

**TRADITIONAL  
VEGETABLES  
2013  
PLANNING BUDGETS**

**Mississippi State University  
Department of Agricultural Economics  
Budget Report 2012-02**

**December 2012**



## **Foreword**

This report is designed to provide necessary planning data to farmers, research and extension staffs, lending agencies, and others in agriculture. Estimated costs for land, management, and general farm overhead are not included in this report.

## **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.

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# 2013 Planning Budgets

## Budgets for Agricultural Enterprises

This publication provides economic and technical information in the form of enterprise budgets for vegetable crops 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 for each enterprise (14). The purpose of this section is to present the methods and procedures used to calculate costs 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 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 to reflect their specific situations. Income is not included in the vegetable planning budgets due to the volatile nature of prices in the fresh produce market. Budgets reflect the cost of production per acre planted. The budgets allow the producer to determine the breakeven price needed for the vegetable grown. A sensitivity table reflecting different yields per acre compared to different market prices received for vegetables allows producers to estimate potential net returns.

## 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 current practices.

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 judgement of the committee members. Quantities of materials and individual production practices are based on 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 2012. (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, 13).

The hours of annual use have been modified based on information collected from the cited studies (3, 4, 6, 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, 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). Prices of chemicals, seed, fertilizers, and custom rates are updated every year.

The labor wage rate per hour includes social security, accident and unemployment insurance, and some perquisites (11). Labor costs are estimated for several different labor categories. Operator labor is that labor required to operate all power-driven equipment.

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 (Boehlje and Eidman, 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:

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

$$CRCPA = CRCPH \times PR$$

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. Fresh vegetable prices are volatile and change daily. Because of this, no estimates of expected returns are provided. Budget Table D shows breakeven price above total expenses and net returns for price/yield combinations on a per-acre basis.

### **Estimates of Irrigation Costs**

Generally, irrigation is recommended for vegetable production. Irrigation costs for the most commonly used irrigation systems are presented in Appendix Tables 7, 8, and 9. Each appendix table lists all annual supplies, their prices, and quantities needed.

A non-irrigated vegetable budget can be converted to an irrigated budget by adding the desired irrigation system costs to the non-irrigated vegetable budget. Costs for the water will vary depending on the water source. Climatic conditions during the growing season will dictate water usage.

### **Estimates of Marketing and Grading Costs**

Marketing and grading costs should be viewed as only rough estimates. These costs are highly dependent upon the market outlet. For producers with traditional customers acquired over the years, there may be no brokerage fees. Other packing for shipping may go through a broker and incur packaging costs as well.



## Enterprise Budgets

Table 1.A Estimated resource use and costs for field operations, per acre  
 Bell pepper, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC	LABOR	OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			1.00	Sep							0.3300	45.00	14.85	14.85
Disk Harrow	10'	2WD 75 hp	0.198	1.00	Sep	2.89	1.27	0.47	1.00	0.19	2.32				7.95
Disk Harrow	10'	2WD 75 hp	0.198	1.00	Oct	2.89	1.27	0.47	1.00	0.19	2.32				7.95
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Oct	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Fert 13-13-13	cwt											9.0000	23.30	209.70	209.70
Disk Bed	4-Row	2WD 75 hp	0.140	2.00	Oct	4.11	1.81	0.55	1.47	0.28	3.30				11.24
BS, Lay/Tape BPepper	Bed 6'cntr	2WD 75 hp	1.078	1.00	Oct	15.70	6.93	2.91	8.41	1.07	12.63				46.58
Plastic Mulch	roll											1.8000	158.00	284.40	284.40
Drip Tape	roll											1.2000	185.00	222.00	222.00
Spray (Broadcast)	27'	2WD 75 hp	0.062	0.50	Nov	0.46	0.27	0.08	0.10	0.04	0.52				1.43
Goal 2XL	pt											1.2500	9.87	12.34	12.34
Spray (Broadcast)	27'	2WD 75 hp	0.062	1.00	Mar	0.94	0.54	0.16	0.19	0.09	1.02				2.85
Gramonone Inteon	oz											32.0000	0.24	7.68	7.68
Trailer Utility	10'	2WD 75 hp	0.600	1.00	Mar	8.96	5.20	0.09	0.32	0.60	7.03				21.60
Pepper Plants	100plt											170.0000	11.90	2023.00	2023.00
Contract Plt BPepper	1000pl											17.0000	13.75	233.75	233.75
Irrigation				1.00	Mar										
Rural Water	ac-in											6.0000	132.00	792.00	792.00
Fertigate CAN03/KN03				2.00	Mar										
FERTIGATION LABOR	hour									5.00	46.50				46.50
Calcium Nitrate	lb											100.0000	0.56	56.00	56.00
Spray (Broadcast)	27'	2WD 75 hp	0.062	1.00	Apr	0.94	0.54	0.16	0.19	0.09	1.02				2.85
Orthene 90 S	lb											0.6700	6.50	4.36	4.36
Kocide 2000	lb											1.5000	6.90	10.35	10.35
Quadris	oz											6.2000	2.47	15.31	15.31
Fertigate CAN03/KN03				2.00	Apr										
FERTIGATION LABOR	hour									5.00	46.50				46.50
Calcium Nitrate	lb											100.0000	0.56	56.00	56.00
Trailer Utility	10'	2WD 75 hp	0.600	1.00	Apr	8.96	5.20	0.09	0.32	0.60	7.03				21.60
HAND LABOR	hour									15.00	139.50				139.50
Wood Stakes	100											36.0000	2.20	79.20	79.20
Spray (Broadcast)	27'	2WD 75 hp	0.062	1.00	Apr	0.94	0.54	0.16	0.19	0.09	1.02				2.85
Quadris	oz											6.2000	2.47	15.31	15.31
Kocide 2000	lb											1.5000	6.90	10.35	10.35
Fertigate CAN03/KN03				2.00	Apr										
FERTIGATION LABOR	hour									5.00	46.50				46.50
Calcium Nitrate	lb											100.0000	0.56	56.00	56.00
Spray (Broadcast)	27'	2WD 75 hp	0.062	1.00	May	0.94	0.54	0.16	0.19	0.09	1.02				2.85
Quadris	oz											6.2000	2.47	15.31	15.31
Kocide 2000	lb											1.5000	6.90	10.35	10.35
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	May	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Gramonone Inteon	oz											32.0000	0.24	7.68	7.68

(continued)

Table 1.A Estimated resource use and costs for field operations, per acre  
 Bell pepper, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013 (continued)

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
Fertigate CAN03/KN03				2.00	May											
FERTIGATION LABOR	hour									5.00	46.50					46.50
Calcium Nitrate	lb											100.0000	0.56	56.00		56.00
1st Tying DB String				1.00	May											
HAND LABOR	hour									8.00	74.40					74.40
Plastic string	6000'											7.0000	11.00	77.00		77.00
Fertigate CAN03/KN03				2.00	May											
FERTIGATION LABOR	hour									5.00	46.50					46.50
Calcium Nitrate	lb											100.0000	0.56	56.00		56.00
Spray (Broadcast)	27'	2WD 75 hp	0.062	1.00	May	0.94	0.54	0.16	0.19	0.09	1.02					2.85
Radiant 1SC	oz											8.0000	5.94	47.52		47.52
Spray (Broadcast)	27'	2WD 75 hp	0.062	1.00	May	0.94	0.54	0.16	0.19	0.09	1.02					2.85
Mustang Max	oz											4.0000	1.58	6.32		6.32
2nd Tying DB String				1.00	Jun											
HAND LABOR	hour									5.00	46.50					46.50
Plastic string	6000'											5.0000	11.00	55.00		55.00
Cultivate	4-Row	2WD 75 hp	0.155	1.00	Jun	2.26	1.00	0.33	0.87	0.15	1.82					6.28
Trailer Utility	10'	2WD 75 hp	0.600	1.00	Jun	8.96	5.20	0.09	0.32	0.60	7.03					21.60
HAND LABOR	hour									8.00	74.40					74.40
Harvest Labor Pepper	bu											1800.0000	0.70	1260.00		1260.00
15g tub Bell Pepper	each											30.0000	7.50	225.00		225.00
Bin Vegetable	each											8.0000	75.00	600.00		600.00
Pack Line B. Peppers				1.00	Jun											
GRADE & PACK LABOR	hour									80.00	744.00					744.00
Boxes-Waxed	each											1800.0000	1.61	2898.00		2898.00
Rotary Cutter	7'	2WD 75 hp	0.169	1.00	Jul	2.47	1.09	0.58	0.42	0.16	1.98					6.54
Take Up Reel (Mulch)	1-Row	2WD 75 hp	0.588	1.00	Jul	8.57	3.78	0.59	2.35	0.58	6.89					22.18
HAND LABOR	hour									12.00	111.60					111.60
Disk Harrow	10'	2WD 75 hp	0.198	1.00	Jul	2.89	1.27	0.47	1.00	0.19	2.32					7.95
Southern Peas - OP	lb											33.0000	4.10	135.30		135.30
Irrigation Setup	acre				Mar							1.0000				455.59
TOTALS							78.81	39.32	7.87	19.34	158.65	1488.37			9552.08	11641.38
INTEREST ON OPERATING CAPITAL																139.62
UNALLOCATED LABOR																12.56
TOTAL SPECIFIED COST																11793.56

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 1.B Estimated costs per acre  
 Bell pepper, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM					
Contract Plt BPepper	1000pl	13.75	17.0000	233.75	_____
FERTILIZER					
Lime (Spread)	ton	45.00	0.3300	14.85	_____
Fert 13-13-13	cwt	23.30	9.0000	209.70	_____
Calcium Nitrate	lb	0.56	500.0000	280.00	_____
FUNGICIDE					
Kocide 2000	lb	6.90	4.5000	31.05	_____
Quadris	oz	2.47	18.6000	45.94	_____
HERBICIDE					
Goal 2XL	pt	9.87	1.2500	12.34	_____
Gramonone Inteon	oz	0.24	64.0000	15.36	_____
INSECTICIDE					
Orthene 90 S	lb	6.50	0.6700	4.36	_____
Radiant 1SC	oz	5.94	8.0000	47.52	_____
Mustang Max	oz	1.58	4.0000	6.32	_____
SEED/PLANTS					
Pepper Plants	100plt	11.90	170.0000	2023.00	_____
Southern Peas - OP	lb	4.10	33.0000	135.30	_____
OTHER					
Plastic Mulch	roll	158.00	1.8000	284.40	_____
Wood Stakes	100	2.20	36.0000	79.20	_____
Plastic string	6000'	11.00	12.0000	132.00	_____
Harvest Labor Pepper	bu	0.70	1800.0000	1260.00	_____
15g tub Bell Pepper	each	7.50	30.0000	225.00	_____
Bin Vegetable	each	75.00	8.0000	600.00	_____
Boxes-Waxed	each	1.61	1800.0000	2898.00	_____
IRRIGATION SUPPLIES					
Drip Tape	roll	185.00	1.2000	222.00	_____
Rural Water	ac-in	132.00	6.0000	792.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	5.3534	62.68	_____
GRADE & PACK LABOR					
Special Labor	hour	9.30	80.0000	744.00	_____
HAND LABOR					
Special Labor	hour	9.30	48.0000	446.40	_____
Implements	hour	9.30	0.3006	2.79	_____
FERTIGATION LABOR					
Special Labor	hour	9.30	25.0000	232.50	_____
UNALLOCATED LABOR	hour	11.73	1.0706	12.56	_____
DIESEL FUEL					
Tractors	gal	3.50	20.6664	72.37	_____
REPAIR & MAINTENANCE					
Implements	acre	7.87	1.0000	7.87	_____
Tractors	acre	6.44	1.0000	6.44	_____
INTEREST ON OP. CAP.	acre	139.62	1.0000	139.62	_____
TOTAL DIRECT EXPENSES				11279.31	_____
FIXED EXPENSES					
Implements	acre	19.34	1.0000	19.34	_____
Tractors	acre	39.32	1.0000	39.32	_____
Irrigation Setup	acre	455.59	1.0000	455.59	_____
TOTAL FIXED EXPENSES				514.25	_____
TOTAL SPECIFIED EXPENSES				11793.56	_____

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 1.C Estimated monthly income and expense flows per acre  
 Bell pepper, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013

ITEM	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
-----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	0.00
DIRECT EXPENSES												
CUSTOM	0.00	0.00	0.00	0.00	0.00	0.00	233.75	0.00	0.00	0.00	0.00	0.00
FERTILIZER	14.85	209.70	0.00	0.00	0.00	0.00	56.00	112.00	112.00	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.32	25.66	0.00	0.00	0.00
HERBICIDE	0.00	0.00	12.34	0.00	0.00	0.00	7.68	0.00	7.68	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.36	53.84	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	2023.00	0.00	0.00	0.00	135.30	0.00
OTHER	0.00	284.40	0.00	0.00	0.00	0.00	0.00	79.20	77.00	5038.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	222.00	0.00	0.00	0.00	0.00	792.00	0.00	0.00	0.00	0.00	0.00
LABOR	2.78	23.09	0.59	0.00	0.00	0.00	56.11	243.28	174.53	875.52	125.03	0.00
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	2.68	22.20	0.42	0.00	0.00	0.00	8.96	9.81	5.17	10.21	12.92	0.00
REPAIR & MAINTENANCE	0.68	5.75	0.12	0.00	0.00	0.00	1.19	1.44	1.05	1.43	2.65	0.00
INTEREST ON OP. CAP.	0.82	27.18	0.43	0.00	0.00	0.00	56.29	7.11	4.84	41.97	0.98	0.00
TOTAL DIRECT EXPENSES	21.81	794.32	13.90	0.00	0.00	0.00	3234.98	508.52	461.77	5967.13	276.88	0.00
NET INCOME	-21.81	-794.32	-13.90	0.00	0.00	0.00	-3234.98	-508.52	-461.77	-5967.13	-276.88	0.00
NET INCOME TO DATE	-21.81	-816.13	-830.03	-830.03	-830.03	-830.03	-4065.01	-4573.53	-5035.30	-11002.43	-11279.31	-11279.31

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

\* Lease costs are based on hourly usage costs.

Table 1.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Bell pepper, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Bell Pepper			4.90	5.14	5.41	5.72	6.10	6.55	7.09	7.78	8.66	9.83	11.48
PERCENT	YIELD	UNIT	-----dollars-----										
50	900.00	Bu	-5402 -5916	-5191 -5705	-4947 -5461	-4662 -5177	-4326 -4840	-3923 -4437	-3430 -3944	-2813 -3328	-2021 -2535	-964 -1479	514 0
60	1080.00	Bu	-4810 -5325	-4557 -5071	-4264 -4778	-3923 -4437	-3519 -4034	-3035 -3550	-2444 -2958	-1704 -2218	-753 -1267	514 0	2289 1775
70	1260.00	Bu	-4219 -4733	-3923 -4437	-3581 -4096	-3183 -3697	-2713 -3227	-2148 -2662	-1457 -1972	-595 -1109	514 0	1993 1479	4064 3550
80	1440.00	Bu	-3627 -4141	-3289 -3803	-2899 -3413	-2444 -2958	-1906 -2420	-1260 -1775	-471 -986	514 0	1782 1267	3472 2958	5839 5325
90	1620.00	Bu	-3035 -3550	-2655 -3169	-2216 -2730	-1704 -2218	-1099 -1613	-373 -887	514 0	1623 1109	3049 2535	4951 4437	7614 7100
100	1800.00	Bu	-2444 -2958	-2021 -2535	-1533 -2048	-964 -1479	-292 -806	514 0	1500 986	2733 2218	4317 3803	6430 5916	9389 8875
110	1980.00	Bu	-1852 -2366	-1387 -1901	-851 -1365	-225 -739	514 0	1401 887	2486 1972	3842 3328	5585 5071	7910 7395	11164 10650
120	2160.00	Bu	-1260 -1775	-753 -1267	-168 -682	514 0	1321 806	2289 1775	3472 2958	4951 4437	6853 6339	9389 8875	12939 12425
130	2340.00	Bu	-669 -1183	-119 -633	514 0	1253 739	2127 1613	3176 2662	4458 3944	6061 5546	8121 7607	10868 10354	14714 14200
140	2520.00	Bu	-77 -591	514 0	1196 682	1993 1479	2934 2420	4064 3550	5444 4930	7170 6656	9389 8875	12347 11833	16489 15975
150	2700.00	Bu	514 0	1148 633	1879 1365	2733 2218	3741 3227	4951 4437	6430 5916	8279 7765	10657 10142	13826 13312	18264 17750

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 2012 input prices.



Table 2.A Estimated resource use and costs for field operations, per acre  
 Broccoli, fall, fresh market  
 Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jul							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Aug	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Aug	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Aug	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Fert 13-13-13	cwt											8.0000	23.30	186.40	186.40
Disk + Incorporate	10'	2WD 75 hp	0.206	1.00	Aug	3.01	1.33	0.85	1.53	0.30	3.38				10.10
Treflan 4D	pt											1.5000	3.56	5.34	5.34
Plntr/H2O Wheel	2-Row	2WD 75 hp	1.473	1.00	Aug	21.46	9.47	5.27	8.72	8.83	85.75				130.67
PLANTING LABOR	hour									30.00	279.00				279.00
Broccoli Plants	thous											18.0000	43.28	779.04	779.04
Cultivate+App Ins	4-Row	2WD 75 hp	0.193	1.00	Aug	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Bravo Weather Stick	pt											1.5000	4.42	6.63	6.63
Admire Pro	oz											8.0000	2.55	20.40	20.40
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Sep	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Bravo Weather Stick	pt											1.5000	4.42	6.63	6.63
Radiant 1SC	oz											8.0000	5.94	47.52	47.52
Cultivate+Sidedress	4-Row	2WD 75 hp	0.193	1.00	Sep	2.82	1.25	0.74	3.34	0.29	3.17				11.32
Amm Nitrate (34%)	cwt											2.3000	22.50	51.75	51.75
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Sep	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Avaunt 30 WDG	oz											3.0000	7.39	22.17	22.17
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Sep	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Bravo Weather Stick	pt											1.5000	4.42	6.63	6.63
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Oct	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Radiant 1SC	oz											8.0000	5.94	47.52	47.52
Trailer - Vegetables	16'	2WD 75 hp	0.090	1.00	Nov	1.31	0.58	0.05	0.08	0.18	1.89				3.91
HARVEST & PACK LABOR	hour			1.00	Nov					125.00	1162.50				1162.50
Boxes-Waxed	each											300.0000	1.61	483.00	483.00
Ice + Cooling	box											300.0000	0.75	225.00	225.00
TOTALS						55.96	24.71	46.82	84.97	166.59	1558.59			1910.31	3681.36
INTEREST ON OPERATING CAPITAL															29.77
UNALLOCATED LABOR															9.01
TOTAL SPECIFIED COST															3720.14

Note: Cost of production estimates are based on 2012 input prices.

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

Table 2.B Estimated costs per acre  
 Broccoli, fall, fresh market  
 Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Fert 13-13-13	cwt	23.30	8.0000	186.40	_____
Amm Nitrate (34%)	cwt	22.50	2.3000	51.75	_____
FUNGICIDE					
Bravo Weather Stick	pt	4.42	4.5000	19.89	_____
HERBICIDE					
Treflan 4D	pt	3.56	1.5000	5.34	_____
INSECTICIDE					
Admire Pro	oz	2.55	8.0000	20.40	_____
Radiant 1SC	oz	5.94	16.0000	95.04	_____
Avaunt 30 WDG	oz	7.39	3.0000	22.17	_____
SEED/PLANTS					
Broccoli Plants	thous	43.28	18.0000	779.04	_____
OTHER					
Boxes-Waxed	each	1.61	300.0000	483.00	_____
Ice + Cooling	box	0.75	300.0000	225.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	3.8404	44.99	_____
PLANTING LABOR					
Special Labor	hour	9.30	30.0000	279.00	_____
HAND LABOR					
Implements	hour	9.30	7.7530	72.10	_____
HARVEST & PACK LABOR					
Special Labor	hour	9.30	125.0000	1162.50	_____
UNALLOCATED LABOR	hour	11.73	0.7680	9.01	_____
DIESEL FUEL					
Tractors	gal	3.50	14.8256	51.92	_____
REPAIR & MAINTENANCE					
Implements	acre	46.82	1.0000	46.82	_____
Tractors	acre	4.04	1.0000	4.04	_____
INTEREST ON OP. CAP.	acre	29.77	1.0000	29.77	_____
TOTAL DIRECT EXPENSES				3610.46	_____
FIXED EXPENSES					
Implements	acre	84.97	1.0000	84.97	_____
Tractors	acre	24.71	1.0000	24.71	_____
TOTAL FIXED EXPENSES				109.68	_____
TOTAL SPECIFIED EXPENSES				3720.14	_____

Note: Cost of production estimates are based on 2012 input prices.

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

Table 2.C Estimated monthly income and expense flows per acre  
 Broccoli, fall, fresh market  
 Mississippi, 2013

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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	186.40	51.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	6.63	13.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	5.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	20.40	69.69	47.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	779.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	708.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	385.54	14.00	3.46	1164.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	34.80	12.58	3.32	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.00	10.26	30.58	9.88	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.39	20.23	2.05	0.46	6.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	22.67	1448.64	193.91	64.64	1880.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-22.67	-1448.64	-193.91	-64.64	-1880.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-22.67	-1471.31	-1665.22	-1729.86	-3610.46	-3610.46	-3610.46	-3610.46	-3610.46	-3610.46	-3610.46	-3610.46

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 2.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Broccoli, fall, fresh market  
 Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Broccoli			8.80	9.31	9.91	10.60	11.41	12.39	13.59	15.09	17.02	19.58	23.18
PERCENT	YIELD	UNIT	-----dollars-----										
50	150.00	211b	-2047 -2156	-1970 -2079	-1881 -1991	-1777 -1887	-1655 -1764	-1508 -1617	-1328 -1437	-1103 -1213	-814 -924	-429 -539	109 0
60	180.00	211b	-1831 -1941	-1739 -1848	-1632 -1742	-1508 -1617	-1360 -1470	-1184 -1294	-968 -1078	-699 -808	-352 -462	109 0	756 647
70	210.00	211b	-1615 -1725	-1508 -1617	-1383 -1493	-1238 -1348	-1066 -1176	-860 -970	-609 -718	-294 -404	109 0	648 539	1403 1294
80	240.00	211b	-1400 -1509	-1276 -1386	-1134 -1244	-968 -1078	-772 -882	-537 -647	-249 -359	109 0	571 462	1188 1078	2050 1941
90	270.00	211b	-1184 -1294	-1045 -1155	-885 -995	-699 -808	-478 -588	-213 -323	109 0	514 404	1034 924	1727 1617	2698 2588
100	300.00	211b	-968 -1078	-814 -924	-636 -746	-429 -539	-184 -294	109 0	469 359	918 808	1496 1386	2266 2156	3345 3235
110	330.00	211b	-753 -862	-583 -693	-388 -497	-159 -269	109 0	433 323	828 718	1322 1213	1958 1848	2805 2696	3992 3882
120	360.00	211b	-537 -647	-352 -462	-139 -248	109 0	403 294	756 647	1188 1078	1727 1617	2420 2311	3345 3235	4639 4529
130	390.00	211b	-321 -431	-121 -231	109 0	379 269	697 588	1080 970	1547 1437	2131 2022	2882 2773	3884 3774	5286 5176
140	420.00	211b	-106 -215	109 0	358 248	648 539	992 882	1403 1294	1907 1797	2536 2426	3345 3235	4423 4313	5933 5823
150	450.00	211b	109 0	340 231	607 497	918 808	1286 1176	1727 1617	2266 2156	2940 2831	3807 3697	4962 4853	6580 6470

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 2012 input prices.

Table 3.A Estimated resource use and costs for field operations, per acre  
Cabbage, spring, hand harvest  
Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jan							0.4950	45.00	22.28	22.28
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Feb	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Fert 13-13-13	cwt											8.0000	23.30	186.40	186.40
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Feb	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	1.00	Feb	2.89	1.27	0.47	1.00	0.19	2.32				7.95
Disk Bed	2-Row	2WD 75 hp	0.284	1.00	Feb	4.14	1.83	0.24	0.94	0.28	3.33				10.48
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Feb	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Treflan 4D	pt											2.0000	3.56	7.12	7.12
Plntr/H2O Wheel	2-Row	2WD 75 hp	1.473	1.00	Feb	21.46	9.47	5.27	8.72	8.83	85.75				130.67
PLANTING LABOR	hour									30.00	279.00				279.00
Cabbage Plants	thous											13.2000	34.00	448.80	448.80
Cultivate	4-Row	2WD 75 hp	0.155	3.00	Mar	6.78	2.99	0.98	2.62	0.46	5.45				18.82
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Mar	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Bravo Weather Stick	pt											1.5000	4.42	6.63	6.63
Kocide	lb											2.0000	3.54	7.08	7.08
Cultivate+Sidedress	4-Row	2WD 75 hp	0.193	1.00	Mar	2.82	1.25	0.74	3.34	0.29	3.17				11.32
Amm Nitrate (34%)	cwt											1.0000	22.50	22.50	22.50
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Radiant 1SC	oz											8.0000	5.94	47.52	47.52
Fert-Side Dresser	2R 6'	2WD 75 hp	0.423	1.00	Apr	6.16	2.72	2.68	10.65	0.42	4.95				27.16
Amm Nitrate (34%)	cwt											1.0000	22.50	22.50	22.50
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Radiant 1SC	oz											8.0000	5.94	47.52	47.52
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Avaunt 30 WDG	oz											3.0000	7.39	22.17	22.17
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Avaunt 30 WDG	oz											3.0000	7.39	22.17	22.17
Trailer - Vegetables	16'	2WD 75 hp	0.090	1.00	Jun	1.31	0.58	0.05	0.08	0.18	1.89				3.91
Harv.Labor S.Cabbage	box			1.00	Jun							600.0000	1.35	810.00	810.00
Grd & Pack S.Cabbage	box			1.00	Jun							600.0000	1.40	840.00	840.00
Box Cabbage	each											600.0000	2.56	1536.00	1536.00
Marketing Fee	box			1.00	Jun							600.0000	1.00	600.00	600.00
CoolingBox S.Cabbage	box			1.00	Jun							600.0000	0.25	150.00	150.00
TOTALS						70.72	31.22	59.03	113.68	42.50	407.00			4798.69	5480.34
INTEREST ON OPERATING CAPITAL															36.49
UNALLOCATED LABOR															11.39
TOTAL SPECIFIED COST															5528.22

Note: Cost of production estimates are based on 2012 input prices.

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

Table 3.B Estimated costs per acre  
Cabbage, spring, hand harvest  
Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Fert 13-13-13	cwt	23.30	8.0000	186.40	_____
Amm Nitrate (34%)	cwt	22.50	2.0000	45.00	_____
FUNGICIDE					
Bravo Weather Stick	pt	4.42	1.5000	6.63	_____
Kocide	lb	3.54	2.0000	7.08	_____
HERBICIDE					
Treflan 4D	pt	3.56	2.0000	7.12	_____
INSECTICIDE					
Radiant 1SC	oz	5.94	16.0000	95.04	_____
Avaunt 30 WDG	oz	7.39	6.0000	44.34	_____
SEED/PLANTS					
Cabbage Plants	thous	34.00	13.2000	448.80	_____
OTHER					
Harv.Labor S.Cabbage	box	1.35	600.0000	810.00	_____
Grd & Pack S.Cabbage	box	1.40	600.0000	840.00	_____
Box Cabbage	each	2.56	600.0000	1536.00	_____
Marketing Fee	box	1.00	600.0000	600.00	_____
CoolingBox S.Cabbage	box	0.25	600.0000	150.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	4.8538	56.86	_____
PLANTING LABOR					
Special Labor	hour	9.30	30.0000	279.00	_____
HAND LABOR					
Implements	hour	9.30	7.6498	71.14	_____
UNALLOCATED LABOR	hour	11.73	0.9707	11.39	_____
DIESEL FUEL					
Tractors	gal	3.50	18.7377	65.62	_____
REPAIR & MAINTENANCE					
Implements	acre	59.03	1.0000	59.03	_____
Tractors	acre	5.10	1.0000	5.10	_____
INTEREST ON OP. CAP.	acre	36.49	1.0000	36.49	_____
				-----	
TOTAL DIRECT EXPENSES				5383.32	_____
FIXED EXPENSES					
Implements	acre	113.68	1.0000	113.68	_____
Tractors	acre	31.22	1.0000	31.22	_____
				-----	
TOTAL FIXED EXPENSES				144.90	_____
				-----	
TOTAL SPECIFIED EXPENSES				5528.22	_____

Note: Cost of production estimates are based on 2012 input prices.

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

Table 3.C Estimated monthly income and expense flows per acre  
 Cabbage, spring, hand harvest  
 Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	186.40	22.50	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	13.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	7.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.00	47.52	91.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	448.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00	3936.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	382.89	13.62	9.40	10.38	2.10	0.00	0.00	0.00	0.00	0.00	0.00
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	33.17	12.23	9.04	9.96	1.22	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.00	9.06	12.29	13.00	29.64	0.14	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.47	18.91	1.05	1.08	1.02	13.96	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	22.75	1086.35	75.40	102.54	142.86	3953.42	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-22.75	-1086.35	-75.40	-102.54	-142.86	-3953.42	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-22.75	-1109.10	-1184.50	-1287.04	-1429.90	-5383.32	-5383.32	-5383.32	-5383.32	-5383.32	-5383.32	-5383.32

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 3.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
Cabbage, spring, hand harvest  
Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Cabbage			7.17	7.50	7.87	8.32	8.84	9.47	10.24	11.19	12.43	14.07	16.37
PERCENT	YIELD	UNIT	-----dollars-----										
50	300.00	50lb	-2512 -2657	-2418 -2562	-2308 -2453	-2180 -2325	-2029 -2174	-1848 -1993	-1627 -1771	-1350 -1495	-994 -1139	-519 -664	144 0
60	360.00	50lb	-2247 -2392	-2133 -2278	-2001 -2146	-1848 -1993	-1667 -1812	-1449 -1594	-1184 -1328	-851 -996	-424 -569	144 0	942 797
70	420.00	50lb	-1981 -2126	-1848 -1993	-1695 -1840	-1516 -1661	-1304 -1449	-1051 -1196	-741 -885	-353 -498	144 0	809 664	1739 1594
80	480.00	50lb	-1715 -1860	-1563 -1708	-1388 -1533	-1184 -1328	-942 -1087	-652 -797	-298 -442	144 0	714 569	1473 1328	2536 2392
90	540.00	50lb	-1449 -1594	-1278 -1423	-1081 -1226	-851 -996	-579 -724	-253 -398	144 0	643 498	1283 1139	2138 1993	3334 3189
100	600.00	50lb	-1184 -1328	-994 -1139	-775 -920	-519 -664	-217 -362	144 0	587 442	1141 996	1853 1708	2802 2657	4131 3986
110	660.00	50lb	-918 -1063	-709 -854	-468 -613	-187 -332	144 0	543 398	1030 885	1639 1495	2423 2278	3467 3322	4929 4784
120	720.00	50lb	-652 -797	-424 -569	-161 -306	144 0	507 362	942 797	1473 1328	2138 1993	2992 2847	4131 3986	5726 5581
130	780.00	50lb	-386 -531	-139 -284	144 0	477 332	869 724	1340 1196	1916 1771	2636 2491	3562 3417	4796 4651	6523 6378
140	840.00	50lb	-120 -265	144 0	451 306	809 664	1232 1087	1739 1594	2359 2214	3134 2990	4131 3986	5460 5315	7321 7176
150	900.00	50lb	144 0	429 284	758 613	1141 996	1594 1449	2138 1993	2802 2657	3633 3488	4701 4556	6125 5980	8118 7973

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 2012 input prices.



Table 4.A Estimated resource use and costs for field operations, per acre  
 Cucumbers, slicers, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Mar							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Mar	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Mar	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Fert 13-13-13	cwt											6.0000	23.30	139.80	139.80
Disk Harrow	10'	2WD 75 hp	0.198	1.00	Mar	2.89	1.27	0.47	1.00	0.19	2.32				7.95
Disk + Incorporate	10'	2WD 75 hp	0.206	1.00	Apr	3.01	1.33	0.85	1.53	0.30	3.38				10.10
Admire Pro	oz											8.0000	2.55	20.40	20.40
BS,Lay/Tape/Cucumber	Bed 4'cntr	2WD 75 hp	1.617	1.00	Apr	23.56	10.40	2.91	8.41	1.61	18.94				64.22
Plastic Mulch	roll											2.2000	158.00	347.60	347.60
Drip Tape	roll											1.5000	185.00	277.50	277.50
Plntr/H2O Cucumber	1R 4'cntr	2WD 75 hp	2.578	1.00	Apr	37.54	16.57	2.39	3.95	10.31	102.12				162.57
Cucumber - Hybrid	lb											3.0000	185.00	555.00	555.00
Irrigation				1.00	Apr										
Rural Water	ac-in											6.0000	132.00	792.00	792.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Mustang Max	oz											4.0000	1.58	6.32	6.32
Fertigate CAN03/KN03				2.00	Apr										
FERTIGATION LABOR	hour									2.00	18.60				18.60
Calcium Nitrate	lb											50.0000	0.56	28.00	28.00
Spray (Broadcast)	27'	2WD 75 hp	0.062	1.00	Apr	0.92	0.40	0.16	0.19	0.09	1.02				2.69
Sandea	oz											0.5000	41.48	20.74	20.74
Select 2EC	oz											6.0000	0.66	3.96	3.96
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Bravo Weather Stick	pt											1.5000	4.42	6.63	6.63
Fertigate CAN03/KN03				2.00	May										
FERTIGATION LABOR	hour									2.00	18.60				18.60
Calcium Nitrate	lb											50.0000	0.56	28.00	28.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Bravo Weather Stick	pt											1.5000	4.42	6.63	6.63
Mustang Max	oz											4.0000	1.58	6.32	6.32
Fertigate CAN03/KN03				2.00	May										
FERTIGATION LABOR	hour									2.00	18.60				18.60
Calcium Nitrate	lb											50.0000	0.56	28.00	28.00
Fertigate CAN03/KN03				1.00	Jun										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											25.0000	0.56	14.00	14.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Jun	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Mustang Max	oz											4.0000	1.58	6.32	6.32
Fertigate CAN03/KN03				1.00	Jun										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											25.0000	0.56	14.00	14.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Jun	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Bravo Weather Stick	pt											3.0000	4.42	13.26	13.26

(continued)

Table 4.A Estimated resource use and costs for field operations, per acre  
 Cucumbers, slicers, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013 (continued)

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
Trailer - Vegetables	16'	2WD 75 hp	0.090	1.00	Jun	1.31	0.58	0.05	0.08	0.18	1.89					3.91
HARVEST LABOR	hour			1.00	Jun					120.00	1116.00					1116.00
5-Gal Bucket	each											200.0000	4.15	830.00		830.00
Labor(Packing)	each											300.0000	0.75	225.00		225.00
Boxes-Waxed	each											300.0000	1.61	483.00		483.00
Plastic Clean Up				1.00	Jun											22.19
Mulch Lifter	1-Row	2WD 75 hp	0.589			8.58	3.79	0.15	2.77	0.58	6.90					
Labor Clean up	acre											1.0000	100.00	100.00		100.00
Irrigation Setup	acre				Apr							1.0000				459.16
TOTALS						100.15	44.20	55.48	103.98	142.83	1344.94				3974.76	6082.67
INTEREST ON OPERATING CAPITAL																38.19
UNALLOCATED LABOR																16.13
TOTAL SPECIFIED COST																6136.99

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 4.B Estimated costs per acre  
 Cucumbers, slicers, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Fert 13-13-13	cwt	23.30	6.0000	139.80	_____
Calcium Nitrate	lb	0.56	200.0000	112.00	_____
FUNGICIDE					
Bravo Weather Stick	pt	4.42	6.0000	26.52	_____
HERBICIDE					
Sandea	oz	41.48	0.5000	20.74	_____
Select 2EC	oz	0.66	6.0000	3.96	_____
INSECTICIDE					
Admire Pro	oz	2.55	8.0000	20.40	_____
Mustang Max	oz	1.58	12.0000	18.96	_____
SEED/PLANTS					
Cucumber - Hybrid	lb	185.00	3.0000	555.00	_____
OTHER					
Plastic Mulch	roll	158.00	2.2000	347.60	_____
5-Gal Bucket	each	4.15	200.0000	830.00	_____
Labor (Packing)	each	0.75	300.0000	225.00	_____
Boxes-Waxed	each	1.61	300.0000	483.00	_____
Labor Clean up	acre	100.00	1.0000	100.00	_____
IRRIGATION SUPPLIES					
Drip Tape	roll	185.00	1.5000	277.50	_____
Rural Water	ac-in	132.00	6.0000	792.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	6.8745	80.52	_____
HARVEST LABOR					
Special Labor	hour	9.30	120.0000	1116.00	_____
HAND LABOR					
Implements	hour	9.30	7.9588	74.02	_____
FERTIGATION LABOR					
Special Labor	hour	9.30	8.0000	74.40	_____
UNALLOCATED LABOR	hour	11.73	1.3749	16.13	_____
DIESEL FUEL					
Tractors	gal	3.50	26.5383	92.91	_____
REPAIR & MAINTENANCE					
Implements	acre	55.48	1.0000	55.48	_____
Tractors	acre	7.24	1.0000	7.24	_____
INTEREST ON OP. CAP.	acre	38.19	1.0000	38.19	_____
TOTAL DIRECT EXPENSES				5529.65	_____
FIXED EXPENSES					
Implements	acre	103.98	1.0000	103.98	_____
Tractors	acre	44.20	1.0000	44.20	_____
Irrigation Setup	acre	459.16	1.0000	459.16	_____
TOTAL FIXED EXPENSES				607.34	_____
TOTAL SPECIFIED EXPENSES				6136.99	_____

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 4.C Estimated monthly income and expense flows per acre  
 Cucumbers, slicers, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013

ITEM	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	162.08	28.00	56.00	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	6.63	6.63	13.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	24.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	26.72	6.32	6.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	555.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	347.60	0.00	1638.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	1069.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	7.07	161.44	40.66	1151.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	6.80	66.97	3.32	15.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	1.40	30.77	9.88	20.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	2.52	24.63	0.87	10.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	179.87	2341.96	123.68	2884.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-179.87	-2341.96	-123.68	-2884.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-179.87	-2521.83	-2645.51	-5529.65	-5529.65	-5529.65	-5529.65	-5529.65	-5529.65	-5529.65	-5529.65	-5529.65

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

\* Lease costs are based on hourly usage costs.

Table 4.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Cucumbers, slicers, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Cucumbers			14.42	15.28	16.28	17.43	18.80	20.45	22.46	24.97	28.20	32.51	38.53
PERCENT	YIELD	UNIT	-----dollars-----										
50	150.00	551b	-3010 -3617	-2881 -3488	-2732 -3339	-2558 -3165	-2352 -2959	-2105 -2713	-1804 -2411	-1427 -2034	-943 -1550	-297 -904	607 0
60	180.00	551b	-2648 -3255	-2493 -3100	-2314 -2921	-2105 -2713	-1859 -2466	-1563 -2170	-1201 -1808	-749 -1356	-167 -775	607 0	1692 1085
70	210.00	551b	-2286 -2894	-2105 -2713	-1897 -2504	-1653 -2261	-1365 -1973	-1020 -1627	-598 -1205	-70 -678	607 0	1511 904	2777 2170
80	240.00	551b	-1925 -2532	-1718 -2325	-1479 -2087	-1201 -1808	-872 -1479	-477 -1085	4 -602	607 0	1382 775	2416 1808	3863 3255
90	270.00	551b	-1563 -2170	-1330 -1938	-1062 -1669	-749 -1356	-379 -986	64 -542	607 0	1285 678	2157 1550	3320 2713	4948 4341
100	300.00	551b	-1201 -1808	-943 -1550	-644 -1252	-297 -904	114 -493	607 0	1210 602	1963 1356	2932 2325	4224 3617	6033 5426
110	330.00	551b	-839 -1447	-555 -1162	-227 -834	155 -452	607 0	1149 542	1813 1205	2642 2034	3708 3100	5129 4522	7119 6511
120	360.00	551b	-477 -1085	-167 -775	189 -417	607 0	1100 493	1692 1085	2416 1808	3320 2713	4483 3876	6033 5426	8204 7597
130	390.00	551b	-116 -723	219 -387	607 0	1059 452	1593 986	2235 1627	3019 2411	3998 3391	5258 4651	6938 6330	9289 8682
140	420.00	551b	245 -361	607 0	1024 417	1511 904	2087 1479	2777 2170	3622 3014	4677 4069	6033 5426	7842 7235	10375 9767
150	450.00	551b	607 0	994 387	1442 834	1963 1356	2580 1973	3320 2713	4224 3617	5355 4748	6809 6201	8747 8139	11460 10852

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 2012 input prices.

Table 5.A Estimated resource use and costs for field operations, per acre  
Greens (turnip, mustard, collards), fresh market  
Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jan							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Aug	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Aug	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Aug	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Fert 13-13-13	cwt											6.0000	23.30	139.80	139.80
Disk + Incorporate	10'	2WD 75 hp	0.206	1.00	Aug	3.01	1.33	0.85	1.53	0.30	3.38				10.10
Treflan 4D	pt											1.5000	3.56	5.34	5.34
Cultipacker	12'	2WD 75 hp	0.124	1.00	Aug	1.81	0.80	0.15	0.21	0.12	1.46				4.43
Plntr - Vacuum+Ins	2R 30-40	2WD 75 hp	0.396	1.00	Sep	5.78	2.55	8.92	14.51	0.39	4.64				36.40
Greens - Hybrid	lb											3.3000	103.00	339.90	339.90
Admire Pro	oz											8.0000	2.55	20.40	20.40
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Sep	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Amm Nitrate (34%)	cwt											1.0000	22.50	22.50	22.50
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Sep	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Kocide 2000	lb											1.5000	6.90	10.35	10.35
Quadris	oz											15.4000	2.47	38.04	38.04
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Sep	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Avaunt 30 WDG	oz											3.0000	7.39	22.17	22.17
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Oct	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Radiant 1SC	oz											5.0000	5.94	29.70	29.70
Bins/Stacking	each			1.00	Oct							20.0000	2.00	40.00	40.00
Trailer - Vegetables	16'	2WD 75 hp	0.090	1.00	Oct	1.31	0.58	0.05	0.08	0.18	1.89				3.91
HARVEST & PACK LABOR	hour			1.00	Oct					175.00	1627.50				1627.50
Boxes-Waxed	each			1.00	Oct							500.0000	1.61	805.00	805.00
Cooling Box - Greens box												500.0000	0.25	125.00	125.00
TOTALS						34.10	15.05	40.25	70.66	177.53	1656.71			1620.48	3437.25
INTEREST ON OPERATING CAPITAL															15.67
UNALLOCATED LABOR															5.50
TOTAL SPECIFIED COST															3458.42

Note: Cost of production estimates are based on 2012 input prices.

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

Table 5.B Estimated costs per acre  
Greens (turnip, mustard, collards), fresh market  
Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Fert 13-13-13	cwt	23.30	6.0000	139.80	_____
Amm Nitrate (34%)	cwt	22.50	1.0000	22.50	_____
FUNGICIDE					
Kocide 2000	lb	6.90	1.5000	10.35	_____
Quadris	oz	2.47	15.4000	38.04	_____
HERBICIDE					
Treflan 4D	pt	3.56	1.5000	5.34	_____
INSECTICIDE					
Admire Pro	oz	2.55	8.0000	20.40	_____
Avaunt 30 WDG	oz	7.39	3.0000	22.17	_____
Radiant 1SC	oz	5.94	5.0000	29.70	_____
SEED/PLANTS					
Greens - Hybrid	lb	103.00	3.3000	339.90	_____
OTHER					
Bins/Stacking	each	2.00	20.0000	40.00	_____
Boxes-Waxed	each	1.61	500.0000	805.00	_____
Cooling Box - Greens	box	0.25	500.0000	125.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	2.3392	27.41	_____
HAND LABOR					
Implements	hour	9.30	0.1931	1.80	_____
HARVEST & PACK LABOR					
Special Labor	hour	9.30	175.0000	1627.50	_____
UNALLOCATED LABOR	hour	11.75	0.4678	5.50	_____
DIESEL FUEL					
Tractors	gal	3.50	9.0304	31.63	_____
REPAIR & MAINTENANCE					
Implements	acre	40.25	1.0000	40.25	_____
Tractors	acre	2.47	1.0000	2.47	_____
INTEREST ON OP. CAP.	acre	15.67	1.0000	15.67	_____
TOTAL DIRECT EXPENSES				3372.71	_____
FIXED EXPENSES					
Implements	acre	70.66	1.0000	70.66	_____
Tractors	acre	15.05	1.0000	15.05	_____
TOTAL FIXED EXPENSES				85.71	_____
TOTAL SPECIFIED EXPENSES				3458.42	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.C Estimated monthly income and expense flows per acre  
Greens (turnip, mustard, collards), fresh market  
Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	0.00	0.00	0.00	0.00	0.00	0.00	139.80	22.50	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.39	0.00	0.00	0.00
HERBICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.34	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.57	29.70	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	339.90	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	970.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.47	13.68	1633.06	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	13.95	13.14	4.54	0.00	0.00
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.42	29.28	10.02	0.00	0.00
INTEREST ON OP. CAP.	0.79	0.00	0.00	0.00	0.00	0.00	0.00	1.90	3.61	9.37	0.00	0.00
TOTAL DIRECT EXPENSES	23.07	0.00	0.00	0.00	0.00	0.00	0.00	179.88	513.07	2656.69	0.00	0.00
NET INCOME	-23.07	0.00	0.00	0.00	0.00	0.00	0.00	-179.88	-513.07	-2656.69	0.00	0.00
NET INCOME TO DATE	-23.07	-23.07	-23.07	-23.07	-23.07	-23.07	-23.07	-202.95	-716.02	-3372.71	-3372.71	-3372.71

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 5.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Greens (turnip, mustard, collards), fresh market  
 Mississippi, 2013

Greens (25lb)			-----BREAKEVEN PRICE-----										
			5.14	5.39	5.68	6.02	6.42	6.90	7.49	8.22	9.17	10.43	12.19
PERCENT	YIELD	UNIT	-----dollars-----										
50	250.00	2doz	-1681 -1767	-1618 -1703	-1545 -1631	-1460 -1546	-1360 -1445	-1239 -1325	-1092 -1178	-908 -993	-671 -757	-356 -441	85 0
60	300.00	2doz	-1504 -1590	-1428 -1514	-1341 -1427	-1239 -1325	-1119 -1204	-974 -1060	-797 -883	-576 -662	-292 -378	85 0	615 530
70	350.00	2doz	-1327 -1413	-1239 -1325	-1137 -1223	-1018 -1104	-878 -963	-709 -795	-503 -589	-245 -331	85 0	527 441	1145 1060
80	400.00	2doz	-1151 -1236	-1050 -1135	-933 -1019	-797 -883	-637 -722	-444 -530	-208 -294	85 0	464 378	969 883	1676 1590
90	450.00	2doz	-974 -1060	-860 -946	-729 -815	-576 -662	-396 -481	-179 -265	85 0	417 331	843 757	1410 1325	2206 2120
100	500.00	2doz	-797 -883	-671 -757	-525 -611	-356 -441	-155 -240	85 0	380 294	748 662	1221 1135	1852 1767	2736 2650
110	550.00	2doz	-621 -706	-482 -567	-322 -407	-135 -220	85 0	350 265	674 589	1079 993	1600 1514	2294 2208	3266 3180
120	600.00	2doz	-444 -530	-292 -378	-118 -203	85 0	326 240	615 530	969 883	1410 1325	1978 1893	2736 2650	3796 3710
130	650.00	2doz	-267 -353	-103 -189	85 0	306 220	567 481	880 795	1263 1178	1742 1656	2357 2271	3178 3092	4326 4240
140	700.00	2doz	-90 -176	85 0	289 203	527 441	808 722	1145 1060	1558 1472	2073 1987	2736 2650	3619 3534	4856 4771
150	750.00	2doz	85 0	275 189	493 407	748 662	1049 963	1410 1325	1852 1767	2404 2319	3114 3029	4061 3975	5386 5301

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 2012 input prices.

Table 6.A Estimated resource use and costs for field operations, per acre  
Lima/butter beans, hand harvest  
Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jan							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Jan	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	1.00	Mar	2.89	1.27	0.47	1.00	0.19	2.32				7.95
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Mar	2.05	0.91	0.39	1.05	0.21	2.31				6.71
Amm Nitrate (34%)	cwt											1.5000	22.50	33.75	33.75
Phosphorus(46% P205)	cwt											1.5600	29.30	45.71	45.71
Potash (60% K20)	cwt											1.2000	29.80	35.76	35.76
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Apr	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Treflan 4D	pt											1.5000	3.56	5.34	5.34
Plntr - Vacuum	2-Row	2WD 75 hp	0.396	1.00	Apr	5.78	2.55	7.69	12.51	0.39	4.64				33.17
Lima Bean - Hybrid	lb											30.0000	2.80	84.00	84.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Mustang Max	oz											4.0000	1.58	6.32	6.32
Cultivate+Sidedress	4-Row	2WD 75 hp	0.193	1.00	May	2.82	1.25	0.74	3.34	0.29	3.17				11.32
Amm Nitrate (34%)	cwt											1.0000	22.50	22.50	22.50
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Kocide 2000	lb											1.5000	6.90	10.35	10.35
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Mustang Max	oz											4.0000	1.58	6.32	6.32
HARVEST LABOR	hour			1.00	Jun					136.00	1264.80				1264.80
5-Gal Bucket	each											40.0000	4.15	166.00	166.00
Sheller Lima Beans	each			1.00	Jun				5.87			0.0200			5.87
107/10 lb bg L/BBean	acre							0.23		9.00	83.70	1.0000			83.93
R.B.Convey LimaBeans	each			1.00	Jun				2.86			0.0200			2.86
Rot.PakTable L-Beans	each			1.00	Jun				2.72			0.0200			2.72
Application 1	acre							0.15		5.00	46.50	1.0000			46.65
Bag Sealer LimaBeans	each			1.00	Jun				0.53			0.0200			0.53
Application 1	acre							0.37		0.12	1.12	1.0000			1.49
TOTALS						30.31	13.39	39.31	81.81	152.46	1422.95			438.33	2026.10
INTEREST ON OPERATING CAPITAL															9.90
UNALLOCATED LABOR															4.88
TOTAL SPECIFIED COST															2040.88

Note: Cost of production estimates are based on 2012 input prices.

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

Table 6.B Estimated costs per acre  
Lima/butter beans, hand harvest  
Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Amm Nitrate (34%)	cwt	22.50	2.5000	56.25	_____
Phosphorus(46% P205)	cwt	29.30	1.5600	45.71	_____
Potash (60% K20)	cwt	29.80	1.2000	35.76	_____
FUNGICIDE					
Kocide 2000	lb	6.90	1.5000	10.35	_____
HERBICIDE					
Treflan 4D	pt	3.56	1.5000	5.34	_____
INSECTICIDE					
Mustang Max	oz	1.58	8.0000	12.64	_____
SEED/PLANTS					
Lima Bean - Hybrid	lb	2.80	30.0000	84.00	_____
OTHER					
5-Gal Bucket	each	4.15	40.0000	166.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	2.0805	24.37	_____
HARVEST LABOR					
Special Labor	hour	9.30	136.0000	1264.80	_____
HAND LABOR					
Implements	hour	9.30	0.2643	2.46	_____
GRD LABOR LIMA BEANS					
Bag Sealer LimaBeans	hour	9.30	0.1200	1.12	_____
Rot.PakTable L-Beans	hour	9.30	5.0000	46.50	_____
Sheller Lima Beans	hour	9.30	9.0000	83.70	_____
UNALLOCATED LABOR	hour	11.72	0.4161	4.88	_____
DIESEL FUEL					
Tractors	gal	3.50	8.0318	28.12	_____
REPAIR & MAINTENANCE					
Implements	acre	38.56	1.0000	38.56	_____
Tractors	acre	2.19	1.0000	2.19	_____
Bag Sealer LimaBeans	acre	0.37	1.0000	0.37	_____
Rot.PakTable L-Beans	acre	0.15	1.0000	0.15	_____
Sheller Lima Beans	acre	0.23	1.0000	0.23	_____
INTEREST ON OP. CAP.	acre	9.90	1.0000	9.90	_____
TOTAL DIRECT EXPENSES				1945.68	_____
FIXED EXPENSES					
Implements	acre	69.83	1.0000	69.83	_____
Tractors	acre	13.39	1.0000	13.39	_____
Bag Sealer LimaBeans	each	26.34	0.0200	0.53	_____
R.B.Convey LimaBeans	each	143.21	0.0200	2.86	_____
Rot.PakTable L-Beans	each	135.83	0.0200	2.72	_____
Sheller Lima Beans	each	293.47	0.0200	5.87	_____
TOTAL FIXED EXPENSES				95.20	_____
TOTAL SPECIFIED EXPENSES				2040.88	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.C Estimated monthly income and expense flows per acre  
 Lima/butter beans, hand harvest  
 Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	0.00	115.22	0.00	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	0.00	0.00	10.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	0.00	0.00	5.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.00	0.00	12.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	84.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00	166.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.10	0.00	5.42	9.19	14.00	1396.12	0.00	0.00	0.00	0.00	0.00	0.00
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	2.98	0.00	4.58	7.98	12.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.54	0.00	1.22	8.41	30.58	0.75	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.61	0.00	1.80	1.22	0.72	5.55	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	29.51	0.00	128.24	116.14	103.37	1568.42	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-29.51	0.00	-128.24	-116.14	-103.37	-1568.42	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-29.51	-29.51	-157.75	-273.89	-377.26	-1945.68	-1945.68	-1945.68	-1945.68	-1945.68	-1945.68	-1945.68

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 6.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Lima/butter beans, hand harvest  
 Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Lima/Butter Beans			12.71	13.62	14.67	15.89	17.33	19.07	21.19	23.83	27.24	31.78	38.14
PERCENT	YIELD	UNIT	-----dollars-----										
50	53.50	101b	-1265 -1360	-1216 -1311	-1160 -1255	-1095 -1190	-1018 -1113	-925 -1020	-811 -907	-670 -765	-487 -583	-244 -340	95 0
60	64.20	101b	-1129 -1224	-1071 -1166	-1003 -1098	-925 -1020	-832 -927	-721 -816	-585 -680	-415 -510	-196 -291	95 0	503 408
70	74.90	101b	-993 -1088	-925 -1020	-846 -941	-755 -850	-646 -742	-517 -612	-358 -453	-159 -255	95 0	435 340	911 816
80	85.60	101b	-857 -952	-779 -874	-689 -784	-585 -680	-461 -556	-312 -408	-131 -226	95 0	386 291	775 680	1319 1224
90	96.30	101b	-721 -816	-633 -728	-532 -627	-415 -510	-275 -371	-108 -204	95 0	350 255	678 583	1115 1020	1727 1632
100	107.00	101b	-585 -680	-487 -583	-375 -470	-244 -340	-90 -185	95 0	321 226	605 510	969 874	1455 1360	2136 2040
110	117.70	101b	-449 -544	-342 -437	-218 -313	-74 -170	95 0	299 204	548 453	860 765	1261 1166	1795 1700	2544 2449
120	128.40	101b	-312 -408	-196 -291	-61 -156	95 0	280 185	503 408	775 680	1115 1020	1552 1457	2136 2040	2952 2857
130	139.10	101b	-176 -272	-50 -145	95 0	265 170	466 371	707 612	1002 907	1370 1275	1844 1749	2476 2381	3360 3265
140	149.80	101b	-40 -136	95 0	252 156	435 340	651 556	911 816	1229 1133	1625 1530	2136 2040	2816 2721	3768 3673
150	160.50	101b	95 0	240 145	409 313	605 510	837 742	1115 1020	1455 1360	1880 1785	2427 2332	3156 3061	4176 4081

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 2012 input prices.

Table 7.A Estimated resource use and costs for field operations, per acre  
Lima/butter beans, mechanical harvest  
Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jan							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Jan	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	1.00	Mar	2.89	1.27	0.47	1.00	0.19	2.32				7.95
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Mar	2.05	0.91	0.39	1.05	0.21	2.31				6.71
Amm Nitrate (34%)	cwt											1.5000	22.50	33.75	33.75
Phosphorus(46% P205)	cwt											1.5600	29.30	45.71	45.71
Potash (60% K20)	cwt											1.2000	29.80	35.76	35.76
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Apr	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Treflan 4D	pt											1.5000	3.56	5.34	5.34
Plntr - Vacuum	2-Row	2WD 75 hp	0.396	1.00	Apr	5.78	2.55	7.69	12.51	0.39	4.64				33.17
Lima Bean - Hybrid	lb											30.0000	2.80	84.00	84.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Mustang Max	oz											4.0000	1.58	6.32	6.32
Cultivate+Sidedress	4-Row	2WD 75 hp	0.193	1.00	May	2.82	1.25	0.74	3.34	0.29	3.17				11.32
Amm Nitrate (34%)	cwt											1.0000	22.50	22.50	22.50
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Kocide 2000	lb											1.5000	6.90	10.35	10.35
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Mustang Max	oz											4.0000	1.58	6.32	6.32
Picker Beans/Peas	1-Row	2WD 75 hp	3.571	1.00	Jun	52.01	22.95	48.32	36.24	10.71	108.25				267.77
Trailer-Lima/B. Bean	16'	2WD 75 hp	3.571	1.00	Jun	52.00	22.95	2.02	3.46	7.14	75.03				155.46
LABOR BEAN TRAILER	hour									3.58	33.29				33.29
Sheller Lima Beans	each			1.00	Jun				5.87			0.0200			5.87
65/10 lb bg L/BBean	acre							0.23		9.00	83.70	1.0000			83.93
R.B.Convey LimaBeans	each			1.00	Jun				2.86			0.0200			2.86
Rot.PakTable L-Beans	each			1.00	Jun				2.72			0.0200			2.72
Application 1	acre							0.15		5.00	46.50	1.0000			46.65
Bag Sealer LimaBeans	each			1.00	Jun				0.53			0.0200			0.53
Application 1	acre							0.37		0.12	1.12	1.0000			1.49
TOTALS						134.32	59.29	89.65	121.51	37.90	374.72			272.33	1051.82
INTEREST ON OPERATING CAPITAL															6.21
UNALLOCATED LABOR															21.60
TOTAL SPECIFIED COST															1079.63

Note: Cost of production estimates are based on 2012 input prices.  
Fertilization decisions should be based on soil tests.

Table 7.B Estimated costs per acre  
Lima/butter beans, mechanical harvest  
Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Amm Nitrate (34%)	cwt	22.50	2.5000	56.25	_____
Phosphorus(46% P205)	cwt	29.30	1.5600	45.71	_____
Potash (60% K20)	cwt	29.80	1.2000	35.76	_____
FUNGICIDE					
Kocide 2000	lb	6.90	1.5000	10.35	_____
HERBICIDE					
Treflan 4D	pt	3.56	1.5000	5.34	_____
INSECTICIDE					
Mustang Max	oz	1.58	8.0000	12.64	_____
SEED/PLANTS					
Lima Bean - Hybrid	lb	2.80	30.0000	84.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	9.2234	108.01	_____
HAND LABOR					
Implements	hour	9.30	10.9786	102.10	_____
LABOR BEAN TRAILER					
Special Labor	hour	9.30	3.5800	33.29	_____
GRD LABOR LIMA BEANS					
Bag Sealer LimaBeans	hour	9.30	0.1200	1.12	_____
Rot.PakTable L-Beans	hour	9.30	5.0000	46.50	_____
Sheller Lima Beans	hour	9.30	9.0000	83.70	_____
UNALLOCATED LABOR	hour	11.70	1.8446	21.60	_____
DIESEL FUEL					
Tractors	gal	3.50	35.6061	124.63	_____
REPAIR & MAINTENANCE					
Implements	acre	88.90	1.0000	88.90	_____
Tractors	acre	9.69	1.0000	9.69	_____
Bag Sealer LimaBeans	acre	0.37	1.0000	0.37	_____
Rot.PakTable L-Beans	acre	0.15	1.0000	0.15	_____
Sheller Lima Beans	acre	0.23	1.0000	0.23	_____
INTEREST ON OP. CAP.	acre	6.21	1.0000	6.21	_____
TOTAL DIRECT EXPENSES				898.83	_____
FIXED EXPENSES					
Implements	acre	109.53	1.0000	109.53	_____
Tractors	acre	59.29	1.0000	59.29	_____
Bag Sealer LimaBeans	each	26.34	0.0200	0.53	_____
R.B.Convey LimaBeans	each	143.21	0.0200	2.86	_____
Rot.PakTable L-Beans	each	135.83	0.0200	2.72	_____
Sheller Lima Beans	each	293.47	0.0200	5.87	_____
TOTAL FIXED EXPENSES				180.80	_____
TOTAL SPECIFIED EXPENSES				1079.63	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 7.C Estimated monthly income and expense flows per acre  
 Lima/butter beans, mechanical harvest  
 Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	0.00	115.22	0.00	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	0.00	0.00	10.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	0.00	0.00	5.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.00	0.00	12.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	84.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.10	0.00	5.42	9.19	14.00	364.61	0.00	0.00	0.00	0.00	0.00	0.00
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	2.98	0.00	4.58	7.98	12.58	96.51	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.54	0.00	1.22	8.41	30.58	58.59	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.61	0.00	1.80	1.22	0.72	1.86	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	29.51	0.00	128.24	116.14	103.37	521.57	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-29.51	0.00	-128.24	-116.14	-103.37	-521.57	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-29.51	-29.51	-157.75	-273.89	-377.26	-898.83	-898.83	-898.83	-898.83	-898.83	-898.83	-898.83

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 7.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Lima/butter beans, mechanical harvest  
 Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Lima/Butter Beans			11.06	11.85	12.76	13.82	15.08	16.59	18.43	20.73	23.70	27.65	33.18
PERCENT	YIELD	UNIT	-----dollars-----										
50	32.50	101b	-538 -719	-513 -694	-483 -664	-448 -629	-408 -588	-359 -539	-299 -479	-224 -404	-127 -308	0 -179	180 0
60	39.00	101b	-466 -647	-436 -616	-400 -581	-359 -539	-309 -490	-251 -431	-179 -359	-89 -269	26 -154	180 0	396 215
70	45.50	101b	-395 -575	-359 -539	-317 -498	-269 -449	-211 -392	-143 -323	-59 -239	45 -134	180 0	360 179	612 431
80	52.00	101b	-323 -503	-281 -462	-234 -415	-179 -359	-113 -294	-35 -215	60 -119	180 0	335 154	540 359	828 647
90	58.50	101b	-251 -431	-204 -385	-151 -332	-89 -269	-15 -196	72 -107	180 0	315 134	489 308	720 539	1044 863
100	65.00	101b	-179 -359	-127 -308	-68 -249	0 -179	82 -98	180 0	300 119	450 269	643 462	900 719	1260 1079
110	71.50	101b	-107 -287	-50 -231	14 -166	90 -89	180 0	288 107	420 239	585 404	797 616	1080 899	1476 1295
120	78.00	101b	-35 -215	26 -154	97 -83	180 0	278 98	396 215	540 359	720 539	951 771	1260 1079	1692 1511
130	84.50	101b	36 -143	103 -77	180 0	270 89	377 196	504 323	660 479	855 674	1106 925	1440 1259	1908 1727
140	91.00	101b	108 -71	180 0	263 83	360 179	475 294	612 431	780 599	990 809	1260 1079	1620 1439	2124 1943
150	97.50	101b	180 0	257 77	346 166	450 269	573 392	720 539	900 719	1125 944	1414 1233	1800 1619	2340 2159

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 2012 input prices.

Table 8.A Estimated resource use and costs for field operations, per acre  
Okra, fresh market  
Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Mar							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Mar	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Mar	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Apr	2.05	0.91	0.39	1.05	0.21	2.31				6.71
Amm Nitrate (34%)	cwt											0.7000	22.50	15.75	15.75
Phosphorus(46% P205)	cwt											1.5600	29.30	45.71	45.71
Potash (60% K20)	cwt											1.2000	29.80	35.76	35.76
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Apr	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Treflan 4D	pt											1.5000	3.56	5.34	5.34
Plntr - Vacuum	2-Row	2WD 75 hp	0.396	1.00	Apr	5.78	2.55	7.69	12.51	0.39	4.64				33.17
Okra - Hybrid	lb											8.8000	187.00	1645.60	1645.60
Cultivate+Sidedress	4-Row	2WD 75 hp	0.193	1.00	Apr	2.82	1.25	0.74	3.34	0.29	3.17				11.32
Amm Nitrate (34%)	cwt											1.0000	22.50	22.50	22.50
Cultivate	4-Row	2WD 75 hp	0.155	2.00	May	4.52	1.99	0.65	1.75	0.31	3.63				12.54
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	May	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Provado 1.6	oz											7.6000	1.94	14.74	14.74
Cultivate+Sidedress	4-Row	2WD 75 hp	0.193	1.00	May	2.82	1.25	0.74	3.34	0.29	3.17				11.32
Amm Nitrate (34%)	cwt											1.0000	22.50	22.50	22.50
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	3.00	Jun	10.72	4.73	28.85	51.09	0.73	8.63				104.02
Mustang Max	oz											12.0000	1.58	18.96	18.96
Trailer - Vegetables	16'	2WD 75 hp	0.090	12.00	Jun	15.72	6.94	0.55	0.94	2.16	22.69				46.84
HARVEST LABOR	hour			1.00	Jun					300.00	2790.00				2790.00
5-Gal Bucket	each											200.0000	4.15	830.00	830.00
GRADE & PACK LABOR	hour			1.00	Jun					30.00	279.00				279.00
Boxes-Waxed	each											400.0000	1.61	644.00	644.00
TOTALS						63.40	28.00	60.18	110.92	335.79	3133.38			3323.14	6719.02
INTEREST ON OPERATING CAPITAL															36.91
UNALLOCATED LABOR															10.20
TOTAL SPECIFIED COST															6766.13

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 8.B Estimated costs per acre  
Okra, fresh market  
Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Amm Nitrate (34%)	cwt	22.50	2.7000	60.75	_____
Phosphorus(46% P205)	cwt	29.30	1.5600	45.71	_____
Potash (60% K20)	cwt	29.80	1.2000	35.76	_____
HERBICIDE					
Treflan 4D	pt	3.56	1.5000	5.34	_____
INSECTICIDE					
Provado 1.6	oz	1.94	7.6000	14.74	_____
Mustang Max	oz	1.58	12.0000	18.96	_____
SEED/PLANTS					
Okra - Hybrid	lb	187.00	8.8000	1645.60	_____
OTHER					
5-Gal Bucket	each	4.15	200.0000	830.00	_____
Boxes-Waxed	each	1.61	400.0000	644.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	4.3539	50.98	_____
HARVEST LABOR					
Special Labor	hour	9.30	300.0000	2790.00	_____
GRADE & PACK LABOR					
Special Labor	hour	9.30	30.0000	279.00	_____
HAND LABOR					
Implements	hour	9.30	1.4412	13.40	_____
UNALLOCATED LABOR	hour	11.71	0.8707	10.20	_____
DIESEL FUEL					
Tractors	gal	3.50	16.8080	58.83	_____
REPAIR & MAINTENANCE					
Implements	acre	60.18	1.0000	60.18	_____
Tractors	acre	4.57	1.0000	4.57	_____
INTEREST ON OP. CAP.	acre	36.91	1.0000	36.91	_____
TOTAL DIRECT EXPENSES				6627.21	_____
FIXED EXPENSES					
Implements	acre	110.92	1.0000	110.92	_____
Tractors	acre	28.00	1.0000	28.00	_____
TOTAL FIXED EXPENSES				138.92	_____
TOTAL SPECIFIED EXPENSES				6766.13	_____

Note: Cost of production estimates are based on 2012 input prices.

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

Table 8.C Estimated monthly income and expense flows per acre  
Okra, fresh market  
Mississippi, 2013

ITEM	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	119.72	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	5.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	14.74	18.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	1645.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	1474.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	8.67	15.45	14.88	3104.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	8.34	12.50	13.45	24.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	1.89	9.89	21.67	31.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.58	19.22	0.62	16.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	41.76	1827.72	87.86	4669.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-41.76	-1827.72	-87.86	-4669.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-41.76	-1869.48	-1957.34	-6627.21	-6627.21	-6627.21	-6627.21	-6627.21	-6627.21	-6627.21	-6627.21	-6627.21

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 8.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Okra, fresh market  
 Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Okra (US Fancy)			11.81	12.54	13.38	14.36	15.52	16.91	18.61	20.73	23.47	27.11	32.21
PERCENT	YIELD	UNIT	-----dollars-----										
50	200.00	30lb	-3940 -4079	-3795 -3934	-3627 -3766	-3430 -3569	-3199 -3338	-2921 -3059	-2581 -2719	-2156 -2294	-1609 -1748	-881 -1019	138 0
60	240.00	30lb	-3532 -3671	-3358 -3497	-3156 -3295	-2921 -3059	-2642 -2781	-2309 -2447	-1901 -2039	-1391 -1529	-735 -874	138 0	1362 1223
70	280.00	30lb	-3125 -3263	-2921 -3059	-2685 -2824	-2411 -2549	-2086 -2225	-1697 -1835	-1221 -1359	-626 -764	138 0	1158 1019	2586 2447
80	320.00	30lb	-2717 -2855	-2483 -2622	-2214 -2353	-1901 -2039	-1530 -1669	-1085 -1223	-541 -679	138 0	1013 874	2178 2039	3810 3671
90	360.00	30lb	-2309 -2447	-2046 -2185	-1744 -1883	-1391 -1529	-973 -1112	-473 -611	138 0	903 764	1887 1748	3198 3059	5034 4895
100	400.00	30lb	-1901 -2039	-1609 -1748	-1273 -1412	-881 -1019	-417 -556	138 0	818 679	1668 1529	2761 2622	4218 4079	6258 6119
110	440.00	30lb	-1493 -1631	-1172 -1311	-802 -941	-371 -509	138 0	750 611	1498 1359	2433 2294	3635 3497	5238 5099	7482 7343
120	480.00	30lb	-1085 -1223	-735 -874	-331 -470	138 0	695 556	1362 1223	2178 2039	3198 3059	4510 4371	6258 6119	8706 8567
130	520.00	30lb	-677 -815	-298 -437	138 0	648 509	1251 1112	1974 1835	2858 2719	3963 3824	5384 5245	7278 7139	9930 9791
140	560.00	30lb	-269 -407	138 0	609 470	1158 1019	1807 1669	2586 2447	3538 3399	4728 4589	6258 6119	8298 8159	11154 11015
150	600.00	30lb	138 0	576 437	1080 941	1668 1529	2364 2225	3198 3059	4218 4079	5493 5354	7133 6994	9318 9179	12378 12239

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 2012 input prices.

Table 9.A Estimated resource use and costs for field operations, per acre  
 Pumpkin, freshmarket, irrigated  
 8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
Lime (Spread)	ton			0.33	May								0.1633	45.00	7.35	7.35
Chisel Plow	7'	2WD 75 hp	0.220	1.00	May	3.21	1.42	0.31	0.56	0.22	2.58					8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Jun	5.78	2.55	0.93	2.00	0.39	4.64					15.90
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Jun	2.05	0.91	0.39	1.05	0.21	2.31					6.71
Fert 13-13-13	cwt											9.0000	23.30	209.70		209.70
BS, Lay/Tape/Pumpkin	Bed 8'cntr	2WD 75 hp	0.080	1.00	Jun	1.17	0.52	0.29	0.85	0.08	0.95					3.78
Plastic Mulch	roll											1.4000	158.00	221.20		221.20
Drip Tape	roll											0.9000	185.00	166.50		166.50
Plntr/H20/pnch/seed	1-Row	2WD 75 hp	2.578	1.00	Jul	37.54	16.57	4.75	7.86	5.15	54.17					120.89
Pumpkin Seed Hybrid	lb											1.5000	79.00	118.50		118.50
Irrigation				1.00	Jul											
Rural Water	ac-in												6.0000	132.00	792.00	792.00
Fertigate CAN03/KN03				1.00	Jul											
FERTIGATION LABOR	hour									1.00	9.30					9.30
Calcium Nitrate	lb											25.0000	0.56	14.00		14.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Jul	3.58	1.58	9.62	17.03	0.24	2.88					34.69
Mustang Max	oz											4.0000	1.58	6.32		6.32
Disk Harrow-Hvy Duty	5'	2WD 75 hp	0.412	0.50	Jul	3.01	1.33	0.10	0.22	0.20	2.42					7.08
Fertigate CAN03/KN03				1.00	Jul											
FERTIGATION LABOR	hour									1.00	9.30					9.30
Calcium Nitrate	lb											25.0000	0.56	14.00		14.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Jul	3.58	1.58	9.62	17.03	0.24	2.88					34.69
Mustang Max	oz											4.0000	1.58	6.32		6.32
Fertigate CAN03/KN03				1.00	Jul											
FERTIGATION LABOR	hour									1.00	9.30					9.30
Calcium Nitrate	lb											25.0000	0.56	14.00		14.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Aug	3.58	1.58	9.62	17.03	0.24	2.88					34.69
Quadris	oz											11.0000	2.47	27.17		27.17
Bravo Weather Stick	pt											2.0000	4.42	8.84		8.84
Fertigate CAN03/KN03				3.00	Aug											
FERTIGATION LABOR	hour									3.00	27.90					27.90
Calcium Nitrate	lb											75.0000	0.56	42.00		42.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Aug	3.58	1.58	9.62	17.03	0.24	2.88					34.69
Bravo Weather Stick	pt											2.0000	4.42	8.84		8.84
Fertigate CAN03/KN03				1.00	Sep											
FERTIGATION LABOR	hour									1.00	9.30					9.30
Calcium Nitrate	lb											25.0000	0.56	14.00		14.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Sep	3.58	1.58	9.62	17.03	0.24	2.88					34.69
Brigade 2EC	oz											6.0000	0.91	5.46		5.46
Fertigate CAN03/KN03				3.00	Sep											
FERTIGATION LABOR	hour									3.00	27.90					27.90
Calcium Nitrate	lb											75.0000	0.56	42.00		42.00

(continued)

Table 9.A Estimated resource use and costs for field operations, per acre  
Pumpkin, freshmarket, irrigated  
8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2012 (continued)

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Sep	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Brigade 2EC	oz											6.0000	0.91	5.46	5.46
Quadris	oz											11.0000	2.47	27.17	27.17
Fertigate CAN03/KN03				1.00	Oct										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											25.0000	0.56	14.00	14.00
Trailer - Vegetables	16'	2WD 75 hp	0.090	3.00	Oct	3.93	1.74	0.14	0.23	0.54	5.67				11.71
HARVEST LABOR	hour									90.00	837.00				837.00
Pallet Crates-1350lb each												123.0000	18.67	2296.41	2296.41
Mulch Lifter	1-Row	2WD 75 hp	0.589	1.00	Nov	8.58	3.79	0.15	2.77	0.58	6.90				22.19
LABOR MULCH CLEANUP	hour									15.00	139.50				139.50
Irrigation Setup	acre				Jul							1.0000			448.43
TOTALS						86.75	38.31	64.78	117.72	124.87	1175.72			4061.24	5992.95
INTEREST ON OPERATING CAPITAL															60.46
UNALLOCATED LABOR															13.98
TOTAL SPECIFIED COST															6067.39

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 9.B Estimated costs per acre  
 Pumpkin, freshmarket, irrigated  
 8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.1633	7.35	_____
Fert 13-13-13	cwt	23.30	9.0000	209.70	_____
Calcium Nitrate	lb	0.56	275.0000	154.00	_____
FUNGICIDE					
Quadris	oz	2.47	22.0000	54.34	_____
Bravo Weather Stick	pt	4.42	4.0000	17.68	_____
INSECTICIDE					
Mustang Max	oz	1.58	8.0000	12.64	_____
Brigade 2EC	oz	0.91	12.0000	10.92	_____
SEED/PLANTS					
Pumpkin Seed Hybrid	lb	79.00	1.5000	118.50	_____
OTHER					
Plastic Mulch	roll	158.00	1.4000	221.20	_____
Pallet Crates-1350lb	each	18.67	123.0000	2296.41	_____
IRRIGATION SUPPLIES					
Drip Tape	roll	185.00	0.9000	166.50	_____
Rural Water	ac-in	132.00	6.0000	792.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	5.9557	69.77	_____
HARVEST LABOR					
Special Labor	hour	9.30	90.0000	837.00	_____
HAND LABOR					
Implements	hour	9.30	2.9186	27.15	_____
FERTIGATION LABOR					
Special Labor	hour	9.30	11.0000	102.30	_____
LABOR MULCH CLEANUP					
Special Labor	hour	9.30	15.0000	139.50	_____
UNALLOCATED LABOR					
	hour	11.73	1.1911	13.98	_____
DIESEL FUEL					
Tractors	gal	3.50	22.9914	80.48	_____
REPAIR & MAINTENANCE					
Implements	acre	64.78	1.0000	64.78	_____
Tractors	acre	6.27	1.0000	6.27	_____
INTEREST ON OP. CAP.	acre	60.46	1.0000	60.46	_____
TOTAL DIRECT EXPENSES				5462.93	_____
FIXED EXPENSES					
Implements	acre	117.72	1.0000	117.72	_____
Tractors	acre	38.31	1.0000	38.31	_____
Irrigation Setup	acre	448.43	1.0000	448.43	_____
TOTAL FIXED EXPENSES				604.46	_____
TOTAL SPECIFIED EXPENSES				6067.39	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**  
 Irrigation implies 6 acre inches applied as needed over the  
 production period for both fertigation and water needs.



Table 9.C Estimated monthly income and expense flows per acre  
Pumpkin, freshmarket, irrigated  
8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2013

ITEM	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	7.35	209.70	42.00	42.00	56.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	0.00	44.85	27.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	12.64	0.00	10.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	118.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	221.20	0.00	0.00	0.00	2296.41	0.00	0.00	0.00	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	166.50	792.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.10	9.35	97.93	34.82	44.12	852.60	147.78	0.00	0.00	0.00	0.00	0.00
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	2.98	8.35	44.26	6.64	6.64	3.65	7.96	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.54	2.26	27.54	19.76	19.76	0.42	0.77	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.34	13.13	20.11	2.12	1.77	22.44	0.55	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	14.31	630.49	1154.98	150.19	166.38	3189.52	157.06	0.00	0.00	0.00	0.00	0.00
NET INCOME	-14.31	-630.49	-1154.98	-150.19	-166.38	-3189.52	-157.06	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-14.31	-644.80	-1799.78	-1949.97	-2116.35	-5305.87	-5462.93	-5462.93	-5462.93	-5462.93	-5462.93	-5462.93

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

\* Lease costs are based on hourly usage costs.

Table 9.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Pumpkin, freshmarket, irrigated  
 8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2013

Pumpkin			-----BREAKEVEN PRICE-----										
			0.09	0.10	0.11	0.12	0.13	0.14	0.16	0.18	0.21	0.24	0.29
PERCENT	YIELD	UNIT	-----dollars-----										
50	20500.00	lb	-3440 -4044	-3296 -3900	-3129 -3733	-2934 -3539	-2705 -3309	-2429 -3033	-2092 -2696	-1670 -2275	-1129 -1733	-406 -1011	604 0
60	24600.00	lb	-3035 -3640	-2862 -3467	-2662 -3267	-2429 -3033	-2153 -2757	-1822 -2426	-1418 -2022	-912 -1516	-262 -866	604 0	1817 1213
70	28700.00	lb	-2631 -3235	-2429 -3033	-2195 -2800	-1923 -2528	-1601 -2206	-1215 -1820	-743 -1348	-153 -758	604 0	1615 1011	3031 2426
80	32800.00	lb	-2226 -2831	-1995 -2600	-1729 -2333	-1418 -2022	-1050 -1654	-609 -1213	-69 -674	604 0	1471 866	2626 2022	4244 3640
90	36900.00	lb	-1822 -2426	-1562 -2166	-1262 -1866	-912 -1516	-498 -1103	-2 -606	604 0	1362 758	2338 1733	3638 3033	5458 4853
100	41000.00	lb	-1418 -2022	-1129 -1733	-795 -1400	-406 -1011	52 -551	604 0	1278 674	2121 1516	3204 2600	4649 4044	6671 6067
110	45100.00	lb	-1013 -1617	-695 -1300	-328 -933	98 -505	604 0	1211 606	1952 1348	2879 2275	4071 3467	5660 5056	7885 7280
120	49200.00	lb	-609 -1213	-262 -866	137 -466	604 0	1156 551	1817 1213	2626 2022	3638 3033	4938 4333	6671 6067	9098 8494
130	53300.00	lb	-204 -808	171 -433	604 0	1110 505	1707 1103	2424 1820	3301 2696	4396 3792	5805 5200	7683 7078	10312 9707
140	57400.00	lb	199 -404	604 0	1071 466	1615 1011	2259 1654	3031 2426	3975 3370	5155 4550	6671 6067	8694 8089	11525 10921
150	61500.00	lb	604 0	1037 433	1537 933	2121 1516	2810 2206	3638 3033	4649 4044	5913 5308	7538 6934	9705 9101	12739 12134

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 2012 input prices.

Table 10.A Estimated resource use and costs for field operations, per acre  
 Snap beans, fresh market, hand harvest  
 Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Feb							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Feb	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Feb	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Feb	2.05	0.91	0.39	1.05	0.21	2.31				6.71
Fert 13-13-13	cwt											6.0000	23.30	139.80	139.80
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Feb	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Treflan 4D	pt											2.0000	3.56	7.12	7.12
Terrachlor 75 WP	lb											2.0000	6.77	13.54	13.54
Plntr - Vacuum	2-Row	2WD 75 hp	0.396	1.00	Mar	5.78	2.55	7.69	12.51	0.39	4.64				33.17
Snap Beans - Hybrid	lb											70.0000	6.40	448.00	448.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	Mar	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Mustang Max	oz											8.0000	1.58	12.64	12.64
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	Apr	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Kocide 2000	lb											3.0000	6.90	20.70	20.70
Cultivate+Sidedress	4-Row	2WD 75 hp	0.193	1.00	Apr	2.82	1.25	0.74	3.34	0.29	3.17				11.32
Amm Nitrate (34%)	cwt											0.7500	22.50	16.88	16.88
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	Apr	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Mustang Max	oz											8.0000	1.58	12.64	12.64
Trailer - Vegetables	16'	2WD 75 hp	0.090	1.00	May	1.31	0.58	0.05	0.08	0.18	1.89				3.91
HARVEST LABOR	hour			1.00	May					150.00	1395.00				1395.00
Bushel Box	each			1.00	May							200.0000	1.44	288.00	288.00
Load Conveyor S Bean				1.00	May										
GRD LABOR S. BEANS	hour									20.00	186.00				186.00
Cooling Snap Beans	bu box			1.00	May							200.0000	0.75	150.00	150.00
R.B.ConveySnapBeans	each			1.00	May				2.86			0.0200			2.86
Application 1	bu							79.68		40.00	372.00	200.0000			451.68
Rot.Pk Table S Beans	each			1.00	May				2.72			0.0200			2.72
Application 1	bu							7.58		2.00	18.60	200.0000			26.18
TOTALS						45.25	19.99	155.16	127.58	215.45	2011.25			1131.60	3490.83
INTEREST ON OPERATING CAPITAL															18.19
UNALLOCATED LABOR															7.27
TOTAL SPECIFIED COST															3516.29

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.B Estimated costs per acre  
 Snap beans, fresh market, hand harvest  
 Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Fert 13-13-13	cwt	23.30	6.0000	139.80	_____
Amm Nitrate (34%)	cwt	22.50	0.7500	16.88	_____
FUNGICIDE					
Terrachlor 75 WP	lb	6.77	2.0000	13.54	_____
Kocide 2000	lb	6.90	3.0000	20.70	_____
HERBICIDE					
Treflan 4D	pt	3.56	2.0000	7.12	_____
INSECTICIDE					
Mustang Max	oz	1.58	16.0000	25.28	_____
SEED/PLANTS					
Snap Beans - Hybrid	lb	6.40	70.0000	448.00	_____
OTHER					
Bushel Box	each	1.44	200.0000	288.00	_____
Cooling Snap Beans	bu box	0.75	200.0000	150.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	3.1054	36.35	_____
HARVEST LABOR					
Special Labor	hour	9.30	150.0000	1395.00	_____
HAND LABOR					
Implements	hour	9.30	0.3543	3.30	_____
GRD LABOR S. BEANS					
Special Labor	hour	9.30	20.0000	186.00	_____
R.B.ConveySnapBeans	hour	9.30	40.0000	372.00	_____
Rot.Pk Table S Beans	hour	9.30	2.0000	18.60	_____
UNALLOCATED LABOR	hour	11.70	0.6210	7.27	_____
DIESEL FUEL					
Tractors	gal	3.50	11.9884	41.98	_____
REPAIR & MAINTENANCE					
Implements	acre	67.90	1.0000	67.90	_____
Tractors	acre	3.27	1.0000	3.27	_____
R.B.ConveySnapBeans	bu	0.39	200.0000	79.68	_____
Rot.Pk Table S Beans	bu	0.03	200.0000	7.58	_____
INTEREST ON OP. CAP.	acre	18.19	1.0000	18.19	_____
TOTAL DIRECT EXPENSES				3368.72	_____
FIXED EXPENSES					
Implements	acre	122.00	1.0000	122.00	_____
Tractors	acre	19.99	1.0000	19.99	_____
R.B.ConveySnapBeans	each	143.21	0.0200	2.86	_____
Rot.Pk Table S Beans	each	135.83	0.0200	2.72	_____
TOTAL FIXED EXPENSES				147.57	_____
TOTAL SPECIFIED EXPENSES				3516.29	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.C Estimated monthly income and expense flows per acre  
 Snap beans, fresh market, hand harvest  
 Mississippi, 2013

ITEM	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	162.08	0.00	16.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	13.54	0.00	20.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	7.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	12.64	12.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	448.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	438.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	14.93	12.47	17.42	1973.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	12.86	12.00	15.90	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	2.73	27.86	40.44	87.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	3.01	5.44	0.89	8.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	216.27	518.41	124.87	2509.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-216.27	-518.41	-124.87	-2509.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-216.27	-734.68	-859.55	-3368.72	-3368.72	-3368.72	-3368.72	-3368.72	-3368.72	-3368.72	-3368.72	-3368.72

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 10.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Snap beans, fresh market, hand harvest  
 Mississippi, 2013

Snap Beans			-----BREAKEVEN PRICE-----										
			12.20	12.96	13.85	14.89	16.11	17.57	19.37	21.61	24.49	28.33	33.71
PERCENT	YIELD	UNIT	-----dollars-----										
50	100.00	30lb	-2003	-1927	-1838	-1735	-1612	-1466	-1286	-1062	-774	-390	147
			-2151	-2074	-1986	-1882	-1760	-1613	-1434	-1210	-922	-537	0
60	120.00	30lb	-1788	-1696	-1590	-1466	-1319	-1143	-928	-659	-313	147	793
			-1936	-1844	-1737	-1613	-1466	-1290	-1075	-806	-461	0	645
70	140.00	30lb	-1573	-1466	-1341	-1197	-1025	-820	-569	-255	147	685	1438
			-1721	-1613	-1489	-1344	-1173	-968	-717	-403	0	537	1290
80	160.00	30lb	-1358	-1235	-1093	-928	-732	-497	-211	147	608	1223	2083
			-1506	-1383	-1241	-1075	-880	-645	-358	0	461	1075	1936
90	180.00	30lb	-1143	-1005	-845	-659	-439	-175	147	550	1069	1761	2729
			-1290	-1152	-993	-806	-586	-322	0	403	922	1613	2581
100	200.00	30lb	-928	-774	-597	-390	-145	147	506	954	1530	2299	3374
			-1075	-922	-744	-537	-293	0	358	806	1383	2151	3227
110	220.00	30lb	-713	-543	-348	-121	147	470	864	1357	1991	2836	4020
			-860	-691	-496	-268	0	322	717	1210	1844	2689	3872
120	240.00	30lb	-497	-313	-100	147	440	793	1223	1761	2452	3374	4665
			-645	-461	-248	0	293	645	1075	1613	2305	3227	4518
130	260.00	30lb	-282	-82	147	416	734	1115	1581	2164	2913	3912	5311
			-430	-230	0	268	586	968	1434	2017	2766	3765	5163
140	280.00	30lb	-67	147	395	685	1027	1438	1940	2568	3374	4450	5956
			-215	0	248	537	880	1290	1792	2420	3227	4303	5809
150	300.00	30lb	147	378	644	954	1321	1761	2299	2971	3835	4988	6602
			0	230	496	806	1173	1613	2151	2823	3688	4840	6454

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 2012 input prices.

Table 11.A Estimated resource use and costs for field operations, per acre  
 Snap beans, fresh market, mechanical harvest  
 Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Custom Apply Fert	acre			0.33	Feb							0.4950	9.00	4.46	4.46
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Feb	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Feb	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Feb	2.05	0.91	0.39	1.05	0.21	2.31				6.71
Fert 13-13-13	cwt											6.0000	23.30	139.80	139.80
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Feb	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Treflan 4D	pt											2.0000	3.56	7.12	7.12
Terrachlor 75 WP	lb											2.0000	6.77	13.54	13.54
Plntr - Vacuum	2-Row	2WD 75 hp	0.396	1.00	Mar	5.78	2.55	7.69	12.51	0.39	4.64				33.17
Snap Beans - Hybrid	lb											70.0000	6.40	448.00	448.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	Mar	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Mustang Max	oz											8.0000	1.58	12.64	12.64
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	Apr	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Kocide 2000	lb											3.0000	6.90	20.70	20.70
Cultivate+Sidedress	2-Row	2WD 75 hp	0.390	1.00	Apr	5.69	2.51	0.48	2.18	0.58	6.39				17.25
Amm Nitrate (34%)	cwt											0.7500	22.50	16.88	16.88
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	Apr	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Mustang Max	oz											8.0000	1.58	12.64	12.64
Picker Beans/Peas	1-Row	2WD 75 hp	3.571	1.00	May	52.01	22.95	48.32	36.24	10.71	108.25				267.77
Bushel Box	each											150.0000	1.44	216.00	216.00
Trailer - Snap Bean	16'	2WD 75 hp	3.571	1.00	May	52.01	22.95	2.02	3.46	7.14	75.03				155.47
Load Conveyor S Bean				1.00	May										
GRD LABOR S. BEANS	hour									20.00	186.00				186.00
Cooling Snap Beans	bu box			1.00	May							150.0000	0.75	112.50	112.50
R.B.ConveySnapBeans	each			1.00	May				2.86			0.0200			2.86
Application 1	bu							59.76		30.00	279.00	150.0000			338.76
Rot.Pk Table S Beans	each			1.00	May				2.72			0.0200			2.72
Application 1	bu							5.69		1.50	13.95	150.0000			19.64
TOTALS						150.83	66.57	183.38	166.04	72.93	703.21			1004.28	2274.31
INTEREST ON OPERATING CAPITAL															13.49
UNALLOCATED LABOR															24.24
TOTAL SPECIFIED COST															2312.04

Note: Cost of production estimates are based on 2012 input prices.

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

Table 11.B Estimated costs per acre  
 Snap beans, fresh market, mechanical harvest  
 Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM					
Custom Apply Fert	acre	9.00	0.4950	4.46	_____
FERTILIZER					
Fert 13-13-13	cwt	23.30	6.0000	139.80	_____
Amm Nitrate (34%)	cwt	22.50	0.7500	16.88	_____
FUNGICIDE					
Terrachlor 75 WP	lb	6.77	2.0000	13.54	_____
Kocide 2000	lb	6.90	3.0000	20.70	_____
HERBICIDE					
Treflan 4D	pt	3.56	2.0000	7.12	_____
INSECTICIDE					
Mustang Max	oz	1.58	16.0000	25.28	_____
SEED/PLANTS					
Snap Beans - Hybrid	lb	6.40	70.0000	448.00	_____
OTHER					
Bushel Box	each	1.44	150.0000	216.00	_____
Cooling Snap Beans	bu box	0.75	150.0000	112.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	10.3551	121.24	_____
HAND LABOR					
Implements	hour	9.30	11.0770	103.02	_____
GRD LABOR S. BEANS					
Special Labor	hour	9.30	20.0000	186.00	_____
R.B.ConveySnapBeans	hour	9.30	30.0000	279.00	_____
Rot.Pk Table S Beans	hour	9.30	1.5000	13.95	_____
UNALLOCATED LABOR	hour	11.70	2.0710	24.24	_____
DIESEL FUEL					
Tractors	gal	3.50	39.9749	139.94	_____
REPAIR & MAINTENANCE					
Implements	acre	117.93	1.0000	117.93	_____
Tractors	acre	10.89	1.0000	10.89	_____
R.B.ConveySnapBeans	bu	0.39	150.0000	59.76	_____
Rot.Pk Table S Beans	bu	0.03	150.0000	5.69	_____
INTEREST ON OP. CAP.	acre	13.49	1.0000	13.49	_____
TOTAL DIRECT EXPENSES				2079.43	_____
FIXED EXPENSES					
Implements	acre	160.46	1.0000	160.46	_____
Tractors	acre	66.57	1.0000	66.57	_____
R.B.ConveySnapBeans	each	143.21	0.0200	2.86	_____
Rot.Pk Table S Beans	each	135.83	0.0200	2.72	_____
TOTAL FIXED EXPENSES				232.61	_____
TOTAL SPECIFIED EXPENSES				2312.04	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 11.C Estimated monthly income and expense flows per acre  
 Snap beans, fresh market, mechanical harvest  
 Mississippi, 2013

ITEM	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
-----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	0.00
DIRECT EXPENSES												
CUSTOM	4.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FERTILIZER	139.80	0.00	16.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	13.54	0.00	20.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	7.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	12.64	12.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	448.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	328.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	14.93	12.47	21.10	678.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	12.86	12.00	18.56	96.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	2.73	27.86	40.39	123.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	2.75	5.44	0.94	4.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	198.19	518.41	131.21	1231.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-198.19	-518.41	-131.21	-1231.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-198.19	-716.60	-847.81	-2079.43	-2079.43	-2079.43	-2079.43	-2079.43	-2079.43	-2079.43	-2079.43	-2079.43

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 11.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Snap beans, fresh market, mechanical harvest  
 Mississippi, 2013

Snap Beans			-----BREAKEVEN PRICE-----										
			10.75	11.41	12.18	13.07	14.13	15.40	16.95	18.89	21.38	24.71	29.36
PERCENT	YIELD	UNIT	-----dollars-----										
50	75.00	30lb	-1164 -1396	-1114 -1346	-1056 -1289	-989 -1222	-910 -1142	-815 -1047	-698 -931	-553 -785	-366 -598	-116 -349	232 0
60	90.00	30lb	-1024 -1257	-964 -1197	-895 -1128	-815 -1047	-719 -952	-605 -838	-465 -698	-291 -523	-66 -299	232 0	651 419
70	105.00	30lb	-884 -1117	-815 -1047	-734 -967	-640 -873	-529 -761	-395 -628	-233 -465	-29 -261	232 0	581 349	1070 838
80	120.00	30lb	-745 -977	-665 -897	-573 -805	-465 -698	-338 -571	-186 -419	-0 -232	232 0	531 299	931 698	1489 1257
90	135.00	30lb	-605 -838	-515 -748	-412 -644	-291 -523	-148 -380	23 -209	232 0	494 261	831 598	1280 1047	1908 1676
100	150.00	30lb	-465 -698	-366 -598	-250 -483	-116 -349	42 -190	232 0	465 232	756 523	1130 897	1629 1396	2327 2095
110	165.00	30lb	-326 -558	-216 -448	-89 -322	58 -174	232 0	442 209	698 465	1018 785	1429 1197	1978 1746	2746 2514
120	180.00	30lb	-186 -419	-66 -299	71 -161	232 0	423 190	651 419	931 698	1280 1047	1729 1496	2327 2095	3165 2933
130	195.00	30lb	-46 -279	82 -149	232 0	407 174	613 380	861 628	1163 931	1542 1309	2028 1795	2677 2444	3585 3352
140	210.00	30lb	92 -139	232 0	393 161	581 349	804 571	1070 838	1396 1164	1804 1571	2327 2095	3026 2793	4004 3771
150	225.00	30lb	232 0	382 149	554 322	756 523	994 761	1280 1047	1629 1396	2065 1833	2627 2394	3375 3142	4423 4190

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 2012 input prices.

Table 12.A Estimated resource use and costs for field operations, per acre  
 Southern peas, fresh market, hand harvest  
 Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jan							0.4950	45.00	22.28	22.28
Sub-Soiler	2 shank	2WD 75 hp	0.404	1.00	Feb	5.88	2.60	1.01	2.45	0.40	4.74				16.68
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Feb	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Amm Nitrate (34%)	cwt											0.5000	22.50	11.25	11.25
Phosphorus(46% P205)	cwt											1.5600	29.30	45.71	45.71
Potash (60% K20)	cwt											1.2000	29.80	35.76	35.76
Disk Harrow	14'	2WD 75 hp	0.141	2.00	Mar	4.13	1.82	1.72	3.71	0.28	3.32				14.70
Disk Bed	4-Row	2WD 75 hp	0.140	1.00	Mar	2.05	0.91	0.27	0.74	0.14	1.65				5.62
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Apr	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Treflan 4D	pt											0.5000	3.56	1.78	1.78
Plntr - Vacuum	4-Row	2WD 75 hp	0.226	1.00	Apr	3.30	1.46	16.07	26.14	0.22	2.65				49.62
Southern Peas - OP	lb											10.0000	4.10	41.00	41.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Brigade 2EC	oz											6.0000	0.91	5.46	5.46
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	May	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Mustang Max	oz											8.0000	1.58	12.64	12.64
Cultivate	4-Row	2WD 75 hp	0.155	1.00	May	2.26	1.00	0.33	0.87	0.15	1.82				6.28
Trailer - Vegetables	16'	2WD 75 hp	0.090	3.00	May	3.93	1.74	0.14	0.23	0.54	5.67				11.71
HARVEST LABOR	hour			1.00	May					75.00	697.50				697.50
5-Gal Bucket	each											20.0000	4.15	83.00	83.00
Sheller S. Peas	each			1.00	May				5.87			0.0200			5.87
100/10 lb bg S. Peas	acre							0.23		6.00	55.80	1.0000			56.03
R.B.Convey S. Peas	each			1.00	May				2.86			0.0200			2.86
Rot.Pk.Table S Peas	each			1.00	May				2.72			0.0200			2.72
Application 1	acre							0.15		3.00	27.90	1.0000			28.05
Bag Sealer S. Peas	each			1.00	May				0.53			0.0200			0.53
Application 1	acre							0.37		0.10	0.93	1.0000			1.30
TOTALS						36.34	16.06	49.33	97.83	86.96	814.77			258.88	1273.21
INTEREST ON OPERATING CAPITAL															6.03
UNALLOCATED LABOR															5.84
TOTAL SPECIFIED COST															1285.08

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 12.B Estimated costs per acre  
 Southern peas, fresh market, hand harvest  
 Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Amm Nitrate (34%)	cwt	22.50	0.5000	11.25	_____
Phosphorus(46% P205)	cwt	29.30	1.5600	45.71	_____
Potash (60% K20)	cwt	29.80	1.2000	35.76	_____
HERBICIDE					
Treflan 4D	pt	3.56	0.5000	1.78	_____
INSECTICIDE					
Brigade 2EC	oz	0.91	6.0000	5.46	_____
Mustang Max	oz	1.58	8.0000	12.64	_____
SEED/PLANTS					
Southern Peas - OP	lb	4.10	10.0000	41.00	_____
OTHER					
5-Gal Bucket	each	4.15	20.0000	83.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	2.4950	29.23	_____
HARVEST LABOR					
Special Labor	hour	9.30	75.0000	697.50	_____
HAND LABOR					
Implements	hour	9.30	0.3669	3.41	_____
GRD LABOR S. PEAS					
Rot.Pk.Table S Peas	hour	9.30	3.0000	27.90	_____
Bag Sealer S. Peas	hour	9.30	0.1000	0.93	_____
Sheller S. Peas	hour	9.30	6.0000	55.80	_____
UNALLOCATED LABOR	hour	11.70	0.4990	5.84	_____
DIESEL FUEL					
Tractors	gal	3.50	9.6319	33.72	_____
REPAIR & MAINTENANCE					
Implements	acre	48.58	1.0000	48.58	_____
Tractors	acre	2.62	1.0000	2.62	_____
Rot.Pk.Table S Peas	acre	0.15	1.0000	0.15	_____
Bag Sealer S. Peas	acre	0.37	1.0000	0.37	_____
Sheller S. Peas	acre	0.23	1.0000	0.23	_____
INTEREST ON OP. CAP.	acre	6.03	1.0000	6.03	_____
TOTAL DIRECT EXPENSES				1171.19	_____
FIXED EXPENSES					
Implements	acre	85.85	1.0000	85.85	_____
Tractors	acre	16.06	1.0000	16.06	_____
R.B.Convey S. Peas	each	143.21	0.0200	2.86	_____
Rot.Pk.Table S Peas	each	135.83	0.0200	2.72	_____
Bag Sealer S. Peas	each	26.34	0.0200	0.53	_____
Sheller S. Peas	each	293.47	0.0200	5.87	_____
TOTAL FIXED EXPENSES				113.89	_____
TOTAL SPECIFIED EXPENSES				1285.08	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 12.C Estimated monthly income and expense flows per acre  
 Southern peas, fresh market, hand harvest  
 Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	92.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	0.00	0.00	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.00	5.46	12.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	41.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	83.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	6.88	5.96	10.26	797.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	6.60	5.73	9.00	12.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.00	1.61	2.44	26.49	21.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.39	1.54	0.15	0.67	3.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	22.67	109.35	14.28	94.66	930.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-22.67	-109.35	-14.28	-94.66	-930.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-22.67	-132.02	-146.30	-240.96	-1171.19	-1171.19	-1171.19	-1171.19	-1171.19	-1171.19	-1171.19	-1171.19

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 12.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Southern peas, fresh market, hand harvest  
 Mississippi, 2013

Southern Peas			-----BREAKEVEN PRICE-----										
			8.56	9.17	9.88	10.70	11.67	12.84	14.27	16.05	18.35	21.41	25.69
PERCENT	YIELD	UNIT	-----dollars-----										
50	50.00	101b	-742	-712	-676	-635	-587	-528	-457	-368	-253	-100	113
			-856	-826	-790	-749	-700	-642	-571	-481	-367	-214	0
60	60.00	101b	-657	-620	-578	-528	-470	-400	-314	-207	-69	113	370
			-771	-734	-691	-642	-584	-514	-428	-321	-183	0	257
70	70.00	101b	-571	-528	-479	-421	-353	-271	-171	-46	113	328	627
			-685	-642	-593	-535	-467	-385	-285	-160	0	214	514
80	80.00	101b	-485	-436	-380	-314	-236	-143	-28	113	297	542	884
			-599	-550	-494	-428	-350	-257	-142	0	183	428	771
90	90.00	101b	-400	-345	-281	-207	-119	-14	113	274	481	756	1141
			-514	-458	-395	-321	-233	-128	0	160	367	642	1028
100	100.00	101b	-314	-253	-182	-100	-2	113	256	435	664	970	1398
			-428	-367	-296	-214	-116	0	142	321	550	856	1285
110	110.00	101b	-228	-161	-83	6	113	242	399	595	848	1184	1655
			-342	-275	-197	-107	0	128	285	481	734	1070	1542
120	120.00	101b	-143	-69	15	113	230	370	542	756	1031	1398	1913
			-257	-183	-98	0	116	257	428	642	917	1285	1799
130	130.00	101b	-57	22	113	220	347	499	685	917	1215	1613	2170
			-171	-91	0	107	233	385	571	803	1101	1499	2056
140	140.00	101b	28	113	212	328	464	627	827	1077	1398	1827	2427
			-85	0	98	214	350	514	713	963	1285	1713	2313
150	150.00	101b	113	205	311	435	581	756	970	1238	1582	2041	2684
			0	91	197	321	467	642	856	1124	1468	1927	2570

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 2012 input prices.

Table 13.A Estimated resource use and costs for field operations, per acre  
 Southern peas, fresh market, mechanical harvest  
 Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jan							0.4950	45.00	22.28	22.28
Sub-Soiler	2 shank	2WD 75 hp	0.404	1.00	Feb	5.88	2.60	1.01	2.45	0.40	4.74				16.68
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Feb	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Amm Nitrate (34%)	cwt											0.5000	22.50	11.25	11.25
Phosphorus(46% P205)	cwt											1.5600	29.30	45.71	45.71
Potash (60% K20)	cwt											1.2000	29.80	35.76	35.76
Disk Harrow	14'	2WD 75 hp	0.141	2.00	Mar	4.13	1.82	1.72	3.71	0.28	3.32				14.70
Disk Bed	4-Row	2WD 75 hp	0.140	1.00	Mar	2.05	0.91	0.27	0.74	0.14	1.65				5.62
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Apr	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Treflan 4D	pt											0.5000	3.56	1.78	1.78
Plntr - Vacuum	4-Row	2WD 75 hp	0.226	1.00	Apr	3.30	1.46	16.07	26.14	0.22	2.65				49.62
Southern Peas - OP	lb											10.0000	4.10	41.00	41.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Brigade 2EC	oz											6.0000	0.91	5.46	5.46
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	May	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Mustang Max	oz											8.0000	1.58	12.64	12.64
Cultivate	4-Row	2WD 75 hp	0.155	1.00	May	2.26	1.00	0.33	0.87	0.15	1.82				6.28
Trailer-Southern Pea	16'	2WD 75 hp	3.571	1.00	May	52.00	22.95	2.02	3.46	7.14	75.03				155.46
Picker Beans/Peas	1-Row	2WD 75 hp	3.571	1.00	May	52.01	22.95	48.32	36.24	10.71	108.25				267.77
Sacks - S Peas	each											75.0000	0.43	32.25	32.25
Sheller S. Peas	each			1.00	May				5.87			0.0200			5.87
64/10 lb bg S. Peas	acre							0.23		6.00	55.80	1.0000			56.03
R.B.Convey S. Peas	each			1.00	May				2.86			0.0200			2.86
Rot.Pk.Table S Peas	each			1.00	May				2.72			0.0200			2.72
Application 1	acre							0.15		3.00	27.90	1.0000			28.05
Bag Sealer S. Peas	each			1.00	May				0.53			0.0200			0.53
Application 1	acre							0.37		0.10	0.93	1.0000			1.30
TOTALS						136.42	60.22	99.53	137.30	29.27	294.88			208.13	936.48
INTEREST ON OPERATING CAPITAL															4.60
UNALLOCATED LABOR															21.93
TOTAL SPECIFIED COST															963.01

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 13.B Estimated costs per acre  
 Southern peas, fresh market, mechanical harvest  
 Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Amm Nitrate (34%)	cwt	22.50	0.5000	11.25	_____
Phosphorus(46% P205)	cwt	29.30	1.5600	45.71	_____
Potash (60% K20)	cwt	29.80	1.2000	35.76	_____
HERBICIDE					
Treflan 4D	pt	3.56	0.5000	1.78	_____
INSECTICIDE					
Brigade 2EC	oz	0.91	6.0000	5.46	_____
Mustang Max	oz	1.58	8.0000	12.64	_____
SEED/PLANTS					
Southern Peas - OP	lb	4.10	10.0000	41.00	_____
OTHER					
Sacks - S Peas	each	0.43	75.0000	32.25	_____
OPERATOR LABOR					
Tractors	hour	11.71	9.3679	109.71	_____
HAND LABOR					
Implements	hour	9.30	10.8112	100.54	_____
GRD LABOR S. PEAS					
Rot.Pk.Table S Peas	hour	9.30	3.0000	27.90	_____
Bag Sealer S. Peas	hour	9.30	0.1000	0.93	_____
Sheller S. Peas	hour	9.30	6.0000	55.80	_____
UNALLOCATED LABOR	hour	11.70	1.8735	21.93	_____
DIESEL FUEL					
Tractors	gal	3.50	36.1639	126.58	_____
REPAIR & MAINTENANCE					
Implements	acre	98.78	1.0000	98.78	_____
Tractors	acre	9.84	1.0000	9.84	_____
Rot.Pk.Table S Peas	acre	0.15	1.0000	0.15	_____
Bag Sealer S. Peas	acre	0.37	1.0000	0.37	_____
Sheller S. Peas	acre	0.23	1.0000	0.23	_____
INTEREST ON OP. CAP.	acre	4.60	1.0000	4.60	_____
TOTAL DIRECT EXPENSES				765.49	_____
FIXED EXPENSES					
Implements	acre	125.32	1.0000	125.32	_____
Tractors	acre	60.22	1.0000	60.22	_____
R.B.Convey S. Peas	each	143.21	0.0200	2.86	_____
Rot.Pk.Table S Peas	each	135.83	0.0200	2.72	_____
Bag Sealer S. Peas	each	26.34	0.0200	0.53	_____
Sheller S. Peas	each	293.47	0.0200	5.87	_____
TOTAL FIXED EXPENSES				197.52	_____
TOTAL SPECIFIED EXPENSES				963.01	_____

Note: Cost of production estimates are based on 2012 input prices.

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



Table 13.C Estimated monthly income and expense flows per acre  
 Southern peas, fresh market, mechanical harvest  
 Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	92.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	0.00	0.00	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.00	5.46	12.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	41.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	32.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	6.88	5.96	10.26	293.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	6.60	5.73	9.00	105.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.00	1.61	2.44	26.49	78.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.39	1.54	0.15	0.67	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	22.67	109.35	14.28	94.66	524.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-22.67	-109.35	-14.28	-94.66	-524.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-22.67	-132.02	-146.30	-240.96	-765.49	-765.49	-765.49	-765.49	-765.49	-765.49	-765.49	-765.49

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 13.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Southern peas, fresh market, mechanical harvest  
 Mississippi, 2013

Southern Peas			-----BREAKEVEN PRICE-----										
			10.01	10.73	11.56	12.52	13.66	15.02	16.69	18.78	21.46	25.04	30.05
PERCENT	YIELD	UNIT	-----dollars-----										
50	32.00	101b	-444	-421	-395	-364	-327	-283	-230	-163	-77	37	197
			-642	-619	-592	-561	-525	-481	-428	-361	-275	-160	0
60	38.40	101b	-380	-352	-321	-283	-240	-187	-123	-43	59	197	390
			-577	-550	-518	-481	-437	-385	-321	-240	-137	0	192
70	44.80	101b	-316	-283	-246	-203	-152	-91	-16	77	197	358	582
			-513	-481	-444	-401	-350	-288	-214	-120	0	160	385
80	51.20	101b	-251	-215	-172	-123	-65	4	90	197	335	518	775
			-449	-412	-370	-321	-262	-192	-107	0	137	321	577
90	57.60	101b	-187	-146	-98	-43	22	101	197	317	472	679	967
			-385	-343	-296	-240	-175	-96	0	120	275	481	770
100	64.00	101b	-123	-77	-24	37	109	197	304	438	610	839	1160
			-321	-275	-222	-160	-87	0	107	240	412	642	963
110	70.40	101b	-59	-8	49	117	197	293	411	558	747	1000	1353
			-256	-206	-148	-80	0	96	214	361	550	802	1155
120	76.80	101b	4	59	123	197	285	390	518	679	885	1160	1545
			-192	-137	-74	0	87	192	321	481	687	963	1348
130	83.20	101b	69	128	197	277	372	486	625	799	1022	1321	1738
			-128	-68	0	80	175	288	428	601	825	1123	1540
140	89.60	101b	133	197	271	358	460	582	732	919	1160	1481	1930
			-64	0	74	160	262	385	535	722	963	1284	1733
150	96.00	101b	197	266	345	438	547	679	839	1040	1298	1642	2123
			0	68	148	240	350	481	642	842	1100	1444	1926

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 2012 input prices.

Table 14.A Estimated resource use and costs for field operations, per acre  
 Squash, summer, fresh market, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Feb							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Feb	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Mar	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Mar	2.05	0.91	0.39	1.05	0.21	2.31				6.71
Fert 13-13-13	cwt											9.0000	23.30	209.70	209.70
BS, Lay/Tape/Squash	Bed 5'cntr	2WD 75 hp	1.294	1.00	Mar	18.85	8.32	2.90	8.39	1.29	15.15				53.61
Plastic Mulch	roll											2.2000	158.00	347.60	347.60
Drip Tape	roll											1.5000	185.00	277.50	277.50
Plntr/H20/pnch/seed	1-Row	2WD 75 hp	2.578	1.00	Apr	37.54	16.57	4.75	7.86	5.15	54.17				120.89
Squash - Hybrid	lb											2.0000	168.00	336.00	336.00
Irrigation				1.00	Apr										
Rural Water	ac-in											6.0000	132.00	792.00	792.00
Fertigate CAN03/KN03				1.00	Apr										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											25.0000	0.56	14.00	14.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Brigade 2EC	oz											6.0000	0.91	5.46	5.46
Fertigate CAN03/KN03				2.00	Apr										
FERTIGATION LABOR	hour									2.00	18.60				18.60
Calcium Nitrate	lb											50.0000	0.56	28.00	28.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Quadris	oz											11.0000	2.47	27.17	27.17
Fertigate CAN03/KN03				1.00	Apr										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											25.0000	0.56	14.00	14.00
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	Apr	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Brigade 2EC	oz											12.0000	0.91	10.92	10.92
Bravo Weather Stick	pt											3.0000	4.42	13.26	13.26
Fertigate CAN03/KN03				4.00	May										
FERTIGATION LABOR	hour									4.00	37.20				37.20
Calcium Nitrate	lb											100.0000	0.56	56.00	56.00
Trailer - Vegetables	16'	2WD 75 hp	0.090	10.00	Jun	13.11	5.78	0.46	0.78	1.80	18.91				39.04
HARVEST LABOR	hour			1.00	Jun					100.00	930.00				930.00
5-Gal Bucket	each											200.0000	4.15	830.00	830.00
Bushel Box	each											250.0000	1.44	360.00	360.00
GRADE & PACK LABOR	hour			10.00	Jun					110.00	1023.00				1023.00
Mulch Lifter	1-Row	2WD 75 hp	0.589	1.00	Jun	8.58	3.79	0.15	2.77	0.58	6.90				22.19
LABOR MULCH CLEANUP	hour									15.00	139.50				139.50
Irrigation Setup	acre				Apr							1.0000			459.16
TOTALS						103.44	45.66	48.36	91.53	243.65	2283.07			3343.89	6375.11
INTEREST ON OPERATING CAPITAL															40.99
UNALLOCATED LABOR															16.65
TOTAL SPECIFIED COST															6432.75

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 14.B Estimated costs per acre  
 Squash, summer, fresh market, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Fert 13-13-13	cwt	23.30	9.0000	209.70	_____
Calcium Nitrate	lb	0.56	200.0000	112.00	_____
FUNGICIDE					
Quadris	oz	2.47	11.0000	27.17	_____
Bravo Weather Stick	pt	4.42	3.0000	13.26	_____
INSECTICIDE					
Brigade 2EC	oz	0.91	18.0000	16.38	_____
SEED/PLANTS					
Squash - Hybrid	lb	168.00	2.0000	336.00	_____
OTHER					
Plastic Mulch	roll	158.00	2.2000	347.60	_____
5-Gal Bucket	each	4.15	200.0000	830.00	_____
Bushel Box	each	1.44	250.0000	360.00	_____
IRRIGATION SUPPLIES					
Drip Tape	roll	185.00	1.5000	277.50	_____
Rural Water	ac-in	132.00	6.0000	792.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	7.1016	83.16	_____
HARVEST LABOR					
Special Labor	hour	9.30	100.0000	930.00	_____
GRADE & PACK LABOR					
Special Labor	hour	9.30	110.0000	1023.00	_____
HAND LABOR					
Implements	hour	9.30	3.5486	33.01	_____
FERTIGATION LABOR					
Special Labor	hour	9.30	8.0000	74.40	_____
LABOR MULCH CLEANUP					
Special Labor	hour	9.30	15.0000	139.50	_____
UNALLOCATED LABOR	hour	11.72	1.4203	16.65	_____
DIESEL FUEL					
Tractors	gal	3.50	27.4151	95.96	_____
REPAIR & MAINTENANCE					
Implements	acre	48.36	1.0000	48.36	_____
Tractors	acre	7.48	1.0000	7.48	_____
INTEREST ON OP. CAP.	acre	40.99	1.0000	40.99	_____
TOTAL DIRECT EXPENSES				5836.40	_____
FIXED EXPENSES					
Implements	acre	91.53	1.0000	91.53	_____
Tractors	acre	45.66	1.0000	45.66	_____
Irrigation Setup	acre	459.16	1.0000	459.16	_____
TOTAL FIXED EXPENSES				596.35	_____
TOTAL SPECIFIED EXPENSES				6432.75	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**  
 Irrigation implies 6 acre inches applied as needed over the  
 production period for both fertigation and water needs.

Table 14.C Estimated monthly income and expense flows per acre  
 Squash, summer, fresh market, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013

ITEM	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	209.70	56.00	56.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	40.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	16.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	336.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	347.60	0.00	0.00	1190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	277.50	792.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.10	26.39	111.23	37.20	2121.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	2.98	24.75	48.11	0.00	20.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.54	6.15	46.97	0.00	2.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.51	12.63	15.40	0.66	11.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	29.41	904.72	1462.52	93.86	3345.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-29.41	-904.72	-1462.52	-93.86	-3345.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-29.41	-934.13	-2396.65	-2490.51	-5836.40	-5836.40	-5836.40	-5836.40	-5836.40	-5836.40	-5836.40	-5836.40

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

\* Lease costs are based on hourly usage costs.

Table 14.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Squash, summer, fresh market, irrigated  
 5 ft row spacing, 20 gpm with 8,712 ft of drip tape, Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Squash			17.63	18.78	20.12	21.68	23.51	25.72	28.42	31.79	36.13	41.91	50.00
PERCENT	YIELD	UNIT	-----dollars-----										
50	125.00	421b	-3451 -4047	-3306 -3903	-3139 -3736	-2945 -3541	-2715 -3311	-2439 -3035	-2102 -2698	-1680 -2276	-1138 -1734	-415 -1011	596 0
60	150.00	421b	-3046 -3642	-2873 -3469	-2672 -3269	-2439 -3035	-2163 -2759	-1832 -2428	-1427 -2023	-921 -1517	-271 -867	596 0	1810 1214
70	175.00	421b	-2641 -3238	-2439 -3035	-2205 -2802	-1933 -2529	-1611 -2207	-1225 -1821	-752 -1349	-162 -758	596 0	1608 1011	3024 2428
80	200.00	421b	-2237 -2833	-2005 -2602	-1738 -2335	-1427 -2023	-1059 -1655	-617 -1214	-78 -674	596 0	1463 867	2620 2023	4239 3642
90	225.00	421b	-1832 -2428	-1572 -2168	-1271 -1868	-921 -1517	-507 -1103	-10 -607	596 0	1355 758	2331 1734	3632 3035	5453 4857
100	250.00	421b	-1427 -2023	-1138 -1734	-804 -1401	-415 -1011	44 -551	596 0	1270 674	2114 1517	3198 2602	4644 4047	6667 6071
110	275.00	421b	-1022 -1619	-704 -1301	-337 -934	90 -505	596 0	1203 607	1945 1349	2873 2276	4065 3469	5655 5059	7882 7285
120	300.00	421b	-617 -1214	-271 -867	129 -467	596 0	1148 551	1810 1214	2620 2023	3632 3035	4933 4336	6667 6071	9096 8500
130	325.00	421b	-213 -809	162 -433	596 0	1102 505	1700 1103	2417 1821	3294 2698	4391 3794	5800 5204	7679 7083	10310 9714
140	350.00	421b	191 -404	596 0	1063 467	1608 1011	2252 1655	3024 2428	3969 3373	5149 4553	6667 6071	8691 8095	11525 10928
150	375.00	421b	596 0	1030 433	1530 934	2114 1517	2804 2207	3632 3035	4644 4047	5908 5312	7535 6938	9703 9107	12739 12142

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 2012 input prices.

Table 15.A Estimated resource use and costs for field operations, per acre  
 Sweet corn, fresh market, hand harvest  
 Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jan							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Feb	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Feb	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Mar	2.05	0.91	0.39	1.05	0.21	2.31				6.71
Fert 13-13-13	cwt											7.5000	23.30	174.75	174.75
Cultivate	4-Row	2WD 75 hp	0.155	1.00	Mar	2.26	1.00	0.33	0.87	0.15	1.82				6.28
Plntr - Vacuum	4-Row	2WD 75 hp	0.226	1.00	Mar	3.30	1.46	16.07	26.14	0.22	2.65				49.62
Sweet Corn - Hybrid	lb											9.0000	16.50	148.50	148.50
Poncho	oz											0.2020	0.62	0.13	0.13
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Mar	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Bicep II Magnum	pt											4.0000	5.91	23.64	23.64
Cultivate+Sidedress	4-Row	2WD 75 hp	0.193	2.00	Apr	5.65	2.49	1.48	6.68	0.58	6.34				22.64
Amm Nitrate (34%)	cwt											4.0000	22.50	90.00	90.00
Sprayer 110 gal	30' 47hp		0.035	7.00	May	2.62	4.73			0.37	4.04				11.39
Brigade 2EC	oz											42.0000	0.91	38.22	38.22
Sprayer 110 gal	30' 47hp		0.035	5.00	Jun	1.88	3.38			0.26	2.88				8.14
Radiant 1SC	oz											30.0000	5.94	178.20	178.20
Brigade 2EC	oz											20.0000	0.91	18.20	18.20
Trailer - Vegetables	16'	2WD 75 hp	0.090	1.00	Jun	1.31	0.58	0.05	0.08	0.18	1.89				3.91
HARVEST & PACK LABOR	hour			1.00	Jun					50.00	465.00				465.00
Crates - Sweet Corn	each			1.00	Jun							200.0000	2.25	450.00	450.00
Ice + Cooling	crate											200.0000	0.70	140.00	140.00
TOTALS						30.88	19.77	19.66	37.66	52.89	497.32			1283.92	1889.21
INTEREST ON OPERATING CAPITAL															12.16
UNALLOCATED LABOR															5.23
TOTAL SPECIFIED COST															1906.60

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 15.B Estimated costs per acre  
Sweet corn, fresh market, hand harvest  
Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Fert 13-13-13	cwt	23.30	7.5000	174.75	_____
Amm Nitrate (34%)	cwt	22.50	4.0000	90.00	_____
HERBICIDE					
Bicep II Magnum	pt	5.91	4.0000	23.64	_____
INSECTICIDE					
Poncho	oz	0.62	0.2020	0.13	_____
Brigade 2EC	oz	0.91	62.0000	56.42	_____
Radiant 1SC	oz	5.94	30.0000	178.20	_____
SEED/PLANTS					
Sweet Corn - Hybrid	lb	16.50	9.0000	148.50	_____
OTHER					
Crates - Sweet Corn	each	2.25	200.0000	450.00	_____
Ice + Cooling	crate	0.70	200.0000	140.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	1.8112	21.20	_____
Self-Propelled	hour	11.71	0.4231	4.95	_____
HAND LABOR					
Implements	hour	9.30	0.4512	4.20	_____
Self-Propelled	hour	9.30	0.2115	1.97	_____
HARVEST & PACK LABOR					
Special Labor	hour	9.30	50.0000	465.00	_____
UNALLOCATED LABOR	hour	11.70	0.4468	5.23	_____
DIESEL FUEL					
Tractors	gal	3.50	6.9920	24.48	_____
Self-Propelled	gal	3.50	0.9092	3.19	_____
REPAIR & MAINTENANCE					
Implements	acre	19.66	1.0000	19.66	_____
Tractors	acre	1.90	1.0000	1.90	_____
Self-Propelled	acre	1.31	1.0000	1.31	_____
INTEREST ON OP. CAP.	acre	12.16	1.0000	12.16	_____
TOTAL DIRECT EXPENSES				1849.17	_____
FIXED EXPENSES					
Implements	acre	37.66	1.0000	37.66	_____
Tractors	acre	11.66	1.0000	11.66	_____
Self-Propelled	acre	8.11	1.0000	8.11	_____
TOTAL FIXED EXPENSES				57.43	_____
TOTAL SPECIFIED EXPENSES				1906.60	_____

Note: Cost of production estimates are based on 2012 input prices.

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



Table 15.C Estimated monthly income and expense flows per acre  
 Sweet corn, fresh market, hand harvest  
 Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	0.00	174.75	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	0.00	23.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.13	0.00	38.22	196.40	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	148.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00	590.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	8.67	11.62	7.25	4.62	470.39	0.00	0.00	0.00	0.00	0.00	0.00
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	8.34	9.68	5.24	1.86	2.55	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.00	1.89	17.64	1.89	0.76	0.69	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.47	0.34	5.46	1.11	0.32	4.46	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	22.75	19.24	391.42	105.49	45.78	1264.49	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-22.75	-19.24	-391.42	-105.49	-45.78	-1264.49	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-22.75	-41.99	-433.41	-538.90	-584.68	-1849.17	-1849.17	-1849.17	-1849.17	-1849.17	-1849.17	-1849.17

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 15.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Sweet corn, fresh market, hand harvest  
 Mississippi, 2013

Sweet Corn			-----BREAKEVEN PRICE-----										
			7.34	7.65	8.01	8.43	8.93	9.53	10.26	11.17	12.34	13.91	16.10
PERCENT	YIELD	UNIT	-----dollars-----										
50	100.00	5doz	-818	-787	-751	-709	-659	-599	-526	-435	-318	-161	57
			-876	-845	-808	-766	-717	-657	-584	-492	-375	-219	0
60	120.00	5doz	-731	-693	-650	-599	-540	-468	-380	-271	-130	57	320
			-788	-751	-707	-657	-597	-525	-438	-328	-187	0	262
70	140.00	5doz	-643	-599	-549	-490	-420	-336	-234	-106	57	276	583
			-701	-657	-606	-547	-478	-394	-292	-164	0	219	525
80	160.00	5doz	-556	-505	-448	-380	-301	-205	-88	57	245	495	846
			-613	-563	-505	-438	-358	-262	-146	0	187	438	788
90	180.00	5doz	-468	-412	-347	-271	-181	-74	57	221	433	714	1109
			-525	-469	-404	-328	-239	-131	0	164	375	657	1051
100	200.00	5doz	-380	-318	-245	-161	-62	57	203	386	620	933	1371
			-438	-375	-303	-219	-119	0	146	328	563	876	1314
110	220.00	5doz	-293	-224	-144	-52	57	188	349	550	808	1152	1634
			-350	-281	-202	-109	0	131	292	492	751	1095	1577
120	240.00	5doz	-205	-130	-43	57	176	320	495	714	996	1371	1897
			-262	-187	-101	0	119	262	438	657	938	1314	1840
130	260.00	5doz	-117	-36	57	166	296	451	641	878	1184	1591	2160
			-175	-93	0	109	239	394	584	821	1126	1533	2103
140	280.00	5doz	-30	57	158	276	415	583	787	1043	1371	1810	2423
			-87	0	101	219	358	525	730	985	1314	1752	2366
150	300.00	5doz	57	151	259	386	535	714	933	1207	1559	2029	2686
			0	93	202	328	478	657	876	1150	1502	1971	2629

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 2012 input prices.

Table 16.A Estimated resource use and costs for field operations, per acre  
 Sweet corn, fresh market, train harvest (shipping)  
 Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Jan							0.4950	45.00	22.28	22.28
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Feb	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Feb	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Disk Bed +App Fert	4-Row	2WD 75 hp	0.140	1.00	Mar	2.05	0.91	0.39	1.05	0.21	2.31				6.71
Fert 13-13-13	cwt											7.5000	23.30	174.75	174.75
Cultivate	4-Row	2WD 75 hp	0.155	1.00	Mar	2.26	1.00	0.33	0.87	0.15	1.82				6.28
Plntr - Vacuum+Ins	4R 30-40	2WD 75 hp	0.226	1.00	Mar	3.30	1.46	17.51	28.49	0.22	2.65				53.41
Sweet Corn - Hybrid	lb											9.0000	16.50	148.50	148.50
Poncho	oz											0.2020	0.62	0.13	0.13
Cultivate+App Herb	4-Row	2WD 75 hp	0.193	1.00	Mar	2.82	1.25	0.10	0.28	0.29	3.17				7.62
Bicep II Magnum	pt											4.0000	5.91	23.64	23.64
Cultivate+Sidedress	2-Row	2WD 75 hp	0.390	2.00	Apr	11.38	5.02	0.96	4.36	1.17	12.78				34.50
Amm Nitrate (34%)	cwt											4.0000	22.50	90.00	90.00
Sprayer 110 gal	30' 47hp		0.035	7.00	May	2.62	4.73			0.37	4.04				11.39
Brigade 2EC	oz											42.0000	0.91	38.22	38.22
Sprayer 110 gal	30' 47hp		0.035	5.00	Jun	1.88	3.38			0.26	2.88				8.14
Radiant 1SC	oz											30.0000	5.94	178.20	178.20
Brigade 2EC	oz											20.0000	0.91	18.20	18.20
Mule Train (Corn)	30'	2WD 75 hp	0.229	1.00	Jun	3.34	1.47	13.35	86.29	7.56	70.88				175.33
Trailer(MuleTrn)Corn	16'	2WD 75 hp	0.229	1.00	Jun	3.34	1.47	1.94	3.31	0.68	6.94				17.00
Crates - Sweet Corn	each			1.00	Jun							200.0000	2.25	450.00	450.00
Ice + Cooling	crate											200.0000	0.70	140.00	140.00
TOTALS						41.98	24.66	35.82	127.21	11.55	114.69			1283.92	1628.28
INTEREST ON OPERATING CAPITAL															11.02
UNALLOCATED LABOR															7.02
TOTAL SPECIFIED COST															1646.32

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 16.B Estimated costs per acre  
Sweet corn, fresh market, train harvest (shipping)  
Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	0.4950	22.28	_____
Fert 13-13-13	cwt	23.30	7.5000	174.75	_____
Amm Nitrate (34%)	cwt	22.50	4.0000	90.00	_____
HERBICIDE					
Bicep II Magnum	pt	5.91	4.0000	23.64	_____
INSECTICIDE					
Poncho	oz	0.62	0.2020	0.13	_____
Brigade 2EC	oz	0.91	62.0000	56.42	_____
Radiant 1SC	oz	5.94	30.0000	178.20	_____
SEED/PLANTS					
Sweet Corn - Hybrid	lb	16.50	9.0000	148.50	_____
OTHER					
Crates - Sweet Corn	each	2.25	200.0000	450.00	_____
Ice + Cooling	crate	0.70	200.0000	140.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	2.5731	30.12	_____
Self-Propelled	hour	11.71	0.4231	4.95	_____
HARVEST LABOR					
Implements	hour	9.30	7.7917	72.46	_____
HAND LABOR					
Implements	hour	9.30	0.5580	5.19	_____
Self-Propelled	hour	9.30	0.2115	1.97	_____
UNALLOCATED LABOR	hour	11.71	0.5992	7.02	_____
DIESEL FUEL					
Tractors	gal	3.50	9.9333	34.78	_____
Self-Propelled	gal	3.50	0.9092	3.19	_____
REPAIR & MAINTENANCE					
Implements	acre	35.82	1.0000	35.82	_____
Tractors	acre	2.70	1.0000	2.70	_____
Self-Propelled	acre	1.31	1.0000	1.31	_____
INTEREST ON OP. CAP.	acre	11.02	1.0000	11.02	_____
TOTAL DIRECT EXPENSES				1494.45	_____
FIXED EXPENSES					
Implements	acre	127.21	1.0000	127.21	_____
Tractors	acre	16.55	1.0000	16.55	_____
Self-Propelled	acre	8.11	1.0000	8.11	_____
TOTAL FIXED EXPENSES				151.87	_____
TOTAL SPECIFIED EXPENSES				1646.32	_____

Note: Cost of production estimates are based on 2012 input prices.

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

Table 16.C Estimated monthly income and expense flows per acre  
 Sweet corn, fresh market, train harvest (shipping)  
 Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	22.28	0.00	174.75	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	0.00	23.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.13	0.00	38.22	196.40	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	148.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00	590.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	8.67	11.62	14.61	4.62	82.19	0.00	0.00	0.00	0.00	0.00	0.00
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	8.34	9.68	10.56	1.86	7.53	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.00	1.89	19.08	1.78	0.76	16.32	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.47	0.34	5.48	1.25	0.32	3.16	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	22.75	19.24	392.88	118.20	45.78	895.60	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-22.75	-19.24	-392.88	-118.20	-45.78	-895.60	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-22.75	-41.99	-434.87	-553.07	-598.85	-1494.45	-1494.45	-1494.45	-1494.45	-1494.45	-1494.45	-1494.45

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 16.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Sweet corn, fresh market, train harvest (shipping)  
 Mississippi, 2013

Sweet Corn			-----BREAKEVEN PRICE-----										
			6.47	6.72	7.01	7.35	7.75	8.22	8.81	9.54	10.48	11.74	13.49
PERCENT	YIELD	UNIT	-----dollars-----										
50	100.00	5doz	-550 -702	-525 -677	-496 -648	-463 -614	-423 -575	-375 -527	-316 -468	-243 -395	-149 -301	-23 -175	151 0
60	120.00	5doz	-480 -632	-450 -602	-415 -567	-375 -527	-327 -479	-269 -421	-199 -351	-111 -263	1 -150	151 0	362 210
70	140.00	5doz	-410 -562	-375 -527	-334 -486	-287 -439	-231 -383	-164 -316	-82 -234	20 -131	151 0	327 175	573 421
80	160.00	5doz	-340 -491	-299 -451	-253 -405	-199 -351	-135 -287	-58 -210	34 -117	151 0	302 150	503 351	784 632
90	180.00	5doz	-269 -421	-224 -376	-172 -324	-111 -263	-39 -191	46 -105	151 0	283 131	453 301	678 527	995 843
100	200.00	5doz	-199 -351	-149 -301	-91 -243	-23 -175	56 -95	151 0	269 117	415 263	603 451	854 702	1206 1054
110	220.00	5doz	-129 -281	-74 -225	-10 -162	64 -87	151 0	257 105	386 234	547 395	754 602	1030 878	1416 1265
120	240.00	5doz	-58 -210	1 -150	70 -81	151 0	247 95	362 210	503 351	678 527	904 753	1206 1054	1627 1475
130	260.00	5doz	11 -140	76 -75	151 0	239 87	343 191	468 316	620 468	810 658	1055 903	1381 1229	1838 1686
140	280.00	5doz	81 -70	151 0	232 81	327 175	439 287	573 421	737 585	942 790	1206 1054	1557 1405	2049 1897
150	300.00	5doz	151 0	227 75	314 162	415 263	535 383	678 527	854 702	1074 922	1356 1204	1733 1581	2260 2108

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 2012 input prices.

Table 17.A Estimated resource use and costs for field operations, per acre  
Sweet potatoes  
Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Trapping	acre			1.00	Apr							1.0000	1.00	1.00	1.00
Spray (Broadcast)	60'	MFWD 130	0.028	1.00	Apr	0.75	0.55	0.15	0.18	0.04	0.46				2.09
Glystar Plus	pt											2.0000	1.80	3.60	3.60
Disk Harrow	24'	MFWD 170	0.082	2.00	Apr	5.80	4.72	1.60	3.44	0.16	1.94				17.50
Chisel Plow Folding	16'	MFWD 170	0.116	1.00	Apr	4.09	3.34	0.90	1.59	0.11	1.37				11.29
Custom Apply Fert	acre			1.00	Apr							1.0000	9.00	9.00	9.00
Fert 5-20-30+S+B	cwt											7.5000	38.35	287.63	287.63
Lorsban 15G	lb											13.3000	2.24	29.79	29.79
Disk Bed (Hipper)	8R-40	MFWD 130	0.070	1.80	May	3.37	2.45	0.48	1.29	0.12	1.49				9.08
Disk Bed (Hipper)	8R-40	MFWD 130	0.070	0.20	May	0.37	0.27	0.05	0.14	0.01	0.17				1.00
Spray (Broadcast)	60'	MFWD 130	0.028	1.00	May	0.75	0.55	0.15	0.18	0.04	0.46				2.09
Valor SX	oz											2.0000	5.55	11.10	11.10
Trailer-Sweet Potato	16'	MFWD 130	0.598	1.00	May	15.91	11.57	5.06	8.64	0.59	7.01				48.19
Sweetpotato Plants	thous											12.0000	29.00	348.00	348.00
Trailer Water	10'	MFWD 130	0.600	1.00	May	15.94	11.59	0.19	0.56	0.60	7.03				35.31
Plntr/Transplanter	8R-42	MFWD 170	0.333	1.00	May	11.70	9.53	0.05	3.62	5.66	57.23				82.13
Crate Sweetpotato	each											2.0000	8.00	16.00	16.00
Spray (Broadcast)	60'	MFWD 130	0.028	1.00	May	0.75	0.55	0.15	0.18	0.04	0.46				2.09
Command 3ME	pt											2.0000	17.08	34.16	34.16
Brigade 2EC	oz											6.4000	0.91	5.82	5.82
Ditcher		MFWD 130	0.020	1.00	May	0.53	0.39	0.04	0.05	0.02	0.23				1.24
Scouting Sweetpotato	acre			1.00	May							1.0000	15.00	15.00	15.00
Spray (Broadcast)	60'	MFWD 130	0.028	1.00	May	0.75	0.55	0.15	0.18	0.04	0.46				2.09
Brigade 2EC	oz											6.4000	0.91	5.82	5.82
Cultivate - Heavy	8R-42	MFWD 130	0.073	1.00	May	1.96	1.42	0.40	1.08	0.07	0.86				5.72
Ditcher		MFWD 130	0.020	1.00	May	0.53	0.39	0.04	0.05	0.02	0.23				1.24
Cultivate - Heavy	8R-42	MFWD 130	0.073	1.00	Jun	1.96	1.42	0.40	1.08	0.07	0.86				5.72
Ditcher		MFWD 130	0.020	1.00	Jun	0.53	0.39	0.04	0.05	0.02	0.23				1.24
Spray (Broadcast)	60'	MFWD 130	0.028	0.50	Jul	0.37	0.27	0.07	0.09	0.02	0.24				1.04
Poast 1.53	pt											0.5000	11.25	5.63	5.63
Hand Weeding Swt.Pot	acre			1.00	Jul							1.0000	20.00	20.00	20.00
Stalk Shredder-Flail	15'	MFWD 130	0.110	1.00	Sep	2.95	2.14	0.46	1.38	0.11	1.30				8.23
Trailer-Sweet Potato	16'	MFWD 130	0.598	1.00	Sep	15.91	11.57	5.06	8.64	0.59	7.01				48.19
SWEET POTATO LABOR	hour									1.00	10.00				10.00
Truck	1/2 ton		2.310	1.00	Sep	12.48	10.71			2.31	27.05				50.24
Truck	1 ton +		1.730	1.00	Sep	5.57	15.44			1.73	20.26				41.27
Harvester,Swt.Potato	2 Row	MFWD 170	1.011	1.00	Sep	35.48	28.91	6.23	9.68	7.07	68.26				148.56
SWEET POTATO LABOR	hour									30.00	300.00				300.00
Bin Repair	each											2.0000	1.50	3.00	3.00
Custom Skid Loader				1.00	Sep										43.60
SKID LOADER LABOR-2	hour									4.36	43.60				43.60
Custom Skid Loader-2	acre											1.0000	13.63	13.63	13.63
Fuel Skid Loader (2)	acre											1.0000	7.10	7.10	7.10
Fork Lift			2.220	1.00	Sep	6.16	8.58			2.22	26.00				40.74
Custom Haul Swt. Pot	acre			1.00	Sep							1.0000	70.00	70.00	70.00
Sweetpotato Storage	cwt			1.00	Sep							112.0000	2.00	224.00	224.00
Clean, grade, pack	box			1.00	Sep							330.0000	2.00	660.00	660.00
Box Sweetpotato	each											330.0000	1.57	518.10	518.10
Sweet Potato Broker	box			1.00	Sep							330.0000	1.00	330.00	330.00
TOTALS						144.61	127.30	21.67	42.10	57.09	584.21			2618.38	3538.27
INTEREST ON OPERATING CAPITAL															26.60
UNALLOCATED LABOR															24.07
TOTAL SPECIFIED COST															3588.94

Note: Cost of production estimates are based on 2012 input prices.  
Fertilization decisions should be based on soil tests.

Table 17.B Estimated costs per acre  
Sweet potatoes  
Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM					
Trapping	acre	1.00	1.0000	1.00	_____
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
Scouting Sweetpotato	acre	15.00	1.0000	15.00	_____
Custom Skid Loader-2	acre	13.63	1.0000	13.63	_____
Fuel Skid Loader (2)	acre	7.10	1.0000	7.10	_____
Custom Haul Swt. Pot	acre	70.00	1.0000	70.00	_____
FERTILIZER					
Fert 5-20-30+S+B	cwt	38.35	7.5000	287.63	_____
HERBICIDE					
Glystar Plus	pt	1.80	2.0000	3.60	_____
Valor SX	oz	5.55	2.0000	11.10	_____
Command 3ME	pt	17.08	2.0000	34.16	_____
Poast 1.53	pt	11.25	0.5000	5.63	_____
INSECTICIDE					
Lorsban 15G	lb	2.24	13.3000	29.79	_____
Brigade 2EC	oz	0.91	12.8000	11.65	_____
SEED/PLANTS					
Sweetpotato Plants	thous	29.00	12.0000	348.00	_____
OTHER					
Crate Sweetpotato	each	8.00	2.0000	16.00	_____
Hand Weeding Swt.Pot	acre	20.00	1.0000	20.00	_____
Bin Repair	each	1.50	2.0000	3.00	_____
Sweetpotato Storage	cwt	2.00	112.0000	224.00	_____
Clean, grade, pack	box	2.00	330.0000	660.00	_____
Box Sweetpotato	each	1.57	330.0000	518.10	_____
Sweet Potato Broker	box	1.00	330.0000	330.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	4.0100	46.96	_____
Self-Propelled	hour	11.71	6.2600	73.31	_____
HAND LABOR					
Implements	hour	9.30	6.1296	57.01	_____
SWEET POTATO LABOR					
Special Labor	hour	10.00	31.0000	310.00	_____
Implements	hour	10.00	5.3333	53.33	_____
SKID LOADER LABOR-2					
Special Labor	hour	10.00	4.3600	43.60	_____
UNALLOCATED LABOR	hour	11.71	2.0540	24.07	_____
DIESEL FUEL					
Tractors	gal	3.50	30.1810	105.63	_____
Self-Propelled	gal	3.50	1.2456	4.36	_____
GASOLINE					
Self-Propelled	gal	3.40	3.1416	10.68	_____
LP GAS					
Self-Propelled	gal	2.00	2.3754	4.75	_____
REPAIR & MAINTENANCE					
Implements	acre	21.67	1.0000	21.67	_____
Tractors	acre	14.77	1.0000	14.77	_____
Self-Propelled	acre	4.42	1.0000	4.42	_____
INTEREST ON OP. CAP.	acre	26.60	1.0000	26.60	_____
TOTAL DIRECT EXPENSES				3419.54	_____
FIXED EXPENSES					
Implements	acre	42.10	1.0000	42.10	_____
Tractors	acre	92.57	1.0000	92.57	_____
Self-Propelled	acre	34.73	1.0000	34.73	_____
TOTAL FIXED EXPENSES				169.40	_____
TOTAL SPECIFIED EXPENSES				3588.94	_____

Note: Cost of production estimates are based on 2012 input prices.  
Fertilization decisions should be based on soil tests.



Table 17.C Estimated monthly income and expense flows per acre  
 Sweet potatoes  
 Mississippi, 2013

ITEM	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
-----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	0.00
DIRECT EXPENSES												
CUSTOM	10.00	15.00	0.00	0.00	0.00	90.73	0.00	0.00	0.00	0.00	0.00	0.00
FERTILIZER	287.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	3.60	45.26	0.00	5.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	29.79	11.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	348.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	16.00	0.00	20.00	0.00	1735.10	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.50	80.03	1.31	0.27	0.00	522.17	0.00	0.00	0.00	0.00	0.00	0.00
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	9.29	46.23	2.20	0.33	0.00	67.37	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	4.00	13.09	0.73	0.11	0.00	22.93	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	7.41	10.21	0.06	0.28	0.00	8.64	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	356.22	585.46	4.30	26.62	0.00	2446.94	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-356.22	-585.46	-4.30	-26.62	0.00	-2446.94	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-356.22	-941.68	-945.98	-972.60	-972.60	-3419.54	-3419.54	-3419.54	-3419.54	-3419.54	-3419.54	-3419.54

Note: Cost of production estimates are based on 2012 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 17.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
Sweet potatoes  
Mississippi, 2013

Sweet Potatoes			-----BREAKEVEN PRICE-----										
			8.81	9.26	9.78	10.38	11.10	11.95	13.00	14.31	16.00	18.25	21.39
PERCENT	YIELD	UNIT	-----dollars-----										
50	150.00	40lb	-1719	-1651	-1573	-1483	-1375	-1247	-1089	-892	-640	-302	169
			-1888	-1821	-1743	-1652	-1545	-1416	-1259	-1062	-809	-472	0
60	180.00	40lb	-1530	-1449	-1356	-1247	-1118	-963	-774	-538	-235	169	735
			-1699	-1618	-1525	-1416	-1287	-1133	-944	-708	-404	0	566
70	210.00	40lb	-1341	-1247	-1138	-1010	-860	-680	-460	-184	169	641	1302
			-1510	-1416	-1307	-1180	-1030	-849	-629	-354	0	472	1133
80	240.00	40lb	-1152	-1044	-920	-774	-603	-397	-145	169	574	1113	1869
			-1322	-1214	-1089	-944	-772	-566	-314	0	404	944	1699
90	270.00	40lb	-963	-842	-702	-538	-345	-113	169	523	978	1585	2435
			-1133	-1011	-871	-708	-515	-283	0	354	809	1416	2266
100	300.00	40lb	-774	-640	-484	-302	-88	169	484	877	1383	2058	3002
			-944	-809	-653	-472	-257	0	314	708	1214	1888	2832
110	330.00	40lb	-586	-437	-266	-66	169	452	798	1231	1788	2530	3568
			-755	-607	-435	-236	0	283	629	1062	1618	2360	3399
120	360.00	40lb	-397	-235	-48	169	426	735	1113	1585	2192	3002	4135
			-566	-404	-217	0	257	566	944	1416	2023	2832	3966
130	390.00	40lb	-208	-32	169	405	684	1019	1428	1939	2597	3474	4702
			-377	-202	0	236	515	849	1259	1770	2428	3305	4532
140	420.00	40lb	-19	169	387	641	942	1302	1743	2294	3002	3946	5268
			-188	0	217	472	772	1133	1573	2124	2832	3777	5099
150	450.00	40lb	169	371	605	877	1199	1585	2058	2648	3407	4418	5835
			0	202	435	708	1030	1416	1888	2478	3237	4249	5665

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 2012 input prices.

Table 18.A Estimated resource use and costs for field operations, per acre  
 Tomatoes, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			0.33	Feb							0.3300	45.00	14.85	14.85
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Feb	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	2.00	Mar	5.78	2.55	0.93	2.00	0.39	4.64				15.90
Fert-Cyclone Spin	750 lb	2WD 75 hp	0.084	1.00	Mar	1.23	0.54	0.09	0.34	0.08	0.99				3.19
Amm Nitrate (34%)	cwt											1.1700	22.50	26.33	26.33
Phosphorus(46% P205)	cwt											2.6000	29.30	76.18	76.18
Potash (60% K20)	cwt											2.0000	29.80	59.60	59.60
Disk + Incorporate	10'	2WD 75 hp	0.206	1.00	Mar	3.01	1.33	0.85	1.53	0.30	3.38				10.10
Treflan 4D	pt											0.7500	3.56	2.67	2.67
BS, Lay/Tape/Tomato	Bed 6'cntr	2WD 75 hp	1.078	1.00	Mar	15.70	6.93	2.91	8.41	1.07	12.63				46.58
Plastic Mulch	roll											1.8000	158.00	284.40	284.40
Drip Tape	roll											1.2000	185.00	222.00	222.00
Plntr/H2O Tomato	1R 6'cntr	2WD 75 hp	1.718	1.00	Apr	25.02	11.05	2.39	3.95	6.87	68.08				110.49
PLANTING LABOR	hour									30.00	279.00				279.00
Tomato Plants-Hybrid	thous											4.4000	132.00	580.80	580.80
Fert 15-30-15	lb											37.5000	0.37	13.88	13.88
Admire Pro	oz											7.0000	2.55	17.85	17.85
Irrigation				1.00	Apr										
Rural Water	ac-in											6.0000	132.00	792.00	792.00
Fertigate CAN03/KN03				1.00	Apr										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											30.0000	0.56	16.80	16.80
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Bravo Weather Stick	pt											1.5000	4.42	6.63	6.63
Radiant 1SC	oz											10.0000	5.94	59.40	59.40
Fertigate CAN03/KN03				1.00	Apr										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											30.0000	0.56	16.80	16.80
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Radiant 1SC	oz											10.0000	5.94	59.40	59.40
Quadris	oz											5.0000	2.47	12.35	12.35
Fertigate CAN03/KN03				2.00	Apr										
FERTIGATION LABOR	hour									2.00	18.60				18.60
Calcium Nitrate	lb											60.0000	0.56	33.60	33.60
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Quadris	oz											5.0000	2.47	12.35	12.35
Brigade 2EC	oz											6.0000	0.91	5.46	5.46
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Radiant 1SC	oz											10.0000	5.94	59.40	59.40
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Brigade 2EC	oz											6.0000	0.91	5.46	5.46
Bravo Weather Stick	pt											2.0000	4.42	8.84	8.84
Oberon 2SC	oz											8.0000	4.76	38.08	38.08
Fertigate CAN03/KN03				1.00	May										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											30.0000	0.56	16.80	16.80

(continued)

Table 18.A Estimated resource use and costs for field operations, per acre  
 Tomatoes, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013 (continued)

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
HAND & STOR LABOR	hour			1.00	May						10.00	93.00				93.00
Wood Stakes	100												44.0000	2.20	96.80	96.80
Plastic string	6000'												4.0000	11.00	44.00	44.00
Fertigate CAN03/KN03				3.00	May											
FERTIGATION LABOR	hour										3.00	27.90				27.90
Calcium Nitrate	lb												90.0000	0.56	50.40	50.40
Sucker Control				1.00	Jun											
HAND LABOR	hour										5.00	46.50				46.50
Fertigate CAN03/KN03				1.00	Jun											
FERTIGATION LABOR	hour										1.00	9.30				9.30
Calcium Nitrate	lb												30.0000	0.56	16.80	16.80
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Jun	3.58	1.58	9.62	17.03	0.24	2.88					34.69
Bravo Weather Stick	pt												2.0000	4.42	8.84	8.84
Brigade 2EC	oz												6.0000	0.91	5.46	5.46
Fertigate CAN03/KN03				3.00	Jun											
FERTIGATION LABOR	hour										3.00	27.90				27.90
Calcium Nitrate	lb												90.0000	0.56	50.40	50.40
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Jul	3.58	1.58	9.62	17.03	0.24	2.88					34.69
Brigade 2EC	oz												6.0000	0.91	5.46	5.46
Trailer - Vegetables	16'	2WD 75 hp	0.090	1.00	Jul	1.31	0.58	0.05	0.08	0.18	1.89					3.91
CustomHarvest Tomato	box			1.00	Jul								1600.0000	1.00	1600.00	1600.00
5-Gal Bucket	each												200.0000	4.15	830.00	830.00
GRADE & PACK LABOR	hour			1.00	Jul						320.00	2976.00				2976.00
Box Tomato	box												1600.0000	1.62	2592.00	2592.00
Mulch Lifter	1-Row	2WD 75 hp	0.589	1.00	Jul	8.58	3.79	0.15	2.77	0.58	6.90					22.19
LABOR MULCH CLEANUP	hour										15.00	139.50				139.50
Irrigation Setup	acre				Apr								1.0000			455.59
TOTALS							88.90	39.25	75.02	138.85	403.45	3766.85			7742.09	12306.55
INTEREST ON OPERATING CAPITAL																78.31
UNALLOCATED LABOR																14.34
TOTAL SPECIFIED COST																12399.20

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 18.B Estimated costs per acre  
 Tomatoes, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM					
CustomHarvest Tomato	box	1.00	1600.0000	1600.00	_____
FERTILIZER					
Lime (Spread)	ton	45.00	0.3300	14.85	_____
Amm Nitrate (34%)	cwt	22.50	1.1700	26.33	_____
Phosphorus(46% P205)	cwt	29.30	2.6000	76.18	_____
Potash (60% K20)	cwt	29.80	2.0000	59.60	_____
Fert 15-30-15	lb	0.37	37.5000	13.88	_____
Calcium Nitrate	lb	0.56	360.0000	201.60	_____
FUNGICIDE					
Bravo Weather Stick	pt	4.42	5.5000	24.31	_____
Quadris	oz	2.47	10.0000	24.70	_____
HERBICIDE					
Treflan 4D	pt	3.56	0.7500	2.67	_____
INSECTICIDE					
Admire Pro	oz	2.55	7.0000	17.85	_____
Radiant 1SC	oz	5.94	30.0000	178.20	_____
Brigade 2EC	oz	0.91	24.0000	21.84	_____
Oberon 2SC	oz	4.76	8.0000	38.08	_____
SEED/PLANTS					
Tomato Plants-Hybrid	thous	132.00	4.4000	580.80	_____
OTHER					
Plastic Mulch	roll	158.00	1.8000	284.40	_____
Wood Stakes	100	2.20	44.0000	96.80	_____
Plastic string	6000'	11.00	4.0000	44.00	_____
5-Gal Bucket	each	4.15	200.0000	830.00	_____
Box Tomato	box	1.62	1600.0000	2592.00	_____
IRRIGATION SUPPLIES					
Drip Tape	roll	185.00	1.2000	222.00	_____
Rural Water	ac-in	132.00	6.0000	792.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	6.1026	71.50	_____
PLANTING LABOR					
Special Labor	hour	9.30	30.0000	279.00	_____
GRADE & PACK LABOR					
Special Labor	hour	9.30	320.0000	2976.00	_____
HAND & STOR LABOR					
Special Labor	hour	9.30	10.0000	93.00	_____
HAND LABOR					
Special Labor	hour	9.30	5.0000	46.50	_____
Implements	hour	9.30	5.3493	49.75	_____
FERTIGATION LABOR					
Special Labor	hour	9.30	12.0000	111.60	_____
LABOR MULCH CLEANUP					
Special Labor	hour	9.30	15.0000	139.50	_____
UNALLOCATED LABOR	hour	11.74	1.2205	14.34	_____
DIESEL FUEL					
Tractors	gal	3.50	23.5585	82.48	_____
REPAIR & MAINTENANCE					
Implements	acre	75.02	1.0000	75.02	_____
Tractors	acre	6.42	1.0000	6.42	_____
INTEREST ON OP. CAP.	acre	78.31	1.0000	78.31	_____
TOTAL DIRECT EXPENSES				11765.51	_____
FIXED EXPENSES					
Implements	acre	138.85	1.0000	138.85	_____
Tractors	acre	39.25	1.0000	39.25	_____
Irrigation Setup	acre	455.59	1.0000	455.59	_____
TOTAL FIXED EXPENSES				633.69	_____
TOTAL SPECIFIED EXPENSES				12399.20	_____

Note: Cost of production estimates are based on 2012 input prices.  
**Fertilization decisions should be based on soil tests.**  
 Irrigation implies 6 acre inches applied as needed over the  
 production period for both fertigation and water needs.

Table 18.C Estimated monthly income and expense flows per acre  
 Tomatoes, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013

ITEM	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
-----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	0.00
DIRECT EXPENSES												
CUSTOM	0.00	0.00	0.00	0.00	0.00	1600.00	0.00	0.00	0.00	0.00	0.00	0.00
FERTILIZER	14.85	162.11	81.08	67.20	67.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	18.98	21.19	8.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	2.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	136.65	108.40	5.46	5.46	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	580.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	284.40	0.00	140.80	0.00	3422.00	0.00	0.00	0.00	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	222.00	792.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.10	25.78	395.23	140.58	87.16	3129.34	0.00	0.00	0.00	0.00	0.00	0.00
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	2.98	23.86	29.86	9.96	3.32	12.50	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.54	6.64	23.95	29.64	9.88	10.79	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	0.46	12.90	29.16	5.52	1.30	28.97	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	21.93	740.36	2087.71	523.29	183.16	8209.06	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-21.93	-740.36	-2087.71	-523.29	-183.16	-8209.06	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-21.93	-762.29	-2850.00	-3373.29	-3556.45	-11765.51	-11765.51	-11765.51	-11765.51	-11765.51	-11765.51	-11765.51

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

\* Lease costs are based on hourly usage costs.

Table 18.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Tomatoes, fresh market, irrigated  
 6 ft row spacing, 16 gpm with 7,260 ft of drip tape, Mississippi, 2013

Tomatoes			-----BREAKEVEN PRICE-----										
			6.04	6.28	6.56	6.89	7.28	7.74	8.31	9.02	9.94	11.16	12.86
PERCENT	YIELD	UNIT	-----dollars-----										
50	800.00	251b	-4827 -5461	-4632 -5266	-4407 -5041	-4145 -4778	-3834 -4468	-3462 -4096	-3007 -3641	-2438 -3072	-1706 -2340	-731 -1365	633 0
60	960.00	251b	-4281 -4915	-4047 -4681	-3777 -4411	-3462 -4096	-3090 -3723	-2643 -3276	-2097 -2730	-1414 -2048	-536 -1170	633 0	2272 1638
70	1120.00	251b	-3735 -4369	-3462 -4096	-3147 -3781	-2779 -3413	-2345 -2979	-1824 -2457	-1186 -1820	-390 -1024	633 0	1999 1365	3910 3276
80	1280.00	251b	-3189 -3823	-2877 -3511	-2517 -3150	-2097 -2730	-1600 -2234	-1004 -1638	-276 -910	633 0	1804 1170	3364 2730	5549 4915
90	1440.00	251b	-2643 -3276	-2292 -2925	-1887 -2520	-1414 -2048	-855 -1489	-185 -819	633 0	1657 1024	2974 2340	4729 4096	7187 6553
100	1600.00	251b	-2097 -2730	-1706 -2340	-1256 -1890	-731 -1365	-111 -744	633 0	1543 910	2681 2048	4144 3511	6095 5461	8826 8192
110	1760.00	251b	-1550 -2184	-1121 -1755	-626 -1260	-49 -682	633 0	1452 819	2454 1820	3705 3072	5315 4681	7460 6826	10464 9830
120	1920.00	251b	-1004 -1638	-536 -1170	3 -630	633 0	1378 744	2272 1638	3364 2730	4729 4096	6485 5851	8826 8192	12102 11469
130	2080.00	251b	-458 -1092	48 -585	633 0	1316 682	2123 1489	3091 2457	4274 3641	5753 5120	7655 7022	10191 9557	13741 13107
140	2240.00	251b	87 -546	633 0	1263 630	1999 1365	2867 2234	3910 3276	5184 4551	6777 6144	8826 8192	11556 10923	15379 14746
150	2400.00	251b	633 0	1218 585	1894 1260	2681 2048	3612 2979	4729 4096	6095 5461	7801 7168	9996 9362	12922 12288	17018 16384

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 2012 input prices.

Table 19.A Estimated resource use and costs for field operations, per acre  
Watermelons, irrigated  
8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Lime (Spread)	ton			1.00	Jan							1.5000	45.00	67.50	67.50
Chisel Plow	7'	2WD 75 hp	0.220	1.00	Feb	3.21	1.42	0.31	0.56	0.22	2.58				8.08
Disk Harrow	10'	2WD 75 hp	0.198	1.00	Feb	2.89	1.27	0.47	1.00	0.19	2.32				7.95
BS, Lay/Tape/Melon	Bed 8'cntr	2WD 75 hp	0.808	1.00	Mar	11.78	5.20	2.94	8.52	0.80	9.47				37.91
Plastic Mulch	roll											1.4000	158.00	221.20	221.20
Drip Tape	roll											0.9000	185.00	166.50	166.50
Spray (Broadcast)	27'	2WD 75 hp	0.062	1.00	Mar	0.92	0.40	0.16	0.19	0.09	1.02				2.69
xxStrategy	pt											2.0000	10.02	20.04	20.04
Plntr/H2O Melon	1R 8'cntr	2WD 75 hp	0.645	1.00	Mar	9.40	4.15	1.20	1.99	2.58	25.55				42.29
Watermelon - Diploid	thous											1.8000	60.20	108.36	108.36
Irrigation				1.00	Mar										
Rural Water	ac-in											6.0000	132.00	792.00	792.00
Fertigate CAN03/KN03				1.00	Mar										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											89.0000	0.56	49.84	49.84
Potash (60% K20)	cwt											0.5000	29.80	14.90	14.90
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
xxAssail 30 SG	oz											4.0000	6.66	26.64	26.64
Fertigate CAN03/KN03				1.00	Apr										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											89.0000	0.56	49.84	49.84
Potash (60% K20)	cwt											0.5000	29.80	14.90	14.90
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Apr	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Brigade 2EC	oz											6.0000	0.91	5.46	5.46
Fertigate CAN03/KN03				4.00	Apr										
FERTIGATION LABOR	hour									4.00	37.20				37.20
Calcium Nitrate	lb											356.0000	0.56	199.36	199.36
Potash (60% K20)	cwt											2.0000	29.80	59.60	59.60
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	2.00	May	7.16	3.16	19.23	34.06	0.49	5.75				69.36
Bravo Weather Stick	pt											3.0000	4.42	13.26	13.26
Quadris	oz											22.0000	2.47	54.34	54.34
Fertigate CAN03/KN03				1.00	May										
FERTIGATION LABOR	hour									1.00	9.30				9.30
Calcium Nitrate	lb											89.0000	0.56	49.84	49.84
Potash (60% K20)	cwt											0.5000	29.80	14.90	14.90
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	May	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Bravo Weather Stick	pt											2.0000	4.42	8.84	8.84
Fertigate CAN03/KN03				2.00	May										
FERTIGATION LABOR	hour									2.00	18.60				18.60
Calcium Nitrate	lb											178.0000	0.56	99.68	99.68
Potash (60% K20)	cwt											1.0000	29.80	29.80	29.80
Sprayer Air Blast	16' 100 ga	2WD 75 hp	0.245	1.00	Jun	3.58	1.58	9.62	17.03	0.24	2.88				34.69
Brigade 2EC	oz											6.0000	0.91	5.46	5.46

(continued)



Table 19.A Estimated resource use and costs for field operations, per acre  
 Watermelons, irrigated  
 8 ft spacing with 12 gpm with 5,445 ft of drip tape, Mississippi, 2013(continued)

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC HOURS	LABOR COST	OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED			AMOUNT	PRICE	COST		
						-----dollars-----				dollars		-----dollars-----				
Trailer - Vegetables 16'		2WD 75 hp	0.090	4.00	Jun	5.24	2.31	0.18	0.31	0.72	7.57					15.61
Harvest Labor Melons cwt				1.00	Jun							200.0000	2.00	400.00		400.00
Pallet Crates-1350lb each												20.0000	18.67	373.40		373.40
Plastic Clean Up				1.00	Jun											
Mulch Lifter	1-Row	2WD 75 hp	0.589			8.58	3.79	0.15	2.77	0.58	6.90					22.19
LABOR MULCH CLEANUP	hour									15.00	139.50					139.50
Irrigation Setup	acre				Mar								1.0000			448.43
TOTALS						63.50	28.02	63.12	117.52	30.68	295.88					2845.66
INTEREST ON OPERATING CAPITAL																32.70
UNALLOCATED LABOR																10.22
TOTAL SPECIFIED COST																3905.05

Note: Cost of production estimates are based on 2012 input prices..

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 19.B Estimated costs per acre  
 Watermelons, irrigated  
 8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZER					
Lime (Spread)	ton	45.00	1.5000	67.50	_____
Calcium Nitrate	lb	0.56	801.0000	448.56	_____
Potash (60% K20)	cwt	29.80	4.5000	134.10	_____
FUNGICIDE					
Bravo Weather Stick	pt	4.42	5.0000	22.10	_____
Quadris	oz	2.47	22.0000	54.34	_____
HERBICIDE					
xxStrategy	pt	10.02	2.0000	20.04	_____
INSECTICIDE					
xxAssail 30 SG	oz	6.66	4.0000	26.64	_____
Brigade 2EC	oz	0.91	12.0000	10.92	_____
SEED/PLANTS					
Watermelon - Diploid	thous	60.20	1.8000	108.36	_____
OTHER					
Plastic Mulch	roll	158.00	1.4000	221.20	_____
Harvest Labor Melons	cwt	2.00	200.0000	400.00	_____
Pallet Crates-1350lb	each	18.67	20.0000	373.40	_____
IRRIGATION SUPPLIES					
Drip Tape	roll	185.00	0.9000	166.50	_____
Rural Water	ac-in	132.00	6.0000	792.00	_____
OPERATOR LABOR					
Tractors	hour	11.71	4.3578	51.04	_____
HAND LABOR					
Implements	hour	9.30	2.3268	21.64	_____
FERTIGATION LABOR					
Special Labor	hour	9.30	9.0000	83.70	_____
LABOR MULCH CLEANUP					
Special Labor	hour	9.30	15.0000	139.50	_____
UNALLOCATED LABOR	hour	11.72	0.8715	10.22	_____
DIESEL FUEL					
Tractors	gal	3.50	16.8230	58.90	_____
REPAIR & MAINTENANCE					
Implements	acre	63.12	1.0000	63.12	_____
Tractors	acre	4.60	1.0000	4.60	_____
INTEREST ON OP. CAP.	acre	32.70	1.0000	32.70	_____
TOTAL DIRECT EXPENSES				3311.08	_____
FIXED EXPENSES					
Implements	acre	117.52	1.0000	117.52	_____
Tractors	acre	28.02	1.0000	28.02	_____
Irrigation Setup	acre	448.43	1.0000	448.43	_____
TOTAL FIXED EXPENSES				593.97	_____
TOTAL SPECIFIED EXPENSES				3905.05	_____

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

Table 19.C Estimated monthly income and expense flows per acre  
 Watermelons, irrigated  
 8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2013

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----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	0.00
DIRECT EXPENSES												
FERTILIZER	67.50	0.00	64.74	323.70	194.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDE	0.00	0.00	0.00	0.00	76.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDE	0.00	0.00	20.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSECTICIDE	0.00	0.00	0.00	32.10	0.00	5.46	0.00	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	108.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER	0.00	0.00	221.20	0.00	0.00	773.40	0.00	0.00	0.00	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	958.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	5.88	48.89	53.42	38.26	159.65	0.00	0.00	0.00	0.00	0.00	0.00
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	5.66	20.50	6.64	9.96	16.14	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE	0.00	1.22	5.90	19.76	29.63	11.21	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST ON OP. CAP.	1.43	0.23	20.51	4.64	2.47	3.42	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DIRECT EXPENSES	68.93	12.99	1468.64	440.26	350.98	969.28	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	-68.93	-12.99	-1468.64	-440.26	-350.98	-969.28	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME TO DATE	-68.93	-81.92	-1550.56	-1990.82	-2341.80	-3311.08	-3311.08	-3311.08	-3311.08	-3311.08	-3311.08	-3311.08

Note: Cost of production estimates are based on 2012 input prices.

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

Irrigation implies 6 acre inches applied as needed over the production period for both fertigation and water needs.

\* Lease costs are based on hourly usage costs.

Table 19.D Breakeven price above total expenses and net returns for price/yield combinations, per acre  
 Watermelons, irrigated  
 8 ft row spacing, 12 gpm with 5,445 ft of drip tape, Mississippi, 2013

			-----BREAKEVEN PRICE-----										
Watermelons			13.68	14.51	15.48	16.60	17.93	19.52	21.46	23.90	27.02	31.19	37.03
PERCENT	YIELD	UNIT	-----dollars-----										
50	100.00	cwt	-1741 -2335	-1658 -2252	-1562 -2156	-1449 -2043	-1317 -1911	-1157 -1751	-963 -1557	-719 -1313	-407 -1001	10 -583	593 0
60	120.00	cwt	-1508 -2102	-1408 -2002	-1292 -1886	-1157 -1751	-998 -1592	-807 -1401	-573 -1167	-281 -875	93 -500	593 0	1294 700
70	140.00	cwt	-1274 -1868	-1157 -1751	-1023 -1617	-865 -1459	-680 -1274	-457 -1051	-184 -778	156 -437	593 0	1177 583	1995 1401
80	160.00	cwt	-1041 -1635	-907 -1501	-753 -1347	-573 -1167	-361 -955	-106 -700	204 -389	593 0	1094 500	1761 1167	2696 2102
90	180.00	cwt	-807 -1401	-657 -1251	-484 -1078	-281 -875	-43 -637	243 -350	593 0	1031 437	1595 1001	2345 1751	3396 2802
100	200.00	cwt	-573 -1167	-407 -1001	-214 -808	10 -583	275 -318	593 0	983 389	1469 875	2095 1501	2929 2335	4097 3503
110	220.00	cwt	-340 -934	-156 -750	54 -539	302 -291	593 0	944 350	1372 778	1907 1313	2596 2002	3513 2919	4798 4204
120	240.00	cwt	-106 -700	93 -500	324 -269	593 0	912 318	1294 700	1761 1167	2345 1751	3096 2502	4097 3503	5499 4905
130	260.00	cwt	126 -467	343 -250	593 0	885 291	1230 637	1645 1051	2151 1557	2783 2189	3597 3003	4681 4087	6199 5605
140	280.00	cwt	360 -233	593 0	863 269	1177 583	1549 955	1995 1401	2540 1946	3221 2627	4097 3503	5265 4671	6900 6306
150	300.00	cwt	593 0	844 250	1132 539	1469 875	1868 1274	2345 1751	2929 2335	3659 3065	4598 4004	5849 5255	7601 7007

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 2012 input prices.

## **APPENDIX**

Appendix Table 1. Tractors/Harvesters: estimated purchase price, annual use, useful life, fuel use, and direct and fixed cost per hour, Mississippi, 2013

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-----					
		dollars	hours	years	gal/hr	-----\$/hour-----					
Tractor (40-59hp)CB	2WD 50 hp	35,200	600	8	2.57	11.60	9.00	1.10	21.70	6.73	28.44
Tractor (40-59hp)CB	MFWD 50 hp	36,900	600	8	2.57	11.60	9.00	1.15	21.76	7.05	28.81
Tractor (40-59hp)RB	2WD 50 hp	20,500	600	8	2.57	11.60	9.00	0.64	21.24	3.92	25.16
Tractor (40-59hp)RB	MFWD 50 hp	290,000	600	8	2.57	11.60	9.00	9.06	29.67	55.47	85.14
Tractor (60-89hp)CB	2WD 75 hp	45,300	600	8	3.86	11.60	13.51	1.41	26.52	8.66	35.19
Tractor (60-89hp)CB	MFWD 75 hp	49,400	600	8	3.86	11.60	13.51	1.54	26.65	9.44	36.10
Tractor (60-89hp)RB	2WD 75 hp	33,600	600	8	3.86	11.60	13.51	1.05	26.16	6.42	32.58
Tractor (60-89hp)RB	MFWD 75 hp	40,300	600	8	3.86	11.60	13.51	1.25	26.37	7.70	34.07
Tractor(120-139hp)CB	MFWD 130	101,000	600	8	6.69	11.60	23.41	3.15	38.17	19.32	57.49
Tractor(160-179hp)CB	MFWD 170	143,000	600	8	8.75	11.60	30.62	4.46	46.69	28.59	75.28
Utility Vehicle	600CC	7,100	200	8	0.50	11.60	1.70	1.10	14.40	4.44	18.85

## Notes:

Labor: Includes allocated labor from power unit.

Total Direct: Does not include interest on operating capital.

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, 2013

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-----					
Fork Lift		33,500	1000	10	1.07	2.220	25.75	4.75	1.41	31.91	8.57	40.49
Sprayer 110 gal	30' 47hp	43,300	350	6	2.14	0.035	0.57	0.26	0.10	0.94	0.67	1.62
Sprayer(300-450GAL)	60'	103,000	350	8	5.66	0.017	0.28	0.34	0.09	0.73	0.64	1.38
Truck	1 ton +	39,000	780	5	0.72	1.730	20.06	4.35	1.21	25.63	15.44	41.08
Truck	1/2 ton	27,000	1040	5	1.36	2.310	26.79	10.68	1.79	39.27	10.70	49.98
Utility Vehicle	800CC	7,400	200	8	0.70	0.249	2.89	0.59	0.28	3.78	1.15	4.94

## Notes:

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

Total Direct: Does not include interest on operating capital.

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2013

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---		Total Direct	--Fixed--		Total Cost
									Imp.	P.U.		Imp.	P.U.	
			dollars	hours	years	hr/ac	-----\$/acre-----							
Bd Shaper Cucumber	Bed 4'cntr	2WD 75 hp	2,560	81	16	1.617	18.76	21.85	1.53	1.69	43.85	4.44	10.39	58.69
Bd Shaper Melons	Bed 8'cntr	2WD 75 hp	2,560	40	16	0.808	9.38	10.92	1.55	0.84	22.71	4.49	5.19	32.40
Bd Shaper Squash	Bed 5'cntr	2WD 75 hp	2,560	65	16	1.294	15.01	17.48	1.52	1.35	35.38	4.42	8.31	48.13
Bd Shaper Tomato	Bed 6'cntr	2WD 75 hp	2,560	54	16	1.078	12.50	14.57	1.53	1.13	29.74	4.44	6.93	41.12
Bd Shaper/LayCucumbe	Bed 4'cntr	2WD 75 hp	4,570	81	16	1.617	33.80	21.85	2.73	1.69	60.10	7.92	10.39	78.42
Bd Shaper/LayMelon	Bed 8'cntr	2WD 75 hp	4,570	40	16	0.808	16.90	10.92	2.77	0.84	31.45	8.02	5.19	44.68
Bd Shaper/LaySquash	Bed 5'cntr	2WD 75 hp	4,570	65	16	1.294	27.04	17.48	2.72	1.35	48.62	7.90	8.31	64.84
Bd Shaper/LayTomato	Bed 6'cntr	2WD 75 hp	4,570	54	16	1.078	22.53	14.57	2.73	1.13	40.98	7.92	6.93	55.84
Bd Shaper/P-bdCucumb	Bed 4'cntr	2WD 75 hp	10,200	81	16	1.617	18.76	21.85	6.11	1.69	48.43	17.95	10.39	76.77
Bd Shaper/P-bdMelon	Bed 8'cntr	2WD 75 hp	10,200	40	16	0.808	9.38	10.92	6.18	0.84	27.34	18.17	5.19	50.72
Bd Shaper/P-bdSquash	Bed 5'cntr	2WD 75 hp	10,200	65	16	1.294	15.01	17.48	6.09	1.35	39.94	17.89	8.31	66.16
Bd Shaper/P-bdTomato	Bed 6'cntr	2WD 75 hp	10,200	54	16	1.078	12.50	14.57	6.11	1.13	34.32	17.95	6.93	59.20
Bd Shaper3XCucumber	Bed 4'cntr	2WD 75 hp	5,900	81	16	1.617	33.80	21.85	3.53	1.69	60.89	10.13	10.39	81.43
Bd Shaper3XMelon	Bed 8'cntr	2WD 75 hp	5,900	40	16	0.808	16.90	10.92	3.57	0.84	32.26	10.26	5.19	47.72
Bd Shaper3XSquash	Bed 5'cntr	2WD 75 hp	5,900	65	16	1.294	27.04	17.48	3.52	1.35	49.41	10.10	8.31	67.84
Bd Shaper3XTomato	Bed 6'cntr	2WD 75 hp	5,900	54	16	1.078	22.53	14.57	3.53	1.13	41.77	10.13	6.93	58.84
BS, L,T,FumigTomato	Bed 6'cntr	2WD 75 hp	6,940	54	16	1.078	42.59	14.57	4.15	1.13	62.45	12.04	6.93	81.43
BS, L,T,Fung BPepper	Bed 6'cntr	2WD 75 hp	6,940	54	16	1.078	42.59	14.57	4.15	1.13	62.45	12.04	6.93	81.43
BS, Lay/Tape BPepper	Bed 6'cntr	2WD 75 hp	4,850	54	16	1.078	12.50	14.57	2.90	1.13	31.11	8.41	6.93	46.46
BS, Lay/Tape/Melon	Bed 8'cntr	2WD 75 hp	4,850	40	16	0.808	9.38	10.92	2.94	0.84	24.10	8.52	5.19	37.82
BS, Lay/Tape/Pumpkin	Bed 8'cntr	2WD 75 hp	4,850	40	16	0.808	9.38	10.92	2.94	0.84	24.10	8.52	5.19	37.82
BS, Lay/Tape/Squash	Bed 5'cntr	2WD 75 hp	4,850	65	16	1.294	15.01	17.48	2.89	1.35	36.75	8.38	8.31	53.45
BS, Lay/Tape/Tomato	Bed 6'cntr	2WD 75 hp	4,850	54	16	1.078	12.50	14.57	2.90	1.13	31.11	8.41	6.93	46.46
BS,Lay/Tape/Cucumber	Bed 4'cntr	2WD 75 hp	4,850	81	16	1.617	18.76	21.85	2.90	1.69	45.22	8.41	10.39	64.03
Chisel Plow	7'	2WD 75 hp	3,950	150	12	0.220	2.55	2.97	0.31	0.23	6.07	0.55	1.41	8.05
Chisel Plow Folding	16'	MFWD 170	21,300	150	12	0.116	1.35	3.57	0.89	0.52	6.34	1.58	3.33	11.26
Cult - Rolling	2-Row	2WD 75 hp	3,870	47	27	0.310	3.60	4.19	0.37	0.32	8.50	1.71	1.99	12.21
Cult - Rolling	4-Row	2WD 75 hp	6,850	25	27	0.165	1.91	2.23	0.67	0.17	4.99	3.03	1.06	9.09
Cult - Rolling+Fert	2-Row	2WD 75 hp	6,990	31	27	0.310	3.60	4.19	1.03	0.32	9.16	4.70	1.99	15.86
Cult - Rolling+Fert	4-Row	2WD 75 hp	11,500	17	27	0.165	2.68	2.23	1.65	0.17	6.74	7.50	1.06	15.31
Cult - Rotary Hoe	12'	2WD 75 hp	5,330	32	27	0.214	2.49	2.90	0.53	0.22	6.15	2.40	1.38	9.93
Cult - Rotary Hoe	15'	2WD 75 hp	4,700	26	27	0.171	1.99	2.32	0.46	0.18	4.95	2.08	1.10	8.14
Cultipacker	12'	2WD 75 hp	5,030	300	12	0.124	1.44	1.68	0.14	0.13	3.40	0.20	0.79	4.40
Cultivate	1-Row	2WD 75 hp	1,300	110	27	0.589	6.83	7.96	0.10	0.61	15.51	0.46	3.78	19.77
Cultivate	2-Row	2WD 75 hp	1,500	59	27	0.312	3.62	4.22	0.11	0.32	8.29	0.53	2.00	10.83
Cultivate	4-Row	2WD 75 hp	1,520	29	10	0.155	1.79	2.09	0.32	0.16	4.38	0.87	0.99	6.25
Cultivate - Heavy	4R-38	2WD 50 hp	10,690	150	10	0.155	1.79	1.39	0.44	0.09	3.73	1.18	0.60	5.53
Cultivate - Heavy	8R-42	MFWD 130	20,410	150	10	0.073	0.85	1.72	0.40	0.23	3.21	1.07	1.42	5.71
Cultivate+App Herb	4-Row	2WD 75 hp	2,030	150	10	0.193	3.14	2.61	0.10	0.20	6.07	0.28	1.24	7.60
Cultivate+App Ins	2-Row	2WD 75 hp	2,030	150	10	0.390	6.34	5.27	0.21	0.41	12.24	0.56	2.51	15.32
Cultivate+App Ins	4-Row	2WD 75 hp	2,030	150	10	0.193	3.14	2.61	0.10	0.20	6.07	0.28	1.24	7.60
Cultivate+Sidedress	2-Row	2WD 75 hp	3,240	39	27	0.390	6.34	5.27	0.48	0.41	12.51	2.17	2.51	17.20
Cultivate+Sidedress	4-Row	2WD 75 hp	4,880	19	27	0.193	3.14	2.61	0.73	0.20	6.71	3.34	1.24	11.29
Disc Mower	10'	2WD 75 hp	10,850	200	8	0.206	2.39	2.78	1.39	0.21	6.79	1.57	1.32	9.69
Disk + Incorporate	10'	2WD 75 hp	13,800	200	10	0.206	3.35	2.78	0.85	0.21	7.20	1.52	1.32	10.06
Disk + Incorporate	14'	2WD 75 hp	27,300	200	10	0.147	2.39	1.99	1.20	0.15	5.74	2.16	0.94	8.85
Disk Bed	2-Row	2WD 75 hp	4,450	160	10	0.284	3.29	3.83	0.23	0.29	7.66	0.94	1.82	10.43
Disk Bed	4-Row	2WD 75 hp	7,780	160	10	0.140	1.63	1.90	0.27	0.14	3.96	0.73	0.90	5.60
Disk Bed (Hipper)	8R-40	MFWD 130	15,100	160	10	0.070	0.81	1.65	0.26	0.22	2.95	0.71	1.36	5.03
Disk Bed + Spray PD	8R-40	MFWD 130	20,500	160	10	0.070	0.81	1.65	0.36	0.22	3.05	0.97	1.36	5.38
Disk Bed +App Fert	4-Row	2WD 75 hp	11,100	160	10	0.140	2.29	1.90	0.39	0.14	4.73	1.05	0.90	6.69
Disk Harrow	10'	2WD 75 hp	8,450	180	10	0.198	2.30	2.67	0.46	0.20	5.65	1.00	1.27	7.92
Disk Harrow	14'	2WD 75 hp	21,900	180	10	0.141	1.64	1.91	0.86	0.14	4.56	1.85	0.91	7.33
Disk Harrow	24'	MFWD 170	34,900	180	10	0.082	0.95	2.53	0.80	0.36	4.65	1.72	2.36	8.74
Disk Harrow-Hvy Duty	5'	2WD 75 hp	1,800	180	10	0.412	4.78	5.57	0.20	0.43	10.99	0.44	2.65	14.09
Ditcher		2WD 50 hp	4,630	200	10	0.020	0.23	0.18	0.03	0.01	0.46	0.04	0.07	0.59
Fert-Cyclone Spin	750 lb	2WD 75 hp	1,420	50	8	0.084	0.97	1.13	0.08	0.08	2.29	0.33	0.54	3.16
Fert-Side Dresser	1R 3'	2WD 75 hp	3,690	42	10	0.846	9.81	11.43	2.23	0.88	24.36	8.86	5.43	38.67
Fert-Side Dresser	2R 6'	2WD 75 hp	4,430	21	10	0.423	4.90	5.71	2.67	0.44	13.74	10.64	2.71	27.11
Fert-Side Dresser	4R-40	2WD 75 hp	6,060	10	10	0.195	2.26	2.63	3.55	0.20	8.65	14.11	1.25	24.03
Fert-Sprnd Pull Type	6'	2WD 75 hp	3,830	10	10	0.392	4.55	5.30	4.51	0.41	14.79	17.94	2.52	35.26
Fert-Sprnd Pull Type	8'	2WD 75 hp	4,150	15	10	0.294	3.41	3.98	2.44	0.30	10.15	9.72	1.89	21.77
Fert-Sprnd Pull Type	10'	2WD 75 hp	4,540	12	10	0.235	2.73	3.18	2.67	0.24	8.84	10.63	1.51	20.99
Fert-Sprnd Pull Type	12'	2WD 75 hp	4,950	10	10	0.196	2.27	2.65	2.91	0.20	8.05	11.59	1.26	20.91
Front End Loader	.5yd	2WD 75 hp	5,690	100	10	0.600	6.96	8.10	1.02	0.63	16.72	4.20	3.85	24.78
Harvester,Swt.Potato	2 Row	MFWD 170	31,500	300	15	1.011	68.14	30.96	6.22	4.51	109.85	9.67	28.90	148.43
Mulch Lifter	1-Row	2WD 75 hp	2,230	29	30	0.589	6.83	7.96	0.15	0.61	15.56	2.77	3.78	22.12
Mule Train (Corn)	30'	MFWD 75 hp	69,900	12	25	0.229	70.85	3.09	13.34	0.28	87.59	86.29	1.76	175.65
Picker Beans/Peas	1-Row	2WD 75 hp	34,600	179	10	3.571	107.85	48.25	48.32	3.75	208.18	36.24	22.95	267.38
Picker Corn	1-Row	2WD 75 hp	43,100	42	10	0.840	9.74	11.35	25.87	0.88	47.85	45.27	5.40	98.52
Plastic Layer Melon	Bed 8'cntr	2WD 75 hp	2,400	40	16	0.808	9.38	10.92	1.45	0.84	22.61	4.21	5.19	32.03

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2013 (continued)

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---		Total Direct	--Fixed--		Total Cost
									Imp.	P.U.		Imp.	P.U.	
			dollars	hours	years	hr/ac	-----\$/acre-----							
Plastic Layer Squash	Bed 5'cntr	2WD 75 hp	2,400	65	16	1.294	15.01	17.48	2.38	1.35	36.24	4.15	8.31	48.71
Plastic Layer Tomato	Bed 6'cntr	2WD 75 hp	2,400	54	16	1.078	12.50	14.57	2.39	1.13	30.60	4.16	6.93	41.70
Plastic Lyr Cucumber	Bed 4'cntr	2WD 75 hp	2,400	81	16	1.617	18.76	21.85	2.39	1.69	44.71	4.16	10.39	59.27
Plntr - Vacuum	1-Row	2WD 75 hp	5,500	53	18	1.057	12.26	14.29	5.48	1.11	33.15	8.92	6.79	48.88
Plntr - Vacuum	2-Row	2WD 75 hp	7,760	20	18	0.396	4.60	5.35	7.69	0.41	18.07	12.51	2.54	33.13
Plntr - Vacuum	4-Row	2WD 75 hp	15,600	11	18	0.226	2.62	3.06	16.07	0.23	22.00	26.13	1.45	49.59
Plntr - Vacuum+Ins	1-Row	2WD 75 hp	6,110	53	18	1.057	12.26	14.29	6.09	1.11	33.76	9.91	6.79	50.48
Plntr - Vacuum+Ins	2R 30-40	2WD 75 hp	9,000	20	18	0.396	4.60	5.35	8.92	0.41	19.30	14.51	2.54	36.36
Plntr - Vacuum+Ins	4R 30-40	2WD 75 hp	17,000	11	18	0.226	2.62	3.06	17.51	0.23	23.44	28.48	1.45	53.38
Plntr - Vacuum+Ins	Bed 4'cntr	2WD 75 hp	6,110	40	18	0.793	9.20	10.71	6.05	0.83	26.81	9.85	5.09	41.76
Plntr - Vacuum+Ins	Bed 5'cntr	2WD 75 hp	6,110	32	18	0.634	7.36	8.57	6.05	0.66	22.66	9.85	4.07	36.59
Plntr - Vacuum+Ins	Bed 6'cntr	2WD 75 hp	6,110	26	18	0.528	6.13	7.14	6.21	0.55	20.04	10.10	3.39	33.55
Plntr - Vacuum+Ins	Bed 8'cntr	2WD 75 hp	6,110	20	18	0.396	4.60	5.35	6.05	0.41	16.43	9.85	2.54	28.83
Plntr/H2O Cucumber	1R 4'cntr	2WD 75 hp	2,390	129	17	2.578	101.83	34.83	2.38	2.70	141.76	3.95	16.57	162.28
Plntr/H2O Cucumber	2R 4'cntr	2WD 75 hp	5,290	129	17	1.289	74.89	17.41	2.64	1.35	96.30	4.37	8.28	108.96
Plntr/H2O Melon	1R 8'cntr	2WD 75 hp	2,390	64	17	0.645	25.48	8.71	1.20	0.67	36.08	1.99	4.14	42.22
Plntr/H2O Melon	2R 8'cntr	2WD 75 hp	5,290	64	17	0.644	37.44	8.70	2.66	0.67	49.49	4.41	4.14	58.04
Plntr/H2O Squash	1R 5'cntr	2WD 75 hp	2,390	103	17	2.062	81.46	27.86	2.39	2.16	113.89	3.96	13.25	131.11
Plntr/H2O Squash	2R 5'cntr	2WD 75 hp	5,290	103	17	1.031	59.91	13.93	2.64	1.08	77.58	4.38	6.62	88.59
Plntr/H2O Tomato	1R 6'cntr	2WD 75 hp	2,390	86	17	1.718	67.89	23.22	2.38	1.80	95.30	3.95	11.04	110.30
Plntr/H2O Tomato	2R 6'cntr	2WD 75 hp	5,290	86	17	0.859	49.92	11.61	2.64	0.90	65.08	4.37	5.52	74.98
Plntr/H2O Wheel	2-Row	2WD 75 hp	5,290	74	17	1.473	85.59	19.90	5.26	1.54	112.31	8.71	9.46	130.49
Plntr/H2O/pnch/seed	1-Row	2WD 75 hp	4,750	129	17	2.578	53.88	34.83	4.74	2.70	96.17	7.85	16.57	120.60
Plntr/H2O/pnch/seed	2R 18-60	2WD 75 hp	7,640	129	17	1.586	33.15	21.43	4.69	1.66	60.95	7.77	10.19	78.93
Plntr/Transplant-H2O	4R 36-48	2WD 75 hp	15,120	34	17	0.687	65.51	9.28	0.35	0.72	75.88	25.19	4.41	105.50
Plntr/Transplanter	1-Row	2WD 75 hp	2,580	31	19	1.586	62.66	21.43	0.13	1.66	85.91	10.43	10.19	106.53
Plntr/Transplanter	4R 36-48	2WD 75 hp	16,290	300	19	0.687	65.51	9.28	0.03	0.72	75.56	2.94	4.41	82.93
Plntr/Transplanter	8R-42	MFWD 170	20,640	150	19	0.333	57.19	10.20	0.04	1.48	68.94	3.62	9.53	82.10
Rotary Cutter	7'	2WD 75 hp	4,230	185	10	0.169	1.96	2.28	0.58	0.17	5.01	0.41	1.08	6.51
Rotary Tiller	5'	2WD 75 hp	1,980	49	18	0.970	11.25	13.11	2.74	1.01	28.13	3.17	6.23	37.55
Spray (Broadcast)	27'	2WD 50 hp	5,339	200	8	0.062	1.01	0.56	0.15	0.04	1.78	0.19	0.24	2.21
Spray (Broadcast)	60'	MFWD 130	11,100	200	8	0.028	0.45	0.66	0.14	0.08	1.35	0.17	0.54	2.07
Sprayer Air Blast	16' 100 ga	2WD 75 hp	9,400	12	16	0.245	2.84	3.31	9.61	0.25	16.04	17.02	1.57	34.64
Sprayer Air Blast	16' 200 ga	2WD 75 hp	13,800	12	16	0.245	2.84	3.31	14.11	0.25	20.54	24.99	1.57	47.11
Stalk Shredder-Flail	15'	2WD 50 hp	19,300	185	10	0.110	1.28	0.99	0.46	0.07	2.81	1.38	0.43	4.63
Sub-Soiler	1 shank	2WD 75 hp	620	54	23	1.078	12.50	14.57	0.37	1.13	28.58	0.89	6.93	36.41
Sub-Soiler	2 shank	2WD 75 hp	1,670	20	23	0.404	4.69	5.46	1.01	0.42	11.59	2.45	2.59	16.64
Take Up Reel (M&T)	1-Row	2WD 75 hp	2,770	42	10	0.588	6.82	7.94	1.16	0.61	16.55	4.65	3.78	24.99
Take Up Reel (Mulch)	1-Row	2WD 75 hp	1,400	42	10	0.588	6.82	7.94	0.58	0.61	15.97	2.35	3.78	22.11
Trailer - Snap Bean	16'	2WD 75 hp	1,900	179	15	3.571	74.64	48.25	2.02	3.75	128.66	3.45	22.95	155.08
Trailer - Vegetables	16'	2WD 75 hp	1,900	200	15	0.090	1.88	1.21	0.04	0.09	3.23	0.07	0.57	3.89
Trailer Utility	10'	2WD 50 hp	1,170	200	15	0.600	6.96	5.40	0.09	0.38	12.84	0.31	2.35	15.51
Trailer Water	10'	2WD 50 hp	1,170	150	10	0.600	6.96	5.40	0.18	0.38	12.93	0.55	2.35	15.84
Trailer (MuleTrn)Corn	16'	2WD 75 hp	1,900	12	15	0.229	6.92	3.09	1.93	0.24	12.19	3.30	1.47	16.97
Trailer-Lima/B. Bean	16'	2WD 75 hp	1,900	179	15	3.571	74.64	48.25	2.02	3.75	128.66	3.45	22.95	155.07
Trailer-Southern Pea	16'	2WD 75 hp	1,900	179	15	3.571	74.64	48.25	2.02	3.75	128.66	3.45	22.95	155.07
Trailer-Sweet Potato	16'	MFWD 130	1,900	12	15	0.598	6.94	14.02	5.05	1.88	27.91	8.64	11.56	48.12

## Notes:

Labor: Includes labor from Power unit plus additional labor from the implement.

Total Direct: Does not include interest on operating capital.



Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2013

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
ADJUVANT			Sandea	oz	41.48
Crop oil Conc. (Veg) pt		4.34	Select 2EC	oz	0.66
CUSTOM			Solicam DF	lb	26.47
Contract Plt BPepper 1000pl		13.75	Stinger	oz	4.87
Custom Apply Fert acre		9.00	Surflan AS	qt	10.84
Custom Haul Swt. Pot acre		70.00	Treflan 4D	pt	3.56
Custom Skid Loader-2 acre		13.63	Valor SX	oz	5.55
CustomHarvest Tomato box		1.00	INSECTICIDE		
Fuel Skid Loader (2) acre		7.10	Admire Pro	oz	2.55
Scouting Sweetpotato acre		15.00	Agri-Mek 15EC	oz	0.86
Trapping acre		1.00	Ambush 25WP	lb	10.53
FERTILIZER			Asana XL	oz	0.75
Amm Nitrate (34%) cwt		22.50	Avaunt 30 WDG	oz	7.39
Boron (15G Sol) lb		0.40	Brigade 2EC	oz	0.91
Calcium Nitrate lb		0.56	Brigade WSB	lb	22.22
Fert 13-13-13 cwt		23.30	Confirm 2F	oz	1.94
Fert 15-30-15 lb		0.37	Dimethoate 4EC	pt	5.45
Fert 5-20-30+S+B cwt		38.35	Dipel ES	pt	528.00
Lime (Spread) ton		45.00	Gaucho 600	oz	5.75
Phosphorus(46% P205) cwt		29.30	Imidan 70 WSB	lb	11.20
Potash (60% K20) cwt		29.80	K-Pam HL	gal	8.90
FUNGICIDE			Lannate LV	pt	9.87
Botran 75W lb		19.00	Lorsban 15G	lb	2.24
Bravo Weather Stick pt		4.42	Lorsban 4E	pt	5.54
Cabrio oz		2.38	Malathion 5E	pt	4.60
Captan 50 WP lb		6.00	Mustang Max	oz	1.58
Dithane Rainshield lb		2.84	Oberon 2SC	oz	4.76
Headline SC oz		3.06	Orthene 90 S	lb	6.50
Kocide 2000 lb		6.90	Penncap-M	pt	5.90
Kocide 3000 lb		8.90	Poncho	oz	
Manzate Prostick lb		4.93	Provado 1.6	oz	1.94
Mertect 340-F oz		2.84	Radiant 1SC	oz	5.94
Nova 40W oz		4.00	Sevin XLR Plus	qt	12.39
Pristine oz		3.14	IRRIGATION SUPPLIES		
Procure 480SC oz		3.13	Adapter(Reg to Head) 1 1/2"		3.55
Quadris oz		2.47	Barb Lock Sleeve 1/4"		0.45
Ridomil Gold oz		6.22	Cost of PumpingWater 6" in		24.00
Ridomil Gold BravoSC oz		0.86	Coupler 5/8"		0.56
Ridomil Gold MZ lb		14.68	Drip Tape roll		185.00
Telone II pt		2.27	End Plug for Header 1 1/2"		2.37
Tilt oz		1.17	Feeder Tube ft		0.10
Topsin 4.5L oz		0.55	Fertigation System each		250.00
HERBICIDE			Header Line 1 1/2" ft		0.26
Accent DF 75% oz		26.71	Hole Punch 1/4"		6.00
Assure 1l oz		0.90	Hose Clamp 1 1/2"		0.73
Atrazine 4L pt		1.72	Pressure Regulator 12 PSI		33.50
Basagran pt		13.23	PVC Female Adaptor 1 1/2"		2.83
Bicep II Magnum pt		5.91	PVC Fitting (adpt) 1 1/2"		0.86
Command 3ME pt		17.08	PVC Fitting (bush) 1 1/2"		1.40
Dacthal W-75 lb		18.68	Rural Water ac-in		132.00
Dual II Magnum pt		14.43	Transfer Barb 1/4"		0.23
Dual Magnum pt		13.54	Y Filter 1"		18.45
Eptam 7E pt		5.56	OTHER		
Fusilade DX oz		1.23	15g tub Bell Pepper each		7.50
Glyphosate 3lbs a.e. pt		1.79	5-Gal Bucket each		4.15
Glyphosate 3lbs a.e. oz		0.13	Bin Repair each		1.50
Glystar Plus pt		1.80	Bin Sweetpotato each		57.00
Goal 2XL pt		9.87	Bin Vegetable each		75.00
Gramonone Inteon oz		0.24	Bins/Stacking each		2.00
Lorox 50 DF lb		20.60	Box Cabbage each		2.56
Outlook pt		22.99	Box Sweetpotato each		1.57
Permit 75DF oz		19.79	Box Tomato box		1.62
Poast 1.53 pt		11.25	Boxes-Waxed each		1.61
Prefar 4E pt		8.96	Bushel Box each		1.44
Princep 4L pt		2.98	Clean, grade, pack box		2.00
Roundup Power Max pt		2.83	Clean, grade, pack lb		0.01
Roundup Power Max oz		0.18	Cooling Box - Greens box		0.25
Roundup WeatherMax pt		3.77	Cooling Snap Beans bu box		0.75
Roundup WeatherMax oz		0.24			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi 2013 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
CoolingBox S.Cabbage	box	0.25	Cabbage Plants	thous	34.00
Crate Sweetpotato	each	8.00	Collard Seed - OP	lb	11.90
Crates - Sweet Corn	each	2.25	Collard Seed -Hybrid	lb	222.00
Grd & Pack S.Cabbage	box	1.40	Cucumber - Hybrid	lb	185.00
Hand Weeding Swt.Pot	acre	20.00	Greens - Hybrid	lb	103.00
Harv.Labor S.Cabbage	box	1.35	Greens - OP	lb	11.30
Harvest Labor Melons	cwt	2.00	Lima Bean - Hybrid	lb	2.80
Harvest Labor Pepper	bu	0.70	Mustard Seed - OP	lb	18.50
Ice	cwt	7.10	Mustard Seed -Hybrid	lb	67.60
Ice + Cooling	crate	0.70	Okra - Hybrid	lb	187.00
Ice + Cooling	box	0.75	Okra - OP	lb	6.00
Labor Clean up	acre	100.00	Pepper Plants	100plt	11.90
Labor(Packing)	each	0.75	Peppers	lb	4593.00
Marketing Fee	box	1.00	Peppers - OP	lb	428.00
Midas 50/50	lb	9.00	Pumpkin Seed Hybrid	lb	79.00
Pallet Crates-1350lb	each	18.67	Snap Beans - Hybrid	lb	6.40
Plastic Mulch	roll	158.00	Southern Peas - OP	lb	4.10
Plastic string	6000'	11.00	Squash - Hybrid	lb	168.00
Sacks - S Peas	each	0.43	Sweet Corn - Hybrid	lb	16.50
Soil Test	each	6.00	Sweetpotato Plants	thous	29.00
Soil Test Probe	each	75.00	Tomato - Hybrid	lb	8336.00
Sweet Potato Broker	box	1.00	Tomato Plants-Hybrid	thous	132.00
Sweetpotato Storage	cwt	2.00	Turnip - Hybrid	lb	69.20
Wood Stakes	100	2.20	Turnip Seed - OP	lb	10.70
SEED/PLANTS			Watermelon - Diploid	lb	626.00
Broccoli - Hybrid	lb	1301.00	Watermelon - OP	lb	37.40
Broccoli Plants	thous	43.28	Watermelon -Triploid	lb	1803.00
Cabbage - Hybrid	lb	653.00	Watermelon -Triploid	thous	173.00

Appendix Table 5. Estimated fuel prices  
and interest rates Mississippi, 2013

ITEM NAME	UNIT	PRICE
		dollars
FUEL TYPES		
Diesel Fuel	gal	3.50
Gasoline	gal	3.40
LP Gas	gal	2.00
INTEREST RATES		
Short-term	%	4.25
Intermediate-term	%	5.25

Appendix Table 6. Labor names, units and wage rates,  
Mississippi, 2013

Item name	Unit	Wage Rate
OPERATOR LABOR	hour	11.7
HARVEST LABOR	hour	9.30
PLANTING LABOR	hour	9.30
GRADE & PACK LABOR	hour	9.30
MARKETING LABOR	hour	9.30
HAND & STOR LABOR	hour	9.30
HAND LABOR	hour	9.30
FERTIGATION LABOR	hour	9.30
HARVEST & PACK LABOR	hour	9.30
HARVEST LABOR BEANS	hour	9.30
LABOR BEAN TRAILER	hour	9.30
GRD LABOR S. PEAS	hour	9.30
TRAILER LABOR S. PEA	hour	9.30
TRAILER LABOR CABBAG	hour	9.30
LABOR MULCH CLEANUP	hour	9.30
GRD LABOR LIMA BEANS	hour	9.30
GRD LABOR S. BEANS	hour	9.30
SWEET POTATO LABOR	hour	10.00
SKID LOADER LABOR-2	hour	10.00

Appendix Table 7 Estimated costs per acre  
 Drip tape irrigation system, 5 ft row spacing, 20 gpm  
 with 8,712 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
IRRIGATION SUPPLIES					
Fertigation System	each	250.00	1.0000	250.00	_____
Barb Lock Sleeve	1/4"	0.45	45.0000	20.25	_____
Transfer Barb	1/4"	0.23	45.0000	10.35	_____
Feeder Tube	ft	0.10	50.0000	5.00	_____
Header Line 1 1/2"	ft	0.26	300.0000	78.00	_____
Adapter(Reg to Head)	1 1/2"	3.55	1.0000	3.55	_____
End Plug for Header	1 1/2"	2.37	1.0000	2.37	_____
Hose Clamp	1 1/2"	0.73	2.0000	1.46	_____
Pressure Regulator	12 PSI	33.50	1.0000	33.50	_____
PVC Female Adaptor	1 1/2"	2.83	1.0000	2.83	_____
Y Filter	1"	18.45	1.0000	18.45	_____
PVC Fitting (bush)	1 1/2"	1.40	1.0000	1.40	_____
PVC Fitting (adpt)	1 1/2"	0.86	1.0000	0.86	_____
Hole Punch	1/4"	6.00	1.0000	6.00	_____
Coupler	5/8"	0.56	4.0000	2.24	_____
				-----	
TOTAL DIRECT EXPENSES				436.26	_____
TOTAL INTEREST				22.90	_____
				-----	
TOTAL SPECIFIED EXPENSES				459.16	_____

Note: Cost of production estimates are based on 2012 input prices. These items are grouped together and listed as Irrigation Setup on the last line of Table A and also as a fixed expense on Table B in an irrigated budget. A capital recovery charge of \$459.16 will appear in the budget to represent the annual ownership cost of these items. Additional irrigation inputs (such as rural water, drip tape, and plastic mulch) are not included in this table, but are listed as individual inputs within each irrigated enterprise budget.

Appendix Table 8 Estimated costs per acre  
 Drip tape irrigation system, 6 ft row spacing, 16 gpm  
 with 7,260 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
IRRIGATION SUPPLIES					
Fertigation System	each	250.00	1.0000	250.00	_____
Barb Lock Sleeve	1/4"	0.45	40.0000	18.00	_____
Transfer Barb	1/4"	0.23	40.0000	9.20	_____
Feeder Tube	ft	0.10	50.0000	5.00	_____
Header Line 1 1/2"	ft	0.26	300.0000	78.00	_____
Adapter(Reg to Head)	1 1/2"	3.55	1.0000	3.55	_____
End Plug for Header	1 1/2"	2.37	1.0000	2.37	_____
Hose Clamp	1 1/2"	0.73	2.0000	1.46	_____
Pressure Regulator	12 PSI	33.50	1.0000	33.50	_____
PVC Female Adaptor	1 1/2"	2.83	1.0000	2.83	_____
Y Filter	1"	18.45	1.0000	18.45	_____
PVC Fitting (bush)	1 1/2"	1.40	1.0000	1.40	_____
PVC Fitting (adpt)	1 1/2"	0.86	1.0000	0.86	_____
Hole Punch	1/4"	6.00	1.0000	6.00	_____
Coupler	5/8"	0.56	4.0000	2.24	_____
				-----	
TOTAL DIRECT EXPENSES				432.86	_____
TOTAL INTEREST				22.73	_____
				-----	
TOTAL SPECIFIED EXPENSES				455.59	_____

Note: Cost of production estimates are based on 2012 input prices. These items are grouped together and listed as Irrigation Setup on the last line of Table A and also as a fixed expense on Table B in an irrigated budget. A capital recovery charge of \$455.59 will appear in the budget to represent the annual ownership cost of these items. Additional irrigation inputs (such as rural water, drip tape, and plastic mulch) are not included in this table, but are listed as individual inputs within each irrigated enterprise budget.

Appendix Table 9 Estimated costs per acre  
 Drip tape irrigation system, 8 ft row spacing, 12 gpm  
 with 5,445 ft of drip tape, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
IRRIGATION SUPPLIES					
Fertigation System	each	250.00	1.0000	250.00	_____
Barb Lock Sleeve	1/4"	0.45	30.0000	13.50	_____
Transfer Barb	1/4"	0.23	30.0000	6.90	_____
Feeder Tube	ft	0.10	50.0000	5.00	_____
Header Line 1 1/2"	ft	0.26	300.0000	78.00	_____
Adapter(Reg to Head)	1 1/2"	3.55	1.0000	3.55	_____
End Plug for Header	1 1/2"	2.37	1.0000	2.37	_____
Hose Clamp	1 1/2"	0.73	2.0000	1.46	_____
Pressure Regulator	12 PSI	33.50	1.0000	33.50	_____
PVC Female Adaptor	1 1/2"	2.83	1.0000	2.83	_____
Y Filter	1"	18.45	1.0000	18.45	_____
PVC Fitting (bush)	1 1/2"	1.40	1.0000	1.40	_____
PVC Fitting (adpt)	1 1/2"	0.86	1.0000	0.86	_____
Hole Punch	1/4"	6.00	1.0000	6.00	_____
Coupler	5/8"	0.56	4.0000	2.24	_____
				-----	
TOTAL DIRECT EXPENSES				426.06	_____
TOTAL INTEREST				22.37	_____
				-----	
TOTAL SPECIFIED EXPENSES				448.43	_____

Note: Cost of production estimates are based on 2012 input prices. These items are grouped together and listed as Irrigation Setup on the last line of Table A and also as a fixed expense on Table B in an irrigated budget. A capital recovery charge of \$448.43 will appear in the budget to represent the annual ownership cost of these items. Additional irrigation inputs (such as rural water, drip tape, and plastic mulch) are not included in this table, but are listed as individual inputs within each irrigated enterprise budget.

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