

**CORN, GRAIN  
SORGHUM & WHEAT  
2009  
PLANNING BUDGETS**

**Mississippi State University  
Department of Agricultural Economics  
Budget Report 2008-04**

**December 2008**



## Foreword

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

## Acknowledgments

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

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

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

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

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# 2009 Planning Budgets

## Budgets for Agricultural Enterprises

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

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

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

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

## Methods and Procedures

### Production Practices

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

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

### Machinery

Machinery manufacturers form the basis for machinery prices used in these publications. Prices by size of equipment are determined from the most common sales in each category as reported by machinery dealers. Prices used in the budgets reflect prices paid by farmers in 2008. (Appendix Tables 1, 2, and 3).

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

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

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

### Estimates of Direct Costs

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

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

$$RPA = RPH \times PR$$

where:

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

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

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

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

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

### Estimates of Fixed Costs

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

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

where:

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

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

where:

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



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

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

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

where:

CRCPH = Capital recovery charge per hour

HAU = Hours of annual use

CRCPA = Capital recovery charge per acre

PR = Performance rate

### Estimates of Returns

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

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

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

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

### Irrigation Costs

Estimated costs of various irrigation systems are presented in Appendix Tables 8 and 9. 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  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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

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

Table 1.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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

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

Table 1.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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

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

Table 1.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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

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

Table 1.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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

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

\* Lease costs are based on hourly usage costs.



Table 1.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

Table 2.A Estimated costs per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

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

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

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

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

Table 2.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

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

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

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

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

Table 2.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K2O)	cwt					0.8300				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
Roller	32'-12R30	MFWD 190	0.046	1.00	Oct		0.04	0.04	0.04	0.04
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed BtRR	thous					26.0000				
Fert 10-34-0	cwt					0.5000				
Gramoxone Inteon	oz					48.0000				
Surfactant	pt					0.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8750				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Lexar	pt					3.3000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.2815				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	275 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Corn Grain Cart	8R38	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					135.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.63	0.63	0.84	0.57

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

Table 2.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

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

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

Table 2.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

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

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

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

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

\* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2009

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

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

Table 3.A Estimated costs per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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



Table 3.B Summary of estimated costs and returns per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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

Table 3.C Estimated resource use for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Subsoiler	3 shank	MFWD 190	0.204	0.50	Oct		0.10	0.10	0.10	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% K2O)	cwt					1.3750				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
xRow Cond (Plant)Rdg	26'	MFWD 190	0.059	1.00	Mar		0.05	0.05	0.05	0.05
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed RR	thous					30.0000				
Atrazine 4L	pt					4.0000				
Dual II Magnum	pt					1.3300				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.1250				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					4.3750				
Sprayer( 600-750Gal)	60' 200hp		0.017	0.25	May			0.00	0.00	0.00
Accent SP	oz					0.1675				
Cultivate	8R-38	MFWD 190	0.081	1.00	May		0.08	0.08	0.08	0.07
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	275 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Corn Grain Cart 8R38	700bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					185.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.46	
TOTALS							0.96	0.96	1.55	0.80

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

Table 3.D Estimated costs for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

Table 3.E Estimated monthly income and expense flows per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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

\* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2009

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

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

Table 4.A Estimated costs per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

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

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

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

Table 4.B Summary of estimated costs and returns per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

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

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

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

Table 4.C Estimated resource use for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

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

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



Table 4.D Estimated costs for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

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

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

Table 4.E Estimated monthly income and expense flows per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

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

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

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

\* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2009

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

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

Table 5.A Estimated costs per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

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

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

Table 5.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

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

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

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

Table 5.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K20)	cwt					0.8300				
Heavy Disk	21'	MFWD 170	0.097	1.00	Oct		0.09	0.09	0.09	0.08
Disk Bed (Hipper)	8R-30	MFWD 170	0.093	1.00	Oct		0.09	0.09	0.09	0.08
Roller	32'-12R30	MFWD 170	0.046	1.00	Oct		0.04	0.04	0.04	0.04
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-30	MFWD 170	0.101	1.00	Mar		0.10	0.10	0.20	0.09
Corn Seed RR	thous					28.0000				
Atrazine 4L	pt					4.0000				
Dual Magnum	pt					1.3300				
Gramoxone Inteon	oz					48.0000				
Surfactant	pt					0.4000				
Fert Appl (Liquid)	8R-30	MFWD 170	0.098	1.00	Apr		0.09	0.09	0.14	0.08
UAN (32% N)	cwt					1.8750				
Fert Appl (Liquid)	8R-30	MFWD 170	0.098	1.00	May		0.09	0.09	0.14	0.08
UAN (32% N)	cwt					3.2815				
Spray (Broadcast)	60'	MFWD 170	0.028	1.00	May		0.02	0.02	0.04	0.02
Steadfast	oz					0.3750				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-30	240hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Corn Grain Cart 8R30	500 bu	MFWD 170	0.031	1.00	Sep		0.03	0.03	0.03	0.02
Haul Corn	bu					135.0000				
Stalk Shredder	20'	MFWD 170	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.84	0.84	1.10	0.76

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

Table 5.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	19.00						1.14	20.14		20.14
Spin Spreader	5 ton		0.91	0.42	1.21			0.15	2.69	1.69	4.38
DAP	cwt	52.18						3.13	55.31		55.31
Potash (60% K2O)	cwt	36.52						2.19	38.71		38.71
Heavy Disk	21'		2.09	1.00	2.02			0.31	5.42	4.01	9.43
Disk Bed (Hipper)	8R-30		2.02	0.65	1.94			0.28	4.89	3.31	8.20
Roller	32'-12R30		1.00	0.27	0.97			0.13	2.37	1.82	4.19
App by Air ( 5 gal)	appl	6.00						0.24	6.24		6.24
Glyphosate 3lbs a.e	pt	8.00						0.32	8.32		8.32
Clarity	pt	5.44						0.22	5.66		5.66
Plant & Pre-Rigid	8R-30		2.19	1.60	2.94			0.24	6.97	5.25	12.22
Corn Seed RR	thous	63.00						2.21	65.21		65.21
Atrazine 4L	pt	6.76						0.24	7.00		7.00
Dual Magnum	pt	16.94						0.59	17.53		17.53
Gramoxone Inteon	oz	11.04						0.39	11.43		11.43
Surfactant	pt	0.67						0.02	0.69		0.69
Fert Appl (Liquid)	8R-30		2.11	1.34	2.43			0.18	6.06	3.76	9.82
UAN (32% N)	cwt	45.00						1.35	46.35		46.35
Fert Appl (Liquid)	8R-30		2.11	1.34	2.43			0.15	6.03	3.76	9.79
UAN (32% N)	cwt	78.76						1.97	80.73		80.73
Spray (Broadcast)	60'		0.61	0.20	0.71			0.04	1.56	0.86	2.42
Steadfast	oz	9.05						0.23	9.28		9.28
App by Air ( 3 gal)	appl	5.00						0.10	5.10		5.10
Intrepid 2F	oz	7.88						0.16	8.04		8.04
Header - Corn	8R-30		3.88	1.40	2.64			0.04	7.96	2.36	10.32
Corn Grain Cart 8R30	500 bu		0.69	0.27	0.66			0.01	1.63	1.11	2.74
Haul Corn	bu	27.00						0.13	27.13		27.13
Stalk Shredder	20'		1.78	2.13	1.71			0.03	5.65	3.35	9.00
TOTALS		398.24	19.39	10.62	19.66	0.00	16.19	464.10	31.28	495.38	

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

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

Table 5.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

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

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

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

\* Lease costs are based on hourly usage costs.



Table 5.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2009

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

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

Table 6.A Estimated costs per acre  
 Corn, no-tillage, BtRR, 8-row 30", 135 bu yield goal  
 Non-Delta Areas, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	1.0000	6.00	_____
App by Air ( 3 gal)	appl	5.00	1.0000	5.00	_____
FERTILIZERS					
DAP	cwt	48.00	1.0870	52.18	_____
Potash (60% K2O)	cwt	44.00	0.8300	36.52	_____
Fert 10-34-0	cwt	52.00	0.5000	26.00	_____
UAN (32% N)	cwt	24.00	5.0000	120.00	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	4.00	4.0000	16.00	_____
Clarity	pt	10.87	0.5000	5.44	_____
Lexar	pt	5.17	3.3000	17.06	_____
INSECTICIDES					
Intrepid 2F	oz	1.97	4.0000	7.88	_____
SEED/PLANTS					
Corn Seed BtRR	thous	2.42	28.0000	67.76	_____
HAULING					
Haul Corn	bu	0.20	135.0000	27.00	_____
CUSTOM LIME					
Lime (Spread)	ton	38.00	0.5000	19.00	_____
OPERATOR LABOR					
Tractors	hour	10.91	0.4231	4.61	_____
Harvesters	hour	10.91	0.1277	1.39	_____
HAND LABOR					
Implements	hour	8.19	0.2283	1.87	_____
UNALLOCATED LABOR	hour	10.89	0.4957	5.40	_____
DIESEL FUEL					
Tractors	gal	2.46	3.2673	8.05	_____
Harvesters	gal	2.46	1.5772	3.88	_____
REPAIR & MAINTENANCE					
Implements	acre	6.22	1.0000	6.22	_____
Tractors	acre	1.17	1.0000	1.17	_____
INTEREST ON OP. CAP.	acre	13.71	1.0000	13.71	_____
TOTAL DIRECT EXPENSES				452.14	_____
FIXED EXPENSES					
Implements	acre	9.05	1.0000	9.05	_____
Tractors	acre	7.88	1.0000	7.88	_____
TOTAL FIXED EXPENSES				16.93	_____
TOTAL SPECIFIED EXPENSES				469.07	_____

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

**Fertilization decisions should be based on soil tests.**  
**Intrepid application is necessary only on refuge acres.**

Table 6.B Summary of estimated costs and returns per acre  
 Corn, no-tillage, BtRR, 8-row 30", 135 bu yield goal  
 Non-Delta Areas, Mississippi, 2009

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.38	135.0000	591.30	_____
				-----	
TOTAL INCOME				591.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.00	1.0000	11.00	_____
FERTILIZERS	acre	234.70	1.0000	234.70	_____
HERBICIDES	acre	38.50	1.0000	38.50	_____
INSECTICIDES	acre	7.88	1.0000	7.88	_____
SEED/PLANTS	acre	67.76	1.0000	67.76	_____
HAULING	acre	27.00	1.0000	27.00	_____
CUSTOM LIME	acre	19.00	1.0000	19.00	_____
HAND LABOR	hour	8.19	0.2283	1.87	_____
OPERATOR LABOR	hour	10.91	0.5508	6.00	_____
UNALLOCATED LABOR	hour	10.89	0.4957	5.40	_____
DIESEL FUEL	gal	2.46	4.8445	11.93	_____
REPAIR & MAINTENANCE	acre	7.39	1.0000	7.39	_____
INTEREST ON OP. CAP.	acre	13.71	1.0000	13.71	_____
				-----	
TOTAL DIRECT EXPENSES				452.14	_____
RETURNS ABOVE DIRECT EXPENSES				139.16	_____
TOTAL FIXED EXPENSES				16.93	_____
				-----	
TOTAL SPECIFIED EXPENSES				469.07	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				122.23	_____

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

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

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

Table 6.C Estimated resource use for field operations, per acre  
 Corn, no-tillage, BtRR, 8-row 30", 135 bu yield goal  
 Non-Delta Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Oct	0.5000				
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Spin Spreader	5 ton	2WD 150	0.042	1.00	Mar		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K2O)	cwt					0.8300				
NT Plant&Pre-Rigid	8R-30	2WD 150	0.105	1.00	Mar		0.10	0.10	0.21	0.09
Corn Seed BtRR	thous					28.0000				
Fert 10-34-0	cwt					0.5000				
Spray (Broadcast)	27'	2WD 150	0.062	1.00	Apr		0.06	0.06	0.09	0.05
Glyphosate 3lbs a.e	pt					2.0000				
Lexar	pt					3.3000				
Fert Appl (Liquid)	8R-30	2WD 150	0.098	1.00	Apr		0.09	0.09	0.14	0.08
UAN (32% N)	cwt					5.0000				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-30	240hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Corn Grain Cart 8R30	500 bu	2WD 150	0.031	1.00	Sep		0.03	0.03	0.03	0.02
Haul Corn	bu					135.0000				
Stalk Shredder	20'	2WD 150	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.55	0.55	0.77	0.49

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

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

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

Table 6.D Estimated costs for field operations, per acre  
 Corn, no-tillage, BtRR, 8-row 30", 135 bu yield goal  
 Non-Delta Areas, Mississippi, 2009

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	19.00						1.14	20.14	20.14
App by Air ( 5 gal)	appl	6.00						0.24	6.24	6.24
Glyphosate 3lbs a.e	pt	8.00						0.32	8.32	8.32
Clarity	pt	5.44						0.22	5.66	5.66
Spin Spreader	5 ton		0.80	0.39	1.21			0.08	2.48	1.39 3.87
DAP	cwt	52.18						1.83	54.01	54.01
Potash (60% K20)	cwt	36.52						1.28	37.80	37.80
NT Plant&Pre-Rigid	8R-30		2.01	1.72	3.06			0.24	7.03	5.05 12.08
Corn Seed BtRR	thous	67.76						2.37	70.13	70.13
Fert 10-34-0	cwt	26.00						0.91	26.91	26.91
Spray (Broadcast)	27'		1.19	0.33	1.56			0.09	3.17	1.39 4.56
Glyphosate 3lbs a.e	pt	8.00						0.24	8.24	8.24
Lexar	pt	17.06						0.51	17.57	17.57
Fert Appl (Liquid)	8R-30		1.87	1.25	2.43			0.17	5.72	3.08 8.80
UAN (32% N)	cwt	120.00						3.60	123.60	123.60
App by Air ( 3 gal)	appl	5.00						0.10	5.10	5.10
Intrepid 2F	oz	7.88						0.16	8.04	8.04
Header - Corn	8R-30		3.88	1.40	2.64			0.04	7.96	2.36 10.32
Corn Grain Cart 8R30	500 bu		0.61	0.24	0.66			0.01	1.52	0.88 2.40
Haul Corn	bu	27.00						0.13	27.13	27.13
Stalk Shredder	20'		1.57	2.06	1.71			0.03	5.37	2.78 8.15
<b>TOTALS</b>		<b>405.84</b>	<b>11.93</b>	<b>7.39</b>	<b>13.27</b>	<b>0.00</b>	<b>13.71</b>	<b>452.14</b>	<b>16.93</b>	<b>469.07</b>

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

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

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

Table 6.E Estimated monthly income and expense flows per acre  
 Corn, no-tillage, BtRR, 8-row 30", 135 bu yield goal  
 Non-Delta Areas, Mississippi, 2009

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	591.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	114.70	120.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	13.44	0.00	25.06	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.88	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	67.76	0.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00
CUSTOM LIME	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	4.27	3.99	0.00	0.00	0.00	0.00	5.01
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	2.81	3.06	0.00	0.00	0.00	0.00	6.06
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	2.11	1.58	0.00	0.00	0.00	0.00	3.70
INTEREST ON OP. CAP.	1.14	0.00	0.00	0.00	0.78	6.71	4.61	0.00	0.26	0.00	0.00	0.21
TOTAL DIRECT EXPENSES	20.14	0.00	0.00	0.00	20.22	198.36	158.30	0.00	13.14	0.00	0.00	41.98
NET INCOME	-20.14	0.00	0.00	0.00	-20.22	-198.36	-158.30	0.00	-13.14	0.00	0.00	549.32
NET INCOME TO DATE	-20.14	-20.14	-20.14	-20.14	-40.36	-238.72	-397.02	-397.02	-410.16	-410.16	-410.16	139.16

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

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

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

\* Lease costs are based on hourly usage costs.

Table 6.F Estimated returns for various price/yield combinations, per acre  
 Corn, no-tillage, BtRR, 8-row 30", 135 bu yield goal  
 Non-Delta Areas, Mississippi, 2009

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.28	3.50	3.72	3.94	4.16	4.38	4.59	4.81	5.03	5.25	5.47
PERCENT	YIELD	UNIT	dollars										
50	67.50	bu	-216	-202	-187	-172	-157	-142	-128	-113	-98	-83	-69
			-233	-218	-204	-189	-174	-159	-145	-130	-115	-100	-85
60	81.00	bu	-175	-157	-139	-121	-104	-86	-68	-51	-33	-15	2
			-192	-174	-156	-138	-121	-103	-85	-67	-50	-32	-14
70	94.50	bu	-133	-112	-92	-71	-50	-30	-9	11	31	52	73
			-150	-129	-109	-88	-67	-47	-26	-5	15	35	56
80	108.00	bu	-91	-68	-44	-20	2	26	49	73	97	120	144
			-108	-85	-61	-37	-14	9	33	56	80	104	127
90	121.50	bu	-50	-23	2	29	56	82	109	135	162	189	215
			-67	-40	-14	12	39	65	92	119	145	172	198
100	135.00	bu	-8	20	50	80	109	139	168	198	227	257	286
			-25	3	33	63	92	122	151	181	210	240	270
110	148.50	bu	32	65	98	130	163	195	228	260	293	325	358
			16	48	81	113	146	178	211	243	276	308	341
120	162.00	bu	74	110	145	181	216	251	287	322	358	393	429
			57	93	128	164	199	235	270	306	341	376	412
130	175.50	bu	116	154	193	231	269	308	346	385	423	462	500
			99	137	176	214	253	291	329	368	406	445	483
140	189.00	bu	157	199	240	282	323	364	406	447	489	530	571
			140	182	223	265	306	347	389	430	472	513	554
150	202.50	bu	199	243	288	332	376	421	465	509	554	598	642
			182	226	271	315	359	404	448	493	537	581	626

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

Table 7.A Estimated costs per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

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

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

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



Table 7.B Summary of estimated costs and returns per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

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

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

Table 7.C Estimated resource use for field operations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

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

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

Table 7.D Estimated costs for field operations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

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

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

Table 7.E Estimated monthly income and expense flows per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

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

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

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

\* Lease costs are based on hourly usage costs.

Table 7.F Estimated returns for various price/yield combinations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2009

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

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

Table 8.A Estimated costs per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

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

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

Table 8.B Summary of estimated costs and returns per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

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

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

Table 8.C Estimated resource use for field operations, per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

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

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



Table 8.D Estimated costs for field operations, per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

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

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

Table 8.E Estimated monthly income and expense flows per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2009

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

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

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

\* Lease costs are based on hourly usage costs.

Table 8.F Estimated returns for various price/yield combinations, per acre  
Wheat followed by soybeans, 70 bu yield goal  
All Areas, Mississippi, 2009

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

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



## APPENDIX

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

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

## Notes:

Labor: Includes allocated labor from power unit.

Total Direct: Does not include interest on operating capital.

CB = Cab, RB = Roll Bar

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

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

## Notes:

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

Direct: Does not include interest on operating capital.

BB = Boll Buggy, Tr = Trailer







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

Table with columns: Item Name, Size, Power Unit, Purchase Price, Annual Use, Useful Life, Perf Rate, Labor, Fuel, ---R&M--- Imp. P.U. Direct, Total ---Fixed--- Imp. P.U. Total Cost. Rows include various agricultural equipment like Grain Drill & Pre, Harrow, Header - Corn, Header - Rice, Header - Soybean, Header - Cotton-Brush, Heavy Disk, and Module Builder-1st/2nd.

(continued)









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

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

(continued)

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

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Ginstar EC	pt	26.29	Classic	oz	14.07
Gramoxone Inteon	oz	0.23	Clearpath	lb	55.03
Gramoxone Max	pt	4.97	Clincher SF	oz	1.74
Harvade 5F	oz	0.60	Cobra 2EC	oz	1.33
Leafless	pt	18.56	Command 3ME	pt	12.93
MFX Cotton Har. Aid	pt	3.64	Conclude XACT	pt	11.32
Prep	pt	4.41	Cornerstone	pt	3.63
Shed-a-leaf	gal	3.00	Cornerstone Plus	pt	3.69
Sodium Chlorate 3L	gal	3.04	Cotoran 4L	pt	5.03
Sodium Chlorate 5L	gal	4.24	Cotoran DF	lb	9.00
Sodium Chlorate 6L	gal	5.20	Cotton Pro	pt	3.36
TDZ SC	oz	2.94	Credit Extra	pt	3.91
Thidazuron 50 WSB	oz	2.08	Direx 4L	pt	2.73
Thidiazuron 4lb	oz	2.37	Direx 80 DF	lb	7.37
Thidiazuron 4SC	oz	2.79	Diuron 4L	pt	2.36
Tribufos 6lb	pt	7.15	Diuron 80 DF	lb	4.64
HAULING			Diuron 80%	lb	4.64
Haul Corn	bu	0.20	Domain	lb	12.75
Haul Cotton	lb	0.02	DSMA 4	pt	0.90
Haul Peanuts	ton	14.50	Dual II Magnum	pt	13.47
Haul Rice	bu	0.22	Dual Magnum	pt	12.74
Haul Sorghum	bu	0.20	Duet	pt	3.61
Haul Soybeans	bu	0.20	Envoke	oz	78.53
Haul Wheat	bu	0.20	Equip	oz	10.65
HERBICIDES			Evik DF 80W	lb	6.99
2,4-D Amine 4	pt	1.82	Exceed	oz	10.71
2,4-D LV 4Ester	pt	1.87	Expert	pt	4.06
2,4-D Weedar 64	pt	2.04	Facet 75DF	lb	52.09
AAtrex 4L	pt	1.94	Finesse	oz	16.17
AAtrex NINE-0	lb	3.42	First Rate	oz	27.86
Accent Gold	oz	6.30	Flexstar HL	pt	13.63
Accent SP	oz	31.94	FloMet 4L	pt	5.05
Acramite-4SC	oz	1.37	Flomet DF	lb	6.65
Aim 2EC	oz	6.06	Fluometuron 4lb	pt	5.04
Aim DF	oz	9.65	Frontier 6.0	oz	0.63
Arrosolo	qt	7.88	Fultime	pt	3.91
Arrow 2EC	pt	15.06	Fusilade DX	oz	1.34
Assure II	oz	1.12	Fusion	pt	20.12
Atrazine 4L	pt	1.69	Glyphos	pt	3.77
Atrazine 90DF	lb	3.11	Glyphos Xtra	pt	3.91
Axiom 68DF	lb	22.86	Glyphosate 3lbs a.e	pt	4.00
Backdraft SL	pt	2.40	Glyphosate 3lbs a.e.	oz	0.25
Banvel	pt	8.85	Glystar Plus	pt	3.91
Basagran	pt	10.75	Goal 2XL	pt	10.31
Basis Gold	lb	18.87	Gramoxone Inteon	oz	0.23
Beacon 75% WSP	oz	27.74	Gramoxone Max	pt	4.97
Beyond	oz	4.25	Grandstand R	qt	22.59
Bicep II Magnum	qt	9.46	Guardzman Max	pt	5.74
Blazer Ultra	pt	7.81	Harmony Extra XP	oz	14.65
Bolero 8EC	pt	4.83	Harmony GT	oz	19.98
Boundary 7.5	pt	8.69	Harness	pt	11.84
Buccaneer Plus	pt	4.09	Harness XTRA	pt	6.99
Buctril 2EC	pt	8.63	Hoelon 3EC	pt	10.42
Buctril 4EC	pt	15.37	Honcho	pt	2.78
Butoxone 175(2,4-DB)	pt	2.70	Honcho Plus	pt	3.82
Butoxone 200(2,4-DB)	pt	3.89	Hornet WDG	lb	55.02
Butyrac 175 (2,4-DB)	pt	2.71	Ignite 280	pt	6.57
Butyrac 200 (2,4-DB)	pt	4.24	Karmex DF	lb	4.20
Cadre	oz	5.16	Lariat	qt	5.67
Callisto 4SC	oz	4.61	Lasso 4EC	qt	6.60
Canopy 75%	oz	2.89	Layby Pro	qt	9.16
Canopy EX	oz	6.00	Lexar	pt	5.17
Canopy XL	oz	2.23	Liberty	pt	8.89
Caparol 4L	pt	4.04	Lightning	oz	12.69
Carbaryl 4L	pt	3.58	Linex 4L	pt	7.53
Celebrity Plus	lb	87.24	Londax 60DF	oz	12.70
Clarity	pt	10.87			(continued)



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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix Table 8. Estimated costs for field operations, per acre  
 Irrigation with a 1/4-mile center pivot system  
 135-acre system, 7.5 ac-in., Delta Area, Mississippi, 2009

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

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

Appendix Table 9. Estimated costs for field operations, per acre  
 Corn irrigated with roll-out pipe  
 160-acre system, 13 ac-in., Delta Area, Mississippi, 2009

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

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

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