

**COTTON  
2015  
PLANNING BUDGETS**

**Mississippi State University  
Department of Agricultural Economics  
Budget Report 2014-01**

**October 2015**



## Foreword

This report is designed to provide necessary planning data to farmers, research and extension staffs, lending agencies, and others in agriculture. Readers are cautioned that returns presented are labeled "**Returns Above Specified Expenses.**" Estimated costs for land, management, and general farm overhead are not included in this report. The exception is unallocated labor, which is included. "**Returns Above Direct Expenses**" should be used in making 2015 planning decisions. This would be a one-year short-run decision. Decisions beyond one year, or long-run decisions, should be based on "**Returns Above Specified Expenses.**"

## Acknowledgments

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

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

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

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

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# 2015 Planning Budgets

## Budgets for Agricultural Enterprises

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

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

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

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

## Methods and Procedures

### Production Practices

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

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

### Machinery

Machinery manufacturers form the basis for machinery prices used in these publications. Prices by size of equipment are determined from the most common sales in each category as reported by machinery dealers. Prices used in the budgets reflect prices paid by farmers in 2014. (Appendix Tables 1, 2, and 3).

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

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

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

### Estimates of Direct Costs

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

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

$$RPA = RPH \times PR$$

where:

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

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

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

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

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

### Estimates of Fixed Costs

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

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

where:

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

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

where:

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



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

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

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

where:

CRCPH = Capital recovery charge per hour

HAU = Hours of annual use

CRCPA = Capital recovery charge per acre

PR = Performance rate

### Estimates of Returns

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

To estimate returns, a price for the commodity must be used. Individual producers must determine their own expected price for the commodity. Commodity prices used in this report represent the higher of a calculated forward contract price or the loan rate that was applicable for the 2014 crop year. Government payments for commodities are not included in the budgets except to the extent that they are included in loan rates.

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

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

### Irrigation Costs

Estimated costs of various irrigation systems are presented in Appendix Tables 8 and 9. A dryland crop budget may be converted to an irrigated crop budget by adding the appropriate direct and fixed costs to the costs of the dryland crop. Also, adjustments in crop yields and other costs may be required with the addition of supplemental irrigation.

### Net Returns

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



## Enterprise Budgets

Table 1.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.60	1.5000	35.40	_____
UAN (32% N)	cwt	18.50	4.0000	74.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	128.0000	17.92	_____
Gramonone SL 2.0	oz	0.32	80.0000	25.60	_____
Reflex 2LC	pt	7.04	1.0000	7.04	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	2.0000	26.98	_____
Diuron 4L	pt	4.19	1.6000	6.70	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	45.0000	33.30	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	1.1134	13.98	_____
Self-Propelled	hour	12.55	0.3547	4.45	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.3062	2.78	_____
UNALLOCATED LABOR					
	hour	12.56	1.1745	14.76	_____
DIESEL FUEL					
Tractors	gal	3.20	10.8888	34.85	_____
Self-Propelled	gal	3.20	5.5165	17.66	_____
REPAIR & MAINTENANCE					
Implements	acre	10.84	1.0000	10.84	_____
Tractors	acre	5.83	1.0000	5.83	_____
Self-Propelled	acre	17.23	1.0000	17.23	_____
INTEREST ON OP. CAP.	acre	11.82	1.0000	11.82	_____
TOTAL DIRECT EXPENSES				683.54	_____
FIXED EXPENSES					
Implements	acre	17.41	1.0000	17.41	_____
Tractors	acre	35.42	1.0000	35.42	_____
Self-Propelled	acre	68.37	1.0000	68.37	_____
TOTAL FIXED EXPENSES				121.20	_____
TOTAL SPECIFIED EXPENSES				804.74	_____

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 1.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	900.0000	576.90	_____
Cotton Seed	lb	0.11	1350.0000	152.55	_____
				-----	
TOTAL INCOME				729.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	109.40	1.0000	109.40	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	102.14	1.0000	102.14	_____
INSECTICIDES	acre	35.62	1.0000	35.62	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7553	6.85	_____
OPERATOR LABOR	hour	12.55	1.4681	18.43	_____
UNALLOCATED LABOR	hour	12.56	1.1745	14.76	_____
DIESEL FUEL	gal	3.20	16.4054	52.51	_____
REPAIR & MAINTENANCE	acre	33.90	1.0000	33.90	_____
INTEREST ON OP. CAP.	acre	11.82	1.0000	11.82	_____
				-----	
TOTAL DIRECT EXPENSES				683.54	_____
RETURNS ABOVE DIRECT EXPENSES				45.91	_____
TOTAL FIXED EXPENSES					
				121.20	_____
				-----	
TOTAL SPECIFIED EXPENSES				804.74	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-75.29	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 1.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill	Fold	8R-38	MFWD 190	0.080	1.00	Nov		0.08	0.08	0.08
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)Rd	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	Apr		0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	Jun		0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air ( 3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp			0.017	0.50	Sep		0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)			0.257	1.00	Oct		0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.46	1.11	2.22	1.17

Note: Cost of production estimates are based on 2014 input prices.

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

Table 1.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.99	23.49		23.49
Bed-Paratill Fold	8R-38		2.53	2.01	1.82			0.28	6.64	5.21	11.85
App by Air ( 5 gal)	appl	6.00						0.18	6.18		6.18
Clarity	pt	5.94						0.17	6.11		6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61		4.61
Bed/Disk (Hipper)Rd	8R-38		1.16	0.37	0.84			0.07	2.44	1.65	4.09
Custom Apply Fert	acre	6.50						0.19	6.69		6.69
Potash (60% K2O)	cwt	35.40						1.04	36.44		36.44
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.15	5.99	3.45	9.44
UAN (32% N)	cwt	37.00						0.95	37.95		37.95
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Gramonone SL 2.0	oz	15.36						0.39	15.75		15.75
Reflex 2LC	pt	7.04						0.18	7.22		7.22
Row Cond Rigid	26'		1.87	0.50	1.35			0.08	3.80	2.68	6.48
Plant & Pre-Rigid	8R-38		2.51	1.55	2.55			0.15	6.76	4.64	11.40
Cotton Seed B2RF	thous	33.30						0.73	34.03		34.03
B2RF Cot Tech Fee	thous	67.05						1.48	68.53		68.53
Cotton Seed Trt.	acre	20.00						0.44	20.44		20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47		10.47
Cotoran 4L	pt	11.96						0.26	12.22		12.22
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Dual Magnum	pt	13.49						0.30	13.79		13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58		4.58
Acephate 90%	lb	1.51						0.03	1.54		1.54
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Dual Magnum	pt	13.49						0.30	13.79		13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58		4.58
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05	2.22
Centric 40WG	oz	9.66						0.18	9.84		9.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.11	5.95	3.45	9.40
UAN (32% N)	cwt	37.00						0.68	37.68		37.68
Spray (Direct/Layby)	8R-38		2.09	0.73	1.81			0.07	4.70	2.57	7.27
Diuron 4L	pt	6.70						0.10	6.80		6.80
Glyphosate 3lbs a.e	oz	4.48						0.07	4.55		4.55
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.78						0.06	3.84		3.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
App by Air ( 3 gal)	appl	1.19						0.02	1.21		1.21
Karate Z	oz	1.43						0.02	1.45		1.45
Bidrin 8WM	oz	2.08						0.03	2.11		2.11
Incidental Pest											
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Incidental Pest Trt	acre	12.00						0.18	12.18		12.18
App by Air ( 3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	5.16						0.06	5.22		5.22
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.00						0.02	3.02		3.02
Ethephon 6E	pt	4.35						0.03	4.38		4.38
Sprayer 600-750gal	60' 175hp		0.25	0.08	0.24				0.57	0.52	1.09
Tribufos 6lb	pt	4.57						0.03	4.60		4.60
Cotton Picker	4R-38(350)		14.86	16.35	8.17			0.14	39.52	62.60	102.12
Boll Buggy	4R-38(350)		8.07	3.32	5.83			0.06	17.28	12.06	29.34
Module Builder	4R-38(350)		8.07	3.59	8.17			0.07	19.90	12.58	32.48
Gen & Haul	lb	99.00						0.36	99.36		99.36
Stalk Shredder	14'		3.69	1.98	2.66			0.03	8.36	4.54	12.90
TOTALS		545.27	52.51	33.90	40.04	0.00	11.82	683.54	121.20	804.74	

Note: Cost of production estimates are based on 2014 input prices.

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

Table 1.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	729.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.40	37.00	0.00	37.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	22.40	58.14	0.00	11.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	19.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	0.84	2.58	5.34	2.58	1.81	0.00	0.24	24.83
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.53	0.00	0.00	0.00	1.16	2.94	5.91	2.94	2.09	0.00	0.25	34.69
REPAIR & MAINTENANCE	2.01	0.00	0.00	0.00	0.37	1.47	2.53	1.47	0.73	0.00	0.08	25.24
INTEREST ON OP. CAP.	1.27	0.00	0.00	0.00	1.78	1.70	4.46	1.01	0.71	0.11	0.12	0.66
TOTAL DIRECT EXPENSES	30.13	0.00	0.00	0.00	62.47	68.09	206.24	55.86	47.70	10.02	18.61	184.42
NET INCOME	-30.13	0.00	0.00	0.00	-62.47	-68.09	-206.24	-55.86	-47.70	-10.02	-18.61	545.03
NET INCOME TO DATE	-30.13	-30.13	-30.13	-30.13	-92.60	-160.69	-366.93	-422.79	-470.49	-480.51	-499.12	45.91

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 1.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2015

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-264 -386	-250 -371	-236 -357	-221 -342	-207 -328	-192 -314	-178 -299	-164 -285	-149 -270	-135 -256	-120 -241
60	540.00	lb	-231 -352	-214 -335	-197 -318	-179 -300	-162 -283	-145 -266	-127 -248	-110 -231	-93 -214	-75 -197	-58 -179
70	630.00	lb	-198 -319	-178 -299	-157 -279	-137 -258	-117 -238	-97 -218	-77 -198	-56 -178	-36 -157	-16 -137	3 -117
80	720.00	lb	-164 -286	-141 -263	-118 -240	-95 -216	-72 -193	-49 -170	-26 -147	-3 -124	19 -101	42 -78	65 -55
90	810.00	lb	-131 -252	-105 -226	-79 -200	-53 -174	-27 -149	-1 -123	24 -97	50 -71	76 -45	101 -19	127 6
100	900.00	lb	-98 -219	-69 -190	-40 -161	-11 -132	17 -104	45 -75	74 -46	103 -17	132 11	161 40	190 68
110	990.00	lb	-64 -186	-33 -154	-1 -122	30 -90	61 -59	93 -27	125 4	157 35	188 67	220 99	252 131
120	1080.00	lb	-31 -152	2 -118	37 -83	72 -49	106 -14	141 20	176 54	210 89	245 124	279 158	314 193
130	1170.00	lb	1 -119	39 -82	76 -44	114 -7	151 30	189 67	226 105	264 142	301 180	339 217	376 255
140	1260.00	lb	35 -86	75 -45	115 -5	156 34	196 75	236 115	277 156	317 196	358 236	398 277	438 317
150	1350.00	lb	68 -52	111 -9	154 33	198 76	241 120	284 163	327 206	371 250	414 293	457 336	501 379

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 2014 input prices.

Table 2.A Estimated costs per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
**Amm Nitrate (34% N	cwt	22.50	2.0000	45.00	_____
Potash (60% K2O)	cwt	23.60	1.5000	35.40	_____
UAN (32% N)	cwt	18.50	2.0000	37.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	128.0000	17.92	_____
Gramonone SL 2.0	oz	0.32	80.0000	25.60	_____
Reflex 2LC	pt	7.04	1.0000	7.04	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	2.0000	26.98	_____
Diuron 4L	pt	4.19	1.6000	6.70	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	45.0000	33.30	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	0.9212	11.57	_____
Self-Propelled	hour	12.55	0.3547	4.45	_____
HAND LABOR					
Implements	hour	9.06	0.4136	3.75	_____
Self-Propelled	hour	9.06	0.3062	2.78	_____
UNALLOCATED LABOR					
	hour	12.56	1.0208	12.83	_____
DIESEL FUEL					
Tractors	gal	3.20	9.0100	28.84	_____
Self-Propelled	gal	3.20	5.5165	17.66	_____
REPAIR & MAINTENANCE					
Implements	acre	8.29	1.0000	8.29	_____
Tractors	acre	4.83	1.0000	4.83	_____
Self-Propelled	acre	17.23	1.0000	17.23	_____
INTEREST ON OP. CAP.	acre	11.73	1.0000	11.73	_____
TOTAL DIRECT EXPENSES				677.23	_____
FIXED EXPENSES					
Implements	acre	13.53	1.0000	13.53	_____
Tractors	acre	29.31	1.0000	29.31	_____
Self-Propelled	acre	68.37	1.0000	68.37	_____
TOTAL FIXED EXPENSES				111.21	_____
TOTAL SPECIFIED EXPENSES				788.44	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 2.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	900.0000	576.90	_____
Cotton Seed	lb	0.11	1350.0000	152.55	_____
				-----	
TOTAL INCOME				729.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	117.40	1.0000	117.40	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	102.14	1.0000	102.14	_____
INSECTICIDES	acre	35.62	1.0000	35.62	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7199	6.53	_____
OPERATOR LABOR	hour	12.55	1.2760	16.02	_____
UNALLOCATED LABOR	hour	12.56	1.0208	12.83	_____
DIESEL FUEL	gal	3.20	14.5266	46.50	_____
REPAIR & MAINTENANCE	acre	30.35	1.0000	30.35	_____
INTEREST ON OP. CAP.	acre	11.73	1.0000	11.73	_____
				-----	
TOTAL DIRECT EXPENSES				677.23	_____
RETURNS ABOVE DIRECT EXPENSES				52.22	_____
				-----	
TOTAL FIXED EXPENSES				111.21	_____
				-----	
TOTAL SPECIFIED EXPENSES				788.44	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-58.99	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 2.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
**Amm Nitrate (34% N	cwt					2.0000				
Potash (60% K2O)	cwt					1.5000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
NT Plant&Pre-Rigid	8R-38	MFWD 190	0.083	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air ( 3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.27	0.92	1.99	1.02

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 2.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, no-till  
B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.99	23.49	23.49
App by Air ( 5 gal)	appl	6.00						0.18	6.18	6.18
Clarity	pt	5.94						0.17	6.11	6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61	4.61
Custom Apply Fert	acre	6.50						0.19	6.69	6.69
**Amm Nitrate (34% N	cwt	45.00						1.32	46.32	46.32
Potash (60% K2O)	cwt	35.40						1.04	36.44	36.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	15.36						0.39	15.75	15.75
Reflex 2LC	pt	7.04						0.18	7.22	7.22
Row Cond Rigid	26'		1.87	0.50	1.35			0.08	3.80	2.68 6.48
NT Plant&Pre-Rigid	8R-38		2.62	1.69	2.65			0.15	7.11	4.96 12.07
Cotton Seed B2RF	thous	33.30						0.73	34.03	34.03
B2RF Cot Tech Fee	thous	67.05						1.48	68.53	68.53
Cotton Seed Trt.	acre	20.00						0.44	20.44	20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47	10.47
Cotoran 4L	pt	11.96						0.26	12.22	12.22
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Dual Magnum	pt	13.49						0.30	13.79	13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	4.58
Acephate 90%	lb	1.51						0.03	1.54	1.54
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Dual Magnum	pt	13.49						0.30	13.79	13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	4.58
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Centric 40WG	oz	9.66						0.18	9.84	9.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.11	5.95	3.45 9.40
UAN (32% N)	cwt	37.00						0.68	37.68	37.68
Spray (Direct/Layby)	8R-38		2.09	0.73	1.81			0.08	4.71	2.57 7.28
Diuron 4L	pt	6.70						0.12	6.82	6.82
Glyphosate 3lbs a.e	oz	4.48						0.08	4.56	4.56
App by Air ( 3 gal)	appl	4.75						0.07	4.82	4.82
Acephate 90%	lb	3.78						0.06	3.84	3.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
App by Air ( 3 gal)	appl	1.19						0.02	1.21	1.21
Karate Z	oz	1.43						0.02	1.45	1.45
Bidrin 8WM	oz	2.08						0.03	2.11	2.11
Incidental Pest										
App by Air ( 3 gal)	appl	4.75						0.07	4.82	4.82
Incidental Pest Trt	acre	12.00						0.18	12.18	12.18
App by Air ( 3 gal)	appl	4.75						0.05	4.80	4.80
Acephate 90%	lb	5.16						0.06	5.22	5.22
App by Air ( 5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	3.00						0.02	3.02	3.02
Ethephon 6E	pt	4.35						0.03	4.38	4.38
Sprayer 600-750gal	60' 175hp		0.25	0.08	0.24				0.57	0.52 1.09
Tribufos 6lb	pt	4.57						0.03	4.60	4.60
Cotton Picker	4R-38(350)		14.86	16.35	8.17			0.14	39.52	62.60 102.12
Boll Buggy	4R-38(350)		8.07	3.32	5.83			0.06	17.28	12.06 29.34
Module Builder	4R-38(350)		8.07	3.59	8.17			0.07	19.90	12.58 32.48
Gin & Haul	lb	99.00						0.36	99.36	99.36
Stalk Shredder	14'		3.69	1.98	2.66			0.03	8.36	4.54 12.90
TOTALS		553.27	46.50	30.35	35.38	0.00	11.73	677.23	111.21	788.44

Note: Cost of production estimates are based on 2014 input prices.

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

Table 2.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	729.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	80.40	0.00	0.00	37.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	22.40	58.14	11.18	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	19.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.48	5.44	4.39	0.00	0.00	0.24	24.83
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.51	6.02	5.03	0.00	0.00	0.25	34.69
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.16	2.67	2.20	0.00	0.00	0.08	25.24
INTEREST ON OP. CAP.	0.99	0.00	0.00	0.00	3.03	0.60	4.46	1.29	0.47	0.11	0.12	0.66
TOTAL DIRECT EXPENSES	23.49	0.00	0.00	0.00	106.35	24.15	206.59	71.95	31.65	10.02	18.61	184.42
NET INCOME	-23.49	0.00	0.00	0.00	-106.35	-24.15	-206.59	-71.95	-31.65	-10.02	-18.61	545.03
NET INCOME TO DATE	-23.49	-23.49	-23.49	-23.49	-129.84	-153.99	-360.58	-432.53	-464.18	-474.20	-492.81	52.22

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-258	-244	-229	-215	-200	-186	-172	-157	-143	-128	-114
			-369	-355	-341	-326	-312	-297	-283	-268	-254	-240	-225
60	540.00	lb	-225	-208	-190	-173	-156	-138	-121	-104	-86	-69	-52
			-336	-319	-301	-284	-267	-250	-232	-215	-198	-180	-163
70	630.00	lb	-192	-171	-151	-131	-111	-91	-70	-50	-30	-10	9
			-303	-283	-262	-242	-222	-202	-182	-161	-141	-121	-101
80	720.00	lb	-158	-135	-112	-89	-66	-43	-20	2	25	49	72
			-269	-246	-223	-200	-177	-154	-131	-108	-85	-62	-39
90	810.00	lb	-125	-99	-73	-47	-21	4	30	56	82	108	134
			-236	-210	-184	-158	-132	-106	-80	-54	-28	-2	23
100	900.00	lb	-92	-63	-34	-5	23	52	81	109	138	167	196
			-203	-174	-145	-116	-87	-58	-30	-1	27	56	85
110	990.00	lb	-58	-26	4	36	68	99	131	163	195	226	258
			-169	-138	-106	-74	-42	-11	20	52	83	115	147
120	1080.00	lb	-25	9	43	78	113	147	182	216	251	286	320
			-136	-101	-67	-32	1	36	71	105	140	174	209
130	1170.00	lb	7	45	82	120	157	195	232	270	307	345	382
			-103	-65	-28	9	46	84	121	159	196	234	271
140	1260.00	lb	41	81	122	162	202	243	283	324	364	404	445
			-69	-29	10	51	91	132	172	212	253	293	333
150	1350.00	lb	74	117	161	204	247	290	334	377	420	464	507
			-36	6	49	93	136	179	223	266	309	352	396

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 2014 input prices.

Table 3.A Estimated costs per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	811.0000	89.21	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.60	1.3500	31.86	_____
UAN (32% N)	cwt	18.50	3.6000	66.60	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	0.6700	13.40	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	106.8800	14.96	_____
Gramonone SL 2.0	oz	0.32	80.0000	25.60	_____
Reflex 2LC	pt	7.04	1.0000	7.04	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	1.6700	22.53	_____
Diuron 4L	pt	4.19	1.1000	4.61	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	1.3400	6.47	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	30.0000	22.20	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	30.0000	44.70	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	20.0000	2.00	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	0.8722	10.94	_____
Self-Propelled	hour	12.55	0.2340	2.93	_____
HAND LABOR					
Implements	hour	9.06	0.3442	3.10	_____
Self-Propelled	hour	9.06	0.2031	1.84	_____
UNALLOCATED LABOR					
	hour	12.57	0.8849	11.13	_____
DIESEL FUEL					
Tractors	gal	3.20	8.5299	27.28	_____
Self-Propelled	gal	3.20	3.6595	11.71	_____
REPAIR & MAINTENANCE					
Implements	acre	9.74	1.0000	9.74	_____
Tractors	acre	4.55	1.0000	4.55	_____
Self-Propelled	acre	11.68	1.0000	11.68	_____
INTEREST ON OP. CAP.	acre	10.09	1.0000	10.09	_____
TOTAL DIRECT EXPENSES				576.39	_____
FIXED EXPENSES					
Implements	acre	15.51	1.0000	15.51	_____
Tractors	acre	27.74	1.0000	27.74	_____
Self-Propelled	acre	46.24	1.0000	46.24	_____
TOTAL FIXED EXPENSES				89.49	_____
TOTAL SPECIFIED EXPENSES				665.88	_____

Note: Cost of production estimates are based on 2014 input prices  
**Fertilization decisions should be based on soil tests.**



Table 3.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	811.0000	519.85	_____
Cotton Seed	lb	0.11	1217.0000	137.52	_____
				-----	
TOTAL INCOME				657.37	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	89.21	1.0000	89.21	_____
FERTILIZERS	acre	98.46	1.0000	98.46	_____
FUNGICIDES	acre	13.40	1.0000	13.40	_____
HERBICIDES	acre	92.64	1.0000	92.64	_____
INSECTICIDES	acre	32.43	1.0000	32.43	_____
SEED/PLANTS	acre	22.20	1.0000	22.20	_____
TECHNOLOGY FEE	acre	44.70	1.0000	44.70	_____
GROWTH REGULATORS	acre	2.00	1.0000	2.00	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.5473	4.94	_____
OPERATOR LABOR	hour	12.55	1.1062	13.87	_____
UNALLOCATED LABOR	hour	12.57	0.8849	11.13	_____
DIESEL FUEL	gal	3.20	12.1895	38.99	_____
REPAIR & MAINTENANCE	acre	25.97	1.0000	25.97	_____
INTEREST ON OP. CAP.	acre	10.09	1.0000	10.09	_____
				-----	
TOTAL DIRECT EXPENSES				576.39	_____
RETURNS ABOVE DIRECT EXPENSES				80.98	_____
TOTAL FIXED EXPENSES					
				89.49	_____
				-----	
TOTAL SPECIFIED EXPENSES				665.88	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-8.51	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 3.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill	Fold	8R-38 2x1	MFWD 190	0.053	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)	8R-38 2x1	MFWD 190	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.3500				
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					1.8000				
Sprayer 600-750gal	60' 175hp			0.017	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	38'	MFWD 190	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	8R-38 2x1	MFWD 190	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed B2RF	thous					30.0000				
B2RF Cot Tech Fee	thous					30.0000				
Cotton Seed Trt.	acre					0.6700				
Sprayer 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	May		0.04	0.04	0.06	0.03
Dual Magnum	pt					0.6700				
Glyphosate 3lbs a.e	oz					21.4400				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Centric 40WG	oz					1.3400				
Mepiquat Chloride	oz					8.0000				
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.1000				
Glyphosate 3lbs a.e	oz					21.4400				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air ( 3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp			0.017	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R2x1 (350)			0.172	Oct			0.17	0.34	0.13
Boll Buggy	4R2x1 (350)	MFWD 190	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	4R2x1 (350)	MFWD 190	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	811.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.10</b>	<b>0.87</b>	<b>1.65</b>	<b>0.88</b>

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.99	23.49		23.49
Bed-Paratill Fold	8R-38 2x1		1.68	1.62	1.21			0.20	4.71	3.95	8.66
App by Air ( 5 gal)	appl	6.00						0.18	6.18		6.18
Clarity	pt	5.94						0.17	6.11		6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61		4.61
Bed/Disk (Hipper)	8R-38 2x1		0.77	0.33	0.56			0.05	1.71	1.28	2.99
Custom Apply Fert	acre	6.50						0.19	6.69		6.69
Potash (60% K2O)	cwt	31.86						0.93	32.79		32.79
Fert Appl (Liquid)	8R-38 2x1		1.62	0.85	1.40			0.10	3.97	2.27	6.24
UAN (32% N)	cwt	33.30						0.85	34.15		34.15
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Gramonone SL 2.0	oz	15.36						0.39	15.75		15.75
Reflex 2LC	pt	7.04						0.18	7.22		7.22
Row Cond Folding	38'		1.28	0.50	0.92			0.06	2.76	2.47	5.23
Plant & Pre-Folding	8R-38 2x1		1.67	1.84	1.69			0.11	5.31	4.57	9.88
Cotton Seed B2RF	thous	22.20						0.49	22.69		22.69
B2RF Cot Tech Fee	thous	44.70						0.98	45.68		45.68
Cotton Seed Trt.	acre	13.40						0.29	13.69		13.69
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47		10.47
Cotoran 4L	pt	11.96						0.26	12.22		12.22
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Spray (Direct/Layby)	8R-38 2x1		1.39	0.57	1.21			0.07	3.24	1.81	5.05
Dual Magnum	pt	9.04						0.20	9.24		9.24
Glyphosate 3lbs a.e	oz	3.00						0.07	3.07		3.07
Acephate 90%	lb	1.51						0.03	1.54		1.54
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Dual Magnum	pt	13.49						0.30	13.79		13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58		4.58
Spray (Direct/Layby)	8R-38 2x1		1.39	0.57	1.21			0.06	3.23	1.81	5.04
Centric 40WG	oz	6.47						0.12	6.59		6.59
Mepiquat Chloride	oz	0.80						0.01	0.81		0.81
Fert Appl (Liquid)	8R-38 2x1		1.62	0.85	1.40			0.07	3.94	2.27	6.21
UAN (32% N)	cwt	33.30						0.61	33.91		33.91
Spray (Direct/Layby)	8R-38 2x1		1.39	0.57	1.21			0.05	3.22	1.81	5.03
Diuron 4L	pt	4.61						0.07	4.68		4.68
Glyphosate 3lbs a.e	oz	3.00						0.04	3.04		3.04
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.78						0.06	3.84		3.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
App by Air ( 3 gal)	appl	1.19						0.02	1.21		1.21
Karate Z	oz	1.43						0.02	1.45		1.45
Bidrin 8WM	oz	2.08						0.03	2.11		2.11
Incidental Pest											
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Incidental Pest Trt	acre	12.00						0.18	12.18		12.18
App by Air ( 3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	5.16						0.06	5.22		5.22
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.00						0.02	3.02		3.02
Ethephon 6E	pt	4.35						0.03	4.38		4.38
Sprayer 600-750gal	60' 175hp		0.25	0.08	0.24				0.57	0.52	1.09
Tribufos 6lb	pt	4.57						0.03	4.60		4.60
Cotton Picker	4R2x1(350)		9.93	11.12	5.45			0.10	26.60	42.57	69.17
Boll Buggy	4R2x1(350)		5.39	2.22	3.89			0.04	11.54	8.06	19.60
Module Builder	4R2x1(350)		5.39	2.39	5.45			0.05	13.28	8.41	21.69
Gin & Haul	lb	89.21						0.33	89.54		89.54
Stalk Shredder	14'		3.69	1.98	2.66			0.03	8.36	4.54	12.90
TOTALS		471.40	38.99	25.97	29.94	0.00	10.09	576.39	89.49	665.88	

Note: Cost of production estimates are based on 2014 input prices.

Table 3.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	657.37
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.21
FERTILIZERS	0.00	0.00	0.00	0.00	31.86	33.30	0.00	33.30	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.40	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	22.40	52.21	0.00	7.61	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	6.47	19.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	22.20	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	44.70	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	4.78	2.61	1.21	0.00	0.24	17.45
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.68	0.00	0.00	0.00	0.77	2.13	5.36	3.01	1.39	0.00	0.25	24.40
REPAIR & MAINTENANCE	1.62	0.00	0.00	0.00	0.33	1.01	3.23	1.42	0.57	0.00	0.08	17.71
INTEREST ON OP. CAP.	1.19	0.00	0.00	0.00	1.65	1.55	3.42	0.87	0.63	0.11	0.12	0.55
TOTAL DIRECT EXPENSES	28.20	0.00	0.00	0.00	58.09	62.27	158.81	48.48	42.59	10.02	18.61	149.32
NET INCOME	-28.20	0.00	0.00	0.00	-58.09	-62.27	-158.81	-48.48	-42.59	-10.02	-18.61	508.05
NET INCOME TO DATE	-28.20	-28.20	-28.20	-28.20	-86.29	-148.56	-307.37	-355.85	-398.44	-408.46	-427.07	80.98

Note: Cost of production estimates are based on 2014 input prices.

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

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

\* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2015

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80		
PERCENT	YIELD	UNIT	dollars										
50	405.50	lb	-199	-186	-173	-160	-147	-134	-121	-108	-95	-82	-69
			-288	-275	-262	-249	-236	-223	-210	-197	-184	-171	-158
60	486.60	lb	-169	-153	-137	-122	-106	-91	-75	-59	-44	-28	-13
			-258	-243	-227	-211	-196	-180	-165	-149	-133	-118	-102
70	567.70	lb	-139	-120	-102	-84	-66	-48	-29	-11	6	24	42
			-228	-210	-192	-173	-155	-137	-119	-101	-83	-64	-46
80	648.80	lb	-109	-88	-67	-46	-25	-5	15	36	57	78	98
			-198	-177	-156	-136	-115	-94	-73	-52	-32	-11	9
90	729.90	lb	-79	-55	-32	-8	14	37	61	84	108	131	154
			-168	-145	-121	-98	-74	-51	-28	-4	18	42	65
100	811.00	lb	-48	-22	3	28	54	80	106	132	158	184	210
			-138	-112	-86	-60	-34	-8	17	43	69	95	121
110	892.10	lb	-18	9	38	66	95	124	152	181	209	238	266
			-108	-79	-51	-22	5	34	63	91	120	148	177
120	973.20	lb	11	42	73	104	135	167	198	229	260	291	322
			-78	-47	-16	15	46	77	108	139	171	202	233
130	1054.30	lb	41	74	108	142	176	210	243	277	311	345	379
			-48	-14	19	53	86	120	154	188	221	255	289
140	1135.40	lb	71	107	143	180	216	253	289	325	362	398	435
			-18	18	54	90	127	163	200	236	272	309	345
150	1216.50	lb	101	140	179	218	257	296	335	374	413	452	491
			11	50	89	128	167	206	245	284	323	362	401

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 2014 input prices.

Table 4.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	5.5000	26.13	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.60	1.5000	35.40	_____
UAN (32% N)	cwt	18.50	4.0000	74.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	32.0000	4.48	_____
Gramonone SL 2.0	oz	0.32	32.0000	10.24	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	1.0000	13.49	_____
Liberty 280	oz	0.66	58.0000	38.28	_____
Valor SX	oz	6.15	2.0000	12.30	_____
MSMA 6.6	pt	3.50	2.7500	9.63	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	6.0000	17.10	_____
Bidrin 8WM	oz	1.04	8.0000	8.32	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.19	45.0000	53.55	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	1.1134	13.98	_____
Self-Propelled	hour	12.55	0.3194	4.01	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR					
	hour	12.56	1.1463	14.40	_____
DIESEL FUEL					
Tractors	gal	3.20	10.8888	34.85	_____
Self-Propelled	gal	3.20	5.1992	16.64	_____
REPAIR & MAINTENANCE					
Implements	acre	10.84	1.0000	10.84	_____
Tractors	acre	5.83	1.0000	5.83	_____
Self-Propelled	acre	16.91	1.0000	16.91	_____
INTEREST ON OP. CAP.	acre	11.66	1.0000	11.66	_____
TOTAL DIRECT EXPENSES				699.26	_____
FIXED EXPENSES					
Implements	acre	17.41	1.0000	17.41	_____
Tractors	acre	35.42	1.0000	35.42	_____
Self-Propelled	acre	66.27	1.0000	66.27	_____
TOTAL FIXED EXPENSES				119.10	_____
TOTAL SPECIFIED EXPENSES				818.36	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 4.B Summary of estimated costs and returns per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	900.0000	576.90	_____
Cotton Seed	lb	0.11	1350.0000	152.55	_____
				-----	
TOTAL INCOME				729.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	38.13	1.0000	38.13	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	109.40	1.0000	109.40	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	106.32	1.0000	106.32	_____
INSECTICIDES	acre	51.53	1.0000	51.53	_____
SEED/PLANTS	acre	53.55	1.0000	53.55	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7377	6.69	_____
OPERATOR LABOR	hour	12.55	1.4328	17.99	_____
UNALLOCATED LABOR	hour	12.56	1.1463	14.40	_____
DIESEL FUEL	gal	3.20	16.0881	51.49	_____
REPAIR & MAINTENANCE	acre	33.58	1.0000	33.58	_____
INTEREST ON OP. CAP.	acre	11.66	1.0000	11.66	_____
				-----	
TOTAL DIRECT EXPENSES				699.26	_____
RETURNS ABOVE DIRECT EXPENSES				30.19	_____
				-----	
TOTAL FIXED EXPENSES				119.10	_____
				-----	
TOTAL SPECIFIED EXPENSES				818.36	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-88.91	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 4.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill	Fold	8R-38	MFWD 190	0.080	Nov		0.08	0.08	0.08	0.06
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)Rd	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed LLB2	thous					45.0000				
B2 Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Liberty 280	oz					29.0000				
Acephate 90%	lb					0.2200				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Liberty 280	oz					29.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Valor SX	oz					2.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					12.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air ( 3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Karate Z	oz					2.0000				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.43</b>	<b>1.11</b>	<b>2.17</b>	<b>1.14</b>

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 4.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.99	23.49		23.49
Bed-Paratill Fold	8R-38		2.53	2.01	1.82			0.28	6.64	5.21	11.85
App by Air ( 5 gal)	appl	6.00						0.18	6.18		6.18
Clarity	pt	5.94						0.17	6.11		6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61		4.61
Bed/Disk (Hipper)Rd	8R-38		1.16	0.37	0.84			0.07	2.44	1.65	4.09
Custom Apply Fert	acre	6.50						0.19	6.69		6.69
Potash (60% K2O)	cwt	35.40						1.04	36.44		36.44
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.15	5.99	3.45	9.44
UAN (32% N)	cwt	37.00						0.95	37.95		37.95
Row Cond Rigid	26'		1.87	0.50	1.35			0.08	3.80	2.68	6.48
Plant & Pre-Rigid	8R-38		2.51	1.55	2.55			0.15	6.76	4.64	11.40
Cotton Seed LLB2	thous	53.55						1.18	54.73		54.73
B2 Cot Tech Fee	thous	34.20						0.75	34.95		34.95
Cotton Seed Trt.	acre	20.00						0.44	20.44		20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47		10.47
Cotoran 4L	pt	11.96						0.26	12.22		12.22
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Dual Magnum	pt	13.49						0.30	13.79		13.79
Liberty 280	oz	19.14						0.42	19.56		19.56
Acephate 90%	lb	1.51						0.03	1.54		1.54
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.11	5.95	3.45	9.40
UAN (32% N)	cwt	37.00						0.68	37.68		37.68
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05	2.22
Centric 40WG	oz	9.66						0.18	9.84		9.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
Liberty 280	oz	19.14						0.35	19.49		19.49
Spray (Direct/Layby)	8R-38		2.09	0.73	1.81			0.07	4.70	2.57	7.27
Valor SX	oz	12.30						0.18	12.48		12.48
MSMA 6.6	pt	9.63						0.14	9.77		9.77
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
Acephate 90%	lb	3.78						0.06	3.84		3.84
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Karate Z	oz	5.70						0.08	5.78		5.78
Bidrin 8WM	oz	8.32						0.12	8.44		8.44
Incidental Pest											
App by Air ( 3 gal)	appl	2.38						0.03	2.41		2.41
Incidental Pest Trt	acre	6.00						0.09	6.09		6.09
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Karate Z	oz	5.70						0.08	5.78		5.78
App by Air ( 3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	5.16						0.06	5.22		5.22
App by Air ( 3 gal)	appl	4.75						0.05	4.80		4.80
Karate Z	oz	5.70						0.06	5.76		5.76
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.00						0.02	3.02		3.02
Ethephon 6E	pt	4.35						0.03	4.38		4.38
Sprayer 600-750gal	60' 175hp		0.25	0.08	0.24				0.57	0.52	1.09
Tribufos 6lb	pt	4.57						0.03	4.60		4.60
Cotton Picker	4R-38(350)		14.86	16.35	8.17			0.14	39.52	62.60	102.12
Boll Buggy	4R-38(350)		8.07	3.32	5.83			0.06	17.28	12.06	29.34
Module Builder	4R-38(350)		8.07	3.59	8.17			0.07	19.90	12.58	32.48
Gin & Haul	lb	99.00						0.36	99.36		99.36
Stalk Shredder	14'		3.69	1.98	2.66			0.03	8.36	4.54	12.90
TOTALS		563.45	51.49	33.58	39.08	0.00	11.66	699.26	119.10	818.36	

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	729.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	16.63	9.50	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.40	37.00	0.00	37.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	0.00	54.83	19.14	21.93	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	29.50	10.86	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	53.55	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	34.20	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	0.84	2.10	4.86	2.58	1.81	0.00	0.24	24.83
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.53	0.00	0.00	0.00	1.16	2.43	5.40	2.94	2.09	0.00	0.25	34.69
REPAIR & MAINTENANCE	2.01	0.00	0.00	0.00	0.37	1.31	2.37	1.47	0.73	0.00	0.08	25.24
INTEREST ON OP. CAP.	1.27	0.00	0.00	0.00	1.78	1.10	4.07	1.36	1.08	0.22	0.12	0.66
TOTAL DIRECT EXPENSES	30.13	0.00	0.00	0.00	62.47	43.94	188.79	75.35	74.97	20.58	18.61	184.42
NET INCOME	-30.13	0.00	0.00	0.00	-62.47	-43.94	-188.79	-75.35	-74.97	-20.58	-18.61	545.03
NET INCOME TO DATE	-30.13	-30.13	-30.13	-30.13	-92.60	-136.54	-325.33	-400.68	-475.65	-496.23	-514.84	30.19

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2015

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-280 -399	-266 -385	-251 -370	-237 -356	-223 -342	-208 -327	-194 -313	-179 -298	-165 -284	-150 -269	-136 -255
60	540.00	lb	-247 -366	-230 -349	-212 -331	-195 -314	-178 -297	-160 -279	-143 -262	-126 -245	-108 -228	-91 -210	-74 -193
70	630.00	lb	-214 -333	-193 -312	-173 -292	-153 -272	-133 -252	-113 -232	-92 -211	-72 -191	-52 -171	-32 -151	-12 -131
80	720.00	lb	-180 -299	-157 -276	-134 -253	-111 -230	-88 -207	-65 -184	-42 -161	-19 -138	3 -115	26 -92	50 -69
90	810.00	lb	-147 -266	-121 -240	-95 -214	-69 -188	-43 -162	-17 -136	8 -110	34 -84	60 -58	86 -32	112 -6
100	900.00	lb	-114 -233	-85 -204	-56 -175	-27 -146	1 -117	30 -88	59 -60	87 -31	116 -2	145 26	174 55
110	990.00	lb	-80 -199	-48 -168	-17 -136	14 -104	46 -72	77 -41	109 -9	141 22	173 54	204 85	236 117
120	1080.00	lb	-47 -166	-12 -131	21 -97	56 -62	91 -28	125 6	160 41	194 75	229 110	264 145	298 179
130	1170.00	lb	-14 -133	23 -95	60 -58	98 -20	135 16	173 54	210 91	248 129	285 166	323 204	360 241
140	1260.00	lb	19 -99	59 -59	100 -19	140 21	180 61	221 102	261 142	301 182	342 223	382 263	423 304
150	1350.00	lb	52 -66	95 -23	139 20	182 63	225 106	268 149	312 193	355 236	398 279	442 322	485 366

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 2014 input prices.

Table 5.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.60	1.5000	35.40	_____
UAN (32% N)	cwt	18.50	4.0000	74.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	128.0000	17.92	_____
Gramonone SL 2.0	oz	0.32	80.0000	25.60	_____
Reflex 2LC	pt	7.04	1.0000	7.04	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	2.0000	26.98	_____
Diuron 4L	pt	4.19	1.6000	6.70	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	45.0000	33.30	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	0.7477	9.38	_____
Self-Propelled	hour	12.55	0.2545	3.19	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR	hour	12.58	0.8018	10.09	_____
DIESEL FUEL					
Tractors	gal	3.20	8.6602	27.72	_____
Self-Propelled	gal	3.20	3.9988	12.81	_____
REPAIR & MAINTENANCE					
Implements	acre	9.76	1.0000	9.76	_____
Tractors	acre	5.29	1.0000	5.29	_____
Self-Propelled	acre	13.75	1.0000	13.75	_____
INTEREST ON OP. CAP.	acre	11.53	1.0000	11.53	_____
TOTAL DIRECT EXPENSES				653.42	_____
FIXED EXPENSES					
Implements	acre	15.19	1.0000	15.19	_____
Tractors	acre	32.20	1.0000	32.20	_____
Self-Propelled	acre	54.96	1.0000	54.96	_____
TOTAL FIXED EXPENSES				102.35	_____
TOTAL SPECIFIED EXPENSES				755.77	_____

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.B Summary of estimated costs and returns per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	900.0000	576.90	_____
Cotton Seed	lb	0.11	1350.0000	152.55	_____
				-----	
TOTAL INCOME				729.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	109.40	1.0000	109.40	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	102.14	1.0000	102.14	_____
INSECTICIDES	acre	35.62	1.0000	35.62	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.5131	4.63	_____
OPERATOR LABOR	hour	12.55	1.0023	12.57	_____
UNALLOCATED LABOR	hour	12.58	0.8018	10.09	_____
DIESEL FUEL	gal	3.20	12.6591	40.53	_____
REPAIR & MAINTENANCE	acre	28.80	1.0000	28.80	_____
INTEREST ON OP. CAP.	acre	11.53	1.0000	11.53	_____
				-----	
TOTAL DIRECT EXPENSES				653.42	_____
RETURNS ABOVE DIRECT EXPENSES				76.03	_____
TOTAL FIXED EXPENSES				102.35	_____
				-----	
TOTAL SPECIFIED EXPENSES				755.77	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-26.32	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 5.C Estimated resource use for field operations, per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill Fold	12R-38	MFWD 225	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)	12R-38	MFWD 225	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air ( 3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							1.00	0.74	1.51	0.80

Note: Cost of production estimates are based on 2014 input prices.

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

Table 5.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.99	23.49	23.49
Bed-Paratill Fold	12R-38		1.99	1.72	1.21			0.22	5.14	4.55 9.69
App by Air ( 5 gal)	appl	6.00						0.18	6.18	6.18
Clarity	pt	5.94						0.17	6.11	6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61	4.61
Bed/Disk (Hipper)	12R-38		0.91	0.37	0.56			0.05	1.89	1.56 3.45
Custom Apply Fert	acre	6.50						0.19	6.69	6.69
Potash (60% K20)	cwt	35.40						1.04	36.44	36.44
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.11	4.44	2.92 7.36
UAN (32% N)	cwt	37.00						0.95	37.95	37.95
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	15.36						0.39	15.75	15.75
Reflex 2LC	pt	7.04						0.18	7.22	7.22
Row Cond Folding	38'		1.51	0.58	0.92			0.07	3.08	2.93 6.01
Plant & Pre-Folding	12R-38		1.98	1.94	1.69			0.12	5.73	5.17 10.90
Cotton Seed B2RF	thous	33.30						0.73	34.03	34.03
B2RF Cot Tech Fee	thous	67.05						1.48	68.53	68.53
Cotton Seed Trt.	acre	20.00						0.44	20.44	20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47	10.47
Cotoran 4L	pt	11.96						0.26	12.22	12.22
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02 2.00
Dual Magnum	pt	13.49						0.30	13.79	13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	4.58
Acephate 90%	lb	1.51						0.03	1.54	1.54
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Dual Magnum	pt	13.49						0.30	13.79	13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	4.58
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02 2.00
Centric 40WG	oz	9.66						0.18	9.84	9.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.08	4.41	2.92 7.33
UAN (32% N)	cwt	37.00						0.68	37.68	37.68
Spray (Direct/Layby)	12R-38		1.65	0.65	1.21			0.05	3.56	2.31 5.87
Diuron 4L	pt	6.70						0.10	6.80	6.80
Glyphosate 3lbs a.e	oz	4.48						0.07	4.55	4.55
App by Air ( 3 gal)	appl	4.75						0.07	4.82	4.82
Acephate 90%	lb	3.78						0.06	3.84	3.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
App by Air ( 3 gal)	appl	1.19						0.02	1.21	1.21
Karate Z	oz	1.43						0.02	1.45	1.45
Bidrin 8WM	oz	2.08						0.03	2.11	2.11
Incidental Pest										
App by Air ( 3 gal)	appl	4.75						0.07	4.82	4.82
Incidental Pest Trt	acre	12.00						0.18	12.18	12.18
App by Air ( 3 gal)	appl	4.75						0.05	4.80	4.80
Acephate 90%	lb	5.16						0.06	5.22	5.22
App by Air ( 5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	3.00						0.02	3.02	3.02
Ethephon 6E	pt	4.35						0.03	4.38	4.38
Sprayer 600-825gal	90' 250hp		0.24	0.08	0.16				0.48	0.51 0.99
Tribufos 6lb	pt	4.57						0.03	4.60	4.60
Cotton Picker	6R-38(355)		10.08	12.87	5.45			0.10	28.50	49.26 77.76
Boll Buggy	6R-38(355)		6.39	2.54	3.89			0.05	12.87	10.00 22.87
Module Builder	6R-38(355)		6.39	2.71	5.45			0.05	14.60	10.35 24.95
Gin & Haul	lb	99.00						0.36	99.36	99.36
Stalk Shredder-Flail	20'		3.06	2.52	1.87			0.03	7.48	4.68 12.16
TOTALS		545.27	40.53	28.80	27.29	0.00	11.53	653.42	102.35	755.77

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.E Estimated monthly income and expense flows per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	729.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.40	37.00	0.00	37.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	22.40	58.14	0.00	11.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	19.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	3.89	1.72	1.21	0.00	0.16	16.66
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.99	0.00	0.00	0.00	0.91	2.43	4.99	2.40	1.65	0.00	0.24	25.92
REPAIR & MAINTENANCE	1.72	0.00	0.00	0.00	0.37	1.17	3.00	1.17	0.65	0.00	0.08	20.64
INTEREST ON OP. CAP.	1.21	0.00	0.00	0.00	1.76	1.66	4.41	0.98	0.69	0.11	0.12	0.59
TOTAL DIRECT EXPENSES	28.63	0.00	0.00	0.00	61.92	66.54	204.29	54.13	46.56	10.02	18.52	162.81
NET INCOME	-28.63	0.00	0.00	0.00	-61.92	-66.54	-204.29	-54.13	-46.56	-10.02	-18.52	566.64
NET INCOME TO DATE	-28.63	-28.63	-28.63	-28.63	-90.55	-157.09	-361.38	-415.51	-462.07	-472.09	-490.61	76.03

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 5.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2015

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-234 -337	-220 -322	-206 -308	-191 -293	-177 -279	-162 -265	-148 -250	-133 -236	-119 -221	-105 -207	-90 -192
60	540.00	lb	-201 -303	-184 -286	-166 -269	-149 -251	-132 -234	-114 -217	-97 -200	-80 -182	-63 -165	-45 -148	-28 -130
70	630.00	lb	-168 -270	-147 -250	-127 -230	-107 -209	-87 -189	-67 -169	-47 -149	-26 -129	-6 -109	13 -88	33 -68
80	720.00	lb	-134 -237	-111 -214	-88 -191	-65 -167	-42 -144	-19 -121	3 -98	26 -75	49 -52	72 -29	95 -6
90	810.00	lb	-101 -203	-75 -177	-49 -151	-23 -125	2 -100	28 -74	54 -48	80 -22	106 3	132 29	158 55
100	900.00	lb	-68 -170	-39 -141	-10 -112	18 -84	47 -55	76 -26	104 2	133 31	162 60	191 89	220 117
110	990.00	lb	-34 -137	-3 -105	28 -73	60 -42	92 -10	123 21	155 53	187 84	218 116	250 148	282 180
120	1080.00	lb	-1 -103	33 -69	67 -34	102 -0	136 34	171 69	206 103	240 138	275 173	309 207	344 242
130	1170.00	lb	31 -70	69 -33	106 4	144 41	181 79	219 116	256 154	294 191	331 229	369 266	406 304
140	1260.00	lb	65 -37	105 3	145 43	186 83	226 124	267 164	307 205	347 245	388 285	428 326	468 366
150	1350.00	lb	98 -3	141 39	184 82	228 125	271 169	314 212	358 255	401 298	444 342	487 385	531 428

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 2014 input prices.

Table 6.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	4.7500	22.56	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	1100.0000	121.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.60	1.5000	35.40	_____
UAN (32% N)	cwt	18.50	4.6000	85.10	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	128.0000	17.92	_____
Gramonone SL 2.0	oz	0.32	80.0000	25.60	_____
Reflex 2LC	pt	7.04	1.0000	7.04	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	2.0000	26.98	_____
Caparol 4L	pt	3.69	1.0000	3.69	_____
MSMA 6.6	pt	3.50	2.7500	9.63	_____
Diuron 4L	pt	4.19	1.6000	6.70	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.26	33.0000	8.58	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	45.0000	33.30	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	36.0000	3.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradiation	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	0.8955	11.25	_____
Self-Propelled	hour	12.55	0.2545	3.19	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3000	2.73	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.3219	2.90	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR					
	hour	12.58	0.8572	10.79	_____
DIESEL FUEL					
Tractors	gal	3.20	10.1043	32.35	_____
Self-Propelled	gal	3.20	3.9988	12.81	_____
Roll-Out Pipe Irr.	gal	3.20	8.5535	27.36	_____
REPAIR & MAINTENANCE					
Implements	acre	10.67	1.0000	10.67	_____
Tractors	acre	6.11	1.0000	6.11	_____
Self-Propelled	acre	13.75	1.0000	13.75	_____
Roll-Out Pipe Irr.	acre	6.22	1.0000	6.22	_____
INTEREST ON OP. CAP.	acre	13.18	1.0000	13.18	_____
TOTAL DIRECT EXPENSES				770.41	_____
FIXED EXPENSES					
Implements	acre	17.22	1.0000	17.22	_____
Tractors	acre	37.10	1.0000	37.10	_____
Self-Propelled	acre	54.96	1.0000	54.96	_____
Roll-Out Pipe Irr.	acre	49.67	1.0000	49.67	_____
TOTAL FIXED EXPENSES				158.95	_____
TOTAL SPECIFIED EXPENSES				929.36	_____

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	1100.0000	705.10	_____
Cotton Seed	lb	0.11	1650.0000	186.45	_____
				-----	
TOTAL INCOME				891.55	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	34.57	1.0000	34.57	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	121.00	1.0000	121.00	_____
FERTILIZERS	acre	120.50	1.0000	120.50	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	115.46	1.0000	115.46	_____
INSECTICIDES	acre	41.62	1.0000	41.62	_____
IRRIGATION SUPPLIES	acre	8.58	1.0000	8.58	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	3.60	1.0000	3.60	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.5354	4.83	_____
IRRIGATE LABOR	hour	9.06	0.3625	3.30	_____
OPERATOR LABOR	hour	12.55	1.1500	14.44	_____
UNALLOCATED LABOR	hour	12.58	0.8572	10.79	_____
DIESEL FUEL	gal	3.20	22.6567	72.52	_____
REPAIR & MAINTENANCE	acre	36.75	1.0000	36.75	_____
INTEREST ON OP. CAP.	acre	13.18	1.0000	13.18	_____
				-----	
TOTAL DIRECT EXPENSES				770.41	_____
RETURNS ABOVE DIRECT EXPENSES				121.14	_____
				-----	
TOTAL FIXED EXPENSES				158.95	_____
				-----	
TOTAL SPECIFIED EXPENSES				929.36	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-37.81	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 6.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill Fold	12R-38	MFWD 225	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)	12R-38	MFWD 225	0.049	1.00	Mar		0.04	0.04	0.04	0.03
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.3000				
Sprayer 600-750gal	60' 175hp			0.017	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp			0.011	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp			0.017	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp			0.011	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.3000				
Spray (Direct/Hood)	12R-38	MFWD 225	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Caparol 4L	pt					1.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Mepiquat Chloride	oz					12.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.50	Jul					
App by Air ( 3 gal)	appl					1.5000				
Incidental Pest Trt	acre					1.5000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-825gal	90' 250hp			0.011	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	1100.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
Roll-Out Pipe Irr.	acre				Jan	1.0000		0.07	0.07	0.44
TOTALS							1.15	0.89	2.04	0.85

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.99	23.49	
Bed-Paratill Fold	12R-38		1.99	1.72	1.21			0.22	5.14	4.55
App by Air ( 5 gal)	appl	6.00						0.18	6.18	
Clarity	pt	5.94						0.17	6.11	
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61	
Bed/Disk (Hipper)	12R-38		1.83	0.74	1.12			0.11	3.80	3.12
Custom Apply Fert	acre	6.50						0.19	6.69	
Potash (60% K2O)	cwt	35.40						1.04	36.44	
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.11	4.44	2.92
UAN (32% N)	cwt	42.55						1.09	43.64	
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05
Gramonone SL 2.0	oz	15.36						0.39	15.75	
Reflex 2LC	pt	7.04						0.18	7.22	
Row Cond Folding	38'		1.51	0.58	0.92			0.07	3.08	2.93
Plant & Pre-Folding	12R-38		1.98	1.94	1.69			0.12	5.73	5.17
Cotton Seed B2RF	thous	33.30						0.73	34.03	
B2RF Cot Tech Fee	thous	67.05						1.48	68.53	
Cotton Seed Trt.	acre	20.00						0.44	20.44	
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05
Gramonone SL 2.0	oz	10.24						0.23	10.47	
Cotoran 4L	pt	11.96						0.26	12.22	
Insect Scouting	acre	7.00						0.15	7.15	
Eradication	acre	1.00						0.02	1.02	
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02
Dual Magnum	pt	13.49						0.30	13.79	
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	
Acephate 90%	lb	1.51						0.03	1.54	
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05
Dual Magnum	pt	13.49						0.30	13.79	
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02
Centric 40WG	oz	9.66						0.18	9.84	
Mepiquat Chloride	oz	1.20						0.02	1.22	
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.08	4.41	2.92
UAN (32% N)	cwt	42.55						0.78	43.33	
Spray (Direct/Hood)	12R-38		1.65	0.86	1.21			0.07	3.79	2.56
Caparol 4L	pt	3.69						0.07	3.76	
MSMA 6.6	pt	9.63						0.18	9.81	
App by Air ( 3 gal)	appl	4.75						0.09	4.84	
Mepiquat Chloride	oz	1.20						0.02	1.22	
Spray (Direct/Layby)	12R-38		1.65	0.65	1.21			0.05	3.56	2.31
Diuron 4L	pt	6.70						0.10	6.80	
Glyphosate 3lbs a.e	oz	4.48						0.07	4.55	
App by Air ( 3 gal)	appl	4.75						0.07	4.82	
Acephate 90%	lb	3.78						0.06	3.84	
Mepiquat Chloride	oz	1.20						0.02	1.22	
App by Air ( 3 gal)	appl	1.19						0.02	1.21	
Karate Z	oz	1.43						0.02	1.45	
Bidrin 8WM	oz	2.08						0.03	2.11	
Incidental Pest										
App by Air ( 3 gal)	appl	7.13						0.10	7.23	
Incidental Pest Trt	acre	18.00						0.26	18.26	
App by Air ( 3 gal)	appl	4.75						0.05	4.80	
Acephate 90%	lb	5.16						0.06	5.22	
App by Air ( 5 gal)	appl	6.00						0.04	6.04	
Thidiazuron 4lb	oz	3.00						0.02	3.02	
Ethephon 6E	pt	4.35						0.03	4.38	
Sprayer 600-825gal	90' 250hp		0.24	0.08	0.16				0.48	0.51
Tribufos 6lb	pt	4.57						0.03	4.60	
Cotton Picker	6R-38(355)		10.08	12.87	5.45			0.10	28.50	49.26
Boll Buggy	6R-38(355)		6.39	2.54	3.89			0.05	12.87	10.00
Module Builder	6R-38(355)		6.39	2.71	5.45			0.05	14.60	10.35
Gin & Haul	lb	121.00						0.44	121.44	
Stalk Shredder-Flail	20'		3.06	2.52	1.87			0.03	7.48	4.68
Roll-Out Pipe Irr.	acre	8.58	29.42	6.72	4.30			0.73	49.75	52.48
TOTALS		614.60	72.52	36.75	33.36	0.00	13.18	770.41	158.95	929.36

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	891.55
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	4.75	13.07	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.40	42.55	0.00	42.55	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	22.40	58.14	13.32	11.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	25.29	5.16	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.40	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	1.12	1.88	4.12	5.48	1.44	0.23	0.74	17.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.99	0.00	0.00	0.00	1.83	2.43	4.99	13.64	10.77	9.12	0.64	27.11
REPAIR & MAINTENANCE	1.72	0.00	0.00	0.00	0.74	1.17	3.00	5.84	1.91	1.26	0.18	20.93
INTEREST ON OP. CAP.	1.21	0.00	0.00	0.00	1.82	1.80	4.42	1.95	0.95	0.22	0.13	0.68
TOTAL DIRECT EXPENSES	28.63	0.00	0.00	0.00	63.83	72.23	204.53	108.17	65.81	20.74	19.61	186.86
NET INCOME	-28.63	0.00	0.00	0.00	-63.83	-72.23	-204.53	-108.17	-65.81	-20.74	-19.61	704.69
NET INCOME TO DATE	-28.63	-28.63	-28.63	-28.63	-92.46	-164.69	-369.22	-477.39	-543.20	-563.94	-583.55	121.14

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 6.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2015

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80		
PERCENT	YIELD	UNIT	dollars										
50	550.00	lb	-258	-241	-223	-205	-188	-170	-153	-135	-117	-100	-82
			-417	-400	-382	-364	-347	-329	-312	-294	-276	-259	-241
60	660.00	lb	-218	-196	-175	-154	-133	-112	-91	-70	-48	-27	-6
			-377	-355	-334	-313	-292	-271	-250	-228	-207	-186	-165
70	770.00	lb	-177	-152	-127	-103	-78	-53	-29	-4	20	44	69
			-336	-311	-286	-262	-237	-212	-188	-163	-138	-114	-89
80	880.00	lb	-136	-108	-80	-52	-23	4	32	60	89	117	145
			-295	-267	-239	-210	-182	-154	-126	-98	-69	-41	-13
90	990.00	lb	-95	-64	-32	-0	31	62	94	126	157	189	221
			-254	-223	-191	-159	-127	-96	-64	-32	-0	30	62
100	1100.00	lb	-55	-19	15	50	85	121	156	191	226	262	297
			-214	-178	-143	-108	-73	-37	-2	32	67	103	138
110	1210.00	lb	-14	24	63	101	140	179	218	257	295	334	373
			-173	-134	-95	-57	-18	20	59	98	136	175	214
120	1320.00	lb	26	68	110	153	195	237	280	322	364	407	449
			-132	-90	-47	-5	36	78	121	163	205	248	290
130	1430.00	lb	67	112	158	204	250	296	342	387	433	479	525
			-91	-46	-0	45	91	137	183	228	274	320	366
140	1540.00	lb	107	157	206	255	305	354	403	453	502	552	601
			-51	-1	47	96	146	195	245	294	343	393	442
150	1650.00	lb	148	201	254	307	360	412	465	518	571	624	677
			-10	42	95	148	201	254	306	359	412	465	518

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 2014 input prices.

Table 7.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	4.7500	22.56	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	1100.0000	121.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.60	1.5000	35.40	_____
UAN (32% N)	cwt	18.50	4.6000	85.10	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	128.0000	17.92	_____
Gramonone SL 2.0	oz	0.32	80.0000	25.60	_____
Reflex 2LC	pt	7.04	1.0000	7.04	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	2.0000	26.98	_____
Caparol 4L	pt	3.69	1.0000	3.69	_____
MSMA 6.6	pt	3.50	2.7500	9.63	_____
Diuron 4L	pt	4.19	1.6000	6.70	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	45.0000	33.30	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	36.0000	3.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradiation	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	0.7923	9.94	_____
Self-Propelled	hour	12.55	0.2545	3.19	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	_____
HAND LABOR					
Implements	hour	9.06	0.3219	2.90	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR					
	hour	12.58	0.8375	10.54	_____
DIESEL FUEL					
Tractors	gal	3.20	9.1759	29.37	_____
Self-Propelled	gal	3.20	3.9988	12.81	_____
1/4-mi. Pivot Irr.	gal	3.20	11.2011	35.84	_____
REPAIR & MAINTENANCE					
Implements	acre	10.31	1.0000	10.31	_____
Tractors	acre	5.60	1.0000	5.60	_____
Self-Propelled	acre	13.75	1.0000	13.75	_____
1/4-mi. Pivot Irr.	acre	18.60	1.0000	18.60	_____
INTEREST ON OP. CAP.	acre	13.27	1.0000	13.27	_____
TOTAL DIRECT EXPENSES				775.91	_____
FIXED EXPENSES					
Implements	acre	15.83	1.0000	15.83	_____
Tractors	acre	34.12	1.0000	34.12	_____
Self-Propelled	acre	54.96	1.0000	54.96	_____
1/4-mi. Pivot Irr.	acre	60.48	1.0000	60.48	_____
TOTAL FIXED EXPENSES				165.39	_____
TOTAL SPECIFIED EXPENSES				941.30	_____

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 7.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	1100.0000	705.10	_____
Cotton Seed	lb	0.11	1650.0000	186.45	_____
				-----	
TOTAL INCOME				891.55	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	34.57	1.0000	34.57	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	121.00	1.0000	121.00	_____
FERTILIZERS	acre	120.50	1.0000	120.50	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	115.46	1.0000	115.46	_____
INSECTICIDES	acre	41.62	1.0000	41.62	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	3.60	1.0000	3.60	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.5354	4.83	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	12.55	1.0468	13.13	_____
UNALLOCATED LABOR	hour	12.58	0.8375	10.54	_____
DIESEL FUEL	gal	3.20	24.3759	78.02	_____
REPAIR & MAINTENANCE	acre	48.26	1.0000	48.26	_____
INTEREST ON OP. CAP.	acre	13.27	1.0000	13.27	_____
				-----	
TOTAL DIRECT EXPENSES				775.91	_____
RETURNS ABOVE DIRECT EXPENSES				115.64	_____
TOTAL FIXED EXPENSES					
				165.39	_____
				-----	
TOTAL SPECIFIED EXPENSES				941.30	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-49.75	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 7.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill	Fold	12R-38	MFWD 225	0.053	1.00	Nov				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000	0.05	0.05	0.05	0.04
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)	12R-38	MFWD 225	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.3000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	Apr		0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp			0.011	1.00	May		0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp			0.011	1.00	Jun		0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.3000				
Spray (Direct/Hood)	12R-38	MFWD 225	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Caparol 4L	pt					1.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Mepiquat Chloride	oz					12.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.50	Jul					
App by Air ( 3 gal)	appl					1.5000				
Incidental Pest Trt	acre					1.5000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-825gal	90' 250hp			0.011	0.50	Sep		0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	1100.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
1/4-mi. Pivot Irr.	acre				Jan	1.0000			0.20	
TOTALS							1.04	0.79	1.78	0.83

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 7.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.99	23.49		23.49
Bed-Paratill Fold	12R-38		1.99	1.72	1.21			0.22	5.14	4.55	9.69
App by Air ( 5 gal)	appl	6.00						0.18	6.18		6.18
Clarity	pt	5.94						0.17	6.11		6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61		4.61
Bed/Disk (Hipper)	12R-38		0.91	0.37	0.56			0.05	1.89	1.56	3.45
Custom Apply Fert	acre	6.50						0.19	6.69		6.69
Potash (60% K20)	cwt	35.40						1.04	36.44		36.44
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.11	4.44	2.92	7.36
UAN (32% N)	cwt	42.55						1.09	43.64		43.64
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Gramonone SL 2.0	oz	15.36						0.39	15.75		15.75
Reflex 2LC	pt	7.04						0.18	7.22		7.22
Row Cond Folding	38'		1.51	0.58	0.92			0.07	3.08	2.93	6.01
Plant & Pre-Folding	12R-38		1.98	1.94	1.69			0.12	5.73	5.17	10.90
Cotton Seed B2RF	thous	33.30						0.73	34.03		34.03
B2RF Cot Tech Fee	thous	67.05						1.48	68.53		68.53
Cotton Seed Trt.	acre	20.00						0.44	20.44		20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47		10.47
Cotoran 4L	pt	11.96						0.26	12.22		12.22
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02	2.00
Dual Magnum	pt	13.49						0.30	13.79		13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58		4.58
Acephate 90%	lb	1.51						0.03	1.54		1.54
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Dual Magnum	pt	13.49						0.30	13.79		13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58		4.58
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02	2.00
Centric 40WG	oz	9.66						0.18	9.84		9.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.08	4.41	2.92	7.33
UAN (32% N)	cwt	42.55						0.78	43.33		43.33
Spray (Direct/Hood)	12R-38		1.65	0.86	1.21			0.07	3.79	2.56	6.35
Caparol 4L	pt	3.69						0.07	3.76		3.76
MSMA 6.6	pt	9.63						0.18	9.81		9.81
App by Air ( 3 gal)	appl	4.75						0.09	4.84		4.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
Spray (Direct/Layby)	12R-38		1.65	0.65	1.21			0.05	3.56	2.31	5.87
Diuron 4L	pt	6.70						0.10	6.80		6.80
Glyphosate 3lbs a.e	oz	4.48						0.07	4.55		4.55
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.78						0.06	3.84		3.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
App by Air ( 3 gal)	appl	1.19						0.02	1.21		1.21
Karate Z	oz	1.43						0.02	1.45		1.45
Bidrin 8WM	oz	2.08						0.03	2.11		2.11
Incidental Pest											
App by Air ( 3 gal)	appl	7.13						0.10	7.23		7.23
Incidental Pest Trt	acre	18.00						0.26	18.26		18.26
App by Air ( 3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	5.16						0.06	5.22		5.22
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.00						0.02	3.02		3.02
Ethephon 6E	pt	4.35						0.03	4.38		4.38
Sprayer 600-825gal	90' 250hp		0.24	0.08	0.16				0.48	0.51	0.99
Tribufos 6lb	pt	4.57						0.03	4.60		4.60
Cotton Picker	6R-38(355)		10.08	12.87	5.45			0.10	28.50	49.26	77.76
Boll Buggy	6R-38(355)		6.39	2.54	3.89			0.05	12.87	10.00	22.87
Module Builder	6R-38(355)		6.39	2.71	5.45			0.05	14.60	10.35	24.95
Gin & Haul	lb	121.00						0.44	121.44		121.44
Stalk Shredder-Flail	20'		3.06	2.52	1.87			0.03	7.48	4.68	12.16
1/4-mi. Pivot Irr.	acre		35.84	18.60	1.84			0.88	57.16	60.48	117.64
TOTALS		606.02	78.02	48.26	30.34	0.00	13.27	775.91	165.39	941.30	

Note: Cost of production estimates are based on 2014 input prices.

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

Table 7.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	891.55
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	4.75	13.07	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.40	42.55	0.00	42.55	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	22.40	58.14	13.32	11.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	25.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.40	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	5.23	3.08	1.41	0.15	0.16	16.66
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.99	0.00	0.00	0.00	0.91	2.43	4.99	14.80	15.99	10.75	0.24	25.92
REPAIR & MAINTENANCE	1.72	0.00	0.00	0.00	0.37	1.17	3.00	17.50	2.44	1.34	0.08	20.64
INTEREST ON OP. CAP.	1.21	0.00	0.00	0.00	1.76	1.80	4.44	1.99	1.04	0.24	0.12	0.67
TOTAL DIRECT EXPENSES	28.63	0.00	0.00	0.00	61.92	72.23	205.66	110.05	71.62	22.39	18.52	184.89
NET INCOME	-28.63	0.00	0.00	0.00	-61.92	-72.23	-205.66	-110.05	-71.62	-22.39	-18.52	706.66
NET INCOME TO DATE	-28.63	-28.63	-28.63	-28.63	-90.55	-162.78	-368.44	-478.49	-550.11	-572.50	-591.02	115.64

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 7.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2015

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
	0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80		
PERCENT	YIELD	UNIT	dollars										
50	550.00	lb	-264 -429	-246 -412	-229 -394	-211 -376	-193 -359	-176 -341	-158 -323	-140 -306	-123 -288	-105 -271	-88 -253
60	660.00	lb	-223 -388	-202 -367	-181 -346	-160 -325	-138 -304	-117 -283	-96 -262	-75 -240	-54 -219	-33 -198	-12 -177
70	770.00	lb	-182 -348	-158 -323	-133 -298	-108 -274	-84 -249	-59 -224	-34 -200	-10 -175	14 -150	39 -126	63 -101
80	880.00	lb	-142 -307	-113 -279	-85 -251	-57 -222	-29 -194	-1 -166	27 -138	55 -110	83 -81	111 -53	139 -25
90	990.00	lb	-101 -266	-69 -235	-37 -203	-6 -171	25 -139	57 -108	89 -76	120 -44	152 -12	184 18	215 50
100	1100.00	lb	-60 -226	-25 -190	9 -155	45 -120	80 -85	115 -49	150 -14	186 20	221 56	256 91	291 126
110	1210.00	lb	-19 -185	18 -146	57 -107	96 -68	135 -30	174 8	212 47	251 86	290 124	329 163	367 202
120	1320.00	lb	20 -144	63 -102	105 -59	147 -17	190 24	232 66	274 109	316 151	359 193	401 236	443 278
130	1430.00	lb	61 -103	107 -57	153 -12	199 33	244 79	290 125	336 171	382 217	428 262	474 308	519 354
140	1540.00	lb	102 -63	151 -13	201 35	250 85	299 134	349 183	398 233	447 282	497 331	546 381	595 430
150	1650.00	lb	143 -22	195 30	248 83	301 136	354 189	407 242	460 294	513 347	566 400	619 453	671 506

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 2014 input prices.

Table 8.A Estimated costs per acre  
Cotton, 12R-38" solid, no-till  
B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.60	1.5000	35.40	_____
**Amm Nitrate (34% N	cwt	22.50	2.0000	45.00	_____
UAN (32% N)	cwt	18.50	2.0000	37.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	128.0000	17.92	_____
Gramonone SL 2.0	oz	0.32	80.0000	25.60	_____
Reflex 2LC	pt	7.04	1.0000	7.04	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	2.0000	26.98	_____
Diuron 4L	pt	4.19	1.6000	6.70	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	45.0000	33.30	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	0.6198	7.78	_____
Self-Propelled	hour	12.55	0.2545	3.19	_____
HAND LABOR					
Implements	hour	9.06	0.2760	2.49	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR					
	hour	12.57	0.6995	8.80	_____
DIESEL FUEL					
Tractors	gal	3.20	7.1790	22.98	_____
Self-Propelled	gal	3.20	3.9988	12.81	_____
REPAIR & MAINTENANCE					
Implements	acre	7.71	1.0000	7.71	_____
Tractors	acre	4.38	1.0000	4.38	_____
Self-Propelled	acre	13.75	1.0000	13.75	_____
INTEREST ON OP. CAP.	acre	11.57	1.0000	11.57	_____
TOTAL DIRECT EXPENSES				650.66	_____
FIXED EXPENSES					
Implements	acre	12.00	1.0000	12.00	_____
Tractors	acre	26.70	1.0000	26.70	_____
Self-Propelled	acre	54.96	1.0000	54.96	_____
TOTAL FIXED EXPENSES				93.66	_____
TOTAL SPECIFIED EXPENSES				744.32	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 8.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	900.0000	576.90	_____
Cotton Seed	lb	0.11	1350.0000	152.55	_____
				-----	
TOTAL INCOME				729.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	117.40	1.0000	117.40	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	102.14	1.0000	102.14	_____
INSECTICIDES	acre	35.62	1.0000	35.62	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.4895	4.42	_____
OPERATOR LABOR	hour	12.55	0.8744	10.97	_____
UNALLOCATED LABOR	hour	12.57	0.6995	8.80	_____
DIESEL FUEL	gal	3.20	11.1778	35.79	_____
REPAIR & MAINTENANCE	acre	25.84	1.0000	25.84	_____
INTEREST ON OP. CAP.	acre	11.57	1.0000	11.57	_____
				-----	
TOTAL DIRECT EXPENSES				650.66	_____
RETURNS ABOVE DIRECT EXPENSES				78.79	_____
				-----	
TOTAL FIXED EXPENSES				93.66	_____
				-----	
TOTAL SPECIFIED EXPENSES				744.32	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-14.87	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 8.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
**Amm Nitrate (34% N	cwt					2.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
NT Plant&Pre-Folding	12R-38	MFWD 225	0.055	1.00	May		0.05	0.05	0.11	0.04
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air ( 3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							0.87	0.61	1.36	0.69

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 8.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, no-till  
B2RF variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.99	23.49	23.49
App by Air ( 5 gal)	appl	6.00						0.18	6.18	6.18
Clarity	pt	5.94						0.17	6.11	6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61	4.61
Custom Apply Fert	acre	6.50						0.19	6.69	6.69
Potash (60% K20)	cwt	35.40						1.04	36.44	36.44
**Amm Nitrate (34% N	cwt	45.00						1.32	46.32	46.32
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	15.36						0.39	15.75	15.75
Reflex 2LC	pt	7.04						0.18	7.22	7.22
Row Cond Folding	38'		1.51	0.58	0.92			0.07	3.08	2.93 6.01
NT Plant&Pre-Folding	12R-38		2.06	2.08	1.76			0.13	6.03	5.51 11.54
Cotton Seed B2RF	thous	33.30						0.73	34.03	34.03
B2RF Cot Tech Fee	thous	67.05						1.48	68.53	68.53
Cotton Seed Trt.	acre	20.00						0.44	20.44	20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47	10.47
Cotoran 4L	pt	11.96						0.26	12.22	12.22
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02 2.00
Dual Magnum	pt	13.49						0.30	13.79	13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	4.58
Acephate 90%	lb	1.51						0.03	1.54	1.54
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Dual Magnum	pt	13.49						0.30	13.79	13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	4.58
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02 2.00
Centric 40WG	oz	9.66						0.18	9.84	9.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.08	4.41	2.92 7.33
UAN (32% N)	cwt	37.00						0.68	37.68	37.68
Spray (Direct/Layby)	12R-38		1.65	0.65	1.21			0.06	3.57	2.31 5.88
Diuron 4L	pt	6.70						0.12	6.82	6.82
Glyphosate 3lbs a.e	oz	4.48						0.08	4.56	4.56
App by Air ( 3 gal)	appl	4.75						0.07	4.82	4.82
Acephate 90%	lb	3.78						0.06	3.84	3.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
App by Air ( 3 gal)	appl	1.19						0.02	1.21	1.21
Karate Z	oz	1.43						0.02	1.45	1.45
Bidrin 8WM	oz	2.08						0.03	2.11	2.11
Incidental Pest										
App by Air ( 3 gal)	appl	4.75						0.07	4.82	4.82
Incidental Pest Trt	acre	12.00						0.18	12.18	12.18
App by Air ( 3 gal)	appl	4.75						0.05	4.80	4.80
Acephate 90%	lb	5.16						0.06	5.22	5.22
App by Air ( 5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	3.00						0.02	3.02	3.02
Ethephon 6E	pt	4.35						0.03	4.38	4.38
Sprayer 600-825gal	90' 250hp		0.24	0.08	0.16				0.48	0.51 0.99
Tribufos 6lb	pt	4.57						0.03	4.60	4.60
Cotton Picker	6R-38(355)		10.08	12.87	5.45			0.10	28.50	49.26 77.76
Boll Buggy	6R-38(355)		6.39	2.54	3.89			0.05	12.87	10.00 22.87
Module Builder	6R-38(355)		6.39	2.71	5.45			0.05	14.60	10.35 24.95
Gin & Haul	lb	99.00						0.36	99.36	99.36
Stalk Shredder-Flail	20'		3.06	2.52	1.87			0.03	7.48	4.68 12.16
TOTALS		553.27	35.79	25.84	24.19	0.00	11.57	650.66	93.66	744.32

Note: Cost of production estimates are based on 2014 input prices.

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

Table 8.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	729.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	80.40	0.00	0.00	37.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	22.40	58.14	11.18	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	19.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.48	3.96	2.93	0.00	0.00	0.16	16.66
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	0.51	5.07	4.05	0.00	0.00	0.24	25.92
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.16	3.14	1.82	0.00	0.00	0.08	20.64
INTEREST ON OP. CAP.	0.99	0.00	0.00	0.00	3.03	0.60	4.42	1.24	0.47	0.11	0.12	0.59
TOTAL DIRECT EXPENSES	23.49	0.00	0.00	0.00	106.35	24.15	204.59	69.08	31.65	10.02	18.52	162.81
NET INCOME	-23.49	0.00	0.00	0.00	-106.35	-24.15	-204.59	-69.08	-31.65	-10.02	-18.52	566.64
NET INCOME TO DATE	-23.49	-23.49	-23.49	-23.49	-129.84	-153.99	-358.58	-427.66	-459.31	-469.33	-487.85	78.79

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 8.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2015

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-232	-217	-203	-188	-174	-159	-145	-131	-116	-102	-87
			-325	-311	-296	-282	-268	-253	-239	-224	-210	-195	-181
60	540.00	lb	-198	-181	-164	-146	-129	-112	-94	-77	-60	-42	-25
			-292	-275	-257	-240	-223	-205	-188	-171	-153	-136	-119
70	630.00	lb	-165	-145	-125	-104	-84	-64	-44	-24	-3	16	36
			-259	-238	-218	-198	-178	-158	-137	-117	-97	-77	-57
80	720.00	lb	-132	-109	-85	-62	-39	-16	6	29	52	75	98
			-225	-202	-179	-156	-133	-110	-87	-64	-41	-18	5
90	810.00	lb	-98	-72	-46	-20	5	31	56	82	108	134	160
			-192	-166	-140	-114	-88	-62	-36	-10	15	41	67
100	900.00	lb	-65	-36	-7	21	49	78	107	136	165	194	223
			-159	-130	-101	-72	-43	-14	13	42	71	100	129
110	990.00	lb	-32	-0	31	63	94	126	158	190	221	253	285
			-125	-94	-62	-30	1	32	64	96	128	159	191
120	1080.00	lb	1	35	70	105	139	174	208	243	278	312	347
			-92	-57	-23	11	46	80	115	149	184	219	253
130	1170.00	lb	34	72	109	147	184	222	259	297	334	372	409
			-59	-21	15	53	90	128	165	203	240	278	315
140	1260.00	lb	67	108	148	189	229	269	310	350	390	431	471
			-25	14	54	95	135	176	216	256	297	337	378
150	1350.00	lb	101	144	187	231	274	317	360	404	447	490	533
			7	50	94	137	180	223	267	310	353	396	440

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 2014 input prices.

Table 9.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	4.75	5.5000	26.13	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.60	1.5000	35.40	_____
UAN (32% N)	cwt	18.50	4.0000	74.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	32.0000	4.48	_____
Gramonone SL 2.0	oz	0.32	32.0000	10.24	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	1.0000	13.49	_____
Liberty 280	oz	0.66	58.0000	38.28	_____
Valor SX	oz	6.15	2.0000	12.30	_____
MSMA 6.6	pt	3.50	2.7500	9.63	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	6.0000	17.10	_____
Bidrin 8WM	oz	1.04	8.0000	8.32	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.19	45.0000	53.55	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	0.7477	9.38	_____
Self-Propelled	hour	12.55	0.2193	2.75	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	12.57	0.7736	9.73	_____
DIESEL FUEL					
Tractors	gal	3.20	8.6602	27.72	_____
Self-Propelled	gal	3.20	3.6814	11.79	_____
REPAIR & MAINTENANCE					
Implements	acre	9.76	1.0000	9.76	_____
Tractors	acre	5.29	1.0000	5.29	_____
Self-Propelled	acre	13.43	1.0000	13.43	_____
INTEREST ON OP. CAP.	acre	11.37	1.0000	11.37	_____
TOTAL DIRECT EXPENSES				669.14	_____
FIXED EXPENSES					
Implements	acre	15.19	1.0000	15.19	_____
Tractors	acre	32.20	1.0000	32.20	_____
Self-Propelled	acre	52.86	1.0000	52.86	_____
TOTAL FIXED EXPENSES				100.25	_____
TOTAL SPECIFIED EXPENSES				769.39	_____

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 9.B Summary of estimated costs and returns per acre  
Cotton, 12R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	900.0000	576.90	_____
Cotton Seed	lb	0.11	1350.0000	152.55	_____
				-----	
TOTAL INCOME				729.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	38.13	1.0000	38.13	_____
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	109.40	1.0000	109.40	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	106.32	1.0000	106.32	_____
INSECTICIDES	acre	51.53	1.0000	51.53	_____
SEED/PLANTS	acre	53.55	1.0000	53.55	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.4955	4.47	_____
OPERATOR LABOR	hour	12.55	0.9670	12.13	_____
UNALLOCATED LABOR	hour	12.57	0.7736	9.73	_____
DIESEL FUEL	gal	3.20	12.3417	39.51	_____
REPAIR & MAINTENANCE	acre	28.48	1.0000	28.48	_____
INTEREST ON OP. CAP.	acre	11.37	1.0000	11.37	_____
				-----	
TOTAL DIRECT EXPENSES				669.14	_____
RETURNS ABOVE DIRECT EXPENSES				60.31	_____
				-----	
TOTAL FIXED EXPENSES				100.25	_____
				-----	
TOTAL SPECIFIED EXPENSES				769.39	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-39.94	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 9.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill	Fold	12R-38	MFWD 225	0.053	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)	12R-38	MFWD 225	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed LLB2	thous					45.0000				
B2 Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Liberty 280	oz					29.0000				
Acephate 90%	lb					0.2200				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Liberty 280	oz					29.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Valor SX	oz					2.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air ( 3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Karate Z	oz					2.0000				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
<b>TOTALS</b>							<b>0.96</b>	<b>0.74</b>	<b>1.46</b>	<b>0.77</b>

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 9.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.99	23.49		23.49
Bed-Paratill Fold	12R-38		1.99	1.72	1.21			0.22	5.14	4.55	9.69
App by Air ( 5 gal)	appl	6.00						0.18	6.18		6.18
Clarity	pt	5.94						0.17	6.11		6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61		4.61
Bed/Disk (Hipper)	12R-38		0.91	0.37	0.56			0.05	1.89	1.56	3.45
Custom Apply Fert	acre	6.50						0.19	6.69		6.69
Potash (60% K2O)	cwt	35.40						1.04	36.44		36.44
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.11	4.44	2.92	7.36
UAN (32% N)	cwt	37.00						0.95	37.95		37.95
Row Cond Folding	38'		1.51	0.58	0.92			0.07	3.08	2.93	6.01
Plant & Pre-Folding	12R-38		1.98	1.94	1.69			0.12	5.73	5.17	10.90
Cotton Seed LLB2	thous	53.55						1.18	54.73		54.73
B2 Cot Tech Fee	thous	34.20						0.75	34.95		34.95
Cotton Seed Trt.	acre	20.00						0.44	20.44		20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05	2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47		10.47
Cotoran 4L	pt	11.96						0.26	12.22		12.22
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02	2.00
Dual Magnum	pt	13.49						0.30	13.79		13.79
Liberty 280	oz	19.14						0.42	19.56		19.56
Acephate 90%	lb	1.51						0.03	1.54		1.54
Fert Appl (Liquid)	12R-38		1.92	1.01	1.40			0.08	4.41	2.92	7.33
UAN (32% N)	cwt	37.00						0.68	37.68		37.68
Sprayer 600-825gal	90' 250hp		0.48	0.16	0.32			0.02	0.98	1.02	2.00
Centric 40WG	oz	9.66						0.18	9.84		9.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
Liberty 280	oz	19.14						0.35	19.49		19.49
Spray (Direct/Layby)	12R-38		1.65	0.65	1.21			0.05	3.56	2.31	5.87
Valor SX	oz	12.30						0.18	12.48		12.48
MSMA 6.6	pt	9.63						0.14	9.77		9.77
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.78						0.06	3.84		3.84
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Karate Z	oz	5.70						0.08	5.78		5.78
Bidrin 8WM	oz	8.32						0.12	8.44		8.44
Incidental Pest											
App by Air ( 3 gal)	appl	2.38						0.03	2.41		2.41
Incidental Pest Trt	acre	6.00						0.09	6.09		6.09
App by Air ( 3 gal)	appl	4.75						0.07	4.82		4.82
Karate Z	oz	5.70						0.08	5.78		5.78
App by Air ( 3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	5.16						0.06	5.22		5.22
App by Air ( 3 gal)	appl	4.75						0.05	4.80		4.80
Karate Z	oz	5.70						0.06	5.76		5.76
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.00						0.02	3.02		3.02
Ethephon 6E	pt	4.35						0.03	4.38		4.38
Sprayer 600-825gal	90' 250hp		0.24	0.08	0.16				0.48	0.51	0.99
Tribufos 6lb	pt	4.57						0.03	4.60		4.60
Cotton Picker	6R-38(355)		10.08	12.87	5.45			0.10	28.50	49.26	77.76
Boll Buggy	6R-38(355)		6.39	2.54	3.89			0.05	12.87	10.00	22.87
Module Builder	6R-38(355)		6.39	2.71	5.45			0.05	14.60	10.35	24.95
Gin & Haul	lb	99.00						0.36	99.36		99.36
Stalk Shredder-Flail	20'		3.06	2.52	1.87			0.03	7.48	4.68	12.16
TOTALS		563.45	39.51	28.48	26.33	0.00	11.37	669.14	100.25	769.39	

Note: Cost of production estimates are based on 2014 input prices.

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

Table 9.E Estimated monthly income and expense flows per acre  
Cotton, 12R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	729.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	16.63	9.50	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.40	37.00	0.00	37.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	0.00	54.83	19.14	21.93	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	29.50	10.86	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	53.55	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	34.20	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.40	3.41	1.72	1.21	0.00	0.16	16.66
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.99	0.00	0.00	0.00	0.91	1.92	4.48	2.40	1.65	0.00	0.24	25.92
REPAIR & MAINTENANCE	1.72	0.00	0.00	0.00	0.37	1.01	2.84	1.17	0.65	0.00	0.08	20.64
INTEREST ON OP. CAP.	1.21	0.00	0.00	0.00	1.76	1.06	4.02	1.33	1.06	0.22	0.12	0.59
TOTAL DIRECT EXPENSES	28.63	0.00	0.00	0.00	61.92	42.39	186.84	73.62	73.83	20.58	18.52	162.81
NET INCOME	-28.63	0.00	0.00	0.00	-61.92	-42.39	-186.84	-73.62	-73.83	-20.58	-18.52	566.64
NET INCOME TO DATE	-28.63	-28.63	-28.63	-28.63	-90.55	-132.94	-319.78	-393.40	-467.23	-487.81	-506.33	60.31

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 9.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2015

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-250 -350	-236 -336	-221 -321	-207 -307	-192 -293	-178 -278	-164 -264	-149 -249	-135 -235	-120 -221	-106 -206
60	540.00	lb	-217 -317	-199 -300	-182 -282	-165 -265	-148 -248	-130 -230	-113 -213	-96 -196	-78 -179	-61 -161	-44 -144
70	630.00	lb	-183 -284	-163 -263	-143 -243	-123 -223	-103 -203	-82 -183	-62 -163	-42 -142	-22 -122	-2 -102	18 -82
80	720.00	lb	-150 -250	-127 -227	-104 -204	-81 -181	-58 -158	-35 -135	-12 -112	10 -89	34 -66	57 -43	80 -20
90	810.00	lb	-117 -217	-91 -191	-65 -165	-39 -139	-13 -113	12 -87	38 -61	64 -35	90 -9	116 16	142 42
100	900.00	lb	-83 -184	-55 -155	-26 -126	2 -97	31 -68	60 -39	89 -11	118 17	146 46	175 75	204 104
110	990.00	lb	-50 -150	-18 -119	12 -87	44 -55	76 -23	108 7	139 39	171 71	203 103	234 134	266 166
120	1080.00	lb	-17 -117	17 -82	51 -48	86 -13	121 20	155 55	190 90	225 124	259 159	294 194	328 228
130	1170.00	lb	16 -84	53 -46	91 -9	128 28	166 65	203 103	241 140	278 178	316 215	353 253	391 290
140	1260.00	lb	49 -50	89 -10	130 29	170 70	210 110	251 151	291 191	332 231	372 272	412 312	453 352
150	1350.00	lb	82 -17	126 25	169 69	212 112	255 155	299 198	342 242	385 285	428 328	472 371	515 415

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 2014 input prices.

Table 10.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Non-Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	750.0000	82.50	_____
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	24.50	0.1000	2.45	_____
Potash (60% K2O)	cwt	23.60	1.4000	33.04	_____
UAN (32% N)	cwt	18.50	3.6000	66.60	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	96.0000	13.44	_____
Gramonone SL 2.0	oz	0.32	32.0000	10.24	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	1.0000	13.49	_____
Diuron 4L	pt	4.19	1.6000	6.70	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	45.0000	33.30	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	1.1134	13.98	_____
Self-Propelled	hour	12.55	0.4120	5.17	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.3349	3.04	_____
UNALLOCATED LABOR					
	hour	12.57	1.2203	15.34	_____
DIESEL FUEL					
Tractors	gal	3.20	10.8888	34.85	_____
Self-Propelled	gal	3.20	6.0322	19.32	_____
REPAIR & MAINTENANCE					
Implements	acre	10.84	1.0000	10.84	_____
Tractors	acre	5.83	1.0000	5.83	_____
Self-Propelled	acre	17.75	1.0000	17.75	_____
INTEREST ON OP. CAP.	acre	10.26	1.0000	10.26	_____
TOTAL DIRECT EXPENSES				594.10	_____
FIXED EXPENSES					
Implements	acre	17.41	1.0000	17.41	_____
Tractors	acre	35.42	1.0000	35.42	_____
Self-Propelled	acre	71.78	1.0000	71.78	_____
TOTAL FIXED EXPENSES				124.61	_____
TOTAL SPECIFIED EXPENSES				718.71	_____

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.B Summary of estimated costs and returns per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Non-Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	750.0000	480.75	_____
Cotton Seed	lb	0.11	1125.0000	127.13	_____
				-----	
TOTAL INCOME				607.88	_____
DIRECT EXPENSES					
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	82.50	1.0000	82.50	_____
FERTILIZERS	acre	102.09	1.0000	102.09	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	61.77	1.0000	61.77	_____
INSECTICIDES	acre	35.62	1.0000	35.62	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7840	7.11	_____
OPERATOR LABOR	hour	12.55	1.5254	19.15	_____
UNALLOCATED LABOR	hour	12.57	1.2203	15.34	_____
DIESEL FUEL	gal	3.20	16.9211	54.17	_____
REPAIR & MAINTENANCE	acre	34.42	1.0000	34.42	_____
INTEREST ON OP. CAP.	acre	10.26	1.0000	10.26	_____
				-----	
TOTAL DIRECT EXPENSES				594.10	_____
RETURNS ABOVE DIRECT EXPENSES				13.78	_____
				-----	
TOTAL FIXED EXPENSES				124.61	_____
				-----	
TOTAL SPECIFIED EXPENSES				718.71	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-110.83	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 10.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Non-Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1000				
Bed-Paratill Fold	8R-38	MFWD 190	0.080	1.00	Nov		0.08	0.08	0.08	0.06
Sprayer 600-750gal	60' 175hp		0.017	1.00	Mar			0.01	0.02	0.01
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)Rd	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jul			0.01	0.02	0.01
Mepiquat Chloride	oz					12.0000				
Acephate 90%	lb					0.5500				
Sprayer 600-750gal	60' 175hp		0.017	0.25	Jul			0.00	0.00	0.00
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
Sprayer 600-750gal	60' 175hp		0.017					0.01	0.02	0.01
Incidental Pest Trt	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Aug			0.01	0.02	0.01
Acephate 90%	lb					0.7500				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Sep			0.01	0.02	0.01
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	750.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.52</b>	<b>1.11</b>	<b>2.30</b>	<b>1.22</b>

Note: Cost of production estimates are based on 2014 input prices  
**Fertilization decisions should be based on soil tests.**

Table 10.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Non-Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.99	23.49	23.49
Phosphorus(46% P2O5)	cwt	2.45						0.11	2.56	2.56
Bed-Paratill Fold	8R-38		2.53	2.01	1.82			0.28	6.64	5.21 11.85
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Clarity	pt	5.94						0.17	6.11	6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61	4.61
Bed/Disk (Hipper)Rd	8R-38		1.16	0.37	0.84			0.07	2.44	1.65 4.09
Custom Apply Fert	acre	6.50						0.19	6.69	6.69
Potash (60% K2O)	cwt	33.04						0.97	34.01	34.01
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.15	5.99	3.45 9.44
UAN (32% N)	cwt	33.30						0.85	34.15	34.15
Row Cond Rigid	26'		1.87	0.50	1.35			0.08	3.80	2.68 6.48
Plant & Pre-Rigid	8R-38		2.51	1.55	2.55			0.15	6.76	4.64 11.40
Cotton Seed B2RF	thous	33.30						0.73	34.03	34.03
B2RF Cot Tech Fee	thous	67.05						1.48	68.53	68.53
Cotton Seed Trt.	acre	20.00						0.44	20.44	20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47	10.47
Cotoran 4L	pt	11.96						0.26	12.22	12.22
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Dual Magnum	pt	13.49						0.30	13.79	13.79
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	4.58
Acephate 90%	lb	1.51						0.03	1.54	1.54
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Centric 40WG	oz	9.66						0.18	9.84	9.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.11	5.95	3.45 9.40
UAN (32% N)	cwt	33.30						0.61	33.91	33.91
Spray (Direct/Layby)	8R-38		2.09	0.73	1.81			0.07	4.70	2.57 7.27
Diuron 4L	pt	6.70						0.10	6.80	6.80
Glyphosate 3lbs a.e	oz	4.48						0.07	4.55	4.55
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Acephate 90%	lb	3.78						0.06	3.84	3.84
Sprayer 600-750gal	60' 175hp		0.13	0.04	0.12				0.29	0.26 0.55
Karate Z	oz	1.43						0.02	1.45	1.45
Bidrin 8WM	oz	2.08						0.03	2.11	2.11
Incidental Pest										
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Incidental Pest Trt	acre	12.00						0.18	12.18	12.18
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.01	1.16	1.05 2.21
Acephate 90%	lb	5.16						0.06	5.22	5.22
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.01	1.16	1.05 2.21
Thidiazuron 4lb	oz	3.00						0.02	3.02	3.02
Ethephon 6E	pt	4.35						0.03	4.38	4.38
Sprayer 600-750gal	60' 175hp		0.25	0.08	0.24				0.57	0.52 1.09
Tribufos 6lb	pt	4.57						0.03	4.60	4.60
Cotton Picker	4R-38(350)		14.86	16.35	8.17			0.14	39.52	62.60 102.12
Boll Buggy	4R-38(350)		8.07	3.32	5.83			0.06	17.28	12.06 29.34
Module Builder	4R-38(350)		8.07	3.59	8.17			0.07	19.90	12.58 32.48
Gin & Haul	lb	82.50						0.30	82.80	82.80
Stalk Shredder	14'		3.69	1.98	2.66			0.03	8.36	4.54 12.90
TOTALS		453.65	54.17	34.42	41.60	0.00	10.26	594.10	124.61	718.71

Note: Cost of production estimates are based on 2014 input prices.

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

Table 10.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Non-Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607.88
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.50
FERTILIZERS	2.45	0.00	0.00	0.00	33.04	33.30	0.00	33.30	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	0.00	40.17	0.00	11.18	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	19.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	1.32	2.10	4.86	2.58	2.89	0.48	0.72	24.83
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.53	0.00	0.00	0.00	1.67	2.43	5.40	2.94	3.24	0.51	0.76	34.69
REPAIR & MAINTENANCE	2.01	0.00	0.00	0.00	0.53	1.31	2.37	1.47	1.09	0.16	0.24	25.24
INTEREST ON OP. CAP.	1.38	0.00	0.00	0.00	1.56	1.00	4.03	0.94	0.59	0.07	0.09	0.60
TOTAL DIRECT EXPENSES	32.69	0.00	0.00	0.00	55.04	40.14	186.69	52.09	39.48	6.38	13.73	167.86
NET INCOME	-32.69	0.00	0.00	0.00	-55.04	-40.14	-186.69	-52.09	-39.48	-6.38	-13.73	440.02
NET INCOME TO DATE	-32.69	-32.69	-32.69	-32.69	-87.73	-127.87	-314.56	-366.65	-406.13	-412.51	-426.24	13.78

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 10.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Non-Delta Area, Mississippi, 2015

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80
PERCENT	YIELD	UNIT	dollars										
50	375.00	lb	-245 -369	-233 -357	-221 -345	-209 -333	-197 -321	-185 -309	-173 -297	-161 -285	-149 -273	-137 -261	-125 -249
60	450.00	lb	-217 -342	-203 -327	-188 -313	-174 -298	-159 -284	-145 -270	-130 -255	-116 -241	-102 -226	-87 -212	-73 -197
70	525.00	lb	-189 -314	-172 -297	-156 -280	-139 -263	-122 -247	-105 -230	-88 -213	-71 -196	-55 -179	-38 -162	-21 -146
80	600.00	lb	-161 -286	-142 -267	-123 -248	-104 -228	-85 -209	-65 -190	-46 -171	-27 -151	-8 -132	11 -113	30 -94
90	675.00	lb	-134 -258	-112 -237	-90 -215	-69 -193	-47 -172	-26 -150	-4 -128	17 -107	38 -85	60 -64	82 -42
100	750.00	lb	-106 -231	-82 -206	-58 -182	-34 -158	-10 -134	13 -110	37 -86	61 -62	85 -38	109 -14	133 9
110	825.00	lb	-78 -203	-52 -176	-25 -150	0 -123	27 -97	53 -71	80 -44	106 -18	132 8	159 34	185 61
120	900.00	lb	-50 -175	-22 -146	6 -117	35 -88	64 -60	93 -31	122 -2	151 26	179 55	208 84	237 112
130	975.00	lb	-23 -147	8 -116	39 -85	70 -53	101 -22	133 8	164 39	195 71	226 102	258 133	289 164
140	1050.00	lb	4 -119	38 -86	72 -52	105 -18	139 14	172 48	206 82	240 115	273 149	307 182	341 216
150	1125.00	lb	32 -92	68 -56	104 -20	140 16	176 52	212 88	248 124	284 160	320 196	356 232	393 268

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 2014 input prices.

Table 11.A Estimated costs per acre  
Cotton, 8R-38" solid, no-till  
B2RF variety, Non-Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	750.0000	82.50	_____
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	24.50	0.1000	2.45	_____
**Amm Nitrate (34% N)	cwt	22.50	1.8000	40.50	_____
Potash (60% K2O)	cwt	23.60	1.4000	33.04	_____
UAN (32% N)	cwt	18.50	1.8000	33.30	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	96.0000	13.44	_____
Gramonone SL 2.0	oz	0.32	32.0000	10.24	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	1.0000	13.49	_____
Diuron 4L	pt	4.19	1.6000	6.70	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.74	45.0000	33.30	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	0.9212	11.57	_____
Self-Propelled	hour	12.55	0.4120	5.17	_____
HAND LABOR					
Implements	hour	9.06	0.4136	3.75	_____
Self-Propelled	hour	9.06	0.3349	3.04	_____
UNALLOCATED LABOR					
	hour	12.57	1.0666	13.41	_____
DIESEL FUEL					
Tractors	gal	3.20	9.0100	28.84	_____
Self-Propelled	gal	3.20	6.0322	19.32	_____
REPAIR & MAINTENANCE					
Implements	acre	8.29	1.0000	8.29	_____
Tractors	acre	4.83	1.0000	4.83	_____
Self-Propelled	acre	17.75	1.0000	17.75	_____
INTEREST ON OP. CAP.	acre	10.14	1.0000	10.14	_____
TOTAL DIRECT EXPENSES				586.96	_____
FIXED EXPENSES					
Implements	acre	13.53	1.0000	13.53	_____
Tractors	acre	29.31	1.0000	29.31	_____
Self-Propelled	acre	71.78	1.0000	71.78	_____
TOTAL FIXED EXPENSES				114.62	_____
TOTAL SPECIFIED EXPENSES				701.58	_____

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 11.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Non-Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	750.0000	480.75	_____
Cotton Seed	lb	0.11	1125.0000	127.13	_____
				-----	
TOTAL INCOME				607.88	_____
DIRECT EXPENSES					
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	82.50	1.0000	82.50	_____
FERTILIZERS	acre	109.29	1.0000	109.29	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	61.77	1.0000	61.77	_____
INSECTICIDES	acre	35.62	1.0000	35.62	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7485	6.79	_____
OPERATOR LABOR	hour	12.55	1.3333	16.74	_____
UNALLOCATED LABOR	hour	12.57	1.0666	13.41	_____
DIESEL FUEL	gal	3.20	15.0423	48.16	_____
REPAIR & MAINTENANCE	acre	30.87	1.0000	30.87	_____
INTEREST ON OP. CAP.	acre	10.14	1.0000	10.14	_____
				-----	
TOTAL DIRECT EXPENSES				586.96	_____
RETURNS ABOVE DIRECT EXPENSES				20.92	_____
				-----	
TOTAL FIXED EXPENSES				114.62	_____
				-----	
TOTAL SPECIFIED EXPENSES				701.58	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-93.70	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 11.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Non-Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Mar			0.01	0.02	0.01
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
**Amm Nitrate (34% N	cwt					1.8000				
Potash (60% K2O)	cwt					1.4000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
NT Plant&Pre-Rigid	8R-38	MFWD 190	0.083	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jul			0.01	0.02	0.01
Mepiquat Chloride	oz					12.0000				
Acephate 90%	lb					0.5500				
Sprayer 600-750gal	60' 175hp		0.017	0.25	Jul			0.00	0.00	0.00
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
Sprayer 600-750gal	60' 175hp		0.017					0.01	0.02	0.01
Incidental Pest Trt	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Aug			0.01	0.02	0.01
Acephate 90%	lb					0.7500				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Sep			0.01	0.02	0.01
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	750.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.33</b>	<b>0.92</b>	<b>2.08</b>	<b>1.06</b>

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 11.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, no-till  
B2RF variety, Non-Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.99	23.49	23.49
Phosphorus(46% P2O5)	cwt	2.45						0.11	2.56	2.56
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Clarity	pt	5.94						0.17	6.11	6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61	4.61
Custom Apply Fert	acre	6.50						0.19	6.69	6.69
**Amm Nitrate (34% N	cwt	40.50						1.19	41.69	41.69
Potash (60% K2O)	cwt	33.04						0.97	34.01	34.01
Row Cond Rigid	26'		1.87	0.50	1.35			0.08	3.80	2.68 6.48
NT Plant&Pre-Rigid	8R-38		2.62	1.69	2.65			0.15	7.11	4.96 12.07
Cotton Seed B2RF	thous	33.30						0.73	34.03	34.03
B2RF Cot Tech Fee	thous	67.05						1.48	68.53	68.53
Cotton Seed Trt.	acre	20.00						0.44	20.44	20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47	10.47
Cotoran 4L	pt	11.96						0.26	12.22	12.22
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Glyphosate 3lbs a.e	oz	4.48						0.10	4.58	4.58
Dual Magnum	pt	13.49						0.30	13.79	13.79
Acephate 90%	lb	1.51						0.03	1.54	1.54
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Centric 40WG	oz	9.66						0.18	9.84	9.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.11	5.95	3.45 9.40
UAN (32% N)	cwt	33.30						0.61	33.91	33.91
Spray (Direct/Layby)	8R-38		2.09	0.73	1.81			0.08	4.71	2.57 7.28
Diuron 4L	pt	6.70						0.12	6.82	6.82
Glyphosate 3lbs a.e	oz	4.48						0.08	4.56	4.56
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Acephate 90%	lb	3.78						0.06	3.84	3.84
Sprayer 600-750gal	60' 175hp		0.13	0.04	0.12				0.29	0.26 0.55
Karate Z	oz	1.43						0.02	1.45	1.45
Bidrin 8WM	oz	2.08						0.03	2.11	2.11
Incidental Pest										
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Incidental Pest Trt	acre	12.00						0.18	12.18	12.18
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.01	1.16	1.05 2.21
Acephate 90%	lb	5.16						0.06	5.22	5.22
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.01	1.16	1.05 2.21
Thidiazuron 4lb	oz	3.00						0.02	3.02	3.02
Ethephon 6E	pt	4.35						0.03	4.38	4.38
Sprayer 600-750gal	60' 175hp		0.25	0.08	0.24				0.57	0.52 1.09
Tribufos 6lb	pt	4.57						0.03	4.60	4.60
Cotton Picker	4R-38(350)		14.86	16.35	8.17			0.14	39.52	62.60 102.12
Boll Buggy	4R-38(350)		8.07	3.32	5.83			0.06	17.28	12.06 29.34
Module Builder	4R-38(350)		8.07	3.59	8.17			0.07	19.90	12.58 32.48
Gin & Haul	lb	82.50						0.30	82.80	82.80
Stalk Shredder	14'		3.69	1.98	2.66			0.03	8.36	4.54 12.90
<b>TOTALS</b>			<b>460.85</b>	<b>48.16</b>	<b>30.87</b>	<b>36.94</b>	<b>0.00</b>	<b>10.14</b>	<b>586.96</b>	<b>114.62 701.58</b>

Note: Cost of production estimates are based on 2014 input prices.

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

Table 11.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, no-till  
B2RF variety, Non-Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607.88
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.50
FERTILIZERS	2.45	0.00	0.00	0.00	73.54	0.00	0.00	33.30	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	0.00	40.17	11.18	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	19.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.48	0.00	4.96	4.39	1.08	0.48	0.72	24.83
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.51	0.00	5.51	5.03	1.15	0.51	0.76	34.69
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.16	0.00	2.51	2.20	0.36	0.16	0.24	25.24
INTEREST ON OP. CAP.	1.10	0.00	0.00	0.00	2.68	0.00	4.03	1.22	0.35	0.07	0.09	0.60
TOTAL DIRECT EXPENSES	26.05	0.00	0.00	0.00	94.29	0.00	187.04	68.18	23.43	6.38	13.73	167.86
NET INCOME	-26.05	0.00	0.00	0.00	-94.29	0.00	-187.04	-68.18	-23.43	-6.38	-13.73	440.02
NET INCOME TO DATE	-26.05	-26.05	-26.05	-26.05	-120.34	-120.34	-307.38	-375.56	-398.99	-405.37	-419.10	20.92

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Non-Delta Area, Mississippi, 2015

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80
PERCENT	YIELD	UNIT	dollars										
50	375.00	lb	-238 -352	-226 -340	-214 -328	-202 -316	-190 -304	-178 -292	-166 -280	-154 -268	-141 -256	-129 -244	-117 -232
60	450.00	lb	-210 -324	-195 -310	-181 -296	-167 -281	-152 -267	-138 -252	-123 -238	-109 -224	-94 -209	-80 -195	-66 -180
70	525.00	lb	-182 -297	-165 -280	-148 -263	-132 -246	-115 -229	-98 -213	-81 -196	-64 -179	-47 -162	-31 -145	-14 -128
80	600.00	lb	-154 -269	-135 -250	-116 -230	-97 -211	-77 -192	-58 -173	-39 -154	-20 -134	-0 -115	18 -96	37 -77
90	675.00	lb	-127 -241	-105 -220	-83 -198	-62 -176	-40 -155	-18 -133	2 -111	24 -90	46 -68	67 -46	89 -25
100	750.00	lb	-99 -213	-75 -189	-51 -165	-27 -141	-3 -117	20 -93	44 -69	68 -45	93 -21	117 2	141 26
110	825.00	lb	-71 -186	-45 -159	-18 -133	7 -106	34 -80	60 -53	87 -27	113 -1	140 25	166 51	192 78
120	900.00	lb	-43 -158	-14 -129	13 -100	42 -71	71 -42	100 -14	129 14	158 43	187 72	215 101	244 130
130	975.00	lb	-15 -130	15 -99	46 -68	77 -36	109 -5	140 25	171 56	202 88	234 119	265 150	296 181
140	1050.00	lb	11 -102	45 -69	79 -35	112 -1	146 31	180 65	213 99	247 132	281 166	314 200	348 233
150	1125.00	lb	39 -75	75 -38	111 -2	147 33	183 69	219 105	255 141	292 177	328 213	364 249	400 285

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 2014 input prices.

Table 12.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Non-Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.50	2.0000	3.00	_____
Ethephon 6E	pt	3.27	1.3300	4.35	_____
Tribufos 6lb	pt	9.13	0.5000	4.57	_____
GINNING					
Gin & Haul	lb	0.11	750.0000	82.50	_____
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	24.50	0.1000	2.45	_____
Potash (60% K2O)	cwt	23.60	1.4000	33.04	_____
UAN (32% N)	cwt	18.50	3.6000	66.60	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	11.88	0.5000	5.94	_____
Glyphosate 3lbs a.e	oz	0.14	32.0000	4.48	_____
Gramonone SL 2.0	oz	0.32	32.0000	10.24	_____
Cotoran 4L	pt	5.98	2.0000	11.96	_____
Dual Magnum	pt	13.49	1.0000	13.49	_____
Liberty 280	oz	0.66	58.0000	38.28	_____
Valor SX	oz	6.15	2.0000	12.30	_____
MSMA 6.6	pt	3.50	2.7500	9.63	_____
INSECTICIDES					
Acephate 90%	lb	6.88	1.5200	10.46	_____
Centric 40WG	oz	4.83	2.0000	9.66	_____
Karate Z	oz	2.85	0.5000	1.43	_____
Bidrin 8WM	oz	1.04	2.0000	2.08	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.19	45.0000	53.55	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.10	24.0000	2.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	6.50	1.0000	6.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	12.55	1.1134	13.98	_____
Self-Propelled	hour	12.55	0.4120	5.17	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.3349	3.04	_____
UNALLOCATED LABOR					
	hour	12.57	1.2203	15.34	_____
DIESEL FUEL					
Tractors	gal	3.20	10.8888	34.85	_____
Self-Propelled	gal	3.20	6.0322	19.32	_____
REPAIR & MAINTENANCE					
Implements	acre	10.84	1.0000	10.84	_____
Tractors	acre	5.83	1.0000	5.83	_____
Self-Propelled	acre	17.75	1.0000	17.75	_____
INTEREST ON OP. CAP.	acre	10.80	1.0000	10.80	_____
TOTAL DIRECT EXPENSES				626.59	_____
FIXED EXPENSES					
Implements	acre	17.41	1.0000	17.41	_____
Tractors	acre	35.42	1.0000	35.42	_____
Self-Propelled	acre	71.78	1.0000	71.78	_____
TOTAL FIXED EXPENSES				124.61	_____
TOTAL SPECIFIED EXPENSES				751.20	_____

Note: Cost of production estimates are based on 2014 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 12.B Summary of estimated costs and returns per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Non-Delta Area, Mississippi, 2015

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.64	750.0000	480.75	_____
Cotton Seed	lb	0.11	1125.0000	127.13	_____
				-----	
TOTAL INCOME				607.88	_____
DIRECT EXPENSES					
HARVEST AIDS	acre	11.92	1.0000	11.92	_____
GINNING	acre	82.50	1.0000	82.50	_____
FERTILIZERS	acre	102.09	1.0000	102.09	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	106.32	1.0000	106.32	_____
INSECTICIDES	acre	35.62	1.0000	35.62	_____
SEED/PLANTS	acre	53.55	1.0000	53.55	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	2.40	1.0000	2.40	_____
CUSTOM FERTILIZE	acre	6.50	1.0000	6.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7840	7.11	_____
OPERATOR LABOR	hour	12.55	1.5254	19.15	_____
UNALLOCATED LABOR	hour	12.57	1.2203	15.34	_____
DIESEL FUEL	gal	3.20	16.9211	54.17	_____
REPAIR & MAINTENANCE	acre	34.42	1.0000	34.42	_____
INTEREST ON OP. CAP.	acre	10.80	1.0000	10.80	_____
				-----	
TOTAL DIRECT EXPENSES				626.59	_____
RETURNS ABOVE DIRECT EXPENSES				-18.71	_____
				-----	
TOTAL FIXED EXPENSES				124.61	_____
				-----	
TOTAL SPECIFIED EXPENSES				751.20	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-143.32	_____

Note: Cost of production estimates are based on 2014 input prices.

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

Table 12.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Non-Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1000				
Bed-Paratill Fold	8R-38	MFWD 190	0.080	1.00	Nov		0.08	0.08	0.08	0.06
Sprayer 600-750gal	60' 175hp		0.017	1.00	Mar			0.01	0.02	0.01
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed/Disk (Hipper)Rd	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed LLB2	thous					45.0000				
B2 Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Liberty 280	oz					29.0000				
Acephate 90%	lb					0.2200				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Liberty 280	oz					29.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Valor SX	oz					2.0000				
MSMA 6.6	pt					2.7500				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jul			0.01	0.02	0.01
Mepiquat Chloride	oz					12.0000				
Acephate 90%	lb					0.5500				
Sprayer 600-750gal	60' 175hp		0.017	0.25	Jul			0.00	0.00	0.00
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
Sprayer 600-750gal	60' 175hp		0.017					0.01	0.02	0.01
Incidental Pest Trt	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Aug			0.01	0.02	0.01
Acephate 90%	lb					0.7500				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Sep			0.01	0.02	0.01
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(350)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	750.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.52	1.11	2.30	1.22

Note: Cost of production estimates are based on 2014 input prices.

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



Table 12.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Non-Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.99	23.49	23.49
Phosphorus(46% P2O5)	cwt	2.45						0.11	2.56	2.56
Bed-Paratill Fold	8R-38		2.53	2.01	1.82			0.28	6.64	5.21 11.85
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Clarity	pt	5.94						0.17	6.11	6.11
Glyphosate 3lbs a.e	oz	4.48						0.13	4.61	4.61
Bed/Disk (Hipper)Rd	8R-38		1.16	0.37	0.84			0.07	2.44	1.65 4.09
Custom Apply Fert	acre	6.50						0.19	6.69	6.69
Potash (60% K2O)	cwt	33.04						0.97	34.01	34.01
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.15	5.99	3.45 9.44
UAN (32% N)	cwt	33.30						0.85	34.15	34.15
Row Cond Rigid	26'		1.87	0.50	1.35			0.08	3.80	2.68 6.48
Plant & Pre-Rigid	8R-38		2.51	1.55	2.55			0.15	6.76	4.64 11.40
Cotton Seed LLB2	thous	53.55						1.18	54.73	54.73
B2 Cot Tech Fee	thous	34.20						0.75	34.95	34.95
Cotton Seed Trt.	acre	20.00						0.44	20.44	20.44
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Gramonone SL 2.0	oz	10.24						0.23	10.47	10.47
Cotoran 4L	pt	11.96						0.26	12.22	12.22
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.03	1.18	1.05 2.23
Dual Magnum	pt	13.49						0.30	13.79	13.79
Liberty 280	oz	19.14						0.42	19.56	19.56
Acephate 90%	lb	1.51						0.03	1.54	1.54
Fert Appl (Liquid)	8R-38		2.43	1.31	2.10			0.11	5.95	3.45 9.40
UAN (32% N)	cwt	33.30						0.61	33.91	33.91
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Centric 40WG	oz	9.66						0.18	9.84	9.84
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Liberty 280	oz	19.14						0.35	19.49	19.49
Spray (Direct/Layby)	8R-38		2.09	0.73	1.81			0.07	4.70	2.57 7.27
Valor SX	oz	12.30						0.18	12.48	12.48
MSMA 6.6	pt	9.63						0.14	9.77	9.77
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Mepiquat Chloride	oz	1.20						0.02	1.22	1.22
Acephate 90%	lb	3.78						0.06	3.84	3.84
Sprayer 600-750gal	60' 175hp		0.13	0.04	0.12				0.29	0.26 0.55
Karate Z	oz	1.43						0.02	1.45	1.45
Bidrin 8WM	oz	2.08						0.03	2.11	2.11
Incidental Pest										
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.02	1.17	1.05 2.22
Incidental Pest Trt	acre	12.00						0.18	12.18	12.18
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.01	1.16	1.05 2.21
Acephate 90%	lb	5.16						0.06	5.22	5.22
Sprayer 600-750gal	60' 175hp		0.51	0.16	0.48			0.01	1.16	1.05 2.21
Thidiazuron 4lb	oz	3.00						0.02	3.02	3.02
Ethephon 6E	pt	4.35						0.03	4.38	4.38
Sprayer 600-750gal	60' 175hp		0.25	0.08	0.24				0.57	0.52 1.09
Tribufos 6lb	pt	4.57						0.03	4.60	4.60
Cotton Picker	4R-38(350)		14.86	16.35	8.17			0.14	39.52	62.60 102.12
Boll Buggy	4R-38(350)		8.07	3.32	5.83			0.06	17.28	12.06 29.34
Module Builder	4R-38(350)		8.07	3.59	8.17			0.07	19.90	12.58 32.48
Gin & Haul	lb	82.50						0.30	82.80	82.80
Stalk Shredder	14'		3.69	1.98	2.66			0.03	8.36	4.54 12.90
TOTALS		485.60	54.17	34.42	41.60	0.00	10.80	626.59	124.61	751.20

Note: Cost of production estimates are based on 2014 input prices.

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

Table 12.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Non-Delta Area, Mississippi, 2015

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607.88
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.92	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.50
FERTILIZERS	2.45	0.00	0.00	0.00	33.04	33.30	0.00	33.30	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	10.42	0.00	54.83	19.14	21.93	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.51	9.66	19.29	5.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	53.55	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	34.20	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.20	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	1.32	2.10	4.86	2.58	2.89	0.48	0.72	24.83
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.53	0.00	0.00	0.00	1.67	2.43	5.40	2.94	3.24	0.51	0.76	34.69
REPAIR & MAINTENANCE	2.01	0.00	0.00	0.00	0.53	1.31	2.37	1.47	1.09	0.16	0.24	25.24
INTEREST ON OP. CAP.	1.38	0.00	0.00	0.00	1.56	1.00	4.07	1.29	0.74	0.07	0.09	0.60
TOTAL DIRECT EXPENSES	32.69	0.00	0.00	0.00	55.04	40.14	188.79	71.58	50.38	6.38	13.73	167.86
NET INCOME	-32.69	0.00	0.00	0.00	-55.04	-40.14	-188.79	-71.58	-50.38	-6.38	-13.73	440.02
NET INCOME TO DATE	-32.69	-32.69	-32.69	-32.69	-87.73	-127.87	-316.66	-388.24	-438.62	-445.00	-458.73	-18.71

Note: Cost of production estimates are based on 2014 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 12.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Non-Delta Area, Mississippi, 2015

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
	0.48	0.51	0.54	0.57	0.60	0.64	0.67	0.70	0.73	0.76	0.80		
PERCENT	YIELD	UNIT	dollars										
50	375.00	lb	-277 -402	-265 -390	-253 -378	-241 -366	-229 -354	-217 -342	-205 -330	-193 -318	-181 -306	-169 -294	-157 -282
60	450.00	lb	-250 -374	-235 -360	-221 -345	-206 -331	-192 -316	-177 -302	-163 -288	-149 -273	-134 -259	-120 -244	-105 -230
70	525.00	lb	-222 -346	-205 -330	-188 -313	-171 -296	-154 -279	-138 -262	-121 -245	-104 -229	-87 -212	-70 -195	-53 -178
80	600.00	lb	-194 -319	-175 -299	-155 -280	-136 -261	-117 -242	-98 -222	-79 -203	-59 -184	-40 -165	-21 -145	-2 -126
90	675.00	lb	-166 -291	-145 -269	-123 -248	-101 -226	-80 -204	-58 -183	-36 -161	-15 -139	6 -118	28 -96	49 -74
100	750.00	lb	-138 -263	-114 -239	-90 -215	-66 -191	-42 -167	-18 -143	5 -119	29 -95	53 -71	77 -47	101 -23
110	825.00	lb	-111 -235	-84 -209	-58 -182	-31 -156	-5 -129	21 -103	47 -77	73 -50	100 -24	126 2	153 28
120	900.00	lb	-83 -207	-54 -179	-25 -150	3 -121	32 -92	60 -63	89 -34	118 -6	147 22	176 51	205 80
130	975.00	lb	-55 -180	-24 -148	6 -117	38 -86	69 -55	100 -23	131 7	163 38	194 69	225 101	256 132
140	1050.00	lb	-27 -152	5 -118	39 -85	73 -51	106 -17	140 15	174 49	207 83	241 116	275 150	308 184
150	1125.00	lb	-0 -124	36 -88	72 -52	108 -16	144 19	180 55	216 91	252 127	288 163	324 199	360 235

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 2014 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, 2015

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	-----\$/hour-----					
Combine (250-299 hp)	265 hp	291,000	300	8	13.64	12.55	43.64	30.31	86.51	116.03	202.54
Combine (300-349 hp)	325 hp	325,000	300	8	16.73	12.55	53.53	33.85	99.94	129.59	229.53
Combine (350-399 hp)	355 hp	350,000	300	8	18.27	12.55	58.46	36.45	107.47	139.56	247.03
Combine (400-449 hp)	425 hp	375,000	300	8	21.87	12.55	70.00	39.06	121.61	149.53	271.14
Combine (450-499hp)	475 hp	397,000	300	8	24.44	12.55	78.23	41.35	132.14	158.30	290.44
Cotton Stripper	173 hp	170,000	200	8	8.08	12.55	25.85	26.56	64.96	101.68	166.65
Tractor ( 20-39hp)CB	MFWD 30	31,100	600	8	1.54	12.55	4.94	0.97	18.46	5.64	24.11
Tractor ( 20-39hp)RB	MFWD 30	18,600	600	8	1.54	12.55	4.94	0.58	18.07	3.37	21.44
Tractor ( 40-59hp)CB	2WD 50	33,700	600	8	2.57	12.55	8.23	1.05	21.83	6.12	27.95
Tractor ( 40-59hp)CB	MFWD 50	38,900	600	8	2.57	12.55	8.23	1.21	22.00	7.06	29.06
Tractor ( 40-59hp)RB	2WD 50	18,900	600	8	2.57	12.55	8.23	0.59	21.37	3.43	24.80
Tractor ( 60-89hp)RB	MFWD 50	26,200	600	8	2.57	12.55	8.23	0.81	21.60	4.75	26.36
Tractor ( 60-89hp)CB	2WD 75	43,400	600	8	3.86	12.55	12.35	1.35	26.25	7.88	34.14
Tractor ( 60-89hp)CB	MFWD 75	47,900	600	8	3.86	12.55	12.35	1.49	26.40	8.69	35.09
Tractor ( 60-89hp)RB	2WD 75	35,000	600	8	3.86	12.55	12.35	1.09	25.99	6.35	32.35
Tractor ( 60-89hp)RB	MFWD 75	39,600	600	8	3.86	12.55	12.35	1.23	26.14	7.19	33.33
Tractor ( 90-119hp)CB	2WD 105	63,100	600	8	5.40	12.55	17.29	1.97	31.81	11.45	43.27
Tractor ( 90-119hp)CB	MFWD 105	74,400	600	8	5.40	12.55	17.29	2.32	32.16	13.51	45.68
Tractor ( 90-119hp)RB	2WD 105	54,300	600	8	5.40	12.55	17.29	1.69	31.54	9.86	41.40
Tractor ( 90-119hp)RB	MFWD 105	56,900	600	8	5.40	12.55	17.29	1.77	31.62	10.33	41.95
Tractor (120-139hp)CB	2WD 130	96,300	600	8	6.69	12.55	21.41	3.00	36.97	17.48	54.46
Tractor (120-139hp)CB	MFWD 130	114,000	600	8	6.69	12.55	21.41	3.56	37.52	20.70	58.22
Tractor (140-159hp)CB	2WD 150	127,000	600	8	7.72	12.55	24.70	3.96	41.22	23.06	64.29
Tractor (140-159hp)CB	MFWD 150	143,000	600	8	7.72	12.55	24.70	4.46	41.72	25.97	67.69
Tractor (160-179hp)CB	MFWD 170	156,000	600	8	8.75	12.55	28.00	4.87	45.42	29.71	75.14
Tractor (180-199hp)CB	MFWD 190	167,000	600	8	9.77	12.55	31.29	5.21	49.06	31.81	80.87
Tractor (200-249hp)CB	MFWD 225	226,000	600	8	11.58	12.55	37.06	7.06	56.67	43.05	99.72
Tractor (200-249hp)CB	Track 225	277,000	600	8	11.58	12.55	37.06	8.65	58.26	52.76	111.03
Tractor (250-349hp)CB	4WD 300	277,000	600	8	15.44	12.55	49.41	8.65	70.62	52.76	123.38
Tractor (250-349hp)CB	MFWD 300	271,000	600	8	15.44	12.55	49.41	8.46	70.43	51.62	122.05
Tractor (250-349hp)CB	Track 300	281,000	600	8	15.44	12.55	49.41	8.78	70.74	53.52	124.27
Tractor (350-449hp)CB	4WD 400	313,000	600	8	20.58	12.55	65.88	9.78	88.21	59.62	147.84
Tractor (350-449hp)CB	Track 400	364,000	600	8	20.58	12.55	65.88	11.37	89.80	69.33	159.14
Tractor (450-550hp)CB	4WD 500	361,000	600	8	25.73	12.55	82.35	11.28	106.18	68.76	174.95
Tractor (450-550hp)CB	Track 500	399,000	600	8	25.73	12.55	82.35	12.46	107.37	76.00	183.38
Utility Vehicle	900 CC	14,300	200	8	1.00	12.55	3.40	2.23	18.18	8.55	26.73
Utility Vehicle	800 CC	6,500	200	8	0.70	12.55	2.38	1.01	15.94	3.88	19.83
Utility Vehicle-mule	600 CC	11,500	200	8	0.50	12.55	1.70	1.79	16.04	6.87	22.92

## Notes:

Labor: Includes allocated labor from power unit.

Total Direct: Does not include interest on operating capital.

CB = Cab, RB = Roll Bar

Appendix Table 2. Self-propelled machines: estimated purchase price, annual use, useful life, fuel use, performance rate, and direct and fixed cost per acre, Mississippi, 2015

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-----					
Cotton Picker	4R-30(350)	350,000	200	8	18.01	0.327	7.07	18.87	17.90	43.85	68.53	112.38
Cotton Picker	4R-38(255)	267,000	200	8	13.12	0.257	5.57	10.82	10.75	27.15	41.16	68.31
Cotton Picker	4R-38(350)	406,000	200	8	18.01	0.257	5.57	14.86	16.35	36.78	62.59	99.38
Cotton Picker	4R2x1(350)	413,000	200	8	18.01	0.172	3.72	9.93	11.11	24.77	42.56	67.34
Cotton Picker	6R-30(355)	465,000	200	8	18.27	0.218	4.71	12.76	15.85	33.33	60.70	94.03
Cotton Picker	6R-38(355)	478,000	200	8	18.27	0.172	3.72	10.07	12.86	26.66	49.26	75.93
Cotton Picker/Module	4R-38(365)	548,000	200	8	18.78	0.257	5.57	15.49	22.07	43.14	84.49	127.63
Cotton Picker/Module	6R-30(365)	608,000	200	8	18.78	0.218	4.71	13.12	20.73	38.57	79.36	117.94
Cotton Picker/Module	6R-30(500)	688,000	200	8	25.73	0.218	4.71	17.97	23.46	46.15	89.81	135.96
Cotton Picker/Module	6R-38(365)	606,000	200	8	18.78	0.172	3.72	10.35	16.31	30.39	62.45	92.85
Cotton Picker/Module	6R-38(500)	689,000	200	8	25.73	0.172	3.72	14.19	18.55	36.46	71.01	107.47
Dry Applicator SP	70'300cuft	289,000	350	8	16.98	0.015	0.25	0.82	0.23	1.31	1.49	2.80
Sprayer 110Gal	30' 50hp	44,000	350	8	2.41	0.035	0.60	0.27	0.08	0.95	0.53	1.48
Sprayer 600-750gal	60' 175hp	174,000	350	8	9.00	0.017	0.30	0.50	0.16	0.97	1.04	2.02
Sprayer 600-825gal	80' 175hp	174,000	350	8	11.81	0.013	0.22	0.49	0.12	0.84	0.78	1.63
Sprayer 600-825gal	90' 250hp	254,000	350	8	12.73	0.011	0.20	0.47	0.15	0.83	1.02	1.85
Sprayer 800gal	100' 250hp	256,000	350	8	14.15	0.010	0.18	0.47	0.14	0.80	0.92	1.73
Sprayer 800gal	80' 250hp	242,000	350	8	12.86	0.013	0.22	0.54	0.17	0.94	1.09	2.03
Sprayer 1000-1400gal	90' 275hp	290,000	350	8	14.15	0.010	0.18	0.47	0.16	0.82	1.04	1.87
Sprayer 1000gal	100' 300hp	302,000	350	8	15.44	0.010	0.18	0.52	0.17	0.87	1.09	1.96
Sprayer 1200+gal	120' 300hp	318,000	350	8	15.44	0.008	0.15	0.43	0.15	0.73	0.95	1.69
Utility Vehicle	20'	15,650	200	8	1.00	0.052	0.90	0.17	0.12	1.21	0.49	1.70
Utility Vehicle	75"ropewic	8,750	200	8	0.70	0.170	3.22	0.40	0.23	3.86	0.89	4.75

Notes:

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

Direct: Does not include interest on operating capital.

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2015

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-----							
Bed-Paratill	Fold	8R-38	MFWD 225	54,400	150	12	0.080	1.01	2.99	1.58	0.57	6.16	2.64	3.47	12.28
Bed-Paratill	Fold	8R-38 2x1	MFWD 225	69,100	150	12	0.053	0.67	1.99	1.34	0.37	4.38	2.23	2.31	8.93
Bed-Paratill	Fold	12R-38	MFWD 225	69,100	150	12	0.053	0.67	1.99	1.34	0.37	4.38	2.23	2.31	8.93
Bed-Paratill	Rigid	4R-30	MFWD 225	16,500	150	12	0.204	2.56	7.57	1.21	1.44	12.79	2.02	8.79	23.62
Bed-Paratill	Rigid	4R-38	MFWD 225	15,200	150	12	0.160	2.01	5.96	0.88	1.13	10.00	1.47	6.92	18.39
Bed-Paratill	Rigid	6R-30	MFWD 225	22,600	150	12	0.136	1.70	5.04	1.11	0.96	8.83	1.85	5.86	16.54
Bed-Paratill	Rigid	6R-38	MFWD 225	20,300	150	12	0.107	1.34	3.98	0.78	0.75	6.88	1.31	4.62	12.82
Bed-Paratill	Rigid	8R-30	MFWD 225	27,200	150	12	0.102	1.28	3.78	1.00	0.72	6.79	1.67	4.39	12.86
Bed-Paratill	Rigid	8R-38	MFWD 225	24,500	150	12	0.080	1.01	2.99	0.71	0.57	5.29	1.19	3.47	9.95
Bed-Paratill	w/rol	4R-30	MFWD 225	17,600	150	12	0.204	2.56	7.57	1.29	1.44	12.87	2.16	8.79	23.83
Bed-Paratill	w/rol	4R-38	MFWD 225	17,600	150	12	0.160	2.01	5.96	1.02	1.13	10.14	1.70	6.92	18.77
Bed-Paratill	w/rol	6R-38	MFWD 225	22,700	150	12	0.107	1.34	3.98	0.88	0.75	6.97	1.46	4.62	13.07
Bed-Rip/Disk	Fold.	8R-38	MFWD 190	38,000	300	20	0.073	0.91	2.28	0.13	0.38	3.72	0.62	2.32	6.67
Bed-Rip/Disk	Fold.	12R-30	MFWD 225	53,200	300	20	0.061	0.77	2.28	0.16	0.43	3.65	0.73	2.65	7.04
Bed-Rip/Disk	Fold.	12R-38	MFWD 225	53,200	300	20	0.046	0.58	1.71	0.12	0.32	2.74	0.55	1.98	5.28
Bed-Rip/Disk	Rigid	4R-30	MFWD 190	16,700	300	20	0.184	2.32	5.78	0.15	0.96	9.22	0.69	5.88	15.79
Bed-Rip/Disk	Rigid	4R-38	MFWD 190	16,700	300	20	0.146	1.84	4.59	0.12	0.76	7.32	0.54	4.66	12.53
Bed-Rip/Disk	Rigid	6R-38	MFWD 190	23,000	300	20	0.097	1.22	3.04	0.11	0.50	4.88	0.50	3.09	8.48
Bed-Rip/Disk	Rigid	8R-30	MFWD 190	29,800	300	20	0.139	1.74	4.35	0.20	0.72	7.02	0.92	4.42	12.37
Bed-Rip/Disk	Rigid	8R-38	MFWD 190	29,800	300	20	0.073	0.91	2.28	0.10	0.38	3.69	0.48	2.32	6.50
Bed-Rip/Disk	Rigid	6R-30	MFWD 190	23,000	300	20	0.123	1.54	3.85	0.14	0.64	6.18	0.63	3.92	10.74
Bed-Rip/Disk/Cond.		6-Row	MFWD 225	23,900	150	12	0.107	1.34	3.98	0.92	0.75	7.02	1.54	4.62	13.19
Bed-Rip/Disk/Cond.		8-Row	MFWD 225	31,400	150	12	0.080	1.01	2.99	0.91	0.57	5.49	1.52	3.47	10.49
Bed-Roll-Fold.		8R-38	MFWD 190	27,000	160	10	0.074	0.93	2.31	0.50	0.38	4.13	1.27	2.35	7.76
Bed-Roll-Fold.		12R-30	MFWD 225	28,800	160	10	0.062	0.78	2.31	0.45	0.44	3.99	1.14	2.69	7.82
Bed-Roll-Fold.		12R-38	MFWD 225	32,400	160	10	0.049	0.61	1.82	0.39	0.34	3.19	1.01	2.12	6.33
Bed-Roll-Fold.		16R-30	MFWD 225	33,600	160	10	0.046	0.58	1.73	0.39	0.33	3.05	1.00	2.01	6.07
Bed-Roll-Rigid		8R-38	MFWD 190	20,200	160	10	0.074	0.93	2.31	0.37	0.38	4.01	0.95	2.35	7.32
Bed/Disk (Hipper)		4R-38	MFWD 150	7,820	160	10	0.147	1.85	3.64	0.28	0.65	6.44	0.73	3.83	11.01
Bed/Disk (Hipper)		6R-30	MFWD 170	12,800	160	10	0.125	1.56	3.50	0.40	0.60	6.07	1.01	3.71	10.81
Bed/Disk (Hipper)		6R-38	MFWD 170	13,500	160	10	0.098	1.23	2.76	0.33	0.48	4.81	0.84	2.93	8.59
Bed/Disk (Hipper)		8R-30	MFWD 190	17,400	160	10	0.093	1.17	2.93	0.40	0.48	5.00	1.03	2.98	9.02
Bed/Disk (Hipper)		8R-38 2x1	MFWD 190	31,900	160	10	0.049	0.61	1.54	0.39	0.25	2.81	1.00	1.56	5.38
Bed/Disk (Hipper)		10R-30	MFWD 225	19,900	160	10	0.075	0.94	2.77	0.37	0.52	4.62	0.95	3.22	8.80
Bed/Disk (Hipper)		10R-38	MFWD 225	23,100	160	10	0.059	0.74	2.19	0.34	0.41	3.69	0.87	2.54	7.11
Bed/Disk (Hipper)		12R-30	MFWD 225	29,100	160	10	0.062	0.78	2.31	0.45	0.44	3.99	1.15	2.69	7.84
Bed/Disk (Hipper)		12R-38	MFWD 225	31,900	160	10	0.049	0.61	1.82	0.39	0.34	3.18	1.00	2.12	6.31
Bed/Disk (Hipper)Fl		8R-38	MFWD 190	21,300	160	10	0.074	0.93	2.31	0.39	0.38	4.03	1.00	2.35	7.39
Bed/Disk (Hipper)Rd		8R-38	MFWD 190	19,800	160	10	0.074	0.93	2.31	0.36	0.38	4.00	0.93	2.35	7.29
Bed/Disk w/roller		8R-30/40	MFWD 190	22,100	160	10	0.093	1.17	2.93	0.51	0.48	5.11	1.32	2.98	9.42
Bed/Disk w/roller		12R-30/40	MFWD 225	47,200	160	10	0.062	0.78	2.31	0.73	0.44	4.27	1.87	2.69	8.85
Bed/Disk w/roller		8R-38	MFWD 190	25,400	160	10	0.074	0.93	2.31	0.47	0.38	4.10	1.19	2.35	7.66
Bed/Lister		4R-38	MFWD 150	18,200	160	8	0.228	2.86	5.64	0.97	1.02	10.50	2.96	5.93	19.40
Bed/Lister		6R-38	MFWD 150	15,500	160	8	0.120	1.50	2.96	0.43	0.53	5.45	1.33	3.12	9.90
Bed/Lister		8R-30	MFWD 190	22,400	160	8	0.114	1.43	3.57	0.59	0.59	6.20	1.82	3.63	11.66
Bed/Lister		8R-38	MFWD 190	22,800	160	8	0.090	1.13	2.82	0.48	0.47	4.91	1.47	2.87	9.25
Bed/Lister		8R-38 2x1	MFWD 190	35,700	160	8	0.060	0.75	1.88	0.50	0.31	3.45	1.53	1.91	6.89
Bed/Lister		10R-30	MFWD 225	30,100	160	8	0.091	1.14	3.38	0.64	0.64	5.82	1.96	3.93	11.71
Bed/Lister		10R-38	MFWD 225	33,100	160	8	0.072	0.90	2.66	0.55	0.50	4.64	1.70	3.10	9.44
Bed/Lister		12R-38	MFWD 225	35,700	160	8	0.060	0.75	2.22	0.50	0.42	3.90	1.53	2.58	8.02
Bed>Lister		16R-30	MFWD 225	45,900	160	8	0.035	0.44	1.30	0.37	0.24	2.36	1.15	1.51	5.03
Blade-Box		6'-7'	2WD 130	1,090	200	20	0.020	0.25	0.42	0.01	0.06	0.74	0.00	0.34	1.10
Blade-Box		8'-10'	2WD 50	5,060	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blade-Box		12'-16'	2WD 50	7,550	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blade-Scraper		6'-7'	2WD 50	1,150	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blade-Scraper		8'-10'	2WD 50	3,310	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blade-Scraper		12'-16'	2WD 50	6,730	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Boll Buggy		4R-30 (350)	MFWD 190	30,600	200	10	0.327	4.10	10.24	2.50	1.70	18.56	4.90	10.41	33.88
Boll Buggy		4R-38 (255)	MFWD 190	30,600	200	10	0.257	3.23	8.06	1.97	1.34	14.61	3.86	8.20	26.68
Boll Buggy		4R-38 (350)	MFWD 190	30,600	200	10	0.257	3.23	8.06	1.97	1.34	14.61	3.86	8.20	26.68
Boll Buggy		4R2x1 (350)	MFWD 190	30,600	200	10	0.172	2.16	5.39	1.31	0.89	9.77	2.58	5.48	17.83
Boll Buggy		6R-30 (355)	MFWD 190	30,600	200	10	0.218	2.73	6.83	1.66	1.13	12.37	3.26	6.94	22.58
Boll Buggy		6R-38 (355)	MFWD 190	30,600	200	10	0.172	2.16	5.39	1.31	0.89	9.77	2.58	5.48	17.83
Boll Buggy-Stripper		13' Bcast	MFWD 150	30,500	200	10	0.251	3.16	6.22	1.92	1.12	12.42	3.75	6.54	22.72
Boll Buggy-Stripper		16' Bcast	MFWD 150	30,600	200	10	0.204	2.56	5.05	1.56	0.91	10.10	3.06	5.31	18.48
Boll Buggy-Stripper		19' Bcast	MFWD 150	30,600	200	10	0.172	2.16	4.25	1.31	0.77	8.50	2.58	4.47	15.56
Boll Buggy-Stripper		4R-30 2x1	MFWD 150	30,600	200	10	0.218	2.73	5.39	1.66	0.97	10.77	3.26	5.66	19.71
Boll Buggy-Stripper		4R-36	MFWD 150	30,500	200	10	0.272	3.42	6.74	2.08	1.21	13.46	4.07	7.08	24.62
Boll Buggy-Stripper		4R-38	MFWD 150	30,600	200	10	0.257	3.23	6.36	1.97	1.15	12.72	3.86	6.69	23.28
Boll Buggy-Stripper		4R-38 2x1	MFWD 150	30,600	200	10	0.172	2.16	4.25	1.31	0.77	8.50	2.58	4.47	15.56
Boll Buggy-Stripper		5R-30	MFWD 150	30,600	200	10	0.261	3.28	6.47	2.00	1.17	12.93	3.92	6.80	23.65
Boll Buggy-Stripper		5R-38	MFWD 150	30,600	200	10	0.207	2.60	5.11	1.58	0.92	10.23	3.10	5.38	18.71
Boll Buggy-Stripper		6R-30	MFWD 150	30,600	200	10	0.218	2.73	5.39	1.66	0.97	10.77	3.26	5.66	19.71
Boll Buggy-Stripper		6R-38	MFWD 150	30,600	200	10	0.172	2.16	4.25	1.31	0.77	8.50	2.58	4.47	15.56
Boll Buggy-Stripper		8R-30	MFWD 150	30,600	200	10	0.163	2.05	4.04	1.25	0.73	8.08	2.45	4.25	14.78
Boll Buggy-Stripper		8R-36/38	MFWD 150	30,600	200	10	0.129	1.62	3.19	0.98	0.57	6.38	1.93	3.36	11.68
Chisel Plow-Folding		16'	2WD 130	22,500	150	12	0.115	1.45	2.47	0.93	0.34	5.21	1.56	2.02	8.79

(continued)



Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2015 (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-----							
Chisel Plow-Folding	24'	MFWD 190	37,200	150	12	0.076	0.95	2.39	1.02	0.39	4.77	1.71	2.43	8.92
Chisel Plow-Folding	32'	MFWD 225	48,000	150	12	0.057	0.72	2.14	1.00	0.40	4.27	1.66	2.48	8.43
Chisel Plow-Folding	42'	MFWD 225	55,200	150	12	0.044	0.55	1.63	0.87	0.31	3.37	1.46	1.89	6.72
Chisel Plow-Folding	50'	MFWD 225	75,500	150	10	0.036	0.46	1.37	1.20	0.26	3.30	1.89	1.59	6.79
Chisel Plow-Folding	61'	MFWD 225	85,100	150	12	0.030	0.38	1.12	0.93	0.21	2.64	1.55	1.30	5.50
Chisel Plow-Rigid	10'	MFWD 170	6,000	150	12	0.184	2.32	5.17	0.40	0.90	8.79	0.66	5.49	14.95
Chisel Plow-Rigid	15'	2WD 130	11,900	150	12	0.123	1.54	2.63	0.52	0.37	5.08	0.88	2.15	8.12
Chisel Plow-Rigid	20'	MFWD 225	1,200	150	12	0.102	1.28	3.80	0.04	0.72	5.86	0.07	4.42	10.36
Chisel Plow-Rigid	24'	MFWD 190	13,100	150	12	0.077	0.96	2.41	0.36	0.40	4.14	0.60	2.45	7.20
Chisel-Harrow	21 shank	2WD 190	12,500	150	12	0.088	1.10	2.75	0.39	0.30	4.56	0.66	1.84	7.06
Chisel-Harrow	27 shank	MFWD 225	14,100	150	12	0.068	0.85	2.53	0.34	0.48	4.22	0.58	2.94	7.75
Coulter-Chisel-Harro	21 shank	2WD 190	19,200	150	12	0.088	1.10	2.75	0.61	0.30	4.77	1.01	1.84	7.63
Coulter-Chisel-Harro	27 shank	MFWD 225	24,000	150	12	0.068	0.85	2.53	0.59	0.48	4.47	0.98	2.94	8.41
Cult & PD Ridge Till	8R-30	2WD 150	30,100	200	12	0.110	1.87	2.71	1.58	0.43	6.61	1.54	2.53	10.70
Cult & PD Ridge Till	12R-30	2WD 190	41,300	200	12	0.073	1.25	2.29	1.45	0.25	5.25	1.41	1.53	8.20
Cultivate	4R-30	2WD 105	11,100	150	10	0.206	2.58	3.56	0.61	0.40	7.17	1.55	2.36	11.09
Cultivate	4R-38	2WD 105	11,900	150	10	0.162	2.03	2.80	0.51	0.27	5.63	1.31	1.60	8.55
Cultivate	6R-30	MFWD 150	15,900	150	10	0.137	1.72	3.39	0.58	0.61	6.32	1.48	3.57	11.37
Cultivate	6R-38	MFWD 150	15,700	150	10	0.108	1.36	2.68	0.45	0.48	4.98	1.15	2.81	8.96
Cultivate	8R-30	MFWD 190	20,600	150	10	0.103	1.29	3.22	0.56	0.53	5.62	1.44	3.28	10.35
Cultivate	8R-38	MFWD 190	21,800	150	10	0.073	0.92	2.30	0.42	0.38	4.04	1.09	2.34	7.47
Cultivate	8R-38 2x1	MFWD 190	29,700	150	10	0.054	0.68	1.69	0.42	0.28	3.09	1.09	1.72	5.91
Cultivate	10R-30	MFWD 225	28,200	150	10	0.082	1.03	3.05	0.62	0.58	5.29	1.58	3.55	10.42
Cultivate	12R-30	MFWD 225	36,300	150	10	0.068	0.86	2.54	0.66	0.48	4.56	1.69	2.95	9.21
Cultivate	12R-38	MFWD 225	37,400	150	10	0.054	0.68	2.01	0.54	0.38	3.61	1.37	2.33	7.33
Cultivate	16R-30	MFWD 225	45,200	150	10	0.051	0.64	1.91	0.62	0.36	3.54	1.58	2.21	7.34
Cultivate & Post	4R-30	2WD 105	17,100	150	10	0.220	3.75	3.80	1.00	0.37	8.93	2.55	2.16	13.66
Cultivate & Post	4R-38	2WD 105	17,800	150	10	0.173	2.95	2.99	0.82	0.29	7.07	2.09	1.70	10.87
Cultivate & Post	6R-30	MFWD 150	21,900	150	10	0.146	2.50	3.62	0.85	0.65	7.64	2.18	3.80	13.63
Cultivate & Post	6R-38	MFWD 150	21,700	150	10	0.115	1.97	2.86	0.67	0.51	6.02	1.70	3.00	10.74
Cultivate & Post	8R-30	MFWD 190	26,500	150	10	0.110	1.87	3.44	0.77	0.57	6.67	1.98	3.49	12.15
Cultivate & Post	8R-38	MFWD 190	27,800	150	10	0.086	1.48	2.72	0.64	0.45	5.30	1.64	2.76	9.71
Cultivate & Post	8R-38 2x1	MFWD 190	37,100	150	10	0.057	0.98	1.81	0.57	0.30	3.67	1.45	1.84	6.97
Cultivate & Post	10R-30	MFWD 225	34,100	150	10	0.088	1.50	3.26	0.80	0.62	6.18	2.03	3.78	12.01
Cultivate & Post	12R-30	MFWD 225	42,200	150	10	0.073	1.25	2.71	0.82	0.51	5.31	2.10	3.15	10.57
Cultivate & Post	12R-38	MFWD 225	44,700	150	10	0.057	0.98	2.14	0.69	0.40	4.23	1.75	2.49	8.48
Cultivate & Post	16R-30	MFWD 225	52,600	150	10	0.055	0.93	2.03	0.77	0.38	4.13	1.96	2.36	8.47
Cultivate Ridge Till	8R-30	2WD 170	25,000	200	12	0.103	1.29	2.88	1.23	0.38	5.80	1.20	2.33	9.34
Cultivate Ridge Till	12R-30	2WD 190	35,400	200	12	0.068	0.86	2.15	1.16	0.23	4.41	1.13	1.44	6.99
Disk & Incorporate	14'	2WD 130	27,800	200	10	0.149	2.55	3.20	1.24	0.45	7.45	2.12	2.61	12.19
Disk & Incorporate	20'	MFWD 190	43,600	180	10	0.092	1.16	2.89	1.34	0.48	5.87	2.28	2.94	11.10
Disk & Incorporate	24'	MFWD 190	48,500	200	10	0.087	1.49	2.73	1.27	0.45	5.94	2.15	2.77	10.88
Disk & Incorporate	28'	MFWD 225	51,200	200	10	0.074	1.27	2.77	1.14	0.52	5.72	1.95	3.22	10.90
Disk & Incorporate	32'	MFWD 225	56,800	200	10	0.065	1.11	2.42	1.11	0.46	5.12	1.89	2.81	9.83
Disk Harrow	14'	2WD 130	21,800	180	10	0.140	1.76	3.00	0.84	0.42	6.03	1.73	2.45	10.22
Disk Harrow	20'	MFWD 190	37,700	180	10	0.098	1.23	3.07	1.02	0.51	5.84	2.09	3.12	11.06
Disk Harrow	24'	MFWD 190	42,600	180	10	0.081	1.02	2.56	0.96	0.42	4.98	1.97	2.60	9.56
Disk Harrow	28'	MFWD 225	45,200	180	10	0.070	0.88	2.59	0.88	0.49	4.85	1.79	3.02	9.67
Disk Harrow	32'	MFWD 225	50,800	180	10	0.061	0.77	2.27	0.86	0.43	4.34	1.76	2.64	8.75
Disk Harrow	42'	MFWD 225	99,500	180	10	0.046	0.58	1.73	1.29	0.33	3.94	2.63	2.01	8.59
Disk Harrow 40-100hp	14'	2WD 75	14,100	180	10	0.140	1.76	1.73	0.54	0.15	4.19	1.12	0.89	6.20
Disk Heavy	14'	MFWD 150	21,800	180	10	0.145	1.83	3.60	0.88	0.65	6.97	1.80	3.79	12.56
Disk Heavy	20'	MFWD 170	37,700	180	10	0.097	1.22	2.72	1.01	0.47	5.43	2.07	2.89	10.40
Disk Heavy	28'	MFWD 190	45,200	180	10	0.075	0.94	2.36	0.95	0.39	4.66	1.93	2.40	9.00
Disk Ripper	15'	MFWD 225	40,400	180	10	0.136	1.70	5.04	1.52	0.96	9.24	3.11	5.86	18.23
Ditcher		2WD 130	4,910	200	10	0.020	0.25	0.42	0.03	0.06	0.77	0.05	0.34	1.17
Ditcher (1m/160a)		2WD 130	4,910	200	10	0.009	0.11	0.20	0.01	0.02	0.36	0.02	0.16	0.55
Fert Appl (Liquid)	4R-38	MFWD 150	13,500	150	8	0.154	2.64	3.82	1.39	0.69	8.54	1.51	4.01	14.08
Fert Appl (Liquid)	6R-30	MFWD 170	16,300	150	8	0.130	2.23	3.66	1.42	0.63	7.96	1.55	3.89	13.40
Fert Appl (Liquid)	6R-38	MFWD 170	14,500	150	8	0.103	1.76	2.89	0.99	0.50	6.16	1.08	3.07	10.32
Fert Appl (Liquid)	8R-30	MFWD 190	15,200	150	8	0.098	1.67	3.07	0.99	0.51	6.25	1.08	3.12	10.46
Fert Appl (Liquid)	8R-38	MFWD 190	17,300	150	8	0.077	1.32	2.42	0.89	0.40	5.05	0.97	2.46	8.50
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	16,900	150	8	0.051	0.88	1.61	0.58	0.26	3.35	0.63	1.64	5.63
Fert Appl (Liquid)	10R-30	MFWD 225	18,600	150	8	0.078	1.34	2.91	0.97	0.55	5.78	1.06	3.38	10.22
Fert Appl (Liquid)	10R-38	MFWD 225	20,300	150	8	0.061	1.05	2.29	0.83	0.43	4.63	0.91	2.66	8.21
Fert Appl (Liquid)	12R-30	MFWD 225	19,400	150	8	0.078	1.34	2.91	1.01	0.55	5.82	1.10	3.38	10.31
Fert Appl (Liquid)	12R-38	MFWD 225	18,500	150	8	0.051	0.88	1.91	0.63	0.36	3.80	0.69	2.22	6.72
Field Cult & Inc	42'	MFWD 225	60,400	100	10	0.037	0.64	1.39	0.57	0.26	2.88	2.32	1.62	6.83
Field Cult & Inc	50'	MFWD 225	70,900	100	10	0.031	0.54	1.17	0.56	0.22	2.50	2.29	1.36	6.16
Field Cult & Inc Fld	24'	MFWD 170	32,200	100	10	0.066	1.12	1.85	0.53	0.32	3.83	2.17	1.96	7.96
Field Cult & Inc Fld	32'	MFWD 190	44,700	100	10	0.049	0.84	1.55	0.55	0.25	3.21	2.25	1.57	7.04
Field Cult & Inc Rdg	12'	2WD 150	17,500	100	10	0.132	2.25	3.26	0.57	0.52	6.62	2.35	3.04	12.03
Field Cultivate Fld	24'	MFWD 170	26,200	100	10	0.062	0.78	1.74	0.40	0.30	3.23	1.66	1.84	6.74
Field Cultivate Fld	32'	MFWD 190	37,300	100	10	0.046	0.58	1.46	0.43	0.24	2.72	1.77	1.48	5.98
Field Cultivate Fld	42'	MFWD 225	53,000	100	10	0.035	0.44	1.31	0.47	0.25	2.48	1.92	1.53	5.93
Field Cultivate Fld	50'	MFWD 225	63,300	100	10	0.029	0.37	1.10	0.47	0.21	2.16	1.92	1.28	5.37
Field Cultivate Rdg	12'	2WD 150	11,500	100	10	0.124	1.56	3.07	0.35	0.49	5.48	1.45	2.86	9.81
Grain Cart Corn	500 bu	MFWD 190	24,700	200	12	0.031	0.40	0.99	0.21	0.16	1.78	0.35	1.01	3.15

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2015 (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-----							
Grain Cart Corn	700 bu	MFWD 190	34,200	200	12	0.025	0.31	0.78	0.23	0.13	1.45	0.38	0.79	2.63
Grain Cart Corn	1000 bu	MFWD 225	48,300	200	12	0.025	0.31	0.92	0.32	0.17	1.74	0.54	1.07	3.36
Grain Cart Rice	500 bu	MFWD 190	24,700	200	12	0.062	0.78	1.95	0.41	0.32	3.48	0.69	1.98	6.16
Grain Cart Rice	700 bu	MFWD 190	34,200	200	12	0.055	0.69	1.72	0.50	0.28	3.20	0.84	1.74	5.80
Grain Cart Rice	1000 bu	MFWD 190	48,300	200	12	0.045	0.57	1.43	0.59	0.23	2.84	0.99	1.45	5.30
Grain Cart Soybean	500 bu	MFWD 190	24,700	200	12	0.025	0.32	0.79	0.17	0.13	1.42	0.28	0.81	2.51
Grain Cart Soybean	700 bu	MFWD 190	34,200	200	12	0.021	0.26	0.66	0.19	0.11	1.23	0.32	0.67	2.24
Grain Cart Soybean	1000 bu	MFWD 190	48,300	200	12	0.021	0.26	0.66	0.27	0.11	1.32	0.46	0.67	2.45
Grain Cart Wht/Sor	500 bu	MFWD 190	24,700	200	12	0.025	0.32	0.79	0.17	0.13	1.42	0.28	0.81	2.51
Grain Cart Wht/Sor	700 bu	MFWD 190	34,200	200	12	0.021	0.26	0.66	0.19	0.11	1.23	0.32	0.67	2.24
Grain Cart Wht/Sor	1000 bu	MFWD 190	48,300	200	12	0.021	0.26	0.66	0.27	0.11	1.32	0.46	0.67	2.45
Grain Drill	8'	2WD 130	23,200	150	8	0.235	5.09	5.04	2.05	0.70	12.90	3.77	4.12	20.80
Grain Drill	10'	2WD 130	25,900	150	8	0.188	4.07	4.03	1.83	0.56	10.51	3.37	3.29	17.18
Grain Drill	12'	2WD 130	22,700	150	8	0.157	3.39	3.36	1.33	0.47	8.57	2.46	2.74	13.78
Grain Drill	15'	MFWD 150	30,500	150	8	0.125	2.71	3.10	1.43	0.56	7.82	2.64	3.26	13.73
Grain Drill	20'	MFWD 170	37,600	150	8	0.094	2.03	2.64	1.32	0.45	6.46	2.44	2.80	11.71
Grain Drill	24'	MFWD 190	56,700	150	8	0.078	1.69	2.45	1.67	0.41	6.23	3.07	2.49	11.81
Grain Drill	30'	MFWD 225	61,300	150	8	0.062	1.35	2.32	1.44	0.44	5.57	2.66	2.70	10.94
Grain Drill	35'	MFWD 225	86,100	150	8	0.053	1.16	1.99	1.73	0.38	5.28	3.20	2.31	10.80
Grain Drill & Pre	8'	2WD 130	29,100	150	8	0.253	5.48	5.43	2.77	0.76	14.45	5.10	4.43	23.99
Grain Drill & Pre	10'	2WD 130	31,800	150	8	0.203	4.38	4.34	2.42	0.61	11.76	4.46	3.55	19.78
Grain Drill & Pre	12'	2WD 130	28,700	150	8	0.169	3.65	3.62	1.82	0.50	9.61	3.35	2.95	15.92
Grain Drill & Pre	15'	MFWD 150	36,500	150	8	0.135	2.92	3.34	1.85	0.60	8.72	3.41	3.51	15.65
Grain Drill & Pre	20'	MFWD 170	43,500	150	8	0.101	2.19	2.84	1.65	0.49	7.18	3.05	3.01	13.25
Grain Drill & Pre	24'	MFWD 190	62,700	150	8	0.084	1.82	2.64	1.98	0.44	6.90	3.66	2.69	13.26
Grain Drill & Pre	30'	MFWD 225	68,700	150	8	0.067	1.46	2.50	1.74	0.47	6.19	3.21	2.91	12.32
Grain Drill & Pre	35'	MFWD 225	93,500	150	8	0.058	1.25	2.15	2.03	0.40	5.84	3.74	2.49	12.09
Grain Drill & Pre T	8R-38	MFWD 225	39,600	150	8	0.062	1.35	2.32	0.93	0.44	5.06	1.71	2.70	9.49
Harrow - Rigid	21'	2WD 150	6,330	200	10	0.073	0.92	1.82	0.16	0.29	3.21	0.23	1.70	5.15
Harrow - Folding	16'	MFWD 190	5,150	200	10	0.097	1.21	3.03	0.17	0.50	4.93	0.25	3.08	8.27
Harrow - Folding	24'	MFWD 190	12,000	200	10	0.064	0.81	2.02	0.27	0.33	3.44	0.39	2.05	5.90
Harrow - Folding	30'	MFWD 190	14,500	200	10	0.051	0.64	1.61	0.26	0.27	2.80	0.38	1.64	4.83
Harrow - Folding	40'	MFWD 190	17,800	200	10	0.038	0.48	1.21	0.24	0.20	2.14	0.35	1.23	3.73
Harrow - Folding	48'	MFWD 225	21,500	200	10	0.032	0.40	1.19	0.24	0.22	2.07	0.35	1.39	3.82
Harrow - Rigid	13'	2WD 130	4,360	200	10	0.119	1.49	2.55	0.18	0.35	4.59	0.26	2.08	6.95
Header - Corn	6R-30	265 hp	43,500	300	8	0.170	2.13	7.43	1.85	5.16	16.58	2.69	19.75	39.03
Header - Corn	6R-38	265 hp	44,700	300	8	0.134	1.68	5.86	1.50	4.07	13.13	2.18	15.59	30.91
Header - Corn	8R-30	265 hp	56,200	300	8	0.127	1.60	5.57	1.79	3.87	12.84	2.60	14.81	30.26
Header - Corn	8R-38	325 hp	57,600	300	8	0.100	1.26	5.40	1.45	3.41	11.54	2.11	13.08	26.73
Header - Corn	12R-20	325 hp	76,400	300	8	0.127	1.60	6.83	2.43	4.32	15.20	3.54	16.55	35.29
Header - Corn	12R-30	325 hp	87,700	300	8	0.085	1.06	4.55	1.86	2.88	10.37	2.71	11.03	24.12
Header - Draper (CL)	25' Rigid	265 hp	52,500	300	8	0.203	2.54	8.86	2.44	6.15	20.01	3.68	23.56	47.25
Header - Draper (CL)	30' Rigid	325 hp	59,800	300	8	0.169	2.12	9.05	2.31	5.72	19.23	3.49	21.93	44.65
Header - Draper (CL)	36' Rigid	355 hp	64,800	300	8	0.141	1.76	8.24	2.09	5.14	17.25	3.15	19.68	40.09
Header - Draper (SL)	25' Rigid	325 hp	52,500	300	8	0.176	2.20	9.42	2.11	5.95	19.70	3.19	22.80	45.70
Header - Draper (SL)	30' Rigid	325 hp	59,800	300	8	0.146	1.84	7.85	2.00	4.96	16.66	3.02	19.00	38.70
Header - Draper (SL)	36' Rigid	355 hp	64,800	300	8	0.122	1.53	7.14	1.81	4.45	14.95	2.73	17.05	34.74
Header - Rice (CL)	25' Rigid	325 hp	51,600	300	8	0.253	3.18	13.59	3.27	8.59	28.64	4.75	32.89	66.30
Header - Rice (CL)	30' Rigid	325 hp	59,000	300	8	0.211	2.65	11.32	3.12	7.16	24.26	4.53	27.41	56.20
Header - Rice (SL)	25' Rigid	325 hp	51,600	300	8	0.220	2.76	11.77	2.83	7.44	24.82	4.12	28.51	57.45
Header - Rice (SL)	30' Rigid	325 hp	59,000	300	8	0.183	2.30	9.81	2.70	6.20	21.02	3.92	23.75	48.71
Header -RiceStrp (CL)	20'	265 hp	47,200	300	8	0.253	3.18	11.08	2.99	7.69	24.95	4.35	29.45	58.76
Header -RiceStrp (CL)	24'	325 hp	51,800	300	8	0.211	2.65	11.32	2.73	7.16	23.88	3.98	27.41	55.27
Header -RiceStrp (CL)	32'	325 hp	57,200	300	8	0.158	1.99	8.49	2.26	5.37	18.12	3.29	20.56	41.98
Header -RiceStrp (SL)	20'	265 hp	47,200	300	8	0.220	2.76	9.60	2.59	6.66	21.62	3.77	25.52	50.92
Header -RiceStrp (SL)	24'	325 hp	51,800	300	8	0.183	2.30	9.81	2.37	6.20	20.69	3.44	23.75	47.90
Header -RiceStrp (SL)	32'	325 hp	57,200	300	8	0.137	1.72	7.36	1.96	4.65	15.70	2.85	17.81	36.38
Header -Soybean	22' Flex	265 hp	30,300	300	8	0.116	1.45	5.06	0.87	3.51	10.92	1.27	13.47	25.67
Header -Soybean	25' Flex	325 hp	32,700	300	8	0.102	1.28	5.46	0.83	3.45	11.04	1.21	13.24	25.50
Header -Soybean	30' Flex	325 hp	31,200	300	8	0.085	1.06	4.55	0.66	2.88	9.17	0.96	11.03	21.17
Header -Soybean	35' Flex	355 hp	43,500	300	8	0.072	0.91	4.26	0.79	2.66	8.63	1.15	10.18	19.97
Header Wheat/Sorghum	22' Rigid	265 hp	19,500	300	8	0.116	1.45	5.06	0.56	3.51	10.60	0.82	13.47	24.90
Header Wheat/Sorghum	25' Rigid	325 hp	27,300	300	8	0.102	1.28	5.46	0.69	3.45	10.90	1.01	13.24	25.16
Header Wheat/Sorghum	30' Rigid	325 hp	30,300	300	8	0.085	1.06	4.55	0.64	2.88	9.15	0.93	11.03	21.12
Header-Cotton Bcast	13'	173 hp	21,300	200	8	0.251	5.44	6.51	1.00	6.68	19.64	2.92	25.60	48.17
Header-Cotton-Bcast	16'	173 hp	23,800	200	8	0.204	4.42	5.29	0.91	5.43	16.06	2.65	20.80	39.51
Header-Cotton-Bcast	19'	173 hp	26,200	200	8	0.172	3.72	4.45	0.84	4.57	13.60	2.45	17.52	33.58
Header-Cotton-Brush	4R-30 2x1	173 hp	34,400	200	8	0.218	4.71	5.64	1.40	5.79	17.56	4.09	22.19	43.84
Header-Cotton-Brush	4R-36	173 hp	34,000	200	8	0.272	5.89	7.05	1.73	7.24	21.93	5.05	27.74	54.73
Header-Cotton-Brush	4R-38	173 hp	34,000	200	8	0.257	5.57	6.66	1.64	6.84	20.72	4.77	26.21	51.71
Header-Cotton-Brush	4R-38 2x1	173 hp	36,000	200	8	0.172	3.72	4.45	1.16	4.57	13.91	3.37	17.52	34.81
Header-Cotton-Brush	5R-30	173 hp	42,800	200	8	0.261	5.65	6.77	2.10	6.95	21.48	6.10	26.63	54.22
Header-Cotton-Brush	5R-38	173 hp	44,300	200	8	0.207	4.47	5.35	1.72	5.50	17.05	5.00	21.06	43.12
Header-Cotton-Brush	6R-30	173 hp	52,700	200	8	0.218	4.71	5.64	2.15	5.79	18.31	6.26	22.19	46.77
Header-Cotton-Brush	6R-38	173 hp	54,400	200	8	0.172	3.72	4.45	1.75	4.57	14.51	5.10	17.52	37.14
Header-Cotton-Brush	8R-30	173 hp	72,700	200	8	0.163	3.53	4.23	2.23	4.34	14.34	6.48	16.64	37.47
Header-Cotton-Brush	8R-36/38	173 hp	74,300	200	8	0.129	2.79	3.34	1.80	3.43	11.38	5.23	13.15	29.77
Land Plane	50'x16'	MFWD 190	12,300	200	10	0.151	1.90	4.74	0.37	0.79	7.81	0.95	4.82	13.58

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2015 (continued)

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---		Total		--Fixed--		Total Cost
									Imp.	P.U.	Direct	Imp.	P.U.		
			dollars	hours	years	hr/ac	-----\$/acre-----								
Levee Pull & Seed	8 Blade	MFWD 170	10,200	100	10	0.003	0.04	0.09	0.00	0.01	0.16	0.03	0.10	0.31	
Levee Pull (1m/80a)	8 blade	MFWD 170	7,120	100	10	0.003	0.04	0.09	0.00	0.01	0.16	0.02	0.10	0.29	
Levee Splitter (1/80)	32"	MFWD 150	7,120	100	10	0.004	0.05	0.10	0.00	0.01	0.17	0.03	0.10	0.31	
Module Builder	4R-30 (350)	MFWD 190	34,700	200	10	0.327	7.07	10.24	2.84	1.70	21.86	5.56	10.41	37.84	
Module Builder	4R-38 (255)	MFWD 190	34,700	200	10	0.257	5.57	8.06	2.23	1.34	17.21	4.37	8.20	29.79	
Module Builder	4R-38 (350)	MFWD 190	34,700	200	10	0.257	5.57	8.06	2.23	1.34	17.21	4.37	8.20	29.79	
Module Builder	4R2x1 (350)	MFWD 190	34,700	200	10	0.172	3.72	5.39	1.49	0.89	11.51	2.92	5.48	19.91	
Module Builder	6R-30 (355)	MFWD 190	34,700	200	10	0.218	4.71	6.83	1.89	1.13	14.57	3.70	6.94	25.22	
Module Builder	6R-38 (355)	MFWD 190	34,700	200	10	0.172	3.72	5.39	1.49	0.89	11.51	2.92	5.48	19.91	
Module Builder-Strip	13' Bcast	MFWD 150	34,700	200	10	0.251	5.44	6.22	2.18	1.12	14.97	4.27	6.54	25.79	
Module Builder-Strip	16' Bcast	MFWD 150	34,700	200	10	0.204	4.42	5.05	1.77	0.91	12.16	3.47	5.31	20.95	
Module Builder-Strip	19' Bcast	MFWD 150	34,700	200	10	0.172	3.72	4.25	1.49	0.77	10.24	2.92	4.47	17.64	
Module Builder-Strip	4R-30 2x1	MFWD 150	34,700	200	10	0.218	4.71	5.39	1.89	0.97	12.97	3.70	5.66	22.35	
Module Builder-Strip	4R-36	MFWD 150	34,700	200	10	0.272	5.89	6.74	2.36	1.21	16.22	4.63	7.08	27.94	
Module Builder-Strip	4R-38	MFWD 150	34,700	200	10	0.257	5.57	6.36	2.23	1.15	15.32	4.37	6.69	26.40	
Module Builder-Strip	4R-38 2x1	MFWD 150	34,700	200	10	0.172	3.72	4.25	1.49	0.77	10.24	2.92	4.47	17.64	
Module Builder-Strip	5R-30	MFWD 150	34,700	200	10	0.261	5.65	6.47	2.27	1.17	15.57	4.44	6.80	26.82	
Module Builder-Strip	5R-38	MFWD 150	34,700	200	10	0.207	4.47	5.11	1.79	0.92	12.32	3.51	5.38	21.22	
Module Builder-Strip	6R-30	MFWD 150	34,700	200	10	0.218	4.71	5.39	1.89	0.97	12.97	3.70	5.66	22.35	
Module Builder-Strip	6R-38	MFWD 190	34,700	200	10	0.172	3.72	5.39	1.49	0.89	11.51	2.92	5.48	19.91	
Module Builder-Strip	8R-36/38	MFWD 190	34,700	200	10	0.129	2.79	4.04	1.12	0.67	8.64	2.19	4.11	14.95	
NT Grain Drill	6'	MFWD 170	24,100	150	8	0.327	7.07	9.16	2.95	1.59	20.79	5.45	9.72	35.97	
NT Grain Drill	10'	2WD 130	35,700	150	8	0.235	5.09	5.04	3.15	0.70	14.00	5.81	4.12	23.94	
NT Grain Drill	12'	2WD 130	42,000	150	8	0.163	3.53	3.50	2.57	0.49	10.11	4.74	2.86	17.72	
NT Grain Drill	15'	MFWD 150	48,800	150	8	0.130	2.82	3.23	2.39	0.58	9.04	4.41	3.40	16.86	
NT Grain Drill	20'	MFWD 170	64,400	150	8	0.098	2.12	2.74	2.37	0.47	7.72	4.36	2.91	15.01	
NT Grain Drill	24'	MFWD 190	79,200	150	8	0.081	1.76	2.56	2.43	0.42	7.18	4.47	2.60	14.27	
NT Grain Drill	30'	MFWD 225	90,600	150	8	0.065	1.41	2.42	2.22	0.46	6.52	4.09	2.81	13.44	
NT Grain Drill & Pre	6'	MFWD 170	30,000	150	8	0.352	7.61	9.87	3.96	1.71	23.17	7.30	10.47	40.96	
NT Grain Drill & Pre	10'	2WD 130	41,600	150	8	0.211	4.57	4.52	3.30	0.63	13.03	6.07	3.69	22.81	
NT Grain Drill & Pre	12'	2WD 130	47,900	150	8	0.176	3.80	3.77	3.16	0.53	11.28	5.83	3.08	20.19	
NT Grain Drill & Pre	15'	MFWD 150	54,800	150	8	0.141	3.04	3.48	2.89	0.63	10.06	5.33	3.66	19.06	
NT Grain Drill & Pre	20'	MFWD 170	70,400	150	8	0.105	2.28	2.96	2.79	0.51	8.55	5.14	3.14	16.84	
NT Grain Drill & Pre	24'	MFWD 190	85,200	150	8	0.088	1.90	2.75	2.81	0.45	7.93	5.18	2.80	15.93	
NT Grain Drill & Pre	30'	MFWD 225	98,000	150	8	0.070	1.52	2.61	2.59	0.49	7.22	4.77	3.03	15.03	
NT Plant&Pre-Folding	8R-38	MFWD 170	48,000	150	8	0.083	1.80	2.34	1.50	0.40	6.06	2.77	2.48	11.31	
NT Plant&Pre-Folding	8R-38 2x1	MFWD 170	80,800	150	8	0.055	1.20	1.55	1.68	0.27	4.72	3.10	1.65	9.48	
NT Plant&Pre-Folding	12R-20	MFWD 190	70,200	150	8	0.105	2.28	3.31	2.78	0.55	8.93	5.12	3.36	17.42	
NT Plant&Pre-Folding	12R-30	MFWD 190	72,000	150	8	0.070	1.52	2.20	1.90	0.36	6.00	3.50	2.24	11.75	
NT Plant&Pre-Folding	12R-38	MFWD 190	80,800	150	8	0.055	1.20	1.74	1.68	0.29	4.92	3.10	1.77	9.80	
NT Plant&Pre-Folding	16R-30	MFWD 190	101,000	150	8	0.052	1.14	1.65	2.00	0.27	5.07	3.69	1.68	10.44	
NT Plant&Pre-Folding	23R-15	MFWD 190	129,000	150	8	0.073	1.58	2.29	3.55	0.38	7.82	6.54	2.33	16.70	
NT Plant&Pre-Folding	24R-15	MFWD 225	133,000	150	8	0.070	1.52	2.61	3.51	0.49	8.15	6.47	3.03	17.66	
NT Plant&Pre-Folding	24R-20	MFWD 190	143,000	150	8	0.052	1.14	1.65	2.83	0.27	5.90	5.22	1.68	12.81	
NT Plant&Pre-Folding	24R-30	MFWD 190	188,000	150	8	0.035	0.76	1.10	2.48	0.18	4.53	4.57	1.12	10.23	
NT Plant&Pre-Folding	31R-15	MFWD 225	147,000	150	8	0.054	1.18	2.02	3.01	0.38	6.60	5.55	2.35	14.51	
NT Plant&Pre-Folding	32R-15	MFWD 225	163,000	150	8	0.052	1.14	1.95	3.23	0.37	6.70	5.95	2.27	14.93	
NT Plant&Pre-Rigid	4R-30	2WD 130	26,600	150	8	0.211	4.57	4.52	2.11	0.63	11.84	3.88	3.69	19.43	
NT Plant&Pre-Rigid	4R-38	2WD 130	28,800	150	8	0.166	3.59	3.56	1.79	0.50	9.46	3.31	2.91	15.69	
NT Plant&Pre-Rigid	6R-30	MFWD 150	36,900	150	8	0.141	3.04	3.48	1.95	0.63	9.11	3.59	3.66	16.37	
NT Plant&Pre-Rigid	6R-38	MFWD 150	33,100	150	8	0.111	2.40	2.75	1.38	0.49	7.03	2.54	2.89	12.47	
NT Plant&Pre-Rigid	8R-30	MFWD 170	42,200	150	8	0.105	2.28	2.96	1.67	0.51	7.43	3.08	3.14	13.66	
NT Plant&Pre-Rigid	8R-38	MFWD 170	39,800	150	8	0.083	1.80	2.34	1.24	0.40	5.80	2.29	2.48	10.58	
NT Plant&Pre-Rigid	10R-30	MFWD 190	46,300	150	8	0.084	1.82	2.64	1.46	0.44	6.38	2.70	2.69	11.78	
NT Plant&Pre-Rigid	11R-15	MFWD 170	49,900	150	8	0.143	3.10	4.02	2.69	0.70	10.53	4.96	4.27	19.77	
NT Plant&Pre-Rigid	11R-20	MFWD 170	45,500	150	8	0.115	2.49	3.23	1.97	0.56	8.27	3.63	3.43	15.33	
NT Plant&Pre-Rigid	12R-20	MFWD 190	52,100	150	8	0.105	2.28	3.31	2.06	0.55	8.21	3.80	3.36	15.38	
NT Plant&Pre-Rigid	12R-30	MFWD 190	64,700	150	8	0.070	1.52	2.20	1.71	0.36	5.80	3.15	2.24	11.20	
NT Plant&Pre-Rigid	13R-18/20	MFWD 225	55,800	150	8	0.097	2.10	3.61	2.03	0.68	8.44	3.75	4.19	16.40	
NT Plant&Pre-Rigid	15R-15	MFWD 190	61,400	150	8	0.113	2.44	3.54	2.60	0.59	9.17	4.79	3.59	17.57	
NT Plant&Pre-TwinRow	12R-30/40	MFWD 225	140,000	150	8	0.055	1.20	2.06	2.92	0.39	6.58	5.38	2.39	14.36	
NT Plant&Pre-TwinRow	8R-30/40	MFWD 225	120,000	150	8	0.083	1.80	3.09	3.76	0.59	9.25	6.93	3.59	19.78	
NT Plant-Folding	8R-38	MFWD 170	42,100	150	8	0.077	1.67	2.17	1.22	0.37	5.45	2.25	2.30	10.02	
NT Plant-Folding	8R-38 2x1	MFWD 170	73,500	150	8	0.051	1.11	1.44	1.42	0.25	4.24	2.62	1.53	8.40	
NT Plant-Folding	12R-20	MFWD 190	64,200	150	8	0.098	2.12	3.07	2.36	0.51	8.07	4.35	3.12	15.55	
NT Plant-Folding	12R-30	MFWD 190	64,600	150	8	0.065	1.41	2.04	1.58	0.34	5.39	2.92	2.08	10.39	
NT Plant-Folding	12R-38	MFWD 190	63,500	150	8	0.051	1.11	1.61	1.23	0.26	4.23	2.26	1.64	8.14	
NT Plant-Folding	16R-30	MFWD 190	93,200	150	8	0.049	1.06	1.53	1.71	0.25	4.57	3.16	1.56	9.29	
NT Plant-Folding	23R-15	MFWD 190	122,000	150	8	0.068	1.47	2.13	3.12	0.35	7.08	5.74	2.16	15.00	
NT Plant-Folding	24R-15	MFWD 225	126,000	150	8	0.065	1.41	2.42	3.09	0.46	7.39	5.70	2.81	15.91	
NT Plant-Folding	24R-20	MFWD 190	136,000	150	8	0.049	1.06	1.53	2.50	0.25	5.35	4.61	1.56	11.53	
NT Plant-Folding	24R-30	MFWD 190	178,000	150	8	0.032	0.70	1.02	2.18	0.17	4.08	4.02	1.04	9.15	
NT Plant-Folding	31R-15	MFWD 225	140,000	150	8	0.050	1.09	1.88	2.66	0.35	6.00	4.90	2.18	13.09	
NT Plant-Folding	32R-15	MFWD 225	155,000	150	8	0.049	1.06	1.82	2.85	0.34	6.08	5.25	2.11	13.45	
NT Plant-Rigid	4R-30	2WD 130	20,600	150	8	0.196	4.24	4.20	1.51	0.59	10.55	2.79	3.43	16.79	
NT Plant-Rigid	4R-38	2WD 130	22,900	150	8	0.154	3.34	3.31	1.32	0.46	8.44	2.44	2.70	13.60	
NT Plant-Rigid	6R-30	MFWD 150	31,000	150	8	0.130	2.82	3.23	1.52	0.58	8.17	2.80	3.40	14.37	

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2015 (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/acre	-----\$/acre-----							
NT Plant-Rigid	6R-38	MFWD 150	27,100	150	8	0.103	2.23	2.55	1.05	0.46	6.30	1.93	2.68	10.92
NT Plant-Rigid	8R-30	MFWD 170	36,300	150	8	0.098	2.12	2.74	1.33	0.47	6.68	2.46	2.91	12.06
NT Plant-Rigid	8R-38	MFWD 170	33,800	150	8	0.077	1.67	2.17	0.98	0.37	5.21	1.81	2.30	9.33
NT Plant-Rigid	10R-30	MFWD 190	40,300	150	8	0.078	1.69	2.45	1.18	0.41	5.75	2.18	2.49	10.44
NT Plant-Rigid	11R-15	MFWD 170	43,900	150	8	0.133	2.88	3.74	2.19	0.65	9.48	4.05	3.97	17.50
NT Plant-Rigid	11R-20	MFWD 170	39,600	150	8	0.107	2.31	3.00	1.59	0.52	7.44	2.93	3.18	13.56
NT Plant-Rigid	12R-20	MFWD 190	46,200	150	8	0.098	2.12	3.07	1.70	0.51	7.40	3.13	3.12	13.66
NT Plant-Rigid	12R-30	MFWD 190	56,800	150	8	0.065	1.41	2.04	1.39	0.34	5.20	2.56	2.08	9.85
NT Plant-Rigid	13R-18/20	MFWD 225	49,800	150	8	0.090	1.96	3.37	1.69	0.64	7.67	3.12	3.91	14.72
NT Plant-Rigid	15R-15	MFWD 190	54,400	150	8	0.105	2.26	3.28	2.14	0.54	8.24	3.94	3.34	15.53
NT Plant-TwinRow	12R-30/40	MFWD 225	130,000	150	8	0.051	1.11	1.91	2.51	0.36	5.91	4.64	2.22	12.78
NT Plant-TwinRow	8R-30/40	MFWD 225	114,000	150	8	0.077	1.67	2.87	3.31	0.54	8.42	6.11	3.34	17.88
One-Trip Prep	4R-38	MFWD 170	21,200	150	10	0.146	1.84	4.10	1.45	0.71	8.11	2.11	4.36	14.59
One-Trip Prep	6R-38	MFWD 190	26,900	150	10	0.097	1.22	3.04	1.22	0.50	5.99	1.77	3.09	10.86
One-Trip Prep	8R-38	MFWD 225	31,700	150	10	0.073	0.92	2.74	1.09	0.52	5.28	1.59	3.18	10.06
Peanut Cond. & Lifter	6-Row	MFWD 190	12,600	300	20	0.100	1.25	3.12	0.21	0.52	5.11	0.29	3.18	8.59
Peanut Conditioner	6-Row	MFWD 190	14,400	300	20	0.100	1.25	3.12	0.28	0.52	5.19	0.29	3.18	8.66
Peanut Dig/Invertor	4R-30	MFWD 190	26,100	300	15	0.235	2.95	7.38	1.53	1.23	13.10	1.76	7.50	22.36
Peanut Dig/Invertor	4R-38	MFWD 190	26,100	300	15	0.186	2.33	5.82	1.20	0.97	10.34	1.39	5.92	17.66
Peanut Dig/Invertor	6R-38	MFWD 190	38,400	300	15	0.124	1.55	3.88	0.83	0.64	6.92	1.36	3.94	12.23
Peanut Dump Cart	6-Row	MFWD 190	45,500	300	20	0.310	3.89	9.70	0.82	1.61	16.03	3.16	9.86	29.05
Peanut Harvester	4R-30	MFWD 225	121,000	300	20	0.849	10.66	31.50	5.82	6.00	53.99	20.89	36.59	111.48
Peanut Harvester	4R-38	MFWD 225	121,000	300	20	0.934	11.72	34.63	6.40	6.60	59.37	24.17	40.23	123.78
Peanut Harvester	6R-38	MFWD 225	138,000	300	20	0.625	7.84	23.16	4.16	4.41	39.58	18.43	26.90	84.93
Peanut Lifter	6-Row	MFWD 225	6,090	300	20	0.100	1.25	3.70	0.12	0.70	5.79	0.12	4.30	10.22
Peanut Plt&Pre Fold.	12R-38	MFWD 190	77,600	150	8	0.080	1.73	2.51	2.33	0.41	7.01	4.31	2.55	13.88
Peanut Plt&Pre Rigid	8R-30	MFWD 190	40,100	150	8	0.152	3.30	4.78	2.29	0.79	11.17	4.23	4.86	20.27
Peanut Plt&Pre Rigid	8R-38	MFWD 190	37,600	150	8	0.120	2.60	3.77	1.70	0.63	8.72	3.13	3.84	15.70
Pipe Spool 160ac	1/4m roll	2WD 130	3,380	15	12	0.003	0.09	0.06	0.00	0.00	0.17	0.06	0.05	0.29
Pipe Trailer 1m/160a	30'	2WD 130	1,330	100	15	0.003	0.18	0.08	0.00	0.01	0.27	0.00	0.06	0.34
Plant & Pre-Folding	8R-38	MFWD 170	45,900	150	8	0.080	1.73	2.24	1.38	0.39	5.75	2.54	2.38	10.68
Plant & Pre-Folding	8R-38 2x1	MFWD 170	77,600	150	8	0.053	1.15	1.49	1.55	0.26	4.46	2.86	1.58	8.92
Plant & Pre-Folding	12R-20	MFWD 190	66,900	150	8	0.101	2.19	3.17	2.54	0.52	8.44	4.69	3.23	16.37
Plant & Pre-Folding	12R-30	MFWD 190	68,700	150	8	0.067	1.46	2.11	1.74	0.35	5.67	3.21	2.15	11.04
Plant & Pre-Folding	12R-38	MFWD 190	77,600	150	8	0.053	1.15	1.67	1.55	0.27	4.66	2.86	1.70	9.22
Plant & Pre-Folding	16R-30	MFWD 190	96,200	150	8	0.050	1.09	1.58	1.83	0.26	4.78	3.37	1.61	9.77
Plant & Pre-Folding	23R-15	MFWD 190	123,000	150	8	0.070	1.52	2.20	3.25	0.36	7.35	5.99	2.24	15.58
Plant & Pre-Folding	24R-15	MFWD 225	126,000	150	8	0.067	1.46	2.50	3.19	0.47	7.64	5.89	2.91	16.45
Plant & Pre-Folding	24R-20	MFWD 190	137,000	150	8	0.050	1.09	1.58	2.60	0.26	5.55	4.80	1.61	11.97
Plant & Pre-Folding	24R-30	MFWD 190	182,000	150	8	0.033	0.73	1.05	2.31	0.17	4.27	4.25	1.07	9.61
Plant & Pre-Folding	31R-15	MFWD 225	139,000	150	8	0.052	1.13	1.94	2.73	0.37	6.18	5.03	2.25	13.48
Plant & Pre-Folding	32R-15	MFWD 225	154,000	150	8	0.050	1.09	1.88	2.93	0.35	6.26	5.40	2.18	13.85
Plant & Pre-Rigid	4R-30	2WD 130	25,500	150	8	0.203	4.38	4.34	1.94	0.61	11.29	3.57	3.55	18.41
Plant & Pre-Rigid	4R-38	2WD 130	27,700	150	8	0.159	3.45	3.42	1.66	0.48	9.02	3.06	2.79	14.87
Plant & Pre-Rigid	6R-30	MFWD 150	35,300	150	8	0.135	2.92	3.34	1.79	0.60	8.66	3.30	3.51	15.48
Plant & Pre-Rigid	6R-38	MFWD 150	31,400	150	8	0.106	2.30	2.64	1.25	0.47	6.68	2.31	2.77	11.78
Plant & Pre-Rigid	8R-30	MFWD 170	40,100	150	8	0.101	2.19	2.84	1.52	0.49	7.05	2.81	3.01	12.89
Plant & Pre-Rigid	8R-38	MFWD 170	37,600	150	8	0.080	1.73	2.24	1.13	0.39	5.50	2.08	2.38	9.97
Plant & Pre-Rigid	10R-30	MFWD 190	43,600	150	8	0.081	1.75	2.54	1.32	0.42	6.04	2.44	2.58	11.08
Plant & Pre-Rigid	11R-15	MFWD 170	46,900	150	8	0.148	3.20	4.15	2.60	0.72	10.68	4.80	4.40	19.89
Plant & Pre-Rigid	11R-20	MFWD 170	42,500	150	8	0.110	2.39	3.10	1.76	0.54	7.81	3.25	3.29	14.37
Plant & Pre-Rigid	12R-20	MFWD 190	48,900	150	8	0.101	2.19	3.17	1.86	0.52	7.76	3.43	3.23	14.42
Plant & Pre-Rigid	12R-30	MFWD 190	61,400	150	8	0.067	1.46	2.11	1.55	0.35	5.49	2.87	2.15	10.51
Plant & Pre-Rigid	13R-18/20	MFWD 225	52,200	150	8	0.093	2.02	3.46	1.83	0.66	7.98	3.37	4.02	15.38
Plant & Pre-Rigid	15R-15	MFWD 190	57,300	150	8	0.108	2.34	3.39	2.33	0.56	8.64	4.29	3.45	16.39
Plant & Pre-TwinRow	12R-30/40	MFWD 225	133,000	150	8	0.053	1.15	1.98	2.66	0.37	6.17	4.91	2.30	13.38
Plant & Pre-TwinRow	8R-30/40	MFWD 225	116,000	150	8	0.080	1.73	2.97	3.49	0.56	8.76	6.43	3.45	18.65
Plant - Folding	8R-38	MFWD 170	39,900	150	8	0.074	1.61	2.08	1.11	0.36	5.17	2.05	2.21	9.44
Plant - Folding	8R-38 2x1	MFWD 170	70,200	150	8	0.049	1.07	1.38	1.30	0.24	4.00	2.40	1.47	7.89
Plant - Folding	12R-20	MFWD 190	61,000	150	8	0.094	2.03	2.95	2.15	0.49	7.63	3.97	2.99	14.61
Plant - Folding	12R-30	MFWD 190	61,400	150	8	0.062	1.35	1.96	1.44	0.32	5.10	2.66	1.99	9.76
Plant - Folding	12R-38	MFWD 190	70,200	150	8	0.049	1.07	1.55	1.30	0.25	4.19	2.40	1.57	8.17
Plant - Folding	16R-30	MFWD 190	88,900	150	8	0.047	1.01	1.47	1.57	0.24	4.31	2.89	1.49	8.70
Plant - Folding	23R-15	MFWD 190	116,000	150	8	0.065	1.41	2.04	2.84	0.34	6.65	5.24	2.08	13.98
Plant - Folding	24R-15	MFWD 225	119,000	150	8	0.062	1.35	2.32	2.80	0.44	6.93	5.16	2.70	14.81
Plant - Folding	24R-20	MFWD 190	129,000	150	8	0.047	1.01	1.47	2.28	0.24	5.02	4.20	1.49	10.72
Plant - Folding	24R-30	MFWD 190	172,000	150	8	0.031	0.67	0.98	2.02	0.16	3.85	3.73	0.99	8.58
Plant - Folding	31R-15	MFWD 225	132,000	150	8	0.048	1.05	1.80	2.41	0.34	5.61	4.44	2.09	12.15
Plant - Folding	32R-15	MFWD 225	147,000	150	8	0.047	1.01	1.74	2.59	0.33	5.69	4.78	2.02	12.51
Plant - Rigid	4R-30	2WD 130	19,600	150	8	0.188	4.07	4.03	1.38	0.56	10.06	2.55	3.29	15.91
Plant - Rigid	4R-38	2WD 130	21,800	150	8	0.148	3.20	3.17	1.21	0.44	8.04	2.23	2.59	12.88
Plant - Rigid	6R-30	MFWD 150	29,300	150	8	0.125	2.71	3.10	1.38	0.56	7.76	2.54	3.26	13.57
Plant - Rigid	6R-38	MFWD 150	25,500	150	8	0.099	2.14	2.45	0.94	0.44	5.98	1.74	2.57	10.31
Plant - Rigid	8R-30	MFWD 170	34,100	150	8	0.094	2.03	2.64	1.20	0.45	6.34	2.22	2.80	11.36
Plant - Rigid	8R-38	MFWD 170	31,700	150	8	0.074	1.61	2.08	0.88	0.36	4.94	1.63	2.21	8.79
Plant - Rigid	10R-30	MFWD 190	37,600	150	8	0.075	1.63	2.36	1.06	0.39	5.44	1.95	2.39	9.80

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2015 (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-----							
Plant - Rigid	11R-15	MFWD 170	41,000	150	8	0.137	2.97	3.85	2.11	0.67	9.61	3.89	4.09	17.60
Plant - Rigid	11R-20	MFWD 170	36,600	150	8	0.103	2.22	2.88	1.41	0.50	7.02	2.60	3.06	12.69
Plant - Rigid	12R-20	MFWD 190	42,900	150	8	0.094	2.03	2.95	1.51	0.49	6.99	2.79	2.99	12.79
Plant - Rigid	12R-30	MFWD 190	54,100	150	8	0.062	1.35	1.96	1.27	0.32	4.92	2.34	1.99	9.27
Plant - Rigid	13R-18/20	MFWD 225	46,300	150	8	0.086	1.87	3.22	1.50	0.61	7.22	2.77	3.74	13.74
Plant - Rigid	15R-15	2WD 150	51,400	150	8	0.094	2.03	2.32	1.81	0.37	6.55	3.34	2.17	12.08
Plant - TwinRow	12R-30/40	MFWD 225	123,000	150	8	0.049	1.07	1.83	2.28	0.35	5.55	4.21	2.13	11.90
Plant - TwinRow	8R-30/40	MFWD 225	110,000	150	8	0.074	1.61	2.76	3.07	0.52	7.97	5.66	3.20	16.84
Plant - TwinRow	8R-30/40	MFWD 225	103,000	150	8	0.074	1.60	2.84	2.87	0.50	7.84	5.30	3.09	16.24
Spray (Spot)	60'	MFWD 225	10,400	200	8	0.028	0.48	1.07	0.13	0.19	1.88	0.15	1.17	3.21
Stalk Shredder	14'	MFWD 150	13,000	200	10	0.117	1.47	3.00	1.34	0.50	6.32	0.78	2.93	10.03
Stalk Shredder Flex	20'	MFWD 150	34,700	200	10	0.082	1.03	2.10	2.50	0.35	5.99	1.45	2.05	9.50
Stalk Shredder-Flail	12'	MFWD 150	15,800	200	10	0.137	1.71	3.50	1.90	0.58	7.71	1.10	3.42	12.24
Stalk Shredder-Flail	15'	MFWD 150	19,500	200	10	0.110	1.37	2.80	1.87	0.47	6.52	1.09	2.73	10.35
Stalk Shredder-Flail	18'	MFWD 150	25,300	200	10	0.091	1.14	2.33	2.02	0.39	5.90	1.18	2.28	9.36
Stalk Shredder-Flail	20'	MFWD 150	26,300	200	10	0.082	1.03	2.10	1.89	0.35	5.38	1.10	2.05	8.54
Stalk Shredder-Flail	25'	MFWD 150	37,600	200	10	0.066	0.82	1.68	2.17	0.28	4.96	1.26	1.64	7.86
Strip Till	8R38/12R30	MFWD 225	42,100	150	10	0.061	0.77	2.35	1.12	0.41	4.66	1.76	2.55	8.99
Subsoiler	3 shank	MFWD 190	3,550	100	15	0.204	2.55	6.59	0.24	1.02	10.41	0.57	6.22	17.21
Subsoiler	4 shank	MFWD 225	8,050	100	15	0.153	1.92	5.87	0.41	1.04	9.25	0.97	6.37	16.60
Roller/Cultipacker	12'	2WD 130	4,130	300	12	0.124	1.56	2.66	0.12	0.37	4.72	0.16	2.17	7.05
Roller/Cultipacker	20'	MFWD 150	16,200	300	12	0.074	0.93	1.84	0.28	0.33	3.40	0.37	1.93	5.71
Roller/Cultipacker	30'	MFWD 170	18,100	300	12	0.049	0.62	1.39	0.21	0.24	2.47	0.28	1.47	4.23
Roller/Cultipacker	38'	MFWD 225	19,600	300	12	0.039	0.49	1.45	0.18	0.27	2.40	0.24	1.69	4.34
Roller/Stubble	20'	2WD 50	13,200	300	12	0.074	0.93	0.61	0.23	0.04	1.82	0.30	0.25	2.39
Roller/Stubble	32'	MFWD 225	22,400	300	12	0.046	0.58	1.72	0.24	0.32	2.89	0.32	2.00	5.22
Rotary Cutter	7'	MFWD 130	4,380	185	10	0.168	2.11	3.60	0.59	0.59	6.91	0.40	3.48	10.80
Rotary Cutter	12'	2WD 150	12,600	185	10	0.098	1.23	2.42	1.00	0.38	5.05	0.68	2.26	7.99
Rotary Cutter-Flex	15'	MFWD 150	19,500	185	10	0.078	0.98	1.94	1.24	0.35	4.52	0.84	2.04	7.40
Rotary Cutter-Flex	20'	MFWD 150	27,000	185	10	0.058	0.73	1.45	1.29	0.26	3.74	0.87	1.53	6.15
Row Cond & Inc-Fold.	26'	MFWD 190	24,700	100	10	0.063	1.08	1.98	0.39	0.33	3.79	1.59	2.01	7.41
Row Cond & Inc-Fold.	38'	MFWD 225	35,300	100	10	0.043	0.74	1.60	0.38	0.30	3.04	1.56	1.86	6.47
Row Cond & Inc-Rigid	13'	2WD 130	13,300	100	10	0.126	2.16	2.71	0.42	0.38	5.68	1.72	2.21	9.63
Row Cond & Inc-Rigid	21'	2WD 170	19,700	100	10	0.078	1.34	2.20	0.38	0.29	4.22	1.57	1.78	7.58
Row Cond & Inc-Rigid	26'	MFWD 190	18,700	100	10	0.026	0.45	0.83	0.12	0.13	1.55	0.50	0.84	2.90
Row Cond Folding	26'	MFWD 225	18,800	100	10	0.059	0.74	2.21	0.28	0.42	3.66	1.14	2.57	7.38
Row Cond Folding	38'	MFWD 225	28,000	100	10	0.040	0.51	1.51	0.28	0.28	2.60	1.16	1.75	5.52
Row Cond Rigid	13'	2WD 130	7,300	100	10	0.119	1.49	2.55	0.21	0.35	4.63	0.88	2.08	7.61
Row Cond Rigid	21'	2WD 170	12,000	100	10	0.073	0.92	2.07	0.22	0.27	3.49	0.90	1.67	6.07
Row Cond Rigid	26'	MFWD 190	12,800	100	10	0.059	0.74	1.86	0.19	0.31	3.12	0.77	1.90	5.80
Row Cond./Roll-Fold.	26'	MFWD 190	33,500	160	10	0.072	0.90	2.25	0.60	0.37	4.14	1.53	2.29	7.97
Row Cond./Roll-Fold.	30'	MFWD 190	36,100	160	10	0.062	0.78	1.95	0.56	0.32	3.63	1.43	1.98	7.05
Row Cond./Roll-Fold.	40'	MFWD 225	44,800	160	10	0.046	0.58	1.73	0.52	0.33	3.18	1.33	2.01	6.53
Row Cond./Roll-Rigid	21'	MFWD 190	23,900	160	10	0.089	1.12	2.79	0.53	0.46	4.91	1.35	2.84	9.11
Row Cond./Roll-Rigid	26'	MFWD 190	27,200	160	10	0.072	0.90	2.25	0.49	0.37	4.02	1.25	2.29	7.57
Spin Spreader	5 ton	MFWD 190	10,800	100	8	0.042	0.90	1.31	0.25	0.21	2.70	0.49	1.33	4.53
Spray (ATV Ropewick)	75"	800 CC	620	200	8	0.260	4.44	0.61	0.07	0.26	5.40	0.08	1.01	6.50
Spray (ATV)	12'/17'	800 CC	430	200	8	0.112	1.92	0.26	0.02	0.11	2.33	0.02	0.43	2.79
Spray (ATV)	20'	800 CC	1,350	200	8	0.084	1.44	0.20	0.05	0.08	1.78	0.06	0.32	2.17
Spray (Band)	27' Fold	MFWD 170	5,940	200	8	0.062	1.07	1.75	0.17	0.30	3.30	0.20	1.86	5.37
Spray (Band)	40' Fold	MFWD 170	7,350	200	8	0.042	0.72	1.18	0.14	0.20	2.25	0.16	1.25	3.68
Spray (Band)	50' Fold	MFWD 170	6,730	200	8	0.033	0.57	0.94	0.10	0.16	1.79	0.12	1.00	2.92
Spray (Band)	53' Fold	MFWD 170	7,650	200	8	0.031	0.54	0.89	0.11	0.15	1.70	0.13	0.94	2.79
Spray (Band)	60' Fold	MFWD 170	10,000	200	8	0.028	0.48	0.78	0.13	0.13	1.54	0.15	0.83	2.53
Spray (Bcast/HB)	13' Rigid	MFWD 150	5,810	200	8	0.130	2.22	3.21	0.35	0.58	6.37	0.41	3.38	10.16
Spray (Bcast/HB)	20' Rigid	MFWD 150	6,840	200	8	0.084	1.44	2.09	0.27	0.37	4.18	0.31	2.19	6.69
Spray (Bcast/HB)	27' Fold	MFWD 170	11,300	200	8	0.062	1.07	1.75	0.33	0.30	3.46	0.38	1.86	5.71
Spray (Bcast/HB)	27' Rigid	MFWD 170	7,870	200	8	0.062	1.07	1.75	0.23	0.30	3.36	0.26	1.86	5.49
Spray (Bcast/HB)	30' Fold	MFWD 170	19,200	200	8	0.056	0.96	1.57	0.50	0.27	3.32	0.59	1.67	5.59
Spray (Bcast/HB)	40' Fold	MFWD 170	20,500	200	8	0.042	0.72	1.18	0.40	0.20	2.52	0.47	1.25	4.25
Spray (Bcast/HB/HD)	27'	MFWD 170	22,400	200	8	0.062	1.07	1.75	0.65	0.30	3.78	0.76	1.86	6.41
Spray (Bcast/HB/HD)	40'	MFWD 170	32,200	200	8	0.042	0.72	1.18	0.63	0.20	2.75	0.74	1.25	4.75
Spray (Broadcast)	27'	MFWD 170	5,940	200	8	0.062	1.07	1.75	0.17	0.30	3.30	0.20	1.86	5.37
Spray (Broadcast)	40'	MFWD 170	7,350	200	8	0.042	0.72	1.18	0.14	0.20	2.25	0.16	1.25	3.68
Spray (Broadcast)	50'	MFWD 170	6,730	200	8	0.033	0.57	0.94	0.10	0.16	1.79	0.12	1.00	2.92
Spray (Broadcast)	53'	MFWD 170	7,650	200	8	0.031	0.54	0.89	0.11	0.15	1.70	0.13	0.94	2.79
Spray (Broadcast)	60'	MFWD 170	10,000	200	8	0.028	0.48	0.78	0.13	0.13	1.54	0.15	0.83	2.53
Spray (Direct/Hood)	8R-30	MFWD 170	17,700	200	8	0.084	1.44	2.36	0.70	0.41	4.92	0.81	2.51	8.26
Spray (Direct/Hood)	8R-38	MFWD 170	18,900	200	8	0.066	1.14	1.87	0.59	0.32	3.93	0.68	1.98	6.61
Spray (Direct/Hood)	12R-30	MFWD 170	25,600	200	8	0.056	0.96	1.57	0.67	0.27	3.49	0.78	1.67	5.95
Spray (Direct/Hood)	12R-38	MFWD 170	26,200	200	8	0.044	0.76	1.24	0.54	0.21	2.77	0.63	1.32	4.73
Spray (Direct/Layby)	8R-38	MFWD 170	12,200	200	8	0.066	1.14	1.87	0.38	0.32	3.72	0.44	1.98	6.15
Spray (Direct/Layby)	8R-38 2x1	MFWD 170	16,200	200	8	0.044	0.76	1.24	0.33	0.21	2.56	0.39	1.32	4.27
Spray (Direct/Layby)	12R-30	MFWD 170	17,900	200	8	0.056	0.96	1.57	0.47	0.27	3.29	0.55	1.67	5.51
Spray (Direct/Layby)	12R-38	MFWD 170	16,200	200	8	0.044	0.76	1.24	0.33	0.21	2.56	0.39	1.32	4.27
Spray (Direct/Layby)	16R-20	2WD 50	10,000	200	8	0.062	1.07	0.51	0.29	0.03	1.91	0.34	0.21	2.47

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2015 (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-----							
Spray (Levee Leaper)	50'	MFWD 225	14,000	200	8	0.033	0.57	1.25	0.22	0.23	2.29	0.25	1.45	4.00
Spray (Pull Type)	60'	MFWD 225	29,700	200	8	0.028	0.48	1.04	0.39	0.19	2.11	0.45	1.21	3.79
Spray (Pull Type)	80'	MFWD 225	39,400	200	8	0.021	0.36	0.78	0.39	0.14	1.68	0.45	0.91	3.04
Spray (Pull Type)	90'	2WD 50	39,900	200	8	0.018	0.32	0.15	0.35	0.01	0.83	0.40	0.06	1.31
Spray (Pull Type)	120'	MFWD 225	72,900	200	8	0.014	0.24	0.52	0.48	0.09	1.34	0.56	0.60	2.51
Spray (Ropewick)	20'	MFWD 190	2,650	200	8	0.084	1.44	2.64	0.10	0.44	4.64	0.12	2.69	7.45
Spray (Spot)	27'	MFWD 170	5,940	200	8	0.062	1.07	1.75	0.17	0.30	3.30	0.20	1.86	5.37
Spray (Spot)	40'	MFWD 170	7,350	200	8	0.042	0.72	1.18	0.14	0.20	2.25	0.16	1.25	3.68
Spray (Spot)	50'	MFWD 170	67,300	200	8	0.033	0.57	0.94	1.06	0.16	2.75	1.24	1.00	5.00
Spray (Spot)	53'	MFWD 170	7,650	200	8	0.031	0.54	0.89	0.11	0.15	1.70	0.13	0.94	2.79
Spray (Spot)	60'	MFWD 225	10,000	200	8	0.028	0.48	1.04	0.13	0.19	1.85	0.15	1.21	3.22
Stalk Shredder	14'	MFWD 150	13,200	200	10	0.117	1.47	2.91	1.36	0.52	6.27	0.79	3.06	10.13
Stalk Shredder Flex	20'	MFWD 150	34,000	200	10	0.082	1.03	2.03	2.45	0.36	5.89	1.43	2.14	9.46
Stalk Shredder-Flail	12'	MFWD 150	15,800	200	10	0.137	1.72	3.39	1.90	0.61	7.63	1.10	3.57	12.31
Stalk Shredder-Flail	15'	MFWD 150	19,900	200	10	0.110	1.38	2.71	1.91	0.49	6.50	1.11	2.85	10.47
Stalk Shredder-Flail	18'	MFWD 150	25,700	200	10	0.091	1.15	2.26	2.06	0.40	5.88	1.20	2.38	9.46
Stalk Shredder-Flail	20'	MFWD 150	26,900	200	10	0.082	1.03	2.03	1.94	0.36	5.38	1.13	2.14	8.65
Stalk Shredder-Flail	25'	MFWD 150	37,700	200	10	0.066	0.82	1.63	2.17	0.29	4.93	1.26	1.71	7.91
Strip Till	8R-38	MFWD 225	38,600	150	10	0.061	0.77	2.28	1.03	0.43	4.52	1.61	2.65	8.79
Strip Till	12R-30	MFWD 225	47,500	150	10	0.061	0.77	2.28	1.26	0.43	4.76	1.98	2.65	9.40
Strip Till	12R-40	MFWD 225	54,100	150	10	0.046	0.58	1.71	1.08	0.32	3.70	1.69	1.98	7.39
Subsoiler	3 shank	MFWD 190	3,550	100	15	0.204	2.56	6.39	0.24	1.06	10.26	0.57	6.50	17.33
Subsoiler	4 shank	MFWD 225	8,230	100	15	0.153	1.92	5.69	0.42	1.08	9.12	0.99	6.61	16.73
Subsoiler	5 shank	MFWD 225	11,100	100	15	0.122	1.53	4.53	0.45	0.86	7.38	1.06	5.26	13.72
Subsoiler low-till	4 shank	MFWD 225	12,400	100	15	0.153	1.92	5.69	0.63	1.08	9.34	1.49	6.61	17.45
Subsoiler low-till	6 shank	MFWD 225	14,800	100	15	0.102	1.28	3.78	0.50	0.72	6.29	1.18	4.39	11.88
Subsoiler low-till	8 shank	MFWD 225	22,200	100	15	0.076	0.96	2.83	0.56	0.54	4.90	1.33	3.29	9.53

## Notes:

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

Total Direct: Does not include interest on operating capital.

HB = Hooded Boom, HD = Hooded Direct

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2015 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
ADJUVANTS			CruiserMaxx	oz	4.15
Crop Oil Conc.(Pet.)	pt	3.60	Dithane F-45	qt	7.94
Crop Oil Conc.(Veg.)	pt	4.60	Dithane Rainshield	lb	2.75
Drift/Defoamer	pt	4.90	Enable 2F	oz	1.94
Spreader Sticker	pt	3.55	Folicur 3.6	oz	1.08
Surfactant	pt	3.60	Headline EC	oz	3.62
CLEANING			Headline SC	oz	3.53
Cleaning Peanuts	ton	18.00	Manzate 75 DF	lb	4.83
CROP CONSULTANT			Moncut 70 DF	lb	25.00
Crop Consultant	acre	7.00	Prevail	lb	28.50
Rice Consultant	acre	7.00	Prosaro	oz	2.77
CUSTOM FERTILIZE			Provost	oz	2.46
App Fert by Air	cwt	6.50	Quadris	oz	2.86
App Fert by Air(Mi)	appl	6.50	Quilt	pt	22.34
Custom Apply Fert	acre	6.50	Quilt XCEL	pt	30.41
CUSTOM LIME			Ridomil Gold	oz	6.54
Lime (Spread)	ton	45.00	Ridomil Gold PC GR	lb	4.00
CUSTOM PLANT			Rovral 4F	pt	14.20
Custom Plant	acre	13.00	Stiletto	oz	0.58
Custom Plant Air	cwt	6.50	Stratego	pt	24.91
CUSTOM SPRAY			Stratego YLD	oz	4.91
App by Air ( 2 gal)	appl	3.25	Tebuconazole	oz	0.78
App by Air ( 3 gal)	appl	4.75	Terrachlor 2EC	pt	1.87
App by Air ( 5 gal)	appl	6.00	Tilt 3.6 EC	oz	0.84
App by Air (10 gal)	appl	8.00	Tilt/ Bravo SE	oz	0.43
Custom Spray Ground	acre	7.50	Uniform	oz	5.12
Custom Spray Self Pr	acre	6.25	Vitavax RTU-Thiram	oz	0.40
Custom Spray Tractor	acre	7.75	GINNING		
DRYING			Gin & Haul	lb	0.11
Dry Corn	bu	0.19	GROWTH REGULATORS		
Dry Grain Sorghum	cwt	0.25	Early Harvest PGR	oz	1.55
Dry Peanuts	ton	24.00	Mepex	oz	0.09
Dry Rice	bu	0.40	Mepex Gin Out	oz	0.16
ERADICATION FEE			Mepichlor 4.2%	oz	0.11
Eradication	acre	1.00	Mepiquat	oz	0.90
FERTILIZERS			Mepiquat Extra	oz	0.10
Amm Sulfate (21% N)	cwt	18.60	Pentia	pt	5.89
Amm Sulfate dry/mix	lb	0.20	Pix Plus	oz	0.19
Boron 15G	lb	0.75	Stance	oz	1.22
Boron Plus	pt	4.25	SuperBoll	oz	2.57
DAP	cwt	29.00	HARVEST AIDS		
Fert 10-34-0	cwt	26.00	Adios	oz	1.38
Fert 11-37-0	cwt	28.00	Aim 2EC	oz	6.33
Fert 30-0-0-5	cwt	18.00	Ammonium Sulfate	lb	0.20
Fert 33-0-0-12S	cwt	23.75	CottonQuik	pt	4.52
Fert 41-0-0-4	cwt	23.50	Def 6	pt	8.25
Lime	ton	35.00	Def/Folex	pt	8.62
Phosphorus(46% P2O5)	cwt	24.50	Defol 3	gal	3.49
Potash (60% K2O)	cwt	23.60	Defol 5	gal	6.07
Sulfur 90%	lb	0.26	Defol 750	pt	2.04
Sulfur 90%	lb	0.26	Dropp SC	oz	1.60
Sulfur Plus	pt	2.60	ET	pt	47.26
SuperMax AMS	pt	2.70	Ethephon 6E	pt	3.27
UAN (32% N)	cwt	18.50	Finish 6	pt	8.59
UAN + Sulfur (28%)	cwt	17.90	First Pick	pt	3.55
Urea, Solid (46% N)	cwt	25.25	Flash	pt	6.34
Zinc Plus	pt	3.00	Folex 6EC	pt	8.99
Zinc Sulfate 31%	lb	0.50	Freefall SC	oz	1.34
FUNGICIDES			Ginstar EC	pt	27.89
Abound	pt	31.43	Gramoxone SL	oz	0.30
Alfa Guard	lb	1.61	Paraquat	oz	0.33
Allegiance Flowable	pt	55.63	Prep	pt	3.32
Apron Maxx RTA	oz	0.81	Sharpen	oz	5.63
Apron Maxx RTA+Moly	pt	14.74	Shed-a-leaf	gal	3.60
Apron XL LS	oz	7.93	Sodium Chlorate 3L	gal	3.50
Artisan	oz	1.02	Sodium Chlorate 5L	gal	5.57
Bravo Ultrex	lb	5.83	TDZ SC	oz	1.50
Bravo Weather Stick	pt	4.43	Thidiazuron 4lb	oz	1.50
Captan 50 WP	lb	6.00	Tribufos 6lb	pt	9.13
Cotton Seed Trt.	acre	20.00	Vacate	oz	1.17

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2015 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
HAULING			Glyfos Xtra	pt	2.25
Haul Corn	bu	0.23	Glyphosate 3lbs a.e	pt	2.25
Haul Peanuts	ton	14.50	Glyphosate 3lbs a.e	oz	0.14
Haul Rice	bu	0.35	Glystar Plus	pt	2.25
Haul Sorghum	bu	0.25	Goal 2XL	pt	10.00
Haul Soybeans	bu	0.27	Gramonone SL 2.0	oz	0.32
Haul Wheat	bu	0.26	Grandstand R	qt	28.38
HERBICIDES			Guardman Max	pt	6.93
2,4-D Amine 4	pt	2.44	Halex GT	pt	5.96
2,4-D Weedar 64	pt	3.00	Halomax	oz	19.00
AAtrex 4L	pt	2.08	Harmony Extra SG	oz	12.84
AAtrex NINE-O	lb	3.93	Harmony Extra XP	oz	14.35
Accent Q	oz	32.47	Harness XTRA	pt	7.24
Aim 2EC	oz	6.33	Hoelon 3EC	pt	11.03
Assure II	oz	0.74	Ignite 280	pt	8.93
Atrazine 4L	pt	1.93	Impact	oz	11.67
Atrazine 90DF	lb	3.93	Karmex XP	lb	5.93
Axial XL	oz	1.05	Lariat	qt	7.49
Axiom 68DF	oz	1.86	Laudis	oz	5.43
Banvel	pt	11.10	Layby Pro	qt	14.18
Basagran	pt	11.88	Leadoff	oz	4.00
Basis	oz	17.91	Lexar	pt	7.08
Beyond	oz	4.29	Liberty 280	oz	0.66
Bicep II Magnum	qt	10.97	Linex 4L	pt	12.12
Bicep Lite Magnum	pt	7.24	Londax 60DF	oz	17.25
Blazer Ultra	pt	9.56	Lorox 50DF	lb	18.70
Bolero 8EC	pt	7.50	Makaze	pt	1.88
Boundary 6.5 EC	pt	10.05	Metribuzin 75	lb	10.75
Buccaneer Plus	pt	2.19	MSMA 6.6	pt	3.50
Bullet	pt	3.73	MSMA6 Plus	pt	3.21
Butyrac 175 (2,4-D)	pt	3.27	Newpath 2SL	oz	3.47
Butyrac 200 (2,4-DB)	pt	4.20	Osprey	oz	3.08
Cadre	oz	4.01	Outlook	pt	16.88
Callisto 4SC	oz	5.68	Paraquat	oz	0.33
Canopy 75%	oz	2.69	Parazone 3SL	oz	0.32
Canopy EX	oz	7.63	Parrlay	pt	8.13
Caparol 4L	pt	3.69	Parrot 4L	pt	2.95
Capreno	oz	6.48	Peak Accu Pak	oz	15.45
Celebrity Plus	lb	84.50	Permit 75 DF	oz	19.73
Clarity	pt	11.88	Poast 1.53	pt	11.95
Classic	oz	16.28	Poast Plus	pt	8.66
Clearpath	lb	55.06	PowerFlex	pt	10.39
Clincher SF	oz	2.30	Prefix	pt	6.26
Cobra 2EC	oz	1.61	Propimax EC	pt	15.81
Command 3ME	pt	19.06	Prowl 3.3 EC	pt	5.63
Cornerstone Plus	pt	1.56	Prowl H20	pt	5.95
Corvus	oz	6.46	Pursuit 2S	oz	3.25
Cotoran 4L	pt	5.98	Python WDG	oz	13.04
Cotton Pro	pt	3.50	Quinstar	lb	45.94
Credit Extra	pt	2.10	Raptor	oz	4.18
Dicamba	pt	11.41	RealmQ	oz	4.75
Direx 4L	pt	4.44	Reflex 2LC	pt	7.04
Diuron 4L	pt	4.19	Regiment 80WP	oz	41.38
Diuron 80 DF	lb	2.70	Remedy Ultra	pt	8.60
Diuron 80%	lb	2.70	Resolve SG	oz	7.95
Dual II Magnum	pt	14.50	Resource .86EC	pt	28.75
Dual Magnum	pt	13.49	Ricebeaux	pt	5.40
Duet	pt	4.99	RicePro	pt	4.87
Envoke	oz	93.50	Riceshot	pt	3.81
Evik DF 80W	lb	11.75	Ricestar HT	pt	22.55
Exceed	oz	10.71	Rifel	pt	8.24
Expert	pt	4.27	Roundup Power Max	oz	0.21
Facet L	pt	10.36	Roundup PowerMax	pt	3.25
Finesse	oz	8.06	Roundup WeatherMax	oz	0.27
First Rate	oz	38.78	Roundup WeatherMax	pt	4.07
Flexstar	pt	10.68	Salvo	pt	5.13
Frontier 6.0	oz	0.63	Scepter 70 DG	oz	4.52
Fultime	pt	5.25	Select Max	pt	12.32
Fusilade DX	oz	1.14	Sequence	pt	5.96

(continued)



Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2015 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Sharpen	oz	5.68	Imidan 70 WSB	oz	0.68
Simazine 4L	pt	3.17	Incidental Pest Trt	acre	12.00
Stalwart	pt	7.44	Intrepid 2F	oz	2.00
Stam 80 EDF	lb	8.04	Intruder 70WSP	oz	9.65
Stam M4	qt	7.75	Karate Z	oz	2.85
Staple LX	oz	8.55	Kelthane MF 4EC	pt	5.00
Steadfast	oz	11.85	Lambda	oz	1.10
Sterling Blue	pt	9.81	Lannate LV	pt	10.34
Storm	pt	11.50	Lannate SP	oz	1.93
Strada WG	oz	6.50	Larvin 3.2	oz	0.63
Strongarm	oz	51.20	Leverage 2.7	oz	1.66
Superwham	qt	8.83	Lorsban 15G	lb	3.59
Suprend	lb	12.92	Lorsban 4E	pt	5.63
Surpass EC	qt	26.25	Macho	oz	0.91
Synchrony XP	oz	12.07	Malathion 5E	pt	4.99
Touchdown Total	qt	6.74	Malathion 8E	pt	5.60
Treflan 4D	pt	3.40	Methyl Parathion 4	pt	5.79
Tricor DF	lb	15.28	Monitor 4	pt	16.50
Trifluralin 4EC	pt	3.34	Montana	oz	0.91
Valor SX	oz	6.15	Mustang Max	oz	1.60
Valor XLT	oz	4.69	Nuprid 4F	oz	1.15
Verdict	oz	1.65	Oberon 4 SC	pt	76.00
Zidua	oz	7.80	Orthene 90S	lb	6.55
Zorial Rapid 80DF	lb	14.10	PennCap-M	pt	6.71
INOCULANT			Pounce 25WP	lb	12.85
Nitrastick S	lbseed	0.02	Prolex	oz	2.62
Nitro Fix	lbseed	0.03	Provoke	oz	1.75
Optimize LIFT	oz	0.54	Radiant	oz	6.20
INSECT SCOUTING			Respect .8EC	pt	34.00
Insect Scouting	acre	7.00	Sevin 4F	pt	6.00
INSECTICIDES			Sevin 80S	lb	7.40
Abamectin .15EC	pt	12.50	Sevin XLR Plus	qt	12.50
Acephate 90%	lb	6.88	Sniper	oz	1.05
Acephate 90SP	lb	7.23	Steward	pt	30.12
Acramite-4SC	oz	1.88	Temik 15G Grit	lb	4.00
Asana .66 XL	oz	0.64	Temik 15G Gypsum	lb	4.00
Aztec 2.1% G	lb	3.68	Thimet 20-G Lock N L	lb	3.60
Baythroid XL	oz	2.40	Thionex 3 EC	pt	4.65
Bidrin 8WM	oz	1.04	Thionex 50W	lb	10.45
Bidrin XP	oz	0.80	Tombstone Helios	pt	43.75
Bifenthrin	oz	0.95	Tracer 4SC	oz	9.73
Bifenture 2EC	pt	14.69	Trimax Pro	oz	1.85
Brigade EC	pt	21.01	Tundra	oz	0.78
Brigade WSB	lb	22.20	Vydate C-LV	oz	0.89
Capture LFR	oz	2.40	Phorate	lb	3.00
Carbaryl 4L	pt	5.35	Zeal Miticid I	oz	15.89
Carbine 50WG	oz	5.25	Zephyr	oz	0.85
Centric 40WG	oz	4.83	IRRIGATION SUPPLIES		
Comite 1l	pt	8.46	Roll-Out Pipe	ft	0.26
Confirm 2F	oz	2.05	SEED/PLANTS		
Counter 15G	lb	4.22	Corn Seed BtRR	thous	3.47
Cruiser Maxx Rice	lbseed	0.15	Corn Seed Conv.	thous	2.88
Curacron 8E	pt	10.75	Corn Seed LLRRBT	thous	3.43
Cypermethrin	oz	0.55	Corn Seed RR2	thous	3.08
Denim 0.16 EC	pt	32.63	Corn Seed VT3	thous	3.72
Diamond .83EC	pt	16.61	Corn Seed VT3Pro	thous	3.56
Dimethoate 4E	pt	6.27	Cotton Seed B2RF	thous	0.74
Dimilin 2L	oz	2.01	Cotton Seed LLB2	thous	1.19
Dipel DF	lb	13.50	Peanut Seed	lb	0.70
Dipel ES	pt	5.00	Rice Clearfield	lb	0.90
Discipline 2 EC	oz	0.86	Rice Clearfield Hyb	lb	6.12
Endigo ZC	pt	15.07	Rice Conv. Hybrid	lb	5.80
Epi-Mek	pt	15.66	Rice Seed (Levees)	lb	0.38
Fanfare 2EC	oz	0.88	Rice Seed CF(Levees)	lb	0.90
Force 3G	lb	6.73	Rice Seed CFH(Levee)	lb	6.12
Furadan 4F	pt	9.81	Rice Seed Conv.	lb	0.38
Furadan 4FLFR	pt	9.81	Sorghum Concept	lb	2.28
Gaicho 600	oz	5.80	Soybean Seed LL	lb	1.12
Hero	pt	24.59	Soybean Seed RR2	lb	1.19
Holster	pt	14.38			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2015 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Wheat Seed Private	lb	0.32	B2RF Cot Tech Fee	thous	1.49
SURVEY & MARK LEVEES			B2RF Cot Tech Fee	cap/ac	62.69
Survey & Mark Levees	acre	4.50	LLB2 Cot Tech Fee	thous	0.76
Survey & Mark Levees	acre	4.50	RF Cot Tech Fee	thous	1.04
TECHNOLOGY FEE			RF Cot Tech Fee	cap/ac	43.66
B2 Cot Tech Fee	thous	0.76	WRF Cot Tech Fee	thous	1.45
B2 Cot Tech Fee	cap/ac	31.91	WS Cot Tech Fee	thous	0.41
			WS Cotton Tech Fee	cap/ac	24.00

Appendix Table 5. Estimated fuel prices  
and interest rates, Mississippi, 2015

ITEM NAME	UNIT	PRICE
		dollars
Diesel Fuel (DI) Price . . . . .	(\$/gal):	3.20
Gasoline (GA) Price . . . . .	(\$/gal):	3.40
LP Gas (LP) Price . . . . .	(\$/gal):	2.30
Short-term Interest Rate . . . . .	(%):	4.40
Intermediate-term Interest Rate . . . . .	(%):	4.50

Appendix Table 6. Labor types, wage rates and unallocated labor  
multipliers for crop enterprises, Mississippi, 2015

Item name	Unit	Wage Rate
OPERATOR LABOR	hour	12.55
IRRIGATE LABOR	hour	9.06
HAND LABOR	hour	9.06
HAND. & STOR. LABOR	hour	9.06
RICE MGT. LABOR	hour	9.06
CROP ENTERPRISE	UNALLOCATED LABOR MULTIPLIERS (%)	
Corn		90
Cotton		80
Grain Sorghum		90
Peanuts		80
Rice		90
Soybeans		90
Wheat		80

Appendix Table 7. Futures contract prices, basis levels, forward contract prices, and loan rates used in row crop budgets, Mississippi, 2015

Crop	unit	Futures Contract Month	Futures Contract Price <sup>a</sup>	Basis <sup>b</sup>	Forward Contract Price <sup>c</sup>	Loan Rate <sup>d</sup>	Budget Price <sup>e</sup>
Corn	bu	Dec '15	3.84420	-0.3411	3.50	2.1	3.50
Cotton Lint	lb	Dec '15	0.67240	-0.0310	0.641	0.52	0.64
Cottonseed	lb						0.113 <sup>f</sup>
Grain Sorghum	bu				3.34	2.02	3.34
Peanuts	ton				425.00	355.00	425.00
Soybeans	bu	Nov '15	9.86050	-0.2036	9.66	5.21	9.66
Rice	bu	Sep '15	5.83450	-0.2583	5.58	2.98	5.58
Wheat	bu	Jul '15	5.37180	-0.3954	4.98	2.65	4.98

<sup>a</sup> Average of the daily closing futures contract prices during September 2014 for the stated contract months.

<sup>b</sup> Basis is the mid-week Greenville, MS cash price minus the futures contract price for the stated contract month. The reported basis is an Olympic average from 2006 to 2013, which removes the highest and lowest within week basis value. All basis values are composed of the typical harvest timeframe for each crop according to USDA, NASS crop progress reports.  
Sources: Arkansas Farm Bureau Commodity Report and Daily Grain Report, Mississippi Department of Ag-USDA Market News.

<sup>c</sup> The forward contract price for cotton, soybeans, corn, wheat, and rice is the futures contract price plus the basis. The forward contract price for grain sorghum is 95% of the forward contract price for corn. The forward contract price for peanuts is estimated from a poll of industry peanut buyers.

<sup>d</sup> Average Mississippi loan rate for the 2014 crop year for soybeans, corn, grain sorghum, and wheat. 2014 National average Loan rate for cotton. 2014 Mississippi farm stored loan rate for long grain rice. 2014 national average loan rate for peanuts.

<sup>e</sup> Price used in the 2015 MAFES Planning Budgets.

<sup>f</sup> Cottonseed price is the marketing year average price averaged over the years 2010-2014.

Appendix Table 8. Estimated costs for field operations, per acre  
 Cotton irrigated with roll-out pipe  
 160-acre roll-out pipe system, 10.5 ac-in., Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Land Plane	50'x16'		1.19	0.29	0.48		0.01	1.97	1.45	3.42
Set Up Engine										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Ditcher (1m/160a)			0.20	0.05	0.12		0.01	0.38	0.18	0.56
Roll-Out Pipe	ft	8.58					0.16	8.74		8.74
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.27	0.06	0.39		0.01	0.73	0.47	1.20
IRRIGATE LABOR	hour				1.81		0.03	1.84		1.84
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.40	0.10	0.58		0.01	1.09	0.71	1.80
Land Forming (\$390)	each								30.35	30.35
Well & Pump, Furrow	each			2.44			0.04	2.48	6.85	9.33
Main Line Pipe	each								4.73	4.73
Engine, RPF, 75	each								7.74	7.74
June Irrigation	ac-in		9.12	1.26			0.19	10.57		10.57
July Irrigation	ac-in		9.12	1.26			0.15	10.53		10.53
August Irrigation	ac-in		9.12	1.26			0.11	10.49		10.49
TOTALS		8.58	29.42	6.72	4.30	0.00	0.73	49.75	52.48	102.23

Note: Cost of production estimates are based on 2014 input prices.

Appendix Table 9. Estimated costs for field operations, per acre  
 Cotton irrigated with center pivot  
 135-acre 1/4-mile pivot system, 7.5 ac-in., Delta Area, Mississippi, 2015

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.27			0.01	0.28	0.28
Maintenance										
IRRIGATE LABOR	hour				1.07			0.02	1.09	1.09
Apply Water										
IRRIGATE LABOR	hour				0.15				0.15	0.15
Apply Water										
IRRIGATE LABOR	hour				0.20				0.20	0.20
Apply Water										
IRRIGATE LABOR	hour				0.15				0.15	0.15
Pivot, 1/4 CP	each			11.23				0.21	11.44	43.18
Well & Pump, 1/4 CP	each			2.89				0.05	2.94	8.12
Engine, 1/4 CP, 65	each									9.17
June Irr. 3app@.75"	ac-in		10.75	1.34				0.22	12.31	12.31
July Irr. 4app@.75"	ac-in		14.34	1.79				0.24	16.37	16.37
Aug Irr. 3app@.75"	ac-in		10.75	1.34				0.13	12.22	12.22
TOTALS		0.00	35.84	18.59	1.84	0.00	0.88		57.15	60.47

Note: Cost of production estimates are based on 2014 input prices.

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