.43
Set Up Engine											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Ditcher (1m/160a)			0.21	0.05	0.12				0.38	0.18	0.56
Roll-Out Pipe	ft	8.58						0.11	8.69		8.69
Lay Roll-out Pipe											
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.39			0.01	0.74	0.47	1.21
IRRIGATE LABOR	hour				1.81			0.02	1.83		1.83
Apply Water											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Apply Water											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Apply Water											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Apply Water											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Pick Up Pipe											
Pipe Spool 160ac	1/4m roll		0.41	0.10	0.57			0.01	1.09	0.70	1.79
Land Forming (\$390)	each									26.30	26.30
Well & Pump, Furrow	each			2.44				0.03	2.47	6.85	9.32
Main Line Pipe	each									4.73	4.73
Engine, RPF, Corn	each									7.26	7.26
1st June Irrigation	ac-in		8.74	0.88				0.12	9.74		9.74
2nd June Irrigation	ac-in		8.74	0.88				0.12	9.74		9.74
3rd June Irrigation	ac-in		8.74	0.88				0.12	9.74		9.74
1st July Irrigation	ac-in		8.74	0.88				0.09	9.71		9.71
TOTALS		8.58	37.08	6.45	4.51	0.00		0.70	57.32	47.88	105.20

Note: Cost of production estimates are based on 2013 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, 2014

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				0.45			0.01	0.46	0.46
Build Outside Levee										
Levee Pull (1m/80a)	8 blade		0.46	0.09	0.20			0.01	0.76	0.57 1.33
Survey & Mark Levees	acre	4.50						0.08	4.58	4.58
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		1.24	0.26	0.54			0.04	2.08	1.52 3.60
Butt Levees										
Blade-Box	6'-7'		0.44	0.07	0.25			0.01	0.77	0.36 1.13
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Install Gates										
IRRIGATE LABOR	hour				2.72			0.05	2.77	2.77
Apply Water										
IRRIGATE LABOR	hour				6.80			0.13	6.93	6.93
Apply Water										
IRRIGATE LABOR	hour				6.80			0.11	6.91	6.91
Apply Water										
IRRIGATE LABOR	hour				6.80			0.09	6.89	6.89
Apply Water										
IRRIGATE LABOR	hour				6.80			0.06	6.86	6.86
Remove Gates										
IRRIGATE LABOR	hour				0.91			0.01	0.92	0.92
Tear Down Levees										
Levee Splitter (1/80	32"		0.85	0.16	0.42			0.01	1.44	0.90 2.34
Tear Down Levees										
Levee Splitter (1/80	32"		0.32	0.06	0.16				0.54	0.34 0.88
Land Forming (\$75)	each									6.58 6.58
Levee Gates	each									0.52 0.52
Well & Pump, Flood	each			4.88				0.08	4.96	13.70 18.66
Engine, Rice CL, 75	each									14.51 14.51
May Irrigation	ac-in		16.13	1.29				0.33	17.75	17.75
June Irrigation	ac-in		24.19	1.93				0.41	26.53	26.53
July Irrigation	ac-in		24.19	1.93				0.33	26.45	26.45
August Irrigation	ac-in		24.19	1.93				0.24	26.36	26.36
TOTALS		4.50	92.01	12.60	33.53	0.00	2.01	144.65	39.00	183.65

Note: Cost of production estimates are based on 2013 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, 2014

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				0.45			0.01	0.46	0.46
Survey & Mark Levees	acre	2.25						0.04	2.29	2.29
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.93	0.20	0.40			0.03	1.56	1.14 2.70
Butt Levees										
Blade-Box	6'-7'		0.44	0.07	0.25			0.01	0.77	0.36 1.13
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Install Gates										
IRRIGATE LABOR	hour				1.36			0.03	1.39	1.39
Apply Water										
IRRIGATE LABOR	hour				4.53			0.08	4.61	4.61
Apply Water										
IRRIGATE LABOR	hour				4.53			0.07	4.60	4.60
Apply Water										
IRRIGATE LABOR	hour				4.53			0.06	4.59	4.59
Apply Water										
IRRIGATE LABOR	hour				4.53			0.04	4.57	4.57
Remove Gates										
IRRIGATE LABOR	hour				0.91			0.01	0.92	0.92
Tear Down Levees										
Levee Splitter (1/80)	32"		0.64	0.12	0.31			0.01	1.08	0.67 1.75
Land Forming (\$390)	each								26.30	26.30
Levee Gates	each								0.52	0.52
Well & Pump, Flood	each			4.88				0.08	4.96	13.70 18.66
Engine, Rice SL, 75	each								14.51	14.51
May Irrigation	ac-in		16.13	1.57				0.33	18.03	18.03
June Irrigation	ac-in		18.82	1.84				0.32	20.98	20.98
July Irrigation	ac-in		18.82	1.84				0.26	20.92	20.92
August Irrigation	ac-in		18.82	1.84				0.19	20.85	20.85
TOTALS		2.25	74.60	12.36	22.48	0.00		1.58	113.27	57.20 170.47

Note: Cost of production estimates are based on 2013 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, 2014

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				0.45		0.01	0.46		0.46
Survey & Mark Levees	acre	2.25					0.04	2.29		2.29
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.93	0.20	0.40		0.03	1.56	1.14	2.70
Butt Levees										
Blade-Box	6'-7'		0.44	0.07	0.25		0.01	0.77	0.36	1.13
IRRIGATE LABOR	hour				0.68		0.01	0.69		0.69
Ditcher (1m/160a)			0.21	0.05	0.12		0.01	0.39	0.18	0.57
Roll-Out Pipe	ft	8.58					0.16	8.74		8.74
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.39		0.01	0.74	0.47	1.21
Install Gates										
IRRIGATE LABOR	hour				1.36		0.03	1.39		1.39
Apply Water										
IRRIGATE LABOR	hour				1.81		0.03	1.84		1.84
Apply Water										
IRRIGATE LABOR	hour				1.81		0.03	1.84		1.84
Apply Water										
IRRIGATE LABOR	hour				1.81		0.02	1.83		1.83
Apply Water										
IRRIGATE LABOR	hour				1.81		0.02	1.83		1.83
Remove Gates										
IRRIGATE LABOR	hour				0.45			0.45		0.45
Tear Down Levees										
Levee Splitter (1/80)	32"		0.64	0.12	0.31		0.01	1.08	0.67	1.75
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.14	0.03	0.19			0.36	0.24	0.60
Land Forming (\$390)	each								26.30	26.30
Levee Gates	each								0.26	0.26
Well & Pump, Flood	each			4.88			0.08	4.96	13.70	18.66
Engine, Mult In Rice	each								14.51	14.51
May Irrigation	ac-in		13.44	1.47			0.28	15.19		15.19
June Irrigation	ac-in		16.13	1.77			0.28	18.18		18.18
July Irrigation	ac-in		16.13	1.77			0.22	18.12		18.12
August Irrigation	ac-in		16.13	1.77			0.17	18.07		18.07
TOTALS		10.83	64.47	12.19	11.84	0.00	1.45	100.78	57.83	158.61

Note: Cost of production estimates are based on 2013 input prices.

Appendix Table 18. Estimated costs for field operations, per acre  
 Straight levee rice - zero grade flood irrigation  
 80-acre system, 19 ac-in., Delta Area, Mississippi, 2014

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				0.45			0.01	0.46	0.46
Apply Water										
IRRIGATE LABOR	hour				2.27			0.04	2.31	2.31
Apply Water										
IRRIGATE LABOR	hour				2.27			0.04	2.31	2.31
Apply Water										
IRRIGATE LABOR	hour				2.27			0.03	2.30	2.30
Apply Water										
IRRIGATE LABOR	hour				2.27			0.02	2.29	2.29
Land Forming (\$390)	each								26.30	26.30
Well & Pump, Flood	each			4.88				0.08	4.96	13.70
Engine, Rice SL, 75	each								14.51	14.51
May Irrigation	ac-in		10.75	1.05				0.22	12.02	12.02
June Irrigation	ac-in		13.44	1.31				0.23	14.98	14.98
July Irrigation	ac-in		13.44	1.31				0.18	14.93	14.93
August Irrigation	ac-in		13.44	1.31				0.14	14.89	14.89
TOTALS		0.00	51.07	9.86	9.53	0.00	0.99	71.45	54.51	125.96

Note: Cost of production estimates are based on 2013 input prices.

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